



Finley Woods CDD

August 2026 Financial Package

August 31, 2026

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



Finley Woods CDD
Statement of Financial Position
As of 8/31/2026

	General Fund	Debt Service	Construction	Long Term Debt	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$103,389.01				\$103,389.01
Due From Other Funds	17,715.00				17,715.00
Prepaid Expenses	1,679.68				1,679.68
Deposits	660.00				660.00
Debt Service Reserve Series 2020		\$180,100.00			180,100.00
Revenue Series 2020		80,732.23			80,732.23
Sinking Fund Series 2020		0.02			0.02
Acquisition/Construction Series 2020			\$24,546.75		24,546.75
Total Current Assets	<u>\$123,443.69</u>	<u>\$260,832.25</u>	<u>\$24,546.75</u>	<u>\$0.00</u>	<u>\$408,822.69</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$260,832.25	\$260,832.25
Amount To Be Provided				2,444,167.75	2,444,167.75
Total Investments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,705,000.00</u>	<u>\$2,705,000.00</u>
Total Assets	<u><u>\$123,443.69</u></u>	<u><u>\$260,832.25</u></u>	<u><u>\$24,546.75</u></u>	<u><u>\$2,705,000.00</u></u>	<u><u>\$3,113,822.69</u></u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Retainage Payable			\$240,694.70		\$240,694.70
Due To Other Funds			17,715.00		17,715.00
Total Current Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$258,409.70</u>	<u>\$0.00</u>	<u>\$258,409.70</u>
<u>Long Term Liabilities</u>					
Revenue Bonds Payable - Long-Term				\$2,705,000.00	\$2,705,000.00
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,705,000.00</u>	<u>\$2,705,000.00</u>
Total Liabilities	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$258,409.70</u></u>	<u><u>\$2,705,000.00</u></u>	<u><u>\$2,963,409.70</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	49,320.37				49,320.37
Net Assets, Unrestricted		\$260,239.71			260,239.71
Current Year Net Assets, Unrestricted		592.54			592.54
Net Assets, Unrestricted			(\$310,556.13)		(310,556.13)
Current Year Net Assets, Unrestricted			(11,106.82)		(11,106.82)
Net Assets - General Government			87,800.00		87,800.00
Total Net Assets	<u><u>\$123,443.69</u></u>	<u><u>\$260,832.25</u></u>	<u><u>(\$233,862.95)</u></u>	<u><u>\$0.00</u></u>	<u><u>\$150,412.99</u></u>
Total Liabilities and Net Assets	<u><u>\$123,443.69</u></u>	<u><u>\$260,832.25</u></u>	<u><u>\$24,546.75</u></u>	<u><u>\$2,705,000.00</u></u>	<u><u>\$3,113,822.69</u></u>



Finley Woods CDD
Statement of Activities
As of 8/31/2026

	General Fund	Debt Service	Construction	Long Term Debt	Total
<u>Revenues</u>					
On-Roll Assessments	\$125,955.36				\$125,955.36
Off-Roll Assessments	37,037.98				37,037.98
Other Income & Other Financing Sources	7.70				7.70
On-Roll Assessments		\$174,864.12			174,864.12
Inter-Fund Group Transfers In		(5,976.50)			(5,976.50)
Inter-Fund Transfers In			\$5,976.50		5,976.50
Total Revenues	<u>\$163,001.04</u>	<u>\$168,887.62</u>	<u>\$5,976.50</u>	<u>\$0.00</u>	<u>\$337,865.16</u>
<u>Expenses</u>					
D&O Insurance	\$3,014.00				\$3,014.00
Trustee Services	4,031.25				4,031.25
Management	22,916.63				22,916.63
Engineering	2,655.00				2,655.00
Disclosure Agent	5,000.00				5,000.00
District Counsel	17,598.82				17,598.82
Assessment Administration	7,500.00				7,500.00
Audit	4,000.00				4,000.00
Tax Preparation	27.04				27.04
Postage & Shipping	139.59				139.59
Legal Advertising	1,516.14				1,516.14
Miscellaneous	75.00				75.00
Web Site Maintenance	2,495.00				2,495.00
Dues, Licenses, and Fees	175.00				175.00
Irrigation	1,487.24				1,487.24
General Insurance	3,685.00				3,685.00
Other Insurance	500.00				500.00
Landscaping Maintenance & Material	34,765.00				34,765.00
Reserves	5,577.50				5,577.50
Principal Payment - Series 2020		\$65,000.00			65,000.00
Interest Payments -Series 2020		111,925.00			111,925.00
District Counsel			\$17,715.00		17,715.00
Total Expenses	<u>\$117,158.21</u>	<u>\$176,925.00</u>	<u>\$17,715.00</u>	<u>\$0.00</u>	<u>\$311,798.21</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$3,477.54				\$3,477.54
Interest Income		\$8,629.92			8,629.92
Interest Income			\$631.68		631.68
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$3,477.54</u>	<u>\$8,629.92</u>	<u>\$631.68</u>	<u>\$0.00</u>	<u>\$12,739.14</u>
Change In Net Assets	\$49,320.37	\$592.54	(\$11,106.82)	\$0.00	\$38,806.09
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>\$123,443.69</u></u>	<u><u>\$260,832.25</u></u>	<u><u>(\$233,862.95)</u></u>	<u><u>\$0.00</u></u>	<u><u>\$150,412.99</u></u>



