

Amelia National Community Development District

3501 Quadrangle Boulevard, Suite 270 | Orlando, FL 32817

PHONE 407-723-5900, FAX 407-723-5901

www.amelianationalcdd.com

The meeting of the Board of Supervisors of Amelia National Community Development District will be held **Monday, April 13, 2026, at 11:30 a.m. 95211 Clubhouse Road, Fernandina Beach FL 32034**. The following is the agenda for this meeting.

Call in number: 1-844-621-3956

Passcode: 2538 286 6774

Join online: <https://pfmccdd.webex.com/meet/ripollv>

BOARD OF SUPERVISORS' MEETING AGENDA

Organizational Matters

- Call to Order
- Roll Call
- Public Comment Period ***[for any members of the public desiring to speak on any proposition before the Board]***

Administrative Matter

1. Consideration of the Minutes of the:
 - a. February 9, 2026, Board of Supervisors' Workshop Meeting
 - b. February 9, 2026, Board of Supervisors' Meeting

Vendor Report

- District Engineer
 - a. Update of Pond 23 and Wild Cherry Project

Old Business Matters

2. Update of Fountain Installation
3. Review and Consideration of Proposals for Pond 17
4. Review and Consideration of Pond Maintenance Proposals

New Business Matters

5. Review of Amelia National CDD Map
6. Consideration of Resolution 2026-04, Designating Board Member Seats for the Upcoming General Election 2026
7. Discussion Regarding Engineering Services
8. Review and Acceptance of Fiscal Year 2025 Audit Report
9. Review and Consideration of Acquisition of Improvements for Phase One-C Segment and One-D Segment 2A Improvements
10. Review and Consideration of the Arbitrage Rebate Engagement Letter for Series 2006A Capital Improvement Revenue Bonds with GNP Services
11. Update on Pond Maintenance



12. Ratification of Payment Authorization Nos. 319-328
13. Review and Consideration of District Financials

Other Business

- Staff Reports
- District Counsel
- District Manager
- Field Manager - Work Order Spreadsheet
- Supervisor Requests

Adjournment



Amelia National Community Development District

Consideration of the Minutes of the:

- a. February 9, 2026, Board of Supervisors'
Workshop Meeting**
- b. February 9, 2026, Board of Supervisors'
Meeting**

MINUTES OF MEETING

AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT WORKSHOP MEETING MINUTES

Monday, February 9, 2026, 10:30 AM

95211 Clubhouse Road, Fernandina Beach, FL, 32034

Board Members present:

Stephen Kearney	Chairperson	
Vance Renfroe	Vice Chairperson	
Julie Stola	Assistant Secretary	
Ron Hebron	Assistant Secretary	(via phone)
Fred Phelleps	Assistant Secretary	

Also present in person or via phone:

Venessa Ripoll	District Manager - PFM Group Consulting LLC	
Gazmin Kerr	ADM - PFM Group Consulting LLC	(via phone)
Jennifer Glasgow	District Accountant - PFM Groups Consulting LLC	(via phone)
Kiara Cuesta	District Accountant - PFM Groups Consulting LLC	(via phone)
Dan Lewis P.A.	District Counsel – Persson, Cohen, Mooney, Fernandez, and Jackson, P.A.	(via phone)
Liane Barker	HOA – Leland Management, Inc.	
Jean Stanley	Homeowner	

Various audience members

FIRST ORDER OF BUSINESS

Organizational Matters

Call to Order and Roll Call

Ms. Ripoll called to order the Amelia National CDD Board of Supervisors' workshop meeting at 10:31 a.m. and roll call was initiated. Those in attendance are listed above.

District Staff introduced themselves.

Public Comment Period

It was noted the workshop is for constructive discussion with the residents prior to making decisions at the CDD Board meeting.

There were no further public comments at this time.

SECOND ORDER OF BUSINESS

Discussion Matters

Feedback on Amelia National Entry Corridor Electrical & Lighting System Rebuild

Ms. Stanley noted the lighting is not consistent.

There was brief discussion regarding the lighting timers. It was noted they are on solar timers and come on based on the area they are in. Mr. Renfro gave an overview of the operating system solution that will be placed at the guardhouse but still needs installation.

Ms. Stanley noted the dirt needs to be replaced in the areas of trenching and many of the wires are still exposed.

There was a comment regarding a dimmer at the entrance. It was noted the lighting has been turned down.

Discussion of Bermuda Ditch

A resident commented regarding the ditch and noted although he has reached out to Leland Management, there has been no response.

Mr. Kearney noted this should be addressed by the District Engineer. It was noted this may be a POA or Developer issue.

Feedback of Fence on Pond 17

Ms. Stanley noted that ICI has extended their fence.

Mr. Kearney noted this pond is owned by the CDD, but Mr. Veazey is currently looking into special assessments to put fencing around the entire concourse.

There was discussion regarding the proposals for fencing and the responsibility of the golf course related to partial payment of the fence. It was noted Mr. Veazey has mentioned sending out a resident survey regarding the issue, but no survey has been received thus far.

There was also brief discussion regarding people entering the golf course illegally. It was noted there is a need for a fence.

Ms. Barker gave an overview of the special assessment status thus far.

It was noted the CDD has approved the fencing for Pond 17, but there is no money in the budget at this time.

There was brief discussion regarding safety and liability.

Discussion of Wild Cherry Drive Water Table for Pond 23 and Pond 24 Outfalls

Mr. Kearney gave an overview. It was noted the Board will make a motion at the CDD Board meeting regarding the weir. The outfall from Pond 24 has been cleared and paid. The weir at Pond 23 has received one proposal. This scope of work is to cut the weir and lower the pond for an analysis to be completed. This was completed during the original development.

A resident, living on Wild Cherry Drive, commented regarding the proposal amount and scope of work.

There was brief discussion regarding the gutters and road issues and maintenance responsibilities. This included discussion on repairs already completed and those still needing completion.

Mr. Phelleps noted the pond water levels vary with rainfall.

There was brief discussion regarding budgetary issues. It was noted that ICI contributes to the reserves of the POA.

A resident commented regarding the safety issues with the road drop on Wild Cherry Drive.

Discussion of Aeration for Pond 2, 5, 8, 10 & 29

There was brief discussion regarding the aeration.

Mr. Phelleps noted that pond depth is a factor in determining aeration. He gave an overview of the ponds and the JPA reflow water system.

It was recommended to research aquatic plant life.

Ms. Stanley recommended reminding residents to clean out the leaves that are in the rain gutters.

It was noted there is a resident who is an expert in aquaculture who can provide recommendations.

Overall feedback of General Pond Maintenance

It was noted other vendor proposals for pond maintenance are being gathered for Board review.

Feedback on Leland Management Communications

There was a comment regarding the dead plant material in the community and the plants that the landscapers recommend. Ms. Stanley noted she has been in communication with Leland Management and Victory Landscape and completed a walkthrough regarding the dead plants.

It was noted there needs to be more communication from Leland Management regarding community reminders. District Management has been in contact with Ms. Barker regarding sending emails for communication.

There was brief discussion regarding communication and work needing to be completed within the community.

Mr. Kearney commented regarding the security of the community and the budget.

A resident commented on the CDD budget.

Mr. Kearney gave an overview of the budget.

There was discussion regarding the budget and unexpected expenses.

It was noted an update should be given to residents every two to three months from Leland Management as that was the commitment they made.

A resident recommended that ICI be pursued for cost of Wild Cherry Drive issues as it is based on the original development. She also commented on the Crepe Myrtle landscaping.

A resident commented regarding communication from the CDD and the POA. Ms. Barker noted residents have to subscribe to receive emails and all information is located in the move-in packet.

November Open CDD Seats

Ms. Stanley encouraged residents to get involved and join the Board.

Mr. Kearney gave an overview of the assessments and noted the CDD budget process starts in March. He noted the annual budget will need to be increased for needed projects within the community.

There was brief discussion regarding the contingency fund.

A resident recommended sending out reasoning for any increase in assessments.

There was brief discussion regarding the term length for CDD Seats. Ms. Stanley recommended two-year terms.

There was continued discussion regarding the contingency fund and unexpected projects.

THIRD ORDER OF BUSINESS

Adjournment

The February 9, 2026, Amelia National Community Development District Board of Supervisors' Workshop Meeting was adjourned at 11:26 a.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

MINUTES OF MEETING

AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT CONTINUED BOARD OF SUPERVISORS' MEETING MINUTES

Monday, February 9, 2026, 11:30 AM

95211 Clubhouse Road, Fernandina Beach, FL, 32034

Board Members present:

Stephen Kearney	Chairperson	
Vance Renfroe	Vice Chairperson	
Julie Stola	Assistant Secretary	
Ron Hebron	Assistant Secretary	(via phone)
Fred Phelleps	Assistant Secretary	

Also present in person or via phone:

Venessa Ripoll	District Manager - PFM Group Consulting LLC	
Gazmin Kerr	ADM - PFM Group Consulting LLC	(via phone)
Jennifer Glasgow	District Accountant - PFM Groups Consulting LLC	(via phone)
Kiara Cuesta	District Accountant - PFM Groups Consulting LLC	(via phone)
Dan Lewis P.A.	District Counsel – Persson, Cohen, Mooney, Fernandez, and Jackson,	(via phone)
Neil Brockmeier	District Engineer – Prosser, Inc.	
Liane Barker	HOA – Leland Management, Inc.	

Various audience members

FIRST ORDER OF BUSINESS

Organizational Matters

Call to Order and Roll Call

Ms. Ripoll called to order the Amelia National CDD Board of Supervisors' meeting at 11:37 a.m. and confirmed quorum with roll call. Those in attendance are listed above.

ON MOTION by Mr. Renfroe, seconded by Ms. Stola, with all in favor, the Board approved Mr. Hebron to vote by phone.

Public Comment Period

A resident requested an update on the substation being built. It was noted Florida Power and Light may own that property.

It was noted the District Engineer will discuss the issues on Wild Cherry Drive.

There were no further public comments at this time.

SECOND ORDER OF BUSINESS

General Business Matters

Consideration of the Minutes of the:

- a. October 20, 2025, Board of Supervisors' Workshop Meeting**
- b. December 8, 2025, Board of Supervisors' Meeting**
- c. December 22, 2025, Continued Board of Supervisors' Meeting**

Mr. Phelleps recommended including a fire alarm reference in the December 8th meeting minutes. He also noted the reference to a 10-foot buffer on the partial termination of access to the maintenance easement should be removed from the December 22nd meeting minutes. Lastly, he also requested removal of the reference to clearing out of the preserve due to water table.

Mr. Hebron referenced a change to a street name, noting it is Golden Glow, in the December 8th meeting minutes.

Ms. Ripoll noted the minutes will be amended as requested.

ON MOTION by Mr. Kearney, seconded by Ms. Stola, with all in favor, the Board approved the October 20, 2025, Board of Supervisors' Workshop Meeting, the December 8, 2025, Board of Supervisors' Meeting, and the December 22, 2025, Continued Board of Supervisors' Meeting as amended.

Discussion of Pond 23

Mr. Brockmeier gave an update on Wild Cherry Drive and Pond 23. It was noted that all survey results have been reviewed, and a field visit has been conducted. The control structure area has been cleared, but the control structure needs to be modified to accommodate a 2-stage weir for lower and higher elevation. Mr. Brockmeier gave an overview of the scope of work.

There was brief discussion regarding the issue and initial oversight responsibility.

A resident commented regarding Pond 24 versus Pond 23. It was noted only Pond 23 is contributing to the issues regarding Wild Cherry's water table.

Mr. Brockmeier gave an overview of the issue.

There was discussion regarding the issues with the water table and Wild Cherry Drive.

Mr. Kearney noted the Board will be reviewing a proposal to cut the weir at the current meeting.

Mr. Brockmeier noted that ICI will have a geotechnical evaluation of the roadway segment. If the proposal is approved, the scope of work should be completed within four weeks. Once the water table is under control, the geotechnical engineer will most likely want 30 days to allow the pond to function at that elevation before evaluation.

It was noted this information should be communicated to the community via Leland Management. Mr. Brockmeier will create a summary to send out.

There was brief discussion regarding the proposal. It was noted only one vendor submitted a proposal; no other vendors responded to the bid.

A resident commented regarding the cost of remediation for the roadway on Wild Cherry Drive. It was noted the destruction of the road has been increased due to construction on Fescue Dr. and Willow Baer. Residents agreed that this remediation should be at the cost of the Developer.

There was brief discussion regarding the timeline for completion.

Review and Consideration of Paul Krupp Inc. Proposal

Mr. Kearney gave an overview of the proposal in the amount of \$7,000.00.

ON MOTION by Mr. Kearney, seconded by Ms. Stola, with all in favor, the Board approved the Paul Krupp Inc. Proposal.
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There was brief discussion regarding original development responsibility and pursuing reimbursement. Mr. Kearney noted the Board will follow up with District Counsel.

Discussion of Wild Cherry Update

There was brief discussion regarding Pond 21 and Pond 23. It was noted there should be no effect on other ponds. Mr. Brockmeier noted the pond elevation should not be lower than the normal dry season height.

There was discussion regarding the safety issues with driving on Wild Cherry Drive. Ms. Stola recommended visible signage in the area. It was noted this is a POA issue. Mr. Kearney will follow up with Mr. Veazey.

Mr. Brockmeier gave an overview of the French drain system.

Mr. PHELLEPS commented on Pond 29. Mr. Brockmeier noted that pond is to collect runoff water and discharges into the wetlands. It was noted the Water Management District requires a depth of 8 feet for ponds.

Discussion of Possible Fountain Installation

Mr. Kearney gave an overview and noted the fountains will be placed in Ponds 8 and 9. These will be paid for and maintained by ICI.

There was brief discussion regarding the locations and possible lighting on the fountains.

Ms. Ripoll noted that District Counsel will draft an agreement with ICI regarding maintenance, electricity, and installation costs.

Mr. PHELLEPS noted health concerns due to the reuse water at Pond 8. Mr. Renfro recommended a lower fountain height for that pond.

Mr. PHELLEPS also noted aeration may be required due to the fountain installation. Pond 8 already has aeration.

ON MOTION by Mr. Kearney, seconded by Mr. Renfro, with all in favor, the Board approved the Pond 9 Fountain Installation.

District Counsel recommended an indemnification agreement with ICI.

There was brief discussion regarding liability and the agreement.

There was also brief discussion regarding the location. It was noted the requirement is 100 feet away from eating and bathing areas.

ON MOTION by Mr. Renfro, seconded by Mr. Kearney, with all in favor, the Board authorized District Counsel to draft an indemnification agreement for the Pond 8 Fountain Installation, contingent upon health standards being addressed and reviewed by the Board.

Update on Amelia National Entry Corridor Electrical & Lighting System Rebuild Phase 2

Mr. Renfroe gave an update and noted that Phase 2 has been completed. He will follow up with getting the trenches filled properly and wiring covered up. The solution to having the lighting come on at the same time is an operating system that will be located at the guardhouse. The estimated cost for this system is \$1,200.00. Tree trimming will be taking place to allow for more sunlight on the solar panels prior to installing the operating system and having any additional cost.

There was brief discussion regarding the landscape and tree trimming.

Mr. Renfroe reviewed the budget for the project.

There was brief discussion regarding the budget and Phase 3. Mr. Renfroe noted Phase 3 would be uplighting for the trees on the north side.

It was noted there is conduit leftover. This can be used for Phase 3 or returned for reimbursement.

Mr. Renfroe noted the POA may do lighting as well and purchase the leftover conduit for their project.

There was brief discussion regarding sunrise to sunset lighting timers. Mr. Renfroe noted the timers currently used are industrial grade, although not set by time. He will further research additional options.

Mr. Renfroe gave an overview of the computer operating system and installation.

Mr. Phelleps requested an overview of the lighting solutions for Board review.

There was brief discussion regarding the timer lighting issues and sustainability.

Update of Fence on Pond 17 Proposal

Ms. Ripoll gave an update and noted the vendor did not honor the original price with the inclusion of a gate. The price has increased to \$19,170.00 from \$15,500.00.

There was discussion regarding the proposal. A resident noted he can provide access for Lake Doctors through his property and will pay the difference for the gate.

Mr. Kearney gave an overview of the budget constraints and noted there are no contingency funds available at this time.

There was discussion regarding the location and the budget.

Mr. Kearney noted this can be revisited at the end of the fiscal year.

There was continued discussion regarding the budget. Mr. Hebron noted the Board has tried to keep the assessment rates as low as possible, but there is a need for increase.

Review and Consideration of Aeration Proposal for Pond 29

Ms. Ripoll reviewed the two proposals from Lake Doctors. One proposal is for \$3,050.00 and the other proposal is for \$3,900.00.

There was brief discussion regarding the infrastructure requirements.

Mr. Kearney recommended waiting until there is a new pond maintenance vendor.

Mr. Phelleps recommended having the new vendor look at options for Pond 29 and having a resident aquatic expert view the pond as well.

There was brief discussion regarding options for Pond 29.

A resident commented regarding placing an aerator in the pond at his own cost. District Counsel advised against this and gave an overview of legal and safety issues.

There was brief discussion regarding the fountains being installed by ICI. It was noted he is the current community developer and not a resident.

Mr. Phelleps noted the ponds are the responsibility of the CDD.

A resident recommended a solar aerator.

This item will be kept on the agenda.

Update on Pond Maintenance

Mr. Phelleps provided an update on pond maintenance. It was noted that an RFP has been sent out to vendors and the proposals will be brought back to the April Board meeting.

