PBR CDD

July 2025 Financial Report

July 31, 2025

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PBR CDD

Statement of Financial Position
As of 7/31/2025

	General Fund	Debt Service Fund	General Fixed Assets Group	Long Term Debt Group	Total
Assets					
Current Assets					
General Checking Account	$ 2,318.38				$ 2,318.38
Accounts Receivable - Due from Developer	8,658.61				8,658.61
Debt Service Reserve Series 2016		$ 367,739.60			367,739.60
Revenue Account Series 2016		2,448,063.73			2,448,063.73
Interest Account Series 2016		738,070.03			738,070.03
Sinking Fund Series 2016		311,164.45			311,164.45
Capitalized Interest Account 2016 Bond		521.79			521.79
Total Current Assets	$ 10,976.99	$ 3,865,559.60	$ -	$ -	$ 3,876,536.59
Investments					
Amount Available in Debt Service Funds				$ 3,865,559.60	$ 3,865,559.60
Amount To Be Provided				10,819,440.40	10,819,440.40
Total Investments	$ -	$ -	$ -	$ 14,685,000.00	$ 14,685,000.00
Property, Plant & Equipment					
Other Fixed Assets (2008)			$ 2,721,688.00		$ 2,721,688.00
Other Fixed Assets (2009)			16,370,798.00		16,370,798.00
Total Property, Plant & Equipment	$ -	$ -	$ 19,092,486.00	$ -	$ 19,092,486.00
Total Assets	$ 10,976.99	$ 3,865,559.60	$ 19,092,486.00	$ 14,685,000.00	$ 37,654,022.59
Liabilities and Net Assets					
Current Liabilities					
Accounts Payable	$ 9,224.99				$ 9,224.99
Deferred Revenue	8,658.61				8,658.61
Total Current Liabilities	$ 17,883.60	$ -	$ -	$ -	$ 17,883.60
Long Term Liabilities					
Bond Payable				$ 14,685,000.00	$ 14,685,000.00
Total Long Term Liabilities	$ -	$ -	$ -	$ 14,685,000.00	$ 14,685,000.00
Total Liabilities	$ 17,883.60	$ -	$ -	$ 14,685,000.00	$ 14,702,883.60
Net Assets					
Net Assets, Unrestricted	$ (5,009.56)				$ (5,009.56)
Net Assets - General Government	5,352.84				5,352.84
Current Year Net Assets - General Government	(7,249.89)				(7,249.89)
Net Assets, Unrestricted		$ 3,229,903.19			3,229,903.19
Current Year Net Assets, Unrestricted		642,156.41			642,156.41
Net Assets - General Government		(6,500.00)			(6,500.00)
Net Assets, Invd in Capital, Net of Debt			$ 19,092,486.00		19,092,486.00
Total Net Assets	$ (6,906.61)	$ 3,865,559.60	$ 19,092,486.00	$ -	$ 22,951,138.99
Total Liabilities and Net Assets	$ 10,976.99	$ 3,865,559.60	$ 19,092,486.00	$ 14,685,000.00	$ 37,654,022.59

PBR CDD
Statement of Activities
As of 7/31/2025

	General Fund	Debt Service Fund	General Fixed Assets Group	Long Term Debt Group	Total
Revenues					
Developer Contributions	$ 36,511.79				$ 36,511.79
User Fee Revenue		$ 1,576,896.87			1,576,896.87
Total Revenues	$ 36,511.79	$ 1,576,896.87	$ -	$ -	$ 1,613,408.66
Expenses					
Supervisor Fees	$ 600.00				$ 600.00
Trustee Services	2,208.33				2,208.33
Management	23,625.00				23,625.00
District Counsel	256.00				256.00
Audit	5,500.00				5,500.00
Travel and Per Diem	87.89				87.89
Postage & Shipping	14.08				14.08
Legal Advertising	857.43				857.43
Web Site Maintenance	2,000.00				2,000.00
Dues, Licenses, and Fees	175.00				175.00
Stormwater Management Maintenance	3,000.00				3,000.00
General Insurance	6,505.00				6,505.00
Principal Payments - 2016 Bond		$ 290,000.00			290,000.00
Interest Payments - 2016 Bond		748,750.00			748,750.00
Total Expenses	$ 44,828.73	$ 1,038,750.00	$ -	$ -	$ 1,083,578.73
Other Revenues (Expenses) & Gains (Losses)					
Interest Income	$ 1,067.05				$ 1,067.05
Interest Income		$ 104,009.54			104,009.54
Total Other Revenues (Expenses) & Gains (Losses)	$ 1,067.05	$ 104,009.54	$ -	$ -	$ 105,076.59
Change In Net Assets	$ (7,249.89)	$ 642,156.41	$ -	$ -	$ 634,906.52
Net Assets At Beginning Of Year	$ 343.28	$ 3,223,403.19	$ 19,092,486.00	$ -	$ 22,316,232.47
Net Assets At End Of Year	$ (6,906.61)	$ 3,865,559.60	$ 19,092,486.00	$ -	$ 22,951,138.99

PBR CDD
Budget to Actual
For the Month Ending 7/31/2025

	YTD Actual	YTD Budget	YTD Variance	FY 2025 Adopted Budget	Percentage Spent
Revenues					
Developer Contributions	$ 36,511.79	$ 74,145.80	$ (37,634.01)	$ 88,975.00	41.04%
Net Revenues	**$ 36,511.79**	**$ 74,145.80**	**$ (37,634.01)**	**$ 88,975.00**	**41.04%**
General & Administrative Expenses					
Supervisor Fees	$ 600.00	$ 1,000.00	$ 400.00	$ 1,200.00	50.00%
Trustee Services	2,208.33	2,500.00	291.67	3,000.00	73.61%
Management	23,625.00	26,250.00	2,625.00	31,500.00	75.00%
Engineering	-	5,000.00	5,000.00	6,000.00	0.00%
District Counsel	256.00	20,416.70	20,160.70	24,500.00	1.04%
Audit	5,500.00	5,000.00	(500.00)	6,000.00	91.67%
Travel and Per Diem	87.89	150.00	62.11	180.00	48.83%
Postage & Shipping	14.08	83.30	69.22	100.00	14.08%
Legal Advertising	857.43	1,666.70	809.27	2,000.00	42.87%
Contingency	-	833.30	833.30	1,000.00	0.00%
Web Site Maintenance	2,000.00	2,350.00	350.00	2,820.00	70.92%
Dues, Licenses, and Fees	175.00	145.80	(29.20)	175.00	100.00%
Stormwater Management Maintenance	3,000.00	2,916.70	(83.30)	3,500.00	85.71%
General Insurance	6,505.00	5,833.30	(671.70)	7,000.00	92.93%
Total General & Administrative Expenses	**$ 44,828.73**	**$ 74,145.80**	**$ 29,317.07**	**$ 88,975.00**	**50.38%**
Total Expenses	**$ 44,828.73**	**$ 74,145.80**	**$ 29,317.07**	**$ 88,975.00**	**50.38%**
Income (Loss) from Operations	**$ (8,316.94)**	**$ -**	**$ (8,316.94)**	**$ -**	
Other Income (Expense)					
Interest Income	$ 1,067.05	$ -	$ 1,067.05	$ -	
Total Other Income (Expense)	**$ 1,067.05**	**$ -**	**$ 1,067.05**	**$ -**	
Net Income (Loss)	**$ (7,249.89)**	**$ -**	**$ (7,249.89)**	**$ -**	