

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 Board of Supervisors Meeting and Auditor Selection Committee Meeting for the Finley Woods Community Development District, scheduled to be held **Tuesday, May 6, 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**

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]*
- **Appointment of Auditor Selection Committee**
- 1. **Consideration of Minutes of the**
 - a. **November 5, 2024, Board of Supervisors' Meeting**
 - b. **November 5, 2024, Landowners' Election Meeting**
- 2. **Ratification of KutakRock Conflict Waiver**
- 3. **Review of Letter from Supervisor of Elections – Alachua County** *(provided under separate cover)*

Business Matters

- 4. **Discussion Regarding the FY 26 O&M Budget**
- 5. **Consideration of VGlobalTech Fee Increase Letter**
- 6. **Ratification of Fiscal Year 2024 Auditor Engagement Letter**
- 7. **Consideration of Funding Request Nos. 78 - 84**
- 8. **Review of Monthly Financials**

Other Business

Staff Reports

District Counsel
District Engineer
District Manager

Supervisor Requests and Audience Comments
Adjournment



AUDITOR SELECTION COMMITTEE MEETING AGENDA

- Roll Call to Confirm a Quorum
- Review and Approval of Audit Documents
 - Audit RFP Notice
 - Instructions to Proposers
 - Evaluation Criteria – with and without price
- Adjournment

**Finley Woods
Community Development District**

Appointment of Auditor Selection Committee

Finley Woods Community Development District

- Consideration of Minutes of the**
- a. November 5, 2024, BOS Meeting**
 - b. November 5, 2024, LOE Meeting**

MINUTES OF MEETING

**FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS MEETING**

Tuesday, November 5, 2024, 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
Zeke Norfleet	Assistant Secretary

Also Present:

Jane Gaarlandt	PFM Group Consulting LLC	
Michelle Rigoni	Kutak Rock	(via phone)

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

Ms. Gaarlandt called the Board of Supervisors Meeting to order at approximately 1:38 p.m. Those in attendance are outlined above.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present.

THIRD ORDER OF BUSINESS

**Administration of Oath to
Newly Elected Supervisors**

Ms. Gaarlandt stated that the newly elected Board Members were sworn in prior to the meeting.

FOURTH ORDER OF BUSINESS

**Consideration of Resolution
2025-01, Canvassing and
Certifying the Results of the
Landowners' Election**

Ms. Gaarlandt stated that Virginia Patterson and Hank Taylor had both received 75 votes and Zeke Norfleet had received 72 votes. Virginia Patterson and Hank Taylor will both serve a four-year term and Zeke Norfleet will serve a two-year term.

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 2025-01, Canvassing and Certifying the Results of the Landowners' Election

FIFTH ORDER OF BUSINESS

**Consideration of Resolution
2025-02, Appointing District
Officers**

Ms. Gaarlandt reviewed the current slate of officers noting that the Board could make changes at this time or keep it the same.

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 2025-02, Appointing District Officers with Ms. Virginia Patterson as Chair, Mr. Hank Taylor as Vice Chair, Ms. Jane Gaarlandt as Secretary, Mr. Tripp Norfleet and Mr. Zeke Norfleet as Assistant Secretaries, Ms. Amanda Lane as Treasurer, and Ms. Jennifer Glasgow, Mr. Rick Montejano, Ms. Verona Griffith, and Ms. Amy Champagne as Assistant Treasurers.

SIXTH ORDER OF BUSINESS

**Consideration of Minutes of
the August 12, 2024, Board of
Supervisors' Meeting**

The Board reviewed the minutes.

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 the Minutes of the August 12, 2024, Board of Supervisors' Meeting.

SEVENTH ORDER OF BUSINESS

**Consideration of Resolution
2025-03, Declaring the Series
2020 Project Complete**

This item was deferred to the next meeting.

EIGHTH ORDER OF BUSINESS

**Ratification of Fiscal Year
2024 Auditor Engagement
Letter**

This item was deferred to the next meeting.

NINTH ORDER OF BUSINESS

**Ratification of Fiscal Year
2025 Insurance Proposal**

Ms. Gaarlandt stated that the premiums are within budget and there were no changes from the previous year.

On MOTION by Ms. Patterson, seconded by Mr. Taylor, with all in favor, the Board of Supervisors for the Finley Woods Community Development District ratified the Fiscal Year 2025 Insurance Proposal.

TENTH ORDER OF BUSINESS

**Ratification of Funding
Requests Nos. 70 – 73**

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 ratified Funding Requests Nos. 70 – 73.

ELEVENTH ORDER OF BUSINESS

**Consideration of Funding
Request Nos. 74 – 77**

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 Nos. 74 – 77.

TWELFTH ORDER OF BUSINESS

Review of Monthly Financials

The Board reviewed the monthly financials as of September 30, 2024, which is also the end of the fiscal year. No action was required by the Board.

THIRTEENTH ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel – No Report.

District Engineer – Not Present.

District Manager – Ms. Gaarlandt reminded the Board of the required ethics training to be completed before the end of the year. Ms. Gaarlandt suggested cancelling the December meeting.

FOURTEENTH ORDER OF BUSINESS

Supervisor Requests and Audience Comments

There were no supervisor requests or audience comments.

FIFTEENTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Patterson, seconded by Mr. Taylor, with all in favor, the Board of Supervisors for the Finley Woods Community Development District adjourned the November 5, 2024, Board of Supervisors' Meeting at approximately 1:46 p.m.

Secretary / Assistant Secretary

Chairperson / Vice Chairperson

MINUTES OF MEETING

FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT LANDOWNERS' MEETING

Tuesday, November 5, 2024 at 1:30 p.m.

**Offices of Tommy Williams Homes located at 2563 SW 87th Drive, Suite 10, Gainesville, FL
32608**

Present:

Ginney Patterson	Proxyholder
Hank Taylor	Board Member
Tripp Norfleet	Board Member
Jane Gaarlandt	PFM Group Consulting LLC
Michelle Rigoni	Hopping Green & Sams, P.A. (via phone)

FIRST ORDER OF BUSINESS

Call to Order

Ms. Gaarlandt called the meeting to order at 1:30 a.m. and roll call was taken.

SECOND ORDER OF BUSINESS

Appointment of Chairperson for the Purpose of Conducting the Landowners' Meeting

Ms. Gaarlandt acted as the Chairperson for the meeting.

THIRD ORDER OF BUSINESS

Determination of Number of Voting Units Represented or Assigned by Proxy

Ms. Gaarlandt noted for the record that she received proxy forms on behalf of two landowners. Finley Woods Development LLC is appointing Virginia "Ginney" Patterson as the Proxyholder. Finley Woods Development LLC has a total of 17.47 acres which allows for 19 votes.

Ms. Gaarlandt also received a proxy form on behalf of WWB Real Estate Investment, LLC appointing Virginia "Ginney" Patterson as Proxyholder. WWB Real Estate Investment, LLC has a total of 38.28 acres and allows for 42 votes.