It was noted the current contract with Lake Doctors ends June 1st, and they have a 30-day termination clause.

Ratification of Payment Authorization Nos. 311-318

Ms. Ripoll noted these are for contractual obligations that were previously approved. This is solely for ratification.

Mr. Phelleps commented regarding the lake maintenance and lake improvements line items. It was noted treatments need to be placed in the lake maintenance line item. Ms. Ripoll will follow up.

Mr. Hebron commented on the Coastal Greenery payment authorization. There was brief discussion regarding the difference. Ms. Glasgow gave an overview and noted the difference was for additional sitework in regard to the lighting enhancement.

ON MOTION by Ms. Stola, seconded by Mr. Renfroe, with all in favor, the Board ratified Payment Authorization Nos. 311-318.

Review and Consideration of District Financials

Ms. Ripoll noted the District Financials were as of December 2025.

There was brief discussion regarding the budget timeline. Ms. Ripoll noted the budget process will start in April.

Mr. Kearney noted the O&M assessments will need to be increased.

Ms. Ripoll gave an overview of the budget process and Public Hearing timeline. It was noted this will take place in August.

ON MOTION by Mr. Kearney, seconded by Ms. Stola, with all in favor, the Board approved the District Financials.

THIRD ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel – Mr. Lewis gave an update regarding ICI and infrastructure turnover. He also noted District Counsel continues to work with the District Engineer for a full infrastructure map.

District Engineer – No report.

District Manager –

- **Work Order Spreadsheet**

Ms. Ripoll gave an overview of the work order spreadsheet. She noted the next Board meeting is scheduled for April 13, 2026.

Ms. Barker gave a brief update of the form. It was noted this form is also completed for POA work orders.

Ms. Stola requested a description to be added to the “No Fishing Signs” portion on the spreadsheet.

Ms. Ripoll noted the work order spreadsheet is available in the agenda packet on the District's website. Mr. Kearney recommended posting the POA work order spreadsheet to their website as well.

Mr. Hebron commented regarding communication with Ms. Barker. Ms. Barker noted she normally responds within 24-36 hours, not including weekends. It was noted that the office phone line is forwarded to her cell phone. It was also noted that Leland Management has an emergency line that is available 24 hours a day.

**Audience Comments and
Supervisor Requests**

There were no audience comments or supervisor requests at this time.

FOURTH ORDER OF BUSINESS

Adjournment

Ms. Ripoll called for a motion to adjourn.

ON MOTION by Ms. Stola, seconded by Mr. Kearney, with all in favor, the February 9, 2026, Board of Supervisors' Meeting of the Amelia National CDD was adjourned at 1:22 p.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson



Amelia National Community Development District

District Engineer

**a. Update of Pond 23 and Wild Cherry
Project**



Amelia National Community Development District

Update of Fountain Installation

From: Mike Veazey
Sent: Tuesday, March 10, 2026 2:09 PM
To: Steve Kearney (boardmember5@amelianationalcdd.com)
<boardmember5@amelianationalcdd.com>; ripollv@pfm.com
Subject: Fountain Update, # 18 Pond

Steve, Venessa, I just wanted to update you on the fountains. Cascade installed the fountain in the pond between # 1 & 10 Tee Boxes at the end of last week, we passed final inspection for the electric service. We are requesting a meter from FPL and once its set Adkins will wire the controller and Cascade will come back and start it up.

We discussed with the fountain company the concerns the CDD Board had with the lake on 18 green and the proximity to food service. They have a wind control they have used on other fountains; this control measures the wind speed and if it exceeds a certain MPH the fountain automatically shuts off. We would like to use this on the fountain at # 18 green to resolve the Boards concern regarding food service. Attached is the spec for the wind control . If you cam please add this to the CDD Agenda for April its appreciated.

Thanks

Mike Veazey

Development Project Manager

ICI HOMES | 14785 Old St Augustine Rd Suit 3 | Jacksonville, FL 32258

Direct: 904. 652.2558 | Mobile: 386.566.7454 | mveazey@icihomes.com

www.ICIHomes.com

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Wireless Anemometer Fountain Control Package

Wind Speed Monitoring for Fountains, Pools, and Water Features

Product Overview

Fountains, pools, and decorative water features enhance landscapes by adding movement, sound, and visual appeal. However, windy conditions can cause water to splash beyond the perimeter of the feature, potentially wetting nearby walkways, landscaping, and visitors.

The **Wireless Anemometer Fountain Control Package** provides an effective solution by monitoring wind speed and automatically controlling fountain operation when wind conditions become excessive.

By integrating a **wireless wind sensor (anemometer)** with a **touchscreen base display and control relays**, the system can shut down or reduce pump operation when wind speeds exceed preset thresholds. This helps prevent overspray, reduce water loss, and maintain safe conditions around the fountain.

Key Features

- Real-time wind speed monitoring
 - Wireless communication between sensor and controller
 - Three configurable control relays for wind-triggered pump shutdown
 - Adjustable wind speed thresholds and restart delay timer
 - Touchscreen display for system monitoring and configuration
 - 0–10V analog output for integration with control systems
 - Easy installation with M12 connector interface
-

Typical Applications

- Architectural fountains
- Decorative water features
- Commercial plaza fountains
- Resort and hotel water features
- Municipal fountains

- Outdoor pools and splash features
-

Package Components

Component	Description	Part Number
Wireless Anemometer	ET-101 Wind Sensor	003001
Wireless Base Display	ET-201R	003009
I/O Base Unit	916 MHz Communication	ET-201R
Power Connection Cable Assembly	Direct 12/24VDC Power Connection	003013
Cordset	12-pin M12 Connector, 2 meter	003283
Power Supply Adapter	120VAC to 12VDC	003012
NMO Antenna Cabinet Mount	External antenna mounting	003110
NMO Antenna Cable	1.8 m (6 ft.)	003115
Aluminum Stub Mount	25 cm mounting pole	003129

Base Display Features

The **ET-201R Base Display** includes a touchscreen interface that continuously displays wind speed during operation and allows users to configure system parameters.

The display also provides real-time status indicators for the relay outputs when activated.

Control Relays

The system includes **three configurable control relays** that can be individually labeled and programmed with custom wind speed trigger points.

Each relay can be configured with:

- Adjustable wind speed **activation thresholds**
- Adjustable wind speed **deactivation thresholds**
- Configurable **restart delay timer**

The delay timer prevents pumps from restarting immediately after a wind event, ensuring wind conditions have stabilized before normal fountain operation resumes.

Relay Electrical Ratings

Parameter	Rating
Maximum Load	1 amp @ 120VAC
Low Voltage Load	2 amps

For higher load requirements, **external relays and sockets** are available for:

- 120VAC systems
- 24V control applications

For **high voltage or 3-phase pump systems**, the wind-trigger relay contacts can be used as control inputs to:

- Contactors
 - Variable Frequency Drives (VFDs)
 - Motor starters
 - Other control hardware
-

Analog Output

The base display includes a **0–10V analog output** corresponding linearly to wind speed:

Output Voltage	Wind Speed
0–10 VDC	0–200 km/h
	0–55 m/s
	0–125 mph

This output allows integration with external controllers, building automation systems, and fountain control systems.

System Integration

The base display features an **M12 connection interface** for easy integration with existing control systems.

A **2 meter cordset** is included for connecting:

- Relay outputs (NO, NC, Common)
 - Analog output signal
 - External control terminals
-

Benefits

- Prevents excessive splash and overspray
- Reduces water loss due to wind conditions
- Improves pedestrian safety around fountains
- Protects surrounding hardscapes and landscaping
- Maintains visual performance of water features
- Enables automated wind-based fountain control



Amelia National Community Development District

Review and Consideration of Proposals for Pond 17



An estimate from Victory Lawn & Landscape has expired

Estimate expired March 28, 2026

Thank you in advance for your consideration and please feel free to reach out with any questions. We look forward to working with you.

Customer

Amelia National CDD

lbarker@lelandmanagement.com

+1 (904) 557-5992

3501 Quadrangle Blvd

Ste 270

Orlando, FL 32817

Estimate #201

February 26, 2026

Hide full details

OPTION 1 with 7-gallon material

Install 3 - 370ft strands of barbed wire fence with 8ft access gate

\$1,625.00

Temp water line with pump to pull from pond

\$1,785.00

120 7gallon Viburnum O. on 3ft centers

\$7,193.20

Subtotal

\$10,603.20

Total

\$10,603.20



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Estimate expired March 28, 2026

Thank you in advance for your consideration and please feel free to reach out with any questions. We look forward to working with you.

Customer

Amelia National CDD

lbarker@lelandmanagement.com

+1 (904) 557-5992

3501 Quadrangle Blvd

Ste 270

Orlando, FL 32817

Estimate #202

February 26, 2026

Hide full details

OPTION 2 with 15-gallon material

Install 3 - 370ft strands of barbed wire fence with 8ft access gate

\$1,625.00

Temp water line with pump to pull from pond

\$1,785.00

92 - 15 gallon ViburnumO. on 4ft centers

\$7,878.60

Subtotal

\$11,288.60

Total

\$11,288.60



Amelia National Community Development District

Review and Consideration of Pond Maintenance Proposals

Wireless Anemometer Fountain Control Package

Wind Speed Monitoring for Fountains, Pools, and Water Features

Product Overview

Fountains, pools, and decorative water features enhance landscapes by adding movement, sound, and visual appeal. However, windy conditions can cause water to splash beyond the perimeter of the feature, potentially wetting nearby walkways, landscaping, and visitors.

The **Wireless Anemometer Fountain Control Package** provides an effective solution by monitoring wind speed and automatically controlling fountain operation when wind conditions become excessive.

By integrating a **wireless wind sensor (anemometer)** with a **touchscreen base display and control relays**, the system can shut down or reduce pump operation when wind speeds exceed preset thresholds. This helps prevent overspray, reduce water loss, and maintain safe conditions around the fountain.

Key Features

- Real-time wind speed monitoring
 - Wireless communication between sensor and controller
 - Three configurable control relays for wind-triggered pump shutdown
 - Adjustable wind speed thresholds and restart delay timer
 - Touchscreen display for system monitoring and configuration
 - 0–10V analog output for integration with control systems
 - Easy installation with M12 connector interface
-

Typical Applications

- Architectural fountains
- Decorative water features
- Commercial plaza fountains
- Resort and hotel water features
- Municipal fountains

- Outdoor pools and splash features
-

Package Components

Component	Description	Part Number
Wireless Anemometer	ET-101 Wind Sensor	003001
Wireless Base Display	ET-201R	003009
I/O Base Unit	916 MHz Communication	ET-201R
Power Connection Cable Assembly	Direct 12/24VDC Power Connection	003013
Cordset	12-pin M12 Connector, 2 meter	003283
Power Supply Adapter	120VAC to 12VDC	003012
NMO Antenna Cabinet Mount	External antenna mounting	003110
NMO Antenna Cable	1.8 m (6 ft.)	003115
Aluminum Stub Mount	25 cm mounting pole	003129

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Each relay can be configured with:

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- Adjustable wind speed **deactivation thresholds**
- Configurable **restart delay timer**

The delay timer prevents pumps from restarting immediately after a wind event, ensuring wind conditions have stabilized before normal fountain operation resumes.

Relay Electrical Ratings

Parameter	Rating
Maximum Load	1 amp @ 120VAC
Low Voltage Load	2 amps

For higher load requirements, **external relays and sockets** are available for:

- 120VAC systems
- 24V control applications

For **high voltage or 3-phase pump systems**, the wind-trigger relay contacts can be used as control inputs to:

- Contactors
 - Variable Frequency Drives (VFDs)
 - Motor starters
 - Other control hardware
-

Analog Output

The base display includes a **0–10V analog output** corresponding linearly to wind speed:

Output Voltage	Wind Speed
0–10 VDC	0–200 km/h
	0–55 m/s
	0–125 mph

This output allows integration with external controllers, building automation systems, and fountain control systems.

System Integration

The base display features an **M12 connection interface** for easy integration with existing control systems.

A **2 meter cordset** is included for connecting:

- Relay outputs (NO, NC, Common)
 - Analog output signal
 - External control terminals
-

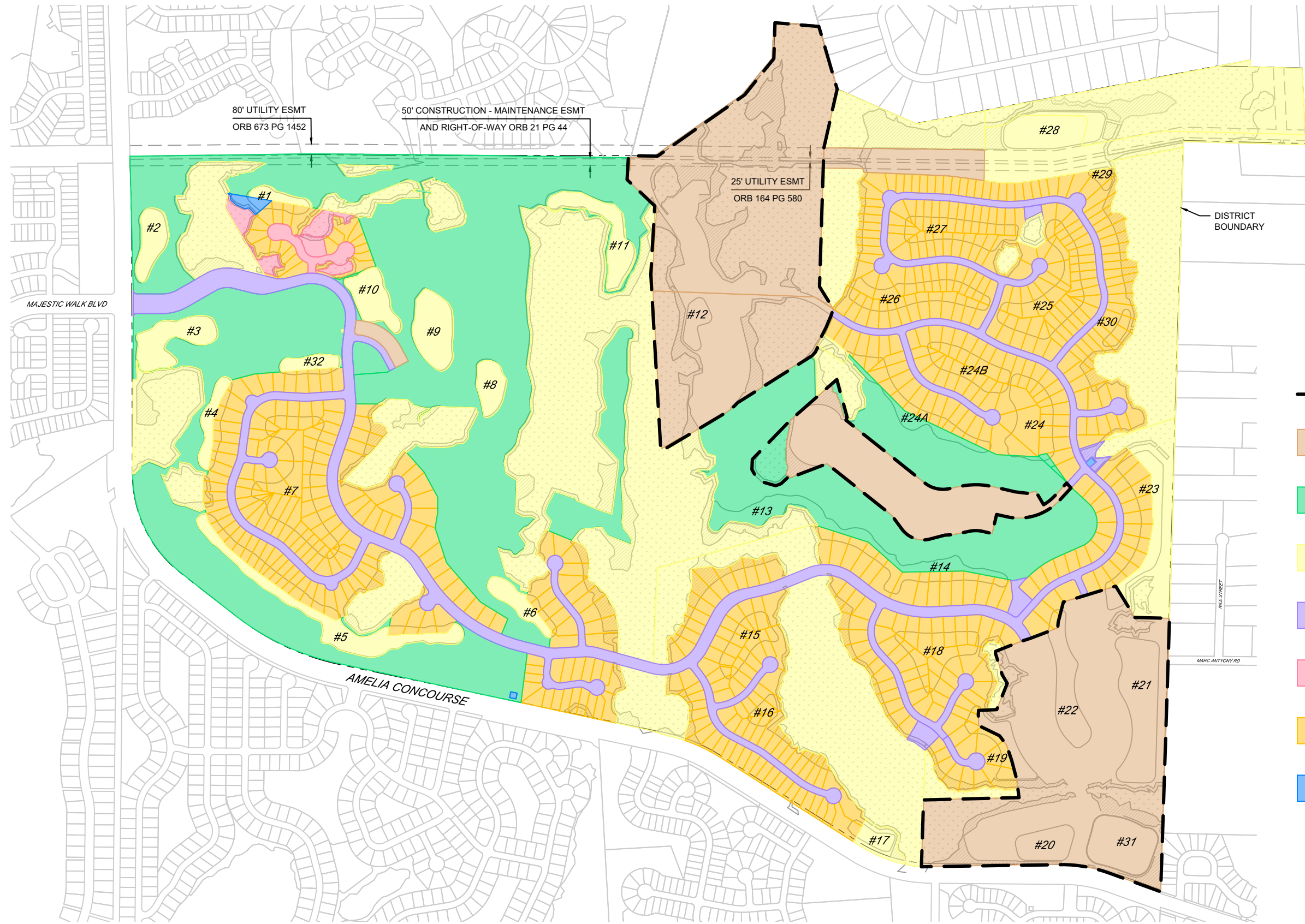
Benefits

- Prevents excessive splash and overspray
- Reduces water loss due to wind conditions
- Improves pedestrian safety around fountains
- Protects surrounding hardscapes and landscaping
- Maintains visual performance of water features
- Enables automated wind-based fountain control



Amelia National Community Development District

Review of Amelia National CDD Map



LEGEND

- UNPLATTED AREAS
- AMELIA NATIONAL ENTERPRISE LLC
- AMELIA NATIONAL GOLF CLUB LLC
- AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT
- AMELIA NATIONAL PROPERTY OWNER ASSOCIATION INC
- PRIVATE QUARTER CLUB AT AMELIA NATIONAL PROPERTY
- INDIVIDUAL LOT OWNERS
- JEA

