



Amelia National CDD

November 2025 Financial Package

November 30, 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 11/30/2025

	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	\$142,713.29					\$142,713.29
State Board of Administration	6,962.27					6,962.27
CNB Engineering Reserve	28,301.66					28,301.66
CNB Reserve	121,746.96					121,746.96
CNB - Aerator Reserve	60,156.96					60,156.96
Accounts Receivable - Due from Developer	425.00					425.00
Assessments Receivable	250,135.33					250,135.33
Prepaid Expenses	2,020.31					2,020.31
Assessments Receivable		\$214,309.37				214,309.37
Due From Other Funds		35,720.63				35,720.63
Revenue 2021 Refund		63,493.21				63,493.21
Interest 2021 Refund		13.52				13.52
Prepayment 2021		886.43				886.43
Assessments Receivable			\$316,799.29			316,799.29
Due From Other Funds			13,725.33			13,725.33
Debt Service Reserve - 2006A			218,559.80			218,559.80
Revenue - 2006A			22,344.75			22,344.75
Prepayment 2006A			26,396.90			26,396.90
Acquisition/Construction - 2006A				\$44,630.35		44,630.35
Deferred Cost - 2006A				284,157.22		284,157.22
Total Current Assets	\$612,461.78	\$314,423.16	\$597,826.07	\$328,787.57	\$0.00	\$1,853,498.58
<u>Investments</u>						
Amount Available in Debt Service Funds					\$331,694.61	\$331,694.61
Amount To Be Provided					4,862,305.39	4,862,305.39
Total Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$5,194,000.00	\$5,194,000.00
Total Assets	\$612,461.78	\$314,423.16	\$597,826.07	\$328,787.57	\$5,194,000.00	\$7,047,498.58
<u>Liabilities and Net Assets</u>						
<u>Current Liabilities</u>						
Accounts Payable	\$66,700.00					\$66,700.00
Deferred Revenue	250,135.33					250,135.33
Deferred Revenue		\$214,309.37				214,309.37
Deferred Revenue			\$316,799.29			316,799.29
Total Current Liabilities	\$316,835.33	\$214,309.37	\$316,799.29	\$0.00	\$0.00	\$847,943.99
<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	\$316,835.33	\$214,309.37	\$316,799.29	\$0.00	\$5,194,000.00	\$6,041,943.99



Amelia National CDD
Statement of Financial Position
As of 11/30/2025

	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	13,307.57					13,307.57
Net Assets, Unrestricted		\$106,700.53				106,700.53
Current Year Net Assets, Unrestricted		(6,586.74)				(6,586.74)
Net Assets, Unrestricted			\$379,542.88			379,542.88
Current Year Net Assets, Unrestricted			(98,516.10)			(98,516.10)
Net Assets, Unrestricted				\$327,442.82		327,442.82
Current Year Net Assets, Unrestricted				1,344.77		1,344.77
Net Assets - General Government				(0.02)		(0.02)
Total Net Assets	<u>\$295,626.45</u>	<u>\$100,113.79</u>	<u>\$281,026.78</u>	<u>\$328,787.57</u>	<u>\$0.00</u>	<u>\$1,005,554.59</u>
Total Liabilities and Net Assets	<u>\$612,461.78</u>	<u>\$314,423.16</u>	<u>\$597,826.07</u>	<u>\$328,787.57</u>	<u>\$5,194,000.00</u>	<u>\$7,047,498.58</u>



Amelia National CDD
Statement of Activities
As of 11/30/2025

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
<u>Revenues</u>						
On-Roll Assessments	\$33,552.30					\$33,552.30
Off-Roll Assessments	32,857.37					32,857.37
Other Income & Other Financing Sources	425.00					425.00
On-Roll Assessments		\$34,244.68				34,244.68
On-Roll Assessments			\$13,128.22			13,128.22
Other Assessments			11,540.98			11,540.98
Total Revenues	<u>\$66,834.67</u>	<u>\$34,244.68</u>	<u>\$24,669.20</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$125,748.55</u>
<u>Expenses</u>						
Supervisor Fees	\$800.00					\$800.00
Public Official Insurance	4,458.00					4,458.00
Trustee Services	4,040.63					4,040.63
Management	6,350.00					6,350.00
Field Management	1,850.00					1,850.00
Engineering	757.50					757.50
Property Appraiser	6,248.00					6,248.00
Assessment Administration	7,500.00					7,500.00
Legal Advertising	341.50					341.50
Web Site Maintenance	250.00					250.00
Office Misc (Postage, Tel, Copies, Etc.)	162.54					162.54
Dues, Licenses, and Fees	175.00					175.00
Electric	932.94					932.94
Entry Decorations	6,400.59					6,400.59
Wetland Upland Maintenance	850.00					850.00
General Insurance	4,687.00					4,687.00
Lake Maintenance	5,000.00					5,000.00
Landscaping Maintenance & Material	4,482.17					4,482.17
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>\$55,285.87</u>	<u>\$41,185.00</u>	<u>\$124,415.63</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$220,886.50</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>						
Interest Income	\$1,758.77					\$1,758.77
Interest Income		\$353.58				353.58
Interest Income			\$1,230.33			1,230.33
Interest Income				\$1,344.77		1,344.77
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$1,758.77</u>	<u>\$353.58</u>	<u>\$1,230.33</u>	<u>\$1,344.77</u>	<u>\$0.00</u>	<u>\$4,687.45</u>
Change In Net Assets	\$13,307.57	(\$6,586.74)	(\$98,516.10)	\$1,344.77	\$0.00	(\$90,450.50)
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>\$295,626.45</u></u>	<u><u>\$100,113.79</u></u>	<u><u>\$281,026.78</u></u>	<u><u>\$328,787.57</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,005,554.59</u></u>



