



# **Amelia National CDD**

## **August 2025 Financial Package**

August 31, 2025

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



**Amelia National CDD**  
Statement of Financial Position  
As of 8/31/2025

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
<b><u>Assets</u></b>						
<b><u>Current Assets</u></b>						
General Checking - CNB	\$169,142.48					\$169,142.48
State Board of Administration	6,888.54					6,888.54
CNB Engineering Reserve	21,092.84					21,092.84
CNB Reserve	140,549.38					140,549.38
Accounts Receivable - Due from Developer	425.00					425.00
Prepaid Expenses	2,020.31					2,020.31
Due From Other Funds		\$620.05				620.05
Revenue 2021 Refund		87,142.45				87,142.45
Interest 2021 Refund		23.14				23.14
Prepayment 2021		16,712.70				16,712.70
Assessments Receivable			\$42,149.70			42,149.70
Due From Other Funds			250.85			250.85
Debt Service Reserve - 2006A			216,167.34			216,167.34
Revenue - 2006A			57,437.28			57,437.28
Prepayment 2006A			48,939.61			48,939.61
Acquisition/Construction - 2006A				\$44,141.78		44,141.78
Deferred Cost - 2006A				281,067.41		281,067.41
Total Current Assets	<u>\$340,118.55</u>	<u>\$104,498.34</u>	<u>\$364,944.78</u>	<u>\$325,209.19</u>	<u>\$0.00</u>	<u>\$1,134,770.86</u>
<b><u>Investments</u></b>						
Amount Available in Debt Service Funds					\$426,422.32	\$426,422.32
Amount To Be Provided					4,828,577.68	4,828,577.68
Total Investments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,255,000.00</u>	<u>\$5,255,000.00</u>
<b>Total Assets</b>	<u><u>\$340,118.55</u></u>	<u><u>\$104,498.34</u></u>	<u><u>\$364,944.78</u></u>	<u><u>\$325,209.19</u></u>	<u><u>\$5,255,000.00</u></u>	<u><u>\$6,389,770.86</u></u>
<b><u>Liabilities and Net Assets</u></b>						
<b><u>Current Liabilities</u></b>						
Accounts Payable	\$16,975.71					\$16,975.71
Due To Other Funds	870.90					870.90
Deferred Revenue			\$42,149.70			42,149.70
Total Current Liabilities	<u>\$17,846.61</u>	<u>\$0.00</u>	<u>\$42,149.70</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$59,996.31</u>
<b><u>Long Term Liabilities</u></b>						
Revenue Bonds Payable - Long-Term					\$5,255,000.00	\$5,255,000.00
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,255,000.00</u>	<u>\$5,255,000.00</u>
<b>Total Liabilities</b>	<u><u>\$17,846.61</u></u>	<u><u>\$0.00</u></u>	<u><u>\$42,149.70</u></u>	<u><u>\$0.00</u></u>	<u><u>\$5,255,000.00</u></u>	<u><u>\$5,314,996.31</u></u>



**Amelia National CDD**  
Statement of Financial Position  
As of 8/31/2025

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
<b><u>Net Assets</u></b>						
Net Assets, Unrestricted	\$183,653.14					\$183,653.14
Net Assets - General Government	43,085.25					43,085.25
Current Year Net Assets - General Government	95,533.55					95,533.55
Net Assets, Unrestricted		\$192,157.57				192,157.57
Current Year Net Assets, Unrestricted		(87,659.23)				(87,659.23)
Net Assets, Unrestricted			\$392,358.06			392,358.06
Current Year Net Assets, Unrestricted			(69,562.98)			(69,562.98)
Net Assets, Unrestricted				\$283,002.19		283,002.19
Current Year Net Assets, Unrestricted				42,207.02		42,207.02
Net Assets - General Government				(0.02)		(0.02)
<b>Total Net Assets</b>	<u>\$322,271.94</u>	<u>\$104,498.34</u>	<u>\$322,795.08</u>	<u>\$325,209.19</u>	<u>\$0.00</u>	<u>\$1,074,774.55</u>
<b>Total Liabilities and Net Assets</b>	<u>\$340,118.55</u>	<u>\$104,498.34</u>	<u>\$364,944.78</u>	<u>\$325,209.19</u>	<u>\$5,255,000.00</u>	<u>\$6,389,770.86</u>



