Finley Woods
Community Development District

3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817; 407-723-5900

http://finleywoodscdd.com/

The following is the proposed agenda for the Auditor Selection Committee Meeting and Board of Supervisors Meeting for the Finley Woods Community Development District, scheduled to be held **Tuesday, August 5, 2025, at 1:30 p.m. at the Offices of Tommy Williams Homes located at 2563 SW 87th Drive, Suite 10, Gainesville, FL 32608.** The attendance of three Board Members is required to constitute a quorum. Questions or comments on the Board Meeting or proposed agenda may be addressed to Jane Gaarlandt at gaarlandtj@pfm.com or (407) 723-5900.

To attend the meetings by phone, please use the below conference call information:

Phone: **1-844-621-3956** Access Code: **2539 895 0958**

PROPOSED AUDITOR SELECTION COMMITTEE MEETING AGENDA

- Call to Order
- Public Comment Period

1. **Review of Auditing Services Proposal**
   a. **Berger, Toombs, Elam, Gaines & Frank**
   b. **Grau & Associates**
2. **Ranking of Auditing Services Proposal**

- Adjournment

BOARD OF SUPERVISORS' MEETING AGENDA

Administrative Matters

- Roll Call to Confirm Quorum
- Public Comment Period *[for any member of the public desiring to speak on any proposition before the Board]*

1. **Consideration of Minutes of the July 1, 2025, Board of Supervisors' Meeting**
2. **Consideration of Resolution 2025-09, Adopting the Annual Meeting Schedule for Fiscal Year 2025-2026**
3. **Consideration of Resolution 2025-12, Adopting Goals, Objective, and Performance Measures and Standards**

Business Matters

4. **Public Hearing on the Adoption of the District's Annual Budget**
   - **Public Comments and Testimony**
   - **Board Comments**

   A. **Consideration of Resolution 2025-10, Adopting the Fiscal Year 2026 Budget and Appropriating Funds**
5. **Public Hearing on the Imposition of Special Assessments**
   - **Public Comments and Testimony**
   - **Board Comments**

   A. **Consideration of Resolution 2025-11, Adopting an Assessment Roll for Fiscal Year 2026, and Certifying Special Assessments for Collection**
6. **Review and Consideration of the Fiscal Year 2026 Budget Funding Agreement**

7. **Consideration of Termination of Cost Share Agreement between the District and the Finley Woods Owners' Association, Inc. for Maintenance Services**
    - **Authorization for District Staff to Solicit Landscape Maintenance Proposals**
8. **Ratification of the Amended and Restated Engineering Service Agreement**
9. **Consideration of Work Product Acquisition for the Series 2020 Project**
    A. **Resolution 2025-05, Authorizing DSRF Release and Requisition (Series 2020)**
10. **Consideration of Recommendation of the Auditor Selection Committee**
11. **Consideration of Funding Request No. 86-88**
12. **Review of Monthly Financials**

<u>Other Business</u>

Staff Reports

District Counsel
District Engineer
District Manager

- Next Meeting September 2, 2025

Supervisor Requests and Audience Comments
Adjournment

Finley Woods Community Development District

Review of Auditing Services Proposal

a. Berger, Toombs, Elam, Gaines & Frank

b. Grau & Associates

FINLEY WOODS
COMMUNITY DEVELOPMENT DISTRICT

PROPOSAL FOR AUDIT SERVICES

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank

CERTIFIED PUBLIC ACCOUNTANTS, PL

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600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

Maritza Stonebraker, CPA, Director

DATE OF PROPOSAL:

July 28, 2025

TABLE OF CONTENTS

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

July 28, 2025

Finley Woods Community Development District
PFM Group Consulting LLC
3501 Quadrangle Blvd, Suite 270
Orlando, FL 32817

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Finley Woods Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Finley Woods Community Development District. We will provide you with top quality, responsive service.

Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications 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 the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Finley Woods Community Development District
July 28, 2025

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. Maritza Stonebraker is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Finley Woods Community Development District.

Very truly yours,

Berger Toombs Elam Gaines + Frank

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	Total
Partners/Directors (CPA's)	7
Managers (1 CPA)	1
Senior/Supervisor Accountants (1 CPA)	4
Staff Accountants	8
Paraprofessional	6
Administrative	6
Total – all personnel	32

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Principal – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor–in-charge. A principal has no financial interest in the firm.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Finley Woods Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., "rebate") to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer's auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all "Gross Proceeds" (as that term is defined in the Code) of the bond issue, including those requiring analysis due to "transferred proceeds" and/or "commingled funds" circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue's excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Florida Green Finance Authority
Jeff Walker, Special District Services
(561) 630-4922

South Village Community Development District
Darrin Mossing, Governmental Management Services LLC
(407) 841-5524

Gateway Community Development District
Stephen Bloom, Severn Trent Management
(954) 753-5841

Habitat Community Development District
Cal Teague, Premier District Management
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development District

Alta Lakes Community Development District

Amelia Concourse Community Development District

Amelia Walk Communnity Development District

Aqua One Community Development District

Arborwood Community Development District

Arlington Ridge Community Development District

Bartram Springs Community Development District

Baytree Community Development District

Beacon Lakes Community Development District

Beaumont Community Development District

Bella Collina Community Development District

Bonnet Creek Community Development District

Buckeye Park Community Development District

Candler Hills East Community Development District

Cedar Hammock Community Development District

Central Lake Community Development District

Channing Park Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District

Coconut Cay Community Development District

Colonial Country Club Community Development District

Connerton West Community Development District

Copperstone Community Development District

Creekside @ Twin Creeks Community Development District

Deer Run Community Development District

Dowden West Community Development District

DP1 Community Development District

Eagle Point Community Development District

East Nassau Stewardship District

Eastlake Oaks Community Development District

Easton Park Community Development District

Estancia @ Wiregrass Community Development District

Evergreen Community Development District

Forest Brooke Community Development District

Gateway Services Community Development District

Gramercy Farms Community Development District

Greenway Improvement District

Greyhawk Landing Community Development District

Griffin Lakes Community Development District

Habitat Community Development District

Harbor Bay Community Development District

Harbourage at Braden River Community Development District

Harmony Community Development District

Harmony West Community Development District

Harrison Ranch Community Development District

Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District

Heritage Isles Community Development District

Heritage Lake Park Community Development District

Heritage Landing Community Development District

Heritage Palms Community Development District

Heron Isles Community Development District

Heron Isles Community Development District

Highland Meadows II Community Development District

Julington Creek Community Development District

Laguna Lakes Community Development District

Lake Bernadette Community Development District

Lakeside Plantation Community Development District

Landings at Miami Community Development District

Legends Bay Community Development District

Lexington Oaks Community Development District

Live Oak No. 2 Community Development District

Madeira Community Development District

Marhsall Creek Community Development District

Meadow Pointe IV Community Development District

Meadow View at Twin Creek Community Development District

Mediterra North Community Development District

Midtown Miami Community Development District

Mira Lago West Community Development District

Montecito Community Development District

Narcoossee Community Development District

Naturewalk Community Development District

New Port Tampa Bay Community Development District

Overoaks Community Development District

Panther Trace II Community Development District

Paseo Community Development District

Pine Ridge Plantation Community Development District

Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District

Poinciana West Community Development District

Port of the Islands Community Development District

Portofino Isles Community Development District

Quarry Community Development District

Renaissance Commons Community Development District

Reserve Community Development District

Reserve #2 Community Development District

River Glen Community Development District

River Hall Community Development District

River Place on the St. Lucie Community Development District

Rivers Edge Community Development District

Riverwood Community Development District

Riverwood Estates Community Development District

Rolling Hills Community Development District

Rolling Oaks Community Development District

Sampson Creek Community Development District

San Simeon Community Development District

Six Mile Creek Community Development District

South Village Community Development District

Southern Hills Plantation I Community Development District

Southern Hills Plantation III Community Development District

South Fork Community Development District

St. John's Forest Community Development District

Stoneybrook South Community Development District

Stoneybrook South at ChampionsGate Community Development District

Stoneybrook West Community Development District

Tern Bay Community Development District

Terracina Community Development District

Tison's Landing Community Development District

TPOST Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District

TSR Community Development District

Turnbull Creek Community Development District

Twin Creeks North Community Development District

Urban Orlando Community Development District

Verano #2 Community Development District

Viera East Community Development District

VillaMar Community Development District

Vizcaya in Kendall Development District

Waterset North Community Development District

Westside Community Development District

WildBlue Community Development District

Willow Creek Community Development District

Willow Hammock Community Development District

Winston Trails Community Development District

Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake

Florida Inland Navigation District

Fort Pierce Farms Water Control District

Indian River Regional Crime Laboratory, District 19, Florida

Viera Stewardship District

Office of the Medical Examiner, District 19

Rupert J. Smith Law Library of St. Lucie County

St. Lucie Education Foundation

Seminole Improvement District

Troup Indiantown Water Control District

Current or Recent Single Audits,

St. Lucie County, Florida
Early Learning Coalition, Inc.
Gateway Services Community Development District
Healthy Start Coalition

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm’s auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties
(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

<u>Special Districts</u>

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

<u>Schools and Colleges</u>

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board
Indian River School District – Internal Accounts

<u>State and County Agencies</u>

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be $4,600 for the year ended September 30, 2025, $4,830 for the years ended September 30, 2026 and 2027, and $4,920 for the years ended September 30, 2028 and 2029. In addition, if a bond issuance occurs during the fiscal year, there will be an additional fee per issuance. The fee is contingent upon the financial records and accounting systems of Finley Woods Community Development District being "audit ready" and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Finley Woods Community Development District as of September 30, 2025, 2026, 2027, 2028, and 2029. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP
Director – 31 years experience

Education
- University of Central Florida, B.A. – Accounting
- Barry University – Master of Professional Accountancy

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy
- Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Associate Member, Florida Government Finance Office Associates
- Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- St. Lucie District School Board Superintendent Search Committee (2013 – present)
- Board Member – Phrozen Pharoes (2019-2021)

Professional Experience
- Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19th Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)
Director

Continuing Professional Education

- Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:
  Not-for-Profit Auditing Financial Results and Compliance Requirements
  Update: Government Accounting Reporting and Auditing
  Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA
Director – 14 years total experience

Education
- University of North Florida, B.B.A. – Accounting
- University of Alicante, Spain – International Business
- Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

Professional Experience

- Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA
Director – 11 years

Education
- Indian River State College, A.A. – Accounting
- Florida Atlantic University, B.B.A. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Affiliate member of the Government Finance Officers Association

Professional Experience
- Accountant with over 10 years of experience providing professional services to nonprofit and governmental entities.
- Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
    - Governmental Accounting Report and Audit Update
    - Analytical Procedures, FICPA
    - Annual Update for Accountants and Auditors
    - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA
Director – 9 years

Education
- Indian River State College, B.S. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Affiliate of the Government Finance Officers Association

Professional Experience
- Maritza launched her professional auditing career at Berger, Toombs, Elam, Gaines, & Frank, accumulating over 9 years of expertise in the field
- Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
  - Governmental Accounting Report and Audit Update
  - Analytical Procedures, FICPA
  - Annual Update for Accountants and Auditors
  - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA
Director – 11 years

Education
- University of Central Florida, B.S. – Accounting
- Florida Atlantic University, MACC

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Affiliate member Government Finance Officers Association

Professional Experience
- Over 10 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Herman has been involved in all phases of the audits listed on the preceding pages.

Continuing Professional Education
- Has participated in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments. He has attended courses in those areas over the last two years such as:
  - Governmental Accounting Report and Audit Update
  - Annual Update: Government Accounting Reporting and Auditing
  - Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA
Accounting and Audit Manager – 34 years

Education
- Stetson University, B.B.A. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience
- Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

  Counties:
  St. Lucie County

  Municipalities:
  City of Fort Pierce
  City of Stuart

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)
Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:
Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:
The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly
Senior Accountant – 12 years

Education
- Florida Atlantic University, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder
Senior Accountant – 10 years

Education
- Florida Atlantic University, B.B.A. – Accounting

Professional Experience
- Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education
- Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Tifanee Terrell, CPA
Senior Accountant – 4 years

Education
- Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Dylan Dixon
Senior Accountant – 3 years

Education
- Indian River State College, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Brennen Moore
Staff Accountant – 2 years

Education
- Indian River State College, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Katie Gifford
Staff Accountant – 2 years

Education
- Indian River State College, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Rayna Zicari
Staff Accountant – 2 years

Education
- Stetson University, B.B.A. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- Ms. Zicari is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Deandre McFadden
Staff Accountant

Education
- ♦ Florida Atlantic University, B.S. – Accounting

Professional Experience
- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- ♦ Mr. McFadden participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Partners of
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

Bodine Perry

Bodine Perry

(BERGER_REPORT22)

BodinePerry
Certified Public Accountants & Advisors

FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2025
Alachua County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than July 28, 2025, at 12:00 p.m., at the offices of District Manager, 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817, (407) 723-5900. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit three (3) copies, and an electronic copy (USB) of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Finley Woods Community Development District" on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of the District's limited waiver of liability contained in Section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.

B. Describe proposed staffing levels, including resumes with applicable certifications.

C. Provide three (3) references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person. Identify any work previously conducted for other community development districts.

D. The lump sum cost of the provision of the services under the proposal, plus the cost of two (2) annual renewals.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the proposed contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid contract award.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the evaluation criteria, contained within the Proposal Documents.

AUDITOR SELECTION
EVALUATION CRITERIA (WITH PRICE)

1. Ability of Personnel. (20 Points)

This includes the geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.

2. Proposer's Experience. (20 Points)

This includes past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other community development districts in other contracts; character, integrity, reputation, of respondent, etc.

3. Understanding of Scope of Work. (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. Price. (20 Points)

Points will be awarded based upon the lowest total bid for rendering the services and the reasonableness of the proposal.

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

FINLEY WOODS
COMMUNITY DEVELOPMENT DISTRICT

Due Date: July 28, 2025
12:00PM

Submitted to:
Finley Woods
Community Development District
c/o District Manager
3501 Quadrangle Blvd, Suite 270
Orlando, Florida 32817

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com

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July 28, 2025

Finley Woods Community Development District
c/o District Manager
3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to Finley Woods Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team
Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs
Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships
We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation
We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates

Antonio J. Grau

Firm Qualifications

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

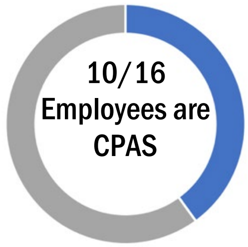
Grau's Focus and Experience

Our Team

3 Partners

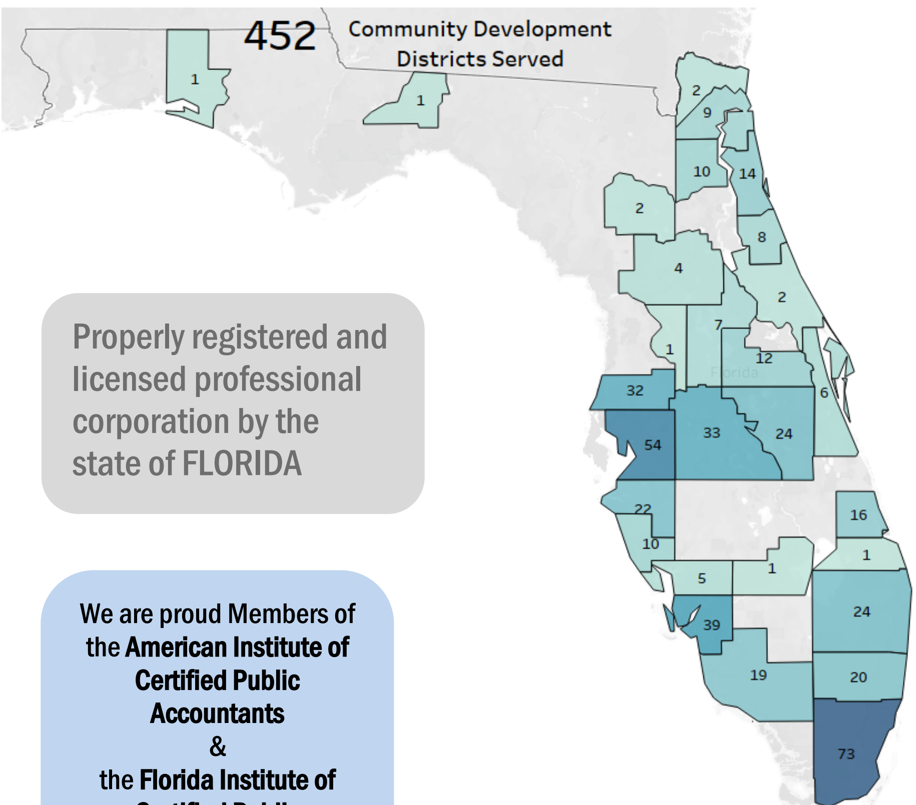
11 Professional Staff

2 Administrative Professionals



2005

Year founded



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Services Provided

- Financial Auditing
- Compliance Auditing
- Accounting
- Attestation
- Arbitrage Services
- Management Consulting

Quality Controls

⇒ External quality review program: consistently receives a pass

⇒ Internal: ongoing monitoring to maintain quality

9 Professional Groups

AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

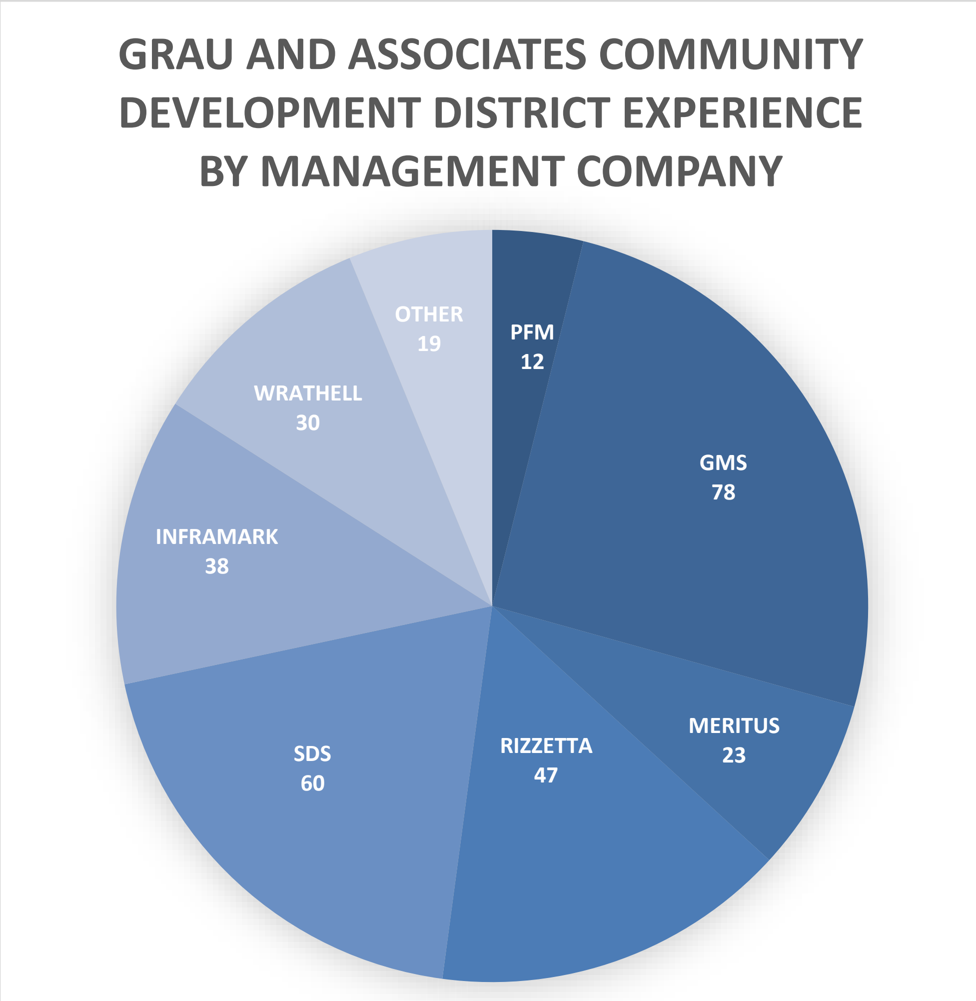
850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 594791

Firm & Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS



Profile Briefs:

Antonio J GRAU, CPA (Partner)
Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 58 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)
Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."
Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."
David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.

