



Amelia National CDD

May 2026 Financial Package

May 31, 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 5/31/2026

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
<u>Assets</u>						
<u>Current Assets</u>						
General Checking - CNB	\$181,766.22					\$181,766.22
State Board of Administration	7,097.52					7,097.52
CNB Engineering Reserve	28,744.46					28,744.46
CNB Reserve	123,651.84					123,651.84
CNB - Aerator Reserve	61,098.18					61,098.18
Accounts Receivable - Due from Developer	850.00					850.00
Assessments Receivable	10,388.76					10,388.76
Prepaid Expenses	2,128.06					2,128.06
Revenue 2021 Refund		\$85,762.60				85,762.60
Interest 2021 Refund		16.81				16.81
Prepayment 2021		8,223.82				8,223.82
Assessments Receivable			\$42,014.72			42,014.72
Debt Service Reserve - 2006A			194,425.17			194,425.17
Revenue - 2006A			60,315.96			60,315.96
Prepayment 2006A			13,874.76			13,874.76
Acquisition/Construction - 2006A				\$45,504.87		45,504.87
Deferred Cost - 2006A				318,084.40		318,084.40
Total Current Assets	\$415,725.04	\$94,003.23	\$310,630.61	\$363,589.27	\$0.00	\$1,183,948.15
<u>Investments</u>						
Amount Available in Debt Service Funds					\$362,619.12	\$362,619.12
Amount To Be Provided					4,414,380.88	4,414,380.88
Total Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$4,777,000.00	\$4,777,000.00
Total Assets	\$415,725.04	\$94,003.23	\$310,630.61	\$363,589.27	\$4,777,000.00	\$5,960,948.15
<u>Liabilities and Net Assets</u>						
<u>Current Liabilities</u>						
Accounts Payable	\$3,844.00					\$3,844.00
Deferred Revenue	10,388.76					10,388.76
Deferred Revenue			\$42,014.72			42,014.72
Total Current Liabilities	\$14,232.76	\$0.00	\$42,014.72	\$0.00	\$0.00	\$56,247.48
<u>Long Term Liabilities</u>						
Revenue Bonds Payable - Long-Term					\$4,777,000.00	\$4,777,000.00
Total Long Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$4,777,000.00	\$4,777,000.00
Total Liabilities	\$14,232.76	\$0.00	\$42,014.72	\$0.00	\$4,777,000.00	\$4,833,247.48
<u>Net Assets</u>						
Net Assets, Unrestricted	\$183,653.14					\$183,653.14
Net Assets - General Government	98,665.74					98,665.74
Current Year Net Assets - General Government	119,173.40					119,173.40
Net Assets, Unrestricted		\$106,700.53				106,700.53
Current Year Net Assets, Unrestricted		(12,697.30)				(12,697.30)
Net Assets, Unrestricted			\$379,542.88			379,542.88
Current Year Net Assets, Unrestricted			(110,926.99)			(110,926.99)
Net Assets, Unrestricted				\$327,442.82		327,442.82
Current Year Net Assets, Unrestricted				36,146.47		36,146.47
Net Assets - General Government				(0.02)		(0.02)
Total Net Assets	\$401,492.28	\$94,003.23	\$268,615.89	\$363,589.27	\$0.00	\$1,127,700.67
Total Liabilities and Net Assets	\$415,725.04	\$94,003.23	\$310,630.61	\$363,589.27	\$4,777,000.00	\$5,960,948.15



Amelia National CDD
Statement of Activities
As of 5/31/2026

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
<u>Revenues</u>						
On-Roll Assessments	\$244,092.31					\$244,092.31
Off-Roll Assessments	62,063.93					62,063.93
On-Roll Assessments		\$249,129.37				249,129.37
Other Assessments		7,398.48				7,398.48
On-Roll Assessments			\$95,507.54			95,507.54
Off-Roll Assessments			192,405.26			192,405.26
Other Assessments			34,622.94			34,622.94
Inter-Fund Transfers			(28,417.44)			(28,417.44)
Inter-Fund Transfers				\$28,417.44		28,417.44
Total Revenues	<u>\$306,156.24</u>	<u>\$256,527.85</u>	<u>\$294,118.30</u>	<u>\$28,417.44</u>	<u>\$0.00</u>	<u>\$885,219.83</u>
<u>Expenses</u>						
Supervisor Fees	\$4,400.00					\$4,400.00
Public Official Insurance	4,458.00					4,458.00
Trustee Services	8,189.01					8,189.01
Management	25,400.00					25,400.00
Field Management	7,400.00					7,400.00
Engineering	11,523.95					11,523.95
Disclosure Agent	2,500.00					2,500.00
Property Appraiser	6,248.00					6,248.00
District Counsel	16,209.00					16,209.00
Assessment Administration	7,500.00					7,500.00
Audit	4,800.00					4,800.00
Arbitrage Calculation	2,750.00					2,750.00
Tax Preparation	42.10					42.10
Legal Advertising	1,108.50					1,108.50
Contingency/Miscellaneous	23,155.79					23,155.79
Web Site Maintenance	1,600.00					1,600.00
Office Misc (Postage, Tel, Copies, Etc.)	516.15					516.15
Dues, Licenses, and Fees	175.00					175.00
Electric	4,084.01					4,084.01
Wetland Upland Maintenance	5,050.00					5,050.00
General Insurance	4,687.00					4,687.00
Repairs & Maintenance-Irrigation/Wetland	3,457.00					3,457.00
Lake Maintenance	22,000.00					22,000.00
Landscaping Maintenance & Material	22,410.85					22,410.85
Lake Improvements Repairs & Maintenance	1,750.00					1,750.00
Entry Decorations	4,440.00					4,440.00
Principal Payment		\$223,000.00				223,000.00
Interest Payments		50,194.80				50,194.80
Principal Payments			\$255,000.00			255,000.00
Interest Payments			157,621.88			157,621.88
Total Expenses	<u>\$195,854.36</u>	<u>\$273,194.80</u>	<u>\$412,621.88</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$881,671.04</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>						
Interest Income	\$8,871.52					\$8,871.52
Interest Income		\$3,969.65				3,969.65
Interest Income			\$7,576.59			7,576.59
Interest Income				\$7,729.03		7,729.03
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$8,871.52</u>	<u>\$3,969.65</u>	<u>\$7,576.59</u>	<u>\$7,729.03</u>	<u>\$0.00</u>	<u>\$28,146.79</u>
Change In Net Assets	\$119,173.40	(\$12,697.30)	(\$110,926.99)	\$36,146.47	\$0.00	\$31,695.58
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>\$401,492.28</u></u>	<u><u>\$94,003.23</u></u>	<u><u>\$268,615.89</u></u>	<u><u>\$363,589.27</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,127,700.67</u></u>