**Amelia National CDD**  
Statement of Activities  
As of 8/31/2025

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
<b>Revenues</b>						
On-Roll Assessments	\$243,950.19					\$243,950.19
Off-Roll Assessments	73,016.39					73,016.39
Other Income & Other Financing Sources	4,275.59					4,275.59
On-Roll Assessments		\$262,559.05				262,559.05
Other Assessments		65,195.84				65,195.84
On-Roll Assessments			\$106,220.42			106,220.42
Off-Roll Assessments			192,851.55			192,851.55
Other Assessments			85,963.00			85,963.00
Inter-Fund Transfers			(30,678.96)			(30,678.96)
Inter-Fund Transfers				\$30,678.96		30,678.96
Total Revenues	<u>\$321,242.17</u>	<u>\$327,754.89</u>	<u>\$354,356.01</u>	<u>\$30,678.96</u>	<u>\$0.00</u>	<u>\$1,034,032.03</u>
<b>Expenses</b>						
Supervisor Fees	\$6,400.00					\$6,400.00
Public Official Insurance	4,040.00					4,040.00
Trustee Services	7,758.01					7,758.01
Management	33,275.00					33,275.00
Field Management	10,175.00					10,175.00
Engineering	1,994.24					1,994.24
Disclosure Agent	3,750.00					3,750.00
Property Appraiser	6,424.00					6,424.00
District Counsel	5,753.00					5,753.00
Assessment Administration	5,000.00					5,000.00
Reamortization Schedule	250.00					250.00
Audit	4,600.00					4,600.00
Legal Advertising	611.44					611.44
Web Site Maintenance	2,110.00					2,110.00
Office Misc (Postage, Tel, Copies, Etc.)	944.72					944.72
Dues, Licenses, and Fees	175.00					175.00
Electric	5,189.41					5,189.41
Wetland Upland Maintenance	8,500.00					8,500.00
General Insurance	4,422.00					4,422.00
Repair & Maintenance - Entry	2,174.00					2,174.00
Repairs & Maintenance-Irrigation/Wetland	3,037.50					3,037.50
Lake Maintenance	35,947.00					35,947.00
Landscaping Maintenance & Material	47,937.21					47,937.21
Landscape Improvements	3,994.65					3,994.65
Lake Improvements Repairs & Maintenance	2,200.00					2,200.00
Front Entry Refurbishment	16,445.42					16,445.42
Entry Decorations	4,440.00					4,440.00
Principal Payment		\$365,000.00				365,000.00
Interest Payments		57,192.16				57,192.16
Principal Payments			\$265,000.00			265,000.00
Interest Payments			171,596.88			171,596.88
Total Expenses	<u>\$227,547.60</u>	<u>\$422,192.16</u>	<u>\$436,596.88</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,086,336.64</u>
<b>Other Revenues (Expenses) &amp; Gains (Losses)</b>						
Interest Income	\$1,838.98					\$1,838.98
Interest Income		\$6,778.04				6,778.04
Interest Income			\$12,677.89			12,677.89
Interest Income				\$11,528.06		11,528.06
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$1,838.98</u>	<u>\$6,778.04</u>	<u>\$12,677.89</u>	<u>\$11,528.06</u>	<u>\$0.00</u>	<u>\$32,822.97</u>
<b>Change In Net Assets</b>	\$95,533.55	(\$87,659.23)	(\$69,562.98)	\$42,207.02	\$0.00	(\$19,481.64)
<b>Net Assets At Beginning Of Year</b>	<u>\$226,738.39</u>	<u>\$192,157.57</u>	<u>\$392,358.06</u>	<u>\$283,002.17</u>	<u>\$0.00</u>	<u>\$1,094,256.19</u>
<b>Net Assets At End Of Year</b>	<u><u>\$322,271.94</u></u>	<u><u>\$104,498.34</u></u>	<u><u>\$322,795.08</u></u>	<u><u>\$325,209.19</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,074,774.55</u></u>