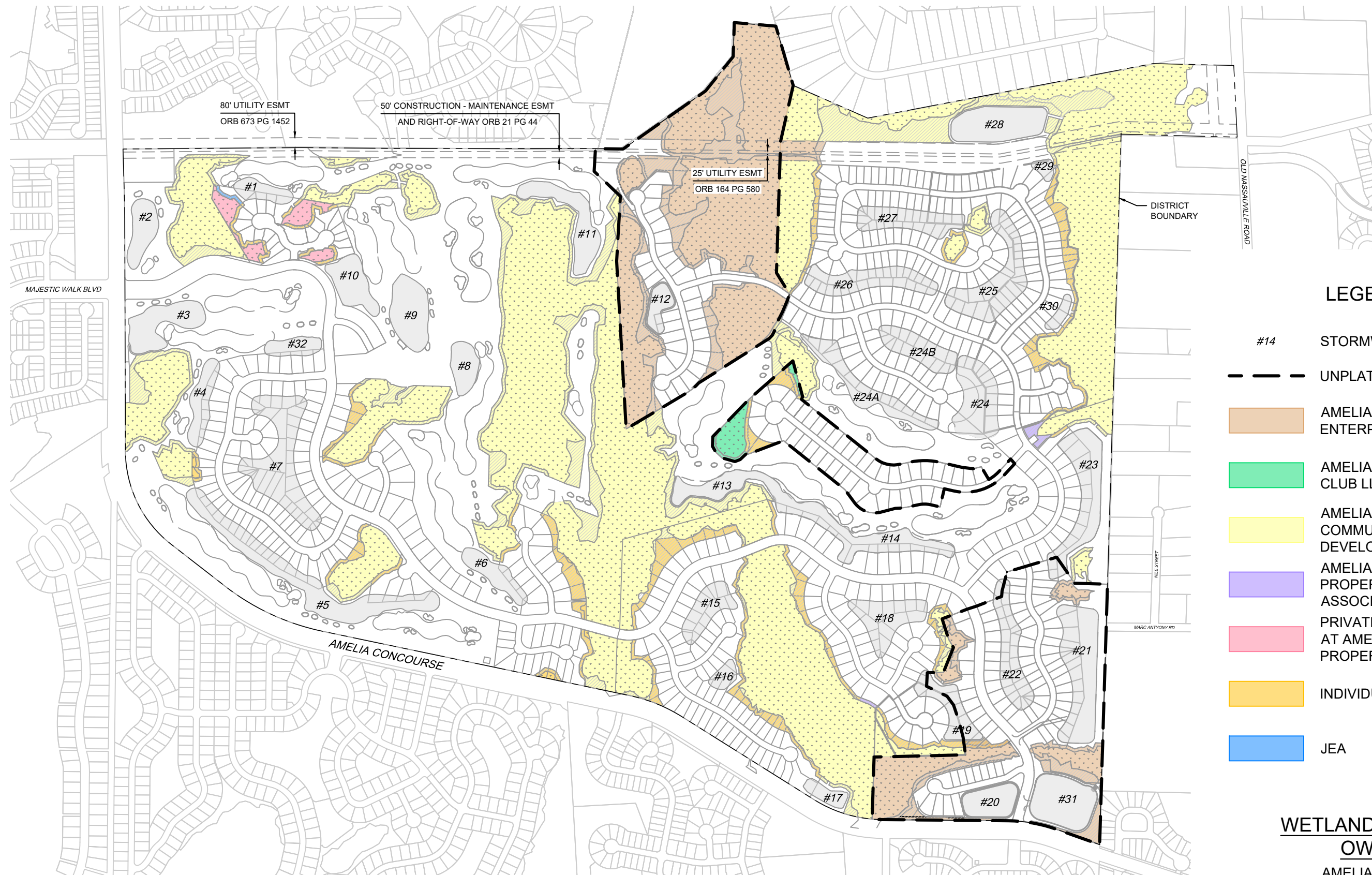
NASSAU COUNTY GIS OWNERSHIP PARCELS

AMELIA NATIONAL CDD
2026-02-06



NOTE:

MAP IS BASED ON THE NASSAU COUNTY PROPERTY APPRAISER GIS DATA, DATED FEBRUARY 2, 2026 AND COUNTY RECORDED PLATS.



LEGEND

- #14 STORMWATER POND ID
- UNPLATTED AREAS
- AMELIA NATIONAL ENTERPRISE LLC
- AMELIA NATIONAL GOLF CLUB LLC
- AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT
- AMELIA NATIONAL PROPERTY OWNER ASSOCIATION INC
- PRIVATE QUARTER CLUB AT AMELIA NATIONAL PROPERTY
- INDIVIDUAL LOT OWNERS
- JEA

WETLAND MANAGEMENT OWNERSHIP

AMELIA NATIONAL CDD
2026-02-06



NOTE:

MAP IS BASED ON THE CURRENT DEVELOPMENT PLAN WHICH MAY BE SUBJECT TO MODIFICATION.



LEGEND

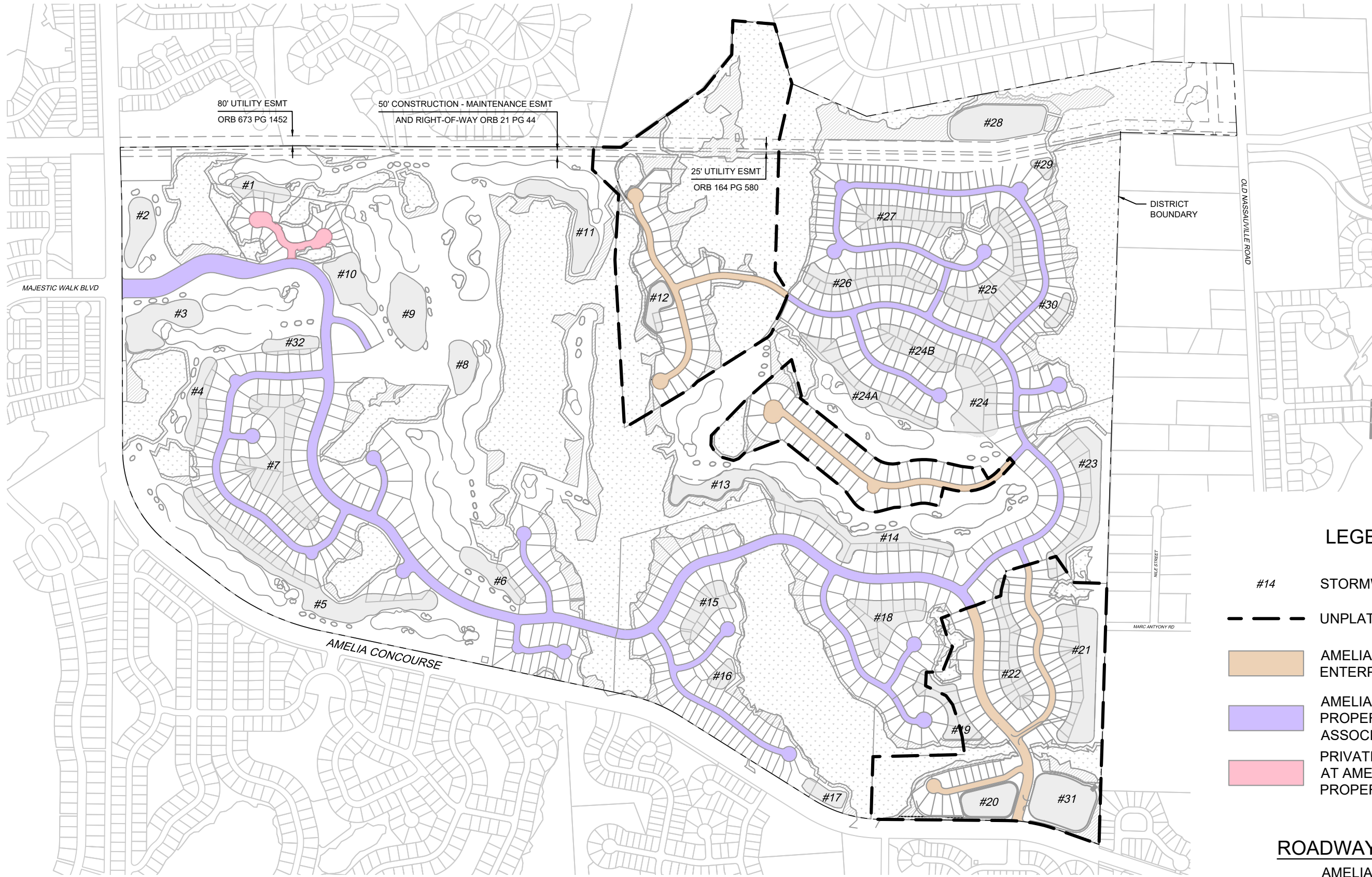
- #14 STORMWATER POND ID
- UNPLATTED AREAS
- AMELIA NATIONAL ENTERPRISE LLC
- AMELIA NATIONAL GOLF CLUB LLC
- AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT
- INDIVIDUAL LOT OWNERS
- JEA

STORMWATER MANAGEMENT POND OWNERSHIP

AMELIA NATIONAL CDD
2026-02-06



NOTE:
MAP IS BASED ON THE CURRENT DEVELOPMENT PLAN WHICH MAY BE SUBJECT TO MODIFICATION.



LEGEND

- #14 STORMWATER POND ID
- UNPLATTED AREAS
- AMELIA NATIONAL ENTERPRISE LLC
- AMELIA NATIONAL PROPERTY OWNER ASSOCIATION INC
- PRIVATE QUARTER CLUB AT AMELIA NATIONAL PROPERTY

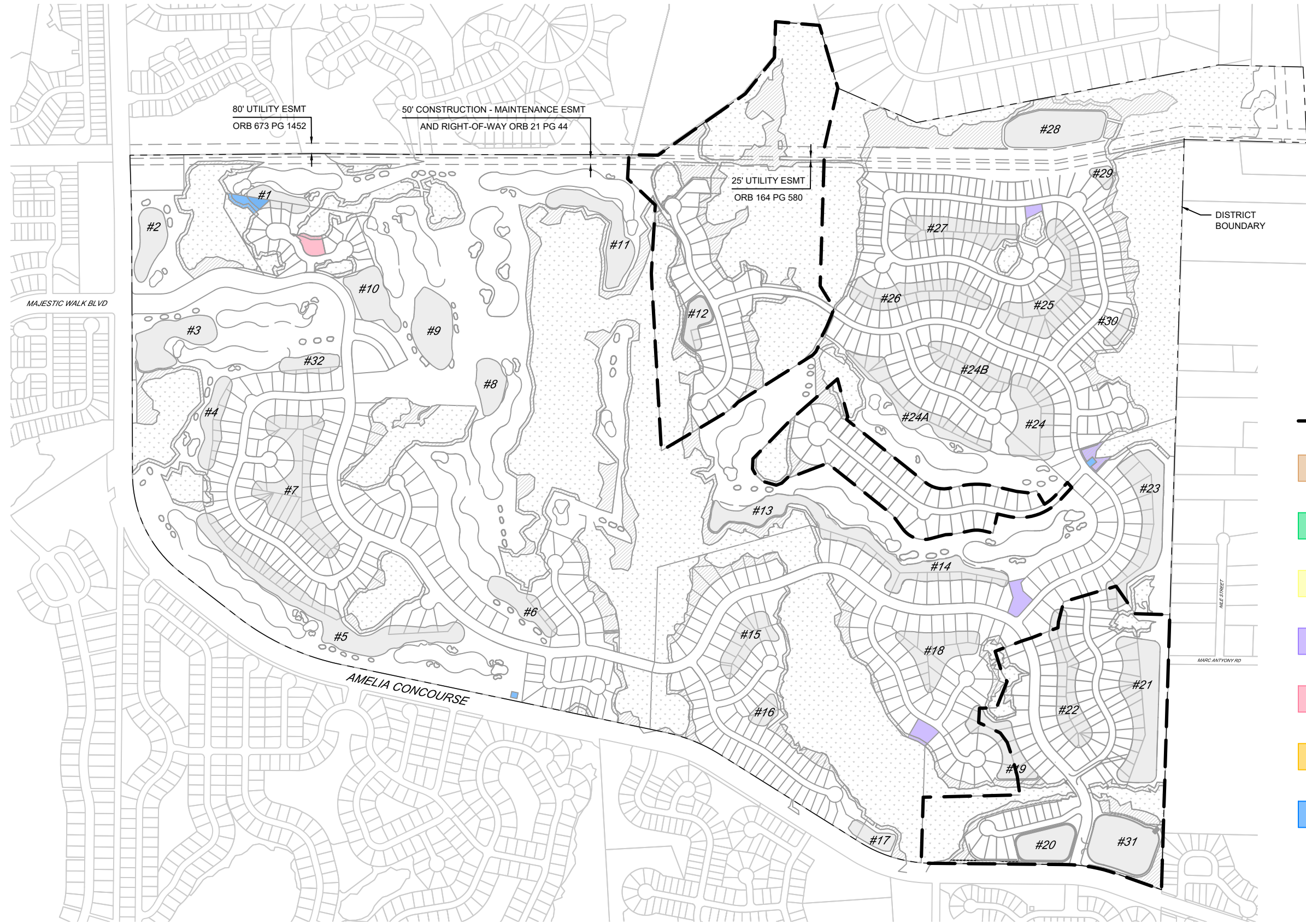
ROADWAY MANAGEMENT

AMELIA NATIONAL CDD
2026-02-06



NOTE:

MAP IS BASED ON THE CURRENT DEVELOPMENT PLAN WHICH MAY BE SUBJECT TO MODIFICATION.



LEGEND

- #14 STORMWATER POND ID
- UNPLATTED AREAS
- AMELIA NATIONAL ENTERPRISE LLC
- AMELIA NATIONAL GOLF CLUB LLC
- AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT
- AMELIA NATIONAL PROPERTY OWNER ASSOCIATION INC
- PRIVATE QUARTER CLUB AT AMELIA NATIONAL PROPERTY
- INDIVIDUAL LOT OWNERS
- JEA

LANDSCAPE MANAGEMENT

AMELIA NATIONAL CDD
2026-02-06



NOTE:

MAP IS BASED ON THE CURRENT DEVELOPMENT PLAN WHICH MAY BE SUBJECT TO MODIFICATION.

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Amelia National Community Development District

**Consideration of Resolution 2026-04,
Designating Board Member Seats for the
Upcoming General Election 2026**

RESOLUTION 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3)(A)(2)(c), FLORIDA STATUTES, AND INSTRUCTING THE NASSAU COUNTY SUPERVISOR OF ELECTIONS TO CONDUCT THE DISTRICT’S GENERAL ELECTION

WHEREAS, the Amelia National Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Nassau County, Florida; and

WHEREAS, the Board of Supervisors of the District (hereinafter the “Board”) seeks to implement section 190.006(3)(A)(2)(c), Florida Statutes, and to instruct the Nassau County Supervisor of Elections to conduct the District’s General Elections.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT:

Section 1. The Board is currently comprised of the following individuals: Vance Renfro, Ron Hebron, Julie Stola, Fred Phelleps, and Stephen Kearney.

Section 2. The term of office for each member of the Board is as follows:

<u>Seat</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
Seat 1	Vance Renfro	11/2028
Seat 2	Ron Hebron	11/2026
Seat 3	Julie Stola	11/2028
Seat 4	Fred Phelleps	11/2028
Seat 5	Stephen Kearney	11/2026

Section 3. Seat 2, currently held by Ron Hebron, and Seat 5, currently held by Stephen Kearney, are scheduled for the General Election in November 2026.

Section 4. Members of the Board receive \$200 per meeting for their attendance and no Board member shall receive more than \$4,800 per year.

Section 5. The term of office for the individuals to be elected to the Board in the November 2026 General Election is four years.

Section 6. The new Board members shall assume office on the second Tuesday following their election.

Section 7. The District hereby instructs the Supervisor of Elections to conduct the District's General Elections on the ballot of the 2026 General Election. The District understands that it will be responsible to pay for its proportionate share of the general election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor of Elections.

PASSED AND ADOPTED THIS 13th DAY OF APRIL 2026.

**AMELIA NATIONAL COMMUNITY
DEVELOPMENT DISTRICT**

CHAIR/VICE CHAIR

ATTEST:

SECRETARY/ASSISTANT SECRETARY



Amelia National Community Development District

Discussion Regarding Engineering Services



Amelia National Community Development District

Review and Acceptance of Fiscal Year 2025 Audit Report

**AMELIA NATIONAL
COMMUNITY DEVELOPMENT DISTRICT
NASSAU COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

**AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT
NASSAU COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Amelia National Community Development District
Nassau County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Amelia National Community Development District, Nassau County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

March 11, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Amelia National Community Development District, Nassau County, Florida ("District") would like to offer the readers of the District's financial statements this discussion and analysis of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets plus deferred outflows of resources at the close of the most recent fiscal year resulting in a net position deficit balance of (\$1,591,703).
- The change in the District's total net position in comparison with the prior fiscal year was an increase of \$329,789. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$1,096,003, an increase of \$1,748 in comparison with the prior fiscal year. A portion of fund balance is nonspendable for prepaid items, restricted for debt services and capital projects, assigned to reserves, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management), and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains four governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service series 2021 fund, debt service series 2006 fund, and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets plus deferred outflows of resources at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION SEPTEMBER 30,	
	2025	2024
Assets, excluding capital assets	\$ 1,123,059	\$ 1,105,143
Capital assets, net of depreciation	2,633,821	2,942,981
Total assets	3,756,880	4,048,124
Deferred outflows of resources	20,641	22,705
Liabilities, excluding long-term liabilities	114,224	107,321
Long-term liabilities	5,255,000	5,885,000
Total liabilities	5,369,224	5,992,321
Net Position		
Net investment in capital assets	(2,600,538)	(2,919,314)
Restricted for debt service	399,075	488,082
Restricted for capital projects	327,443	283,002
Unrestricted	282,317	226,738
Total net position	\$ (1,591,703)	\$ (1,921,492)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION	
	FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2025	2024
Revenues:		
Program revenues		
Charges for services	\$ 1,087,058	\$ 1,194,001
Operating grants and contributions	22,476	29,110
Capital grants and contributions	13,762	15,181
General revenues		
Interest income	2,885	1,060
Miscellaneous	5,126	5,450
Total revenues	<u>1,131,307</u>	<u>1,244,802</u>
Expenses:		
General government	101,832	109,726
Maintenance and operations	478,098	427,316
Interest	221,588	244,549
Total expenses	<u>801,518</u>	<u>781,591</u>
Change in net position	<u>329,789</u>	<u>463,211</u>
Net position - beginning	(1,921,492)	(2,384,703)
Net position - ending	<u>\$ (1,591,703)</u>	<u>\$ (1,921,492)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025, was \$801,518. The costs of the District's activities were primarily funded by program revenues. Program revenues, comprised primarily of assessments, decreased during the fiscal year as a result of a decrease in prepaid assessments received in the debt service fund. In total, expenses increased from the prior fiscal year. The majority of the change in expenses results from the increase in maintenance costs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025 was amended to reallocate appropriations among line items; total budgeted revenues and total appropriations did not change. Actual general fund expenditures for the fiscal year ended September 30, 2025 did not exceed appropriations.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had \$8,522,233 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$5,888,412 has been taken, which resulted in a net book value of \$2,633,821. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had \$5,255,000 in Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide property owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Amelia National Community Development District's Finance Department at 3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817.

**AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT
NASSAU COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 299,090
Investments	6,913
Assessments receivable	45,777
Accounts receivable	850
Interest receivable	2,518
Prepaid items	2,020
Restricted assets:	
Investments	765,891
Capital assets:	
Nondepreciable	2,015,508
Depreciable, net	618,313
Total assets	<u>3,756,880</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding	20,641
Total deferred outflows of resources	<u>20,641</u>
 LIABILITIES	
Accounts payable	27,056
Accrued interest payable	87,168
Non-current liabilities:	
Due within one year	443,000
Due in more than one year	4,812,000
Total liabilities	<u>5,369,224</u>
 NET POSITION	
Net investment in capital assets	(2,600,538)
Restricted for debt service	399,075
Restricted for capital projects	327,443
Unrestricted	282,317
Total net position	<u>\$ (1,591,703)</u>

See notes to the financial statements

**AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT
NASSAU COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

<u>Functions/Programs</u>	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 101,832	\$ 101,832	\$ -	\$ -	\$ -
Maintenance and operations	478,098	216,506	-	13,762	(247,830)
Interest on long-term debt	221,588	768,720	22,476	-	569,608
Total governmental activities	801,518	1,087,058	22,476	13,762	321,778
			General revenues:		
			Unrestricted investment earnings		2,885
			Miscellaneous revenue		5,126
			Total general revenues		8,011
			Change in net position		329,789
			Net position - beginning		(1,921,492)
			Net position - ending		\$ (1,591,703)

See notes to the financial statements

**AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT
NASSAU COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

	Major Funds				Total Governmental Funds
	General	Debt Service Series 2021	Debt Service Series 2006	Capital Projects	
ASSETS					
Cash	\$ 299,090	\$ -	\$ -	\$ -	\$ 299,090
Investments	6,913	104,252	335,208	326,431	772,804
Accounts receivable	850	-	-	-	850
Assessments receivable	1,371	1,476	42,930	-	45,777
Due from other funds	-	620	251	-	871
Interest receivable	-	352	1,154	1,012	2,518
Prepaid items	2,020	-	-	-	2,020
Total assets	<u>\$ 310,244</u>	<u>\$ 106,700</u>	<u>\$ 379,543</u>	<u>\$ 327,443</u>	<u>\$ 1,123,930</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 27,056	\$ -	\$ -	\$ -	\$ 27,056
Due to other funds	871	-	-	-	871
Total liabilities	<u>27,927</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,927</u>
Fund balances:					
Nonspendable:					
Prepaid items	2,020	-	-	-	2,020
Restricted for:					
Debt service	-	106,700	379,543	-	486,243
Capital projects	-	-	-	327,443	327,443
Assigned to:					
General reserve	140,999	-	-	-	140,999
Engineer reserve	21,160	-	-	-	21,160
Unassigned	118,138	-	-	-	118,138
Total fund balances	<u>282,317</u>	<u>106,700</u>	<u>379,543</u>	<u>327,443</u>	<u>1,096,003</u>
Total liabilities and fund balances	<u>\$ 310,244</u>	<u>\$ 106,700</u>	<u>\$ 379,543</u>	<u>\$ 327,443</u>	<u>\$ 1,123,930</u>

See notes to the financial statements

**AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT
 NASSAU COUNTY, FLORIDA
 RECONCILIATION OF THE BALANCE SHEET –
 GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2025**

Total fund balances - governmental funds \$ 1,096,003

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.

Cost of capital assets	8,522,233	
Accumulated depreciation	<u>(5,888,412)</u>	2,633,821

Deferred amounts on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.

20,641

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(87,168)	
Bonds payable	<u>(5,255,000)</u>	<u>(5,342,168)</u>

Net position of governmental activities	<u>\$ (1,591,703)</u>
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See notes to the financial statements

**AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT
 NASSAU COUNTY, FLORIDA
 STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Major Funds				Total Governmental Funds
	General	Debt Service Series 2021	Debt Service Series 2006	Capital Projects	
REVENUES					
Assessments	\$ 318,338	\$ 329,231	\$ 439,489	\$ -	\$ 1,087,058
Interest income	2,885	7,504	14,972	13,762	39,123
Miscellaneous revenue	5,126	-	-	-	5,126
Total revenues	<u>326,349</u>	<u>336,735</u>	<u>454,461</u>	<u>13,762</u>	<u>1,131,307</u>
EXPENDITURES					
Current:					
General government	101,832	-	-	-	101,832
Maintenance and operations	168,938	-	-	-	168,938
Debt service:					
Principal	-	365,000	265,000	-	630,000
Interest	-	57,192	171,597	-	228,789
Total expenditures	<u>270,770</u>	<u>422,192</u>	<u>436,597</u>	<u>-</u>	<u>1,129,559</u>
Excess (deficiency) of revenues over (under) expenditures	55,579	(85,457)	17,864	13,762	1,748
OTHER FINANCING SOURCES (USES)					
Interfund transfers in (out)	-	-	(30,679)	30,679	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(30,679)</u>	<u>30,679</u>	<u>-</u>
Net change in fund balances	55,579	(85,457)	(12,815)	44,441	1,748
Fund balances - beginning	<u>226,738</u>	<u>192,157</u>	<u>392,358</u>	<u>283,002</u>	<u>1,094,255</u>
Fund balances - ending	<u>\$ 282,317</u>	<u>\$ 106,700</u>	<u>\$ 379,543</u>	<u>\$ 327,443</u>	<u>\$ 1,096,003</u>

See notes to the financial statements

**AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT
 NASSAU COUNTY, FLORIDA
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Net change in fund balances - total governmental funds	\$	1,748
Amounts reported for governmental activities in the statement of activities are different because:		
Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.		(309,160)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		630,000
Amortization of the deferred amount on refunding is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(2,064)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.		<u>9,265</u>
Change in net position of governmental activities	\$	<u><u>329,789</u></u>

See notes to the financial statements

**AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT
NASSAU COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Amelia National Community Development District ("District") was created on January 12, 2004 by Ordinance 2004-01 of the Board of County Commissioners of Nassau County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board exercises all general powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting; however, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on all assessable property within the District. Assessments are levied to pay for the operations and maintenance and debt service of the District. The fiscal year for which annual assessments are levied begins on October 1 and, if collected using the Uniform Method of Collection, with discounts available for payments through February 28 and become delinquent on April 1. Alternatively, the District adopts a resolution providing for the collection dates and directly collects the assessments.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund Series 2021

The Series 2021 debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Debt Service Fund Series 2006

The Series 2006 debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

The District's cash on hand and demand deposits are considered to be cash and cash equivalents.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are completed and placed in service.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure – drainage system	20
Infrastructure – other	20

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2025:

	<u>Amortized Cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
Florida PRIME	\$ 519,066	S&P AAAM	Weighted average maturity: 47 days
US Bank Money Market	253,738	Not available	Not available
Total Investments	<u>\$ 772,804</u>		

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

External Investment Pool – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days.” With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2025, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2025 were as follows:

Fund	Transfers in	Transfers out
Debt service Series 2006	\$ -	\$ 30,679
Capital projects	30,679	-
	<u>\$ 30,679</u>	<u>\$ 30,679</u>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land improvements	\$ 2,015,508	\$ -	\$ -	\$ 2,015,508
Total capital assets, not being depreciated	<u>2,015,508</u>	<u>-</u>	<u>-</u>	<u>2,015,508</u>
Capital assets, being depreciated				
Infrastructure - drainage system	323,532	-	-	323,532
Infrastructure - other	6,183,193	-	-	6,183,193
Total capital assets, being depreciated	<u>6,506,725</u>	<u>-</u>	<u>-</u>	<u>6,506,725</u>
Less accumulated depreciation for:				
Infrastructure - drainage system	323,532	-	-	323,532
Infrastructure - other	5,255,720	309,160	-	5,564,880
Total accumulated depreciation	<u>5,579,252</u>	<u>309,160</u>	<u>-</u>	<u>5,888,412</u>
Total capital assets, being depreciated, net	<u>927,473</u>	<u>(309,160)</u>	<u>-</u>	<u>618,313</u>
Governmental activities capital assets	<u>\$ 2,942,981</u>	<u>\$ (309,160)</u>	<u>\$ -</u>	<u>\$ 2,633,821</u>

Depreciation expense was charged to the maintenance and operations function.

In connection with the 2006 project, it may be determined that deferred costs exist. Deferred costs are costs of the projects which were not funded with 2006A Bond proceeds. Upon completion of the project, certain funds available from the Bonds may be used to pay deferred costs, as outlined in the Bond Indenture. At September 30, 2025, there is a balance of \$282,123 in the 2006A deferred cost account. The District has not yet determined if a liability exists for 2006 project deferred costs.

NOTE 7 – LONG-TERM LIABILITIES

Series 2006A

On March 10, 2006 the District issued \$5,215,000 of Capital Improvement Revenue Bonds, Series 2006A. The Bonds are due May 1, 2037, with a fixed interest rate of 5.375%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1 and principal is to be paid serially on each May 1, commencing May 1, 2008.

The Series 2006A Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments and prepaid 90,000 of the Series 2006A Bonds. See Note 11 - Subsequent Events for additional call amounts subsequent to the fiscal year end.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Series 2006A (Continued)

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District is in compliance with those requirements of the Bond Indenture at September 30, 2025.

Series 2021

On March 12, 2021, the District issued \$4,915,000 of Capital Improvement Revenue Refunding Bonds, Series 2021. The bonds are due May 1, 2035 with a fixed interest rate of 2.19%. The bonds were issued to refund and redeem the Outstanding principal of Series 2004A Bonds. Interest is to be paid semiannually on each November 1 and May 1 and principal is to be paid serially on each May 1, commencing May 1, 2022.

The Series 2021 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments and prepaid \$157,000 of the Series 2021 Bonds. See Note 11 - Subsequent Events for additional call amounts subsequent to the fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District is in compliance with those requirements of the Bond Indenture at September 30, 2025.

Long-term debt activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2006A Bonds	\$ 3,220,000	\$ -	\$ 265,000	\$ 2,955,000	\$ 220,000
Series 2021 Bonds	2,665,000	-	365,000	2,300,000	223,000
Total	<u>\$ 5,885,000</u>	<u>\$ -</u>	<u>\$ 630,000</u>	<u>\$ 5,255,000</u>	<u>\$ 443,000</u>

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2026	\$ 443,000	\$ 209,305	\$ 652,305
2027	396,000	192,492	588,492
2028	411,000	177,928	588,928
2029	431,000	162,716	593,716
2030	445,000	146,589	591,589
2031-2035	2,504,000	465,898	2,969,898
2036-2037	625,000	50,794	675,794
	<u>\$ 5,255,000</u>	<u>\$ 1,405,722</u>	<u>\$ 6,660,722</u>

NOTE 8 – DEVELOPER TRANSACTIONS AND CONCENTRATION

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 11 – SUBSEQUENT EVENTS

Subsequent to fiscal year end, the District prepaid a total of \$45,000 of the Series 2006A Bonds and \$16,000 of the Series 2021 Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indentures.

**AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT
 NASSAU COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 316,545	\$ 318,338	\$ 1,793
Interest income	-	2,885	2,885
Other income	-	5,126	5,126
Total revenues	316,545	326,349	9,804
EXPENDITURES			
Current:			
General government	107,263	101,832	5,431
Maintenance and operations	209,282	168,938	40,344
Total expenditures	316,545	270,770	45,775
Excess (deficiency) of revenues over (under) expenditures	\$ -	55,579	\$ 55,579
Fund balance - beginning		226,738	
Fund balance - ending		\$ 282,317	

See notes to required supplementary information

**AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT
NASSAU COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025 was amended to reallocate appropriations among line items; total budgeted revenues and total appropriations did not change. Actual general fund expenditures for the fiscal year ended September 30, 2025 did not exceed appropriations.

**AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT
 NASSAU COUNTY, FLORIDA
 OTHER INFORMATION – DATA ELEMENTS
 REQUIRED BY FL STATUTE 218.39(3)(C)
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
 UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	10
Employee compensation	\$0
Independent contractor compensation	\$143,752.15
Construction projects to begin on or after October 1; (\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$449.00 Debt service - \$966.40 - \$1,456.00
Special assessments collected	\$1,087,058
Outstanding Bonds:	
Series 2006A, due May 1, 2037	\$2,955,000
Series 2021, due May 1, 2035	\$2,300,000



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Amelia National Community Development District
Nassau County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Amelia National Community Development District, Nassau County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 11, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

March 11, 2026



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Amelia National Community Development District
Nassau County, Florida

We have examined Amelia National Community Development District, Nassau County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Amelia National Community Development District, Nassau County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

March 11, 2026



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Amelia National Community Development District
Nassau County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Amelia National Community Development District, Nassau County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated March 11, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 11, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Amelia National Community Development District, Nassau County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Amelia National Community Development District, Nassau County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

March 11, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2025. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.



March 11, 2026

To the Board of Supervisors
Amelia National Community Development District
Nassau County, Florida

We have audited the financial statements of Amelia National Community Development District (“District”) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated March 11, 2026. Professional standards require that we advise you of the following matters relating to our audit.

We have also examined the District’s compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025 which was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Our Responsibility in Relation to the Financial Statement Audit

Our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Any findings regarding significant deficiencies or material weaknesses in internal control over financial reporting, material noncompliance, or other matters noted during our audit, **if any**, are communicated in separate reports included in the District’s financial report—titled *Independent Auditor’s Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards and Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

With respect to financial statement preparation, the following safeguards are in place:

- Management made all decisions and performed all management functions;
- A competent individual was assigned to oversee the services;
- Management evaluated the adequacy of the services performed;
- Management evaluated and accepted responsibility for the result of the service performed; and
- Management established and maintained internal controls, including monitoring ongoing activities.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for selecting and applying appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 2 to the financial statements. There were no new accounting policies adopted and no changes in existing significant accounting policies or their application during the fiscal year, other than those described in Note 2, if any. No matters came to our attention that, under professional standards, we are required to inform you about concerning (1) the methods used to account for significant unusual transactions or (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments normally reflect management's knowledge and experience about past and current events and assumptions about future events.

Certain accounting estimates, if present, may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them could differ markedly from management's current judgments.

In connection with our audit, we considered the reasonableness of the accounting estimates used by management. The most sensitive accounting estimate(s) affecting the financial statements **included, as applicable:**

- Management's estimate of the useful lives of capital assets.
- Management's estimate of the liability for employee compensated absences.
- Management's estimate of the Net Other Post-Employment Benefits (OPEB) liability.
- Management's estimate of the Net Pension Liability.

If none of the above estimates or other sensitive estimates were applicable in the current year, this section should be read to indicate that no such significant accounting estimates were identified.

We evaluated the key factors and assumptions used by management to develop the estimate(s) and determined that they were reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements **included, as applicable**:

- Long-term liabilities related to bonds payable and debt service requirements.
- Litigation, claims, and assessments related to pending legal matters; and
- Pension and Other Post-Employment Benefit (OPEB) plan disclosures.

If no such disclosures were identified for the current year, this section should be read to indicate that we did not note any financial statement disclosures involving significant judgment or sensitivity.

Circumstances Affecting the Auditor's Report

Professional standards require us to communicate any circumstances that affect the form or content of our auditor's report. **If applicable**, such circumstances—such as a modification of opinion, an emphasis-of-matter or other-matter paragraph, or a reference to substantial doubt about the District's ability to continue as a going concern—are described in our auditor's report included in the District's financial report. If no such circumstances existed, this section should be read to indicate that our report was unmodified.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Corrected Misstatements

Professional standards require us to communicate all material misstatements identified and corrected during the audit. Management has corrected all misstatements that were identified as a result of our audit procedures. Any such audit adjustments, **if applicable**, are summarized in the accompanying schedule of journal entries. If none were identified, this section should be read to indicate that we did not note any misstatements that were material, individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

Professional standards require that we obtain certain written representations from management as part of our audit. We have received such representations in a letter. A copy of this letter is available for your review upon request.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

As noted previously in this letter, any current-year findings identified during our audit are communicated in our separate reports titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* and *Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*. If no findings were identified, this section should be read to indicate that we did not note any additional significant matters or findings requiring communication to those charged with governance.

This report is intended solely for the information and use of the Board of Supervisors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.



