

Pioneer Community Development District

3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817

Phone: 407-723-5900, Fax: 407-723-5901

www.pioneercdd.com

The meeting of the Board of Supervisors of the Pioneer Community Development District will be held on **Monday, April 21, 2025, at 11:30 a.m.** at 2379 Beville Road, Daytona Beach, FL 32119. The following is the proposed agenda for this meeting:

Call in number: 1-844-621-3956

Passcode: 2538 286 6774 #

BOARD OF SUPERVISORS' MEETING AGENDA

Organizational Matters

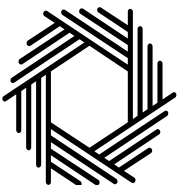
- Call to Order
- Roll Call
- Public Comment Period [for any members of the public desiring to speak on any proposition before the Board]
- 1. Review and Acknowledgement of the Resignation Letter from Teri Hansen
- 2. Nomination for Vacant Seat 5 (Term Expires November 2026)
- 3. Administer Oath of Office to Newly Appointed Board Member to Seat 5
- 4. Consideration of Resolution 2025-03, Election of Officers

General Business Matters

5. Consideration of Minutes of the July 15, 2024, Board of Supervisors' Meeting
6. Consideration Resolution 2025-01, Adopting a Revised Fiscal Year 2024 Budget
7. Consideration of Resolution 2025-02, Approving a Preliminary Budget for Fiscal Year 2026, and Setting a Public Hearing Date [Suggested Date, July 21, 2025]
8. Review and Consideration of VGlobalTech Fee Increase
9. Ratification of FY 2024 Audit Engagement Letter
10. Ratification of Payment Authorizations Nos. 151 – 159
11. Review of District Financial Statements

Other Business

- Staff Reports
 - District Counsel
 - District Engineer



pfm

- District Manager
 - Custodian of Public Records and Records Management Liaison Officer
- Supervisors Requests & Comments

Adjournment



**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Review and Acknowledgement of the Resignation
Letter from Teri Hansen

December 13, 2024

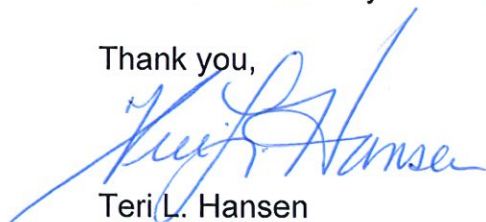
TO: Board of Directors
Pioneer Community Development District

FROM: Teri L. Hansen

RE: Resignation

Effective immediately, I hereby resign my position of Assistant Secretary of the Pioneer Community Development District.

Thank you,



Teri L. Hansen

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Nomination for Vacant Seat 5
(Term Expires November 2026)

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Administer Oath of office to Newly Appointed
Board Member to Seat 5

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
OATH OF OFFICE**

I, _____, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF PIONEER COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA
COUNTY OF _____

The foregoing oath was administered before me by means of physical presence or online notarization, this _____ day of _____, 2025, by _____, who is personally known to me or has produced _____ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Pioneer Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

Notary Public, State of Florida

Print Name: _____

Commission No.: _____ Expires: _____

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Resolution 2025-03,
Election of Officers

RESOLUTION 2025-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PIONEER COMMUNITY DEVELOPMENT DISTRICT ELECTING THE OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the PIONEER COMMUNITY DEVELOPMENT DISTRICT (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, pursuant to Section 190.006(6), Florida Statutes, as soon as practicable after each election or appointment to the Board of Supervisors (the "Board"), the Board shall organize by electing one of its members as chair and by electing a secretary, and such other officers as the Board may deem necessary.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PIONEER COMMUNITY DEVELOPMENT DISTRICT:

- Section 1. _____ is elected Chair.
- Section 2. _____ is elected Vice Chair.
- Section 3. _____ is elected Secretary.

_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
- Section 4. Amanda Lane _____ is elected Treasurer.
- Section 5. Jennifer Glasgow _____ is elected as Assistant Treasurer.
Rick Montejano _____ is elected as Assistant Treasurer.
Verona Griffith _____ is elected as Assistant Treasurer.
Amy Champagne _____ is elected as Assistant Treasurer.
- Section 6. All resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.
- Section 7. This resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 21ST DAY of APRIL 2025

ATTEST

PIONEER COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice-Chair

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Minutes of the July 15, 2024, Board
of Supervisors' Meeting

MINUTES OF MEETING

**PIONEER COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS' MEETING MINUTES**

**Monday, July 15, 2024, at 11:30 a.m.
2379 Beville Road, Daytona Beach, FL
32119.**

Board Members present constituting a quorum:

Kelly White	Chairperson
Richard Smith	Assistant Secretary
James Stowers	Assistant Secretary

Also present:

Venessa Ripoll	District Manager - PFM Group Consulting LLC	
Jennifer Glasgow	District Accountant - PFM Group Consulting LLC	(via phone)
Rachel Proctor	District Accountant - PFM Group Consulting LLC	(via phone)
Katie Buchanan	District Counsel - Kutak Rock LLP	(via phone)

FIRST ORDER OF BUSINESS

Organizational Matters

Call to Order and Roll Call

Ms. Ripoll called to order at 11:32 a.m. the meeting of the Board of Supervisors of the Pioneer Community Development District and proceeded with roll call. Quorum was established with the attendance of Board Members Kelly White, Richard Smith, and James Stowers.

Public Comment Period

There were no members of the public present.

SECOND ORDER OF BUSINESS

General Business Matters

**Consideration of Minutes of the
April 15, 2024, Board of
Supervisors' Meeting**

The Board reviewed the minutes.

