



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 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|
| <u>Assets</u> | | | | | | |
| <u>Current Assets</u> | | | | | | |
| 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> |
| <u>Investments</u> | | | | | | |
| 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> |
| Total Assets | <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> |
| <u>Liabilities and Net Assets</u> | | | | | | |
| <u>Current Liabilities</u> | | | | | | |
| 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> |
| <u>Long Term Liabilities</u> | | | | | | |
| 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> |
| Total Liabilities | <u>\$291,837.64</u> | <u>\$247,566.78</u> | <u>\$329,549.02</u> | <u>\$0.00</u> | <u>\$5,255,000.00</u> | <u>\$6,123,953.44</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 |
|--|---------------------|--------------------------|---------------------------|---------------------|-----------------------|-----------------------|
| <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 | 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) |
| Total Net Assets | \$293,508.68 | \$107,687.80 | \$379,921.37 | \$327,602.85 | \$0.00 | \$1,108,720.70 |
| Total Liabilities and Net Assets | \$585,346.32 | \$355,254.58 | \$709,470.39 | \$327,602.85 | \$5,255,000.00 | \$7,232,674.14 |



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 |
|--|---------------------|--------------------------|---------------------------|---------------------|----------------------|-----------------------|
| <u>Revenues</u> | | | | | | |
| 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> |
| <u>Expenses</u> | | | | | | |
| 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> |
| <u>Other Revenues (Expenses) & Gains (Losses)</u> | | | | | | |
| 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> |
| Change In Net Assets | \$11,189.80 | \$987.27 | \$378.49 | \$160.05 | \$0.00 | \$12,715.61 |
| Net Assets At Beginning Of Period | <u>\$282,318.88</u> | <u>\$106,700.53</u> | <u>\$379,542.88</u> | <u>\$327,442.80</u> | <u>\$327,602.85</u> | <u>\$1,423,607.94</u> |
| Net Assets At End Of Period | <u>\$293,508.68</u> | <u>\$107,687.80</u> | <u>\$379,921.37</u> | <u>\$327,602.85</u> | <u>\$327,602.85</u> | <u>\$1,436,323.55</u> |



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

| | Year to Date | | | | | Percentage Spent |
|---|---------------------|---------------------|----------------------|---------------------------|--|---------------------|
| | Actual | Budget | Variance | Adopted FY 2026 Budget | | |
| Revenues | | | | | | |
| 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% |
| Net Revenues | \$ 34,249.68 | \$ 26,378.75 | \$ 7,870.93 | \$ 316,545.00 | | 10.82% |
| General & Administrative Expenses | | | | | | |
| 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% |
| Total General & Administrative Expenses | \$ 23,979.54 | \$ 26,378.75 | \$ (2,399.21) | \$ 316,545.00 | | 7.58% |
| Income (Loss) from Operations | \$ 10,270.14 | \$ - | \$ 10,270.14 | \$ - | | |
| Other Income (Expense) | | | | | | |
| Interest Income | \$ 919.66 | \$ - | \$ 919.66 | \$ - | | |
| Total Other Income (Expense) | \$ 919.66 | \$ - | \$ 919.66 | \$ - | | |
| Net Income (Loss) | \$ 11,189.80 | \$ - | \$ 11,189.80 | \$ - | | |