



Silverleaf CDD

January 2026 Financial Package

January 31, 2026

PFM Group Consulting, LLC
3501 Quadrangle Blvd
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Orlando, FL 32817
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Silverleaf CDD
Statement of Financial Position
As of 1/31/2026

	General Fund	Debt Service - 2019	Debt Service - 2018	Debt Service - 2025	Long Term Debt Group	Total
Assets						
Current Assets						
GF Checking account	\$185,742.55					\$185,742.55
Assessments Receivable	11,718.11					11,718.11
Deposits	167.00					167.00
Assessments Receivable		\$16,023.81				16,023.81
Debt Service Reserve 2019A1		79,434.37				79,434.37
Revenue Account 2019A1		230,485.56				230,485.56
Prepayment Acct. 2019A1		3,655.53				3,655.53
Assessments Receivable			\$18,431.39			18,431.39
Debt Service Reserve 2018A1 Bond			46,550.18			46,550.18
Revenue 2018A Bond			176,904.63			176,904.63
Prepayment 2018A1 Bond			1,204.21			1,204.21
Prepayment 2018A2 Bond			1,246.12			1,246.12
Assessments Receivable				\$21,571.38		21,571.38
Revenue Account 2025				211,739.21		211,739.21
Interest Account 2025				1.61		1.61
2025 Prepayment				3,416.67		3,416.67
Total Current Assets	<u>\$197,627.66</u>	<u>\$329,599.27</u>	<u>\$244,336.53</u>	<u>\$236,728.87</u>	<u>\$0.00</u>	<u>\$1,008,292.33</u>
Investments						
Amount Available in Debt Service Funds					\$1,030,200.72	\$1,030,200.72
Amount To Be Provided					5,366,799.28	5,366,799.28
Total Investments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$6,397,000.00</u>	<u>\$6,397,000.00</u>
Total Assets	<u><u>\$197,627.66</u></u>	<u><u>\$329,599.27</u></u>	<u><u>\$244,336.53</u></u>	<u><u>\$236,728.87</u></u>	<u><u>\$6,397,000.00</u></u>	<u><u>\$7,405,292.33</u></u>
Liabilities and Net Assets						
Current Liabilities						
Accounts Payable	\$5,532.81					\$5,532.81
Deferred Revenue	11,718.11					11,718.11
Deferred Revenue		\$16,023.81				16,023.81
Deferred Revenue			\$18,431.39			18,431.39
Deferred Revenue				\$21,571.38		21,571.38
Total Current Liabilities	<u>\$17,250.92</u>	<u>\$16,023.81</u>	<u>\$18,431.39</u>	<u>\$21,571.38</u>	<u>\$0.00</u>	<u>\$73,277.50</u>
Long Term Liabilities						
Revenue Bonds Payable LongTerm					\$6,397,000.00	\$6,397,000.00
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$6,397,000.00</u>	<u>\$6,397,000.00</u>
Total Liabilities	<u><u>\$17,250.92</u></u>	<u><u>\$16,023.81</u></u>	<u><u>\$18,431.39</u></u>	<u><u>\$21,571.38</u></u>	<u><u>\$6,397,000.00</u></u>	<u><u>\$6,470,277.50</u></u>
Net Assets						
Net Assets, Unrestricted	\$147,458.36					\$147,458.36
Current Year Net Assets, Unrestricted	2,583.89					2,583.89
Net Assets - General Government	(165,842.40)					(165,842.40)
Current Year Net Assets - General Govt	196,176.89					196,176.89
Net Assets, Unrestricted		\$231,811.09				231,811.09
Current Year Net Assets, Unrestricted		81,764.37				81,764.37
Net Assets, Unrestricted			\$131,356.12			131,356.12
Current Year Net Assets, Unrestricted			94,549.02			94,549.02
Net Assets, Unrestricted				\$91,589.27		91,589.27
Current Year Net Assets, Unrestricted				123,568.22		123,568.22
Total Net Assets	<u><u>\$180,376.74</u></u>	<u><u>\$313,575.46</u></u>	<u><u>\$225,905.14</u></u>	<u><u>\$215,157.49</u></u>	<u><u>\$0.00</u></u>	<u><u>\$935,014.83</u></u>
Total Liabilities and Net Assets	<u><u>\$197,627.66</u></u>	<u><u>\$329,599.27</u></u>	<u><u>\$244,336.53</u></u>	<u><u>\$236,728.87</u></u>	<u><u>\$6,397,000.00</u></u>	<u><u>\$7,405,292.33</u></u>