Finley Woods CDD
Budget to Actual
For The Month Ending 8/31/2026

Year To Date

	Actual	Budget	Variance	FY2026 Adopted Budget	Percentage
<u>Revenues</u>					
On-Roll Assessments	\$ 125,955.36	\$ 112,646.60	\$ 13,308.76	\$ 122,887.24	102.50%
Off-Roll Assessments	37,037.98	33,951.28	3,086.70	37,037.76	100.00%
Developer Contributions	-	66,000.00	(66,000.00)	72,000.00	0.00%
Other Income & Other Financing Sources	7.70	-	7.70	-	-
Net Revenues	\$ 163,001.04	\$ 212,597.88	\$ (49,596.84)	\$ 231,925.00	70.28%
<u>General & Administrative Expenses</u>					
Supervisor Fees	\$ -	\$ 1,100.00	\$ (1,100.00)	\$ 1,200.00	0.00%
D&O Insurance	3,014.00	2,933.37	80.63	3,200.00	94.19%
Other Insurance	500.00	458.37	41.63	500.00	100.00%
Trustee Services	4,031.25	4,033.37	(2.12)	4,400.00	91.62%
Management	22,916.63	22,916.63	-	25,000.00	91.67%
Engineering	2,655.00	9,166.63	(6,511.63)	10,000.00	26.55%
Disclosure Agent	5,000.00	4,583.37	416.63	5,000.00	100.00%
District Counsel	17,598.82	22,916.63	(5,317.81)	25,000.00	70.40%
Assessment Administration	7,500.00	6,875.00	625.00	7,500.00	100.00%
Reamortization Schedule	-	229.13	(229.13)	250.00	0.00%
Audit	4,000.00	3,460.38	539.62	3,775.00	105.96%
Tax Preparation	27.04	22.88	4.16	25.00	108.16%
Postage & Shipping	139.59	229.13	(89.54)	250.00	55.84%
Copies	-	206.25	(206.25)	225.00	0.00%
Legal Advertising	1,516.14	3,666.63	(2,150.49)	4,000.00	37.90%
Miscellaneous	75.00	916.63	(841.63)	1,000.00	7.50%
Office Supplies	-	45.87	(45.87)	50.00	0.00%
Web Site Maintenance	2,495.00	2,695.00	(200.00)	2,940.00	84.86%
Dues, Licenses, and Fees	175.00	229.24	(54.24)	250.00	70.00%
Total General & Administrative Expenses	\$ 71,643.47	\$ 86,684.51	\$ (15,041.04)	\$ 94,565.00	75.76%
<u>Maintenance Expenses</u>					
Irrigation	\$ 1,487.24	\$ 9,166.63	\$ (7,679.39)	\$ 10,000.00	14.87%
General Insurance	3,685.00	3,593.37	91.63	3,920.00	94.01%
General Repair & Maintenance	-	4,583.37	(4,583.37)	5,000.00	0.00%
Landscaping Maintenance & Material	34,765.00	37,620.00	(2,855.00)	41,040.00	84.71%
Landscape Maintenance - Phase 3	-	66,000.00	(66,000.00)	72,000.00	0.00%
Reserves	5,577.50	4,950.00	627.50	5,400.00	103.29%
Total Maintenance Expenses	\$ 45,514.74	\$ 125,913.37	\$ (80,398.63)	\$ 137,360.00	33.14%
Total Expenses	\$ 117,158.21	\$ 212,597.88	\$ (95,439.67)	\$ 231,925.00	50.52%
Income (Loss)	\$ 45,842.83	\$ -	\$ 45,842.83	\$ -	
<u>Other Income (Expense)</u>					
Interest Income	\$ 3,477.54	\$ -	\$ 3,477.54	\$ -	
Total Other Income (Expense)	\$ 3,477.54	\$ -	\$ 3,477.54	\$ -	
Net Income (Loss)	\$ 49,320.37	\$ -	\$ 49,320.37	\$ -	