



Finley Woods CDD

October 2025 Financial Package

October 31, 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 10/31/2025

	General Fund	Debt Service	Construction	Long Term Debt	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$68,825.34				\$68,825.34
Deposits	660.00				660.00
Assessment Receivable - Off Roll	37,037.76				37,037.76
Interest Receivable		\$877.66			877.66
Debt Service Reserve Series 2020		180,100.00			180,100.00
Revenue Series 2020		79,531.32			79,531.32
Sinking Fund Series 2020		0.02			0.02
Interest Receivable			\$62.62		62.62
Acquisition/Construction Series 2020			18,546.94		18,546.94
Total Current Assets	\$106,523.10	\$260,509.00	\$18,609.56	\$0.00	\$385,641.66
<u>Investments</u>					
Amount Available in Debt Service Funds				\$259,631.34	\$259,631.34
Amount To Be Provided				2,510,368.66	2,510,368.66
Total Investments	\$0.00	\$0.00	\$0.00	\$2,770,000.00	\$2,770,000.00
Total Assets	\$106,523.10	\$260,509.00	\$18,609.56	\$2,770,000.00	\$3,155,641.66
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$8,217.02				\$8,217.02
Deferred Revenue - Off Roll	37,037.76				37,037.76
Retainage Payable			\$240,694.70		240,694.70
Total Current Liabilities	\$45,254.78	\$0.00	\$240,694.70	\$0.00	\$285,949.48
<u>Long Term Liabilities</u>					
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	\$45,254.78	\$0.00	\$240,694.70	\$2,770,000.00	\$3,055,949.48
<u>Net Assets</u>					
Net Assets - General Government	\$72,443.32				\$72,443.32
Current Year Net Assets - General Government	(12,855.00)				(12,855.00)
FB - Nonspendable	1,680.00				1,680.00
Net Assets, Unrestricted		\$260,239.71			260,239.71
Current Year Net Assets, Unrestricted		269.29			269.29
Net Assets, Unrestricted			(\$310,556.13)		(310,556.13)
Current Year Net Assets, Unrestricted			670.99		670.99
Net Assets - General Government			87,800.00		87,800.00
Total Net Assets	\$61,268.32	\$260,509.00	(\$222,085.14)	\$0.00	\$99,692.18
Total Liabilities and Net Assets	\$106,523.10	\$260,509.00	\$18,609.56	\$2,770,000.00	\$3,155,641.66



Finley Woods CDD
Statement of Activities
As of 10/31/2025

	General Fund	Debt Service	Construction	Long Term Debt	Total
<u>Revenues</u>					
Inter-Fund Group Transfers In		(\$608.37)			(\$608.37)
Inter-Fund Transfers In			\$608.37		608.37
Total Revenues	\$0.00	(\$608.37)	\$608.37	\$0.00	\$0.00
<u>Expenses</u>					
D&O Insurance	\$3,014.00				\$3,014.00
Trustee Services	1,679.68				1,679.68
Management	2,083.33				2,083.33
Web Site Maintenance	145.00				145.00
Dues, Licenses, and Fees	175.00				175.00
General Insurance	3,685.00				3,685.00
Other Insurance	500.00				500.00
Landscaping Maintenance & Material	1,800.00				1,800.00
Total Expenses	\$13,082.01	\$0.00	\$0.00	\$0.00	\$13,082.01
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$227.01				\$227.01
Interest Income		\$877.66			877.66
Interest Income			\$62.62		62.62
Total Other Revenues (Expenses) & Gains (Losses)	\$227.01	\$877.66	\$62.62	\$0.00	\$1,167.29
Change In Net Assets	(\$12,855.00)	\$269.29	\$670.99	\$0.00	(\$11,914.72)
Net Assets At Beginning Of Year	\$74,123.32	\$260,239.71	(\$222,756.13)	\$0.00	\$111,606.90
Net Assets At End Of Year	\$61,268.32	\$260,509.00	(\$222,085.14)	\$0.00	\$99,692.18



Finley Woods CDD
Budget to Actual
For The Month Ending 10/31/2025

	Year To Date			FY2026 Adopted Budget	Percentage
	Actual	Budget	Variance		
Revenues					
On-Roll Assessments	\$ -	\$ 10,240.60	\$ (10,240.60)	\$ 122,887.24	0.00%
Off-Roll Assessments	-	3,086.48	(3,086.48)	37,037.76	0.00%
Developer Contributions - Phase 3	-	6,000.00	(6,000.00)	72,000.00	0.00%
Net Revenues	\$ -	\$ 19,327.08	\$ (19,327.08)	\$ 231,925.00	0.00%
General & Administrative Expenses					
Supervisor Fees	\$ -	\$ 100.00	\$ (100.00)	\$ 1,200.00	0.00%
D&O Insurance	3,014.00	266.67	2,747.33	3,200.00	94.19%
Additional Insurance	500.00	41.67	458.33	500.00	100.00%
Trustee Services	1,679.68	366.67	1,313.01	4,400.00	38.17%
Management	2,083.33	2,083.33	-	25,000.00	8.33%
Engineering	-	833.33	(833.33)	10,000.00	0.00%
Disclosure	-	416.67	(416.67)	5,000.00	0.00%
District Counsel	-	2,083.33	(2,083.33)	25,000.00	0.00%
Assessment Administration	-	625.00	(625.00)	7,500.00	0.00%
Reamortization Schedule	-	20.83	(20.83)	250.00	0.00%
Audit	-	314.58	(314.58)	3,775.00	0.00%
Tax Preparation	-	2.08	(2.08)	25.00	0.00%
Postage & Shipping	-	20.83	(20.83)	250.00	0.00%
Copies	-	18.75	(18.75)	225.00	0.00%
Legal Advertising	-	333.33	(333.33)	4,000.00	0.00%
Miscellaneous	-	83.33	(83.33)	1,000.00	0.00%
Office Supplies	-	4.17	(4.17)	50.00	0.00%
Web Site Maintenance	145.00	245.00	(100.00)	2,940.00	4.93%
Dues, Licenses, and Fees	175.00	20.83	154.17	250.00	70.00%
Total General & Administrative Expenses	\$ 7,597.01	\$ 7,880.40	\$ (283.39)	\$ 94,565.00	8.03%
Maintenance Expenses					
Irrigation	\$ -	\$ 833.33	\$ (833.33)	\$ 10,000.00	0.00%
General Insurance	3,685.00	326.68	3,358.32	3,920.00	94.01%
General Repair & Maintenance	-	416.67	(416.67)	5,000.00	0.00%
Landscaping Maintenance & Material	1,800.00	3,420.00	(1,620.00)	41,040.00	4.39%
Landscape Maintenance - Phase 3	-	6,000.00	(6,000.00)	72,000.00	0.00%
Reserves	-	450.00	(450.00)	5,400.00	0.00%
Total Maintenance Expenses	\$ 5,485.00	\$ 11,446.68	\$ (5,961.68)	\$ 137,360.00	3.99%
Total Expenses	\$ 13,082.01	\$ 19,327.08	\$ (6,245.07)	\$ 231,925.00	5.64%
Income (Loss) from Operations	\$ (13,082.01)	\$ -	\$ (13,082.01)	\$ -	
Other Income (Expense)					
Interest Income	\$ 227.01	\$ -	\$ 227.01	\$ -	
Total Other Income (Expense)	\$ 227.01	\$ -	\$ 227.01	\$ -	
Net Income (Loss)	\$ (12,855.00)	\$ -	\$ (12,855.00)	\$ -	