Furthermore, Ms. Gaarlandt also received a proxy form on behalf of TW Williams Jr Inc appointing Virginia "Ginney" Patterson as Proxyholder. TW Williams Jr Inc has a total of 1.24 acres and allows for 14 votes.

FOURTH ORDER OF BUSINESS

**Acceptance of Nominations
for the Board of Supervisors**

Ms. Gaarlandt called for nominations

Ms. Patterson nominated Ginney Patterson, Hank Taylor, and Zeke Norfleet

FIFTH ORDER OF BUSINESS

Casting of Ballots

Ms. Patterson nominated Ginney Patterson to Seat 1 with a total of votes, Hank Taylor to Seat 2 with a total of 75 votes, and Zeke Norfleet to Seat 5 with a total of 72 votes.

SIXTH ORDER OF BUSINESS

**Ballot tabulations and
Announcement of Election
Results**

The ballot tabulations and election results are as follows; Ms. Patterson and Mr. Taylor each received 75 votes, and Mr. Norfleet received 72 votes

Ms. Patterson and Mr. Taylor will each serve a 4-year term, and Mr. Norfleet will serve a 2-year term.

SEVENTH ORDER OF BUSINESS

Adjournment

Ms. Gaarlandt adjourned the Landowners Meeting.

Secretary/Assistant Secretary

President/Vice President

**Finley Woods
Community Development District**

Ratification of Kutak Rock Conflict Waiver

March 5, 2025

VIA E-MAIL
boardmember1@finleywoodscdd.com
gaarlandtj@pfm.com

Finley Woods Community Development District
c/o Ginney Patterson, Chairperson
-and-
Jane Gaarlandt, Manager
PFM Group Consulting, LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817

Re: Conflict Waiver – Finley Woods CDD Development Agreement

Dear Ladies,

As you know, Kutak Rock (“Firm”) represents D.R. Horton, Inc. (“DRH”), a Delaware Corporation, in connection with, among other matters, the establishment of various community development districts in Florida (“DRH Matters”). Similarly, the Firm represents affiliate(s) of Boyd Development, LLC (together, “Boyd”) in connection with the establishment of various community development districts in Florida (“Boyd Matters,” together with the DRH Matters, “Other Matters”). The Firm further represents Finley Woods Community Development District (“CDD”) in general matters (“CDD Matters”).

We have been advised that DRH intends to enter into an agreement (“Land Purchase Agreement”) with WWB Real Estate Investments, LLC and Finley Woods Development, LLC (together, “Seller”) for the sale of certain raw land within the District known as “Phase 3,” and then assign DRH’s rights and obligations under the Land Purchase Agreement to Boyd. DRH then intends to enter into an agreement (“Lot Purchase Agreement”) with Boyd whereby Boyd will develop and sell finished lots within Phase 3 to DRH. Further, Boyd (and DRH) would like the CDD to issue bonds to finance a portion of the infrastructure necessary for development of the Phase 3. We have been asked to represent the CDD in preparation of a related CDD development agreement whereby, among other things, the CDD will agree to finance and acquire a portion of the improvements necessary for the development of Phase 3 (“Transaction”).

Our Firm’s proposed representation of the CDD in connection with the Transaction may raise an actual or potential conflict of interest (“Conflict”) due to the fact that DRH, Boyd and the CDD may have different interests in the Transaction. Florida Bar Rule 4-1.7 would preclude us from continuing with this representation unless the parties consent to the Conflict. Such representation is possible only if (1) we reasonably believe that we will be able to provide competent and diligent representation to each affected client; (2) the representation is not prohibited by law; (3) the representation does not involve the assertion

KUTAKROCK

of a position adverse to another client when the lawyer represents both clients in the same proceeding before a tribunal; and (4) each affected client gives informed consent, confirmed in writing.

We have examined the proposed representation and after careful consideration we have concluded that the requirements of the rule are satisfied because we will be able to provide competent and diligent representation to each affected client. This conclusion is based in part on (i) the unrelated nature of the Transaction to the Other Matters, (ii) the fact that both DRH and Boyd are also separately represented by competent, real estate counsel in the Transaction, and (iii) the straightforward and limited nature of the Transaction. If the CDD learns of any facts or circumstances at a later date that may create a potential conflict, the CDD agrees to notify the Firm.

Please be aware that the Firm must maintain a duty of loyalty and confidentiality to each client. In accordance with the applicable ethical rules and the Firm's policies, all proprietary or other confidential information and material (if any) disclosed to us by one client will not be disclosed to the other client unless required by law. If the Firm learns of confidential information about one client that is relevant to the interests of the other client, all clients will be notified of the Conflict (without disclosing the nature of the information), and the Firm may be required to withdraw from its representation of one or all clients.

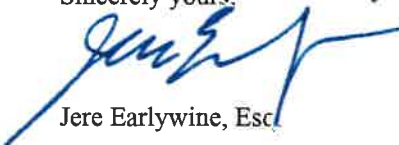
In the event that a dispute arises among the parties in connection with the Transaction, the Firm shall not represent DRH, Boyd or the CDD in any litigation or arbitration proceeding relating to the Transaction.

In light of the factors reflected above, we believe that the Conflict described is waivable under Florida Bar Rule 4-1.7. In making the decision to consent to the Conflict, the CDD should consider whether the Firm's representation of the parties would adversely affect or materially limit our representation of the CDD in the Transaction and the CDD Matters. For example, because the Firm represents DRH and Boyd in the Other Matters, the CDD should consider whether the Firm will be able to fully advocate on behalf of the CDD and in connection with the Transaction. We encourage the CDD to seek independent legal counsel regarding the consideration of the Conflict.

If the CDD agrees to consent to the Conflict as described above, please sign and return to us a copy of this letter. A similar letter is being sent to the other parties for signature.

Thank you for your attention to this matter. If you have any questions, please let us know.

Sincerely yours,



Jere Earlywine, Esc

AGREED TO AND ACCEPTED:

FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT

By: Shyria Patton
Title: Chair
Date: 3/7/25

**Finley Woods
Community Development District**

**Review of Letter from Supervisor of Elections –
Alachua County**
(provided under separate cover)

**Finley Woods
Community Development District**

**Discussion Regarding the FY 26 O&M
Budget**

(provided under separate cover)

**Finley Woods
Community Development District**

Consideration of VGlobalTech Fee Increase Letter

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



Estimate

ADDRESS

Finley Woods Community
 Development District
 3501 Quadrangle Boulevard,
 Suite 270
 Orlando, FL 32817 USA

ESTIMATE # 1042

DATE 03/20/2025

DATE	ACTIVITY	QTY	RATE	AMOUNT
	Web Maintenance:ADA Website Maintenance Ongoing monthly website maintenance, content updates, ADA and WCAG Compliance checks, document conversions.	1	145.00	145.00
	Email:Email Hosting, Inbox Management & Maintenance Email setup, inbox setup and maintenance. Spam filters, virus checks, archival of emails. Support for clients - Included	1	0.00	0.00

Current price since October 2021: \$135 / month
 New price from October 2025: \$145 / month
 Web & Email hosting, maintenance and same quality service & less than 8 hrs. turnaround time for all tasks.