Antonio 'Tony 'J. Grau, CPA
Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I, II, IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member
Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education *(over the last two years)*

Course	***Hours***
Government Accounting and Auditing	24
Accounting, Auditing and Other	58
Total Hours	82 (*includes of 4 hours of Ethics CPE)*

David Caplivski, CPA/CITP, Partner

Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
Master of Accounting
Nova Southeastern University (2002)
Bachelor of Science
Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
AICPA Certified Information Technology Professional (2018)
AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served *(partial list)*

(>300) Various Special Districts
Aid to Victims of Domestic Abuse
Boca Raton Airport Authority
Broward Education Foundation
CareerSource Brevard
CareerSource Central Florida 403 (b) Plan
City of Lauderhill GERS
City of Parkland Police Pension Fund
City of Sunrise GERS
Coquina Water Control District
Central County Water Control District
City of Miami (program specific audits)
City of West Park
Coquina Water Control District
East Central Regional Wastewater Treatment Facl.
East Naples Fire Control & Rescue District
Hispanic Human Resource Council
Loxahatchee Groves Water Control District
Old Plantation Water Control District
Pinetree Water Control District
San Carlos Park Fire & Rescue Retirement Plan
South Indian River Water Control District
South Trail Fire Protection & Rescue District
Town of Haverhill
Town of Hypoluxo
Town of Hillsboro Beach
Town of Lantana
Town of Lauderdale By-The–Sea Volunteer Fire Pension
Town of Pembroke Park
Village of Wellington
Village of Golf

Professional Education (over the last two years)

Course	Hours
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	88 (*includes 4 hours of Ethics CPE)*

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm*** *and* ***we pledge to <u>commit all firm resources</u> to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but*** *will* ***<u>exceed those expectations</u>***. Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State of Local regulations. **<u>We will deliver our reports in accordance with your requirements.</u>**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:

<u>Phase I - Preliminary Planning</u>

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- Read minutes of meetings;
- Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- Obtain an understanding of fraud detection and prevention systems;
- Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2029 are as follows:

Year Ended September 30,	Fee
2025	$4,000
2026	$4,100
2027	$4,200
2028	$4,300
2029	$4,400
TOTAL (2025-2029)	**$21,000**

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	**491**	**5**	**4**	**484**	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73 Current Arbitrage Calculations

We look forward to providing Finley Woods Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

For even more information on Grau & Associates please visit us on www.graucpa.com.

Finley Woods Community Development District

Ranking of Auditing Services Proposal

Finley Woods CDD

Auditor Selection - Manager Recommended Rankings

Criteria	Possible Points	Grau	Grau Points	Berger Toombs	Berger Toombs Points
Ability of Personnel	20.0	Qualified, Multiple CPAs on Staff	20.0	Qualified, Multiple CPAs on Staff	20.0
Proposer's Experience	20.0	Extensive CDD Experience	20.0	Extensive CDD Experience	20.0
Understanding of Scope of Work	20.0	Sufficient	20.0	Sufficient	20.0
Ability to Furnish Required Services	20.0	Capable	20.0	Capable	17.0
Price for Services for Three Years	20.0	$4,000 + $4,100 + $4,200 + $4,300 + $4,400 = $21,000	20	$4,600 + $4,830 + $4,830 + $4,920 + $4,920 = $24,100	17.05
Total	**100.0**		**100.0**		**94.0**

Finley Woods Community Development District

Consideration of Minutes of the July 1, 2025, Board of Supervisors' Meeting

MINUTES OF MEETING

FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS' MEETING
Tuesday, July 1, 2025, at 1:30 p.m.
Offices of Tommy Williams Homes
2563 SW 87th Drive, Suite 10
Gainesville, FL 32608

Board Members present at roll call:

Ginney Patterson	Chair
Hank Taylor	Vice-Chair
Cale Rogers	Assistant Secretary
Tonia Greve	Assistant Secretary

Also Present:

Jane Gaarlandt	PFM Group Consulting LLC	
Gazmin Kerr	PFM Group Consulting LLC	(via phone)
Rick Montejano	PFM Group Consulting LLC	(via phone)
Michelle Rigoni	Kutak Rock	(via phone)
Derek Batsel	The Boyd Group	
Ayla Hart	The Boyd Group/HOA	

FIRST ORDER OF BUSINESS **Call to Order and Roll Call**

Ms. Gaarlandt called the Board of Supervisors Meeting to order at approximately 1:34 p.m. Those in attendance are outlined above.

SECOND ORDER OF BUSINESS **Public Comment Period**

There were no public comments.

THIRD ORDER OF BUSINESS **Consideration of Letter(s) of Resignation from the Board**

a. **Nomination for Open Seat (s)**
b. **Administration of the Oath of Office to Newly Elected Board Member(s)**

Ms. Gaarlandt noted District staff received a Letter of Resignation from Ms. Emily Williamson for Seat 4, which has a term that expires in November of 2026.

On MOTION by Ms. Patterson, seconded by Mr. Taylor, with all in favor, the Board of Supervisors for the Finley Woods Community Development District accepted the Resignation of Ms. Emily Williamson from the Board.

Ms. Gaarlandt called for nominations.

On MOTION by Mr. Rogers, seconded by Ms. Greve, with all in favor, the Board of Supervisors for the Finley Woods Community Development District nominated Mr. Derek Batsel to Seat 4.

Ms. Gaarlandt administered the oath of office to Mr. Batsel.

Ms. Gaarlandt will send out pertinent information including Florida Sunshine Law to the new Board member and noted that Board email addresses are available.

FOURTH ORDER OF BUSINESS **Consideration of Resolution 2025-06, Election of Officers**

Ms. Gaarlandt reviewed the current slate of officers and noted this would also remove Emilee Lowe as Assistant Secretary and add Mr. Batsel. The Board can make changes as they choose.

The Board briefly discussed the current slate of officers and the terms for those seats. The Board agreed to keep Ms. Patterson as the Chair, Mr. Rogers as Vice Chair, and all other board members as Assistant Secretaries.

On MOTION by Ms. Patterson, seconded by Mr. Rogers, with all in favor, the Board of Supervisors for the Finley Woods Community Development District approved Resolution 2025-06, Election of Officers with above Amendments.

FIFTH ORDER OF BUSINESS **Consideration of Minutes**

a. June 3, 2025, Board of Supervisors' Meeting
b. June 3, 2025, Auditor Selection Committee Meeting

The Board reviewed the minutes. District Counsel made a few clarifying changes, which were already submitted.

On MOTION by Mr. Batsel, seconded by Ms. Patterson, with all in favor, the Board of Supervisors for the Finley Woods Community Development District approved the June 3, 2025, Board of Supervisors' Meeting and the June 3, 2025, Auditor Selection Committee Meeting, subject to the edits provided by District Counsel.

SIXTH ORDER OF BUSINESS **Consideration of Resolution 2025-07, Amending Resolution 2025-04 Approving a Preliminary Budget for Fiscal Year 2026 and Setting a Public Hearing Date**

Ms. Gaarlandt noted the recommendation is to hold the Public Hearing on August 5, 2025, at the current location.

Ms. Rigoni reviewed the amended budget details, including the changes in landscaping responsibility and timeline for the phases. It was noted under this amendment, the District would take over the landscaping maintenance responsibility.

Ms. Gaarlandt noted that the landscaping maintenance can be sent out for proposals. The landscaping line item would increase from $26,250.00 to $41,040.00 under this amended budget. She reviewed two options for the budget with the Board and noted the assessments would be $1,016.52 with Option 1 or $982.94 with Option 2. The current annual assessments are $425.00.

The Board discussed the phases within the community, the preliminary O&M budget, and assessments.

There was also discussion regarding the irrigation costs, the timeline for the irrigation costs, and where the irrigation is currently running. It was noted outstanding invoices need to be collected to plan accordingly.

Ms. Rigoni noted the budget has to cover all forecasted expenses. The budget can be lowered, but it cannot be increased once approved. This preliminary budget is a projected budget for what the District will need to fully fund the operation and maintenance of the District.

The Board discussed the options for the budget. The Board agreed to Option 2 with a total budget of $231,925.00.

Ms. Gaarlandt reviewed the line items within Option 2.

On MOTION by Mr. Batsel, seconded by Mr. Rogers, with all in favor, the Board of Supervisors for the Finley Woods Community Development District approved Resolution 2025-07, Amending Resolution 2025-04 Approving a Preliminary Budget for Fiscal Year 2026, selecting Option 2, and Setting a Public Hearing Date for August 5, 2025, at 1:30 p.m., at the current location.

SEVENTH ORDER OF BUSINESS **Consideration of Resolution 2025-08, Declaring Assessments**

Ms. Rigoni gave an overview of the resolution and the statutory process of declaring assessments. This would take place during the budget Public Hearing in August.

On MOTION by Ms. Patterson, seconded by Mr. Taylor, with all in favor, the Board of Supervisors for the Finley Woods Community Development District approved Resolution 2025-08, Declaring Assessments.

EIGHTH ORDER OF BUSINESS **Ratification of the Amended and Restated Engineering Service Agreement**

This agreement was previously approved in substantial form. The final agreement will be brought back before the Board for ratification.

This item was deferred.

NINTH ORDER OF BUSINESS **Consideration of Work Product Acquisition for the Series 2020 Project i. Resolution 2025-05, Authorizing DSRF Release and Requisition (Series 2020)**

There was no update at this time.

This item was deferred.

TENTH ORDER OF BUSINESS **Consideration of Funding Request Nos. 85**

Ms. Gaarlandt stated that these were all standard District expenses.

On MOTION by Ms. Patterson, seconded by Mr. Taylor, with all in favor, the Board of Supervisors for the Finley Woods Community Development District approved Funding Request No. 85.

ELEVENTH ORDER OF BUSINESS **Review of Monthly Financials**

The Board reviewed the monthly financials as of May 30, 2025, and the budget to actual expenses.

No action was required by the Board.

TWELFTH ORDER OF BUSINESS **Other Business**

Staff Reports

District Counsel – No Report.

District Engineer – No Report.

District Manager – Ms. Gaarlandt noted the next Board meeting is scheduled for August 5, 2025. She also reviewed the Form 1 requirements and annual Ethics Training.

THIRTEENTH ORDER OF BUSINESS **Supervisor Requests and Audience Comments**

There were no supervisor requests or audience comments.

FOURTEENTH ORDER OF BUSINESS **Adjournment**

On MOTION by Ms. Greve, seconded by Mr. Batsel, with all in favor, the Board of Supervisors for the Finley Woods Community Development District adjourned the July 1, 2025, Board of Supervisors’ Meeting.

______________________________ ______________________________

Secretary / Assistant Secretary Chairperson / Vice Chairperson

Finley Woods Community Development District

Consideration of Resolution 2025-09, Adopting the Annual Meeting Schedule for Fiscal Year 2025-2026

RESOLUTION 2025-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2025/2026, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Finley Woods Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and by an ordinance adopted by the City Commission of the City of Gainesville, Florida; and

WHEREAS, the District is required by section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District's regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board of Supervisors (the "Board") desires to adopt its annual meeting schedule for Fiscal Year 2025/2026, which is attached as **Exhibit A**.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT

SECTION 1. The Fiscal Year 2025/2026 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. The District Manager and/or the Secretary is hereby directed to submit a copy of the Fiscal Year 2025/2026 annual meeting schedule to the City of Gainesville and Alachua County, Florida.

SECTION 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 5th day of August, 2025.

ATTEST:

FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

____
Vice/Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2025/2026 Annual Meeting Schedule

EXHIBIT A

The regular meetings of the Board of Supervisors of the Finley Woods Community Development District for the Fiscal Year 2025-2026 will be held at the Offices of Offices of Tommy Williams Homes located at 2563 SW 87th Drive, Suite 10, Gainesville, FL 32608 at 1:30 p.m. unless otherwise indicated as follows:

October 7, 2025
November 4, 2025
December 2, 2025
January 6, 2026
February 3, 2026
March 3, 2026
April 7, 2026
May 5, 2026
June 2, 2026
July 7, 2026
August 4, 2026
September 1, 2026

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from 3501 Quadrangle Boulevard, Suite 270., Orlando, Florida 32817 or by calling (407) 723-5900.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 723-5900 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager

Finley Woods Community Development District

Consideration of Resolution 2025-12, Adopting Goals, Objective, and Performance Measures and Standards

RESOLUTION 2025-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Finley Woods Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida ("HB 7013") and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2025, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District's achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District's Board of Supervisors ("Board") finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

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

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A.** The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District's success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 5TH day of AUGUST, 2025.

ATTEST:	**FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary/Assistant Secretary	Chairman, Board of Supervisors

Exhibit A: Performance Measures/Standards and Annual Reporting

Exhibit A:
Goals, Objectives and Annual Reporting Form

Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

<u>1. Community Communication and Engagement</u>

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of three board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

<u>Goal 1.2: Notice of Meetings Compliance</u>

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

<u>Goal 1.3: Access to Records Compliance</u>

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

<u>2. Financial Transparency and Accountability</u>

Goal 2.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.
Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.
Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.
Achieved: Yes ☐ No ☐

Goal 2.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.
Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.
Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.
Achieved: Yes ☐ No ☐

Goal 2.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.
Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.
Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.
Achieved: Yes ☐ No ☐

Chair/Vice Chair:____________________________ Date:___________________

Print Name:_________________________________

District Manager:_____________________________ Date:___________________

Print Name:_________________________________

Finley Woods Community Development District

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

- Public Comments and Testimony
- Board Comments

A. Consideration of Resolution 2025-10, Adopting the Fiscal Year 2026 Budget and Appropriating Funds

RESOLUTION 2025-10
[FY 2026 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2026**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Finley Woods Community Development District (**"District"**) prior to June 15, 2025, proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website, https://finleywoodscdd.com/, in accordance with Section 189.016, *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing 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.

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

SECTION 1. BUDGET

a. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (**"Adopted Budget"**), 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.

b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Finley Woods Community Development District for the Fiscal Year Ending September 30, 2026."

c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Chapter 189, *Florida Statutes*, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2026, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A.**

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2026 or within 60 days following the end of the FY 2026 may amend its Adopted Budget for that fiscal year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Chapter 189, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 5TH DAY OF AUGUST 2025.

ATTEST:

FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

____
Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2026 Budget

Exhibit A

FY 2026 Budget

Finley Woods CDD
FY2026 Approved Revised Proposed O&M Budget

	FY2026 Proposed Budget	FY2026 Approved Revised Proposed Budget
Revenues		
On-Roll Assessments	$ 86,187.43	$ 122,887.24
Off-Roll Assessments	63,327.57	37,037.76
Developer Contributions - Phase 3	72,000.00	72,000.00
Net Revenues	**$221,515.00**	**$231,925.00**
General & Administrative Expenses		
Supervisor Fees	$ 1,200.00	$ 1,200.00
D&O Insurance	3,200.00	3,200.00
Additional Insurance	500.00	500.00
Trustee Services	4,400.00	4,400.00
Management	25,000.00	25,000.00
Engineering	10,000.00	10,000.00
Disclosure	5,000.00	5,000.00
District Counsel	25,000.00	25,000.00
Assessment Administration	7,500.00	7,500.00
Reamortization Schedule	250.00	250.00
Audit	3,775.00	3,775.00
Tax Preparation Fees	25.00	25.00
Postage & Shipping	250.00	250.00
Copies	225.00	225.00
Legal Advertising	4,000.00	4,000.00
Miscellaneous	1,380.00	1,000.00
Office Supplies	50.00	50.00
Web Site Maintenance	2,940.00	2,940.00
Dues, Licenses, and Fees	250.00	250.00
Total General & Administrative Expenses	**$94,945.00**	**$94,565.00**
Maintenance Expenses		
Irrigation	$ 10,000.00	$ 10,000.00
General Insurance	3,920.00	3,920.00
General Repair & Maintenance	7,000.00	5,000.00
Landscaping Maintenance & Material	26,250.00	41,040.00
Reserves	7,400.00	5,400.00
Landscape Maintenance - Phase 3	72,000.00	72,000.00
Total Maintenance Expenses	**$126,570.00**	**$137,360.00**
Total Expenses	**$221,515.00**	**$231,925.00**

Finley Woods CDD
FY 2025-2026 Approved Proposed Debt Service
Fund Budget Series 2020

		FY 2026 Approved Proposed Budget
REVENUES:		
Assessments	$	231,750.00
TOTAL REVENUES	$	231,750.00
EXPENDITURES:		
Series 2020 - Interest 11/01/2025	$	55,962.50
Series 2020 - Principal 05/01/2026	$	65,000.00
Series 2020 - Interest 05/01/2026	$	55,962.50
TOTAL EXPENDITURES	$	176,925.00
EXCESS REVENUES	$	54,825.00
Series 2020 - Interest 11/01/2026	$	54,825.00

Finley Woods Community Development District
O & M Budget Item Description FY 2026

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 certain portions of the operating expenditures benefitting the undeveloped land. It is collected via direct bill (referred to as Off Roll) from the District.

Developer Contributions – Phase 3:

Deficit funding from developer of additional revenue needed to secure the proposed budget in excess of On-Roll Assessment and Off-Roll Assessment revenues pertaining to the Phase 3 landscape maintenance.

General & Administrative Expenses:

Supervisor Fees

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for meeting attendance and to receive up to $200.00 per meeting plus payroll taxes. The amount for the Fiscal Year is based upon all supervisors attending the meetings.

D&O Insurance:

Supervisors' and Officers' liability insurance.

Trustee Services:

The Trustee submits invoices annually for services rendered on bond series. These fees are for maintaining the District trust accounts.

Management:

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:

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.

Finley Woods Community Development District
O & M Budget Item Description FY 2026

Disclosure:

When bonds are issued for the District, the Bond Indenture requires continuing disclosure, which the dissemination agent provides to the trustee and bond holders.

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.

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.

Re-amortization Schedule:

When debt is paid on a bond series, a new amortization schedule must be recalculated. This can occur up to four times per year per bond issue.

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 Preparation Fees:

Process 1099s for Board Members

Postage & Shipping:

Mail, overnight deliveries, correspondence, etc.

Copies:

Printing and binding Board agenda packages, letterhead, envelopes, and copies.

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.

Miscellaneous:

Other administrative and grounds expenses incurred throughout the year.

Office Supplies:

General office supplies

Finley Woods Community Development District
O & M Budget Item Description FY 2026

Website Maintenance:

Website maintenance fee.

Dues, Licenses, and Fees:

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

Maintenance Expenses:

Irrigation:

Monthly billing from water usage

General Insurance:

General liability insurance.

General Repair & Maintenance:

Involving daily repairs and maintenance from areas of the District.

Landscaping Maintenance & Material:

Landscaping fees on a monthly basis from grounds of the District.

Reserves:

Funds set aside for projects pertaining to the operations and maintenance of the CDD.

Landscape Maintenance – Phase 3:

Landscaping fees on a monthly basis from grounds within the area of Phase 3.

Finley Woods Community Development District

Public Hearing on the Imposition of Special Assessments

- Public Comments and Testimony
- Board Comments

A. Consideration of Resolution 2025-11, Adopting an Assessment Roll for Fiscal Year 2026, and Certifying Special Assessments for Collection

RESOLUTION 2025-11
[FY 2026 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2026 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Finley Woods Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes,* for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in Alachua County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (**"FY 2026"**), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget (**"Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B** ("**Assessment Roll**").

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

   a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

b. O&M Assessment Imposition. Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance ("**O&M Assessment(s)**") is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

c. Maximum Rate. Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District's Board hereby certifies for collection the FY 2026 installment of the District's previously levied debt service special assessments ("**Debt Assessments**," and together with the O&M Assessments, the "**Assessments**") in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same**.**

4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes,* the District is authorized to collect and enforce the Assessments as set forth below.

a. Tax Roll Assessments. To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the "**Tax Roll Property**" identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* ("**Uniform Method**"). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.

b. Direct Bill Assessments. To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on "**Direct Collect Property**" identified in **Exhibit B** shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibit A** and **Exhibit B.** The District's Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.

i. *Due Date (O&M Assessments).* O&M Assessments directly collected by the District shall be due and payable in full on November 15, 2025; provided, however, that, to the extent permitted by law, the O&M Assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than November 15, 2025, 25% due no later than February 1, 2026, and 25% due no later than May 1, 2026.

ii. *Due Date (Debt Assessments).* Debt Assessments directly collected by the District shall be due and payable in full on October 1, 2025 or immediately upon receipt of direct bill; provided, however, that, to the extent permitted by law, the Debt Assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than October 1, 2025, 25% due no later than February 1, 2026, and 25% due no later than April 1, 2026.

iii. In the event that an Assessment payment is not made in accordance with the schedule(s) stated above, the whole of such Assessment, including any remaining partial, deferred payments for the Fiscal Year: shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent Assessments shall accrue at the rate of any bonds secured by the Assessments, or at the statutory prejudgment interest rate, as applicable. In the event an Assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes,* or other applicable law to collect and enforce the whole Assessment, as set forth herein.

c. **Future Collection Methods.** The District's decision to collect Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B,** is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

6. **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.

[continued on following page]

7. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED THIS 5TH DAY OF AUGUST 2025.