Amelia National CDD
Budget to Actual
For the Month Ended 5/31/26

	Year to Date			Adopted FY 2026 Budget	Percentage Spent
	Actual	Budget	Variance		
<u>Revenues</u>					
On Roll Assessments	\$ 244,092.31	\$ 162,352.41	\$ 81,739.90	\$ 243,528.62	100.23%
Off Roll Assessments	62,063.93	48,677.59	13,386.34	73,016.38	85.00%
Net Revenues	\$ 306,156.24	\$ 211,030.00	\$ 95,126.24	\$ 316,545.00	96.72%
<u>General & Administrative Expenses</u>					
Supervisor Fees	\$ 4,400.00	\$ 4,666.67	\$ (266.67)	\$ 7,000.00	62.86%
Public Official Insurance	4,458.00	2,553.33	1,904.67	3,830.00	116.40%
Trustee Fees	8,189.01	5,531.17	2,657.84	8,296.76	98.70%
District Management Fees	25,400.00	25,400.00	-	38,100.00	66.67%
Field Management Fees	7,400.00	7,400.00	-	11,100.00	66.67%
District Engineer	11,523.95	3,333.33	8,190.62	5,000.00	230.48%
District Engineer - Reserves	-	1,333.33	(1,333.33)	2,000.00	0.00%
Engineering Inspections - Reserves	-	3,333.33	(3,333.33)	5,000.00	0.00%
Disclosure Agent	2,500.00	3,333.33	(833.33)	5,000.00	50.00%
Property Appraiser Fee	6,248.00	4,333.33	1,914.67	6,500.00	96.12%
District Counsel	16,209.00	2,666.67	13,542.33	4,000.00	405.23%
Assessment Administration	7,500.00	5,000.00	2,500.00	7,500.00	100.00%
Re-amortization Schedule	-	333.33	(333.33)	500.00	0.00%
Audit Fees	4,800.00	3,200.00	1,600.00	4,800.00	100.00%
Arbitrage	2,750.00	666.67	2,083.33	1,000.00	0.00%
Tax Document Preparation Fee	42.10	32.00	10.10	48.00	0.00%
Legal Advertising	1,108.50	666.67	441.83	1,000.00	110.85%
Bank Fees	-	66.67	(66.67)	100.00	0.00%
Contingency/Miscellaneous	23,155.79	18,854.00	4,301.79	28,281.00	0.00%
Website Maintenance	1,600.00	1,800.00	(200.00)	2,700.00	59.26%
Office Misc (Phone/Postage/Copies/Supplies/etc)	516.15	500.00	16.15	750.00	68.82%
Dues, Licenses & Fees	175.00	116.67	58.33	175.00	100.00%
Electric	4,084.01	6,666.67	(2,582.66)	10,000.00	40.84%
Wetlands Water Table Management	5,050.00	3,400.00	1,650.00	5,100.00	99.02%
General Insurance	4,687.00	3,318.80	1,368.20	4,978.20	94.15%
Crime Insurance	-	333.33	(333.33)	500.00	0.00%
Repairs & Maintenance - Entry	-	3,333.33	(3,333.33)	5,000.00	0.00%
Repairs & Maintenance - Irrigation/wetland tree maintenance	3,457.00	5,333.33	(1,876.33)	8,000.00	43.21%
Lake Maintenance	22,000.00	25,666.67	(3,666.67)	38,500.00	57.14%
Landscape Maintenance	22,410.85	35,857.36	(13,446.51)	53,786.04	41.67%
Landscape Improvement	-	2,666.67	(2,666.67)	4,000.00	0.00%
Lake Improvements Repairs and Maint	1,750.00	2,666.67	(916.67)	4,000.00	43.75%
Lake Treatment	-	3,333.33	(3,333.33)	5,000.00	0.00%
Entry Decorations	4,440.00	3,333.33	1,106.67	5,000.00	88.80%
Lake Improvements/Aerators New	-	20,000.00	(20,000.00)	30,000.00	0.00%
Total General & Administrative Expenses	\$ 195,854.36	\$ 211,030.00	\$ (15,175.64)	\$ 316,545.00	61.87%
Income (Loss) from Operations	\$ 110,301.88	\$ -	\$ 110,301.88	\$ -	
<u>Other Income (Expense)</u>					
Interest Income	\$ 8,871.52	\$ -	\$ 8,871.52	\$ -	
Total Other Income (Expense)	\$ 8,871.52	\$ -	\$ 8,871.52	\$ -	
Net Income (Loss)	\$ 119,173.40	\$ -	\$ 119,173.40	\$ -	