TOTAL \$145.00

Accepted By

Accepted Date

**Finley Woods
Community Development District**

**Ratification of Fiscal Year 2024 Auditor
Engagement Letter**



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

October 21, 2024

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

The Objective and Scope of the Audit of the Financial Statements

You have requested that Berger, Toombs, Elam, Gaines and Frank (“we”) audit Finley Woods Community Development District’s, (the “District”), governmental activities and each major fund financial statements as of and for the year ended September 30, 2024, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2024.

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

The Responsibilities of the Auditor

We will conduct our audit in accordance with (GAAS). Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Fort Pierce / Stuart

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Private Companies practice Section

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- Consider the entity's system of internal control in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit unless they are inconsequential.

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants and Generally Accepted Governmental Auditing Standards.



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The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. To evaluate subsequent events through the date the financial statements are issued or available to be issued. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
2. For the design, implementation and maintenance of internal control relevant to the preparation of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed to allowed for the completion of the audit in accordance with the proposed timeline;
 - c. Additional information that we may request from management for the purpose of the audit; and



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- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this Engagement Letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Reporting

We will issue a written report upon completion of our audit of Finley Woods Community Development District's financial statements. Our report will be addressed to the Board of Supervisors of Finley Woods Community Development District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may necessary for us to modify our opinion, or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the District's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgement, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the District's books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, to the extent consistent with the Addendum attached to this agreement, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by District personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Rick Montejano. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report, which must be completed and filed with the Auditor General within nine (9) months after the end of the fiscal year. If the information is timely provided, the District shall receive a draft by May 15, 2025, and if the draft is timely reviewed by Management, the District shall receive the final audit by June 15, 2025.



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Other Relevant Information

In accordance with *Government Auditing Standards*, a copy of our most recent peer review report has been provided to you, for your information.

Accounting Services

In connection with our audit, you have requested us to draft the financial statements.

Rick Montejano, Senior District Accountant, will oversee the service, make all significant judgments that are the proper responsibility of management, evaluate the adequacy of the service, make an informed judgment about the results of the service, and accept responsibility for them. You also agree to establish and maintain internal control over the service, including ongoing monitoring activities. At the conclusion of our audit, we will ask you to provide written representations to that effect.

Fees, Costs and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2024, will not exceed \$3,630, unless the scope of the engagement is changed, the assistance which Finley Woods Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment. An optional one-year renewal is available if mutually agreed upon by Berger, Toombs, Elam, Gaines, and Frank and Finley Woods Community Development District.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. For the purposes of this Engagement Letter, the term "Audit Documentation" shall mean the confidential and proprietary records of Berger, Toombs, Elam, Gaines, & Frank's audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by Berger, Toombs, Elam, Gaines, & Frank for the District under this Engagement Letter, or any documents belonging to the District or furnished to Berger, Toombs, Elam, Gaines, & Frank by the District.

Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable Berger, Toombs, Elam, Gaines, & Frank policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access and Release Letter substantially in Berger, Toombs, Elam, Gaines, & Frank's form. Berger, Toombs, Elam, Gaines, & Frank reserves the right to decline a successor auditor's request to review our workpapers.



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In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the District, the District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

Information Security – Miscellaneous Terms

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Finley Woods Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. The District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and Finley Woods Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.

Termination

Either party hereto may terminate this Engagement Letter for any reason upon thirty (30) days' prior written notice to the other party. In the event the District terminates this engagement, the District will pay us for all services rendered, expenses incurred, and noncancelable commitments made by us on the District's behalf through the effective date of termination.

Either party may terminate this Engagement Letter upon written notice if: (i) circumstances arise that in its judgment cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or in the case of Berger, Toombs, Elam, Gaines, & Frank, our client acceptance or retention standards; or (ii) if the other party is placed on a Sanctioned List, or if any director or executive of, or other person closely associated with such other party or its affiliate, is placed on a Sanctioned List.

We will not be responsible for any delay or failure in our performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics, or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At the District's option, the District may terminate this Engagement Letter where our service are delayed more than 120 days; however, the District is not excused from paying to us for all amounts owed for services rendered and deliverables provided prior to the termination of this Engagement Letter.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

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The parties agree that those provisions of this Engagement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Engagement Letter.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,


*Berger Toombs Elam
Gaines + Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK
J. W. Gaines, CPA

Confirmed on behalf of the addressee:

Suzanne Patten

Virginia Patterson, _____



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

(BERGER_REPORT22)

**ADDENDUM TO ENGAGEMENT LETTER
FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT
DATED OCTOBER 21, 2024**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of 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; and
- c. 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 Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor 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.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**PFM GROUP CONSULTING, LLC
3501 QUADRANGLE BLVD, SUITE 270
ORLANDO, FL 32817
TELEPHONE: 407-382-3256**

Auditor:  _____

Title: Director

Date: October 21, 2024

**District: Finley Woods
Community Development District**

Title:  _____
chair


Date: 2/19/25

ADDENDUM TO AUDITOR ENGAGEMENT LETTER ("ADDENDUM")

The following provisions govern the Agreement referenced below:

1. **Background** – The Finley Woods Community Development District ("District") previously expressed its intent to negotiate an engagement with Berger, Toombs, Elam, Gaines & Frank, CPA PL ("Auditor," together with the District, the "Parties") for audit services. In response, the Auditor sent to the District an Engagement Letter for Audit Services, dated October 21, 2024, attached hereto as Exhibit A ("Engagement Letter," together with this Addendum, the "Agreement").
2. **Services** - The Agreement sets forth the services and fees or other compensation to be provided for the services. The Auditor agrees to render the audit services in accordance with auditing standards generally accepted and as adopted by the Florida Board of Accountancy. The District maintains a general fund, and may also maintain other funds related to prior tax-exempt bond issuances. As part of the services, and as part of the audit report, the Auditor shall provide, among other things:
 - a. a Management Letter, as required by the Auditor General;
 - b. a report on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements as well as any noncompliance with such that could have a material effect on the financial statements; and
 - c. a statement describing corrective actions to be taken in response to each of the auditor's recommendations included in the audit report, if any.
3. **Invoices** - All invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the Agreement.
4. **Public Records Laws** - The Auditor further agrees to comply with public records laws, such as the requirements under section 119.0701 of the Florida Statutes, to the extent applicable.
5. **E-Verify** - Contractor shall comply with all applicable provisions of Section 448.095, *Florida Statutes*.
6. **Timing** - The Auditor shall take all necessary steps to ensure the audit is completed in a timely fashion so that the audit report may be approved by the District's Board of Supervisors and filed by June 15th after the end of the fiscal year under review, or such earlier date as required by the applicable trust indenture. The Auditor shall submit a preliminary draft audit report to the District for review no later than May 15 of the fiscal year that follows the fiscal year for which the audit is being conducted. Further, the Auditor shall submit a final audit report to the District for review, no later than June 1 of the fiscal year that follows the fiscal year for which the audit is being conducted. Assuming that the District's Manager timely provides records within 10 days of a written request from the Auditor, the failure to timely complete the audit shall result in the Auditor forfeiting Fifty Percent (50%) of the Auditor's fee.
7. **Termination** - The Agreement may be terminated for any or no reason upon 5 days prior written notice to the other party. In the event of any termination, the Auditor's sole remedy shall be to collect any unpaid amounts earned under the Agreement, subject to any offsets that the District may have.
8. **Miscellaneous** - The Engagement Letter and this Addendum constitute the complete and exclusive statement of the Agreement. The Parties understand that this Addendum shall not alter any of the terms of the Engagement Letter except as described herein. To the extent any of the provisions of this Addendum are in conflict with the provisions of the Engagement Letter, this Addendum controls.