Silverleaf CDD
Statement of Activities
As of 1/31/2026

	General Fund	Debt Service - 2019	Debt Service - 2018	Debt Service - 2025	Long Term Debt Group	Total
Revenues						
On-Roll Assessments	\$256,581.63					\$256,581.63
Other Assessments	6,147.80					6,147.80
Other Revenue	2,583.89					2,583.89
On-Roll Assessments		\$136,804.28				136,804.28
On-Roll Assessments			\$157,359.23			157,359.23
On Roll Assessments				\$184,168.88		184,168.88
Total Revenues	<u>\$265,313.32</u>	<u>\$136,804.28</u>	<u>\$157,359.23</u>	<u>\$184,168.88</u>	<u>\$0.00</u>	<u>\$743,645.71</u>
Expenses						
Supervisor Fees	\$4,000.00					\$4,000.00
Public Officials' Insurance	3,552.00					3,552.00
Trustee Services	4,781.38					4,781.38
Management	14,833.32					14,833.32
Engineering	6,013.63					6,013.63
Disclosure Agent	10,000.00					10,000.00
District Counsel	5,070.00					5,070.00
Assessment Administration	12,500.00					12,500.00
Postage & Shipping	91.39					91.39
Legal Advertising	163.99					163.99
Miscellaneous	149.83					149.83
Web Site Maintenance	880.00					880.00
Dues, Licenses, and Fees	175.00					175.00
General Insurance	4,342.00					4,342.00
Interest Payments - 2019A1 Bond		\$56,911.25				56,911.25
Interest Payment - 2018A1 Bond			\$57,755.00			57,755.00
Interest Payment - 2018A2 Bond			5,929.50			5,929.50
Principal Payment - S2025				\$5,000.00		5,000.00
Interest Payment - S2025				55,601.34		55,601.34
Total Expenses	<u>\$66,552.54</u>	<u>\$56,911.25</u>	<u>\$63,684.50</u>	<u>\$60,601.34</u>	<u>\$0.00</u>	<u>\$247,749.63</u>
Other Revenues (Expenses) & Gains (Losses)						
Interest Income		\$1,871.34				\$1,871.34
Interest Income			\$874.29			874.29
Interest Income				\$0.68		0.68
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>	<u>\$1,871.34</u>	<u>\$874.29</u>	<u>\$0.68</u>	<u>\$0.00</u>	<u>\$2,746.31</u>
Change In Net Assets	\$198,760.78	\$81,764.37	\$94,549.02	\$123,568.22	\$0.00	\$498,642.39
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><u>\$180,376.74</u></u>	<u><u>\$313,575.46</u></u>	<u><u>\$225,905.14</u></u>	<u><u>\$215,157.49</u></u>	<u><u>\$0.00</u></u>	<u><u>\$935,014.83</u></u>



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

	Year To Date				
	Actual	Budget	Variance	FY26 Adopted Budget	Percentage
Revenues					
On-Roll Assessments	\$ 206,650.33	\$ 72,841.00	\$ 133,809.33	\$ 218,523.00	94.6%
Other Assessments	6,147.80	-	6,147.80	-	-
Other Revenue	2,583.89	-	2,583.89	-	-
Carry Forward Revenue	49,931.30	17,600.00	32,331.30	52,800.00	94.6%
Net Revenues	\$ 265,313.32	\$ 90,441.00	\$ 174,872.32	\$ 271,323.00	97.8%
General & Administrative Expenses					
Supervisor Fees	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 12,000.00	33.3%
Public Officials' Insurance	3,552.00	1,256.68	2,295.32	3,770.00	94.2%
Trustee Services	4,781.38	4,450.00	331.38	13,350.00	35.8%
Management	14,833.32	14,833.32	-	44,500.00	33.3%
Engineering	6,013.63	10,000.00	(3,986.37)	30,000.00	20.0%
Disclosure Agent	10,000.00	3,666.68	6,333.32	11,000.00	90.9%
District Counsel	5,070.00	6,666.68	(1,596.68)	20,000.00	25.4%
Assessment Administration	12,500.00	4,166.68	8,333.32	12,500.00	100.0%
Reamortization Schedules	-	250.00	(250.00)	750.00	0.0%
Audit	-	1,566.68	(1,566.68)	4,700.00	0.0%
Arbitrage Calculation	-	333.32	(333.32)	1,000.00	0.0%
Tax Preparation	-	16.68	(16.68)	50.00	0.0%
Postage & Shipping	91.39	500.00	(408.61)	1,500.00	6.1%
Legal Advertising	163.99	500.00	(336.01)	1,500.00	10.9%
Miscellaneous	149.83	166.68	(16.85)	500.00	30.0%
Web Site Maintenance	880.00	1,140.00	(260.00)	3,420.00	25.7%
Dues, Licenses, and Fees	175.00	58.32	116.68	175.00	100.0%
Wetland Maintenance Reserve	-	6,666.68	(6,666.68)	20,000.00	0.0%
Wetlands Monitoring	-	333.32	(333.32)	1,000.00	0.0%
Hurricane Clean Up	-	6,666.68	(6,666.68)	20,000.00	0.0%
Stormwater Management	-	10,000.00	(10,000.00)	30,000.00	0.0%
Stormwater Improvements	-	3,333.32	(3,333.32)	10,000.00	0.0%
General Insurance	4,342.00	1,536.00	2,806.00	4,608.00	94.2%
General Repair & Maintenance	-	1,666.68	(1,666.68)	5,000.00	0.0%
Hardscape Maintenance	-	6,666.60	(6,666.60)	20,000.00	0.0%
Total General & Administrative Expenses	\$ 66,552.54	\$ 90,441.00	\$ (23,888.46)	\$ 271,323.00	24.5%
Total Expenses	\$ 66,552.54	\$ 90,441.00	\$ (23,888.46)	\$ -	
Net Income (Loss)	\$ 198,760.78	\$ -	\$ 198,760.78	\$ -	