Amelia National CDD
Budget to Actual
For the Month Ended 11/30/25

	Year to Date			Adopted FY 2026 Budget	Percentage Spent
	Actual	Budget	Variance		
<u>Revenues</u>					
On Roll Assessments	\$ 33,552.30	\$ 40,588.10	\$ (7,035.80)	\$ 243,528.62	13.78%
Off Roll Assessments	32,857.37	12,169.40	20,687.97	73,016.38	45.00%
Other Income & Other Financing Sources	425.00	-	425.00	-	0.00%
Net Revenues	\$ 66,834.67	\$ 52,757.50	\$ 14,077.17	\$ 316,545.00	21.11%
<u>General & Administrative Expenses</u>					
Supervisor Fees	\$ 800.00	\$ 1,166.67	\$ (366.67)	\$ 7,000.00	11.43%
Public Official Insurance	4,458.00	638.33	3,819.67	3,830.00	116.40%
Trustee Fees	4,040.63	1,382.79	2,657.84	8,296.76	48.70%
District Management Fees	6,350.00	6,350.00	-	38,100.00	16.67%
Field Management Fees	1,850.00	1,850.00	-	11,100.00	16.67%
District Engineer	757.50	833.33	(75.83)	5,000.00	15.15%
District Engineer - Reserves	-	333.33	(333.33)	2,000.00	0.00%
Engineering Inspections - Reserves	-	833.33	(833.33)	5,000.00	0.00%
Disclosure Agent	-	833.33	(833.33)	5,000.00	0.00%
Property Appraiser Fee	6,248.00	1,083.33	5,164.67	6,500.00	96.12%
District Counsel	-	666.67	(666.67)	4,000.00	0.00%
Assessment Administration	7,500.00	1,250.00	6,250.00	7,500.00	100.00%
Re-amortization Schedule	-	83.33	(83.33)	500.00	0.00%
Audit Fees	-	800.00	(800.00)	4,800.00	0.00%
Arbitrage	-	166.67	(166.67)	1,000.00	0.00%
Tax Document Preparation Fee	-	8.00	(8.00)	48.00	0.00%
Legal Advertising	341.50	166.67	174.83	1,000.00	34.15%
Bank Fees	-	16.67	(16.67)	100.00	0.00%
Contingency/Miscellaneous	-	4,713.50	(4,713.50)	28,281.00	0.00%
Website Maintenance	250.00	450.00	(200.00)	2,700.00	9.26%
Office Misc (Phone/Postage/Copies/Supplies/etc)	162.54	125.00	37.54	750.00	21.67%
Dues, Licenses & Fees	175.00	29.17	145.83	175.00	100.00%
Electric	932.94	1,666.67	(733.73)	10,000.00	9.33%
Wetlands Water Table Management	850.00	850.00	-	5,100.00	16.67%
General Insurance	4,687.00	829.70	3,857.30	4,978.20	94.15%
Crime Insurance	-	83.33	(83.33)	500.00	0.00%
Repairs & Maintenance - Entry	-	833.33	(833.33)	5,000.00	0.00%
Repairs & Maintenance - Irrigation/wetland tree maintenance	-	1,333.33	(1,333.33)	8,000.00	0.00%
Lake Maintenance	5,000.00	6,416.67	(1,416.67)	38,500.00	12.99%
Landscape Maintenance	4,482.17	8,964.34	(4,482.17)	53,786.04	8.33%
Landscape Improvement	-	666.67	(666.67)	4,000.00	0.00%
Lake Improvements Repairs and Maint	-	666.67	(666.67)	4,000.00	0.00%
Lake Treatment	-	833.33	(833.33)	5,000.00	0.00%
Entry Decorations	6,400.59	833.33	5,567.26	5,000.00	128.01%
Lake Improvements/Aerators New	-	5,000.00	(5,000.00)	30,000.00	0.00%
Total General & Administrative Expenses	\$ 55,285.87	\$ 52,757.50	\$ 2,528.37	\$ 316,545.00	17.47%
Income (Loss) from Operations	\$ 11,548.80	\$ -	\$ 11,548.80	\$ -	
<u>Other Income (Expense)</u>					
Interest Income	\$ 1,758.77	\$ -	\$ 1,758.77	\$ -	
Total Other Income (Expense)	\$ 1,758.77	\$ -	\$ 1,758.77	\$ -	
Net Income (Loss)	\$ 13,307.57	\$ -	\$ 13,307.57	\$ -	