ATTEST:

FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

By:______________________________________

Its:______________________________________

Exhibit A: Adopted Budget
Exhibit B: Assessment Roll

Exhibit A

Adopted Budget

Finley Woods CDD
FY2026 Approved Revised Proposed O&M Budget

	FY2026 Proposed Budget	FY2026 Approved Revised Proposed Budget
Revenues		
On-Roll Assessments	$ 86,187.43	$ 122,887.24
Off-Roll Assessments	63,327.57	37,037.76
Developer Contributions - Phase 3	72,000.00	72,000.00
Net Revenues	**$221,515.00**	**$231,925.00**
General & Administrative Expenses		
Supervisor Fees	$ 1,200.00	$ 1,200.00
D&O Insurance	3,200.00	3,200.00
Additional Insurance	500.00	500.00
Trustee Services	4,400.00	4,400.00
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Tax Preparation Fees	25.00	25.00
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Legal Advertising	4,000.00	4,000.00
Miscellaneous	1,380.00	1,000.00
Office Supplies	50.00	50.00
Web Site Maintenance	2,940.00	2,940.00
Dues, Licenses, and Fees	250.00	250.00
Total General & Administrative Expenses	**$94,945.00**	**$94,565.00**
Maintenance Expenses		
Irrigation	$ 10,000.00	$ 10,000.00
General Insurance	3,920.00	3,920.00
General Repair & Maintenance	7,000.00	5,000.00
Landscaping Maintenance & Material	26,250.00	41,040.00
Reserves	7,400.00	5,400.00
Landscape Maintenance - Phase 3	72,000.00	72,000.00
Total Maintenance Expenses	**$126,570.00**	**$137,360.00**
Total Expenses	**$221,515.00**	**$231,925.00**

Finley Woods CDD
FY 2025-2026 Approved Proposed Debt Service
Fund Budget Series 2020

	FY 2026 Approved Proposed Budget
REVENUES:	
Assessments	$ 231,750.00
TOTAL REVENUES	$ 231,750.00
EXPENDITURES:	
Series 2020 - Interest 11/01/2025	$ 55,962.50
Series 2020 - Principal 05/01/2026	$ 65,000.00
Series 2020 - Interest 05/01/2026	$ 55,962.50
TOTAL EXPENDITURES	$ 176,925.00
EXCESS REVENUES	$ 54,825.00
Series 2020 - Interest 11/01/2026	$ 54,825.00

Exhibit B

Assessment Roll

geo_id	Debt Service	O&M	Total
06985-030-056	1,242.11	898.22	2,140.33
06985-030-057	1,242.11	898.22	2,140.33
06985-030-058	1,242.11	898.22	2,140.33
06985-030-059	1,242.11	898.22	2,140.33
06985-030-060	1,242.11	898.22	2,140.33
06985-030-061	1,242.11	898.22	2,140.33
06985-030-062	1,242.11	898.22	2,140.33
06985-030-063	1,242.11	898.22	2,140.33
06985-030-064	1,242.11	898.22	2,140.33
06985-030-065	1,242.11	898.22	2,140.33
06985-030-066	1,242.11	898.22	2,140.33
06985-030-067	1,242.11	898.22	2,140.33
06985-030-068	1,242.11	898.22	2,140.33
06985-030-069	1,242.11	898.22	2,140.33
06985-030-070	1,242.11	898.22	2,140.33
06985-030-071	1,242.11	898.22	2,140.33
06985-030-072	1,242.11	898.22	2,140.33
06985-030-073	1,242.11	898.22	2,140.33
06985-030-074	1,242.11	898.22	2,140.33
06985-030-075	1,242.11	898.22	2,140.33
06985-030-076	1,242.11	898.22	2,140.33
06985-030-077	1,242.11	898.22	2,140.33
06985-030-078	1,242.11	898.22	2,140.33
06985-030-079	1,242.11	898.22	2,140.33
06985-030-080	1,242.11	898.22	2,140.33
06985-030-081	1,242.11	898.22	2,140.33
06985-030-082	1,242.11	898.22	2,140.33
06985-030-083	1,242.11	898.22	2,140.33
06985-030-084	1,242.11	898.22	2,140.33
06985-030-085	1,242.11	898.22	2,140.33
06985-030-086	1,242.11	898.22	2,140.33
06985-030-087	1,242.11	898.22	2,140.33
06985-030-088	1,242.11	898.22	2,140.33
06985-030-089	1,242.11	898.22	2,140.33
06985-030-090	1,242.11	898.22	2,140.33
06985-030-091	1,242.11	898.22	2,140.33
06985-030-092	1,242.11	898.22	2,140.33
06985-030-093	1,242.11	898.22	2,140.33
06985-030-094	1,242.11	898.22	2,140.33
06985-030-095	1,242.11	898.22	2,140.33
06985-040-000	-	-	-
06985-040-098	1,583.95	898.22	2,482.17
06985-040-099	1,583.95	898.22	2,482.17
06985-040-100	1,583.95	898.22	2,482.17
06985-040-101	1,583.95	898.22	2,482.17
06985-040-102	1,583.95	898.22	2,482.17

06985-040-103	1,583.95	898.22	2,482.17
06985-040-104	1,583.95	898.22	2,482.17
06985-040-105	1,583.95	898.22	2,482.17
06985-040-106	1,827.72	898.22	2,725.94
06985-040-107	1,827.72	898.22	2,725.94
06985-040-108	1,827.72	898.22	2,725.94
06985-040-110	1,583.95	898.22	2,482.17
06985-040-111	1,583.95	898.22	2,482.17
06985-040-112	1,583.95	898.22	2,482.17
06985-040-113	1,583.95	898.22	2,482.17
06985-040-114	1,583.95	898.22	2,482.17
06985-040-115	1,583.95	898.22	2,482.17
06985-040-116	1,827.72	898.22	2,725.94
06985-040-117	1,583.95	898.22	2,482.17
06985-040-119	1,827.72	898.22	2,725.94
06985-040-121	1,827.72	898.22	2,725.94
06985-040-124	1,827.72	898.22	2,725.94
06985-040-146	1,340.70	898.22	2,238.92
06985-040-148	1,340.70	898.22	2,238.92
06985-040-151	1,340.70	898.22	2,238.92
06985-040-152	1,340.70	898.22	2,238.92
06985-040-153	1,583.95	898.22	2,482.17
06985-040-154	1,583.95	898.22	2,482.17
06985-040-155	1,583.95	898.22	2,482.17
06985-040-156	1,583.95	898.22	2,482.17
06985-040-157	1,583.95	898.22	2,482.17
06985-040-159	1,583.95	898.22	2,482.17
06985-040-160	1,583.95	898.22	2,482.17
06985-040-161	1,583.95	898.22	2,482.17
06985-040-162	1,583.95	898.22	2,482.17
06985-040-163	1,583.95	898.22	2,482.17
06985-040-164	1,583.95	898.22	2,482.17
06985-040-165	1,583.95	898.22	2,482.17
06985-040-166	1,827.72	898.22	2,725.94
06985-040-167	1,340.70	898.22	2,238.92
06985-040-168	1,340.70	898.22	2,238.92
06985-040-169	1,340.70	898.22	2,238.92
06985-040-170	1,340.70	898.22	2,238.92
06985-040-171	1,340.70	898.22	2,238.92
06985-040-172	1,340.70	898.22	2,238.92
06985-040-173	1,340.70	898.22	2,238.92
06985-040-174	1,340.70	898.22	2,238.92
06985-040-175	1,340.70	898.22	2,238.92
06985-040-176	1,340.70	898.22	2,238.92
06985-040-177	1,340.70	898.22	2,238.92
06985-040-178	1,340.70	898.22	2,238.92
06985-040-179	1,583.95	898.22	2,482.17

06985-040-180	1,583.95	898.22	2,482.17
06985-040-181	1,583.95	898.22	2,482.17
06985-040-182	1,583.95	898.22	2,482.17
06985-040-183	1,583.95	898.22	2,482.17
06985-040-184	1,583.95	898.22	2,482.17
06985-040-185	1,583.95	898.22	2,482.17
06985-040-096	1,583.95	898.22	2,482.17
06985-040-097	1,583.95	898.22	2,482.17
06985-040-109	1,583.95	898.22	2,482.17
06985-040-118	1,583.95	898.22	2,482.17
06985-040-120	1,827.72	898.22	2,725.94
06985-040-122	1,583.95	898.22	2,482.17
06985-040-123	1,583.95	898.22	2,482.17
06985-040-140	1,827.72	898.22	2,725.94
06985-040-141	1,827.72	898.22	2,725.94
06985-040-142	1,827.72	898.22	2,725.94
06985-040-143	1,827.72	898.22	2,725.94
06985-040-144	1,583.95	898.22	2,482.17
06985-040-145	1,340.70	898.22	2,238.92
06985-040-149	1,340.70	898.22	2,238.92
06985-040-150	1,340.70	898.22	2,238.92
06985-040-158	1,583.95	898.22	2,482.17
06985-040-139	1,827.72	898.22	2,725.94
06985-040-147	1,340.70	898.22	2,238.92
06985-040-186	1,583.95	898.22	2,482.17
06985-040-187	1,583.95	898.22	2,482.17
06985-040-188	1,583.95	898.22	2,482.17
06985-040-125	1,340.70	898.22	2,238.92
06985-040-126	828.07	898.22	1,726.29
06985-040-127	828.07	898.22	1,726.29
06985-040-128	828.07	898.22	1,726.29
06985-040-129	828.07	898.22	1,726.29
06985-040-130	828.07	898.22	1,726.29
06985-040-131	1,340.70	898.22	2,238.92
06985-040-132	1,340.70	898.22	2,238.92
06985-040-133	828.07	898.22	1,726.29
06985-040-134	828.07	898.22	1,726.29
06985-040-135	828.07	898.22	1,726.29
06985-040-136	828.07	898.22	1,726.29
06985-040-137	828.07	898.22	1,726.29
06985-040-138	1,340.70	898.22	2,238.92
06975-001-001	-	-	-
06975-002-000	-	-	-
06985-030-000	-	-	-
06991-001-000	-	-	-
06975-000-000	-	-	-
06975-005-000	-	-	-

06975-006-000	-	-	-
06975-007-000	-	-	-
07007-002-000	-	-	-
07245-000-000	-	-	-
07245-001-000	-	-	-
07245-002-000	-	-	-
07002-001-001	-	-	-

Finley Woods Community Development District

Review and Consideration of the Fiscal Year 2026 Budget Funding Agreement

FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026 BUDGET FUNDING AGREEMENT

This Agreement ("Agreement") is made and entered into to be effective as of 1st day of October 2025, by and between:

Finley Woods Community Development District, a local unit of special-purpose government established and existing pursuant to Chapter 190, *Florida Statutes*, and located entirely within the City of Gainesville, Alachua County, Florida ("District"), and

Finley 3 Partners, LLC, a Florida limited liability company and the owner and/or developer of property located within the boundaries of the District ("**Developer,**" and together with the District, the "**Parties**").

RECITALS

WHEREAS, the District was established by Ordinance No. 180972 of the City of Gainesville City Commission, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the District, pursuant to Chapter 190, *Florida Statutes*, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, Developer presently owns and is developing portions of real property known as "Phase 3" and further described in **Exhibit A**, attached hereto and incorporated herein by reference ("Property") within the District, which Property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District; and

WHEREAS, the District is adopting its general fund budget for the fiscal year 2025-2026 ("FY 2026"), which begins on October 1, 2025, and concludes on September 30, 2026 ("Budget"), secured by the operations and maintenance assessments levied on specially benefitted lands ("O&M Assessments"); and

WHEREAS, the Budget, which both parties recognize may be amended from time to time in the sole discretion of the District, is attached hereto and incorporated herein by reference as **Exhibit B**; and

WHEREAS, the Budget also reflects services of the District that specially benefit developed properties within the District more than the undeveloped properties; and

WHEREAS, the Developer has requested that the District not levy operation and maintenance assessments in excess of $_______________ for FY 2026, specifically that the undeveloped portion not be levied field expenses portion of the O&M Assessments given the benefits imparity between the developed and undeveloped property; and

WHEREAS, the Developer acknowledges and agrees it still benefits from certain administrative services of the District and, in lieu of full O&M Assessments and in anticipation of certain field services coming online sometime during the FY 2026, desires to fund any deficit of the District's operation and maintenance expenses in excess of the $_______________ up to the total amount of the General Fund Budget, adopted by the District's Board of Supervisors on August 5, 2025, without any reimbursement by the District ("Developer's Funding Obligation"); and

WHEREAS, the Parties agree that Developer's Funding Obligation is limited solely to those expenses related to Phase 3 landscaping as identified in **Exhibit B**; and

WHEREAS, as the District and Developer anticipate that the District's operations and maintenance expenses for FY 2026 will not exceed the total budgeted amount of $_______________, and it is anticipated that the Developer's Funding Obligation as defined herein will not exceed $_______________; and

WHEREAS, Developer has agreed to enter into this Agreement in lieu of having the District levy and collect any non-ad valorem assessments as authorized by law against the Property located within the District for the activities, operations and services set forth in **Exhibit B**; and

WHEREAS, Developer and the District desire to secure such budget funding through the imposition of a continuing lien against the Property described in **Exhibit A** and otherwise as provided herein.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

SECTION 1. The recitals stated above are true and correct and by this reference is incorporated herein as a material part of this Agreement.

SECTION 2. Developer agrees to make available to the District the monies necessary for the operation of the District as called for in the Budget attached hereto as **Exhibit B**, as may be amended from time to time in the District's sole discretion, within fifteen (15) days of written request by the District. Amendments to the District's Budget as shown on **Exhibit B** adopted by the District at a duly noticed meeting shall have the effect of amending this Agreement without further action of the parties. Funds provided hereunder shall be placed in the District's general checking account. In no way shall the foregoing in any way affect the District's ability to levy special assessments upon the property within the District, including any property owned by Developer, in accordance with Florida law, to provide funds for any unfunded expenditures whether such expenditures are the result of an amendment to the District's Budget or otherwise. These payments are made by Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District.

SECTION 3. The District shall have the right to file a continuing lien upon the Property described in **Exhibit A** for all payments due and owing under the terms of this Agreement and for interest thereon, and for reasonable attorneys' fees, paralegals' fees, expenses and court costs incurred by the District incident to the collection of funds under this Agreement or for enforcement of this lien, and all sums advanced and paid by the District for taxes and payment on account of superior interests, liens and encumbrances in order to preserve and protect the District's lien. The lien shall be effective as of the execution of this Agreement. If Developer fails to pay sums due according to the terms of this Agreement, at the District Manager's direction, the District may bring an action at law against the record title holder to the Property to pay the amount due under this Agreement, or may foreclose the lien against the Property in any manner authorized by law. The District may partially release any filed lien for portions of the Property subject to a plat if and when Developer has demonstrated, in the District's sole discretion, that such release will not materially impair the ability of the District to enforce the collection of funds hereunder.

SECTION 4. This Section provides for alternative methods of collection. In the event Developer fails to make payments due to the District pursuant to this Agreement, and the District first provides Developer with written notice of the delinquency to the address identified in this Agreement and such delinquency is not cured within five (5) business days of the notice, then the District shall have the following remedies:

A. In the alternative or in addition to the collection method set forth in Section 2 above, the District may enforce the collection of funds due under this Agreement by action against Developer in the appropriate judicial forum in and for Alachua County, Florida. The enforcement of the collection of funds in this manner shall be in the sole discretion of the District Manager on behalf of the District. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

B. The District hereby finds that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property, which benefit is initially allocated on an equal developable acreage basis. Developer agrees that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property equal to or in excess of the costs set forth in **Exhibit B**, on an equal developable acreage basis. Therefore, in the alternative, or in addition to the other methods of collection set forth in this Agreement, the District, in its sole discretion, may choose to certify amounts due hereunder as a non-ad valorem assessment on all or any part of the Property for collection, either through the Uniform Method of Collection set forth in Chapter 197 or under any method of direct bill and collection authorized by Florida law. Such assessment, if imposed, may be certified on the next available tax roll of the Alachua County property appraiser. Developer hereby waives and/or relinquishes any rights it may have to challenge, object to or otherwise fail to pay such assessments if imposed, as well as the means of collection thereof.

SECTION 5. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

SECTION 6. The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

SECTION 7. This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other, which consent shall not be unreasonably withheld.

SECTION 8. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement in the manner described herein in Sections 3 and 4 above.

SECTION 9. This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third-party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns. In the event Developer sells or otherwise disposes of its business or of all or substantially all of its assets relating to improvements, work product, or lands within the District, Developer shall continue to be bound by the terms of this Agreement and additionally shall expressly require that the purchaser agree to be bound by the terms of this Agreement. In the event of such sale or disposition, Developer may place into escrow an amount equal to the then unfunded portion of the applicable adopted Budget to fund any budgeted expenses that may arise during the remainder of the applicable fiscal year. Upon confirmation of the deposit of said funds into escrow, and evidence of an assignment to, and assumption by the purchaser, of this Agreement, Developer's obligation under this Agreement shall be deemed fulfilled and this Agreement terminated. Developer shall give 90 days prior written notice to the District under this Agreement of any such sale or disposition.

Section 10. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. The parties agree and consent to, for the purposes of venue, the jurisdiction of the courts of Alachua County, Florida.

Section 11. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

Section 12. This Agreement shall be effective after execution by both parties hereto. The enforcement provisions of this Agreement shall survive its termination, until all payments due under this Agreement are paid in full.

[*Remainder of page left intentionally blank*]

IN WITNESS WHEREOF, the parties execute this Agreement the day and year first written above.

ATTEST:	**FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary	Ginney Patterson Chair, Board of Supervisors
WITNESS:	**FINLEY 3 PARTNERS, LLC**
______________________________	______________________________
Print Name: ____________________	By: Mark Irvin Its: Manager

Exhibit A: Property Description
Exhibit B: Fiscal Year 2025-2026 General Fund Budget

Exhibit A
Property Description

Tax Parcels: 07245-000-000; 07245-001-000
07245-002-000; 07002-001-001; 06975-000-000
06975-005-000; 06975-006-000; 06975-007-000
07007-002-000

LEGAL DESCRIPTION

A PARCEL OF LAND BEING A PORTION OF PARCELS 1, 2, 3, 4, 5, 6, 7, 10, 11, & 12 OF LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 3590, PAGE 155 OF THE PUBLIC RECORDS OF ALACHUA COUNTY, FLORIDA, SITUATED IN THE GAREY GRANT AND SECTIONS 22, 23, 26, AND 27, TOWNSHIP 10 SOUTH, RANGE 19 EAST, OF SAID ALACHUA COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF THE G.I.F. CLARK GRANT, SITUATED IN THE AFOREMENTIONED TOWNSHIP 10 SOUTH, RANGE 19 EAST, THENCE NORTH 35°40'54" WEST, ALONG THE SOUTHERLY LINE OF THE LAND AS DESCRIBED IN OFFICIAL RECORDS BOOK 1049, PAGE 40 OF SAID PUBLIC RECORDS, A DISTANCE OF 31.18 FEET TO THE INTERSECTION OF SAID SOUTHERLY LINE WITH THE NORTHERLY COUNTY MAINTAINED RIGHT OF WAY FOR S.W. 62ND AVENUE (RIGHT OF WAY WIDTH VARIES) AND THE POINT OF BEGINNING; SAID POINT BEING ON A CURVE CONCAVE SOUTHERLY, SAID CURVE HAVING A RADIUS OF 3581.00 FEET, BEING SUBTENDED BY A CHORD HAVING A BEARING AND DISTANCE OF NORTH 76°59'23" WEST, 216.03 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE AND SAID NORTHERLY MAINTAINED RIGHT OF WAY LINE, THROUGH A CENTRAL ANGLE OF 3°27'25", AN ARC LENGTH OF 216.06 FEET TO THE SOUTHWEST CORNER OF PARCEL 11 OF LANDS DESCRIBED IN SAID OFFICIAL RECORDS BOOK 3590, PAGE 155; THENCE DEPARTING SAID NORTHERLY MAINTAINED RIGHT OF WAY LINE, NORTH 1°13'26" EAST, ALONG THE WEST LINE OF SAID PARCEL 11, A DISTANCE OF 33.78 FEET TO THE SOUTHEAST CORNER OF PARCEL 12 OF LANDS DESCRIBED IN SAID OFFICIAL RECORDS BOOK 3590, PAGE 155; THENCE NORTH 86°58'45" WEST, ALONG THE SOUTH LINE OF SAID PARCEL 12, A DISTANCE OF 50.00 FEET TO THE SOUTHWEST CORNER OF SAID PARCEL 12; THENCE NORTH 1°07'57" EAST, ALONG THE WEST LINE OF SAID PARCEL 12, A DISTANCE OF 1225.63 FEET TO THE NORTHWEST CORNER OF SAID PARCEL 12; THENCE SOUTH 88°20'10" EAST, ALONG THE NORTH LINE OF SAID PARCEL 12, A DISTANCE OF 51.93 FEET TO THE NORTHEAST CORNER OF SAID PARCEL 12, SAID POINT LYING ON THE WEST LINE OF PARCEL 10 AS DESCRIBED IN SAID OFFICIAL RECORDS BOOK 3590, PAGE 155; THENCE NORTH 1°13'26" EAST, ALONG THE WEST LINE OF SAID PARCEL 10, A DISTANCE OF 338.82 FEET TO THE SOUTH LINE OF PARCEL 6 OF SAID LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 3590, PAGE 155; THENCE NORTH 88°20'10" WEST, ALONG THE SOUTH LINE OF SAID PARCEL 6 AND THE SOUTH LINE OF PARCEL 5 OF SAID LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 3590, PAGE 155, A DISTANCE OF 419.27 FEET TO THE SOUTHEAST CORNER OF COMMON AREA "D", FINLEY WOODS PHASE 2 AS RECORDED IN PLAT BOOK 38, PAGES 3 THROUGH 6 OF SAID PUBLIC RECORDS; THENCE DEPARTING THE SOUTH LINE OF PARCEL 5, NORTH 1°39'50" EAST, ALONG THE EASTERLY LINE OF SAID FINLEY WOODS PHASE 2, A DISTANCE OF 195.35 FEET TO THE NORTHEAST CORNER OF LOT 143 OF SAID FINLEY WOODS PHASE 2, SAID POINT LYING ON THE NORTH LINE OF THE TOTAL LANDS DESCRIBED IN SAID OFFICIAL RECORDS BOOK 3590, PAGES 155; THENCE NORTH 84°05'35" EAST, ALONG THE NORTH LINE OF SAID TOTAL PARCEL, A DISTANCE OF 1564.26 FEET TO THE NORTHEAST CORNER OF SAID TOTAL PARCEL; THENCE THE FOLLOWING THREE (3) COURSES ALONG THE EAST LINE OF SAID TOTAL PARCEL; (1) THENCE SOUTH 2°09'02" WEST, A DISTANCE OF 376.31 FEET; (2) THENCE NORTH 89°42'08" EAST, A DISTANCE OF 71.02 FEET; (3) THENCE SOUTH 31°06'07" WEST, A DISTANCE OF 1924.82 FEET TO A POINT OF THE AFOREMENTIONED NORTHERLY MAINTAINED RIGHT OF WAY LINE OF SW 62ND AVENUE, SAID POINT BEING ON A CURVE CONCAVE SOUTHERLY, HAVING A RADIUS OF 3581.00 FEET AND BEING SUBTENDED BY A CHORD HAVING A BEARING AND DISTANCE OF NORTH 75°01'21" WEST, 29.83 FEET; THENCE NORTHWESTERLY, ALONG THE ARC OF SAID CURVE AND SAID NORTHERLY MAINTAINED RIGHT OF WAY LINE, THROUGH A CENTRAL ANGLE OF 0°28'38", AN ARC LENGTH OF 29.83 FEET TO THE POINT OF BEGINNING.