**Amelia National CDD**  
Budget to Actual  
For the Month Ended 8/31/25

	Year to Date			Adopted FY 2025 Budget	Percentage Spent
	Actual	Budget	Variance		
<b><u>Revenues</u></b>					
On Roll Assessments	\$ 243,950.19	\$ 223,234.57	\$ 20,715.62	\$ 243,528.62	100.17%
Off Roll Assessments	73,016.39	66,931.68	6,084.71	73,016.38	100.00%
Other Income & Other Financing Sources	4,275.59	-	4,275.59	-	0.00%
<b>Net Revenues</b>	<b>\$ 321,242.17</b>	<b>\$ 290,166.25</b>	<b>\$ 31,075.92</b>	<b>\$ 316,545.00</b>	<b>101.48%</b>
<b><u>General &amp; Administrative Expenses</u></b>					
Supervisor Fees	\$ 6,400.00	\$ 6,416.67	\$ (16.67)	\$ 7,000.00	91.43%
Public Official Insurance	4,040.00	3,503.96	536.04	3,822.50	105.69%
Trustee Fees	7,758.01	7,150.00	608.01	7,800.00	99.46%
District Management Fees	33,275.00	33,275.00	-	36,300.00	91.67%
Field Management Fees	10,175.00	10,175.00	-	11,100.00	91.67%
District Engineer - Reserves	1,994.24	1,833.33	160.91	2,000.00	99.71%
Engineering Inspections - Reserves	-	4,583.33	(4,583.33)	5,000.00	0.00%
Disclosure Agent	3,750.00	5,500.00	(1,750.00)	6,000.00	62.50%
Property Appraiser Fee	6,424.00	5,316.67	1,107.33	5,800.00	110.76%
District Counsel	5,753.00	3,666.67	2,086.33	4,000.00	143.83%
Assessment Administration	5,000.00	4,583.33	416.67	5,000.00	100.00%
Re-amortization Schedule	250.00	458.33	(208.33)	500.00	50.00%
Audit Fees	4,600.00	4,400.00	200.00	4,800.00	95.83%
Arbitrage	-	916.67	(916.67)	1,000.00	0.00%
Legal Advertising	611.44	1,375.00	(763.56)	1,500.00	40.76%
Bank Fees	-	91.67	(91.67)	100.00	0.00%
Contingency/Miscellaneous	-	29,287.96	(29,287.96)	31,950.50	0.00%
Website Maintenance	2,110.00	2,310.00	(200.00)	2,520.00	83.73%
Office Misc (Phone/Postage/Copies/Supplies/etc)	944.72	687.50	257.22	750.00	125.96%
Dues, Licenses & Fees	175.00	160.42	14.58	175.00	100.00%
Electric	5,189.41	9,166.67	(3,977.26)	10,000.00	51.89%
Wetlands Water Table Management	8,500.00	5,775.00	2,725.00	6,300.00	134.92%
General Insurance	4,422.00	4,287.25	134.75	4,677.00	94.55%
Repairs & Maintenance - Entry	2,174.00	4,583.33	(2,409.33)	5,000.00	43.48%
Repairs & Maintenance - Irrigation/wetland tree maintenance	3,037.50	7,333.33	(4,295.83)	8,000.00	37.97%
Lake Maintenance	35,947.00	30,020.83	5,926.17	32,750.00	109.76%
Landscape Maintenance	47,937.21	32,083.33	15,853.88	35,000.00	136.96%
Landscape Improvement	3,994.65	17,691.67	(13,697.02)	19,300.00	20.70%
Lake Improvements Repairs and Maint	2,200.00	3,666.67	(1,466.67)	4,000.00	55.00%
Front Entry Refurbishment	16,445.42	18,333.33	(1,887.91)	20,000.00	82.23%
Entry Decorations	4,440.00	4,033.33	406.67	4,400.00	100.91%
Lake Improvements/Aerators New	-	27,500.00	(27,500.00)	30,000.00	0.00%
<b>Total General &amp; Administrative Expenses</b>	<b>\$ 227,547.60</b>	<b>\$ 290,166.25</b>	<b>\$ (62,618.65)</b>	<b>\$ 316,545.00</b>	<b>71.88%</b>
<b>Income (Loss) from Operations</b>	<b>\$ 93,694.57</b>	<b>\$ -</b>	<b>\$ 93,694.57</b>	<b>\$ -</b>	
<b><u>Other Income (Expense)</u></b>					
Interest Income	\$ 1,838.98	\$ -	\$ 1,838.98	\$ -	
<b>Total Other Income (Expense)</b>	<b>\$ 1,838.98</b>	<b>\$ -</b>	<b>\$ 1,838.98</b>	<b>\$ -</b>	
<b>Net Income (Loss)</b>	<b>\$ 95,533.55</b>	<b>\$ -</b>	<b>\$ 95,533.55</b>	<b>\$ -</b>	