BERGER, TOOMBS, ELAM, GAINES & FRANK, CPA PL


By: J. W. Gaines
Its: Director
Date: February 6, 2025

FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT

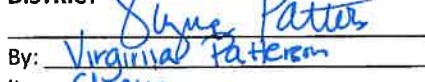

By: Virginia Patten
Its: Chair
Date: 2/19/25

EXHIBIT A: Engagement Letter

**Finley Woods
Community Development District**

Consideration of Funding Request Nos. 78 – 84

**FINLEY WOODS
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 78
11/7/2024

Item No.	Vendor	Invoice Number	FY24 General Fund	FY25 General Fund
1	Gannett Florida LocalIQ Legal Advertising 09/20/2024 (Ad:10581458)	6701695	\$ 179.12	
2	Kutak Rock District Counsel Services Thru 09/30/2024	3469851	\$ 206.50	
3	PFM Group Consulting LLC October District Management Fee	DM-10-2024-17		\$ 1,875.00
	November District Management Fee	DM-11-2024-17		\$ 1,875.00
4	VGlobalTech November Website Maintenance Fee	6720		\$ 135.00
			\$ 385.62	\$ 3,885.00

TOTAL	\$	4,270.62
--------------	-----------	-----------------

Board Member

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



Florida

GANNETT

ACCOUNT NAME

Finley Woods CDD

ACCOUNT #

624816

PAGE #

1 of 1

INVOICE #

0006701695

BILLING PERIOD

Sep 1- Sep 30, 2024

PAYMENT DUE DATE

October 20, 2024

PREPAY (Memo Info)

\$0.00

UNAPPLIED (included in amt due)

\$0.00

TOTAL CASH AMT DUE*

\$179.12

BILLING ACCOUNT NAME AND ADDRESS

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



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

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

Table with 3 columns: Date, Description, Amount. Rows include 9/1/24 Balance Forward \$817.49 and 9/10/24 PAYMENT - THANK YOU -\$817.49.

Package Advertising:

Table with 6 columns: Start-End Date, Order Number, Product, Description, PO Number, Package Cost. Row: 9/20/24 10581458 GAI Gainesville Sun Annual Meeting Schedule Meeting Schedule \$179.12.

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!

Summary table with 2 columns: Description, Amount. Rows: Total Cash Amount Due \$179.12, Service Fee 3.99% \$7.15, *Cash/Check/ACH Discount -\$7.15, *Payment Amount by Cash/Check/ACH \$179.12, Payment Amount by Credit Card \$186.27.

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

Large table for payment instructions. Includes fields for ACCOUNT NAME, ACCOUNT NUMBER, INVOICE NUMBER, AMOUNT PAID, CURRENT DUE, 30 DAYS PAST DUE, 60 DAYS PAST DUE, 90 DAYS PAST DUE, 120+ DAYS PAST DUE, UNAPPLIED PAYMENTS, TOTAL CASH AMT DUE*, REMITTANCE ADDRESS, TO PAY WITH CREDIT CARD PLEASE CALL: 1-877-736-7612, and TOTAL CREDIT CARD AMT DUE \$186.27.

000062481600000000000000067016950001791267170

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

October 31, 2024

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157



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. 3469851
8323-1

Re: General Counsel

For Professional Legal Services Rendered

09/03/24	J. Earlywine	0.50	180.00	Conference call with Phase 3 developer; follow-up
09/23/24	M. Rigoni	0.10	26.50	Research outstanding district business and confer with Gaarlandt
TOTAL HOURS		0.60		
TOTAL FOR SERVICES RENDERED				\$206.50
TOTAL CURRENT AMOUNT DUE				<u>\$206.50</u>



Date	Invoice Number
October 7, 2024	DM-10-2024-17
Payment Terms	Due Date
Upon Receipt	October 7, 2024

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

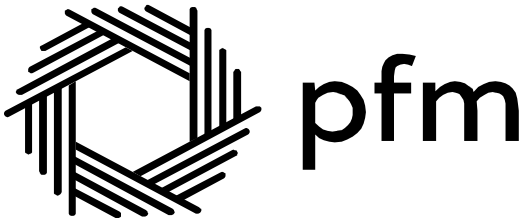
Remittance Options:

Via Mail:

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

RE: District Management Fee: October 2024

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



Date	Invoice Number
November 5, 2024	DM-11-2024-17
Payment Terms	Due Date
Upon Receipt	November 5, 2024

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: November 2024

RECEIVED
By Stedman Valentine at 11:26 am, Nov 07, 2024

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 # 6720

DATE 11/01/2024

DUE DATE 11/01/2024

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

RECEIVED

By Stedman Valentine at 10:59 am, Nov 04, 2024

**FINLEY WOODS
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 79
12/12/2024

Item No.	Vendor	Invoice Number	General Fund
1	Gannett Florida LocaliQ Legal Advertising 10/11/2024-10/18/2024 (Ad:10649532)	6745218	\$ 548.12
2	Kutak Rock District Counsel Services Through 10/31/2024	3485257	\$ 94.00
3	PFM Group Consulting LLC December District Management Fee October 2024 Postage	DM-12-2024-17 OE-EXP-11-2024-13	\$ 1,875.00 \$ 0.69
4	Supervisor Fees (11/05/2024 Meeting) Zeke Norfleet	2024.11.05	\$ 200.00
			\$ 2,717.81
TOTAL			\$ 2,717.81


Board Member

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



Florida
GANNETT

ACCOUNT NAME Finley Woods CDD		ACCOUNT # 624816	PAGE # 1 of 1
INVOICE # 0006745218	BILLING PERIOD Oct 1- Oct 31, 2024	PAYMENT DUE DATE November 20, 2024	
PREPAY (Memo Info) \$0.00	UNAPPLIED (Included in amt due) \$0.00	TOTAL CASH AMT DUE* \$727.24	

BILLING ACCOUNT NAME AND ADDRESS
Finley Woods Cdd Rick Montejano 3501 Quadrangle Blvd. Ste. 270 Orlando, FL 32817-8329 

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

Date	Description	Amount
10/1/24	Balance Forward	\$179.12

Package Advertising:					
Start-End Date	Order Number	Product	Description	PO Number	Package Cost
10/11/24-10/18/24	10649532	GAI Gainesville Sun	Finley Woods Landowners' Election		\$548.12