On MOTION by Ms. White, seconded by Mr. Smith, with all those in favor, the Board approved the Minutes of the April 15, 2024, Board of Supervisors' Meeting.

Review and Acceptance of Fiscal Year 2023 Audit Report

Ms. Ripoll stated that the Audit Report has been reviewed internally.

On MOTION by Ms. White, seconded by Mr. Stowers, with all those in favor, the Board accepted the Fiscal Year 2023 Audit Report.

Public Hearing on the Adoption of the District's Annual Budget

- a) **Public Comments and Testimony**
- b) **Board Comments**
- c) **Consideration of Resolution 2024-05, Adopting the Fiscal Year 2025 Budget and Appropriating Funds**

On MOTION by Mr. Smith, seconded by Mr. Stowers, with all those in favor, the Board opened the Public Hearing on the Adoption of the District's Annual Budget.

Ms. Ripoll stated that the assessments would be decreased, with the overall budget remaining the same. Ms. White provided an overview of the budget and proposed changes.

On MOTION by Mr. Smith, seconded by Mr. Stowers, with all those in favor, the Board closed the Public Hearing on the Adoption of the District's Annual Budget.

On MOTION by Ms. White, seconded by Mr. Smith, with all those in favor, the Board approved Resolution 2024-05, Adopting the Fiscal Year 2025 Budget and Appropriating Funds.

Consideration of Resolution 2024-06, Levying O&M Assessments and Certifying an Assessment Roll

Ms. Ripoll presented the resolution.

On MOTION by Mr. Stowers, seconded by Ms. White, with all those in favor, the Board approved Resolution 2024-06, Levying O&M Assessments and Certifying an Assessment Roll.

Consideration of Resolution 2024-07, Adopting the Annual Meeting Schedule for Fiscal Year 2024-2025

Ms. Ripoll presented the meeting schedule.

On MOTION by Ms. White, seconded by Mr. Stowers, with all those in favor, the Board approved Resolution 2024-07, Adopting the Annual Meeting Schedule for Fiscal Year 2024-2025.

Consideration of Resolution 2024-08, Declaring Vacancies on the Board

Ms. Ripoll stated that Seat 2, held by Mr. Andy Hagan, and Seat 3, held by Mr. James Stowers are up for general election.

On MOTION by Ms. White, seconded by Mr. Stowers, with all those in favor, the Board approved Resolution 2024-08, Declaring Vacancies on the Board.

Letter from the Supervisor of Elections, Volusia County

Ms. Ripoll stated that as of April 16, 2024, there were 458 registered voters in the District.

On MOTION by Mr. Smith, seconded by Ms. White, with all those in favor, the Board accepted the Letter from the Supervisor of Elections, Volusia County.

**Ratification and Consideration of
Payment Authorizations FY 2023
Nos. 122 – 150**

Ms. Ripoll stated that these had been approved by the Chair prior to this meeting.

On MOTION by Mr. Smith, seconded by Mr. Stowers, with all those in favor, the Board ratified Payment Authorizations FY 2023 Nos. 122 – 150.

**Review of District Financial
Statements**

The Board reviewed the financial statements as of May 31, 2024. There was discussion regarding amounts due to developers.

On MOTION by Mr. Stowers, seconded by Ms. White, with all those in favor, the Board approved the District Financial Statements.

THIRD ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel – No report.

District Engineer – Not present.

District Manager – The next meeting is scheduled for October 14, 2024.

FOURTH ORDER OF BUSINESS

**Audience Comments and
Supervisors Requests**

There were no additional comments at this time.

FIFTH ORDER OF BUSINESS

Adjournment

There was no other business to discuss.

On MOTION by Ms. White, seconded by Mr. Stowers, with all those in favor, the July 15, 2024, Board of Supervisors' Meeting of the Pioneer CDD was adjourned at 11:42 a.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Resolution 2025-01,
Adopting a Revised Fiscal Year 2024 Budget

RESOLUTION 2025-01

THE REVISED ANNUAL APPROPRIATION RESOLUTION OF THE PIONEER COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE REVISED ANNUAL APPROPRIATIONS AND ADOPTING THE REVISED BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024

WHEREAS, the Pioneer Community Development District Board of Supervisors (the “Board”) previously approved and adopted an annual budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Board now desires to revise the annual budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for each fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PIONEER COMMUNITY DEVELOPMENT DISTRICT;

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budgets, a copy of which is on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager’s Proposed Budgets, attached hereto as Exhibit “A,” are hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2023-2024.

- c. That the adopted budget shall be maintained in the office of the District Manager and at the District’s Records Office and identified as “The Revised Budget for the Pioneer Community Development District for the Fiscal Year Beginning October 1, 2023, and Ending September 30, 2024”, as adopted by the Board of Supervisors on July 15, 2024.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Pioneer Community Development District, for the fiscal year beginning October 1, 2023, and ending September 30, 2024, the sum of money to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpended balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 21st day of April 2025.