Exhibit B
FY 2025-2026 General Fund Budget

Finley Woods CDD
FY2026 Approved Revised Proposed O&M Budget

	FY2026 Proposed Budget	FY2026 Approved Revised Proposed Budget
Revenues		
On-Roll Assessments	$ 86,187.43	$ 122,887.24
Off-Roll Assessments	63,327.57	37,037.76
Developer Contributions - Phase 3	72,000.00	72,000.00
Net Revenues	**$221,515.00**	**$231,925.00**
General & Administrative Expenses		
Supervisor Fees	$ 1,200.00	$ 1,200.00
D&O Insurance	3,200.00	3,200.00
Additional Insurance	500.00	500.00
Trustee Services	4,400.00	4,400.00
Management	25,000.00	25,000.00
Engineering	10,000.00	10,000.00
Disclosure	5,000.00	5,000.00
District Counsel	25,000.00	25,000.00
Assessment Administration	7,500.00	7,500.00
Reamortization Schedule	250.00	250.00
Audit	3,775.00	3,775.00
Tax Preparation Fees	25.00	25.00
Postage & Shipping	250.00	250.00
Copies	225.00	225.00
Legal Advertising	4,000.00	4,000.00
Miscellaneous	1,380.00	1,000.00
Office Supplies	50.00	50.00
Web Site Maintenance	2,940.00	2,940.00
Dues, Licenses, and Fees	250.00	250.00
Total General & Administrative Expenses	**$94,945.00**	**$94,565.00**
Maintenance Expenses		
Irrigation	$ 10,000.00	$ 10,000.00
General Insurance	3,920.00	3,920.00
General Repair & Maintenance	7,000.00	5,000.00
Landscaping Maintenance & Material	26,250.00	41,040.00
Reserves	7,400.00	5,400.00
Landscape Maintenance - Phase 3	72,000.00	72,000.00
Total Maintenance Expenses	**$126,570.00**	**$137,360.00**
Total Expenses	**$221,515.00**	**$231,925.00**

Finley Woods Community Development District

Consideration of Termination of Cost Share Agreement between the District and the Finley Woods Owners' Association, Inc. for Maintenance Services

- **Authorization for District Staff to Solicit Landscape Maintenance Proposals**

AGREEMENT BETWEEN THE
FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT
AND FINLEY WOODS OWNERS' ASSOCIATION, INC.,
FOR FACILITY MANAGEMENT, OPERATION, AND MAINTENANCE SERVICES

THIS AGREEMENT (the "Agreement") is made and entered into this 26th day of May 2022, by and between:

FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, *Florida Statutes,* whose address is 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817 (the "District"); and

FINLEY WOODS OWNERS' ASSOCIATION, INC., a Florida not-for-profit corporation, whose address is 5950 NW 1st Place, Suite 160, Gainesville, Florida 32607 (the "Association").

RECITALS

WHEREAS, the District is a local unit of special-purpose government established, pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes* ("Act"), by ordinance of the Board of City Commissioners in and for the City of Gainesville, Florida; and

WHEREAS, the Association is the homeowners' association for development known as Finley Woods, which includes a portion of development within the District as well as development on lands adjacent to the District; and

WHEREAS, the Association has entered into a landscape agreement and has or will enter into pest control services agreement regarding the provision of landscape and dry stormwater retention pond bank area maintenance services and related pest control services, which includes services for both Association and District properties (together, "Maintenance Agreement"), the scope of services for which is attached hereto as **Exhibit A,** as the same may be amended from time to time ("Scope of Services"); and

WHEREAS, the "Service Areas" map attached hereto as **Exhibit B** shows Association's property (which are Finley Woods Phase 1A and Finley Woods Phase 1B) and District's property (which is Finley Woods Phase 1C), all of which are being serviced under the Maintenance Agreement; and

WHEREAS, the parties agree that the maintenance of the Service Areas is a shared benefit to the community and desire to maintain uniformity in standards and appearance throughout the Finley Woods community; and

Whereas, for ease of administration, potential cost savings to property owners and residents, and the benefits of full time on-site inspection, operation and maintenance personnel, the parties desire to retain one Contractor for the entire Finley Woods community, at a prorated cost shared by the District and Association; and

Whereas, the parties need to establish a license for the maintenance of the Improvements by the Association on District Land ("License") and to establish the parties' rights, duties, and obligations with respect to payment of the shared expenses relating to the maintenance of the Service Areas upon the District's lands pursuant to the terms and conditions set forth in this Agreement

Whereas, the Association and the District have a mutual obligation to the District's property owners and residents to provide for the proper and efficient operation and maintenance of the infrastructure within the District, and the parties accordingly agree that this mutual obligation is sufficient consideration to induce the other party to enter into this Agreement.

Now, therefore, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

Section 1. **Recitals.** The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

Section 2. **Association's Obligation.** The Association, by and through its contractor, shall have the following obligations and responsibilities:

A. ***General duties.*** The Association shall be responsible for providing, or causing to be provided, the management, operation, and maintenance services in an efficient, lawful and satisfactory manner. All work shall be performed in a neat and professional manner reasonably acceptable to the District and shall be in accordance with industry standards. The Association will act in a fiduciary capacity with respect to the protection and accounting of the District's assets.

B. ***Inspection.*** The Association shall conduct regular inspections of all District property and report any irregularities to the District Manager, or its designated representative, and shall correct any irregularities in accordance with the terms of this Agreement.

C. ***Repair and Maintenance.*** The Association shall make, or cause to be made, such routine repair work or normal maintenance to the District property as may be required for the operation or physical protection of the District property, or as required under applicable government permits. The Association, in consultation with the District Engineer, shall promptly cause emergency repairs to be made when such repairs are necessary for the preservation and safety of persons and/or property, or when the repairs are required to be made to avoid the suspension of any service of the District. The Association shall immediately notify the District Engineer and District Manager, or a designated representative, concerning the need for emergency repairs.

D. ***Investigation and Report of Accidents/Claims****.* The Association shall promptly investigate and provide a full written report to the District Manager as to all accidents or claims for damage relating to the management, operation, and maintenance of the District property. Such report shall at a minimum include a description of any damage or destruction of property and the estimated cost of repair. The Association shall cooperate and make any and all reports required by any insurance company or the District in connection with any accident or claim. The Association shall not file any claims with the District's insurance company without the prior consent of the District's Board of Supervisors.

E. ***Compliance with Government Permits, Rules, Regulations, Requirements, and Orders****.* The Association shall take such action as is necessary to comply promptly with any and all permits, rules, regulations, requirements, and orders affecting the District property placed thereon by any governmental authority having jurisdiction. At the request of the District, the Association shall prepare for execution and filing by the District any forms, reports or returns which may be required by law in connection with the ownership, maintenance and operation of the District property.

i. The Association shall immediately notify the District Manager and District Counsel in writing of all such requirements and orders, or other contact made with the Association relative to the District property by any such governmental authority having jurisdiction. The Association shall specifically indemnify the District for any penalties, judgments, or orders levied or imposed against the District for failure to comply with any governmental permits, rules, regulations, requirements, and orders during the term of this Agreement.

F. ***Adherence to District Rules, Regulations and Policies****.* The Association's personnel shall be familiar with all District rules, policies and procedures and shall ensure that all persons using the District property, including maintenance and repair contractors, are informed with respect to the rules, policies and procedures as may be promulgated by the District from time to time, and ensure that said persons conform therewith. Association assures the District that all third parties will be dealt with at arm's length, and that the District's interest will be best served at all times.

G. ***Care of the Property****.* The Association shall use all due care to protect the property of the District, its residents and landowners from damage by the Association, its employees or contractors. The Association agrees to promptly repair any damage resulting from its activities and work and to notify the District of the occurrence of such damage within twenty-four (24) hours.

H. ***Staffing and Billing****.* The Association shall be solely responsible for the staffing, budgeting, financing, billing and collection of fees, assessments, service charges, etc., necessary to perform the management, operation, and maintenance responsibilities set forth in this Agreement.

I. ***Liens and Claims****.* The Association shall promptly and properly pay for all contractors retained, labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Association shall keep the District Property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Association's performance under this Agreement, and the Association shall immediately discharge any such claim or lien.

SECTION 3. **GRANT OF LICENS**e. The District hereby grants to the Association a license (the "License") for the benefit of the Association over and across the District lands (the "License Area") for maintenance of the Improvements on the District Land, together with vehicular and pedestrian ingress and egress related thereto by the Association, and its agents, employees, contractors, and invitees pursuant to the applicable approved plans, permits and approvals for the District land from the applicable governmental authorities, for the sole purpose of carrying out Association's obligations and duties pursuant to this Agreement and the Maintenance Agreement. Such license shall be revocable at will by the District, with written notice.

SECTION 4. **COST SHARING.** Parties acknowledge that it is in their best interests that landscaping services for the Service Area be provided by the Association. The parties agree that the District shall not be considered a party to the Maintenance Agreement.

A. ***Monthly Services Fee***. The parties agree that the District shall pay monthly to the Association twenty-two percent (22%) of the total Maintenance Agreement costs for landscape and related pest control services provided, which represents the District's proportionate share of costs for such monthly services based on the percentage of Service Areas owned by the District. The Association shall be responsible for any remaining balance due on the Maintenance Agreement.

B. ***Additional Costs***. Should any additional or emergency services be necessary for District property, the Association shall notify the District in advance of any supplemental landscaping or pond maintenance proposed to be provided by the Association. The District shall approve or deny the shared cost of such supplemental services, in writing, prior to commencement of such supplemental services. The District shall not be required to compensate the Association for any supplemental services performed without its prior written consent.

SECTION 5. TERM. The term of this Agreement shall commence upon full execution by all parties to the Agreement and shall be effective upon full execution by all parties. Notwithstanding the foregoing, the District shall have the right to immediately terminate this Agreement at any time due to Association's failure to perform in accordance with the terms of this Agreement (including, but not limited to, the Association's failure to manage, operate, or maintain the District property at a level satisfactory to the District in its sole discretion), or upon thirty (30) days' written notice without cause. The Association shall have the right to terminate this Agreement upon sixty (60) days' written notice without cause. In the event of any termination, the Association and the District shall cooperate with one another to provide a smooth and orderly transition of responsibilities between the parties.

SECTION 6. INSURANCE. The Association shall maintain, at its own expense throughout the term of this Agreement, insurance coverage from a reputable insurance carrier, licensed to conduct business in the State of Florida, and such carrier shall have a Best's Insurance Reports rating of at least A-. All policies shall name the District, its staff, consultants and supervisors as additional insureds. Association shall provide the District a copy of the insurance policy, and any endorsements, prior to the commencement of the services contemplated under this Agreement. District shall also receive thirty (30) days' notice of cancelation of any such insurance policy. Policies shall have the following minimum levels of insurance:

A. Worker's Compensation Insurance in accordance with the laws of the State of Florida.

B. Commercial General Liability Insurance covering the Association's legal liability for bodily injuries, with limits of not less than $1,000,000 (one million dollars) combined single limit bodily injury and property damage liability.

C. Employer's Liability Coverage with limits of at least $1,000,000 (one million dollars) per accident or disease.

D. Automobile Liability Insurance for bodily injuries in limits of not less than $1,000,000 (one million dollars) combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Association of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.

SECTION 7. INDEMNIFICATION.

A. The Association agrees to indemnify, defend and hold harmless the District and its officers, agents and employees from any and all liability, claims, actions, suits or demands by any person, corporation or other entity for injuries, death, property damage or harm of any nature, arising out of, whether in whole or in part, or in connection with, the acts or omissions of the Association, or its officers, employees, and representatives, including litigation or any appellate proceedings with respect thereto.

B. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees, paralegal fees, and expert witness fees and costs (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.

SECTION 8. RECOVERY OF COSTS AND FEES. In the event either the District or the Association are required to enforce this Agreement or any provision hereof by court proceedings or otherwise the prevailing party shall be entitled to recover from the other all fees and costs incurred, including but not limited to reasonable attorneys' fees, paralegal fees and expert witness fees and costs incurred prior to or during any litigation or other dispute resolution and including fees incurred in appellate proceedings.

SECTION 9. LIMITATIONS ON GOVERNMENTAL LIABILITY. Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, *Florida Statutes,* or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

SECTION 10. ASSIGNMENT. Neither party may assign this Agreement without the prior written approval of the other.

SECTION 11. INDEPENDENT CONTRACTOR STATUS. In all matters relating to this Agreement, the Association shall be acting as an independent contractor. Neither the Association nor employees of the Association, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Association agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of the Association, if there are any, in the performance of this Agreement. The Association shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Association shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

SECTION 12. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

Section 13. Agreement. This instrument shall constitute the final and complete expression of this Agreement between the District and the Association relating to the subject matter of this Agreement.

Section 14. Amendments. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and the Association.

Section 15. Authorization. The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Association, both the District and the Association have complied with all the requirements of law, and both the District and the Association have full power and authority to comply with the terms and provisions of this instrument.

Section 16. Notices. All notices, requests, consents and other communications under this Agreement ("Notices") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, as follows:

A.	**If to the District:**	Finley Woods Community Development District 3501 Quadrangle Boulevard, Suite 270 Orlando, Florida 32817 Attn: District Manager
	With a copy to:	Kutak Rock LLP 107 W. College Avenue Tallahassee, Florida 32301 Attn: District Counsel
B.	**If to the Association:**	Finley Woods Owner's Association, Inc. 5950 NW 1st Place, Suite 160 Gainesville, Florida 32607 Attn: President

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Association may deliver Notice on behalf of the District and the Association. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

SECTION 17. THIRD PARTY BENEFICIARIES. This Agreement is solely for the benefit of the District and the Association and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and the Association any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Association and their respective representatives, successors, and assigns.

SECTION 18. CONTROLLING LAW; VENUE. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. The parties consent to and agree that the exclusive venue for any litigation arising out of this Agreement shall be in a court of appropriate jurisdiction, in and for Alachua County, Florida.

SECTION 19. PUBLIC RECORDS.

A. The Association understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records and shall be treated as such in accordance with Florida law.

B. As such, the parties shall comply with any applicable laws regarding public records, including but not limited to the provisions of Section 119.0701, *Florida Statutes*, the terms of which are incorporated herein. Among other requirements, the Association must:

i. Keep and maintain public records required by the District to perform the services;

ii. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes,* or as otherwise provided by law;

iii. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Association does not transfer the records to the District; and

iv. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the Association or keep and maintain public records required by the District to perform the service. If the Association transfers all public records to the District upon completion of this Agreement, the Association shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Association keeps and maintains public records upon completion of the Agreement, the Association shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

IF THE ASSOCIATION HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE ASSOCIATION'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, JANE GAARLANDT, C/O PFM GROUP CONSULTING LLC, AT 3501 QUADRANGLE BOULEVARD, SUITE 270, ORLANDO, FLORIDA 32817 (407) 723-5900, OR RECORDREQUEST@PFM.COM.

SECTION 20. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

SECTION 21. ARM'S LENGTH TRANSACTION. This Agreement has been negotiated fully between the District and the Association as an arm's length transaction. The District and the Association participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

[SIGNATURES ON NEXT PAGE]

In Witness Whereof, the parties execute this Agreement the day and year first written above.

Attest:

FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT

____
Secretary

____
Ginney Patterson
Chair, Board of Supervisors

FINLEY WOODS OWNERS' ASSOCIATION, INC.

W. H. Taylor
(Signature of Witness)

____
By: Virginia Patterson
Its: President

W. H. TAYLOR
(Print Name of Witness)

Exhibit A: Scope of Services
Exhibit B: Service Areas

EXHIBIT A: SCOPE OF SERVICES

Premier Lawn Care
PO BOX 1574
High Springs Florida 32643
(352) 284-9512

Finley Woods Scope of Service

January 3rd 2022

Landscape Service Includes

- **Mowing of turf 42 times per year (once per week April - Oct and once every 2 weeks Nov – March**
- **Edging of walkways, sidewalks, parking islands and streets**
- **Edging of beds, shrub lines every other week in season and as needed Nov – Feb**
- **Hedges and shrubs trimmed & pruned as needed**
- **Maintaining Walking Trails throughout community, limbs and debris to be hauled away**
- **Quarterly replacement / planting of annuals at entrances**
- **Crape Myrtles & Azaleas pruned seasonally**
- **Weeding of beds and planted areas (BTC)**
- **Spraying of hardscape areas and sidewalks (BTC)**
- **Cleanup of hardscape areas (driveways, sidewalks, streets) & removal of debris**
- **Monitoring for signs of pest and/or disease**
- **Quarterly irrigation checks, runtime changes, suggested repairs (not caused by us)**