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	\$727.24
Service Fee 3.99%	\$29.02
*Cash/Check/ACH Discount	-\$29.02
*Payment Amount by Cash/Check/ACH	\$727.24
Payment Amount by Credit Card	\$756.26

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

ACCOUNT NAME Finley Woods CDD		ACCOUNT NUMBER 624816		INVOICE NUMBER 0006745218		AMOUNT PAID
CURRENT DUE \$548.12	30 DAYS PAST DUE \$179.12	60 DAYS PAST DUE \$0.00	90 DAYS PAST DUE \$0.00	120+ DAYS PAST DUE \$0.00	UNAPPLIED PAYMENTS \$0.00	TOTAL CASH AMT DUE* \$727.24
REMITTANCE ADDRESS (Include Account# & Invoice# on check)				TO PAY WITH CREDIT CARD PLEASE CALL:		TOTAL CREDIT CARD AMT DUE
Gannett Florida LocaliQ PO Box 631244 Cincinnati, OH 45263-1244				1-877-736-7612		\$756.26
				To sign up for E-mailed invoices and online payments please contact abgspecial@gannett.com		

000062481600000000000000067452180007272467178

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

November 29, 2024

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157



Reference: Invoice No. 3485257

Client Matter No. 8323-1

Notification Email: eftgroup@kutakrock.com

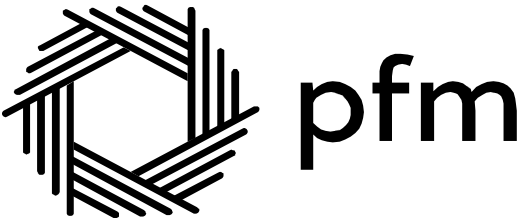
Ms. Jane Gaarlandt
Finley Woods CDD
PFM Group Consulting, LLC
12051 Corporate Boulevard
Orlando, FL 32817

Invoice No. 3485257
8323-1

Re: General Counsel

For Professional Legal Services Rendered

10/10/24	J. Gillis	0.10	14.50	Receive and review Florida Commerce Special District fee and profile update form
10/29/24	M. Rigoni	0.30	79.50	Review project completion status and confer with Gaarlandt
TOTAL HOURS		0.40		
TOTAL FOR SERVICES RENDERED				\$94.00
TOTAL CURRENT AMOUNT DUE				<u>\$94.00</u>



Date	Invoice Number
December 9, 2024	DM-12-2024-17
Payment Terms	Due Date
Upon Receipt	December 9, 2024

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: December 2024

Professional Fees

\$1,875.00

Total Amount Due

\$1,875.00

RECEIVED
By Stedman Valentine at 2:21 pm, Dec 10, 2024



Date	Invoice Number
November 13, 2024	OE-EXP-11-2024-13
Payment Terms	Due Date
Upon Receipt	November 13, 2024

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: October 2024 Postage \$0.69

Expenses	\$0.69
Total Amount Due	\$.69

Finley Woods Community Development District

Date of Meeting: November 5, 2024

Board Members:	Attendance	Fee
1. Ginney Patterson, Chair	<u>✓</u>	<u> </u>
2. Hank Taylor, Vice-Chair	<u>✓</u>	<u> </u>
3. Tripp Norfleet, Asst Secretary	<u> </u>	<u> </u>
4. Emilee Lowe	<u> </u>	<u> </u>
5. Zeke Norfleet	<u>✓</u>	<u> \$200 </u>
		<u> \$200 </u>

Approved For Payment:


Chair

11/5/2024
Date


Manager

11/5/2024
Date

Zeke Norfleet

1739 SW 248th Dr.
Newberry, FL 32669

INVOICE # 2024.11.05

Date: 11/05/24

BILL TO

Finley Woods CDD
3501 Quadrangle Blvd., Ste. 270, Orlando, FL 32817

FOR

Supervisor Fee

ITEM DESCRIPTION	AMOUNT
Supervisor Fee - November 05, 2024 Meeting	\$200.00
TOTAL COST	\$200.00

**FINLEY WOODS
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 80
1/22/2025

Item No.	Vendor	Invoice Number	General Fund
1	Kutak Rock District Counsel Services Through 11/30/2024	3499769	\$ 556.50
2	PFM Group Consulting LLC Quarterly Disclosure 10.01.2024 - 12.31.2024 Bond 2020	134287	\$ 1,250.00
3	VGlobalTech Q4 ADA Audit	6827	300.00
	December Website Maintenance Fee	6840	\$ 135.00
	January Website Maintenance Fee	6927	135.00
			\$ 2,376.50
TOTAL			\$ 2,376.50

Board Member

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

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

December 19, 2024

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157



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. 3499769
8323-1

Re: General Counsel

For Professional Legal Services Rendered

11/04/24	M. Rigoni	0.70	185.50	Prepare for landowner election and board meeting; confer with Gaarlandt
11/05/24	M. Rigoni	1.40	371.00	Prepare for and attend landowner election and board meeting; confer with Gaarlandt

TOTAL HOURS 2.10

TOTAL FOR SERVICES RENDERED \$556.50

TOTAL CURRENT AMOUNT DUE \$556.50

RECEIVED
By Stedman Valentine at 11:24 am, Dec 20, 2024



Date	Invoice Number
December 18, 2024	134287
Payment Terms	Due Date
Upon Receipt	December 18, 2024

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: Quarterly Disclosure for the period of 10.1.24 - 12.31.24

Bond Issue 2020	\$1,250.00
Total Amount Due	\$1,250.00

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



INVOICE

BILL TO

Finley Woods CDD
3501 Quadrangle Boulevard,
Suite 270
Orlando, FL 32817 USA

INVOICE # 6827

DATE 12/01/2024

DUE DATE 12/01/2024

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 4 ADA Audit.

BALANCE DUE

\$300.00

Please make check payable to VGlobalTech.

RECEIVED

By Stedman Valentine at 5:16 pm, Dec 23, 2024

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 # 6840

DATE 12/01/2024

DUE DATE 12/01/2024

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

RECEIVED

By Stedman Valentine at 5:23 pm, Dec 23, 2024

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 # 6927

DATE 01/01/2025

DUE DATE 01/01/2025

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



RECEIVED
By Stedman Valentine at 9:30 am, Jan 07, 2025

**FINLEY WOODS
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 81
2/19/2025

Item No.	Vendor	Invoice Number	General Fund
1	PFM Group Consulting LLC January District Management Fee	DM-01-2025-17	1,875.00
2	VGlobalTech February Website Maintenance Fee	7003	\$ 135.00
			\$ 2,010.00
TOTAL			\$ 2,010.00

Board Member

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



Date	Invoice Number
January 24, 2025	DM-01-2025-17
Payment Terms	Due Date
Upon Receipt	January 24, 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: January 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 # 7003

DATE 02/01/2025

DUE DATE 02/01/2025

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. 82
3/18/2025

Item No.	Vendor	Invoice Number	General Fund
1	Kutak Rock District Counsel Services Through 1/31/2025	3536580	\$ 503.50
2	PFM Group Consulting LLC Quarterly Disclosure 01.01.25 - 03.31.25 Bond 2020 February District Management Fee	135455 DM-02-2025-17	\$ 1,250.00 1,875.00
3	VGlobalTech March Website Maintenance Fee	7082	\$ 135.00
			\$ 3,763.50
TOTAL			\$ 3,763.50

