



# Donaldson Knoll CDD

## December 2025 Financial Package

December 31, 2025

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



**Donaldson Knoll CDD**  
Statement of Financial Position  
As of 12/31/2025

**General Fund**

**Assets**

**Current Assets**

General Checking Account	\$254.48
Accounts Receivable - Due from Developer	3,049.21
Total Current Assets	<u>\$3,303.69</u>

<b>Total Assets</b>	<u><u>\$3,303.69</u></u>
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**Liabilities and Net Assets**

**Current Liabilities**

Accounts Payable	\$2,874.21
Deferred Revenue	3,049.21
Total Current Liabilities	<u>\$5,923.42</u>

<b>Total Liabilities</b>	<u><u>\$5,923.42</u></u>
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**Net Assets**

Net Assets - General Government	(\$374.77)
Current Year Net Assets - General Government	(2,244.96)

<b>Total Net Assets</b>	<u><u>(\$2,619.73)</u></u>
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<b>Total Liabilities and Net Assets</b>	<u><u>\$3,303.69</u></u>
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**Donaldson Knoll CDD**  
Statement of Activities  
As of 12/31/2025

**General Fund**

**Revenues**

Developer Contributions	\$7,199.00
Total Revenues	<u>\$7,199.00</u>

**Expenses**

D & O Insurance	\$3,014.00
Additional Insurance	500.00
Management	375.00
District Counsel	500.00
Postage & Shipping	0.74
Legal Advertising	823.47
Web Site Maintenance	375.00
Dues, Licenses, and Fees	175.00
General Insurance	3,685.00
Total Expenses	<u>\$9,448.21</u>

**Other Revenues (Expenses) & Gains (Losses)**

Interest Income	\$4.25
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$4.25</u>

**Change In Net Assets** ( \$2,244.96)

**Net Assets At Beginning Of Year** (\$374.77)

**Net Assets At End Of Year** (\$2,619.73)



**Donaldson Knoll CDD**  
Budget to Actual  
For The Month Ending 12/31/2025

	Year To Date			FY26 Adopted Budget	Percentage
	Actual	Budget	Variance		
<b>Revenues</b>					
Developer Contributions	\$ 7,199.00	\$ 4,102.26	\$ 3,096.74	\$ 16,409.00	43.87%
<b>Net Revenues</b>	<b>\$ 7,199.00</b>	<b>\$ 4,102.26</b>	<b>\$ 3,096.74</b>	<b>\$ 16,409.00</b>	<b>43.87%</b>
<b>General &amp; Administrative Expenses</b>					
D & O Insurance	\$ 3,014.00	\$ 799.50	\$ 2,214.50	\$ 3,198.00	94.25%
Additional Insurance	500.00	125.01	374.99	500.00	100.00%
Management	375.00	375.00	-	1,500.00	25.00%
District Counsel	500.00	750.00	(250.00)	3,000.00	-
Tax Preparation	-	2.49	(2.49)	10.00	-
Telephone	-	3.75	(3.75)	15.00	-
Postage & Shipping	0.74	12.51	(11.77)	50.00	-
Copies	-	12.51	(12.51)	50.00	-
Legal Advertising	823.47	312.51	510.96	1,250.00	65.88%
Bank Fees	-	6.24	(6.24)	25.00	-
Office Supplies	-	6.24	(6.24)	25.00	-
Web Site Maintenance	375.00	675.00	(300.00)	2,700.00	13.89%
Dues, Licenses, and Fees	175.00	43.74	131.26	175.00	100.00%
General Insurance	3,685.00	977.76	2,707.24	3,911.00	94.22%
<b>Total General &amp; Administrative Expenses</b>	<b>\$ 9,448.21</b>	<b>\$ 4,102.26</b>	<b>\$ 5,345.95</b>	<b>\$ 16,409.00</b>	<b>57.58%</b>
<b>Total Expenses</b>	<b>\$ 9,448.21</b>	<b>\$ 4,102.26</b>	<b>\$ 5,345.95</b>	<b>\$ 16,409.00</b>	
<b>Income (Loss) from Operations</b>	<b>\$ (2,249.21)</b>	<b>\$ -</b>	<b>\$ (2,249.21)</b>	<b>\$ -</b>	
<b>Other Income (Expense)</b>					
Interest Income	\$ 4.25	\$ -	\$ 4.25	\$ -	
<b>Total Other Income (Expense)</b>	<b>\$ 4.25</b>	<b>\$ -</b>	<b>\$ 4.25</b>	<b>\$ -</b>	
<b>Net Income (Loss)</b>	<b>\$ (2,244.96)</b>	<b>\$ -</b>	<b>\$ (2,244.96)</b>	<b>\$ -</b>	