ATTEST:

**PIONEER COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____

Its: _____



Pioneer CDD

Proposed Revised FY 2024 Budget

PFM Group Consulting LLC
3501 Quadrangle Blvd
Suite 270
Orlando, FL 32817
407-723-5900



Pioneer Community Development District
Proposed Revised FY 2024 O&M Budget

	FY 2024 Adopted Budget	FY 2024 Actual	FY 2024 Proposed Revised Budget
<u>Revenues</u>			
Assessments	\$ 289,225.00	\$ 289,454.09	\$ 289,225.00
Other Revenue		9,270.46	9,270.46
Net Revenues	\$ 289,225.00	\$ 298,724.55	\$ 298,495.46
<u>General & Administrative Expenses</u>			
Public Official Insurance	\$ 3,475.00	\$ 3,272.00	\$ 3,475.00
District Management	16,500.00	16,500.00	16,500.00
Engineering	5,000.00	-	5,000.00
District Counsel	5,000.00	1,245.50	5,000.00
Audit	3,800.00	3,600.00	3,800.00
Assessment Administration	5,000.00	5,000.00	5,000.00
Legal Advertising	2,500.00	1,672.48	2,500.00
Bank Fees	500.00	-	500.00
Office Misc(Travel, postage, supplies, copies, etc.)	750.00	23.13	750.00
Electric	1,700.00	3,268.89	3,600.46
Landscape Maintenance - Boulevard	183,830.00	190,495.20	191,000.00
Mulch	28,800.00	25,500.00	29,000.00
Web Site Maintenance	2,520.00	2,520.00	2,520.00
Dues, Licenses, and Fees	175.00	175.00	175.00
O&M Contingency	19,175.00	8,768.06	19,175.00
Water- Reclaimed	6,000.00	5,404.50	6,000.00
General Insurance	4,500.00	4,253.00	4,500.00
Total General & Administrative Expenses	\$ 289,225.00	\$ 271,697.76	\$ 298,495.46
Total Expenses	\$ 289,225.00	\$ 271,697.76	\$ 298,495.46
<u>Other Income (Expense)</u>			
Interest Income	\$ -	\$ -	\$ -
Total Other Income (Expense)	\$ -	\$ -	\$ -
Net Income (Loss)	\$ -	\$ 27,026.79	\$ -

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Resolution 2025-02,
Approving a Preliminary Budget for Fiscal Year 2025,
and Setting a Public Hearing Date
[Suggested Date, July 21, 2025]

RESOLUTION 2025-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PIONEER COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2025/2026; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGET PURSUANT TO CHAPTERS 170, 190, AND 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Pioneer Community Development District ("**District**") prior to June 15, 2025, proposed budget(s) ("**Proposed Budget**") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**Fiscal Year 2025/2026**"); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, "**Services**") set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 170, 190, and 197, Florida Statutes ("**Assessments**"), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PIONEER COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2025/2026 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **DECLARING ASSESSMENTS.** Pursuant to Chapters 170, 190 and 197, Florida Statutes, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget and in the reports (if any) of the District Engineer, all of which are on file and available for public inspection at the "**District's Office,**" c/o PFM Group Consulting LLC, 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District's Office. The Assessments shall be paid in one or more installments pursuant to a bill issued by the District in November of 2025, and pursuant to Chapter 170, Florida Statutes, or alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, Florida Statutes.

issued by the District in November of 2025, and pursuant to Chapter 170, Florida Statutes, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, Florida Statutes.

3. **SETTING PUBLIC HEARINGS.** Pursuant to Chapters 170, 190, and 197, Florida Statutes, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE: June 21, 2025
HOUR: 11:30 a.m.
LOCATION: 2379 Beville Road
Daytona Beach, Florida 32119

4. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL-PURPOSE GOVERNMENT(S).** The District Manager is hereby directed to submit a copy of the Proposed Budget to the local general-purpose governments at least sixty (60) days prior to the hearing set above.

5. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two (2) days before the budget hearing date as set forth in Section 4, and shall remain on the website for at least forty-five (45) days.

6. **PUBLICATION OF NOTICE.** The District shall cause this Resolution to be published once a week for a period of two (2) weeks in a newspaper of general circulation published in Volusia County. Additionally, notice of the public hearings shall be published in the manner prescribed in Florida law.

7. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

8. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 21st DAY OF APRIL 2025.

ATTEST:

**PIONEER COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2025/2026 Proposed Budget

Exhibit A
Fiscal Year 2025/2026 Proposed Budget



EXHIBIT A

Pioneer Community Development District

Proposed Fiscal Year 2026 Annual Operations & Maintenance Budget

	Actual Through 3/31/25	Anticipated March - Sept	Anticipated FY 2025 Total	Adopted FY 2025 Budget	Proposed FY 2026 Budget
Revenues					
Assessments	\$ 124,274.79	\$ 64,950.21	\$ 189,225.00	\$ 189,225.00	\$ 189,225.00
Other Revenue	-	-	-	-	-
Carry Forward	50,000.00	50,000.00	100,000.00	100,000.00	100,000.00
Net Revenues	\$ 174,274.79	\$ 114,950.21	\$ 289,225.00	\$ 289,225.00	\$ 289,225.00
General & Administrative Expenses					
Supervisor Fees	-	-	-	-	1,200.00
Public Official Insurance	3,403.00	-	3,403.00	3,599.20	3,743.30
District Management	8,250.00	8,250.00	16,500.00	16,500.00	16,500.00
Engineering	-	5,000.00	5,000.00	5,000.00	5,000.00
District Counsel	-	5,000.00	5,000.00	5,000.00	5,000.00
Assessment Administration	5,000.00	-	5,000.00	5,000.00	5,000.00
Audit	3,800.00	-	3,800.00	4,000.00	4,000.00
Tax Document Preparation Fee	-	-	-	-	20.00
Legal Advertising	200.88	281.23	482.11	2,500.00	1,500.00
Bank Fees	-	500.00	500.00	500.00	250.00
Office & Admin (Travel, Postage, Supplies, Copies, Phone, Misc)	0.69	749.31	750.00	750.00	750.00
Web Site Maintenance	960.00	1,560.00	2,520.00	2,520.00	2,700.00
Dues, Licenses, and Fees	175.00	-	175.00	175.00	175.00
Electric	1,233.85	1,233.85	2,467.70	1,700.00	2,500.00
Water Reclaimed	2,587.83	2,587.83	5,175.66	6,000.00	5,500.00
General Insurance	4,423.00	-	4,423.00	4,678.30	4,865.30
Landscape Maintenance - Boulevard	91,525.34	91,562.10	183,087.44	183,830.00	183,830.00
O&M Contingency	9,120.00	8,708.50	17,828.50	17,828.50	17,047.40
Mulch	-	29,644.00	29,644.00	29,644.00	29,644.00
Total General & Administrative Expenses	\$ 130,679.59	\$ 155,076.82	\$ 285,756.41	\$ 289,225.00	\$ 289,225.00
Net Income (Loss)	\$ 43,595.20	\$ (40,126.61)	\$ 3,468.59	\$ -	\$ -