Board Member

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

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

March 7, 2025

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157



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. 3536580
8323-1

Re: General Counsel

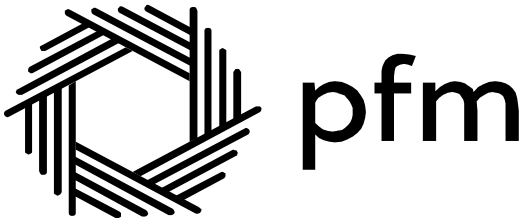
For Professional Legal Services Rendered

12/19/24	M. Rigoni	0.20	53.00	Review auditor engagement letter draft and confer with Gaarlandt
01/03/25	M. Rigoni	0.60	159.00	Review audit engagement letter
01/21/25	M. Rigoni	0.10	26.50	Confer with Gaarlandt and Patterson
01/24/25	M. Rigoni	0.10	26.50	Confer with Gaarlandt
01/27/25	M. Rigoni	0.40	106.00	Review revised auditor engagement letter; prepare addendum to same and confer with Gaarlandt
01/28/25	M. Rigoni	0.50	132.50	Finalize review of and prepare addendum to auditor engagement letter; confer with Gaarlandt

TOTAL HOURS 1.90

TOTAL FOR SERVICES RENDERED \$503.50

TOTAL CURRENT AMOUNT DUE \$503.50



Date	Invoice Number
March 12, 2025	135455
Payment Terms	Due Date
Upon Receipt	March 12, 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: Quarterly Disclosure for the period of 01.01.25 - 03.31.25

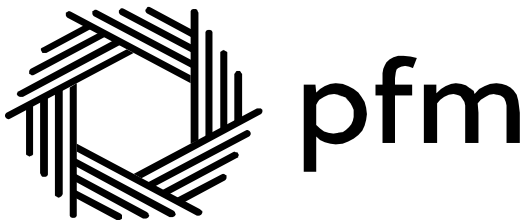
Bond Issue 2020

\$1,250.00

Total Amount Due

\$1,250.00

RECEIVED
By Stedman Valentine at 3:46 pm, Mar 13, 2025



Date	Invoice Number
February 12, 2025	DM-02-2025-17
Payment Terms	Due Date
Upon Receipt	February 12, 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

RECEIVED
By Stedman Valentine at 1:15 pm, Feb 27, 2025

RE: District Management Fee: February 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 # 7082

DATE 03/01/2025

DUE DATE 03/01/2025

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. 83
4/8/2025

Item No.	Vendor	Invoice Number	General Fund
1	PFM Group Consulting LLC March District Management Fee	DM-03-2025-17	\$ 1,875.00
2	VGlobalTech Q1 ADA Audit April Website Maintenance	7141 7206	\$ 300.00 135.00
			\$ 2,310.00
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



Date	Invoice Number
March 12, 2025	DM-03-2025-17
Payment Terms	Due Date
Upon Receipt	March 12, 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: March 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

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

INVOICE # 7141
DATE 03/31/2025
DUE DATE 03/31/2025
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 1 ADA Audit.

BALANCE DUE

\$300.00

Please make check payable to VGlobalTech.

RECEIVED
By Stedman Valentine at 11:09 am, Apr 01, 2025

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 # 7206

DATE 04/01/2025

DUE DATE 04/01/2025

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

RECEIVED

By Stedman Valentine at 11:09 am, Apr 01, 2025

**FINLEY WOODS
COMMUNITY DEVELOPMENT DISTRICT**

Funding Request No. 84
4/16/2025

Item No.	Vendor	Invoice Number	General Fund
1	Kutak Rock		
	General Counsel through 02/28/2025	3550226	\$ 554.50
	Financing Counsel through 02/28/2025	3550227	2,711.00
2	US Bank		
	Trustee Fees 03/01/2025-02/28/2026	7690907	\$ 4,031.25
			\$ 7,296.75
TOTAL			\$ 7,296.75

Board Member

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

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

April 4, 2025

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157



Notification Email: eftgroup@kutakrock.com

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

Invoice No. 3550226
8323-1

Re: General Counsel

For Professional Legal Services Rendered

02/10/25	M. Rigoni	0.20	53.00	Correspondence regarding community concerns
02/12/25	P. Avrett	0.40	64.00	Coordinate response to auditor letter
02/25/25	J. Earlywine	0.70	252.00	Conference call regarding project status and development agreement; follow-up with Rigoni
02/28/25	M. Rigoni	0.70	185.50	Confer with Gaarlandt and Patterson regarding outstanding district business

TOTAL HOURS 2.00

TOTAL FOR SERVICES RENDERED \$554.50

TOTAL CURRENT AMOUNT DUE \$554.50

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

April 4, 2025

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157



Client Matter No. 8323-3

Notification Email: eftgroup@kutakrock.com

Finley Woods CDD
PFM Group Consulting, LLC
12051 Corporate Boulevard
Orlando, FL 32817

Invoice No. 3550227
8323-3

Re: Phase 3 Financing

For Professional Legal Services Rendered

01/10/25	M. Rigoni	0.80	212.00	Review financing and assessment history; confer with Krim and Zare
01/16/25	M. Rigoni	0.80	212.00	Confer with Krim, Boyd, Rogers, Irvin, Sealy, Zare, regarding Phase 3 financing
01/17/25	M. Rigoni	2.40	636.00	Prepare draft acquisition agreement, financing team funding agreement, and acquisition process memo and confer with Irvin, Rogers, Krim and Boyd
01/21/25	M. Rigoni	0.30	79.50	Confer with Zare, Boyd and Krim
02/24/25	M. Rigoni	0.20	53.00	Confer with Krim and Earlywine
02/25/25	M. Rigoni	0.80	212.00	Confer with financing group; confer with Earlywine regarding form of development agreement
02/26/25	J. Earlywine	1.20	432.00	Prepare conflict waiver forms; email regarding development agreement and numbers
02/26/25	M. Rigoni	2.20	583.00	Prepare form of development agreement

KUTAK ROCK LLP

Finley Woods CDD

April 4, 2025

Client Matter No. 8323-3

Invoice No. 3550227

Page 2

02/27/25	M. Rigoni	0.40	106.00	Confer with Patterson regarding Phase 3 development; finalize conflict waiver
02/28/25	M. Rigoni	0.70	185.50	Confer with Gilbert, Donovan, Earlywine, and Patterson regarding prior project wrap-up and Phase 3

TOTAL HOURS 9.80

TOTAL FOR SERVICES RENDERED \$2,711.00

TOTAL CURRENT AMOUNT DUE \$2,711.00



Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number: 7690907
Account Number: 234662000
Invoice Date: 03/25/2025
Direct Inquiries To: Kumar, Amanda
Phone: (954)-938-2475