Grau & Associates



Amelia National Community Development District

**Review and Consideration of Acquisition of
Improvements for Phase One-C Segment and
One-D Segment 2A Improvements**

**ACQUISITION OF IMPROVEMENTS
AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT
AMELIA NATIONAL PHASE ONE-C SEGMENT 4 AND ONE-D SEGMENT 2A IMPROVEMENTS**

Amelia National Community Development District
c/o PFM Group Consulting, LLC
3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817

RE: Amelia National Community Development District
Acquisition of Completed Amelia National Phase One-C Segment 4 and One-D Segment 2A
Improvements

Dear District Manager:

Pursuant to the *Agreement by and Between the Amelia National Community Development District and Amelia National Enterprise, LLC regarding the Acquisition of Certain Work Product and Infrastructure*, dated June 21, 2004 and further *Acknowledgement of the Continued Effectiveness of the Acquisition Agreement* dated March 20, 2006 (collectively the “**Agreement**”), by and between the Amelia National Community Development District (“**District**”) and Amelia National Enterprise, LLC (“**Developer**”) and the *Amelia National Community Development District Improvement Plan*, dated February 9, 2006 (“**Engineer’s Report**” or “**Capital Improvement Plan**”) you are hereby notified that the Developer has completed and wishes to sell (“**Sale**”) to the District certain improvements (“**Improvements**”) as further detailed in **Exhibit A** attached hereto. Subject to the terms of the Agreement, the following terms govern the proposed Sale:

- As consideration for the Sale, and subject to the terms of the Agreement, the District agrees to pay from bond proceeds the amount identified in **Exhibit A** attached hereto, which represents the actual cost of constructing and/or creating the Improvements.
- The Developer agrees, at the direction of the District, to convey or cause to be conveyed when finalized any and all site plans, construction and development drawings, plans and specifications, surveys, engineering and soil reports and studies, and approvals (including but not limited to licenses, permits, zoning approvals, etc.), pertaining or applicable to or in any way connected with the development, construction, ownership, and operation of the Improvements.

Sincerely,
AMELIA NATIONAL ENTERPRISE, LLC, a
Florida limited liability company

By: AMELIA NATIONAL HOLDINGS,
LLC, a Florida limited liability company
Its: Sole Member

Morteza Hosseini-Kargar
President

Enclosure

cc: Andrew H. Cohen, District Counsel
Neal Brockmeier, P.E., District Engineer

EXHIBIT A

Description of Improvements

The Amelia National Phase One-C Segment 4 and One-D Segment 2A Improvements identified in the contract between Amelia National Enterprise, LLC and W. Gardner, LLC, dated April 9th, 2024 for the cost of:

Stormwater Management Facilities \$3,354,916.87

Utilities \$1,373,937.44

The total value of the improvements is **\$4,728,854.31.**

AFFIDAVIT REGARDING COSTS PAID
(AMELIA NATIONAL CDD – AMELIA NATIONAL PHASE ONE-C SEGMENT 4 AND ONE-D SEGMENT 2A IMPROVEMENTS)

STATE OF FLORIDA
COUNTY OF VOLUSIA

I, Morteza Hosseini-Kargar, of **Amelia National Enterprise, LLC**, a Florida limited liability company (“**Developer**”), being first duly sworn, do hereby state for my affidavit as follows:

1. I have personal knowledge of the matters set forth in this affidavit.
2. My name is Morteza Hosseini-Kargar and I have authority to make this affidavit on behalf of Developer as shown below.
3. Developer is the primary landowner and developer of certain lands within the Amelia National Community Development District, a special-purpose unit of local government established pursuant to Chapter 190, *Florida Statutes* (“**District**”).
4. The *Amelia National Community Development District Improvement Plan, dated February 9th, 2026* (“**Engineer’s Report**”) describes certain public infrastructure improvements and/or work product that the District intends to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, or maintain pursuant to Chapter 190, *Florida Statutes*.
5. Developer has expended funds to develop and/or acquire certain of the public infrastructure improvements and/or work product described in the Engineer’s Report and more specifically described in **Exhibit A**. The attached **Exhibit A** accurately identifies certain of those improvements and/or work product that have been completed to date and states the amounts that Developer has spent on those improvements and/or work product.
6. No money is owed to any contractors or subcontractors for any work performed on the completed improvements.
7. In making this affidavit, I understand that the District intends to rely on this affidavit for purposes of acquiring the infrastructure improvements and/or work product identified in **Exhibit A**.

Under penalties of perjury, I declare that I have read the foregoing Affidavit Regarding Costs Paid and the facts alleged are true and correct to the best of my knowledge and belief.

[CONTINUED ON NEXT PAGE]

Executed this ____ day of _____, 2026.

AMELIA NATIONAL ENTERPRISE, LLC, a
Florida limited liability company

By: AMELIA NATIONAL HOLDING,
LLC, a Florida limited liability company
Its: Sole Member

Morteza Hosseini-Kargar
President

**STATE OF FLORIDA
COUNTY OF VOLUSIA**

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2026, by Morteza Hosseini-Kargar, as President of AMELIA NATIONAL HOLDING, LLC, a Florida limited liability company, as Sole Member of AMELIA NATIONAL ENTERPRISE, LLC, a Florida limited liability company, on behalf of the company, who is is personally known to me or produced _____ as identification.

(Official Notary Signature & Seal)

Print Name: _____
Notary Public, State of Florida

[NOTARY STAMP]

Exhibit A: Description of Improvements

EXHIBIT A

Description of Improvements

The Amelia National Phase One-C Segment 4 and One-D Segment 2A Improvements identified in the contract between Amelia National Enterprise, LLC and W. Gardner, LLC, dated April 9th, 2024 for the cost of:

Stormwater Management Facilities \$3,354,916.87

Utilities \$1,373,937.44

The total value of the improvements is **\$4,728,854.31**.

PREPARED BY AND RETURN TO:
J. Andrew Hagan, Esquire
2379 Beville Road
Daytona Beach, FL 32119

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED is made this ___ day of _____, 2026, by **AMELIA NATIONAL ENTERPRISE, LLC**, a Florida limited liability company, whose address is 2379 Beville Road, Daytona Beach, Florida 32119, hereinafter called the “Grantor,” to **AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT**, a special purpose unit of local government established under Chapter 190, Florida Statutes, whose address c/o PFM Group Consulting, LLC, 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida, 32817, hereinafter called the “Grantee.”

(Wherever used herein the terms “Grantor” and “Grantee” include all of the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations or governmental entities.)

WITNESSETH:

Grantor, for and in consideration of the sum of Ten and No/100 U.S. Dollars (\$10.00), and other good and valuable consideration to it in hand paid by Grantee, the receipt whereof is hereby acknowledged, has granted, bargained and conveyed to Grantee, and Grantee’s successors and assigns, forever, the land lying and being in the County of Nassau, State of Florida, as more particularly described below (hereinafter, the “Property”):

Tracts C-1, C-2, C-3, C-4, (Conservation Tracts), and Tracts SWMF-1 and SWMF-2 (Stormwater Management Facilities), AMELIA NATIONAL PHASE “ONE-C SEGMENT FOUR” and PHASE “ONE-D SEGMENT TWO-A”, according to the plat thereof recorded in **Plat Book _____, Page _____**, public records of Nassau County, Florida

SUBJECT, HOWEVER, to all matters, restrictions, easements, encumbrances, limitations, reservations and covenants of record, if any, but this reference shall not operate to reimpose the same, together with taxes for 2026 and subsequent years (if any), and all applicable governmental, zoning and land use regulations.

TOGETHER, with all tenements, hereditaments, and appurtenances thereto belonging or in any way appertaining.

TO HAVE AND TO HOLD unto Grantee and Grantee’s successors and assigns in fee simple forever.

Grantor hereby specially warrants the title to the Property subject to the above-referenced encumbrances and restrictions and will defend the same against the lawful claims of all persons claiming by, through or under Grantor, but no others.

IN WITNESS WHEREOF, the Grantor has hereunto set its hand and seal the day and year first above written.

Signed, Sealed and Delivered
in Our Presence:

AMELIA NATIONAL ENTERPRISE, LLC,
a Florida limited liability company

By: AMELIA NATIONAL HOLDING, LLC, a
Florida limited liability company, its sole
member

Printed Name: _____
Address: _____

By: Morteza Hosseini-Kargar
Its: President

Printed Name: _____
Address: _____

STATE OF FLORIDA
COUNTY OF VOLUSIA

The foregoing instrument was acknowledged before me by means of physical presence on this ___ day of _____, 2026, by Morteza Hosseini-Kargar as President of Amelia National Holding, LLC, a Florida limited liability company, sole member of Amelia National Enterprise, LLC, Florida limited liability company, on its behalf.

(SEAL)

Signature of Notary Public

Name of Notary Public
(Typed, Printed or Stamped)

Personally Known _____ OR Produced Identification _____

Type of Identification Produced: _____

Note to Examiner: This instrument evidences a conveyance of an interest in unencumbered real estate as a gift and is exempt from Florida documentary stamp tax pursuant to Rule 12B-4.014(2)(a) Florida Administrative Code.

BILL OF SALE

(AMELIA NATIONAL CDD – AMELIA NATIONAL PHASE ONE-C SEGMENT 4 AND ONE-D SEGMENT 2A IMPROVEMENTS)

THIS BILL OF SALE AND LIMITED ASSIGNMENT is made to be effective as of _____, 2026, by **Amelia National Enterprise, LLC**, a Florida limited liability company, whose mailing address for purposes hereof is 2379 Beville Road, Daytona Beach, Florida 32119 (“**Grantor**”), and in consideration of the sum of Ten Dollars (\$10.00) and other valuable consideration, to it paid by the **Amelia National Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* (“**District**” or “**Grantee**”) whose address is c/o PFM Group Consulting, LLC, 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817.

BACKGROUND STATEMENT

This instrument is intended to convey certain property rights related to certain improvements (“**Improvements**”) as further described on the attached **Exhibit A**.

NOW THEREFORE, for and in consideration of the sum of Ten and No/100 Dollars (\$10.00), and other good and valuable considerations, the receipt and sufficiency of which are hereby acknowledged, Grantor and Grantee, intending to be legally bound, do hereby agree as follows:

1. Grantor hereby transfers, grants, conveys, and assigns to Grantee all right, title and interest of Grantor, if any, in and to the following Improvements and other property interests as described below to have and to hold for Grantee’s own use and benefit forever but only to the extent related to the Improvements (and no more) and in each case without prejudice to or limiting the rights and remedies of Grantor thereunder:
 - a. all of the transferable right, title, interest, and benefit of Grantor, if any, in, to and under any and all contracts, guaranties, affidavits (with the exception of lien waivers), warranties, bonds, claims, and other forms of indemnification, given heretofore and with respect to the construction, installation, or composition of the Improvements (and no further); and
 - b. Also, the Grantor agrees to convey or cause to be conveyed when finalized any and all transferable site plans, construction and development drawings, plans and specifications, surveys, engineering and soil reports and studies, and approvals (including but not limited to licenses, permits, zoning approvals, etc.), pertaining or applicable to or in any way connected with the development, construction, and ownership of the improvements described in such subparagraphs, but only to the extent related to the Improvements (and no further).
 - c. All goodwill associated with the foregoing.

2. Grantor hereby covenants that: (i) Grantor is the lawful owner of the Improvements; (ii) the Improvements are free from any liens or encumbrances and the Grantor covenants to timely address any such liens or encumbrances if and when filed; (iii) Grantor has good right to sell the Improvements; and (iv) the Grantor will warrant and defend the sale of the Improvements hereby made unto the Grantee against the lawful claims and demands of all persons making the same against the Grantee by or through Grantor.

3. All transfers, conveyances, and assignments made hereunder are made on an “as is” basis. The Grantor represents that it has no knowledge of any latent or patent defects in the Improvements. The Grantor hereby assigns, on a non-exclusive basis, to the Grantee any and all rights against any and all firms or entities which may have caused any latent or patent defects in the Improvements, including, but not limited to, any and all warranties and other forms of indemnification with respect to the same (subject to the Developer’s reservations of rights as more fully set forth herein). The Grantee is solely responsible for its use of the Property or interests transferred, conveyed or assigned hereunder on or after the date hereof. The District further agrees not to make revisions or modifications to any transferred, assigned or conveyed work product without prior written permission of design professional responsible for the same and that Developer is released from any liability in connection therewith, but only as to such revision or modification.

4. By execution of this document, the Grantor affirmatively represents that it has the contractual right, consent and lawful authority of any and all forms to take this action in this document and in this form. Nothing herein shall be construed as a waiver of Grantee’s limitations on liability as provided in Section 768.28, *Florida Statutes*, and other statutes and law.

5. As consideration for the sale of the Improvements, Grantee agrees to pay the sums set forth in the attached **EXHIBIT A** to the extent proceeds are available and eligible and pursuant to that certain *Agreement by and Between the Amelia National Community Development District and Amelia National Enterprise, LLC regarding the Acquisition of Certain Work Product and Infrastructure*, dated June 21, 2004 and further *Acknowledgement of the Continued Effectiveness of the Acquisition Agreement* dated March 20, 2006 (collectively the “**Agreement**”), by and between the Grantor and Grantee.

6. Grantor agrees, at the direction of the Grantee, to assist with the transfer of any permits or similar approvals necessary for the operation of the Improvements.

[CONTINUED ON NEXT PAGE]

IN WITNESS WHEREOF Seller has caused this Bill of Sale to be signed in its name on the day and year first written above.

WITNESS

AMELIA NATIONAL ENTERPRISE, LLC, a
Florida limited liability company

Print Name: _____

By: Amelia National Holding, LLC, a
Florida limited liability company
Its: Sole Member

Print Name: _____

Morteza Hosseini-Kargar
President

**STATE OF FLORIDA
COUNTY OF VOLUSIA**

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of _____, 2026, by Morteza Hosseini-Kargar, as President of Amelia National Holding, LLC, a Florida limited liability company, as Sole Member of Amelia National Enterprise, LLC, a Florida limited liability company, on behalf of the company, who is is personally known to me or produced _____ as identification.

(Official Notary Signature & Seal)

[NOTARY STAMP]

Print Name: _____
Notary Public, State of Florida

Exhibit A: Description of Improvements

EXHIBIT A

Description of Improvements

The Amelia National Phase One-C Segment 4 and One-D Segment 2A Improvements identified in the contract between Amelia National Enterprise, LLC and W. Gardner, LLC, dated April 9th, 2024 for the cost of:

Stormwater Management Facilities \$3,354,916.87

Utilities \$1,373,937.44

The total value of the improvements is **\$4,728,854.31.**

Upon recording, this instrument should be returned to:

(This space reserved for Clerk)

James Hagan, Esq.
2379 Beville Road
Daytona Beach, FL 32119

ACCESS, DRAINAGE AND MAINTENANCE EASEMENT

THIS ACCESS, DRAINAGE AND MAINTENANCE EASEMENT (“Easement”) is made this ____ day of _____, 2026 by **AMELIA NATIONAL ENTERPRISE, LLC**, a Florida limited liability company, and whose address is 2379 Beville Road, Daytona Beach, Florida 32119 (“**Grantor**”) in favor of **AMELIA NATIONAL COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, whose mailing address is 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817 (“**District**”) (District and Grantor are sometimes together referred to herein as the “**Parties**,” and separately as the “**Party**”).

WITNESSETH:

WHEREAS, the District was established pursuant to Chapter 190, *Florida Statutes*, as amended (“**Act**”), and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the Act authorizes the District to operate and maintain certain systems, facilities, and infrastructure improvements within or without the boundaries of the District; and

WHEREAS, Grantor is the owner in fee simple of certain real property located in Nassau County, Florida, lying within the boundaries of the District, more particularly described in **Exhibit “A”** attached hereto (“**Easement Area**”), comprised of drainage and stormwater facility improvements which are part of the District’s improvement plan; and

WHEREAS, for the benefit of the District, maintenance of the community safety, and consistent appearance, the District desires to maintain the Easement Area; and

WHEREAS, Grantor agrees to grant to the District a perpetual, non-exclusive easement over the Easement Area in order to allow the District to access the Easement Area in order to maintain the Easement Area.

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants of the Parties contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

1. **Recitals.** The foregoing recitals are true and correct and by this reference are incorporated as a material part of this Easement.

2. **Grant of Perpetual, Non-Exclusive Easement.** Grantor hereby grants to the District, and its respective employees, agents, assignees, contractors (or their subcontractors, employees or materialmen), or representatives, a perpetual, non-exclusive maintenance easement over, upon, under, through, and across the Easement Area for ingress, egress, and access to for the purpose of maintaining ensuring the continued operation of the drainage and stormwater management facilities within the Easement Area; provided, however, that in exercising such rights, the District shall not interfere with any single family residence or residential structure upon the Easement Area. The District shall use all due care to protect the Easement Area and adjoining property from damage resulting from the District's use of the Easement Area. Grantor agrees that it shall not disturb or interfere with any improvements installed within the Easement Area by the District.

3. **Beneficiaries of Easement Rights.** This Easement shall be for the non-exclusive benefit and use of the District and its permitted employees, agents, assignees, contractors (and their subcontractors, employees and materialmen), or representatives for the purposes contemplated herein, and no third party shall have any rights under this Easement.

4. **Binding Effect.** This Easement and all of the provisions, representations, covenants, and conditions contained herein shall be binding upon and inure to the benefit of the Parties hereto and their respective heirs, successors and permitted assigns and shall continue as a servitude running in perpetuity with the Easement Area.

5. **Amendments.** Amendments to and waivers of the provisions contained in this Easement may be made only by an instrument in writing which is executed by both Grantor and the District.

[REMAINDER OF PAGE LEFT BLANK]

IN WITNESS WHEREOF, Grantor and the District caused this Easement to be executed, to be effective as of the day and year first written above.

