



Amelia National CDD

December 2025 Financial Package

December 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 12/31/2025

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
<u>Assets</u>						
<u>Current Assets</u>						
General Checking - CNB	\$321,885.04					\$321,885.04
State Board of Administration	6,985.85					6,985.85
CNB Engineering Reserve	28,382.26					28,382.26
CNB Reserve	122,093.69					122,093.69
CNB - Aerator Reserve	60,328.28					60,328.28
Assessments Receivable	142,577.36					142,577.36
Prepaid Expenses	2,020.31					2,020.31
Assessments Receivable		\$30,008.70				30,008.70
Due From Other Funds		59,297.61				59,297.61
Revenue 2021 Refund		224,411.24				224,411.24
Interest 2021 Refund		18.73				18.73
Prepayment 2021		892.43				892.43
Assessments Receivable			\$480,785.40			480,785.40
Due From Other Funds			22,732.63			22,732.63
Debt Service Reserve - 2006A			219,304.77			219,304.77
Revenue - 2006A			84,131.45			84,131.45
Prepayment 2006A			26,396.90			26,396.90
Acquisition/Construction - 2006A				\$44,782.48		44,782.48
Deferred Cost - 2006A				285,115.37		285,115.37
Total Current Assets	\$684,272.79	\$314,628.71	\$833,351.15	\$329,897.85	\$0.00	\$2,162,150.50
<u>Investments</u>						
Amount Available in Debt Service Funds					\$555,155.52	\$555,155.52
Amount To Be Provided					4,638,844.48	4,638,844.48
Total Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$5,194,000.00	\$5,194,000.00
Total Assets	\$684,272.79	\$314,628.71	\$833,351.15	\$329,897.85	\$5,194,000.00	\$7,356,150.50
<u>Liabilities and Net Assets</u>						
<u>Current Liabilities</u>						
Due To Other Funds	\$82,030.24					\$82,030.24
Deferred Revenue	142,577.36					142,577.36
Deferred Revenue		\$30,008.70				30,008.70
Deferred Revenue			\$480,785.40			480,785.40
Total Current Liabilities	\$224,607.60	\$30,008.70	\$480,785.40	\$0.00	\$0.00	\$735,401.70
<u>Long Term Liabilities</u>						
Revenue Bonds Payable - Long-Term					\$5,194,000.00	\$5,194,000.00
Total Long Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$5,194,000.00	\$5,194,000.00
Total Liabilities	\$224,607.60	\$30,008.70	\$480,785.40	\$0.00	\$5,194,000.00	\$5,929,401.70



Amelia National CDD
Statement of Financial Position
As of 12/31/2025

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
<u>Net Assets</u>						
Net Assets, Unrestricted	\$183,653.14					\$183,653.14
Net Assets - General Government	98,665.74					98,665.74
Current Year Net Assets - General Government	177,346.31					177,346.31
Net Assets, Unrestricted		\$106,700.53				106,700.53
Current Year Net Assets, Unrestricted		177,919.48				177,919.48
Net Assets, Unrestricted			\$379,542.88			379,542.88
Current Year Net Assets, Unrestricted			(26,977.13)			(26,977.13)
Net Assets, Unrestricted				\$327,442.82		327,442.82
Current Year Net Assets, Unrestricted				2,455.05		2,455.05
Net Assets - General Government				(0.02)		(0.02)
Total Net Assets	<u>\$459,665.19</u>	<u>\$284,620.01</u>	<u>\$352,565.75</u>	<u>\$329,897.85</u>	<u>\$0.00</u>	<u>\$1,426,748.80</u>
Total Liabilities and Net Assets	<u>\$684,272.79</u>	<u>\$314,628.71</u>	<u>\$833,351.15</u>	<u>\$329,897.85</u>	<u>\$5,194,000.00</u>	<u>\$7,356,150.50</u>



Amelia National CDD
Statement of Activities
As of 12/31/2025

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
<u>Revenues</u>						
On-Roll Assessments	\$214,126.65					\$214,126.65
Off-Roll Assessments	32,857.37					32,857.37
On-Roll Assessments		\$218,545.35				218,545.35
On-Roll Assessments			\$83,782.67			83,782.67
Other Assessments			11,540.98			11,540.98
Total Revenues	<u>\$246,984.02</u>	<u>\$218,545.35</u>	<u>\$95,323.65</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$560,853.02</u>
<u>Expenses</u>						
Supervisor Fees	\$2,200.00					\$2,200.00
Public Official Insurance	4,458.00					4,458.00
Trustee Services	4,040.63					4,040.63
Management	9,525.00					9,525.00
Field Management	2,775.00					2,775.00
Engineering	1,290.14					1,290.14
Disclosure Agent	1,250.00					1,250.00
Property Appraiser	6,248.00					6,248.00
District Counsel	1,739.50					1,739.50
Assessment Administration	7,500.00					7,500.00
Legal Advertising	341.50					341.50
Contingency/Miscellaneous	6,400.59					6,400.59
Web Site Maintenance	375.00					375.00
Office Misc (Postage, Tel, Copies, Etc.)	162.54					162.54
Dues, Licenses, and Fees	175.00					175.00
Electric	1,418.50					1,418.50
Wetland Upland Maintenance	850.00					850.00
General Insurance	4,687.00					4,687.00
Lake Maintenance	8,275.00					8,275.00
Landscaping Maintenance & Material	8,964.34					8,964.34
Principal Payment		\$16,000.00				16,000.00
Interest Payments		25,185.00				25,185.00
Principal Payments			\$45,000.00			45,000.00
Interest Payments			79,415.63			79,415.63
Total Expenses	<u>\$72,675.74</u>	<u>\$41,185.00</u>	<u>\$124,415.63</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$238,276.37</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>						
Interest Income	\$3,038.03					\$3,038.03
Interest Income		\$559.13				559.13
Interest Income			\$2,114.85			2,114.85
Interest Income				\$2,455.05		2,455.05
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$3,038.03</u>	<u>\$559.13</u>	<u>\$2,114.85</u>	<u>\$2,455.05</u>	<u>\$0.00</u>	<u>\$8,167.06</u>
Change In Net Assets	\$177,346.31	\$177,919.48	(\$26,977.13)	\$2,455.05	\$0.00	\$330,743.71
Net Assets At Beginning Of Year	<u>\$282,318.88</u>	<u>\$106,700.53</u>	<u>\$379,542.88</u>	<u>\$327,442.80</u>	<u>\$0.00</u>	<u>\$1,096,005.09</u>
Net Assets At End Of Year	<u><u>\$459,665.19</u></u>	<u><u>\$284,620.01</u></u>	<u><u>\$352,565.75</u></u>	<u><u>\$329,897.85</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,426,748.80</u></u>



