



Finley Woods CDD

January 2026 Financial Package

January 31, 2026

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



Finley Woods CDD
Statement of Financial Position
As of 1/31/2026

	General Fund	Debt Service	Construction	Long Term Debt	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$146,412.83				\$146,412.83
Assessments Receivable	16,084.86				16,084.86
Assessment Receivable - Off Roll	37,037.76				37,037.76
Deposits	660.00				660.00
Assessments Receivable		\$23,030.49			23,030.49
Due From Other Funds		14,477.36			14,477.36
Debt Service Reserve Series 2020		180,100.00			180,100.00
Revenue Series 2020		161,562.14			161,562.14
Sinking Fund Series 2020		0.02			0.02
Acquisition/Construction Series 2020			\$20,439.27		20,439.27
Total Current Assets	<u>\$200,195.45</u>	<u>\$379,170.01</u>	<u>\$20,439.27</u>	<u>\$0.00</u>	<u>\$599,804.73</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$341,662.16	\$341,662.16
Amount To Be Provided				2,428,337.84	2,428,337.84
Total Investments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,770,000.00</u>	<u>\$2,770,000.00</u>
Total Assets	<u><u>\$200,195.45</u></u>	<u><u>\$379,170.01</u></u>	<u><u>\$20,439.27</u></u>	<u><u>\$2,770,000.00</u></u>	<u><u>\$3,369,804.73</u></u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$5,328.33				\$5,328.33
Due To Other Funds	14,477.36				14,477.36
Deferred Revenue	16,084.86				16,084.86
Deferred Revenue - Off Roll	37,037.76				37,037.76
Deferred Revenue		\$23,030.49			23,030.49
Retainage Payable			\$240,694.70		240,694.70
Total Current Liabilities	<u>\$72,928.31</u>	<u>\$23,030.49</u>	<u>\$240,694.70</u>	<u>\$0.00</u>	<u>\$336,653.50</u>
<u>Long Term Liabilities</u>					
Revenue Bonds Payable - Long-Term				\$2,770,000.00	\$2,770,000.00
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,770,000.00</u>	<u>\$2,770,000.00</u>
Total Liabilities	<u><u>\$72,928.31</u></u>	<u><u>\$23,030.49</u></u>	<u><u>\$240,694.70</u></u>	<u><u>\$2,770,000.00</u></u>	<u><u>\$3,106,653.50</u></u>
<u>Net Assets</u>					
FB - Nonspendable	\$1,680.00				\$1,680.00
Net Assets - General Government	72,443.32				72,443.32
Current Year Net Assets - General Government	53,143.82				53,143.82
Net Assets, Unrestricted		\$260,239.71			260,239.71
Current Year Net Assets, Unrestricted		95,899.81			95,899.81
Net Assets, Unrestricted			(\$310,556.13)		(310,556.13)
Current Year Net Assets, Unrestricted			2,500.70		2,500.70
Net Assets - General Government			87,800.00		87,800.00
Total Net Assets	<u><u>\$127,267.14</u></u>	<u><u>\$356,139.52</u></u>	<u><u>(\$220,255.43)</u></u>	<u><u>\$0.00</u></u>	<u><u>\$263,151.23</u></u>
Total Liabilities and Net Assets	<u><u>\$200,195.45</u></u>	<u><u>\$379,170.01</u></u>	<u><u>\$20,439.27</u></u>	<u><u>\$2,770,000.00</u></u>	<u><u>\$3,369,804.73</u></u>



Finley Woods CDD
Statement of Activities
As of 1/31/2026

	General Fund	Debt Service	Construction	Long Term Debt	Total
<u>Revenues</u>					
On-Roll Assessments	\$106,702.30				\$106,702.30
Other Income & Other Financing Sources	2.93				2.93
On-Roll Assessments		\$151,833.64			151,833.64
Inter-Fund Group Transfers In		(2,318.92)			(2,318.92)
Inter-Fund Transfers In			\$2,318.92		2,318.92
Total Revenues	<u>\$106,705.23</u>	<u>\$149,514.72</u>	<u>\$2,318.92</u>	<u>\$0.00</u>	<u>\$258,538.87</u>
<u>Expenses</u>					
D&O Insurance	\$3,014.00				\$3,014.00
Trustee Services	1,679.68				1,679.68
Management	8,333.32				8,333.32
Engineering	1,025.00				1,025.00
Disclosure Agent	1,250.00				1,250.00
District Counsel	4,700.00				4,700.00
Assessment Administration	7,500.00				7,500.00
Postage & Shipping	1.48				1.48
Legal Advertising	490.62				490.62
Contingency	6,013.98				6,013.98
Web Site Maintenance	880.00				880.00
Dues, Licenses, and Fees	175.00				175.00
Irrigation	1,372.53				1,372.53
General Insurance	3,685.00				3,685.00
Other Insurance	500.00				500.00
Landscaping Maintenance & Material	9,800.00				9,800.00
Reserves	4,500.00				4,500.00
Interest Payments -Series 2020		\$55,962.50			55,962.50
Total Expenses	<u>\$54,920.61</u>	<u>\$55,962.50</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$110,883.11</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$1,359.20				\$1,359.20
Interest Income		\$2,347.59			2,347.59
Interest Income			\$181.78		181.78
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$1,359.20</u>	<u>\$2,347.59</u>	<u>\$181.78</u>	<u>\$0.00</u>	<u>\$3,888.57</u>
Change In Net Assets	\$53,143.82	\$95,899.81	\$2,500.70	\$0.00	\$151,544.33
Net Assets At Beginning Of Year	<u>\$74,123.32</u>	<u>\$260,239.71</u>	<u>(\$222,756.13)</u>	<u>\$0.00</u>	<u>\$111,606.90</u>
Net Assets At End Of Year	<u><u>\$127,267.14</u></u>	<u><u>\$356,139.52</u></u>	<u><u>(\$220,255.43)</u></u>	<u><u>\$0.00</u></u>	<u><u>\$263,151.23</u></u>



