



Amelia National CDD

January 2026 Financial Package

January 31, 2026

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



Amelia National CDD
Statement of Financial Position
As of 1/31/2026

	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	\$256,437.68					\$256,437.68
State Board of Administration	7,008.90					7,008.90
CNB Engineering Reserve	28,455.74					28,455.74
CNB Reserve	122,409.80					122,409.80
CNB - Aerator Reserve	60,484.47					60,484.47
Accounts Receivable - Due from Developer	425.00					425.00
Assessments Receivable	117,479.49					117,479.49
Prepaid Expenses	2,020.31					2,020.31
Assessments Receivable		\$19,297.54				19,297.54
Due From Other Funds		10,711.17				10,711.17
Revenue 2021 Refund		283,989.54				283,989.54
Interest 2021 Refund		18.79				18.79
Prepayment 2021		895.14				895.14
Assessments Receivable			\$476,679.11			476,679.11
Due From Other Funds			4,106.29			4,106.29
Debt Service Reserve - 2006A			220,047.11			220,047.11
Revenue - 2006A			107,044.87			107,044.87
Prepayment 2006A			26,396.90			26,396.90
Acquisition/Construction - 2006A				\$44,934.05		44,934.05
Deferred Cost - 2006A				286,069.51		286,069.51
Total Current Assets	\$594,721.39	\$314,912.18	\$834,274.28	\$331,003.56	\$0.00	\$2,074,911.41
<u>Investments</u>						
Amount Available in Debt Service Funds					\$638,392.35	\$638,392.35
Amount To Be Provided					4,555,607.65	4,555,607.65
Total Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$5,194,000.00	\$5,194,000.00
Total Assets	\$594,721.39	\$314,912.18	\$834,274.28	\$331,003.56	\$5,194,000.00	\$7,268,911.41
<u>Liabilities and Net Assets</u>						
<u>Current Liabilities</u>						
Accounts Payable	\$11,482.00					\$11,482.00
Due To Other Funds	14,817.45					14,817.45
Deferred Revenue	117,479.49					117,479.49
Deferred Revenue		\$19,297.54				19,297.54
Deferred Revenue			\$476,679.11			476,679.11
Total Current Liabilities	\$143,778.94	\$19,297.54	\$476,679.11	\$0.00	\$0.00	\$639,755.59
<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	\$143,778.94	\$19,297.54	\$476,679.11	\$0.00	\$5,194,000.00	\$5,833,755.59



Amelia National CDD
Statement of Financial Position
As of 1/31/2026

	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	168,623.57					168,623.57
Net Assets, Unrestricted		\$106,700.53				106,700.53
Current Year Net Assets, Unrestricted		188,914.11				188,914.11
Net Assets, Unrestricted			\$379,542.88			379,542.88
Current Year Net Assets, Unrestricted			(21,947.71)			(21,947.71)
Net Assets, Unrestricted				\$327,442.82		327,442.82
Current Year Net Assets, Unrestricted				3,560.76		3,560.76
Net Assets - General Government				(0.02)		(0.02)
Total Net Assets	<u>\$450,942.45</u>	<u>\$295,614.64</u>	<u>\$357,595.17</u>	<u>\$331,003.56</u>	<u>\$0.00</u>	<u>\$1,435,155.82</u>
Total Liabilities and Net Assets	<u>\$594,721.39</u>	<u>\$314,912.18</u>	<u>\$834,274.28</u>	<u>\$331,003.56</u>	<u>\$5,194,000.00</u>	<u>\$7,268,911.41</u>



Amelia National CDD
Statement of Activities
 As of 1/31/2026

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
Revenues						
On-Roll Assessments	\$224,621.24					\$224,621.24
Off-Roll Assessments	47,460.65					47,460.65
On-Roll Assessments		\$229,256.51				229,256.51
On-Roll Assessments			\$87,888.96			87,888.96
Other Assessments			11,540.98			11,540.98
Total Revenues	<u>\$272,081.89</u>	<u>\$229,256.51</u>	<u>\$99,429.94</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$600,768.34</u>
Expenses						
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	12,700.00					12,700.00
Field Management	3,700.00					3,700.00
Engineering	1,617.64					1,617.64
Disclosure Agent	1,250.00					1,250.00
Property Appraiser	6,248.00					6,248.00
District Counsel	3,784.00					3,784.00
Assessment Administration	7,500.00					7,500.00
Audit	4,800.00					4,800.00
Legal Advertising	411.50					411.50
Contingency/Miscellaneous	13,655.79					13,655.79
Web Site Maintenance	800.00					800.00
Office Misc (Postage, Tel, Copies, Etc.)	333.13					333.13
Dues, Licenses, and Fees	175.00					175.00
Electric	1,949.26					1,949.26
Wetland Upland Maintenance	4,625.00					4,625.00
General Insurance	4,687.00					4,687.00
Lake Maintenance	14,800.00					14,800.00
Landscaping Maintenance & Material	8,964.34					8,964.34
Lake Improvements Repairs & Maintenance	775.00					775.00
Entry Decorations	4,440.00					4,440.00
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>\$107,914.29</u>	<u>\$41,185.00</u>	<u>\$124,415.63</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$273,514.92</u>
Other Revenues (Expenses) & Gains (Losses)						
Interest Income	\$4,455.97					\$4,455.97
Interest Income		\$842.60				842.60
Interest Income			\$3,037.98			3,037.98
Interest Income				\$3,560.76		3,560.76
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$4,455.97</u>	<u>\$842.60</u>	<u>\$3,037.98</u>	<u>\$3,560.76</u>	<u>\$0.00</u>	<u>\$11,897.31</u>
Change In Net Assets	\$168,623.57	\$188,914.11	(\$21,947.71)	\$3,560.76	\$0.00	\$339,150.73
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>\$450,942.45</u></u>	<u><u>\$295,614.64</u></u>	<u><u>\$357,595.17</u></u>	<u><u>\$331,003.56</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,435,155.82</u></u>