WITNESSES:

Signed, sealed and delivered
in the presence of:

**Amelia National Community
Development District**

Print Name: _____

Address: _____

Print Name: _____

Address: _____

By: _____

Chairperson/Vice Chairperson

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by ____ personal appearance or by ____ remote online notarization on this _____ day of _____, 2026, by _____ the Chairperson/Vice Chairperson of the Amelia National Community Development District, on behalf of the District. He/She is personally known to me or has produced _____ as identification.

(Signature of Notary Public)

(Typed name of Notary Public)
Notary Public, State of Florida
Commission No.: _____
My Commission Expires: _____

Signed, sealed and delivered
in the presence of:

Grantor:
**Amelia National Enterprise, LLC, a
Florida limited liability company**

**By: Amelia National Holding, LLC,
a Florida limited liability company,
its sole member**

Print Name: _____
Address: _____

By: _____
Morteza Hosseini-Kargar
President

Print Name: _____
Address: _____

STATE OF FLORIDA
COUNTY OF VOLUSIA

The foregoing instrument was acknowledged before me by personal appearance on this
_____ day of _____, 2026, by Morteza Hosseini-Kargar, President of Amelia National
Holding, LLC, a Florida limited liability company, sole member of Amelia National Enterprise,
LLC, a Florida limited liability company. He is personally known to me or has produced
_____ as identification.

(Signature of Notary Public)

(Typed name of Notary Public)
Notary Public, State of Florida
Commission No.: _____
My Commission Expires: _____

EXHIBIT A

EASEMENT AREA

All Private Unobstructed Drainage Easements, Private Drainage, Private and Unobstructed Drainage, Lake Access and Maintenance Easements, Stormwater Management Facility "SWMF" #19 and Stormwater Management Facility "SWMF" #22, all according to the plat thereof known as Amelia National Phase "One-C Segment Four" and Phase "One-D Segment Two-A", recorded in the official records of Nassau County, Florida in Official Records Book _____, Page _____.

**ACKNOWLEDGMENT AND RELEASE
(AMELIA NATIONAL CDD – AMELIA NATIONAL PHASE ONE-C SEGMENT 4 AND
ONE-C SEGMENT 2A IMPROVEMENTS)**

THIS ACKNOWLEDGMENT AND RELEASE (“**Release**”) is made this ____ day of _____, 2026, by **W. Gardner, LLC**, a Florida limited liability company, having offices located at 4929 Atlantic Boulevard, Jacksonville, Florida 32207 (“**Contractor**”), in favor of the **Amelia National Community Development District** (“**District**”), which is a local unit of special-purpose government situated in Duval County, Florida, and having offices located at 4929 Atlantic Blvd., Jacksonville, FL 32207, and **Amelia National Enterprise, LLC**, with offices located 2379 Beville Road, Daytona Beach, Florida 32119, as a Third Party Beneficiary (“**Developer**”).

RECITALS

WHEREAS, pursuant to the contract between Amelia National Enterprise, LLC and W. Gardner, LLC, dated April 9th, 2024, for the cost of **\$4,728,854.31** (“**Contract**”), Contractor has constructed for Developer certain improvements, as described in **Exhibit A** (“**Improvements**”); and

WHEREAS, Developer intends to convey the Improvements to the District and for that purpose has requested Contractor to confirm the release of all restrictions on the District’s right to use and rely upon the Improvements; and

WHEREAS, Contractor has agreed to the release of any such restrictions.

NOW, THEREFORE, for and in consideration of mutual promises and obligations, the receipt and sufficiency of which are hereby acknowledged, Contractor provides the following acknowledgment and release:

SECTION 1. GENERAL. The recitals so stated above are true and correct and by this reference are incorporated as a material part of this Release.

SECTION 2. ACQUISITION OF IMPROVEMENTS. Contractor acknowledges that the District is acquiring or has acquired from Developer the Improvements constructed by Contractor in connection with the Contract, and accordingly, the District now has the unrestricted right to rely upon the terms of the Contract related to the Improvements for the same. However, the District’s acquisition of the Improvements and receipt of rights under the Contract, hereunder or otherwise, does not extinguish or limit the rights and remedies of the Developer under the Contract and is without prejudice thereto. Contractor hereby consents to the assignment, transfer and conveyance (if and as applicable) of the Improvements and the Contract in whole or in part (and any rights thereunder) as more particularly described herein. In the event any assignment of the Contract or rights thereunder is accomplished hereby or otherwise made in connection with the Improvements, Contractor recognizes that the same shall be partially limited to the Contract as it pertains to the Improvements and that the Contract shall otherwise remain in full force and effect as it pertains to any work or improvements not constituting the Improvements.

SECTION 3. WARRANTY. Contractor hereby expressly acknowledges the District's right to enforce the terms of the Contract, including any warranties provided therein and to rely upon and enforce any other warranties provided under Florida law.

SECTION 4. INDEMNIFICATION. Contractor indemnifies and holds the District harmless from any claims, demands, liabilities, judgments, costs, or other actions that may be brought against or imposed upon the District in connection with the Improvements because of any act or omission, in whole or in part by Contractor, its agents, employees, or officers. Said indemnification shall include, but not be limited to, any reasonable attorney's fees and costs incurred by the District.

SECTION 5. CERTIFICATE OF PAYMENT. Except as set forth herein, Contractor hereby acknowledges that it has been fully compensated for its services and work related to completion of the Improvements. Contractor further certifies (to and for the benefit of the District and the Developer) that, except as set forth herein, no outstanding requests for payment exist related to the Improvements, including any payments to subcontractors, materialmen, suppliers or otherwise, and that there is no disagreement as to the appropriateness of payment made for the Improvements. Except as set forth herein, this document shall constitute a final waiver and release of lien for any payments due to Contractor by Developer or District for the Improvements.

Notwithstanding anything to the contrary herein, Contractor is owed approximately the amount identified as Cost to Complete Improvements ("Retainage") in **Exhibit A** under the Contract and understands that such amounts shall be paid by Developer. The effectiveness of this Release is contingent upon such payment being timely made.

SECTION 6. THIRD PARTY BENEFICIARY. The Third Party Beneficiary shall have the right to rely on the acknowledgments and representations of the Contractor contained herein. The Third Party Beneficiary shall also have the same right of indemnification provided to the District by Section 4 herein.

[CONTINUED ON NEXT PAGE]

SECTION 7. EFFECTIVE DATE. This Release shall take effect upon execution.

W. GARDNER, LLC

By: _____
Its: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2026, by _____, as _____ of W. Gardner, LLC, on its behalf, who is [] personally known to me or [] has produced _____ as identification.

(Official Notary Signature & Seal)

[NOTARY STAMP]

Print Name: _____
Notary Public, State of Florida

Exhibit A Description of Improvements

EXHIBIT A

Description of Improvements

The Amelia National Phase One-C Segment 4 and One-D Segment 2A Improvements identified in the contract between Amelia National Enterprise, LLC and W. Gardner, LLC, dated April 9th, 2024 for the cost of:

Stormwater Management Facilities \$3,354,916.87

Utilities \$1,373,937.44

The total value of the improvements is **\$4,728,854.31.**

**CERTIFICATE OF DISTRICT ENGINEER
FOR ACQUISITION OF IMPROVEMENTS**

**(AMELIA NATIONAL CDD – AMELIA NATIONAL PHASE ONE-C SEGMENT 4 AND
ONE-D SEGMENT 2A IMPROVEMENTS)**

_____, 2026

Board of Supervisors
Amelia National Community Development District

Re: Amelia National Community Development District (Nassau County, Florida)
Assignment of Improvements

Ladies and Gentlemen:

The undersigned, a representative of Prime AE Group, Inc. (“**District Engineer**”), as District Engineer for the Amelia National Community Development District (“**District**”), hereby makes the following certifications in connection with the District’s acceptance of certain improvements within the District (“**Improvements**”) as identified in **Exhibit A**. The undersigned, an authorized representative of the District Engineer, hereby certifies that:

1. I have reviewed observable portions of the Improvements. I have further reviewed certain documentation relating to the same, including but not limited to, the Bill of Sale, agreements, invoices, plans, as-builts, and other documents.
2. The Improvements are within the scope of the District’s capital improvement plan as set forth in the *Ameila National Community Development District Improvement Plan, dated February 9th, 2006*, (“**Engineer’s Report**”), and specially benefit property within the District as further described in the **Engineer’s Report**.
3. To the best of my knowledge and belief, the Improvements were installed in accordance with their specifications, and, subject to the design specifications, are capable of performing the functions for which they were intended.
4. The total costs associated with the Improvements are as set forth in the Bill of Sale. Such costs are equal to or less than each of the following: (i) what was actually paid by the Developer to create and/or construct the Improvements, and (ii) the reasonable fair market value of the Improvements.
5. All known plans, permits and specifications necessary for the operation and maintenance of the Improvements are complete and on file with the District, and have been transferred, or are capable of being transferred to the District for operations and maintenance responsibilities (which transfers the Engineer consents to and ratifies).

6. With this document, I hereby certify that it is appropriate at this time to acquire the Improvements.

Under penalties of perjury, I declare that I have read the foregoing certificate and that the facts stated in it are true.

PRIME AE GROUP, INC.

By: _____
Print Name: _____
Its: _____

**STATE OF FLORIDA
COUNTY OF DUVAL**

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of _____, 2026, by _____, as _____ of Prime AE Group, Inc., on its behalf, who is [] personally known to me or [] has produced _____ as identification.

(Official Notary Signature & Seal)

Print Name: _____
Notary Public, State of Florida

[NOTARY STAMP]

EXHIBIT A

FORM OF REQUISITION

The undersigned, an Authorized Officer of Amelia National Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to Wachovia Bank National Association, as trustee (the "Trustee"), dated as of March 9, 2006 (the "Master Indenture") all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture:

- (A) Requisition Number: _____
- (B) Name of Payee: **Amelia National Enterprise, LLC**
- (C) Amount Payable: _____
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable):
- (E) Fund or Account and subaccount, if any, from which disbursement to be made:
Construction Account

The undersigned hereby certified that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Series 2006 Project and each represents a Cost of the 2006 Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon or claim affecting the right to receive payment of, any of the moneys payable to the Payee set above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

If this requisition is for a disbursement from other than the Costs of Issuance Account or for payment of capitalized interest, there shall be attached a resolution of the Governing Body of the District approving this requisition or the approving the specific contract with respect to which disbursements pursuant to this requisition are due and payable.

Attached hereto are originals of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

**AMELIA NATIONAL
COMMUNITY DEVELOPMENT
DISTRICT**

By:

Authorized Officer

**CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF
ISSUANCE AND CAPITALIZED INTEREST REQUESTS ONLY**

If this requisition is for a disbursement from other than Capitalized Interest or Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Series 2006 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Series 2006 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer attached as an Exhibit to the Supplemental Indentures, as such report shall have been amended or modified on the date hereto.

Neal Brockmeier, P.E.
Prime AE Group, Inc.
District Engineer

EXHIBIT A

FORM OF REQUISITION

The undersigned, an Authorized Officer of Amelia National Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to Wachovia Bank National Association, as trustee (the "Trustee"), dated as of March 9, 2006 (the "Master Indenture") all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture:

- (A) Requisition Number: _____
- (B) Name of Payee: **Amelia National Enterprise, LLC**
- (C) Amount Payable: _____
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable):
- (E) Fund or Account and subaccount, if any, from which disbursement to be made:
Deferred Cost Funds

The undersigned hereby certified that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Series 2006 Project and each represents a Cost of the 2006 Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon or claim affecting the right to receive payment of, any of the moneys payable to the Payee set above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

If this requisition is for a disbursement from other than the Costs of Issuance Account or for payment of capitalized interest, there shall be attached a resolution of the Governing Body of the District approving this requisition or the approving the specific contract with respect to which disbursements pursuant to this requisition are due and payable.

Attached hereto are originals of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

**AMELIA NATIONAL
COMMUNITY DEVELOPMENT
DISTRICT**

By:

Authorized Officer

**CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF
ISSUANCE AND CAPITALIZED INTEREST REQUESTS ONLY**

If this requisition is for a disbursement from other than Capitalized Interest or Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Series 2006 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Series 2006 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer attached as an Exhibit to the Supplemental Indentures, as such report shall have been amended or modified on the date hereto.

Neal Brockmeier, P.E.
Prime AE Group, Inc.
District Engineer



Amelia National Community Development District

**Review and Consideration of the Arbitrage
Rebate Engagement Letter for Series 2006A
Capital Improvement Revenue Bonds with
GNP Services**

Tax Exempt Compliance Services, LLC
(Wholly owned subsidiary of GNP Services, CPA, PA)

P.O. Box 1179
Orange Park, FL 32067-1179
linda@dufresnecpas.com or tisha@gnpccpas.com
904-327-8377

March 18, 2026

Ms. Venessa Ripoll
District Manager, LCAM
Public Financial Management
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817

RE: Amelia National Community Development District \$5,215,000 Capital
Improvement Revenue Bonds, Series 2006A

Dear Ms. Ripoll:

This letter is to confirm and specify the terms of our prospective engagement to provide arbitrage rebate services for the Bond listed on the attached schedule (the "Bonds") and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom services are to be performed to confirm the following understanding.

We will perform mathematical computations to calculate the arbitrage rebate liability for the Bonds. We will also prepare any Internal Revenue Service forms that are required to be filed in connection with the arbitrage rebate liability for the Bonds.

The mathematical computations will be performed using information that you or the Bonds trustee will furnish to us. We will make no audit or other verification of the data you submit, although we may need to ask you for clarification of some of the information.

It is your responsibility and that of the Bonds trustee to provide all the information required for the preparation of the complete and accurate calculation of the arbitrage rebate liability. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge. You should retain all the documents and other data that form the basis of the calculation of the arbitrage rebate liability. These may be necessary to prove the accuracy and completeness of any returns required to be filed with a taxing authority.

Our work in connection with the preparation of the calculation of the arbitrage rebate liability does not include any procedures designed to discover defalcation or other irregularities, should any exist.

We will use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. We plan to perform reasonable research to support positions taken in your returns. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

The law provides for a penalty to be imposed on any underpayment that results from negligence or disregard of rules or regulations. Negligence "includes any failure to make a reasonable attempt to comply..." with the code. Disregard "includes any careless, reckless or intentional disregard". The law also provides various other penalties that may be imposed when taxpayers understate their tax liability. If the tax authorities assess penalties, you agree to be responsible for their payment and not to look to us for reimbursement.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we recommend that you hire a competent professional to represent you. We will be available, upon request, to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be as set forth on Schedule A. Payment is due on receipt. Invoices not paid within ten days are subject to interest at the rate of 1% per month, prorated for the applicable number of days. After ninety days if the invoice remains unpaid, the account may be turned over to a collection agency. Any costs related to collection will be your responsibility.

Our report will be delivered to the email address you specify on the attachment to this engagement letter. Please complete the name, title, phone number and email address for each recipient to whom you would like the report to be sent.

We will not be providing any services nor preparing any returns for you that are not covered by this agreement. If you do not accept the above conditions we will be unable to provide any services. If you have any questions regarding anything in this letter, you may contact me using the information shown above. We want to express our appreciation for this opportunity to work with you.

Sincerely,

Tax Exempt Compliance Svcs, LLC

Tax Exempt Compliance Services, LLC

**SCHEDULE A
FEES FOR INSTALLMENT COMPUTATION PERIOD
REBATABLE ARBITRAGE LIABILITY CALCULATIONS**

Amelia National Community Development District
\$5,215,000 Capital Improvement Revenue Bonds, Series 2006A

Installment Computation Period Fees (2/28/21 - 2/28/26)	
Bond Years 15 -20	\$ 2,500
Total Installment Computation Period Fees	\$ 2,500 (*)

(*) The fee does not include providing any services to allocate commingled funds or any of the services listed below.

Additional Fees, if applicable:	
Preparation of IRS forms	\$ 250
Commingled funds	\$ 250
Refunding/refunded issue	\$ 250
Yield restriction test	\$ 250

Proposal to perform installment date arbitrage rebate calculation is accepted
as evidenced by the signature below:

Signature

Title

Printed Name

Telephone Number

Email

Report Recipients:

Printed Name Title Telephone Number Email

Printed Name Title Telephone Number Email

Printed Name Title Telephone Number Email

Printed Name Title Telephone Number Email



Amelia National Community Development District

Update on Pond Maintenance

CDD Pond Summary 04132026
Board Member 4, Fred Phelleps

- Updated the Lake Doctor's service reports pdf for the Amelia National CDD website.
- Pond Algae Control
 - No major issues with algae after cold snap early in the year.
- Two Pond issues since last meeting:
 - The aerators on pond 32 and pond 6 were tripped. Lake Doctors reset pond 32 aerator. Pond 6 was reset. There have been no issues with these aerators since the resets.
 - A resident sent images of significant grass cuttings blown into pond 5. This occurred after grass was cut and the golf maintenance crew used a blower on the fairway/roughs. Provided Cory Hillman (Amelia National Golf Superintendent) with a text describing the issue and requesting the crews minimize material blown into the ponds.
- Follow-up on long-term pond and aerator service:
 - The CDD received proposals from four vendors for pond and aerator service, including our current vendor.
 - The board has been provided with the proposals and a summary for review and discussion.