Total Cost for this Service would be $4407.00 per month or $52,884.00 annually

EXHIBIT B: SERVICE AREAS

ASSOCIATION SERVICE AREA 1 OF 2

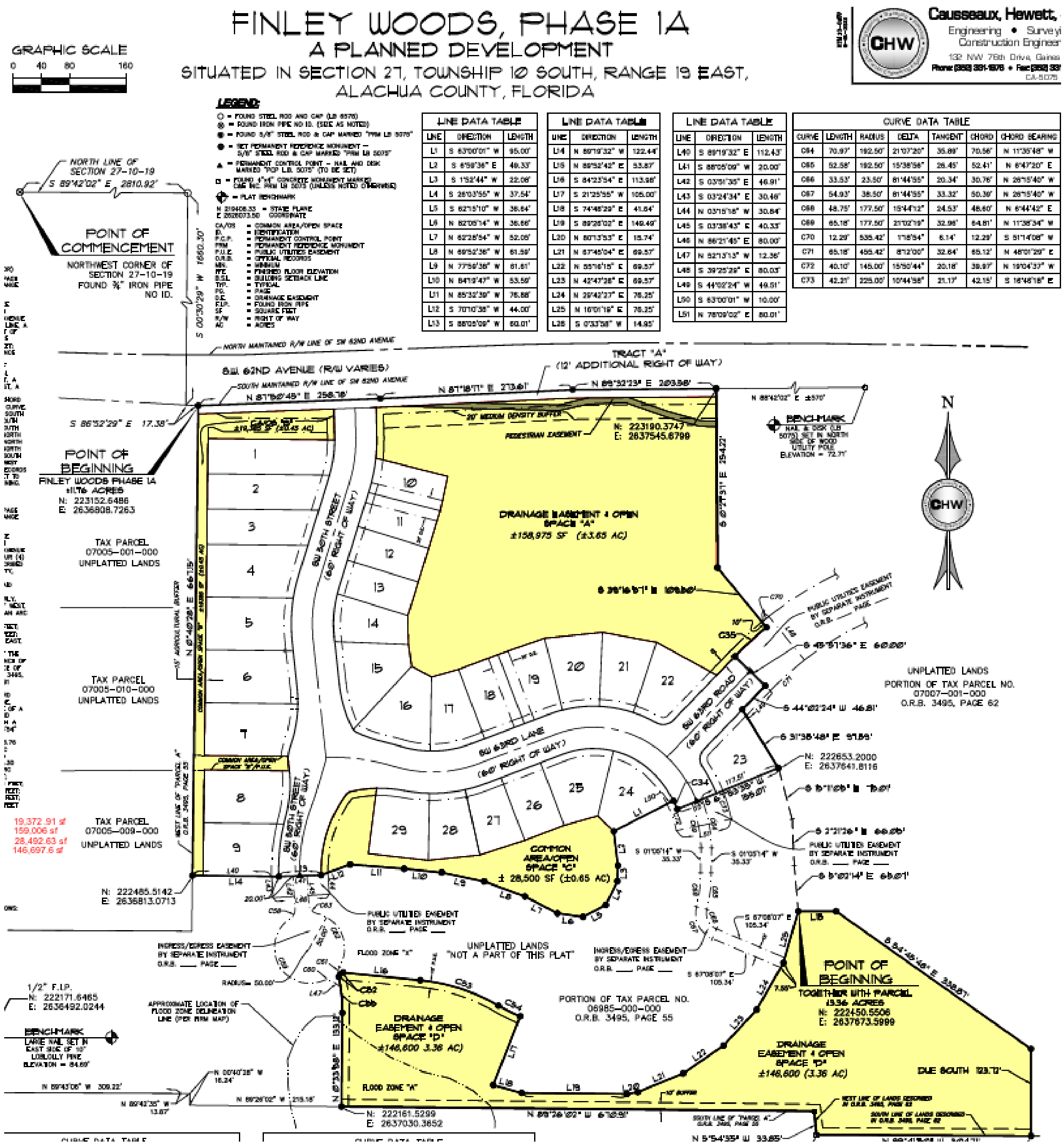
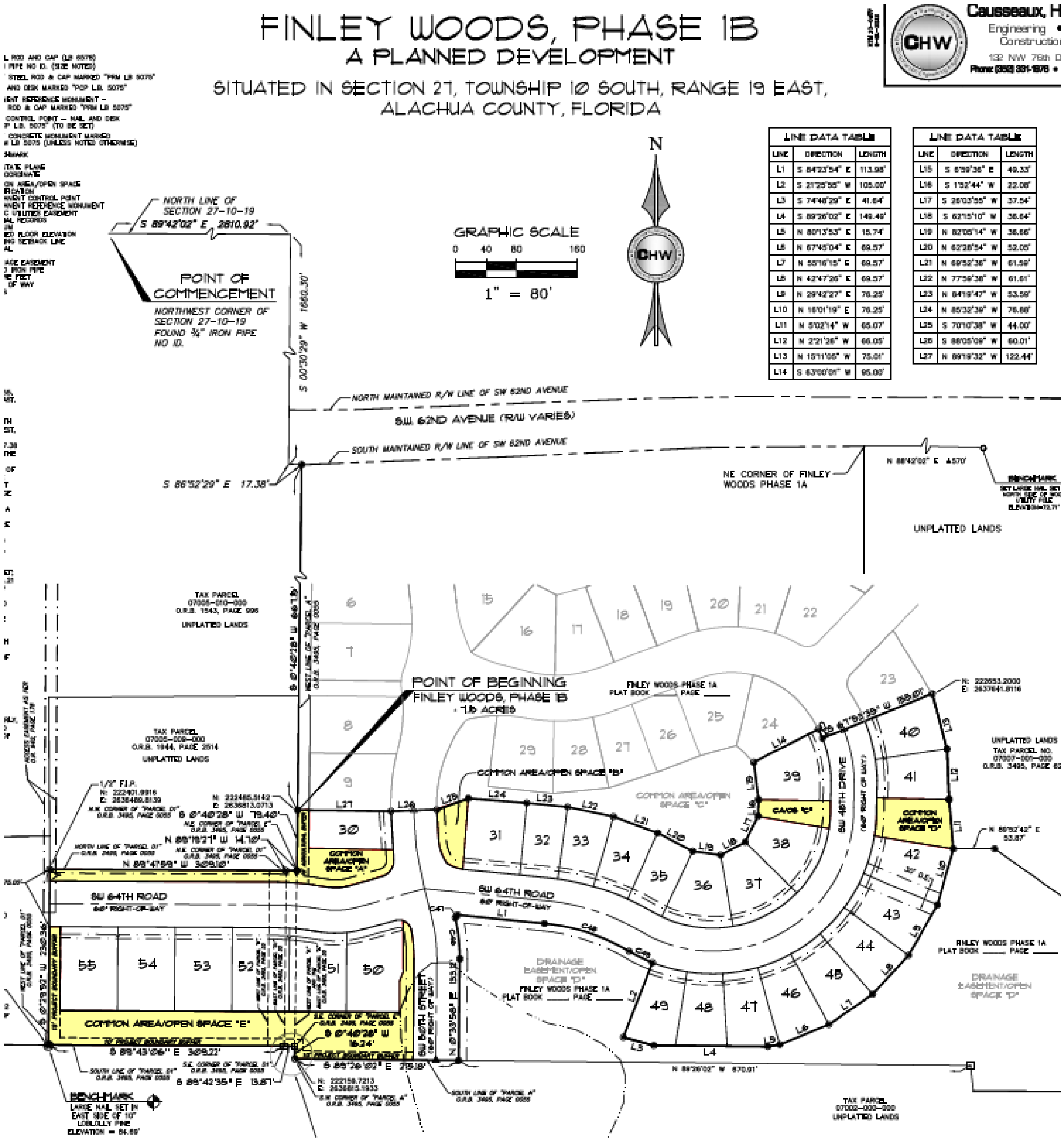


EXHIBIT B: SERVICE AREAS CONTINUED

ASSOCIATION SERVICE AREA 2 OF 2

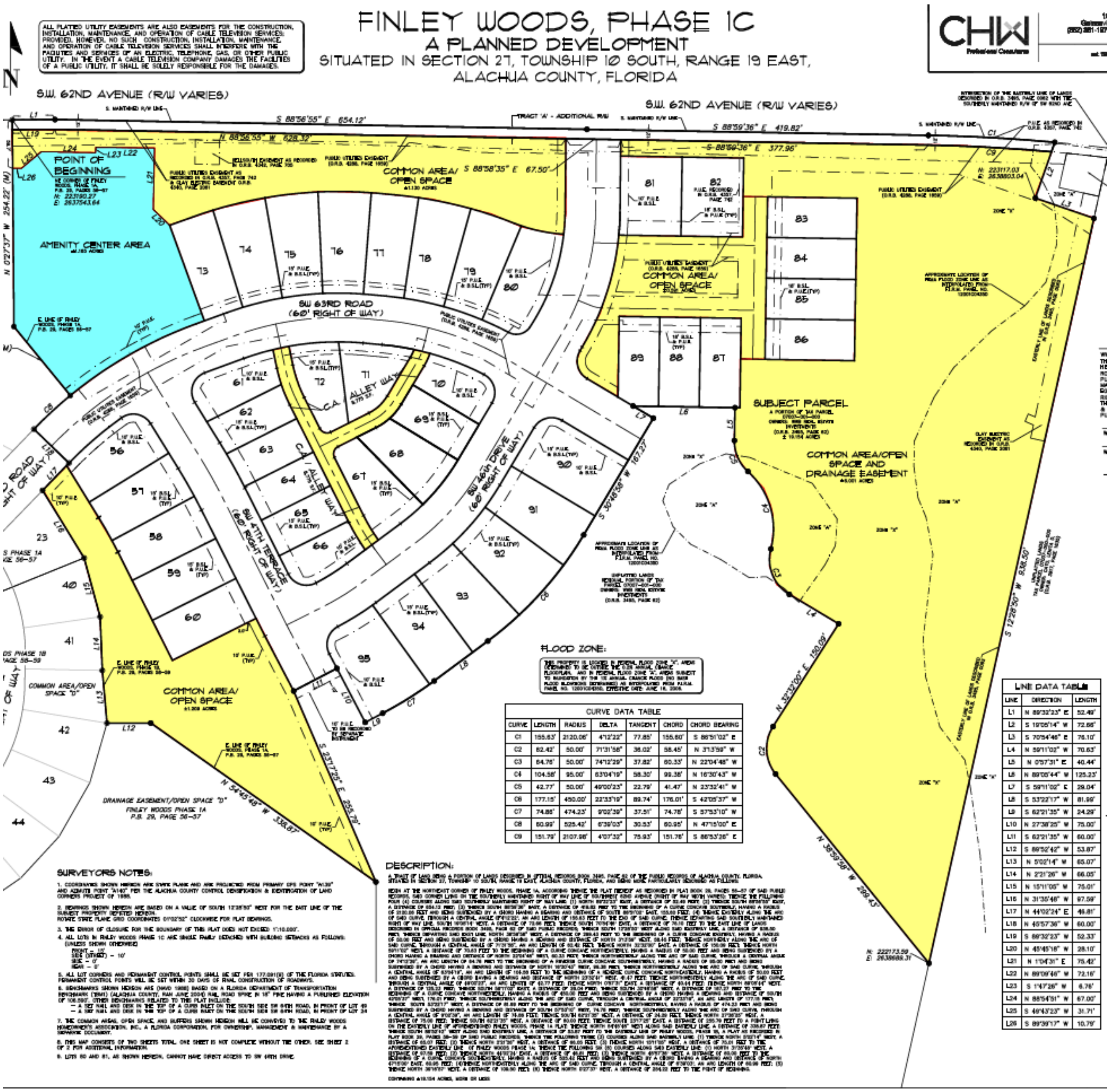


LINE DATA TABLE		
LINE	DIRECTION	LENGTH
L1	S 84°23'54" E	113.98'
L2	S 21°25'58" W	105.00'
L3	S 74°48'29" E	41.64'
L4	S 89°26'02" E	149.49'
L5	N 80°13'53" E	15.74'
L6	N 67°45'04" E	69.57'
L7	N 55°16'15" E	69.57'
L8	N 42°47'26" E	69.57'
L9	N 29°42'27" E	76.25'
L10	N 16°01'19" E	76.25'
L11	N 5°02'14" W	65.07'
L12	N 2°21'28" W	66.05'
L13	N 15°11'05" W	75.01'
L14	S 63°00'01" W	95.00'

LINE DATA TABLE		
LINE	DIRECTION	LENGTH
L15	S 8°59'36" E	49.33'
L16	S 1°52'44" W	22.08'
L17	S 26°03'55" W	37.54'
L18	S 62°15'10" W	36.64'
L19	N 82°08'14" W	36.66'
L20	N 62°28'54" W	52.05'
L21	N 69°52'36" W	61.59'
L22	N 77°59'38" W	61.61'
L23	N 84°19'47" W	53.59'
L24	N 85°32'39" W	76.68'
L25	S 70°10'38" W	44.00'
L26	S 88°05'09" W	60.01'
L27	N 89°19'32" W	122.44'

EXHIBIT B: SERVICE AREAS CONTINUED

DISTRICT SERVICE AREA



Finley Woods Community Development District

Ratification of the Amended and Restated Engineering Service Agreement

(provided under separate cover)

Finley Woods Community Development District

Consideration of Work Product Acquisition for the Series 2020 Project

A. Resolution 2025-05, Authorizing DSRF Release and Requisition (Series 2020)

RESOLUTION 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE RELEASE OF A PORTION OF THE DEBT SERVICE RESERVE FUNDS INTO THE SERIES 2020 ACQUISITION AND CONSTRUCTION ACCOUNT; AUTHORIZING A WORK PRODUCT ACQUISITION AND, UPON COMPLETION OF SUCH ACQUISITION, A REQUISITION FOR PAYMENT OF SUCH WORK PRODUCT FROM THE SERIES 2020 ACQUISITION AND CONSTRUCTION ACCOUNT; PROVIDING ADDITIONAL AUTHORIZATION; AND PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, the Finley Woods Community Development District ("**District**") is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the District previously issued its Capital Improvement Revenue Bonds, Series 2020 (Assessment Area One) ("**Series 2020 Bonds**") pursuant to that certain *Master Trust Indenture* dated as of February 1, 2020 ("**Master Indenture**") as supplemented by that certain *First Supplemental Trust Indenture* dated as of February 1, 2020 ("**Supplemental Indenture**" and together with the Master Indenture, "**Indenture**") in order to finance the District's "**Series 2020 Project**";[1] and

WHEREAS, in connection with the issuance of the Series 2020 Bonds and pursuant to the Indenture, certain monies in the amount of Series 2020 Reserve Account Requirement were originally placed in the Series 2020 Reserve Account for the protection of the holders of the Series 2020 Bonds until the following Conditions for Reduction of Reserve Account Requirement were met, all as further detailed in the Supplemental Indenture:

> "**Conditions for Reduction of Reserve Account Requirement**" shall mean, collectively, that (i) all lots subject to Series 2020 Assessments have been developed and platted, (ii) all lots subject to Series 2020 Assessments have been sold by the Developer to builders and all such sales have closed, and (iii) there are no Events of Default occurring or continuing under the Indenture with respect to the Series 2020 Bonds. The District Engineer shall provide a written certification to the District and the Trustee certifying that the event in clause (i) has occurred and the District Manager shall provide a written certification to the District and the Trustee certifying that the event in clause (ii) has occurred and affirming clause (iii), on which certifications the Trustee may conclusively rely. (for purposes of this Resolution, hereinafter referred to as "**Release Conditions**").

WHEREAS, the Release Conditions, once satisfied, will trigger the release of an amount equal to 50% of the Maximum Annual Debt Service Requirement for all Outstanding Series 2020 Bonds, as of the time of any such calculation ("**Released Proceeds**") from the Series 2020 Reserve Account into the Series 2020 Acquisition and Construction Account; and

[1] Terms not otherwise defined in this resolution shall have the meanings ascribed to them by the Indenture.

WHEREAS, as further provided in the Indenture, prior to the Date of Completion of the Series 2020 Project,[2] upon the satisfaction of the Release Conditions the Released Proceeds shall be deposited into the Series 2020 Acquisition and Construction Account and, together with any other amounts in the Series 2020 Acquisition and Construction Account (such amounts together with the Released Proceeds, the "**Additional Construction Proceeds**"), applied to pay the Costs of the Series 2020 Project; and

WHEREAS, in connection with the issuance of Series 2020 Bonds, Finley Woods Development, LLC ("**Developer**") is required to contribute $772,257 in funds or CIP infrastructure components to the District in order to satisfy its Contribution requirement, as defined in and further provided the Assessment Methodology; and

WHEREAS, the District desires to acquire from the Developer the engineering, site plan, and other work product associated with the previously acquired and constructed Series 2020 Project improvements (collectively, "**Work Product**"), which is part of the Series 2020 Project as provided in the District's capital improvement plan reports, in an amount that is lesser of an estimated not to exceed value of $________________ or the actual costs paid for same by the Developer ("**Unpaid Amount**"), and the Board desires to utilize a portion of such acquisition to recognize the Developer's satisfaction of Contribution requirement and to pay the remainder of acquisition costs from Additional Construction Proceeds; and

WHEREAS, the District further authorizes a requisition be prepared pursuant to the terms of the Supplemental Indenture in order to fund the remaining unreimbursed portion of the Unpaid Amount (excluding Contribution recognized) from the Additional Construction Proceeds.

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

1. RECITALS. The foregoing recitals are incorporated herein as true and correct findings of the District's Board of Supervisors.

2. RECOGNITION OF CONTRIBUTION. The District hereby recognizes, accepts, and acknowledges $772,257 of the Unpaid Amount as Contribution. The District hereby acknowledges that the same satisfies the Developer's Contribution requirement in full as provided in the Assessment Methodology.

3. AUTHORIZATION FOR RESERVES RELEASE. Upon receipt of applicable certificates per Indenture requirements confirming the satisfaction of the Release Conditions, the District hereby authorizes District staff to request to the Trustee that the Trustee transfer the Released Proceeds from the Series 2020 Reserve Account to the Series 2020 Acquisition and Construction Account per Indenture terms.

4. AUTHORIZATION FOR ACQUISITION AND SUBSEQUENT REQUISITION. The District hereby authorizes District staff to acquire the Work Product in an amount not to exceed $______________. Furthermore, the District hereby authorizes a requisition for payment to the Developer of the remainder of Unpaid Amount (excluding Contribution), to the extent of available

---

[2] The Series 2020 Project, which consists of the public improvements in Phases 1C and 2, has not yet been declared complete by the District.

Additional Construction Proceeds, in substantially the form provided in the Indenture, to be submitted to the Trustee once the Released Proceeds have been transferred from the Series 2020 Reserve Account to the Series 2020 Acquisition and Construction Account.

5. GENERAL AUTHORIZATION; RATIFICATION OF PRIOR ACTIONS. The Chairman, members of the Board of Supervisors, and District staff are hereby generally authorized, upon the adoption of this Resolution, to do all acts and things required of them by this Resolution or desirable or consistent with the requirements or intent hereof. To the extent the Chairman, members of the Board of Supervisors, and District staff have taken certain preliminary actions to date to effectuate transactions contemplated by this Resolution, such actions are hereby ratified, confirmed, and approved.

6. CONFLICTS. All District resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

7. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

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

PASSED AND ADOPTED this 3rd day of June 2025.

ATTEST:	**FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT**
______________________________	________________________________
Secretary / Asst. Secretary	By:____________________________
	Its: ___________________________

Finley Woods Community Development District

Consideration of Recommendation of the Auditor Selection Committee

Finley Woods Community Development District

Consideration of Funding Request Nos. 86-88

FINLEY WOODS
COMMUNITY DEVELOPMENT DISTRICT

Funding Request No. 86
6/18/2025

Item Number	Payee	Invoice Number		General Fund
1	**Alachua County Property Appraiser** Tax Roll	6.17.25	$	75.00
2	**Berger, Toombs, Elam, Gaines & Frank** Audit Service Fees FY 24	372441	$	3,630.00
3	**Gannett Florida LocaliQ** Legal Advertising on 05/27/2025 (Ad: 11331217)	7146741	$	184.04
4	**Kutak Rock** General Counsel through 03/17/2025	3579455	$	934.50
5	**PFM Group Consulting LLC** June District Management Fee	DM-06-2025-17	$	1,875.00
6	**VGlobalTech** June Website Maintenance	7361	$	135.00
		TOTAL	**$**	**6,833.54**

____
Board Member

Please Return To:
Finley Woods CDD
c/o PFM Group Consulting LLC
3501 Quadrangle Boulevard, Ste. 270
Orlando, FL 32817

From:	Amy Champagne
To:	Tracy Bayles
Cc:	Jennifer Glasgow; Audrey Ryan; Kiara Cuesta; Rick Montejano
Subject:	Alachua County Tax Rolls
Date:	Tuesday, June 3, 2025 1:50:46 PM
Attachments:	image001.png

Hi Tracy,

Will you please send me the parcel lists for Finley Woods, Celebration Pointe and Parker Road CDD? I have copied the accountants for those districts here so they will process a check for $75 for each list. Please let me know if anything has changed.

Amy Champagne, CPA
Senior District Accountant, Lien Book and Assessment Administration

PFM Group Consulting LLC
ChampagneA@pfm.com | **phone** 407.723.5900 | **fax** 407.723.5901 | **web** pfm.com
3501 Quadrangle Boulevard, Suite 270 | Orlando, FL 32817

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120
FAX: 772/468-9278

FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT
3501 QUADRANGLE BLVD
SUITE 270
ORLANDO, FL 32817

Invoice No.	*372441*
Date	*06/06/2025*
Client No.	*21487*

Services rendered in connection with the audit of Financial Statements
as of and for the year ended September 30, 2024

Total Invoice Amount $ 3,630.00

You can pay online at: https://treasurecoastcpas.com or

Scan to Pay

Berger, Toombs, Elam, Gaines, Frank, McGuire & Gonano CPAs PL

Invoice Payment

POWERED BY CPACHARGE

We accept major credit cards.
A 3% fee will be applied.

Please enter client number on your check.
Finance charges are calculated on balances over 30 days old at an annual percentage rate of 18%.

K U T A K R O C K L L P

TALLAHASSEE, FLORIDA
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

June 5, 2025

Check Remit To:
Kutak Rock LLP
PO Box 30057
Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:
[redacted]
First National Bank of Omaha
Kutak Rock LLP
[redacted]
Reference: Invoice No. 3579455
Client Matter No. 8323-1
Notification Email: eftgroup@kutakrock.com

Ms. Jane Gaarlandt
Finley Woods CDD
PFM Group Consulting, LLC
12051 Corporate Boulevard
Orlando, FL 32817

Invoice No. 3579455
8323-1

Re: General Counsel

For Professional Legal Services Rendered

03/12/25	M. Rigoni	0.40	106.00	Correspondence with Krim regarding O&M assessments
03/13/25	J. Earlywine	0.20	72.00	Email regarding estoppel items
03/14/25	J. Earlywine	0.40	144.00	Conference call with staff regarding O&M obligations; email regarding same
03/14/25	M. Rigoni	0.70	185.50	Confer with Gaarlandt and Earlywine on outstanding District assessments
03/17/25	J. Gillis	0.10	16.00	Review Capitol Conversations distribution list and update same
03/18/25	M. Rigoni	0.20	53.00	Confer with Gaarlandt, Patterson, Krim, and Donavan regarding agenda items
03/28/25	M. Rigoni	0.40	106.00	Review project closeout items; correspondence regarding Phase 3 O&M assurance letter
03/29/25	J. Earlywine	0.50	180.00	Prepare letter to bank; email regarding same
03/31/25	J. Earlywine	0.20	72.00	Review final letter for bank; email regarding same

TOTAL HOURS	3.10	
TOTAL FOR SERVICES RENDERED		$934.50
TOTAL CURRENT AMOUNT DUE		$934.50

LocaliQ
Florida
GANNETT

ACCOUNT NAME	ACCOUNT #	INV DATE
Finley Woods CDD	624816	05/31/25

INVOICE #	INVOICE PERIOD	CURRENT INVOICE TOTAL
0007146741	May 1- May 31, 2025	$184.04

PREPAY (Memo Info)	UNAPPLIED (included in amt due)	TOTAL CASH AMT DUE*
$0.00	$0.00	**$368.08**

BILLING ACCOUNT NAME AND ADDRESS

Finley Woods Cdd
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329

PAYMENT DUE DATE: JUNE 30, 2025

Legal Entity: Gannett Media Corp.
Terms and Conditions: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited.
All funds payable in US dollars.

BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@ccc.gannett.com

FEDERAL ID 47-2390983

Save A Tree! Gannett is going paperless. Enjoy the convenience of accessing your billing information anytime and pay online. To avoid missing an invoice, sign up today by reaching out to abgspecial@gannett.com.

Date	Description	Amount
5/1/25	Balance Forward	$184.04

Package Advertising:

Start-End Date	Order Number	Product	Description	PO Number	Package Cost
5/27/25	11331217	GAI Gainesville Sun	6.3 BOS & ASC Meeting		$184.04

As an incentive for customers, we provide a discount off the total invoice cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and Save!

Total Cash Amount Due	$368.08
Service Fee 3.99%	$14.69
*Cash/Check/ACH Discount	-$14.69
*Payment Amount by Cash/Check/ACH	$368.08
Payment Amount by Credit Card	$382.77

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

ACCOUNT NAME	ACCOUNT NUMBER	INVOICE NUMBER	AMOUNT PAID
Finley Woods CDD	624816	0007146741	

CURRENT DUE	30 DAYS PAST DUE	60 DAYS PAST DUE	90 DAYS PAST DUE	120+ DAYS PAST DUE	UNAPPLIED PAYMENTS	TOTAL CASH AMT DUE*
$184.04	$184.04	$0.00	$0.00	$0.00	$0.00	**$368.08**

REMITTANCE ADDRESS (Include Account# & Invoice# on check)

Gannett Florida LocaliQ
PO Box 631244
Cincinnati, OH 45263-1244

TO PAY BY PHONE PLEASE CALL: 1-877-736-7612

TOTAL CREDIT CARD AMT DUE $382.77

To sign up for E-mailed invoices and online payments please contact abgspecial@gannett.com

0000624816000000000000071467410003680867178

Date	Invoice Number
June 2, 2025	DM-06-2025-17
Payment Terms	Due Date
Upon Receipt	June 2, 2025

Bill To:

Finley Woods CDD
c/o PFM Group Consulting District Accounting Department
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817
United States of America

Company Address:

1735 Market Street
42nd Floor
Philadelphia, PA 19103
+1 (215) 5676100

Remittance Options:

Via Mail:

PFM Group Consulting LLC
PO Box 65126
Baltimore, MD 21264-5126
United States of America

RE: District Management Fee: June 2025

Professional Fees	$1,875.00
Total Amount Due	**$1,875.00**

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

INVOICE

BILL TO
Finley Woods CDD
3501 Quadrangle Blvd.,
Suite 270,
Orlando, FL 32817

INVOICE # 7361
DATE 06/01/2025
DUE DATE 06/01/2025
TERMS Due on receipt

DATE	ACTIVITY	QTY	RATE	AMOUNT
	Web Maintenance:ADA Website Maintenance Ongoing website maintenance for ADA and WCAG Compliance	1	135.00	135.00

Please make check payable to VGlobalTech.

BALANCE DUE **$135.00**

FINLEY WOODS
COMMUNITY DEVELOPMENT DISTRICT

Funding Request No. 87
7/8/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
DM-07-2025-17	PFM Group Consulting LLC (FINLEY)	07/01/2025	Finley Woods CDD	1,875.00
7429	VGlobalTech (FINLEY)	06/30/2025	Finley Woods CDD	300.00
7492	VGlobalTech (FINLEY)	07/01/2025	Finley Woods CDD	135.00
			Total:	**2,310.00**

Board Member

Please Return To:
Finley Woods CDD
c/o PFM Group Consulting LLC
3501 Quadrangle Boulevard, Ste. 270
Orlando, FL 32817

Invoice History

Action	Change Details	Performed By	Date & Time
Create	Field **CustomerAccountNumber** changed from **none** to **none**	System	07/07/2025 09:12 AM
Create	Field **InvoiceAmount** changed from **blank** to **1875.00**	System	07/07/2025 09:12 AM
Create	Field **InvoiceDate** changed from **2025-07-01** to **07/01/2025**	System	07/07/2025 09:12 AM
Create	Field **InvoiceNumber** changed from **blank** to **DM-07-2025-17**	System	07/07/2025 09:12 AM
Create	Field **InvoiceType** changed from **blank** to **Standard**	System	07/07/2025 09:12 AM
Create	Field **PropertyCode** changed from **FINLEY** to **FINLEY**	System	07/07/2025 09:12 AM
Create	Field **ShipToAddress** changed from **3501 Quadrangle Blvd., Ste 270 (FINLEY), Orlando, FL, 32817** to **3501 Quadrangle Blvd., Ste 270 (FINLEY), Orlando, FL, 32817**	System	07/07/2025 09:12 AM
Create	Field **ShipToName** changed from **Finley Woods CDD** to **Finley Woods CDD**	System	07/07/2025 09:12 AM
Create	Field **Supplier** changed from **PFM Group Consulting LLC (FINLEY)** to **PFM Group Consulting LLC (FINLEY)**	System	07/07/2025 09:12 AM
Create	Field **SupplierAddress** changed from **P. O. Box 65126, Baltimore, MD, 21264-5126** to **P. O. Box 65126, Baltimore, MD, 21264-5126**	System	07/07/2025 09:12 AM
Update	Field **InvoiceAmount** changed from **blank** to **1875.00**	System	07/07/2025 09:12 AM
Update	Field **InvoiceDate** changed from **blank** to **07/01/2025**	System	07/07/2025 09:12 AM
Update	Field **InvoiceNumber** changed from **blank** to **DM-07-2025-17**	System	07/07/2025 09:12 AM
Update	Field **InvoiceType** changed from **blank** to **Standard**	System	07/07/2025 09:12 AM
Update	Field **PropertyCode** changed from **blank** to **FINLEY**	System	07/07/2025 09:12 AM
Update	Field **ShipToAddress** changed from **blank** to **3501 Quadrangle Blvd., Ste 270 (FINLEY), Orlando, FL, 32817**	System	07/07/2025 09:12 AM
Update	Field **ShipToName** changed from **blank** to **Finley Woods CDD**	System	07/07/2025 09:12 AM
Update	Field **Supplier** changed from **blank** to **PFM Group Consulting LLC (FINLEY)**	System	07/07/2025 09:12 AM
Update	Field **SupplierAddress** changed from **blank** to **P. O. Box 65126, Baltimore, MD, 21264-5126**	System	07/07/2025 09:12 AM
Customer Account Number	none	AvidCapture Avidbill	07/07/2025 09:55 AM
District	Finley Woods CDD (FINLEY)	AvidCapture Avidbill	07/07/2025 09:55 AM
Due Date	Jul 01, 2025	AvidBill API User	07/07/2025 09:55 AM
Invoice Amount	$1,875.00	AvidCapture Avidbill	07/07/2025 09:55 AM
Invoice Date	Jul 01, 2025	AvidCapture Avidbill	07/07/2025 09:55 AM
Invoice Number	DM-07-2025-17	AvidCapture Avidbill	07/07/2025 09:55 AM
Previous Unpaid Balance	$0.00	AvidCapture Avidbill	07/07/2025 09:55 AM
Queue	AnalysisRules	AvidBill API User	07/07/2025 09:55 AM
Supplier	PFM Group Consulting LLC (FINLEY)	AvidCapture Avidbill	07/07/2025 09:55 AM
Submit	Field **Supplier** changed from **PFM Group Consulting LLC (FINLEY)** to **PFM Group Consulting LLC (FINLEY)**	CF Indexer 291	07/07/2025 09:55 AM
Submit	Field **SupplierAddress** changed from **P. O. Box 65126, Baltimore, MD, 21264-5126** to **P. O. Box 65126 null Baltimore, MD 21264-5126**	CF Indexer 291	07/07/2025 09:55 AM
Submit	Field **CustomerAccountNumber** changed from **blank** to **none**	CF Indexer 291	07/07/2025 09:55 AM
Submit	Field **ShipToName** changed from **Finley Woods CDD** to **Finley Woods CDD**	CF Indexer 291	07/07/2025 09:55 AM
Submit	Field **PropertyCode** changed from **FINLEY** to **FINLEY**	CF Indexer 291	07/07/2025 09:55 AM
Submit	Field **ShipToAlias** changed from **blank** to **FINLEY**	CF Indexer 291	07/07/2025 09:55 AM
Email	Invoice received through Email	montejanor@pfm.com	07/07/2025 09:55 AM
Queue	Submission	AvidBill API User	07/07/2025 09:56 AM
Created	Invoice created and saved	AvidCapture Avidbill	07/07/2025 09:56 AM

Approval Required	Workflow step [FINLEY O&M Invoices - Step 1] assigned to [valentines@pfm.com].	System	07/07/2025 09:56 AM
Invoice Processed	Invoice validated and assigned a workflow	AvidCapture Avidbill	07/07/2025 09:56 AM
Invoice Distribution created	Amount is **1,875.00** Description is **blank** Enterprise Codes are: -District Codes: FINLEY (Finley Woods CDD) -Accounting Codes: 001-051-3000-31-02 (Management) -AP Account: 001-202-0000-00-01 (O&M Accounts Payable)	Stedman Valentine	07/07/2025 11:01 AM
Invoice Distribution updated	Description changed from **blank** to **July DM Fee**	Stedman Valentine	07/07/2025 11:02 AM
Invoice Header updated	Invoice Posting Date changed from **blank** to **07/04/2025**	Stedman Valentine	07/07/2025 11:02 AM
Workflow Step Approved	Approval workflow step **FINLEY O&M Invoices - Step 1** completed	Stedman Valentine	07/07/2025 11:02 AM
Workflow Step Assigned	Approval workflow step **FINLEY O&M Invoices - Step 2** assigned to **Jane Gaarlandt**	System	07/07/2025 11:02 AM
Workflow Step Approved	Approval workflow step **FINLEY O&M Invoices - Step 2** completed	Jane Gaarlandt	07/08/2025 06:41 AM
Workflow Step Assigned	Approval workflow step **FINLEY O&M Invoices - Step 3** assigned to **Rick Montejano**	System	07/08/2025 06:41 AM
Invoice Header updated	Internal Memo/Remarks changed from **blank** to **FR 87: July DM Fee** PO # changed from **blank** to **FR 87:**	Stedman Valentine	07/08/2025 11:01 AM

Date	Invoice Number
July 1, 2025	DM-07-2025-17
Payment Terms	Due Date
Upon Receipt	July 1, 2025

Bill To:

Finley Woods CDD
c/o PFM Group Consulting District Accounting Department
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817
United States of America

Company Address:

1735 Market Street
42nd Floor
Philadelphia, PA 19103
+1 (215) 5676100

Remittance Options:

Via Mail:

PFM Group Consulting LLC
PO Box 65126
Baltimore, MD 21264-5126
United States of America

RE: District Management Fee: July 2025

Professional Fees	$1,875.00
Total Amount Due	**$1,875.00**

Invoice History

Action	Change Details	Performed By	Date & Time
Create	Field **SupplierAddress** changed from **636 Fanning Drive, Winter Springs, FL, 32708-6505** to **636 Fanning Drive, Winter Springs, FL, 32708-6505**	System	07/03/2025 08:09 AM
Create	Field **Supplier** changed from **VGlobalTech (FINLEY)** to **VGlobalTech (FINLEY)**	System	07/03/2025 08:09 AM
Create	Field **ShipToName** changed from **Finley Woods CDD** to **Finley Woods CDD**	System	07/03/2025 08:09 AM
Create	Field **ShipToAddress** changed from **3501 Quadrangle Blvd., Ste 270 (FINLEY), Orlando, FL, 32817** to **3501 Quadrangle Blvd., Ste 270 (FINLEY), Orlando, FL, 32817**	System	07/03/2025 08:09 AM
Create	Field **PropertyCode** changed from **FINLEY** to **FINLEY**	System	07/03/2025 08:09 AM
Create	Field **InvoiceType** changed from **blank** to **Standard**	System	07/03/2025 08:09 AM
Create	Field **InvoiceNumber** changed from **blank** to **7429**	System	07/03/2025 08:09 AM
Create	Field **InvoiceDate** changed from **2025-06-30** to **06/30/2025**	System	07/03/2025 08:09 AM
Create	Field **InvoiceAmount** changed from **blank** to **300.00**	System	07/03/2025 08:09 AM
Create	Field **CustomerAccountNumber** changed from **none** to **none**	System	07/03/2025 08:09 AM
Update	Field **SupplierAddress** changed from **blank** to **636 Fanning Drive, Winter Springs, FL, 32708-6505**	System	07/03/2025 08:09 AM
Update	Field **Supplier** changed from **blank** to **VGlobalTech (FINLEY)**	System	07/03/2025 08:09 AM
Update	Field **ShipToName** changed from **blank** to **Finley Woods CDD**	System	07/03/2025 08:09 AM
Update	Field **ShipToAddress** changed from **blank** to **3501 Quadrangle Blvd., Ste 270 (FINLEY), Orlando, FL, 32817**	System	07/03/2025 08:09 AM
Update	Field **PropertyCode** changed from **blank** to **FINLEY**	System	07/03/2025 08:09 AM
Update	Field **InvoiceType** changed from **blank** to **Standard**	System	07/03/2025 08:09 AM
Update	Field **InvoiceNumber** changed from **blank** to **7429**	System	07/03/2025 08:09 AM
Update	Field **InvoiceDate** changed from **blank** to **06/30/2025**	System	07/03/2025 08:09 AM
Update	Field **InvoiceAmount** changed from **blank** to **300.00**	System	07/03/2025 08:09 AM
Customer Account Number	none	AvidCapture Avidbill	07/03/2025 11:19 AM
District	Finley Woods CDD (FINLEY)	AvidCapture Avidbill	07/03/2025 11:19 AM
Invoice Amount	$300.00	AvidCapture Avidbill	07/03/2025 11:19 AM
Invoice Date	Jun 30, 2025	AvidCapture Avidbill	07/03/2025 11:19 AM
Invoice Number	7429	AvidCapture Avidbill	07/03/2025 11:19 AM
Previous Unpaid Balance	$0.00	AvidCapture Avidbill	07/03/2025 11:19 AM
Supplier	VGlobalTech (FINLEY)	AvidCapture Avidbill	07/03/2025 11:19 AM
Submit	Field **ShipToAlias** changed from **blank** to **FINLEY**	CF Indexer 291	07/03/2025 11:19 AM
Submit	Field **PropertyCode** changed from **FINLEY** to **FINLEY**	CF Indexer 291	07/03/2025 11:19 AM
Submit	Field **ShipToName** changed from **Finley Woods CDD** to **Finley Woods CDD**	CF Indexer 291	07/03/2025 11:19 AM
Submit	Field **CustomerAccountNumber** changed from **blank** to **none**	CF Indexer 291	07/03/2025 11:19 AM
Submit	Field **SupplierAddress** changed from **636 Fanning Drive, Winter Springs, FL, 32708-6505** to **636 Fanning Drive null Winter Springs, FL 32708-6505**	CF Indexer 291	07/03/2025 11:19 AM
Submit	Field **Supplier** changed from **VGlobalTech (FINLEY)** to **VGlobalTech (FINLEY)**	CF Indexer 291	07/03/2025 11:19 AM
Email	Invoice received through Email	waldenj@pfm.com	07/03/2025 11:19 AM
Due Date	Jun 30, 2025	AvidBill API User	07/03/2025 11:27 AM
Queue	AnalysisRules	AvidBill API User	07/03/2025 11:27 AM
Queue	Submission	AvidBill API User	07/03/2025 11:29 AM
Created	Invoice created and saved	AvidCapture Avidbill	07/03/2025 11:29 AM

Approval Required	Workflow step [FINLEY O&M Invoices - Step 1] assigned to [valentines@pfm.com].	System	07/03/2025 11:29 AM
Invoice Processed	Invoice validated and assigned a workflow	AvidCapture Avidbill	07/03/2025 11:29 AM
Invoice Distribution updated	Description changed from **FR 86: June Website Maintenance** to **Q2 ADA Audit**	Stedman Valentine	07/03/2025 01:10 PM
Invoice Header updated	Invoice Posting Date changed from **blank** to **07/03/2025**	Stedman Valentine	07/03/2025 01:10 PM
Workflow Step Approved	Approval workflow step **FINLEY O&M Invoices - Step 1** completed	Stedman Valentine	07/03/2025 01:10 PM
Workflow Step Assigned	Approval workflow step **FINLEY O&M Invoices - Step 2** assigned to **Jane Gaarlandt**	System	07/03/2025 01:10 PM
Workflow Step Approved	Approval workflow step **FINLEY O&M Invoices - Step 2** completed	Jane Gaarlandt	07/08/2025 06:38 AM
Workflow Step Assigned	Approval workflow step **FINLEY O&M Invoices - Step 3** assigned to **Rick Montejano**	System	07/08/2025 06:38 AM
Invoice Header updated	Internal Memo/Remarks changed from **blank** to **FR 87: Q2 ADA Audit** PO # changed from **blank** to **FR 87:**	Stedman Valentine	07/08/2025 11:01 AM
Workflow Step Approved	Approval workflow step **FINLEY O&M Invoices - Step 3** completed	Rick Montejano	07/08/2025 11:20 AM

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

INVOICE

BILL TO
Finely Woods CDD
3501 Quadrangle Boulevard,
Suite 270
Orlando, FL 32817 USA

INVOICE # 7429
DATE 06/30/2025
DUE DATE 06/30/2025
TERMS Due on receipt

DATE	ACTIVITY	QTY	RATE	AMOUNT
	Audits:Quarterly ADA & WCAG Audits Quarterly ADA & WCAG Audits for all new content and document conversions for the website.	1	300.00	300.00

Invoice for Quarter 2 ADA Audit.

BALANCE DUE **$300.00**

Please make check payable to VGlobalTech.

Invoice History

Action	Change Details	Performed By	Date & Time
Create	Field **CustomerAccountNumber** changed from **none** to **none**	System	07/03/2025 04:15 PM
Create	Field **InvoiceAmount** changed from **blank** to **135.00**	System	07/03/2025 04:15 PM
Create	Field **InvoiceDate** changed from **2025-07-01** to **07/01/2025**	System	07/03/2025 04:15 PM
Create	Field **InvoiceNumber** changed from **blank** to **7492**	System	07/03/2025 04:15 PM
Create	Field **InvoiceType** changed from **blank** to **Standard**	System	07/03/2025 04:15 PM
Create	Field **PropertyCode** changed from **FINLEY** to **FINLEY**	System	07/03/2025 04:15 PM
Create	Field **ShipToAddress** changed from **3501 Quadrangle Blvd., Ste 270 (FINLEY), Orlando, FL, 32817** to **3501 Quadrangle Blvd., Ste 270 (FINLEY), Orlando, FL, 32817**	System	07/03/2025 04:15 PM
Create	Field **ShipToName** changed from **Finley Woods CDD** to **Finley Woods CDD**	System	07/03/2025 04:15 PM
Create	Field **Supplier** changed from **VGlobalTech (FINLEY)** to **VGlobalTech (FINLEY)**	System	07/03/2025 04:15 PM
Create	Field **SupplierAddress** changed from **636 Fanning Drive, Winter Springs, FL, 32708-6505** to **636 Fanning Drive, Winter Springs, FL, 32708-6505**	System	07/03/2025 04:15 PM
Update	Field **InvoiceAmount** changed from **blank** to **135.00**	System	07/03/2025 04:15 PM
Update	Field **InvoiceDate** changed from **blank** to **07/01/2025**	System	07/03/2025 04:15 PM
Update	Field **InvoiceNumber** changed from **blank** to **7492**	System	07/03/2025 04:15 PM
Update	Field **InvoiceType** changed from **blank** to **Standard**	System	07/03/2025 04:15 PM
Update	Field **PropertyCode** changed from **blank** to **FINLEY**	System	07/03/2025 04:15 PM
Update	Field **ShipToAddress** changed from **blank** to **3501 Quadrangle Blvd., Ste 270 (FINLEY), Orlando, FL, 32817**	System	07/03/2025 04:15 PM
Update	Field **ShipToName** changed from **blank** to **Finley Woods CDD**	System	07/03/2025 04:15 PM
Update	Field **Supplier** changed from **blank** to **VGlobalTech (FINLEY)**	System	07/03/2025 04:15 PM
Update	Field **SupplierAddress** changed from **blank** to **636 Fanning Drive, Winter Springs, FL, 32708-6505**	System	07/03/2025 04:15 PM
Customer Account Number	none	AvidCapture Avidbill	07/04/2025 08:25 AM
District	Finley Woods CDD (FINLEY)	AvidCapture Avidbill	07/04/2025 08:25 AM
Due Date	Jul 01, 2025	AvidBill API User	07/04/2025 08:25 AM
Invoice Amount	$135.00	AvidCapture Avidbill	07/04/2025 08:25 AM
Invoice Date	Jul 01, 2025	AvidCapture Avidbill	07/04/2025 08:25 AM
Invoice Number	7492	AvidCapture Avidbill	07/04/2025 08:25 AM
Previous Unpaid Balance	$0.00	AvidCapture Avidbill	07/04/2025 08:25 AM
Queue	AnalysisRules	AvidBill API User	07/04/2025 08:25 AM
Supplier	VGlobalTech (FINLEY)	AvidCapture Avidbill	07/04/2025 08:25 AM
Submit	Field **Supplier** changed from **VGlobalTech (FINLEY)** to **VGlobalTech (FINLEY)**	CF Indexer 291	07/04/2025 08:25 AM
Submit	Field **SupplierAddress** changed from **636 Fanning Drive, Winter Springs, FL, 32708-6505** to **636 Fanning Drive null Winter Springs, FL 32708-6505**	CF Indexer 291	07/04/2025 08:25 AM
Submit	Field **CustomerAccountNumber** changed from **blank** to **none**	CF Indexer 291	07/04/2025 08:25 AM
Submit	Field **ShipToName** changed from **Finley Woods CDD** to **Finley Woods CDD**	CF Indexer 291	07/04/2025 08:25 AM
Submit	Field **PropertyCode** changed from **FINLEY** to **FINLEY**	CF Indexer 291	07/04/2025 08:25 AM
Submit	Field **ShipToAlias** changed from **blank** to **FINLEY**	CF Indexer 291	07/04/2025 08:25 AM
Email	Invoice received through Email	waldenj@pfm.com	07/04/2025 08:25 AM
Queue	Submission	AvidBill API User	07/04/2025 08:26 AM
Created	Invoice created and saved	AvidCapture Avidbill	07/04/2025 08:26 AM