		Net	Gross
827	Projected Number of Units	\$ 228.81	\$239.59
		\$ 228.81	\$239.59



Pioneer Community Development District

Fiscal Year 2026

Budget Item Description

Revenues:

On-Roll Assessments

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. Assessments collected via the tax collector are referred to as “On-Roll Assessments.”

Off-Roll Assessments

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. Assessments collected through direct billing are referred to as “Off-Roll Assessments.”

Administrative Expenditures:

Public Officials’ Liability (POL) Insurance

Supervisors’ and Officers’ liability insurance.

District Management Fees

The District receives Management and Administrative services as part of a Management Agreement with PFM Group Consulting, LLC. These services are further outlined in Exhibit “A” of the Management Agreement.

Engineering Fees

The District’s engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of invoices, and all other engineering services as requested by the District throughout the year.

District Counsel

The District’s legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts, and all other legal services as requested by the District throughout the year.

Audit

Chapter 218 of the Florida Statutes requires a District to conduct an annual financial audit by an Independent Certified Public Accounting firm. Some exceptions apply.

Tax Document Preparation Fee

Annual 1099 processing is required to be electronically filed. These are the fee association with the electronic filing.



Pioneer Community Development District

Fiscal Year 2026

Assessment Administration

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. It is typically collected via the Tax Collector. The District Manager submits an Assessment Roll to the Tax Collector annually by the deadline set by the Tax Collector or Property Appraiser.

Legal Advertising

The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to monthly meetings, special meetings, and public hearings for the District.

Bank Fees

Bank fees associated with the services the District uses with the bank (e.g. remote deposit capture, positive pay, wire transfers, ACH payments, monthly maintenance, etc.).

Office Miscellaneous

Other administrative expenses incurred throughout the year. Specifically checks, postage and printing.

Electric

Electricity to maintain district property.

Website Maintenance

Website maintenance fee.

Dues, Licenses & Fees

The District is required to pay an annual fee to the Department of Economic Opportunity.

Reclaimed Water

Water used for irrigation

General Insurance

General liability insurance.

Landscape Maintenance & Material

Contracted landscaping and Common Area Maintenance within the boundaries of the District.

Pond Maintenance-Boulevard

Maintenance of pond owned by District.

O&M Contingency

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Review and Consideration of
VGlobalTech Fee Increase

VGlobalTech
 636 Fanning Drive
 Winter Springs, FL 32708 US
 contact@vglobaltech.com
 www.vglobaltech.com



Estimate

ADDRESS

Pioneer CDD
 3501 Quadrangle Boulevard,
 Suite 270
 Orlando, FL 32817 USA

ESTIMATE # 1080

DATE 03/20/2025

DATE	ACTIVITY	QTY	RATE	AMOUNT
	Web Maintenance:ADA Website Maintenance Ongoing monthly website maintenance, content updates, ADA and WCAG Compliance checks, document conversions.	1	125.00	125.00
	Email:Email Hosting, Inbox Management & Maintenance Email setup, inbox setup and maintenance. Spam filters, virus checks, archival of emails. Support for clients - Included	1	0.00	0.00

Current price since October 2021 : \$110 / month
 New price from October 2025: \$125 / month
 Web & Email hosting, maintenance and same quality service & less than 8 hrs. turnaround time for all tasks.

TOTAL \$125.00

Accepted By

Accepted Date

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Ratification of FY 2024
Audit Engagement Letter

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT
CITY OF PORT ORANGE, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

**PIONEER COMMUNITY DEVELOPMENT DISTRICT
CITY OF PORT ORANGE, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Pioneer Community Development District
City of Port Orange, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Pioneer Community Development District, City of Port Orange, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund, of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c), but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

February 27, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Pioneer Community Development District, City of Port Orange, Florida ("District") would like to offer the readers of the District's financial statements this discussion and analysis of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$676,895.
- The change in the District's total net position in comparison with the prior fiscal year was \$9,018, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balances of \$186,578, an increase of \$26,523 in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaid items, unassigned deficit fund balance in the capital projects fund, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category, the governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and capital projects fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION SEPTEMBER 30,	
	2024	2023
Assets, excluding capital assets	\$ 399,958	\$ 372,916
Capital assets, not being depreciated	490,317	507,822
Total assets	890,275	880,738
Liabilities, excluding long-term liabilities	213,380	212,861
Total liabilities	213,380	212,861
Net Position		
Net investment in capital assets	490,317	507,822
Unrestricted	186,578	160,055
Total net position	\$ 676,895	\$ 667,877

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations.