Finley Woods CDD
C/O Pfm Group Consulting LLC
3501 Quadrangle Blvd
Suite 270
Orlando, FL 32817

United States
**FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT CAPITAL IMPROVEMENT REVENUE BOND,
SERIES 2020 (ASSESSMENT AREA ONE)**

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE \$4,031.25

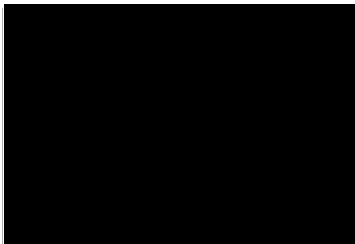
All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

**FINLEY WOODS COMMUNITY DEVELOPMENT
DISTRICT CAPITAL IMPROVEMENT REVENUE BOND,
SERIES 2020 (ASSESSMENT AREA ONE)**

Invoice Number: 7690907
Account Number: 234662000
Current Due: \$4,031.25

Direct Inquiries To: Kumar, Amanda
Phone: (954)-938-2475



Please mail payments to:
U.S. Bank
CM-9690
PO BOX 70870
St. Paul, MN 55170-9690





Corporate Trust Services
 EP-MN-WN3L
 60 Livingston Ave.
 St. Paul, MN 55107

Invoice Number: 7690907
 Invoice Date: 03/25/2025
 Account Number: 234662000
 Direct Inquiries To: Kumar, Amanda
 Phone: (954)-938-2475

**FINLEY WOODS COMMUNITY DEVELOPMENT
 DISTRICT CAPITAL IMPROVEMENT REVENUE BOND,
 SERIES 2020 (ASSESSMENT AREA ONE)**

Accounts Included 234662000 234662001 234662002 234662003 234662004 234662005
 In This Relationship: 234662006 234662007

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04111 Paying Agent / Regist / Trustee Agent	1.00	3,750.00	100.00%	\$3,750.00
Subtotal Administration Fees - In Advance 03/01/2025 - 02/28/2026				\$3,750.00
Incidental Expenses 03/01/2025 to 02/28/2026	3,750.00	0.075		\$281.25
Subtotal Incidental Expenses				\$281.25
TOTAL AMOUNT DUE				\$4,031.25

	FY 2025	FY 2026	
	03/01/2025	10/01/2025	
	09/30/2025	02/28/2026	
# Months	7	5	12
Total	FY 2025	FY 2026	
\$ 4,031.25	\$ 2,351.57	\$ 1,679.68	



**Finley Woods
Community Development District**

Review of Monthly Financials



Finley Woods CDD

March 2025 Financial Package

March 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 3/31/2025

	General Fund	Debt Service	Construction	Long Term Debt	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$58,276.32				\$58,276.32
Assessments Receivable	4,714.79				4,714.79
Assessment Receivable - Off Roll	48,648.71				48,648.71
Assessments Receivable		\$15,708.34			15,708.34
Debt Service Reserve Series 2020		180,100.00			180,100.00
Revenue Series 2020		181,705.03			181,705.03
Sinking Fund Series 2020		0.02			0.02
Acquisition/Construction Series 2020			\$13,694.23		13,694.23
Total Current Assets	<u>\$111,639.82</u>	<u>\$377,513.39</u>	<u>\$13,694.23</u>	<u>\$0.00</u>	<u>\$502,847.44</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$361,805.05	\$361,805.05
Amount To Be Provided				2,473,194.95	2,473,194.95
Total Investments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,835,000.00</u>	<u>\$2,835,000.00</u>
Total Assets	<u>\$111,639.82</u>	<u>\$377,513.39</u>	<u>\$13,694.23</u>	<u>\$2,835,000.00</u>	<u>\$3,337,847.44</u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$1,875.00				\$1,875.00
Deferred Revenue	4,714.79				4,714.79
Deferred Revenue - Off Roll	48,648.71				48,648.71
Deferred Revenue		\$15,708.34			15,708.34
Retainage Payable			\$240,694.70		240,694.70
Total Current Liabilities	<u>\$55,238.50</u>	<u>\$15,708.34</u>	<u>\$240,694.70</u>	<u>\$0.00</u>	<u>\$311,641.54</u>
<u>Long Term Liabilities</u>					
Revenue Bonds Payable - Long-Term				\$2,835,000.00	\$2,835,000.00
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,835,000.00</u>	<u>\$2,835,000.00</u>
Total Liabilities	<u>\$55,238.50</u>	<u>\$15,708.34</u>	<u>\$240,694.70</u>	<u>\$2,835,000.00</u>	<u>\$3,146,641.54</u>
<u>Net Assets</u>					
Net Assets - General Government	\$37,529.70				\$37,529.70
Current Year Net Assets - General Govt	17,191.62				17,191.62
FB - Nonspendable	1,680.00				1,680.00
Net Assets, Unrestricted		\$256,297.66			256,297.66
Current Year Net Assets, Unrestricted		105,507.39			105,507.39
Net Assets, Unrestricted			(\$319,059.72)		(319,059.72)
Current Year Net Assets, Unrestricted			4,259.25		4,259.25
Net Assets - General Government			87,800.00		87,800.00
Total Net Assets	<u>\$56,401.32</u>	<u>\$361,805.05</u>	<u>(\$227,000.47)</u>	<u>\$0.00</u>	<u>\$191,205.90</u>
Total Liabilities and Net Assets	<u>\$111,639.82</u>	<u>\$377,513.39</u>	<u>\$13,694.23</u>	<u>\$2,835,000.00</u>	<u>\$3,337,847.44</u>



Finley Woods CDD
Statement of Activities
As of 3/31/2025

	General Fund	Debt Service	Construction	Long Term Debt	Total
<u>Revenues</u>					
On-Roll Assessments	\$48,418.71				\$48,418.71
On-Roll Assessments		\$161,317.36			161,317.36
Inter-Fund Group Transfers In		(4,047.88)			(4,047.88)
Inter-Fund Transfers In			\$4,047.88		4,047.88
Total Revenues	<u>\$48,418.71</u>	<u>\$157,269.48</u>	<u>\$4,047.88</u>	<u>\$0.00</u>	<u>\$209,736.07</u>
<u>Expenses</u>					
Supervisor Fees	\$200.00				\$200.00
D&O Insurance	2,843.00				2,843.00
Trustee Services	1,679.68				1,679.68
Management	11,250.00				11,250.00
Disclosure Agent	2,500.00				2,500.00
District Counsel	1,154.00				1,154.00
Assessment Administration	7,500.00				7,500.00
Postage & Shipping	0.69				0.69
Legal Advertising	548.12				548.12
Web Site Maintenance	1,110.00				1,110.00
Dues, Licenses, and Fees	175.00				175.00
General Insurance	3,476.00				3,476.00
Interest Payments -Series 2020		\$56,986.25			56,986.25
Total Expenses	<u>\$32,436.49</u>	<u>\$56,986.25</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$89,422.74</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$1,209.40				\$1,209.40
Interest Income		\$5,224.16			5,224.16
Interest Income			\$211.37		211.37
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$1,209.40</u>	<u>\$5,224.16</u>	<u>\$211.37</u>	<u>\$0.00</u>	<u>\$6,644.93</u>
Change In Net Assets	\$17,191.62	\$105,507.39	\$4,259.25	\$0.00	\$126,958.26
Net Assets At Beginning Of Year	<u>\$39,209.70</u>	<u>\$256,297.66</u>	<u>(\$231,259.72)</u>	<u>\$0.00</u>	<u>\$64,247.64</u>
Net Assets At End Of Year	<u><u>\$56,401.32</u></u>	<u><u>\$361,805.05</u></u>	<u><u>(\$227,000.47)</u></u>	<u><u>\$0.00</u></u>	<u><u>\$191,205.90</u></u>