Amelia National CDD
Budget to Actual
For the Month Ended 12/31/25

	Year to Date			Adopted FY	Percentage
	Actual	Budget	Variance	2026 Budget	Spent
<u>Revenues</u>					
On Roll Assessments	\$ 214,126.65	\$ 60,882.16	\$ 153,244.50	\$ 243,528.62	87.93%
Off Roll Assessments	32,857.37	18,254.10	14,603.28	73,016.38	45.00%
Net Revenues	\$ 246,984.02	\$ 79,136.25	\$ 167,847.77	\$ 316,545.00	78.02%
<u>General & Administrative Expenses</u>					
Supervisor Fees	\$ 2,200.00	\$ 1,750.00	\$ 450.00	\$ 7,000.00	31.43%
Public Official Insurance	4,458.00	957.50	3,500.50	3,830.00	116.40%
Trustee Fees	4,040.63	2,074.19	1,966.44	8,296.76	48.70%
District Management Fees	9,525.00	9,525.00	-	38,100.00	25.00%
Field Management Fees	2,775.00	2,775.00	-	11,100.00	25.00%
District Engineer	1,290.14	1,250.00	40.14	5,000.00	25.80%
District Engineer - Reserves	-	500.00	(500.00)	2,000.00	0.00%
Engineering Inspections - Reserves	-	1,250.00	(1,250.00)	5,000.00	0.00%
Disclosure Agent	1,250.00	1,250.00	-	5,000.00	25.00%
Property Appraiser Fee	6,248.00	1,625.00	4,623.00	6,500.00	96.12%
District Counsel	1,739.50	1,000.00	739.50	4,000.00	43.49%
Assessment Administration	7,500.00	1,875.00	5,625.00	7,500.00	100.00%
Re-amortization Schedule	-	125.00	(125.00)	500.00	0.00%
Audit Fees	-	1,200.00	(1,200.00)	4,800.00	0.00%
Arbitrage	-	250.00	(250.00)	1,000.00	0.00%
Tax Document Preparation Fee	-	12.00	(12.00)	48.00	0.00%
Legal Advertising	341.50	250.00	91.50	1,000.00	34.15%
Bank Fees	-	25.00	(25.00)	100.00	0.00%
Contingency/Miscellaneous	6,400.59	7,070.25	(669.66)	28,281.00	0.00%
Website Maintenance	375.00	675.00	(300.00)	2,700.00	13.89%
Office Misc (Phone/Postage/Copies/Supplies/etc)	162.54	187.50	(24.96)	750.00	21.67%
Dues, Licenses & Fees	175.00	43.75	131.25	175.00	100.00%
Electric	1,418.50	2,500.00	(1,081.50)	10,000.00	14.19%
Wetlands Water Table Management	850.00	1,275.00	(425.00)	5,100.00	16.67%
General Insurance	4,687.00	1,244.55	3,442.45	4,978.20	94.15%
Crime Insurance	-	125.00	(125.00)	500.00	0.00%
Repairs & Maintenance - Entry	-	1,250.00	(1,250.00)	5,000.00	0.00%
Repairs & Maintenance - Irrigation/wetland tree maintenance	-	2,000.00	(2,000.00)	8,000.00	0.00%
Lake Maintenance	8,275.00	9,625.00	(1,350.00)	38,500.00	21.49%
Landscape Maintenance	8,964.34	13,446.51	(4,482.17)	53,786.04	16.67%
Landscape Improvement	-	1,000.00	(1,000.00)	4,000.00	0.00%
Lake Improvements Repairs and Maint	-	1,000.00	(1,000.00)	4,000.00	0.00%
Lake Treatment	-	1,250.00	(1,250.00)	5,000.00	0.00%
Entry Decorations	-	1,250.00	(1,250.00)	5,000.00	0.00%
Lake Improvements/Aerators New	-	7,500.00	(7,500.00)	30,000.00	0.00%
Total General & Administrative Expenses	\$ 72,675.74	\$ 79,136.25	\$ (6,460.51)	\$ 316,545.00	22.96%
Income (Loss) from Operations	\$ 174,308.28	\$ -	\$ 174,308.28	\$ -	
<u>Other Income (Expense)</u>					
Interest Income	\$ 3,038.03	\$ -	\$ 3,038.03	\$ -	
Total Other Income (Expense)	\$ 3,038.03	\$ -	\$ 3,038.03	\$ -	
Net Income (Loss)	\$ 177,346.31	\$ -	\$ 177,346.31	\$ -	