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION	
	FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 289,454	\$ 289,416
Capital grants and contributions	-	147,344
General revenues		
Miscellaneous	9,270	-
Total revenues	<u>298,724</u>	<u>436,760</u>
Expenses:		
General government	42,776	42,712
Maintenance and operations	246,930	232,031
Total expenses	<u>289,706</u>	<u>274,743</u>
Change in net position	<u>9,018</u>	<u>162,017</u>
Net position - beginning	<u>667,877</u>	<u>505,860</u>
Net position - ending	<u>\$ 676,895</u>	<u>\$ 667,877</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024, was \$289,706. The costs of the District's activities were funded by program revenues. Program revenues are comprised primarily of assessments. In the prior year, the District received funds in accordance with eminent domain proceeds in addition to assessments. The increase in current fiscal year expenses is the result of an increase in maintenance costs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

CAPITAL ASSETS

At September 30, 2024, the District had \$525,161 invested in capital assets. In the government-wide financial statements depreciation of \$34,844 has been taken, which resulted in a net book value of \$490,317. More detailed information about the District's capital assets is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide property owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Pioneer Community Development District's Finance Department at 3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817.

**PIONEER COMMUNITY DEVELOPMENT DISTRICT
CITY OF PORT ORANGE, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	Governmental Activities
ASSETS	
Cash	\$ 392,132
Prepays and deposits	7,826
Capital assets:	
Depreciable, net	490,317
Total assets	890,275
 LIABILITIES	
Accounts payable	17,259
Due to Developer	196,121
Total liabilities	213,380
 NET POSITION	
Net investment in capital assets	490,317
Unrestricted	186,578
Total net position	\$ 676,895

See notes to the financial statements

**PIONEER COMMUNITY DEVELOPMENT DISTRICT
CITY OF PORT ORANGE, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	Major Funds		Total Governmental Funds
	General	Capital Projects	
ASSETS			
Cash	\$ 392,132	\$ -	\$ 392,132
Due from other funds	-	181,805	181,805
Prepaid items	7,826	-	7,826
Total assets	\$ 399,958	\$ 181,805	\$ 581,763
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 17,259	\$ -	\$ 17,259
Due to Developer	-	196,121	196,121
Due to other funds	181,805	-	181,805
Total liabilities	199,064	196,121	395,185
Fund balances:			
Nonspendable:			
Prepaid items	7,826	-	7,826
Unassigned	193,068	(14,316)	178,752
Total fund balances	200,894	(14,316)	186,578
Total liabilities and fund balances	\$ 399,958	\$ 181,805	\$ 581,763

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Total fund balances - governmental funds \$ 186,578

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.

Cost of capital assets	525,161	
Accumulated depreciation	(34,844)	490,317
Net position of governmental activities		\$ 676,895

See notes to the financial statements

**PIONEER COMMUNITY DEVELOPMENT DISTRICT
CITY OF PORT ORANGE, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Funds		Total Governmental Funds
	General	Capital Projects	
REVENUES			
Assessments	\$ 289,454	\$ -	\$ 289,454
Miscellaneous revenue	9,270	-	9,270
Total revenues	298,724	-	298,724
EXPENDITURES			
Current:			
General government	42,776	-	42,776
Maintenance and operations	229,425	-	229,425
Total expenditures	272,201	-	272,201
Excess (deficiency) of revenues over (under) expenditures	26,523	-	26,523
Fund balances - beginning	174,371	(14,316)	160,055
Fund balances - ending	\$ 200,894	\$ (14,316)	\$ 186,578

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds	\$ 26,523
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.	(17,505)
Change in net position of governmental activities	\$ 9,018

See notes to the financial statements

**PIONEER COMMUNITY DEVELOPMENT DISTRICT
CITY OF PORT ORANGE, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Pioneer Community Development District ("District") was established on July 5, 2006, by Rule Ch. 42BBB-1, Florida Administrative Code by the Florida Land and Water Adjudicatory Commission. The District exists under the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purpose of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2024, all Board members are affiliated with ICI Homes ("Developer").

The Board has the final responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting; however, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on all assessable property within the District. Assessments are levied to pay for the operations and maintenance and debt service of the District. The fiscal year for which annual assessments are levied begins on October 1 and, if collected using the Uniform Method of Collection, with discounts available for payments through February 28 and become delinquent on April 1. Alternatively, the District adopts a resolution providing for the collection dates and directly collects the assessments.

Assessments, and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

The District's cash on hand and demand deposits are considered to be cash and cash equivalents.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are completed and placed in service.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Entry feature and signage	30

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTE 5 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at September 30, 2024 were as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General	\$ -	\$ 181,805
Capital projects	181,805	-
Total	<u>\$ 181,805</u>	<u>\$ 181,805</u>

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the capital projects fund relate primarily to land sale proceeds deposited in the general fund bank account since there is not one for the capital projects fund.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Entry feature and signage	\$ 525,161	\$ -	\$ -	\$ 525,161
Total capital assets, being depreciated	525,161	-	-	525,161
Less accumulated depreciation for:				
Entry feature and signage	17,339	17,505	-	34,844
Total accumulated depreciation	17,339	17,505	-	34,844
Total capital assets, being depreciated, net	507,822	(17,505)	-	490,317
Governmental activities capital assets	\$ 507,822	\$ (17,505)	\$ -	\$ 490,317

Depreciation expense was charged to the maintenance and operations function.