Finley Woods CDD
Budget to Actual
For The Month Ending 3/31/2025

	Year To Date			FY2025 Adopted Budget	Percentage
	Actual	Budget	Variance		
Revenues					
On-Roll Assessments	\$48,418.71	\$26,566.74	\$21,851.97	\$53,133.50	91.13%
Off-Roll Assessments	-	17,857.44	(17,857.44)	35,714.90	0.00%
Developer Contributions	-	29,125.80	(29,125.80)	58,251.60	0.00%
Net Revenues	\$48,418.71	\$73,549.98	\$(25,131.27)	\$147,100.00	32.92%
General & Administrative Expenses					
Supervisor Fees	\$200.00	\$600.00	\$(400.00)	\$1,200.00	16.67%
D&O Insurance	2,843.00	1,600.02	1,242.98	3,200.00	88.84%
Trustee Services	1,679.68	2,200.02	(520.34)	4,400.00	38.17%
Management	11,250.00	11,250.00	-	22,500.00	50.00%
Engineering	-	4,999.98	(4,999.98)	10,000.00	0.00%
Disclosure Agent	2,500.00	2,500.02	(0.02)	5,000.00	50.00%
District Counsel	1,154.00	12,499.98	(11,345.98)	25,000.00	4.62%
Assessment Administration	7,500.00	3,750.00	3,750.00	7,500.00	100.00%
Reamortization Schedule	-	124.98	(124.98)	250.00	0.00%
Audit	-	1,815.00	(1,815.00)	3,630.00	0.00%
Postage & Shipping	0.69	124.98	(124.29)	250.00	0.28%
Copies	-	124.98	(124.98)	250.00	0.00%
Legal Advertising	548.12	1,999.98	(1,451.86)	4,000.00	13.70%
Miscellaneous	-	750.00	(750.00)	1,500.00	0.00%
Office Supplies	-	25.02	(25.02)	50.00	0.00%
Web Site Maintenance	1,110.00	1,410.00	(300.00)	2,820.00	39.36%
Dues, Licenses, and Fees	175.00	124.98	50.02	250.00	70.00%
Total General & Administrative Expenses	\$28,960.49	\$45,899.94	\$(16,939.45)	\$91,800.00	31.55%
Irrigation	-	4,999.98	(4,999.98)	\$10,000.00	0.00%
General Insurance	3,476.00	1,900.02	1,575.98	3,800.00	91.47%
General Repair & Maintenance	-	3,499.98	(3,499.98)	7,000.00	0.00%
Landscaping Maintenance & Material	-	13,125.00	(13,125.00)	26,250.00	0.00%
Reserves	-	4,125.06	(4,125.06)	8,250.00	0.00%
Total General & Administrative Expenses	\$3,476.00	\$27,650.04	\$(24,174.04)	\$55,300.00	110.66%
Total Expenses	\$32,436.49	\$73,549.98	\$(41,113.49)	\$55,550.00	0.00%
Income (Loss) from Operations	\$15,982.22	\$0.00	\$15,982.22	\$2,701.60	
Other Income (Expense)					
Interest Income	\$1,209.40	\$0.00	\$1,209.40	\$0.00	
Total Other Income (Expense)	\$1,209.40	\$0.00	\$1,209.40	\$0.00	
Net Income (Loss)	\$17,191.62	\$0.00	\$17,191.62	\$0.00	

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 Board of Supervisors Meeting and Auditor Selection Committee Meeting for the Finley Woods Community Development District, scheduled to be held **Tuesday, May 6, 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**

AUDITOR SELECTION COMMITTEE MEETING AGENDA

- Roll Call to Confirm a Quorum
- Review and Approval of Audit Documents
 - Audit RFP Notice
 - Instructions to Proposers
 - Evaluation Criteria – with and without price
- Adjournment



**FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF AUDITOR COMMITTEE MEETING AND REGULAR BOARD
OF SUPERVISORS' MEETING**

The Board of Supervisors (“**Board**”) of the Finley Woods Community Development District (“**District**”) will hold an Auditor Committee meeting and regular meeting of the Board of Supervisors on **May 6, 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 Auditor Committee will review, discuss, and establish the minimum qualifications and evaluation criteria that the District will use to solicit audit services. The regular Board meeting will take place prior to the Auditor Committee meeting where the Board may consider any other business that may properly come before it.

The meetings are open to the public and will be conducted in accordance with the pertinent provisions of Florida Law for Community Development Districts. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone. A copy of the agendas may be obtained at the offices of the District Manager, A copy of the agenda for the meetings may be obtained at the offices of the District Manager, PFM Group Consulting LLC, located at 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817, (407) 723-5900 (“**District Manager’s Office**”), during normal business hours or from the district’s website online: <http://finleywoodscdd.com/>.

Pursuant to the Americans with Disabilities Act, any person requiring special accommodations to participate in the meeting is asked to advise the District Office at (407) 723-5900 at least forty-eight (48) hours prior to the meetings. 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.

Any person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that this same 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.

Jane Gaarlandt
District Manager

**FINLEY WOODS COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Finley Woods Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2025, with an option for four (4) additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Alachua County and has an operating budget of approximately \$_____. The final contract will require that, among other things, the audit for Fiscal Year 2025 be completed no later than June 1, 2026.

Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, Florida Statutes; and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include additional qualification requirements, evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide three (3) hard copies of their proposal and one (1) electronic copy (flash drive) to Jane Gaarlandt, District Manager, located at 3501 Quadrangle Blvd., Suite 270, Orlando 32817, in an envelope marked on the outside "Auditing Services – Finley Woods Community Development District." Proposals must be received by _____, at _____ p.m., at the office of the District Manager. Please direct all questions regarding this Request for Proposals to the District Manager, who can be reached at (407) 723-5900.

Any protest regarding the terms of this Notice, or the proposal packages on file with the District Manager, must be filed in writing at the offices of the District Manager within seventy-two (72) calendar hours (excluding weekends) after publication of this Notice. 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 Notice or proposal package provisions.

Jane Gaarlandt
District Manager

RUN DATE: _____

**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 _____, at _____ p.m., at the offices of the District Manager, PFM Group Consulting LLC, located at 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817.

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. Each Proposer shall submit three (3) hard copies and one (1) electronic copy of the Proposal Documents (defined below), 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 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 or engagement letter with the District.

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

SECTION 12. CONTENTS OF PROPOSALS. 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.

