



Silverleaf CDD

October 2025 Financial Package

October 31, 2025

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



Silverleaf CDD
Statement of Financial Position
As of 10/31/2025

	General Fund	Debt Service - 2014, 2019	Debt Service - 2018	Debt Service - 2025	Long Term Debt Group	Total
<u>Assets</u>						
<u>Current Assets</u>						
GF Checking account	\$6,983.81					\$6,983.81
Assessments Receivable	218,523.00					218,523.00
Deposits	167.00					167.00
Special Tax Assmt. Receivable	49,775.00					49,775.00
Revenue Account 2019A1		\$148,755.68				148,755.68
Prepayment Acct. 2019A1		3,621.04				3,621.04
Debt Service Reserve 2019A1		79,434.37				79,434.37
Revenue 2018A Bond			\$82,378.72			82,378.72
Prepayment 2018A1 Bond			1,192.85			1,192.85
Debt Service Reserve 2018A1 Bond			46,550.18			46,550.18
Prepayment 2018A2 Bond			1,234.37			1,234.37
Revenue Account 2025				\$27,569.98		27,569.98
Interest Account 2025				55,602.69		55,602.69
2025 Prepayment				8,416.60		8,416.60
Total Current Assets	\$275,448.81	\$231,811.09	\$131,356.12	\$91,589.27	\$0.00	\$730,205.29
<u>Investments</u>						
Amount Available in Debt Service Funds					\$454,756.48	\$454,756.48
Amount To Be Provided					5,947,243.52	5,947,243.52
Total Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$6,402,000.00	\$6,402,000.00
Total Assets	\$275,448.81	\$231,811.09	\$131,356.12	\$91,589.27	\$6,402,000.00	\$7,132,205.29
<u>Liabilities and Net Assets</u>						
<u>Current Liabilities</u>						
Accounts Payable	\$39,092.67					\$39,092.67
Due To Other Funds	2,619.96					2,619.96
Deferred Revenue	218,523.00					218,523.00
Deferred Revenue - Special Tax Assmt.	49,775.00					49,775.00
Total Current Liabilities	\$310,010.63	\$0.00	\$0.00	\$0.00	\$0.00	\$310,010.63
<u>Long Term Liabilities</u>						
Revenue Bonds Payable LongTerm					\$6,402,000.00	\$6,402,000.00
Total Long Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$6,402,000.00	\$6,402,000.00
Total Liabilities	\$310,010.63	\$0.00	\$0.00	\$0.00	\$6,402,000.00	\$6,712,010.63
<u>Net Assets</u>						
Net Assets, Unrestricted	\$147,458.36					\$147,458.36
Current Year Net Assets, Unrestricted	982.47					982.47
Net Assets - General Government	(165,842.40)					(165,842.40)
Current Year Net Assets - General Government	(17,160.25)					(17,160.25)
Net Assets, Unrestricted		\$231,811.09				231,811.09
Net Assets, Unrestricted			\$131,356.12			131,356.12
Net Assets, Unrestricted				\$91,589.27		91,589.27
Total Net Assets	(\$34,561.82)	\$231,811.09	\$131,356.12	\$91,589.27	\$0.00	\$420,194.66
Total Liabilities and Net Assets	\$275,448.81	\$231,811.09	\$131,356.12	\$91,589.27	\$6,402,000.00	\$7,132,205.29



Silverleaf CDD
Statement of Activities
As of 10/31/2025

	General Fund	Debt Service - 2014, 2019	Debt Service - 2018	Debt Service - 2025	Long Term Debt Group	Total
<u>Revenues</u>						
Other Assessments	\$737.94					\$737.94
Other Revenue	982.47					982.47
Total Revenues	<u>\$1,720.41</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,720.41</u>
<u>Expenses</u>						
Supervisor Fees	\$1,000.00					\$1,000.00
Public Officials' Insurance	3,552.00					3,552.00
Trustee Services	4,781.38					4,781.38
Management	3,708.33					3,708.33
Miscellaneous	19.48					19.48
Web Site Maintenance	145.00					145.00
Dues, Licenses, and Fees	175.00					175.00
General Insurance	4,342.00					4,342.00
Total Expenses	<u>\$17,723.19</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$17,723.19</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>						
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Net Assets	(\$16,002.78)	\$0.00	\$0.00	\$0.00	\$0.00	(\$16,002.78)
Net Assets At Beginning Of Year	<u>(\$18,384.04)</u>	<u>\$231,811.09</u>	<u>\$131,356.12</u>	<u>\$91,589.27</u>	<u>\$0.00</u>	<u>\$436,372.44</u>
Net Assets At End Of Year	<u>(\$34,386.82)</u>	<u>\$231,811.09</u>	<u>\$131,356.12</u>	<u>\$91,589.27</u>	<u>\$0.00</u>	<u>\$420,369.66</u>



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

	Year To Date			FY26 Adopted Budget
	Actual	Budget	Variance	
<u>Revenues</u>				
On-Roll Assessments	\$ -	\$ 18,210.25	\$ (18,210.25)	\$ 218,523.00
Other Assessments	737.94	-	737.94	-
Other Revenue	982.47	-	982.47	-
Carry Forward Revenue	-	4,400.00	(4,400.00)	52,800.00
Net Revenues	\$ 1,720.41	\$ 22,610.25	\$ (20,889.84)	\$ 271,323.00
<u>General & Administrative Expenses</u>				
Supervisor Fees	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 12,000.00
Public Officials' Insurance	3,552.00	314.17	3,237.83	3,770.00
Trustee Services	4,781.38	1,112.50	3,668.88	13,350.00
Management	3,708.33	3,708.33	-	44,500.00
Engineering	-	2,500.00	(2,500.00)	30,000.00
Disclosure	-	916.67	(916.67)	11,000.00
District Counsel	-	1,666.67	(1,666.67)	20,000.00
Assessment Administration	-	1,041.67	(1,041.67)	12,500.00
Reamortization Schedules	-	62.50	(62.50)	750.00
Audit	-	391.67	(391.67)	4,700.00
Arbitrage	-	83.33	(83.33)	1,000.00
Tax Preparation	-	4.17	(4.17)	50.00
Postage & Shipping	-	125.00	(125.00)	1,500.00
Legal Advertising	-	125.00	(125.00)	1,500.00
Miscellaneous	19.48	41.67	(22.19)	500.00
Web Site Maintenance	145.00	285.00	(140.00)	3,420.00
Dues, Licenses, and Fees	175.00	14.58	160.42	175.00
Wetland Maintenance Reserve	-	1,666.67	(1,666.67)	20,000.00
Wetlands Monitoring	-	83.33	(83.33)	1,000.00
Hurricane Clean Up	-	1,666.67	(1,666.67)	20,000.00
Stormwater Management	-	2,500.00	(2,500.00)	30,000.00
Stormwater Improvements	-	833.33	(833.33)	10,000.00
General Insurance	4,342.00	384.00	3,958.00	4,608.00
General Repair & Maintenance	-	416.67	(416.67)	5,000.00
Hardscape Maintenance	-	1,666.65	(1,666.65)	20,000.00
Total General & Administrative Expenses	\$ 17,723.19	\$ 22,610.25	\$ (4,887.06)	\$ 271,323.00
Total Expenses	\$ 17,723.19	\$ 22,610.25	\$ (4,887.06)	\$ -
Net Income (Loss)	\$ (16,002.78)	\$ -	\$ (16,002.78)	\$ -