Amelia National CDD

April 2026 Financial Package

April 30, 2026

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

Amelia National CDD
Statement of Financial Position
As of 4/30/2026

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
Assets						
Current Assets						
General Checking - CNB	$202,071.58					$202,071.58
State Board of Administration	7,074.63					7,074.63
CNB Engineering Reserve	28,674.97					28,674.97
CNB Reserve	123,352.92					123,352.92
CNB - Aerator Reserve	60,950.48					60,950.48
Assessments Receivable	15,590.34					15,590.34
Assessments Receivable		$4,733.58				4,733.58
Revenue 2021 Refund		79,508.45				79,508.45
Interest 2021 Refund		25,009.80				25,009.80
Prepayment 2021		902.88				902.88
Sinking Fund 2021		207,000.00				207,000.00
Assessments Receivable			$44,049.97			44,049.97
Debt Service Reserve - 2006A			222,141.86			222,141.86
Revenue - 2006A			310,863.77			310,863.77
Prepayment 2006A			48,874.76			48,874.76
Acquisition/Construction - 2006A				$45,361.78		45,361.78
Deferred Cost - 2006A				288,765.01		288,765.01
Total Current Assets	$437,714.92	$317,154.71	$625,930.36	$334,126.79	$0.00	$1,714,926.78
Investments						
Amount Available in Debt Service Funds					$894,301.52	$894,301.52
Amount To Be Provided					4,299,698.48	4,299,698.48
Total Investments	$0.00	$0.00	$0.00	$0.00	$5,194,000.00	$5,194,000.00
Total Assets	$437,714.92	$317,154.71	$625,930.36	$334,126.79	$5,194,000.00	$6,908,926.78
Liabilities and Net Assets						
Current Liabilities						
Accounts Payable	$1,302.24					$1,302.24
Due To Other Funds	6,363.06					6,363.06
Deferred Revenue	15,590.34					15,590.34
Deferred Revenue		$4,733.58				4,733.58
Deferred Revenue			$44,049.97			44,049.97
Total Current Liabilities	$23,255.64	$4,733.58	$44,049.97	$0.00	$0.00	$72,039.19
Long Term Liabilities						
Revenue Bonds Payable - Long-Term					$5,194,000.00	$5,194,000.00
Total Long Term Liabilities	$0.00	$0.00	$0.00	$0.00	$5,194,000.00	$5,194,000.00
Total Liabilities	$23,255.64	$4,733.58	$44,049.97	$0.00	$5,194,000.00	$5,266,039.19

Amelia National CDD
Statement of Financial Position
As of 4/30/2026

	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	132,140.40					132,140.40
Net Assets, Unrestricted		$106,700.53				106,700.53
Current Year Net Assets, Unrestricted		205,720.60				205,720.60
Net Assets, Unrestricted			$379,542.88			379,542.88
Current Year Net Assets, Unrestricted			202,337.51			202,337.51
Net Assets, Unrestricted				$327,442.82		327,442.82
Current Year Net Assets, Unrestricted				6,683.99		6,683.99
Net Assets - General Government				(0.02)		(0.02)
Total Net Assets	$414,459.28	$312,421.13	$581,880.39	$334,126.79	$0.00	$1,642,887.59
Total Liabilities and Net Assets	$437,714.92	$317,154.71	$625,930.36	$334,126.79	$5,194,000.00	$6,908,926.78

Amelia National CDD

Statement of Activities

As of 4/30/2026

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
Revenues						
On-Roll Assessments	$238,890.73					$238,890.73
Off-Roll Assessments	62,063.93					62,063.93
On-Roll Assessments		$243,820.45				243,820.45
On-Roll Assessments			$93,472.28			93,472.28
Off-Roll Assessments			192,405.26			192,405.26
Other Assessments			34,622.94			34,622.94
Total Revenues	$300,954.66	$243,820.45	$320,500.48	$0.00	$0.00	$865,275.59
Expenses						
Supervisor Fees	$4,400.00					$4,400.00
Public Official Insurance	4,458.00					4,458.00
Trustee Services	6,060.94					6,060.94
Management	22,225.00					22,225.00
Field Management	6,475.00					6,475.00
Engineering	9,643.95					9,643.95
Disclosure Agent	2,500.00					2,500.00
Property Appraiser	6,248.00					6,248.00
District Counsel	11,571.50					11,571.50
Assessment Administration	7,500.00					7,500.00
Audit	4,800.00					4,800.00
Tax Preparation	42.10					42.10
Legal Advertising	609.50					609.50
Contingency/Miscellaneous	13,655.79					13,655.79
Web Site Maintenance	1,475.00					1,475.00
Office Misc (Postage, Tel, Copies, Etc.)	505.99					505.99
Dues, Licenses, and Fees	175.00					175.00
Electric	3,532.59					3,532.59
Wetland Upland Maintenance	5,050.00					5,050.00
General Insurance	4,687.00					4,687.00
Lake Maintenance	22,000.00					22,000.00
Landscaping Maintenance & Material	25,867.85					25,867.85
Lake Improvements Repairs & Maintenance	8,750.00					8,750.00
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	$176,673.21	$41,185.00	$124,415.63	$0.00	$0.00	$342,273.84
Other Revenues (Expenses) & Gains (Losses)						
Interest Income	$7,858.95					$7,858.95
Interest Income		$3,085.15				3,085.15
Interest Income			$6,252.66			6,252.66
Interest Income				$6,683.99		6,683.99
Total Other Revenues (Expenses) & Gains (Losses)	$7,858.95	$3,085.15	$6,252.66	$6,683.99	$0.00	$23,880.75
Change In Net Assets	$132,140.40	$205,720.60	$202,337.51	$6,683.99	$0.00	$546,882.50
Net Assets At Beginning Of Year	$282,318.88	$106,700.53	$379,542.88	$327,442.80	$0.00	$1,096,005.09
Net Assets At End Of Year	$414,459.28	$312,421.13	$581,880.39	$334,126.79	$0.00	$1,642,887.59