	Current Lake Doctors Contract	FL Waterways	Future Horizon	All Water	Lake Doctors A	Lake Doctors B
Routine Maintenance						
Cost/Month	\$2,500	\$3,930	\$2,905	\$4,848	\$2,700	\$2,700
Aeration Monitoring and Repair						
Cost/Month	\$258	Included	\$300	\$142	\$195	\$195
Water Quality Monitoring						
Cost/Month		Included	NA	\$519	\$490	\$490
Reuse Water Integration Support						
	TBD	TBD	TBD	TBD	Summer Slam 120 LB	Summer Slam 120 LB
Cost/Month	TBD	TBD	TBD	TBD	\$2,040	\$2,040
Total per Month	\$2,758	\$3,930	\$3,205	\$5,367	\$3,385	\$3,385
Total per Year	\$33,096	\$47,160	\$38,460	\$64,404	\$40,620	\$40,620
Total per Month					\$5,425	\$5,425
Total per Year					\$65,100	\$65,100

Without Cost for Reuse water Material, Lake Doctors

With Cost for Reuse water Material, Lake Doctors

	FL Waterways	Future Horizon	All Water	Lake Doctors A	Lake Doctors B
Routine Maintenance					
Frequency	4 Visit per month to cover all ponds	1 Visit per pond per month Nov. to March 2 Visits per pond per month April to Sept,	21 Visits per pond per year	1 Visit per pond per month	1 Visit per pond per month
Algae Weed Control (include cyanobacteria mitigation)					
Shoreline Vegetation	<p>Our Waterway Management Service Agreements include:</p> <ul style="list-style-type: none"> • Algae and Aquatic Vegetation Control (including floating and submersed vegetation as well as cyanobacteria) • Shoreline Grass Control • Debris Removal • Management Reporting • Water Quality & Chemistry Monitoring • And our Florida Waterways 100% Control Guarantee • Free Callback Service & Additional Treatments, if required 	<p>FUTURE HORIZONS, INC will inspect and/or apply the herbicides once each month October through March, and twice each month April through September to control and prevent the vegetation from reestablishing in the designated area. Call backs are provided at no cost.</p>	<p>.Includes 21 inspections annually, treatment of nuisance vegetation and algae at a time of year as deemed necessary and appropriate by contractor. .Reports outlining observations regarding water quality, turbidity, wildlife activity, erosion indicators and general aesthetic and health of the system. (See Sample Report Below) *Ponds will be maintained per Senate Bill 7040 and NPDES guidelines</p>	<p>Thirty-Four (34) Ponds associated with Amelia National CDD in Fernandina Beach, Florida. Includes a minimum of Twelve (12) inspections and/or treatments, as necessary, for the control and prevention of noxious aquatic weeds/algae. Primary application methods are treatment boat or ATV system. Airboat may be utilized, if needed. Mechanical harvesters available upon request.</p>	<p>Thirty-Four (34) Ponds associated with Amelia National CDD in Fernandina Beach, Florida. Includes a minimum of Twelve (12) inspections and/or treatments, as necessary, for the control and prevention of noxious aquatic weeds/algae. Primary application methods are treatment boat or ATV system. Airboat may be utilized, if needed. Mechanical harvesters available upon request.</p>
Trash and Debris Removal	Included	Included	- Removal of inorganic debris weighing less than 25lbs, up to an amount not exceeding the capacity of a 5 gallon bucket per pond. Excessive trash cleanup will incur an additional charge at a rate of \$75/hour.	No Information Provided	No Information Provided
Cost/Month	3930	2905	4848	2700	2700

Aeration Monitoring and Repair					
	Service Agreement			Quarterly Service	Quarterly Service
Maintenance Description for existing Aerators	<ul style="list-style-type: none"> • Included • Semi-Annual Aerator Maintenance • Cabinet: Clean and remove debris from both exterior & interior • Compressor: Clean air inlet and replace filter as needed (replacement filters included) • Function Check: Check system for correct operation (cooling fans, pressure relief valve, GFCI) Additionally, our Field Biologists will visually monitor system operation each visit and escalate issues such as down or inoperable aeration systems 	<p>FUTURE HORIZONS, INC. will provide all service and materials to perform quarterly maintenance on ten (10) diffused air cabinets in nine (9) ponds with Amelia National.</p> <p>SCOPE OF WORK FOR QUARTERLY MAINTENANCE: All units will be cleaned and visually inspected every three months. Vacuum and clean out air cabinets, inspect and clean compressors, test capacitors and change air filters. Diffuser heads will be inspected and adjusted as needed. Any parts needing to be replaced will be charged on the invoice, minus labor. If any repairs are indicated as a result of a quarterly maintenance inspection, Future Horizons, Inc. will notify Leland Management of the estimated cost of repairs and repairs will be performed upon approval of estimate. The charge for all repair work, not associated with quarterly maintenance, will be billed separately from this contract.</p>	<p>Check for operation during visits</p> <p>Rebuilt and service each unit once a year</p>	<p>Ten (10) Aeration Systems (Ponds 1, 2, 4, 5, 6, 7, 9, 10, 32) associated with Amelia National CDD in Fernandina Beach, FL. Includes a minimum of four (4) inspections, cleaning and adjustment for each unit to include: (Replacement of compressor filters, as needed. Adjustment of air valves and pressure reliefs. Adjust and tighten electrical connections, as needed. Inspect and repair airlines and diffuser assemblies. Test compressor circuits, amperage and PSI readings. Cabinet inspection, cleaning and lubrication). The Lake Doctors, Inc. does not assume responsibility for parts failure or repair costs. Estimates for repairs and/or parts can be provided upon customer request.</p>	<p>Ten (10) Aeration Systems (Ponds 1, 2, 4, 5, 6, 7, 9, 10, 32) associated with Amelia National CDD in Fernandina Beach, FL. Includes a minimum of four (4) inspections, cleaning and adjustment for each unit to include: (Replacement of compressor filters, as needed. Adjustment of air valves and pressure reliefs. Adjust and tighten electrical connections, as needed. Inspect and repair airlines and diffuser assemblies. Test compressor circuits, amperage and PSI readings. Cabinet inspection, cleaning and lubrication). The Lake Doctors, Inc. does not assume responsibility for parts failure or repair costs. Estimates for repairs and/or parts can be provided upon customer request.</p>
Cost/Month	<p>Normal Maintenance included in monthly Cost.</p> <p>Repairs:</p> <p>Parts: Cost + 15%</p> <ul style="list-style-type: none"> • Compressor Rebuilds: \$100 + parts • Fountain & Aeration Service Call: \$185 for up to 2-hours of labor by our Factory Trained technician 	<p>\$300</p> <p>(Does not include Rebuild Cost)</p>	<p>\$142 per unit per year. Approximately 12 units which is approximately \$142/month</p>	<p>\$195</p>	<p>\$195</p>

Water Quality Monitoring					
Initial Baseline Definition					
	<p>Routine water quality sampling is an important tool for understanding pond conditions and guiding management decisions. Our service includes five (5) water quality sampling events per month during the first year. These samples allow our Field Biologist to track trends in key parameters such as nutrients, dissolved oxygen, and water clarity, and to adjust management strategies as conditions change.</p> <p>Bathymetric mapping is a regular component of our lake and pond management program.</p>	<p>The ponds in the Amelia National Stormwater Drainage system were constructed for the primary purpose of trapping harmful and nutrient rich runoff from the community to keep it out of the surrounding aquatic and wetland environments. Keeping this in mind, water quality sampling and monitoring is only recommended if there is a persistent algae issue in a particular waterbody that needs a more in-depth explanation or a custom tailored treatment approach. It is a given fact that under certain rain conditions, nutrient spikes in the waterbodies will occur. Nutrient samples run approximately \$150.00 per sample, sampling every pond in the system annually isn't necessary.</p>	<p>AIMS is a new tool we are offering Amelia National. AIMS is a satellite-based system that continuously monitors and documents the ponds daily for weed and algae growth, and will alert us in real time if there is a spike in chlorophyll a, an indicator of a potential bloom. This allows us to proactively manage the ponds on a daily basis, eliminating the need for property managers to inform us of any issues between site visits. We include any additional treatment visits at no extra charge. AIMS also provides up to five years of historical data.</p>	<p>Semi-Annual Water Chemistry analysis for all ponds: (pH, temperature, dissolved oxygen, conductivity, TDS, Ammonia, Nitrite, Nitrate, Total Hardness, Alkalinity, Turbidity). Harmful Algae Bloom (HAB) monitoring for effluent system ponds only to include total phosphorous (TP), total nitrogen (TN), cyanobacteria, microcystin and Chlorophyll-a analysis. (Ex. Pg. 9). Lab certified. Various equipment and methods used.</p>	<p>Semi-Annual Water Chemistry analysis for all ponds: (pH, temperature, dissolved oxygen, conductivity, TDS, Ammonia, Nitrite, Nitrate, Total Hardness, Alkalinity, Turbidity). Harmful Algae Bloom (HAB) monitoring for effluent system ponds only to include total phosphorous (TP), total nitrogen (TN), cyanobacteria, microcystin and Chlorophyll-a analysis. (Ex. Pg. 9). Lab certified. Various equipment and methods used.</p>
	Yearly Monitoring Expectations			519	490
	Cost/Month				490
Reuse Water Integration Support					
	<p>To mitigate potential cyanotoxin risks, we can offer optional remote monitoring buoys which can be deployed through our partners In-Situ (device) and LakeTech (software) to track cyanobacteria pigment fluorescence and provide early warning of potential cyanotoxin risk. With our in-house Turner Designs AquaFluor, we can also spot check relative fluorescence units (RFU) of Chlorophyll a and pyocyanin to detect a HAB bloom or on an as needed basis by our Field Biologists.</p>	<p>The ponds in the Reuse System have historically been the most prone to filamentous and planktonic algae growth due to the nutrient levels associated with effluent water used for reuse irrigation. Ponds in the Reuse System will be closely monitored for algae growth and treatments will be made immediately to control this growth. Cyanobacteria blooms will be treated aggressively and monitored for retreatment as necessary.</p>	<p>Augmenting Nutrient Levels: Ponds 1- 10 and 32 may require augmenting nutrient levels using Phoslock or Oase water quality products. The cost for the service is TBD based on severity of bloom and current pond conditions. FYI, if you engage our AIMS option, we would be able to identify cyanotoxin producing algae before they occur and certainly while they are occurring. If treatment is needed, we can even show live when the algae is gone.</p>	<p>Nutrient abatement program to include 120 lbs. of SummerSlam (or), depending on temperature, NaturesBlend beneficial bacteria/probiotic applied monthly throughout effluent system Ponds: (1, 4, 5, 6, 7, 8, 9, 10 & 32). (Product sheets pg. 10 – 11).</p>	<p>Nutrient abatement program to include 120 lbs. of SummerSlam (or), depending on temperature, NaturesBlend beneficial bacteria/probiotic applied monthly throughout effluent system Ponds: (1, 4, 5, 6, 7, 8, 9, 10 & 32). (Product sheets pg. 10 – 11).</p>
	Cost/Month				2040
					2040

Emergency Maintenance					
Rapid response to Emergency					
Notification protocols and mitigation plans.					
Required Emergency Response times	<ul style="list-style-type: none"> • Maximum 24-hour callback • Maximum 48-hour on-site response 	Twenty Four (24) hour call back response to fish kills, planktonic blooms, and aeration breakdowns. Forty Eight (48) hour onsite response.	Call back same day, site visit within 48 hours. *Please note, we bill \$198.46/hr for services not proposed (i.e. fish kills or system failures)		
Reporting and Communications					
Report Description	Example Provided in proposal on visit basis	Monthly treatment reports will be provided, outlining trash picked up, plant treated, chemical used, and weather on day of treatment. There will be special notes if anything strange regarding the ponds are observed like stressed or dead wildlife		Examples per visit available in current CDD reports	Examples per visit available in current CDD reports
Annual Summary	Will Provide				
Board Meeting Attendance	Attend Upon Request				
Compliance					
Requirments	Comply	Comply	Comply	Comply	Comply
Bid Requirements					
Company Background	See Propoal	See Propoal	See Propoal	See Propoal	See Propoal
Available Equipment	See Propoal	See Propoal	See Propoal	See Propoal	See Propoal
Licencing and Certifications	Licencing meets requirements	Licencing meets requirements	Licencing meets requirements	Licencing meets requirements	Licencing meets requirements
References	Provided	Provided	Provided	Provided	Provided

SOW-anchored comparison matrix

Category	SOW / Baseline (Lake Doctors)	Lake Doctors – Bid 1	Lake Doctors – Bid 2	FWI	AllWater FL	Future Horizons
# of ponds covered	34 ponds	x	x			
Service frequency	Inspections/year	Monthly once each	Monthly once each			
Application methods	Boat, ATV, airboat if needed					
Inspection Cost			2700	2700		
Mechanical harvesting	Available on request					
Grass carp	150 carp; FWC-permitted; \$2,000	2400	2400			
Nutrient abatement	120 lbs SummerSlam/NaturesBlend monthly (effluent ponds)					
Water chemistry testing	Semi-annual full lab panel (TP, TN, HAB, etc.)					
BMP stormwater inspection	Every 2 years; \$4,800					
Aeration systems	10 systems; quarterly service					
Midge control	Spring & Fall larvicide					
Trash/debris removal	Included					
Reporting	Monthly reports + annual assessment					
Callback policy	Free 24–48 hours					
Monthly cost		\$5,590				
Extra fees	Grass carp, BMP inspection, lab fees					
Contract terms	Auto-renew; termination rules defined					
Insurance	WC, Auto, GL, Pollution Liability					
References	Extensive list of similar CDDs					



Amelia National Community Development District

**Ratification of Payment Authorization
Nos. 319-328**

**AMELIA NATIONAL
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 319
1/23/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
15020-011626	FPL (AMELI)	01/16/2026	Amelia National CDD	118.00
42156-011626	FPL (AMELI)	01/16/2026	Amelia National CDD	90.58
42159-011626	FPL (AMELI)	01/16/2026	Amelia National CDD	39.05
45521-011626	FPL (AMELI)	01/16/2026	Amelia National CDD	116.00
59383-011626	FPL (AMELI)	01/16/2026	Amelia National CDD	167.13
140436	PFM Group Consulting LLC (AMELI)	01/14/2026	Amelia National CDD	2,144.21
7955	VGlobalTech (AMELI)	12/01/2025	Amelia National CDD	300.00
8099	VGlobalTech (AMELI)	01/01/2026	Amelia National CDD	125.00
Total:				3,099.97

Kwame Jackson
Secretary / Assistant Secretary

[Signature] 27 Jan 2026
Chairman / ~~Vice Chairman~~

**AMELIA NATIONAL
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 320

1/30/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
28533	Grau and Associates (AMELI)	02/02/2026	Amelia National CDD	4,800.00
3690220	Kutak Rock LLP (AMELI)	01/31/2026	Amelia National CDD	504.50
55552	Prime AE (AMELI)	01/28/2026	Amelia National CDD	327.50
343373B	The Lake Doctors, Inc. (AMELI)	02/01/2026	Amelia National CDD	2,500.00
2024-7-27	Trapper John's Beaver Busters (AMELI)	02/02/2025	Amelia National CDD	850.00
2024-7-28	Trapper John's Beaver Busters (AMELI)	02/02/2025	Amelia National CDD	2,500.00
Total:				11,482.00

Kwame Jackson
Secretary / Assistant Secretary

[Signature] 02/25/2026
Chairman / Vice Chairman

**AMELIA NATIONAL
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 321

2/6/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
6684	Persson Cohen Mooney Fernandez (AMELI)	02/03/2026	Amelia National CDD	1,312.50
DM-02-2026-01	PFM Group Consulting LLC (AMELI)	02/05/2026	Amelia National CDD	3,175.00
8179	VGlobalTech (AMELI)	02/01/2026	Amelia National CDD	125.00
Total:				4,612.50

Kwame Jackson
Secretary / Assistant Secretary

[Signature] 12 Feb 2026
Chairman / Vice Chairman

**AMELIA NATIONAL
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 322

2/13/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
74181	Leland Management, Inc. (AMELI)	02/01/2026	Amelia National CDD	925.00
OE-EXP-02-2026-01	PFM Group Consulting LLC (AMELI)	02/06/2026	Amelia National CDD	6.78
2141416	The Lake Doctors, Inc. (AMELI)	02/13/2026	Amelia National CDD	200.00
3318	Victory Lawn & Landscape (AMELI)	01/09/2026	Amelia National CDD	4,482.17
3344	Victory Lawn & Landscape (AMELI)	01/14/2026	Amelia National CDD	1,385.00
3345	Victory Lawn & Landscape (AMELI)	01/14/2026	Amelia National CDD	750.00
3351	Victory Lawn & Landscape (AMELI)	01/26/2026	Amelia National CDD	4,482.17
3477	Victory Lawn & Landscape (AMELI)	02/12/2026	Amelia National CDD	483.00
3480	Victory Lawn & Landscape (AMELI)	02/12/2026	Amelia National CDD	839.00
Total:				13,553.12

Venessa Ripoll

Secretary / Assistant Secretary

[Signature] 25 Feb 2026
Chairman / ~~Vice Chairman~~

**AMELIA NATIONAL
COMMUNITY DEVELOPMENT DISTRICT**

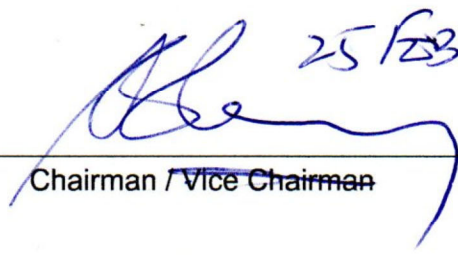
Payment Authorization 323

2/20/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
15020-021826	FPL (AMELI)	02/18/2026	Amelia National CDD	154.93
42156-021826	FPL (AMELI)	02/18/2026	Amelia National CDD	85.04
42159-021826	FPL (AMELI)	02/18/2026	Amelia National CDD	39.44
45521-021826	FPL (AMELI)	02/18/2026	Amelia National CDD	122.04
59383-021826	FPL (AMELI)	02/18/2026	Amelia National CDD	174.31
Total:				575.76