Approval Required	Workflow step [FINLEY O&M Invoices - Step 1] assigned to [valentines@pfm.com].	System	07/04/2025 08:26 AM
Invoice Processed	Invoice validated and assigned a workflow	AvidCapture Avidbill	07/04/2025 08:26 AM
Invoice Distribution updated	Description changed from **Q2 ADA Audit** to **July Website Maintenance**	Stedman Valentine	07/07/2025 10:52 AM
Invoice Header updated	Internal Memo/Remarks changed from **blank** to **July Website Maint.** Invoice Posting Date changed from **blank** to **07/07/2025**	Stedman Valentine	07/07/2025 10:52 AM
Workflow Step Approved	Approval workflow step **FINLEY O&M Invoices - Step 1** completed	Stedman Valentine	07/07/2025 10:52 AM
Workflow Step Assigned	Approval workflow step **FINLEY O&M Invoices - Step 2** assigned to **Jane Gaarlandt**	System	07/07/2025 10:52 AM
Workflow Step Approved	Approval workflow step **FINLEY O&M Invoices - Step 2** completed	Jane Gaarlandt	07/08/2025 06:40 AM
Workflow Step Assigned	Approval workflow step **FINLEY O&M Invoices - Step 3** assigned to **Rick Montejano**	System	07/08/2025 06:40 AM
Invoice Header updated	Internal Memo/Remarks changed from **July Website Maint.** to **FR 87: July Website Maint.** PO # changed from **blank** to **FR 87:**	Stedman Valentine	07/08/2025 11:01 AM
Workflow Step Approved	Approval workflow step **FINLEY O&M Invoices - Step 3** completed	Rick Montejano	07/08/2025 11:23 AM

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

INVOICE

BILL TO
Finley Woods CDD
3501 Quadrangle Blvd.,
Suite 270,
Orlando, FL 32817

INVOICE # 7492
DATE 07/01/2025
DUE DATE 07/01/2025
TERMS Due on receipt

DATE	ACTIVITY	QTY	RATE	AMOUNT
	Web Maintenance:ADA Website Maintenance Ongoing website maintenance for ADA and WCAG Compliance	1	135.00	135.00

Please make check payable to VGlobalTech.

BALANCE DUE **$135.00**

FINLEY WOODS
COMMUNITY DEVELOPMENT DISTRICT

Funding Request No. 88
7/22/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
0007198179	Gannett Florida LocaliQ (FINLEY)	06/30/2025	Finley Woods CDD	154.52
3595043	Kutak Rock LLP (FINLEY)	07/09/2025	Finley Woods CDD	525.00
3595044	Kutak Rock LLP (FINLEY)	07/09/2025	Finley Woods CDD	4,935.50
			Total:	**5,615.02**

Board Member

Please Return To:
Finley Woods CDD
c/o PFM Group Consulting LLC
3501 Quadrangle Boulevard, Ste. 270
Orlando, FL 32817

Invoice History

Action	Change Details	Performed By	Date & Time
Create	Field **SupplierAddress** changed from **PO Box 631244 Cincinnati OH 45263-1244** to **PO Box 631244 Cincinnati OH 45263-1244**	System	07/14/2025 09:05 PM
Create	Field **Supplier** changed from **Gannett Florida LocaliQ (FINLEY)** to **Gannett Florida LocaliQ (FINLEY)**	System	07/14/2025 09:05 PM
Create	Field **ShipToName** changed from **Finley Woods CDD** to **Finley Woods CDD**	System	07/14/2025 09:05 PM
Create	Field **ShipToAddress** changed from **3501 Quadrangle Blvd., Ste 270 (FINLEY) Orlando FL 32817** to **3501 Quadrangle Blvd., Ste 270 (FINLEY) Orlando FL 32817**	System	07/14/2025 09:05 PM
Create	Field **ServiceStartDate** changed from **2025-06-01** to **06/01/2025**	System	07/14/2025 09:05 PM
Create	Field **ServiceEndDate** changed from **2025-06-30** to **06/30/2025**	System	07/14/2025 09:05 PM
Create	Field **PurchaseOrderIdentifier** changed from **blank** to **Finley BOS mtg 7.1**	System	07/14/2025 09:05 PM
Create	Field **PropertyCode** changed from **FINLEY** to **FINLEY**	System	07/14/2025 09:05 PM
Create	Field **InvoiceType** changed from **blank** to **Standard**	System	07/14/2025 09:05 PM
Create	Field **InvoiceNumber** changed from **blank** to **0007198179**	System	07/14/2025 09:05 PM
Create	Field **InvoiceDate** changed from **2025-06-30** to **06/30/2025**	System	07/14/2025 09:05 PM
Create	Field **InvoiceAmount** changed from **blank** to **154.52**	System	07/14/2025 09:05 PM
Create	Field **CustomerAccountNumber** changed from **624816** to **624816**	System	07/14/2025 09:05 PM
Update	Field **SupplierAddress** changed from **blank** to **PO Box 631244 Cincinnati OH 45263-1244**	System	07/14/2025 09:05 PM
Update	Field **Supplier** changed from **blank** to **Gannett Florida LocaliQ (FINLEY)**	System	07/14/2025 09:05 PM
Update	Field **ShipToName** changed from **blank** to **Finley Woods CDD**	System	07/14/2025 09:05 PM
Update	Field **ShipToAddress** changed from **blank** to **3501 Quadrangle Blvd., Ste 270 (FINLEY) Orlando FL 32817**	System	07/14/2025 09:05 PM
Update	Field **ServiceStartDate** changed from **blank** to **06/01/2025**	System	07/14/2025 09:05 PM
Update	Field **ServiceEndDate** changed from **blank** to **06/30/2025**	System	07/14/2025 09:05 PM
Update	Field **PurchaseOrderIdentifier** changed from **blank** to **Finley BOS mtg 7.1**	System	07/14/2025 09:05 PM
Update	Field **PropertyCode** changed from **blank** to **FINLEY**	System	07/14/2025 09:05 PM
Update	Field **InvoiceType** changed from **blank** to **Standard**	System	07/14/2025 09:05 PM
Update	Field **InvoiceNumber** changed from **blank** to **0007198179**	System	07/14/2025 09:05 PM
Update	Field **InvoiceDate** changed from **blank** to **06/30/2025**	System	07/14/2025 09:05 PM
Update	Field **InvoiceAmount** changed from **blank** to **154.52**	System	07/14/2025 09:05 PM
Customer Account Number	624816	AvidCapture Avidbill	07/15/2025 07:34 AM
District	Finley Woods CDD (FINLEY)	AvidCapture Avidbill	07/15/2025 07:34 AM
Due Date	Jun 30, 2025	AvidBill API User	07/15/2025 07:34 AM
Invoice Amount	$154.52	AvidCapture Avidbill	07/15/2025 07:34 AM
Invoice Date	Jun 30, 2025	AvidCapture Avidbill	07/15/2025 07:34 AM
Invoice Number	0007198179	AvidCapture Avidbill	07/15/2025 07:34 AM
Previous Unpaid Balance	$0.00	AvidCapture Avidbill	07/15/2025 07:34 AM
Purchase Order Number	Finley BOS mtg 7.1	AvidCapture Avidbill	07/15/2025 07:34 AM
Queue	AnalysisRules	AvidBill API User	07/15/2025 07:34 AM
Supplier	Gannett Florida LocaliQ (FINLEY)	AvidCapture Avidbill	07/15/2025 07:34 AM
Submit	Field **ShipToAlias** changed from **blank** to **FINLEY**	CF Indexer 291	07/15/2025 07:34 AM
Submit	Field **PropertyCode** changed from **FINLEY** to **FINLEY**	CF Indexer 291	07/15/2025 07:34 AM
Submit	Field **ShipToName** changed from **Finley Woods CDD** to **Finley Woods CDD**	CF Indexer 291	07/15/2025 07:34 AM

Submit	Field **CustomerAccountNumber** changed from **blank** to **624816**	CF Indexer 291	07/15/2025 07:34 AM
Submit	Field **SupplierAddress** changed from **PO Box 631244 Cincinnati OH 45263-1244** to **PO Box 631244 null Cincinnati, OH 45263-1244**	CF Indexer 291	07/15/2025 07:34 AM
Submit	Field **Supplier** changed from **Gannett Florida LocaliQ (FINLEY)** to **Gannett Florida LocaliQ (FINLEY)**	CF Indexer 291	07/15/2025 07:34 AM
Update	Field **ServiceEndDate** changed from **06/30/2025** to **blank**	System	07/15/2025 07:34 AM
Update	Field **ServiceStartDate** changed from **06/01/2025** to **blank**	System	07/15/2025 07:34 AM
Email	Invoice received through Email	montejanor@pfm.com	07/15/2025 07:34 AM
Queue	Submission	AvidBill API User	07/15/2025 07:35 AM
Created	Invoice created and saved	AvidCapture Avidbill	07/15/2025 07:35 AM
Approval Required	Workflow step [FINLEY O&M Invoices - Step 1] assigned to [valentines@pfm.com].	System	07/15/2025 07:35 AM
Invoice Processed	Invoice validated and assigned a workflow	AvidCapture Avidbill	07/15/2025 07:35 AM
Invoice Header updated	Internal Memo/Remarks changed from **blank** to **Legal Ad 6/14/25** Invoice Posting Date changed from **blank** to **07/15/2025** PO # changed from **Finley BOS mtg 7.1** to **blank**	Stedman Valentine	07/15/2025 12:08 PM
Invoice Header updated	Internal Memo/Remarks changed from **blank** to **Legal Ad 6/14/25** Invoice Posting Date changed from **blank** to **07/15/2025** PO # changed from **Finley BOS mtg 7.1** to **blank**	Stedman Valentine	07/15/2025 12:08 PM
Invoice Distribution created	Amount is **154.52** Description is **Legal Ad 6/14/25 (Ad: 11415645)** Enterprise Codes are: -District Codes: FINLEY (Finley Woods CDD) -Accounting Codes: 001-051-3000-48-01 (Legal Advertising) -AP Account: 001-202-0000-00-01 (O&M Accounts Payable)	Stedman Valentine	07/15/2025 12:08 PM
Workflow Step Approved	Approval workflow step **FINLEY O&M Invoices - Step 1** completed	Stedman Valentine	07/15/2025 12:08 PM
Workflow Step Assigned	Approval workflow step **FINLEY O&M Invoices - Step 2** assigned to **Jane Gaarlandt**	System	07/15/2025 12:08 PM
Workflow Step Approved	Approval workflow step **FINLEY O&M Invoices - Step 2** completed	Jane Gaarlandt	07/17/2025 10:27 AM
Workflow Step Assigned	Approval workflow step **FINLEY O&M Invoices - Step 3** assigned to **Rick Montejano**	System	07/17/2025 10:27 AM
Workflow Step Approved	Approval workflow step **FINLEY O&M Invoices - Step 3** completed	Rick Montejano	07/21/2025 10:14 AM
Invoice Header updated	Internal Memo/Remarks changed from **Legal Ad 6/14/25** to **FR 86: Legal Ad 6/14/25** PO # changed from **blank** to **FR 86**	Stedman Valentine	07/22/2025 10:41 AM
Invoice Header updated	Internal Memo/Remarks changed from **FR 86: Legal Ad 6/14/25** to **FR 88: Legal Ad 6/14/25** PO # changed from **FR 86** to **FR 88**	Stedman Valentine	07/22/2025 03:37 PM
Invoice Distribution updated	Description changed from **Legal Ad 6/14/25 (Ad: 11415645)** to **Legal Ad 6/24/25 (Ad: 11415645)**	Stedman Valentine	07/22/2025 03:39 PM
Invoice Header updated	Internal Memo/Remarks changed from **FR 88: Legal Ad 6/14/25** to **FR 88: Legal Ad 6/24/25**	Stedman Valentine	07/22/2025 03:39 PM
Comment Added	Invoice added to Batch [FINLEY - 07/22/2025 07:26:56]	Rick Montejano	07/22/2025 04:12 PM

LocaliQ
Florida
GANNETT

ACCOUNT NAME	ACCOUNT #	INV DATE
Finley Woods CDD	624816	06/30/25

INVOICE #	INVOICE PERIOD	CURRENT INVOICE TOTAL
0007198179	Jun 1- Jun 30, 2025	$154.52

PREPAY (Memo Info)	UNAPPLIED (included in amt due)	TOTAL CASH AMT DUE*
$0.00	$0.00	**$338.56**

BILLING ACCOUNT NAME AND ADDRESS

Finley Woods Cdd
3501 Quadrangle Blvd. Ste. 270
Orlando, FL 32817-8329

PAYMENT DUE DATE: JULY 31, 2025

Legal Entity: Gannett Media Corp.
Terms and Conditions: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited.
All funds payable in US dollars.

BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@ccc.gannett.com

FEDERAL ID 47-2390983

Save A Tree! Gannett is going paperless. Enjoy the convenience of accessing your billing information anytime and pay online. To avoid missing an invoice, sign up today by reaching out to abgspecial@gannett.com.

Date	Description	Amount
6/1/25	Balance Forward	$368.08
6/16/25	PAYMENT - THANK YOU	-$184.04

Package Advertising:

Start-End Date	Order Number	Product	Description	PO Number	Package Cost
6/24/25	11415645	GAI Gainesville Sun	Finley Woods - Notice of BOS Meeting 7.1.25	Finley BOS mtg 7.1	$154.52

As an incentive for customers, we provide a discount off the total invoice cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and Save!

Total Cash Amount Due	$338.56
Service Fee 3.99%	$13.51
*Cash/Check/ACH Discount	-$13.51
*Payment Amount by Cash/Check/ACH	$338.56
Payment Amount by Credit Card	$352.07

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

ACCOUNT NAME	ACCOUNT NUMBER	INVOICE NUMBER	AMOUNT PAID
Finley Woods CDD	624816	0007198179	

CURRENT DUE	30 DAYS PAST DUE	60 DAYS PAST DUE	90 DAYS PAST DUE	120+ DAYS PAST DUE	UNAPPLIED PAYMENTS	TOTAL CASH AMT DUE*
$154.52	$184.04	$0.00	$0.00	$0.00	$0.00	**$338.56**

REMITTANCE ADDRESS (Include Account# & Invoice# on check)

Gannett Florida LocaliQ
PO Box 631244
Cincinnati, OH 45263-1244

TO PAY BY PHONE PLEASE CALL: 1-877-736-7612

TOTAL CREDIT CARD AMT DUE $352.07

To sign up for E-mailed invoices and online payments please contact abgspecial@gannett.com

0000624816000000000000071981790003385667178

Invoice History

Action	Change Details	Performed By	Date & Time
Create	Field **SupplierAddress** changed from **PO Box 30057, Omaha, NE, 68103-1157** to **PO Box 30057, Omaha, NE, 68103-1157**	System	07/09/2025 05:41 PM
Create	Field **Supplier** changed from **Kutak Rock LLP (FINLEY)** to **Kutak Rock LLP (FINLEY)**	System	07/09/2025 05:41 PM
Create	Field **ShipToName** changed from **Finley Woods CDD** to **Finley Woods CDD**	System	07/09/2025 05:41 PM
Create	Field **ShipToAddress** changed from **3501 Quadrangle Blvd., Ste 270 (FINLEY), Orlando, FL, 32817** to **3501 Quadrangle Blvd., Ste 270 (FINLEY), Orlando, FL, 32817**	System	07/09/2025 05:41 PM
Create	Field **PropertyCode** changed from **FINLEY** to **FINLEY**	System	07/09/2025 05:41 PM
Create	Field **InvoiceType** changed from **blank** to **Standard**	System	07/09/2025 05:41 PM
Create	Field **InvoiceNumber** changed from **blank** to **3595043**	System	07/09/2025 05:41 PM
Create	Field **InvoiceDate** changed from **2025-07-09** to **07/09/2025**	System	07/09/2025 05:41 PM
Create	Field **InvoiceAmount** changed from **blank** to **525.00**	System	07/09/2025 05:41 PM
Create	Field **CustomerAccountNumber** changed from **none** to **none**	System	07/09/2025 05:41 PM
Update	Field **SupplierAddress** changed from **blank** to **PO Box 30057, Omaha, NE, 68103-1157**	System	07/09/2025 05:41 PM
Update	Field **Supplier** changed from **blank** to **Kutak Rock LLP (FINLEY)**	System	07/09/2025 05:41 PM
Update	Field **ShipToName** changed from **blank** to **Finley Woods CDD**	System	07/09/2025 05:41 PM
Update	Field **ShipToAddress** changed from **blank** to **3501 Quadrangle Blvd., Ste 270 (FINLEY), Orlando, FL, 32817**	System	07/09/2025 05:41 PM
Update	Field **PropertyCode** changed from **blank** to **FINLEY**	System	07/09/2025 05:41 PM
Update	Field **InvoiceType** changed from **blank** to **Standard**	System	07/09/2025 05:41 PM
Update	Field **InvoiceNumber** changed from **blank** to **3595043**	System	07/09/2025 05:41 PM
Update	Field **InvoiceDate** changed from **blank** to **07/09/2025**	System	07/09/2025 05:41 PM
Update	Field **InvoiceAmount** changed from **blank** to **525.00**	System	07/09/2025 05:41 PM
Customer Account Number	none	AvidCapture Avidbill	07/10/2025 08:37 AM
District	Finley Woods CDD (FINLEY)	AvidCapture Avidbill	07/10/2025 08:37 AM
Invoice Amount	$525.00	AvidCapture Avidbill	07/10/2025 08:37 AM
Invoice Date	Jul 09, 2025	AvidCapture Avidbill	07/10/2025 08:37 AM
Invoice Number	3595043	AvidCapture Avidbill	07/10/2025 08:37 AM
Previous Unpaid Balance	$0.00	AvidCapture Avidbill	07/10/2025 08:37 AM
Supplier	Kutak Rock LLP (FINLEY)	AvidCapture Avidbill	07/10/2025 08:37 AM
Submit	Field **ShipToAlias** changed from **blank** to **FINLEY**	CF Indexer 291	07/10/2025 08:37 AM
Submit	Field **PropertyCode** changed from **FINLEY** to **FINLEY**	CF Indexer 291	07/10/2025 08:37 AM
Submit	Field **ShipToName** changed from **Finley Woods CDD** to **Finley Woods CDD**	CF Indexer 291	07/10/2025 08:37 AM
Submit	Field **CustomerAccountNumber** changed from **blank** to **none**	CF Indexer 291	07/10/2025 08:37 AM
Submit	Field **SupplierAddress** changed from **PO Box 30057, Omaha, NE, 68103-1157** to **PO Box 30057 null Omaha, NE 68103-1157**	CF Indexer 291	07/10/2025 08:37 AM
Submit	Field **Supplier** changed from **Kutak Rock LLP (FINLEY)** to **Kutak Rock LLP (FINLEY)**	CF Indexer 291	07/10/2025 08:37 AM
Email	Invoice received through Email	valentines@pfm.com	07/10/2025 08:37 AM
Due Date	Jul 09, 2025	AvidBill API User	07/10/2025 08:38 AM
Queue	AnalysisRules	AvidBill API User	07/10/2025 08:38 AM
Queue	Submission	AvidBill API User	07/10/2025 08:38 AM
Created	Invoice created and saved	AvidCapture Avidbill	07/10/2025 08:38 AM
Approval Required	Workflow step [FINLEY O&M Invoices - Step 1] assigned to [valentines@pfm.com].	System	07/10/2025 08:38 AM