Amelia National CDD
Budget to Actual
For the Month Ended 4/30/26

	Year to Date				
	Actual	Budget	Variance	Adopted FY 2026 Budget	Percentage Spent
Revenues					
On Roll Assessments	$ 238,890.73	$ 142,058.36	$ 96,832.37	$ 243,528.62	98.10%
Off Roll Assessments	62,063.93	42,592.89	19,471.04	73,016.38	85.00%
Net Revenues	**$ 300,954.66**	**$ 184,651.25**	**$ 116,303.41**	**$ 316,545.00**	**95.07%**
General & Administrative Expenses					
Supervisor Fees	$ 4,400.00	$ 4,083.33	$ 316.67	$ 7,000.00	62.86%
Public Official Insurance	4,458.00	2,234.17	2,223.83	3,830.00	116.40%
Trustee Fees	6,060.94	4,839.78	1,221.16	8,296.76	73.05%
District Management Fees	22,225.00	22,225.00	-	38,100.00	58.33%
Field Management Fees	6,475.00	6,475.00	-	11,100.00	58.33%
District Engineer	9,643.95	2,916.67	6,727.28	5,000.00	192.88%
District Engineer - Reserves	-	1,166.67	(1,166.67)	2,000.00	0.00%
Engineering Inspections - Reserves	-	2,916.67	(2,916.67)	5,000.00	0.00%
Disclosure Agent	2,500.00	2,916.67	(416.67)	5,000.00	50.00%
Property Appraiser Fee	6,248.00	3,791.67	2,456.33	6,500.00	96.12%
District Counsel	11,571.50	2,333.33	9,238.17	4,000.00	289.29%
Assessment Administration	7,500.00	4,375.00	3,125.00	7,500.00	100.00%
Re-amortization Schedule	-	291.67	(291.67)	500.00	0.00%
Audit Fees	4,800.00	2,800.00	2,000.00	4,800.00	100.00%
Arbitrage	-	583.33	(583.33)	1,000.00	0.00%
Tax Document Preparation Fee	42.10	28.00	14.10	48.00	0.00%
Legal Advertising	609.50	583.33	26.17	1,000.00	60.95%
Bank Fees	-	58.33	(58.33)	100.00	0.00%
Contingency/Miscellaneous	13,655.79	16,497.25	(2,841.46)	28,281.00	0.00%
Website Maintenance	1,475.00	1,575.00	(100.00)	2,700.00	54.63%
Office Misc (Phone/Postage/Copies/Supplies/etc)	505.99	437.50	68.49	750.00	67.47%
Dues, Licenses & Fees	175.00	102.08	72.92	175.00	100.00%
Electric	3,532.59	5,833.33	(2,300.74)	10,000.00	35.33%
Wetlands Water Table Management	5,050.00	2,975.00	2,075.00	5,100.00	99.02%
General Insurance	4,687.00	2,903.95	1,783.05	4,978.20	94.15%
Crime Insurance	-	291.67	(291.67)	500.00	0.00%
Repairs & Maintenance - Entry	-	2,916.67	(2,916.67)	5,000.00	0.00%
Repairs & Maintenance - Irrigation/wetland tree maintenance	-	4,666.67	(4,666.67)	8,000.00	0.00%
Lake Maintenance	22,000.00	22,458.33	(458.33)	38,500.00	57.14%
Landscape Maintenance	25,867.85	31,375.19	(5,507.34)	53,786.04	48.09%
Landscape Improvement	-	2,333.33	(2,333.33)	4,000.00	0.00%
Lake Improvements Repairs and Maint	8,750.00	2,333.33	6,416.67	4,000.00	218.75%
Lake Treatment	-	2,916.67	(2,916.67)	5,000.00	0.00%
Entry Decorations	4,440.00	2,916.67	1,523.33	5,000.00	88.80%
Lake Improvements/Aerators New	-	17,500.00	(17,500.00)	30,000.00	0.00%
Total General & Administrative Expenses	**$ 176,673.21**	**$ 184,651.25**	**$ (7,978.04)**	**$ 316,545.00**	**55.81%**
Income (Loss) from Operations	**$ 124,281.45**	**$ -**	**$ 124,281.45**	**$ -**	
Other Income (Expense)					
Interest Income	$ 7,858.95	$ -	$ 7,858.95	$ -	
Total Other Income (Expense)	**$ 7,858.95**	**$ -**	**$ 7,858.95**	**$ -**	
Net Income (Loss)	**$ 132,140.40**	**$ -**	**$ 132,140.40**	**$ -**	