Amelia National CDD
Budget to Actual
For the Month Ended 1/31/26

	Year to Date			Adopted FY 2026 Budget	Percentage Spent
	Actual	Budget	Variance		
Revenues					
On Roll Assessments	\$ 224,621.24	\$ 81,176.21	\$ 143,445.03	\$ 243,528.62	92.24%
Off Roll Assessments	47,460.65	24,338.79	23,121.86	73,016.38	65.00%
Net Revenues	\$ 272,081.89	\$ 105,515.00	\$ 166,566.89	\$ 316,545.00	85.95%
General & Administrative Expenses					
Supervisor Fees	\$ 2,200.00	\$ 2,333.33	\$ (133.33)	\$ 7,000.00	31.43%
Public Official Insurance	4,458.00	1,276.67	3,181.33	3,830.00	116.40%
Trustee Fees	4,040.63	2,765.59	1,275.04	8,296.76	48.70%
District Management Fees	12,700.00	12,700.00	-	38,100.00	33.33%
Field Management Fees	3,700.00	3,700.00	-	11,100.00	33.33%
District Engineer	1,617.64	1,666.67	(49.03)	5,000.00	32.35%
District Engineer - Reserves	-	666.67	(666.67)	2,000.00	0.00%
Engineering Inspections - Reserves	-	1,666.67	(1,666.67)	5,000.00	0.00%
Disclosure Agent	1,250.00	1,666.67	(416.67)	5,000.00	25.00%
Property Appraiser Fee	6,248.00	2,166.67	4,081.33	6,500.00	96.12%
District Counsel	3,784.00	1,333.33	2,450.67	4,000.00	94.60%
Assessment Administration	7,500.00	2,500.00	5,000.00	7,500.00	100.00%
Re-amortization Schedule	-	166.67	(166.67)	500.00	0.00%
Audit Fees	4,800.00	1,600.00	3,200.00	4,800.00	100.00%
Arbitrage	-	333.33	(333.33)	1,000.00	0.00%
Tax Document Preparation Fee	-	16.00	(16.00)	48.00	0.00%
Legal Advertising	411.50	333.33	78.17	1,000.00	41.15%
Bank Fees	-	33.33	(33.33)	100.00	0.00%
Contingency/Miscellaneous	13,655.79	9,427.00	4,228.79	28,281.00	0.00%
Website Maintenance	800.00	900.00	(100.00)	2,700.00	29.63%
Office Misc (Phone/Postage/Copies/Supplies/etc)	333.13	250.00	83.13	750.00	44.42%
Dues, Licenses & Fees	175.00	58.33	116.67	175.00	100.00%
Electric	1,949.26	3,333.33	(1,384.07)	10,000.00	19.49%
Wetlands Water Table Management	4,625.00	1,700.00	2,925.00	5,100.00	90.69%
General Insurance	4,687.00	1,659.40	3,027.60	4,978.20	94.15%
Crime Insurance	-	166.67	(166.67)	500.00	0.00%
Repairs & Maintenance - Entry	-	1,666.67	(1,666.67)	5,000.00	0.00%
Repairs & Maintenance - Irrigation/wetland tree maintenance	-	2,666.67	(2,666.67)	8,000.00	0.00%
Lake Maintenance	14,800.00	12,833.33	1,966.67	38,500.00	38.44%
Landscape Maintenance	8,964.34	17,928.68	(8,964.34)	53,786.04	16.67%
Landscape Improvement	-	1,333.33	(1,333.33)	4,000.00	0.00%
Lake Improvements Repairs and Maint	775.00	1,333.33	(558.33)	4,000.00	19.38%
Lake Treatment	-	1,666.67	(1,666.67)	5,000.00	0.00%
Entry Decorations	4,440.00	1,666.67	2,773.33	5,000.00	88.80%
Lake Improvements/Aerators New	-	10,000.00	(10,000.00)	30,000.00	0.00%
Total General & Administrative Expenses	\$ 107,914.29	\$ 105,515.00	\$ 2,399.29	\$ 316,545.00	34.09%
Income (Loss) from Operations	\$ 164,167.60	\$ -	\$ 164,167.60	\$ -	
Other Income (Expense)					
Interest Income	\$ 4,455.97	\$ -	\$ 4,455.97	\$ -	
Total Other Income (Expense)	\$ 4,455.97	\$ -	\$ 4,455.97	\$ -	
Net Income (Loss)	\$ 168,623.57	\$ -	\$ 168,623.57	\$ -	