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

Additionally, during the prior year the District reimbursed the Developer \$329,040 for certain monuments and entry features the Developer had paid for on behalf of the District. At the end of the prior fiscal year, the District owed the Developer \$196,121 for additional capital costs. This amount was still owed to the Developer at the end of the current fiscal year.

NOTE 8 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE 9 – INTERLOCAL AGREEMENTS

City of Port Orange

In a prior year, the City of Port Orange purchased a significant piece of land within the District's boundaries. The District has an interlocal agreement with the City whereby the parties agreed that the District would not levy assessments on property owned by the City so long as such property is owned by the City or any other governmental entity, regardless of the uses to which that property is put.

NOTE 10 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**PIONEER COMMUNITY DEVELOPMENT DISTRICT
CITY OF PORT ORANGE, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
	<u>Original & Final</u>	<u>Amounts</u>	<u>(Negative)</u>
REVENUES			
Assessments	\$ 289,225	\$ 289,454	\$ 229
Miscellaneous revenue	-	9,270	
Total revenues	<u>289,225</u>	<u>298,724</u>	<u>229</u>
EXPENDITURES			
Current:			
General government	289,225	42,776	246,449
Maintenance and operations	-	229,425	(229,425)
Total expenditures	<u>289,225</u>	<u>272,201</u>	<u>17,024</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	26,523	<u>\$ 17,253</u>
Fund balances - beginning as restated (Note 10)		<u>174,371</u>	
Fund balance - ending		<u>\$ 200,894</u>	

See notes to required supplementary information

**PIONEER COMMUNITY DEVELOPMENT DISTRICT
CITY OF PORT ORANGE, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

**PIONEER COMMUNITY DEVELOPMENT DISTRICT
CITY OF PORT ORANGE, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	3
Employee compensation	0
Independent contractor compensation	\$231,701.31
Construction projects to begin on or after October 1; (\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$366.21 Debt service - \$0
Special assessments collected	\$289,454.00
Outstanding Bonds:	Not applicable



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Pioneer Community Development District
City of Port Orange, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Pioneer Community Development District, City of Port Orange, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated February 27, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

February 27, 2025



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Pioneer Community Development District
City of Port Orange, Florida

We have examined Pioneer Community Development District, City of Port Orange, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Pioneer Community Development District, City of Port Orange, Florida and is not intended to be and should not be used by anyone other than these specified parties.

February 27, 2025



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Pioneer Community Development District
City of Port Orange, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Pioneer Community Development District, City of Port Orange, Florida ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated February 27, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 27, 2025, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Pioneer Community Development District, City of Port Orange, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Pioneer Community Development District, City of Port Orange, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

February 27, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2024. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 19.

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Ratification of Payment Authorizations
FY 2024 Nos. 151 – 159

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 151

7/12/2024

Item No.	Payee	Invoice #	FY 2024
1	FPL (paid online)		
	6282 S WILLIAMSON BLVD # IRR; 06/04/24-07/03/24	Acct. 17765-73188	\$ 32.67
	6401 S WILLIAMSON BLVD # GATE; 06/04/24-07/03/24	Acct. 33405-24390	\$ 76.79
	6282 S WILLIAMSON BLVD # PMP; 06/04/24-07/03/24	Acct. 85107-09515	\$ 370.40
2	Kutak Rock		
	General Counsel Through 05/31/2024	3411899	\$ 142.50
3	PFM Group Consulting		
	District Management Fee: July 2024	DM-07-2024-43	\$ 1,375.00
	Postage/FedEx: April 2024	OE-EXP-04-2024-40	\$ 16.23
4	VerdeGo		
	Landscaping Maintenance: June 2024	16450	\$ 14,815.87
	Irrigation Repairs	16576	\$ 3,413.85
TOTAL			\$ 20,243.31

Vivian Carvalho

Secretary / Assistant Secretary

Kerry White

Chairman / Vice Chairman

Make Payable To:
Pioneer CDD
c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 152

7/19/2024

Item No.	Payee	Invoice #	FY 2024
1	City of Port Orange (paid online)		
	6258 S Williamson Blvd; 06/03/24-07/03/24	Acct. 169455-27281	\$ 178.87
	6282 S Williamson Blvd; 06/03/24-07/03/24	Acct. 169455-40265	\$ 334.48
2	VGlobalTech		
	Monthly Website Fee: July 2024	6368	\$ 110.00
TOTAL			\$ 623.35

Venessa Ripoll

Secretary / Assistant Secretary

Kelly White

Chairman / Vice Chairman

Make Payable To:
Pioneer CDD
c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 153
7/26/2024

Item No.	Payee	Invoice #	FY 2024
1	VerdeGo Landscaping Maintenance: July 2024	16876	\$ 14,815.87
TOTAL			\$ 14,815.87

Venessa Ripoll
Secretary / Assistant Secretary

Kenny White
Chairman / Vice Chairman

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Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 154

8/2/2024

Item No.	Payee	Invoice #	FY 2024
1	Kutak Rock General Counsel Through 06/30/2024	3426304	\$ 153.00
TOTAL			\$ 153.00

Vivian Carvalho

Secretary / Assistant Secretary

Kelley White

Chairman / Vice Chairman

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3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329
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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 155