Invoice Processed	Invoice validated and assigned a workflow	AvidCapture Avidbill	07/10/2025 08:38 AM
Invoice Distribution updated	Description changed from **FR 86: General Counsel through 03/17/2025** to **General Counsel through 04/30/2025**	Stedman Valentine	07/10/2025 05:09 PM
Invoice Header updated	Internal Memo/Remarks changed from **blank** to **General Counsel thru 4/30**	Stedman Valentine	07/10/2025 05:09 PM
Workflow Step Approved	Approval workflow step **FINLEY O&M Invoices - Step 1** completed	Stedman Valentine	07/10/2025 05:09 PM
Workflow Step Assigned	Approval workflow step **FINLEY O&M Invoices - Step 2** assigned to **Jane Gaarlandt**	System	07/10/2025 05:09 PM
Workflow Step Approved	Approval workflow step **FINLEY O&M Invoices - Step 2** completed	Jane Gaarlandt	07/13/2025 04:50 PM
Workflow Step Assigned	Approval workflow step **FINLEY O&M Invoices - Step 3** assigned to **Rick Montejano**	System	07/13/2025 04:50 PM
Invoice Header updated	Invoice Posting Date changed from **blank** to **07/14/2025**	Stedman Valentine	07/14/2025 10:41 AM
Workflow Step Approved	Approval workflow step **FINLEY O&M Invoices - Step 3** completed	Rick Montejano	07/15/2025 10:38 AM
Invoice Header updated	Internal Memo/Remarks changed from **General Counsel thru 4/30** to **FR 86: General Counsel thru 4/30** PO # changed from **blank** to **FR 86**	Stedman Valentine	07/22/2025 10:41 AM
Invoice Header updated	Internal Memo/Remarks changed from **FR 86: General Counsel thru 4/30** to **FR 88: General Counsel thru 4/30** PO # changed from **FR 86** to **FR 88**	Stedman Valentine	07/22/2025 03:37 PM
Comment Added	Invoice added to Batch [FINLEY - 07/22/2025 07:26:56]	Rick Montejano	07/22/2025 04:12 PM

K U T A K   R O C K   L L P

TALLAHASSEE, FLORIDA
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

Check Remit To:
Kutak Rock LLP
PO Box 30057
Omaha, NE 68103-1157

[redacted]

July 9, 2025

Ms. Jane Gaarlandt
Finley Woods CDD
PFM Group Consulting, LLC
12051 Corporate Boulevard
Orlando, FL 32817

Invoice No. 3595043
8323-1

Re: General Counsel

For Professional Legal Services Rendered

04/02/25	M. Rigoni	0.50	140.00	Research project completion status
04/03/25	H. Hurley	0.20	37.00	Prepare property due diligence report
04/28/25	J. Earlywine	0.50	180.00	Conference call regarding budget; follow-up
04/28/25	M. Rigoni	0.60	168.00	Confer with Krim, Rogers, Patterson, Gaarlandt, Earlywine, and Montejano regarding upcoming district items

TOTAL HOURS 1.80

TOTAL FOR SERVICES RENDERED $525.00

TOTAL CURRENT AMOUNT DUE $525.00

Invoice History

Action	Change Details	Performed By	Date & Time
Create	Field **SupplierAddress** changed from **PO Box 30057, Omaha, NE, 68103-1157** to **PO Box 30057, Omaha, NE, 68103-1157**	System	07/09/2025 05:41 PM
Create	Field **Supplier** changed from **Kutak Rock LLP (FINLEY)** to **Kutak Rock LLP (FINLEY)**	System	07/09/2025 05:41 PM
Create	Field **ShipToName** changed from **Finley Woods CDD** to **Finley Woods CDD**	System	07/09/2025 05:41 PM
Create	Field **ShipToAddress** changed from **3501 Quadrangle Blvd., Ste 270 (FINLEY), Orlando, FL, 32817** to **3501 Quadrangle Blvd., Ste 270 (FINLEY), Orlando, FL, 32817**	System	07/09/2025 05:41 PM
Create	Field **PropertyCode** changed from **FINLEY** to **FINLEY**	System	07/09/2025 05:41 PM
Create	Field **InvoiceType** changed from **blank** to **Standard**	System	07/09/2025 05:41 PM
Create	Field **InvoiceNumber** changed from **blank** to **3595044**	System	07/09/2025 05:41 PM
Create	Field **InvoiceDate** changed from **2025-07-09** to **07/09/2025**	System	07/09/2025 05:41 PM
Create	Field **InvoiceAmount** changed from **blank** to **4935.50**	System	07/09/2025 05:41 PM
Create	Field **CustomerAccountNumber** changed from **none** to **none**	System	07/09/2025 05:41 PM
Update	Field **SupplierAddress** changed from **blank** to **PO Box 30057, Omaha, NE, 68103-1157**	System	07/09/2025 05:41 PM
Update	Field **Supplier** changed from **blank** to **Kutak Rock LLP (FINLEY)**	System	07/09/2025 05:41 PM
Update	Field **ShipToName** changed from **blank** to **Finley Woods CDD**	System	07/09/2025 05:41 PM
Update	Field **ShipToAddress** changed from **blank** to **3501 Quadrangle Blvd., Ste 270 (FINLEY), Orlando, FL, 32817**	System	07/09/2025 05:41 PM
Update	Field **PropertyCode** changed from **blank** to **FINLEY**	System	07/09/2025 05:41 PM
Update	Field **InvoiceType** changed from **blank** to **Standard**	System	07/09/2025 05:41 PM
Update	Field **InvoiceNumber** changed from **blank** to **3595044**	System	07/09/2025 05:41 PM
Update	Field **InvoiceDate** changed from **blank** to **07/09/2025**	System	07/09/2025 05:41 PM
Update	Field **InvoiceAmount** changed from **blank** to **4935.50**	System	07/09/2025 05:41 PM
Customer Account Number	none	AvidCapture Avidbill	07/10/2025 08:37 AM
District	Finley Woods CDD (FINLEY)	AvidCapture Avidbill	07/10/2025 08:37 AM
Invoice Amount	$4,935.50	AvidCapture Avidbill	07/10/2025 08:37 AM
Invoice Date	Jul 09, 2025	AvidCapture Avidbill	07/10/2025 08:37 AM
Invoice Number	3595044	AvidCapture Avidbill	07/10/2025 08:37 AM
Previous Unpaid Balance	$0.00	AvidCapture Avidbill	07/10/2025 08:37 AM
Supplier	Kutak Rock LLP (FINLEY)	AvidCapture Avidbill	07/10/2025 08:37 AM
Submit	Field **ShipToAlias** changed from **blank** to **FINLEY**	CF Indexer 291	07/10/2025 08:37 AM
Submit	Field **PropertyCode** changed from **FINLEY** to **FINLEY**	CF Indexer 291	07/10/2025 08:37 AM
Submit	Field **ShipToName** changed from **Finley Woods CDD** to **Finley Woods CDD**	CF Indexer 291	07/10/2025 08:37 AM
Submit	Field **CustomerAccountNumber** changed from **blank** to **none**	CF Indexer 291	07/10/2025 08:37 AM
Submit	Field **SupplierAddress** changed from **PO Box 30057, Omaha, NE, 68103-1157** to **PO Box 30057 null Omaha, NE 68103-1157**	CF Indexer 291	07/10/2025 08:37 AM
Submit	Field **Supplier** changed from **Kutak Rock LLP (FINLEY)** to **Kutak Rock LLP (FINLEY)**	CF Indexer 291	07/10/2025 08:37 AM
Email	Invoice received through Email	valentines@pfm.com	07/10/2025 08:37 AM
Due Date	Jul 09, 2025	AvidBill API User	07/10/2025 08:38 AM
Queue	AnalysisRules	AvidBill API User	07/10/2025 08:38 AM
Queue	Submission	AvidBill API User	07/10/2025 08:38 AM
Created	Invoice created and saved	AvidCapture Avidbill	07/10/2025 08:38 AM
Approval Required	Workflow step [FINLEY O&M Invoices - Step 1] assigned to [valentines@pfm.com].	System	07/10/2025 08:38 AM

Invoice Processed	Invoice validated and assigned a workflow	AvidCapture Avidbill	07/10/2025 08:38 AM
Invoice Header updated	Internal Memo/Remarks changed from **blank** to **General Counsel through 05/31/2025**	Stedman Valentine	07/10/2025 05:08 PM
Invoice Distribution updated	Description changed from **FR 86: General Counsel through 03/17/2025** to **General Counsel through 05/31/2025**	Stedman Valentine	07/10/2025 05:08 PM
Invoice Header updated	Internal Memo/Remarks changed from **General Counsel through 05/31/2025** to **General Counsel thru 5/31**	Stedman Valentine	07/10/2025 05:09 PM
Workflow Step Approved	Approval workflow step **FINLEY O&M Invoices - Step 1** completed	Stedman Valentine	07/10/2025 05:09 PM
Workflow Step Assigned	Approval workflow step **FINLEY O&M Invoices - Step 2** assigned to **Jane Gaarlandt**	System	07/10/2025 05:09 PM
Workflow Step Approved	Approval workflow step **FINLEY O&M Invoices - Step 2** completed	Jane Gaarlandt	07/13/2025 04:51 PM
Workflow Step Assigned	Approval workflow step **FINLEY O&M Invoices - Step 3** assigned to **Rick Montejano**	System	07/13/2025 04:51 PM
Invoice Header updated	Internal Memo/Remarks changed from **General Counsel thru 5/31** to **PA 243: General Counsel thru 5/31** Invoice Posting Date changed from **blank** to **07/14/2025** PO # changed from **blank** to **PA 243:**	Stedman Valentine	07/14/2025 10:49 AM
Invoice Header updated	Internal Memo/Remarks changed from **PA 243: General Counsel thru 5/31** to **General Counsel thru 5/31** PO # changed from **PA 243:** to **blank**	Stedman Valentine	07/14/2025 10:50 AM
Workflow Step Approved	Approval workflow step **FINLEY O&M Invoices - Step 3** completed	Rick Montejano	07/15/2025 10:38 AM
Invoice Header updated	Internal Memo/Remarks changed from **General Counsel thru 5/31** to **FR 86: General Counsel thru 5/31** PO # changed from **blank** to **FR 86**	Stedman Valentine	07/22/2025 10:41 AM
Invoice Header updated	Internal Memo/Remarks changed from **General Counsel thru 5/31** to **FR 86: General Counsel thru 5/31** PO # changed from **blank** to **FR 86**	Stedman Valentine	07/22/2025 10:41 AM
Invoice Header updated	Internal Memo/Remarks changed from **FR 86: General Counsel thru 5/31** to **General Counsel thru 5/31** PO # changed from **FR 86** to **blank**	Stedman Valentine	07/22/2025 10:42 AM
Invoice Header updated	Internal Memo/Remarks changed from **General Counsel thru 5/31** to **FR 88: General Counsel thru 5/31** PO # changed from **blank** to **FR 88:**	Stedman Valentine	07/22/2025 03:38 PM
Comment Added	Invoice added to Batch [FINLEY - 07/22/2025 07:26:56]	Rick Montejano	07/22/2025 04:12 PM

K U T A K R O C K L L P

TALLAHASSEE, FLORIDA
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

Check Remit To:
Kutak Rock LLP
PO Box 30057
Omaha, NE 68103-1157

[redacted]

July 9, 2025

Ms. Jane Gaarlandt
Finley Woods CDD
PFM Group Consulting, LLC
12051 Corporate Boulevard
Orlando, FL 32817

Invoice No. 3595044
8323-1

Re: General Counsel

For Professional Legal Services Rendered

05/04/25	G. Lovett	1.50	397.50	Monitor legislative process relating to matters impacting special districts
05/05/25	M. Rigoni	3.60	1,008.00	Perform property due diligence for Phase 1C and 2 project close-out
05/08/25	M. Rigoni	0.60	168.00	Confer with Patterson, Young, and Gaarlandt regarding project close out and completion tasks
05/13/25	S. Belcher	0.20	32.00	Review of correspondence from Rigoni; additional correspondence regarding common areas and acreage; request title O&E Report
05/13/25	M. Rigoni	3.40	952.00	Research requirements for and prepare land acquisition, contribution recognizing resolution, and project close-out documents; confer with Young, Patterson, and Gaarlandt; confer with Wilhelm regarding same
05/14/25	M. Rigoni	0.60	168.00	Confer with Young, Willhelm, and Gaarlandt regarding project close out and related items; research same

05/15/25	K. Haber	0.20	54.00	Prepare budget resolution; correspond with Gaarlandt regarding same
05/19/25	M. Rigoni	2.40	672.00	Prepare certificates and correspondence to trustee regarding satisfaction of conditions for reduction of reserve requirement; correspondence with Young, Gaarlandt and Montejano
05/20/25	M. Rigoni	0.60	168.00	Confer with Montejano and Young regarding prior Series 2020 Project requisitions and outstanding acquisitions; review requisition summary
05/22/25	M. Rigoni	0.90	252.00	Prepare amended and restated engineering agreement; confer with Junkin, Young, Gaarlandt, and Montejano regarding certificates for satisfaction of conditions for reserves release
05/27/25	M. Rigoni	1.40	392.00	Confer with Gaarlandt and Montejano regarding status of reducing reserves, final acquisition and project completion; confer with Rogers
05/29/25	M. Rigoni	1.80	504.00	Prepare resolution recognizing contribution and release of reserves
05/30/25	M. Rigoni	0.60	168.00	Finalize resolution authorizing debt service reserves release, work product acquisition, and recognizing contribution; confer with Patterson, Young, Gaarlandt and Montejano

TOTAL HOURS 17.80

TOTAL FOR SERVICES RENDERED $4,935.50

TOTAL CURRENT AMOUNT DUE $4,935.50

Finley Woods Community Development District

Review of Monthly Financials

Finley Woods CDD

June 2025 Financial Package

June 30, 2025

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

Finley Woods CDD
Statement of Financial Position
As of 6/30/2025

	General Fund	Debt Service	Construction	Long Term Debt	Total
Assets					
Current Assets					
General Checking Account	$92,540.02				$92,540.02
Prepaid Expenses	1,679.68				1,679.68
Debt Service Reserve Series 2020		$180,100.00			180,100.00
Revenue Series 2020		78,452.27			78,452.27
Sinking Fund Series 2020		0.02			0.02
Acquisition/Construction Series 2020			$15,775.44		15,775.44
Total Current Assets	$94,219.70	$258,552.29	$15,775.44	$0.00	$368,547.43
Investments					
Amount Available in Debt Service Funds				$258,552.29	$258,552.29
Amount To Be Provided				2,511,447.71	2,511,447.71
Total Investments	$0.00	$0.00	$0.00	$2,770,000.00	$2,770,000.00
Total Assets	$94,219.70	$258,552.29	$15,775.44	$2,770,000.00	$3,138,547.43
Liabilities and Net Assets					
Current Liabilities					
Retainage Payable			$240,694.70		$240,694.70
Total Current Liabilities	$0.00	$0.00	$240,694.70	$0.00	$240,694.70
Long Term Liabilities					
Revenue Bonds Payable - Long-Term				$2,770,000.00	$2,770,000.00
Total Long Term Liabilities	$0.00	$0.00	$0.00	$2,770,000.00	$2,770,000.00
Total Liabilities	$0.00	$0.00	$240,694.70	$2,770,000.00	$3,010,694.70
Net Assets					
Net Assets - General Government	$37,529.70				$37,529.70
Current Year Net Assets - General Government	55,010.00				55,010.00
FB - Nonspendable	1,680.00				1,680.00
Net Assets, Unrestricted		$256,297.66			256,297.66
Current Year Net Assets, Unrestricted		2,254.63			2,254.63
Net Assets, Unrestricted			($319,059.72)		(319,059.72)
Current Year Net Assets, Unrestricted			6,340.46		6,340.46
Net Assets - General Government			87,800.00		87,800.00
Total Net Assets	$94,219.70	$258,552.29	($224,919.26)	$0.00	$127,852.73
Total Liabilities and Net Assets	$94,219.70	$258,552.29	$15,775.44	$2,770,000.00	$3,138,547.43

Finley Woods CDD
Statement of Activities
As of 6/30/2025

	General Fund	Debt Service	Construction	Long Term Debt	Total
Revenues					
On-Roll Assessments	$53,586.26				$53,586.26
Off-Roll Assessments	48,648.71				48,648.71
On-Roll Assessments		$178,534.20			178,534.20
Inter-Fund Group Transfers In		(5,975.50)			(5,975.50)
Inter-Fund Transfers In			$5,975.50		5,975.50
Total Revenues	$102,234.97	$172,558.70	$5,975.50	$0.00	$280,769.17
Expenses					
Supervisor Fees	$200.00				$200.00
D&O Insurance	2,843.00				2,843.00
Trustee Services	4,031.25				4,031.25
Management	16,875.00				16,875.00
Disclosure Agent	2,500.00				2,500.00
District Counsel	5,354.00				5,354.00
Assessment Administration	7,500.00				7,500.00
Audit	3,630.00				3,630.00
Postage & Shipping	1.38				1.38
Legal Advertising	916.20				916.20
Web Site Maintenance	1,815.00				1,815.00
Dues, Licenses, and Fees	175.00				175.00
Miscellaneous	75.00				75.00
General Insurance	3,476.00				3,476.00
Principal Payment - Series 2020		$65,000.00			65,000.00
Interest Payments -Series 2020		113,972.50			113,972.50
Total Expenses	$49,391.83	$178,972.50	$0.00	$0.00	$228,364.33
Other Revenues (Expenses) & Gains (Losses)					
Interest Income	$2,166.86				$2,166.86
Interest Income		$8,668.43			8,668.43
Interest Income			$364.96		364.96
Total Other Revenues (Expenses) & Gains (Losses)	$2,166.86	$8,668.43	$364.96	$0.00	$11,200.25
Change In Net Assets	$55,010.00	$2,254.63	$6,340.46	$0.00	$63,605.09
Net Assets At Beginning Of Year	$39,209.70	$256,297.66	($231,259.72)	$0.00	$64,247.64
Net Assets At End Of Year	$94,219.70	$258,552.29	($224,919.26)	$0.00	$127,852.73

Finley Woods CDD
Budget to Actual
For The Month of 6/30/2025

	Year To Date				
	Actual	Budget	Variance	FY2025 Adopted Budget	Percentage
Revenues					
On-Roll Assessments	$ 53,586.26	$ 39,850.11	$ 13,736.15	$ 53,133.50	100.85%
Off-Roll Assessments	48,648.71	26,786.16	21,862.55	35,714.90	136.21%
Developer Contributions	-	43,688.70	(43,688.70)	58,251.60	0.00%
Net Revenues	**$ 102,234.97**	**$ 110,324.97**	**$ (8,090.00)**	**$ 147,100.00**	**69.50%**
General & Administrative Expenses					
Supervisor Fees	$ 200.00	$ 900.00	$ (700.00)	$ 1,200.00	16.67%
D&O Insurance	2,843.00	2,400.03	442.97	3,200.00	88.84%
Trustee Services	4,031.25	3,300.03	731.22	4,400.00	91.62%
Management	16,875.00	16,875.00	-	22,500.00	75.00%
Engineering	-	7,499.97	(7,499.97)	10,000.00	0.00%
Disclosure Agent	2,500.00	3,750.03	(1,250.03)	5,000.00	50.00%
District Counsel	5,354.00	18,749.97	(13,395.97)	25,000.00	21.42%
Assessment Administration	7,500.00	5,625.00	1,875.00	7,500.00	100.00%
Reamortization Schedule	-	187.47	(187.47)	250.00	0.00%
Audit	3,630.00	2,722.50	907.50	3,630.00	100.00%
Postage & Shipping	1.38	187.47	(186.09)	250.00	0.55%
Copies	-	187.47	(187.47)	250.00	0.00%
Legal Advertising	916.20	2,999.97	(2,083.77)	4,000.00	22.91%
Miscellaneous	75.00	1,125.00	(1,050.00)	1,500.00	5.00%
Office Supplies	-	37.53	(37.53)	50.00	0.00%
Web Site Maintenance	1,815.00	2,115.00	(300.00)	2,820.00	64.36%
Dues, Licenses, and Fees	175.00	187.56	(12.56)	250.00	70.00%
Total General & Administrative Expenses	**$ 45,915.83**	**$ 68,850.00**	**$ (22,934.17)**	**$ 91,800.00**	**50.02%**
Irrigation	$ -	$ 7,499.97	$ (7,499.97)	$ 10,000.00	0.00%
General Insurance	3,476.00	2,850.03	625.97	3,800.00	91.47%
General Repair & Maintenance	-	5,249.97	(5,249.97)	7,000.00	0.00%
Landscaping Maintenance & Material	-	19,687.50	(19,687.50)	26,250.00	0.00%
Reserves	-	6,187.50	(6,187.50)	8,250.00	0.00%
Total Maintenance Expenses	**$ 3,476.00**	**$ 41,474.97**	**$ (37,998.97)**	**$ 55,300.00**	**6.29%**
Total Expenses	**$ 49,391.83**	**$ 110,324.97**	**$ (60,933.14)**	**$ 147,100.00**	**33.58%**
Income (Loss) from Operations	**$ 52,843.14**	**$ -**	**$ 52,843.14**	**$ -**	
Other Income (Expense)					
Interest Income	$ 2,166.86	$ -	$ 2,166.86	$ -	
Total Other Income (Expense)	**$ 2,166.86**	**$ -**	**$ 2,166.86**	**$ -**	
Net Income (Loss)	**$ 55,010.00**	**$ -**	**$ 55,010.00**	**$ -**	

Finley Woods Community Development District

Staff Reports