



# **Amelia National CDD**

## October 2025 Financial Package

October 31st , 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 10/31/2025

	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	\$81,362.00					\$81,362.00
State Board of Administration	6,938.60					6,938.60
CNB Engineering Reserve	28,228.04					28,228.04
CNB Reserve	121,430.24					121,430.24
CNB - Aerator Reserve	60,000.47					60,000.47
Accounts Receivable - Due from Developer	1,275.00					1,275.00
Assessments Receivable	284,091.66					284,091.66
Prepaid Expenses	2,020.31					2,020.31
Assessments Receivable		\$249,042.73				249,042.73
Due From Other Funds		1,607.32				1,607.32
Revenue 2021 Refund		62,566.69				62,566.69
Interest 2021 Refund		25,208.30				25,208.30
Prepayment 2021		16,829.54				16,829.54
Assessments Receivable			\$330,146.13			330,146.13
Due From Other Funds			629.34			629.34
Debt Service Reserve - 2006A			217,766.83			217,766.83
Revenue - 2006A			100,770.12			100,770.12
Prepayment 2006A			60,157.97			60,157.97
Acquisition/Construction - 2006A				\$44,468.42		44,468.42
Deferred Cost - 2006A				283,134.43		283,134.43
Total Current Assets	<u>\$585,346.32</u>	<u>\$355,254.58</u>	<u>\$709,470.39</u>	<u>\$327,602.85</u>	<u>\$0.00</u>	<u>\$1,977,674.14</u>
<b><u>Investments</u></b>						
Amount Available in Debt Service Funds					\$483,299.45	\$483,299.45
Amount To Be Provided					4,771,700.55	4,771,700.55
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>\$585,346.32</u></u>	<u><u>\$355,254.58</u></u>	<u><u>\$709,470.39</u></u>	<u><u>\$327,602.85</u></u>	<u><u>\$5,255,000.00</u></u>	<u><u>\$7,232,674.14</u></u>
<b><u>Liabilities and Net Assets</u></b>						
<b><u>Current Liabilities</u></b>						
Accounts Payable	\$7,751.56					\$7,751.56
Due To Other Funds	1,365.76					1,365.76
Deferred Revenue	282,720.32					282,720.32
Deferred Revenue		\$247,566.78				247,566.78
Deferred Revenue			\$329,549.02			329,549.02
Total Current Liabilities	<u>\$291,837.64</u>	<u>\$247,566.78</u>	<u>\$329,549.02</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$868,953.44</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>\$291,837.64</u></u>	<u><u>\$247,566.78</u></u>	<u><u>\$329,549.02</u></u>	<u><u>\$0.00</u></u>	<u><u>\$5,255,000.00</u></u>	<u><u>\$6,123,953.44</u></u>



**Amelia National CDD**  
Statement of Financial Position  
As of 10/31/2025

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
<b>Net Assets</b>						
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	11,189.80					11,189.80
Net Assets, Unrestricted		\$106,700.53				106,700.53
Current Year Net Assets, Unrestricted		987.27				987.27
Net Assets, Unrestricted			\$379,542.88			379,542.88
Current Year Net Assets, Unrestricted			378.49			378.49
Net Assets, Unrestricted				\$327,442.82		327,442.82
Current Year Net Assets, Unrestricted				160.05		160.05
Net Assets - General Government				(0.02)		(0.02)
<b>Total Net Assets</b>	<u>\$293,508.68</u>	<u>\$107,687.80</u>	<u>\$379,921.37</u>	<u>\$327,602.85</u>	<u>\$0.00</u>	<u>\$1,108,720.70</u>
<b>Total Liabilities and Net Assets</b>	<u>\$585,346.32</u>	<u>\$355,254.58</u>	<u>\$709,470.39</u>	<u>\$327,602.85</u>	<u>\$5,255,000.00</u>	<u>\$7,232,674.14</u>



**Amelia National CDD**  
Statement of Activities  
For the period of 10/31/2025

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
<b><u>Revenues</u></b>						
On-Roll Assessments	\$967.31					\$967.31
Off-Roll Assessments	32,857.37					32,857.37
Other Income & Other Financing Sources	425.00					425.00
On-Roll Assessments		\$987.27				987.27
On-Roll Assessments			\$378.49			378.49
Total Revenues	<u>\$34,249.68</u>	<u>\$987.27</u>	<u>\$378.49</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$35,615.44</u>
<b><u>Expenses</u></b>						
Supervisor Fees	\$800.00					\$800.00
Public Official Insurance	4,458.00					4,458.00
Management	3,175.00					3,175.00
Field Management	925.00					925.00
Legal Advertising	341.50					341.50
Web Site Maintenance	125.00					125.00
Office Misc (Postage, Tel, Copies, Etc.)	69.75					69.75
Dues, Licenses, and Fees	175.00					175.00
Electric	478.73					478.73
Entry Lighting	242.75					242.75
Wetland Upland Maintenance	850.00					850.00
General Insurance	4,687.00					4,687.00
Lake Maintenance	5,000.00					5,000.00
Front Entry Refurbishment	2,651.81					2,651.81
Total Expenses	<u>\$23,979.54</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$23,979.54</u>
<b><u>Other Revenues (Expenses) &amp; Gains (Losses)</u></b>						
Interest Income	\$919.66					\$919.66
Interest Income				\$160.05		160.05
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$919.66</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$160.05</u>	<u>\$0.00</u>	<u>\$1,079.71</u>
<b>Change In Net Assets</b>	<b>\$11,189.80</b>	<b>\$987.27</b>	<b>\$378.49</b>	<b>\$160.05</b>	<b>\$0.00</b>	<b>\$12,715.61</b>
<b>Net Assets At Beginning Of Period</b>	<u><b>\$282,318.88</b></u>	<u><b>\$106,700.53</b></u>	<u><b>\$379,542.88</b></u>	<u><b>\$327,442.80</b></u>	<u><b>\$327,602.85</b></u>	<u><b>\$1,423,607.94</b></u>
<b>Net Assets At End Of Period</b>	<u><u><b>\$293,508.68</b></u></u>	<u><u><b>\$107,687.80</b></u></u>	<u><u><b>\$379,921.37</b></u></u>	<u><u><b>\$327,602.85</b></u></u>	<u><u><b>\$327,602.85</b></u></u>	<u><u><b>\$1,436,323.55</b></u></u>