Venessa Ripoll

Secretary / Assistant Secretary

25 FEB 2026


Chairman / Vice Chairman

**AMELIA NATIONAL
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 324

2/27/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
022674543	Nassau County Record (AMELI)	02/22/2026	Amelia National CDD	198.00
22011660	Prime AE (AMELI)	02/25/2026	Amelia National CDD	6,063.79
Total:				6,261.79

Kwame Jackson
Secretary / Assistant Secretary

[Signature] 5 Mar 2026
Chairman / ~~Vice Chairman~~

**AMELIA NATIONAL
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 325

3/6/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
75303	Leland Management, Inc. (AMELI)	03/01/2026	Amelia National CDD	925.00
140935	PFM Group Consulting LLC (AMELI)	03/03/2026	Amelia National CDD	33.75
140989	PFM Group Consulting LLC (AMELI)	03/03/2026	Amelia National CDD	42.10
OE-EXP-03-2026-01	PFM Group Consulting LLC (AMELI)	03/04/2026	Amelia National CDD	98.97
351203B	The Lake Doctors, Inc. (AMELI)	03/01/2026	Amelia National CDD	2,500.00
351204B	The Lake Doctors, Inc. (AMELI)	03/01/2026	Amelia National CDD	775.00
2024-7-29	Trapper John's Beaver Busters (AMELI)	03/02/2025	Amelia National CDD	850.00
8264	VGlobalTech (AMELI)	03/01/2026	Amelia National CDD	125.00
Total:				5,349.82

Vivian Carvalho

Secretary / Assistant Secretary

[Signature]
12 Mar 2026
Chairman / Vice Chairman

**AMELIA NATIONAL
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 326

3/13/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
6780	Persson Cohen Mooney Fernandez (AMELI)	03/04/2026	Amelia National CDD	2,975.00
DM-03-2026-1	PFM Group Consulting LLC (AMELI)	03/05/2026	Amelia National CDD	3,175.00
3482	Victory Lawn & Landscape (AMELI)	02/25/2026	Amelia National CDD	4,482.17
Total:				10,632.17

Venessa Ripoll

Secretary / Assistant Secretary

[Signature] 25 MAR 2026
Chairman / ~~Vice Chairman~~

**AMELIA NATIONAL
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 327
3/20/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
15020-031926	FPL (AMELI)	03/19/2026	Amelia National CDD	138.23
42156-031926	FPL (AMELI)	03/19/2026	Amelia National CDD	85.29
42159-031926	FPL (AMELI)	03/19/2026	Amelia National CDD	38.41
45521-031926	FPL (AMELI)	03/19/2026	Amelia National CDD	90.58
59383-031926	FPL (AMELI)	03/19/2026	Amelia National CDD	152.82
Total:				505.33

Vivian Carvalho

Secretary / Assistant Secretary

25 Mar 2026

Chairman / ~~Vice Chairman~~

**AMELIA NATIONAL
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 328

3/31/2026

Item No.	Payee	Invoice #	General Fund FY 2026
1	Paul Krupp Control Structure Modification - Pond 23	1180	\$ 7,000.00
2	Prime AE Engineering Services Through 02/27/26 - Pond 23	22011815	\$ 1,962.52
TOTAL			\$ 8,962.52

Secretary / Assistant Secretary

31 Mar 2026


Chairman / ~~Vice Chairman~~



Amelia National Community Development District

Review and Consideration of District Financials



Amelia National CDD

February 2026 Financial Package

February 28, 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 2/28/2026

	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	\$218,997.32					\$218,997.32
State Board of Administration	7,029.53					7,029.53
CNB Engineering Reserve	28,524.50					28,524.50
CNB Reserve	122,705.60					122,705.60
CNB - Aerator Reserve	60,630.63					60,630.63
Assessments Receivable	37,531.53					37,531.53
Prepaid Expenses	2,020.31					2,020.31
Assessments Receivable		\$12,222.92				12,222.92
Due From Other Funds		0.01				0.01
Revenue 2021 Refund		302,442.45				302,442.45
Interest 2021 Refund		18.85				18.85
Prepayment 2021		897.80				897.80
Assessments Receivable			\$239,326.39			239,326.39
Due From Other Funds			(0.01)			(0.01)
Debt Service Reserve - 2006A			220,772.93			220,772.93
Revenue - 2006A			114,494.08			114,494.08
Prepayment 2006A			37,635.83			37,635.83
Acquisition/Construction - 2006A				\$45,082.25		45,082.25
Deferred Cost - 2006A				287,002.64		287,002.64
Total Current Assets	<u>\$477,439.42</u>	<u>\$315,582.03</u>	<u>\$612,229.22</u>	<u>\$332,084.89</u>	<u>\$0.00</u>	<u>\$1,737,335.56</u>
<u>Investments</u>						
Amount Available in Debt Service Funds					\$676,261.94	\$676,261.94
Amount To Be Provided					4,517,738.06	4,517,738.06
Total Investments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,194,000.00</u>	<u>\$5,194,000.00</u>
Total Assets	<u><u>\$477,439.42</u></u>	<u><u>\$315,582.03</u></u>	<u><u>\$612,229.22</u></u>	<u><u>\$332,084.89</u></u>	<u><u>\$5,194,000.00</u></u>	<u><u>\$6,931,335.56</u></u>
<u>Liabilities and Net Assets</u>						
<u>Current Liabilities</u>						
Accounts Payable	\$6,261.79					\$6,261.79
Deferred Revenue	37,531.53					37,531.53
Deferred Revenue		\$12,222.92				12,222.92
Deferred Revenue			\$239,326.39			239,326.39
Total Current Liabilities	<u>\$43,793.32</u>	<u>\$12,222.92</u>	<u>\$239,326.39</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$295,342.63</u>
<u>Long Term Liabilities</u>						
Revenue Bonds Payable - Long-Term					\$5,194,000.00	\$5,194,000.00
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,194,000.00</u>	<u>\$5,194,000.00</u>
Total Liabilities	<u><u>\$43,793.32</u></u>	<u><u>\$12,222.92</u></u>	<u><u>\$239,326.39</u></u>	<u><u>\$0.00</u></u>	<u><u>\$5,194,000.00</u></u>	<u><u>\$5,489,342.63</u></u>



Amelia National CDD
Statement of Financial Position
As of 2/28/2026

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
Net Assets						
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	151,327.22					151,327.22
Net Assets, Unrestricted		\$106,700.53				106,700.53
Current Year Net Assets, Unrestricted		196,658.58				196,658.58
Net Assets, Unrestricted			\$379,542.88			379,542.88
Current Year Net Assets, Unrestricted			(6,640.05)			(6,640.05)
Net Assets, Unrestricted				\$327,442.82		327,442.82
Current Year Net Assets, Unrestricted				4,642.09		4,642.09
Net Assets - General Government				(0.02)		(0.02)
Total Net Assets	<u>\$433,646.10</u>	<u>\$303,359.11</u>	<u>\$372,902.83</u>	<u>\$332,084.89</u>	<u>\$0.00</u>	<u>\$1,441,992.93</u>
Total Liabilities and Net Assets	<u>\$477,439.42</u>	<u>\$315,582.03</u>	<u>\$612,229.22</u>	<u>\$332,084.89</u>	<u>\$5,194,000.00</u>	<u>\$6,931,335.56</u>



Amelia National CDD
Statement of Activities
 As of 2/28/2026

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
Revenues						
On-Roll Assessments	\$231,552.82					\$231,552.82
Off-Roll Assessments	47,460.65					47,460.65
On-Roll Assessments		\$236,331.13				236,331.13
On-Roll Assessments			\$90,601.12			90,601.12
Other Assessments			23,081.96			23,081.96
Total Revenues	<u>\$279,013.47</u>	<u>\$236,331.13</u>	<u>\$113,683.08</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$629,027.68</u>
Expenses						
Supervisor Fees	\$3,000.00					\$3,000.00
Public Official Insurance	4,458.00					4,458.00
Trustee Services	4,040.63					4,040.63
Management	15,875.00					15,875.00
Field Management	4,625.00					4,625.00
Engineering	7,681.43					7,681.43
Disclosure Agent	1,250.00					1,250.00
Property Appraiser	6,248.00					6,248.00
District Counsel	5,096.50					5,096.50
Assessment Administration	7,500.00					7,500.00
Audit	4,800.00					4,800.00
Legal Advertising	609.50					609.50
Contingency/Miscellaneous	13,655.79					13,655.79
Web Site Maintenance	925.00					925.00
Office Misc (Postage, Tel, Copies, Etc.)	339.91					339.91
Dues, Licenses, and Fees	175.00					175.00
Electric	2,525.02					2,525.02
Wetland Upland Maintenance	4,200.00					4,200.00
General Insurance	4,687.00					4,687.00
Lake Maintenance	14,800.00					14,800.00
Landscaping Maintenance & Material	21,385.68					21,385.68
Lake Improvements Repairs & Maintenance	975.00					975.00
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>\$133,292.46</u>	<u>\$41,185.00</u>	<u>\$124,415.63</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$298,893.09</u>
Other Revenues (Expenses) & Gains (Losses)						
Interest Income	\$5,606.21					\$5,606.21
Interest Income		\$1,512.45				1,512.45
Interest Income			\$4,092.50			4,092.50
Interest Income				\$4,642.09		4,642.09
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$5,606.21</u>	<u>\$1,512.45</u>	<u>\$4,092.50</u>	<u>\$4,642.09</u>	<u>\$0.00</u>	<u>\$15,853.25</u>
Change In Net Assets	\$151,327.22	\$196,658.58	(\$6,640.05)	\$4,642.09	\$0.00	\$345,987.84
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>\$433,646.10</u></u>	<u><u>\$303,359.11</u></u>	<u><u>\$372,902.83</u></u>	<u><u>\$332,084.89</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,441,992.93</u></u>



Amelia National CDD
Budget to Actual
For the Month Ended 2/28/26

	Year to Date			Adopted FY 2026 Budget	Percentage Spent
	Actual	Budget	Variance		
Revenues					
On Roll Assessments	\$ 231,552.82	\$ 101,470.26	\$ 130,082.56	\$ 243,528.62	95.08%
Off Roll Assessments	47,460.65	30,423.49	17,037.16	73,016.38	65.00%
Net Revenues	\$ 279,013.47	\$ 131,893.75	\$ 147,119.72	\$ 316,545.00	88.14%
General & Administrative Expenses					
Supervisor Fees	\$ 3,000.00	\$ 2,916.67	\$ 83.33	\$ 7,000.00	42.86%
Public Official Insurance	4,458.00	1,595.83	2,862.17	3,830.00	116.40%
Trustee Fees	4,040.63	3,456.98	583.65	8,296.76	48.70%
District Management Fees	15,875.00	15,875.00	-	38,100.00	41.67%
Field Management Fees	4,625.00	4,625.00	-	11,100.00	41.67%
District Engineer	7,681.43	2,083.33	5,598.10	5,000.00	153.63%
District Engineer - Reserves	-	833.33	(833.33)	2,000.00	0.00%
Engineering Inspections - Reserves	-	2,083.33	(2,083.33)	5,000.00	0.00%
Disclosure Agent	1,250.00	2,083.33	(833.33)	5,000.00	25.00%
Property Appraiser Fee	6,248.00	2,708.33	3,539.67	6,500.00	96.12%
District Counsel	5,096.50	1,666.67	3,429.83	4,000.00	127.41%
Assessment Administration	7,500.00	3,125.00	4,375.00	7,500.00	100.00%
Re-amortization Schedule	-	208.33	(208.33)	500.00	0.00%
Audit Fees	4,800.00	2,000.00	2,800.00	4,800.00	100.00%
Arbitrage	-	416.67	(416.67)	1,000.00	0.00%
Tax Document Preparation Fee	-	20.00	(20.00)	48.00	0.00%
Legal Advertising	609.50	416.67	192.83	1,000.00	60.95%
Bank Fees	-	41.67	(41.67)	100.00	0.00%
Contingency/Miscellaneous	13,655.79	11,783.75	1,872.04	28,281.00	0.00%
Website Maintenance	925.00	1,125.00	(200.00)	2,700.00	34.26%
Office Misc (Phone/Postage/Copies/Supplies/etc)	339.91	312.50	27.41	750.00	45.32%
Dues, Licenses & Fees	175.00	72.92	102.08	175.00	100.00%
Electric	2,525.02	4,166.67	(1,641.65)	10,000.00	25.25%
Wetlands Water Table Management	4,200.00	2,125.00	2,075.00	5,100.00	82.35%
General Insurance	4,687.00	2,074.25	2,612.75	4,978.20	94.15%
Crime Insurance	-	208.33	(208.33)	500.00	0.00%
Repairs & Maintenance - Entry	-	2,083.33	(2,083.33)	5,000.00	0.00%
Repairs & Maintenance - Irrigation/wetland tree maintenance	-	3,333.33	(3,333.33)	8,000.00	0.00%
Lake Maintenance	14,800.00	16,041.67	(1,241.67)	38,500.00	38.44%
Landscape Maintenance	21,385.68	22,410.85	(1,025.17)	53,786.04	39.76%
Landscape Improvement	-	1,666.67	(1,666.67)	4,000.00	0.00%
Lake Improvements Repairs and Maint	975.00	1,666.67	(691.67)	4,000.00	24.38%
Lake Treatment	-	2,083.33	(2,083.33)	5,000.00	0.00%
Entry Decorations	4,440.00	2,083.33	2,356.67	5,000.00	88.80%
Lake Improvements/Aerators New	-	12,500.00	(12,500.00)	30,000.00	0.00%
Total General & Administrative Expenses	\$ 133,292.46	\$ 131,893.75	\$ 1,398.71	\$ 316,545.00	42.11%
Income (Loss) from Operations	\$ 145,721.01	\$ -	\$ 145,721.01	\$ -	
Other Income (Expense)					
Interest Income	\$ 5,606.21	\$ -	\$ 5,606.21	\$ -	
Total Other Income (Expense)	\$ 5,606.21	\$ -	\$ 5,606.21	\$ -	
Net Income (Loss)	\$ 151,327.22	\$ -	\$ 151,327.22	\$ -	



Amelia National Community Development District

Field Manager

- **Work Order Spreadsheet**

Maintenance Log - Amelia National POA - 219

All
Owners

Common Area Maintenance Problems

Area	Description				Group		
Fence along Amelia Concourse					Owners		
St	WO #	Prob Date	Category	Problem	Vendor	Action	Sent
O	2026-219-00006	4/1/26	Landscaping	Proposal	Schuyler Bell	<ul style="list-style-type: none"> Created open maintenance issue. 	4/1/26
Notes: (4/1/26) Quote recived from Victory to install hedges at the back gate, pending two additonal quotes from The Greenery and Coastal Greenery. .							

Area	Description				Group		
Gate - Back gate					Owners		
St	WO #	Prob Date	Category	Problem	Vendor	Action	Sent
O	2026-219-00008	3/25/26	General Repair	Plumbing Issue		<ul style="list-style-type: none"> Created open maintenance issue. 	4/1/26
Notes: (3/25/26) Obtaining quotes to replace the toilet and sink at the Guardhouse. Meet with Mike Veazy and Jake Card 3/25.							

Area	Description				Group		
Guard House					Owners		
95061 Amelia National Parkway, Fernandina Beach, FL 32034							
St	WO #	Prob Date	Category	Problem	Vendor	Action	Sent
O	2026-219-00007	3/25/26	General Repair	Electrical Work		<ul style="list-style-type: none"> Created open maintenance issue. 	4/1/26
Notes: (3/25/26) Obtaining quotes to replace the interior lightning at the Guardhouse. Meet with Mike Veazy and Jake Card 3/25.							
O	2026-219-00005	3/25/26	General Repair	Painting		<ul style="list-style-type: none"> Created open maintenance issue. 	4/1/26
Notes: (3/25/26) Obtaining quotes for a full interior paint at the Guradhouse to include drywall repair and baseboard replacement. .							
O	2026-219-00001	1/5/26	General Repair	Electrical Work		<ul style="list-style-type: none"> Created open maintenance issue. 	1/5/26
Notes: (1/5/26) JAX electric looking to convert gas lanterns to electric . (2/23/26) email from vendor . (3/12/26) pending decision from BOD whether to use vendor supplied light fixtures .							

Area	Description				Group		
Roadway - Amelia National Pkwy					Owners		
St	WO #	Prob Date	Category	Problem	Vendor	Action	Sent
M	2025-219-00024	9/26/25	Streets and Sidewalk Repair	Other/Misc		<ul style="list-style-type: none"> Created open maintenance issue. Status was changed from 'Open' to 'In-progress'. 	9/26/25 11/11/25
Notes: (9/26/25) proposal for engineer to evaluate roadways .							

Area	Description				Group		
Gate - Back gate					Owners		
St	WO #	Prob Date	Category	Problem	Vendor	Action	Sent
O	2025-219-00023	9/26/25	Landscaping	Proposal	Schuyler Bell	<ul style="list-style-type: none"> Created open maintenance issue. 	9/26/25
Notes: (9/26/25) proposal for maintenace of back gate landscape .							