8/16/2024

Item No.	Payee	Invoice #	FY 2024
1	City of Port Orange (paid online)		
	6258 S Williamson Blvd; 07/03/24-08/03/24	Acct. 169455-27281	\$ 178.37
	6282 S Williamson Blvd; 07/03/24-08/03/24	Acct. 169455-40265	\$ 334.48
2	FPL (paid online)		
	6282 S WILLIAMSON BLVD # IRR; 07/03/24-08/02/24	Acct. 17765-73188	\$ 32.72
	6401 S WILLIAMSON BLVD # GATE; 07/03/24-08/02/24	Acct. 33405-24390	\$ 77.59
	6282 S WILLIAMSON BLVD # PMP; 07/03/24-08/02/24	Acct. 85107-09515	\$ 383.15
3	VerdeGo		
	Irrigation Inspection Repairs: July 2024	17368	\$ 49.05
TOTAL			\$ 1,055.36

Venessa Ripoll
Secretary / Assistant Secretary

Kelley White
Chairman / Vice Chairman

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Orlando, FL 32817-8329
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**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 156
8/23/2024

Item No.	Payee	Invoice #	FY 2024
1	Egis Insurance Advisors FY 2025 Insurance Policy Renewal	24515	\$ 7,826.00
2	Gannett Florida LocalIQ (Daytona Beach News-Journal) Legal Advertising Through 07/05/24 (Ad: 10285405)	6583426	\$ 680.00
3	PFM Group Consulting Billable Expenses: June 2024 (*) District Management Fee: August 2024	131947 DM-08-2024-43	\$ 213.60 \$ 1,375.00
4	VerdeGo Landscaping Maintenance: August 2024	17403	\$ 14,815.87
5	VGlobalTech Quarter 2 ADA Audit Monthly Website Fee: August 2024	6312 6445	\$ 300.00 \$ 110.00
			TOTAL
			\$ 25,320.47

(*) \$205.40 previously approved on PA 150, paid by credit card.

Vivian Carvalho

Secretary / Assistant Secretary

Kelly White

Chairman / Vice Chairman

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3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 157
9/6/2024

Item No.	Payee	Invoice #	FY 2024
1	FPL (paid online)		
	6282 S WILLIAMSON BLVD # IRR; 08/02/24-09/04/24	Acct. 17765-73188	\$ 32.80
	6401 S WILLIAMSON BLVD # GATE; 08/02/24-09/04/24	Acct. 33405-24390	\$ 88.07
	6282 S WILLIAMSON BLVD # PMP; 08/02/24-09/04/24	Acct. 85107-09515	\$ 378.59
2	Kutak Rock		
	General Counsel Through 07/31/2024	3440000	\$ 251.50
3	VerdeGo		
	Irrigation Inspection Repairs: August 2024	17737	\$ 118.10
TOTAL			\$ 869.06

Vivian Carvalho

Secretary / Assistant Secretary

Kelly White

Chairman / Vice Chairman

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(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 158
9/20/2024

Item No.	Payee	Invoice #	FY 2024
1	City of Port Orange (paid online)		
	6258 S Williamson Blvd; 08/03/24-09/03/24	Acct. 169455-27281	\$ 142.29
	6282 S Williamson Blvd; 08/03/24-09/03/24	Acct. 169455-40265	\$ 250.60
2	VGlobalTech		
	Monthly Website Fee: September 2024	6528	\$ 110.00
TOTAL			\$ 502.89

Venessa Ripoll

Secretary / Assistant Secretary

Kenny White

Chairman / Vice Chairman

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Orlando, FL 32817-8329
(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 159
9/26/2024

Item No.	Payee	Invoice #	FY 2024
1	PFM Group Consulting District Management Fee: September 2024	DM-09-2024-43	\$ 1,375.00
TOTAL			\$ 1,375.00

Venessa Ripoll
Secretary / Assistant Secretary

Kenneth White
Chairman / Vice Chairman

Make Payable To:
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c/o PFM Group Consulting, LLC
3501 Quadrangle Blvd. Ste. 270
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(407) 723-5900

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Review of District Financial Statements



Pioneer CDD

February 2025 Financial Package

February 28, 2025

PFM Group Consulting LLC
3501 Quadrangle Blvd
Suite 270
Orlando, FL 32817
407-723-5900



Pioneer Community Development District
Statement of Financial Position
As of 2/28/2025

	General Fund	Construction Fund	Total
<u>Assets</u>			
<u>Current Assets</u>			
General Checking Renasant	\$ 410,950.49		\$ 410,950.49
Assessments Receivable	64,950.21		64,950.21
Due From Other Funds		\$ 181,805.00	181,805.00
Total Current Assets	<u>\$ 475,900.70</u>	<u>\$ 181,805.00</u>	<u>\$ 657,705.70</u>
Total Assets	<u><u>\$ 475,900.70</u></u>	<u><u>\$ 181,805.00</u></u>	<u><u>\$ 657,705.70</u></u>
<u>Liabilities and Net Assets</u>			
<u>Current Liabilities</u>			
Accounts Payable	\$ 17,158.37		\$ 17,158.37
Due To Other Funds	181,805.00		181,805.00
Deferred Revenue	64,950.21		64,950.21
Accounts Payable		\$ 196,121.00	196,121.00
Total Current Liabilities	<u>\$ 263,913.58</u>	<u>\$ 196,121.00</u>	<u>\$ 460,034.58</u>
Total Liabilities	<u><u>\$ 263,913.58</u></u>	<u><u>\$ 196,121.00</u></u>	<u><u>\$ 460,034.58</u></u>
<u>Net Assets</u>			
Net Assets, Unrestricted	\$ 3,371,063.31		\$ 3,371,063.31
Net Assets - General Government	(3,170,169.51)		(3,170,169.51)
Current Year Net Assets - General Government	11,093.32		11,093.32
Net Assets, Unrestricted		\$ (14,316.00)	(14,316.00)
Total Net Assets	<u>\$ 211,987.12</u>	<u>\$ (14,316.00)</u>	<u>\$ 197,671.12</u>
Total Liabilities and Net Assets	<u><u>\$ 475,900.70</u></u>	<u><u>\$ 181,805.00</u></u>	<u><u>\$ 657,705.70</u></u>