**Amelia National CDD**  
Budget to Actual  
For the Month Ended 10/31/25

	Year to Date			Adopted FY 2026 Budget	Percentage Spent
	Actual	Budget	Variance		
<b><u>Revenues</u></b>					
On Roll Assessments	\$ 967.31	\$ 20,294.05	\$ (19,326.74)	\$ 243,528.62	0.40%
Off Roll Assessments	32,857.37	6,084.70	26,772.67	73,016.38	45.00%
Other Income & Other Financing Sources	425.00	-	425.00	-	0.00%
<b>Net Revenues</b>	<b>\$ 34,249.68</b>	<b>\$ 26,378.75</b>	<b>\$ 7,870.93</b>	<b>\$ 316,545.00</b>	<b>10.82%</b>
<b><u>General &amp; Administrative Expenses</u></b>					
Supervisor Fees	\$ 800.00	\$ 583.33	\$ 216.67	\$ 7,000.00	11.43%
Public Official Insurance	4,458.00	319.17	4,138.83	3,830.00	116.40%
Trustee Fees	-	691.40	(691.40)	8,296.76	0.00%
District Management Fees	3,175.00	3,175.00	-	38,100.00	8.33%
Field Management Fees	925.00	925.00	-	11,100.00	8.33%
District Engineer	-	416.67	(416.67)	5,000.00	0.00%
District Engineer - Reserves	-	166.67	(166.67)	2,000.00	0.00%
Engineering Inspections - Reserves	-	416.67	(416.67)	5,000.00	0.00%
Disclosure Agent	-	416.67	(416.67)	5,000.00	0.00%
Property Appraiser Fee	-	541.67	(541.67)	6,500.00	0.00%
District Counsel	-	333.33	(333.33)	4,000.00	0.00%
Assessment Administration	-	625.00	(625.00)	7,500.00	0.00%
Re-amortization Schedule	-	41.67	(41.67)	500.00	0.00%
Audit Fees	-	400.00	(400.00)	4,800.00	0.00%
Arbitrage	-	83.33	(83.33)	1,000.00	0.00%
Tax Document Preparation Fee	-	4.00	(4.00)	48.00	0.00%
Legal Advertising	341.50	83.33	258.17	1,000.00	34.15%
Bank Fees	-	8.33	(8.33)	100.00	0.00%
Contingency/Miscellaneous	-	2,356.75	(2,356.75)	28,281.00	0.00%
Website Maintenance	125.00	225.00	(100.00)	2,700.00	4.63%
Office Misc (Phone/Postage/Copies/Supplies/etc)	69.75	62.50	7.25	750.00	9.30%
Dues, Licenses & Fees	175.00	14.58	160.42	175.00	100.00%
Electric	478.73	833.33	(354.60)	10,000.00	4.79%
Wetlands Water Table Management	850.00	425.00	425.00	5,100.00	16.67%
General Insurance	4,687.00	414.85	4,272.15	4,978.20	94.15%
Crime Insurance	-	41.67	(41.67)	500.00	0.00%
Repairs & Maintenance - Entry	2,651.81	416.67	2,235.14	5,000.00	53.04%
Repairs & Maintenance - Irrigation/wetland tree maintenance	-	666.67	(666.67)	8,000.00	0.00%
Lake Maintenance	5,000.00	3,208.33	1,791.67	38,500.00	12.99%
Landscape Maintenance	-	4,482.17	(4,482.17)	53,786.04	0.00%
Landscape Improvement	-	333.33	(333.33)	4,000.00	0.00%
Lake Improvements Repairs and Maint	-	333.33	(333.33)	4,000.00	0.00%
Lake Treatment	-	416.67	(416.67)	5,000.00	0.00%
Entry Decorations	242.75	416.67	(173.92)	5,000.00	4.86%
Lake Improvements/Aerators New	-	2,500.00	(2,500.00)	30,000.00	0.00%
<b>Total General &amp; Administrative Expenses</b>	<b>\$ 23,979.54</b>	<b>\$ 26,378.75</b>	<b>\$ (2,399.21)</b>	<b>\$ 316,545.00</b>	<b>7.58%</b>
<b>Income (Loss) from Operations</b>	<b>\$ 10,270.14</b>	<b>\$ -</b>	<b>\$ 10,270.14</b>	<b>\$ -</b>	
<b><u>Other Income (Expense)</u></b>					
Interest Income	\$ 919.66	\$ -	\$ 919.66	\$ -	
<b>Total Other Income (Expense)</b>	<b>\$ 919.66</b>	<b>\$ -</b>	<b>\$ 919.66</b>	<b>\$ -</b>	
<b>Net Income (Loss)</b>	<b>\$ 11,189.80</b>	<b>\$ -</b>	<b>\$ 11,189.80</b>	<b>\$ -</b>	