Finley Woods CDD
Budget to Actual
For The Month Ending 1/31/2026

Year To Date

	Actual	Budget	Variance	FY2026 Adopted Budget	Percentage
Revenues					
On-Roll Assessments	\$ 106,702.30	\$ 40,962.40	\$ 65,739.90	\$ 122,887.24	86.83%
Off-Roll Assessments	-	12,345.92	(12,345.92)	37,037.76	0.00%
Developer Contributions	-	24,000.00	(24,000.00)	72,000.00	0.00%
Other Income & Other Financing Sources	2.93	-	2.93	-	-
Net Revenues	\$ 106,705.23	\$ 77,308.32	\$ 29,396.91	\$ 231,925.00	46.01%
General & Administrative Expenses					
Supervisor Fees	\$ -	\$ 400.00	\$ (400.00)	\$ 1,200.00	0.00%
D&O Insurance	3,014.00	1,066.68	1,947.32	3,200.00	94.19%
Other Insurance	500.00	166.72	333.28	500.00	100.00%
Trustee Services	1,679.68	1,466.68	213.00	4,400.00	38.17%
Management	8,333.32	8,333.32	-	25,000.00	33.33%
Engineering	1,025.00	3,333.32	(2,308.32)	10,000.00	10.25%
Disclosure Agent	1,250.00	1,666.68	(416.68)	5,000.00	25.00%
District Counsel	4,700.00	8,333.32	(3,633.32)	25,000.00	18.80%
Assessment Administration	7,500.00	2,500.00	5,000.00	7,500.00	100.00%
Reamortization Schedule	-	83.32	(83.32)	250.00	0.00%
Audit	-	1,258.32	(1,258.32)	3,775.00	0.00%
Tax Preparation	-	8.32	(8.32)	25.00	0.00%
Postage & Shipping	1.48	83.32	(81.84)	250.00	0.59%
Copies	-	75.00	(75.00)	225.00	0.00%
Legal Advertising	490.62	1,333.32	(842.70)	4,000.00	12.27%
Miscellaneous	-	333.32	(333.32)	1,000.00	0.00%
Contingency	6,013.98	-	6,013.98	-	0.00%
Office Supplies	-	16.68	(16.68)	50.00	-
Web Site Maintenance	880.00	980.00	(100.00)	2,940.00	29.93%
Dues, Licenses, and Fees	175.00	83.32	91.68	250.00	70.00%
Total General & Administrative Expenses	\$ 35,563.08	\$ 31,521.64	\$ 4,041.44	\$ 94,565.00	37.61%
Maintenance Expenses					
Irrigation	\$ 1,372.53	\$ 3,333.32	\$ (1,960.79)	\$ 10,000.00	13.73%
General Insurance	3,685.00	1,306.68	2,378.32	3,920.00	94.01%
General Repair & Maintenance	-	1,666.68	(1,666.68)	5,000.00	0.00%
Landscaping Maintenance & Material	9,800.00	13,680.00	(3,880.00)	41,040.00	23.88%
Landscape Maintenance - Phase 3	-	24,000.00	(24,000.00)	72,000.00	0.00%
Reserves	4,500.00	1,800.00	2,700.00	5,400.00	83.33%
Total Maintenance Expenses	\$ 19,357.53	\$ 45,786.68	\$ (26,429.15)	\$ 137,360.00	14.09%
Total Expenses	\$ 54,920.61	\$ 77,308.32	\$ (22,387.71)	\$ 231,925.00	23.68%
Income (Loss) from Operations	\$ 51,784.62	\$ -	\$ 51,784.62	\$ -	
Other Income (Expense)					
Interest Income	\$ 1,359.20	\$ -	\$ 1,359.20	\$ -	
Total Other Income (Expense)	\$ 1,359.20	\$ -	\$ 1,359.20	\$ -	
Net Income (Loss)	\$ 53,143.82	\$ -	\$ 53,143.82	\$ -	