Pioneer Community Development District
Statement of Activities
As of 2/28/2025

	General Fund	Construction Fund	Total
<u>Revenues</u>			
On-Roll Assessments	\$ 60,436.79		\$ 60,436.79
Off-Roll Assessments	63,838.00		63,838.00
Total Revenues	<u>\$ 124,274.79</u>	<u>\$ -</u>	<u>\$ 124,274.79</u>
<u>Expenses</u>			
Public Officials' Insurance	\$ 3,403.00		\$ 3,403.00
District Management	6,875.00		6,875.00
Assessment Administration	5,000.00		5,000.00
Audit	3,800.00		3,800.00
Legal Advertising	200.88		200.88
Miscellaneous Office & Admin	0.69		0.69
Web Site Maintenance	850.00		850.00
Dues, Licenses, and Fees	175.00		175.00
Electric	1,007.28		1,007.28
Water- Reclaimed	2,061.63		2,061.63
General Insurance	4,423.00		4,423.00
Landscaping Maintenance & Material	76,264.99		76,264.99
Contingency	9,120.00		9,120.00
Total Expenses	<u>\$ 113,181.47</u>	<u>\$ -</u>	<u>\$ 113,181.47</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>			
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change In Net Assets	\$ 11,093.32	\$ -	\$ 11,093.32
Net Assets At Beginning Of Year	\$ 200,893.80	\$ (14,316.00)	\$ 186,577.80
Net Assets At End Of Year	<u>\$ 211,987.12</u>	<u>\$ (14,316.00)</u>	<u>\$ 197,671.12</u>



Pioneer Community Development District
Budget to Actual
For the Period Ending 2/28/25

	Actual	Budget	Variance	FY 2025 Adopted Budget	Percentage Spent
<u>Revenues</u>					
On Roll Assessments	\$ 60,436.79	\$ 25,645.42	\$ 34,791.37	\$ 61,549.00	98.19%
Off Roll Assessments	63,838.00	53,198.33	10,639.67	127,676.00	50.00%
Carry Forward	41,666.67	41,666.67	-	100,000.00	41.67%
Net Revenues	\$ 165,941.46	\$ 120,510.42	\$ 45,431.04	\$ 289,225.00	57.37%
<u>General & Administrative Expenses</u>					
Public Official Insurance	\$ 3,403.00	\$ 1,499.67	\$ 1,903.33	\$ 3,599.20	94.55%
District Management	6,875.00	6,875.00	-	16,500.00	41.67%
Engineering	-	2,083.33	(2,083.33)	5,000.00	0.00%
District Counsel	-	2,083.33	(2,083.33)	5,000.00	0.00%
Audit	3,800.00	1,666.67	2,133.33	4,000.00	95.00%
Assessment Administration	5,000.00	2,083.33	2,916.67	5,000.00	100.00%
Legal Advertising	200.88	1,041.67	(840.79)	2,500.00	8.04%
Bank Fees	-	208.33	(208.33)	500.00	0.00%
Office Misc(Travel, postage, supplies, copies, etc.)	0.69	312.50	(311.81)	750.00	0.09%
Electric	1,007.28	708.33	298.95	1,700.00	59.25%
Landscape Maintenance - Boulevard	76,264.99	76,595.83	(330.84)	183,830.00	41.49%
Mulch	-	12,351.67	(12,351.67)	29,644.00	0.00%
Web Site Maintenance	850.00	1,050.00	(200.00)	2,520.00	33.73%
Dues, Licenses, and Fees	175.00	72.92	102.08	175.00	100.00%
O&M Contingency	9,120.00	7,428.54	1,691.46	17,828.50	51.15%
Water- Reclaimed	2,061.63	2,500.00	(438.37)	6,000.00	34.36%
General Insurance	4,423.00	1,949.29	2,473.71	4,678.30	94.54%
Total General & Administrative Expenses	\$ 113,181.47	\$ 120,510.42	\$ (7,328.95)	\$ 289,225.00	39.13%
Total Expenses	\$ 113,181.47	\$ 120,510.42	\$ (7,328.95)	\$ 289,225.00	39.13%
<u>Other Income (Expense)</u>					
Interest Income	\$ -	\$ -	\$ -	\$ -	
Total Other Income (Expense)	\$ -	\$ -	\$ -	\$ -	
Net Income (Loss)	\$ 52,759.99	\$ -	\$ 52,759.99	\$ -	

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

Staff Reports

**PIONEER
COMMUNITY DEVELOPMENT DISTRICT**

District Manager

DESIGNATIONS BY SECRETARY RELATED TO PUBLIC RECORDS

I, Venessa Ripoll, as Secretary of the Pioneer Community Development District (“District”) Board of Supervisors, hereby make the following designation and/or appointment:

Venessa Ripoll is designated as a custodian of public records for the District under section 119.011(5), Florida Statutes. Any prior designation of a designee by a Secretary is hereby rescinded.

AND/OR

Venessa Ripoll is appointed as the District’s Records Management Liaison Officer under section 257.36(5)(a), Florida Statutes. Any prior appointment of a Records Management Liaison Officer by a Secretary is hereby rescinded.

Printed Name: _____
Secretary, District Board of Supervisors

Date: _____