



Amelia National CDD

September 2026 Financial Package

September 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 9/30/2026

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
<u>Current Assets</u>						
General Checking - CNB	\$111,346.88					\$111,346.88
State Board of Administration	7,189.54					7,189.54
CNB Engineering Reserve	29,038.62					29,038.62
CNB Reserve	124,917.24					124,917.24
CNB - Aerator Reserve	61,723.43					61,723.43
Accounts Receivable - Due from Developer	850.00					850.00
Prepaid Expenses	2,128.06					2,128.06
Revenue 2021 Refund		\$87,360.38				87,360.38
Interest 2021 Refund		17.01				17.01
Prepayment 2021		8,294.27				8,294.27
Assessments Receivable			\$42,235.30			42,235.30
Debt Service Reserve - 2006A			197,022.50			197,022.50
Revenue - 2006A			61,417.43			61,417.43
Prepayment 2006A			13,874.76			13,874.76
Acquisition/Construction - 2006A				\$46,095.22		46,095.22
Deferred Cost - 2006A				322,073.54		322,073.54
Total Current Assets	<u>\$337,193.77</u>	<u>\$95,671.66</u>	<u>\$314,549.99</u>	<u>\$368,168.76</u>	<u>\$0.00</u>	<u>\$1,115,584.18</u>
<u>Investments</u>						
Amount Available in Debt Service Funds					\$367,986.35	\$367,986.35
Amount To Be Provided					4,409,013.65	4,409,013.65
Total Investments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$4,777,000.00</u>	<u>\$4,777,000.00</u>
Total Assets	<u><u>\$337,193.77</u></u>	<u><u>\$95,671.66</u></u>	<u><u>\$314,549.99</u></u>	<u><u>\$368,168.76</u></u>	<u><u>\$4,777,000.00</u></u>	<u><u>\$5,892,584.18</u></u>
<u>Current Liabilities</u>						
Accounts Payable	\$19,658.67					\$19,658.67
Total Current Liabilities	<u>\$19,658.67</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$19,658.67</u>
<u>Long Term Liabilities</u>						
Revenue Bonds Payable - Long-Term					\$4,777,000.00	\$4,777,000.00
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$4,777,000.00</u>	<u>\$4,777,000.00</u>
Total Liabilities	<u><u>\$19,658.67</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$4,777,000.00</u></u>	<u><u>\$4,796,658.67</u></u>
<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	35,216.22					35,216.22
Net Assets, Unrestricted		\$106,700.53				106,700.53
Current Year Net Assets, Unrestricted		(11,028.87)				(11,028.87)
Net Assets, Unrestricted			\$379,542.88			379,542.88
Current Year Net Assets, Unrestricted			(64,992.89)			(64,992.89)
Net Assets, Unrestricted				\$327,442.82		327,442.82
Current Year Net Assets, Unrestricted				40,725.96		40,725.96
Net Assets - General Government				(0.02)		(0.02)
Total Net Assets	<u>\$317,535.10</u>	<u>\$95,671.66</u>	<u>\$314,549.99</u>	<u>\$368,168.76</u>	<u>\$0.00</u>	<u>\$1,095,925.51</u>
Total Liabilities and Net Assets	<u><u>\$337,193.77</u></u>	<u><u>\$95,671.66</u></u>	<u><u>\$314,549.99</u></u>	<u><u>\$368,168.76</u></u>	<u><u>\$4,777,000.00</u></u>	<u><u>\$5,892,584.18</u></u>



Amelia National CDD
Statement of Activities
As of 9/30/2026

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
<u>Revenues</u>						
On-Roll Assessments	\$244,682.06					\$244,682.06
Off-Roll Assessments	73,016.39					73,016.39
On-Roll Assessments		\$249,731.29				249,731.29
Other Assessments		7,398.48				7,398.48
On-Roll Assessments			\$95,738.29			95,738.29
Off-Roll Assessments			234,640.56			234,640.56
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>\$317,698.45</u>	<u>\$257,129.77</u>	<u>\$336,584.35</u>	<u>\$28,417.44</u>	<u>\$0.00</u>	<u>\$939,830.01</u>
<u>Expenses</u>						
Supervisor Fees	\$6,400.00					\$6,400.00
Public Official Insurance	4,458.00					4,458.00
Trustee Services	8,189.01					8,189.01
Management	38,100.00					38,100.00
Field Management	11,100.00					11,100.00
Engineering	15,085.55					15,085.55
Disclosure Agent	5,000.00					5,000.00
Property Appraiser	6,248.00					6,248.00
District Counsel	21,371.50					21,371.50
Assessment Administration	7,500.00					7,500.00
Reamortization Schedule	375.00					375.00
Audit	4,800.00					4,800.00
Arbitrage Calculation	2,750.00					2,750.00
Tax Preparation	42.10					42.10
Legal Advertising	1,419.86					1,419.86
Contingency/Miscellaneous	40,183.79					40,183.79
Web Site Maintenance	2,700.00					2,700.00
Office Misc (Postage, Tel, Copies, Etc.)	995.23					995.23
Dues, Licenses, and Fees	175.00					175.00
Electric	6,004.55					6,004.55
Wetland Upland Maintenance	7,600.00					7,600.00
General Insurance	4,687.00					4,687.00
Repairs & Maintenance-Irrigation/Wetland	3,762.00					3,762.00
Lake Maintenance	31,015.00					31,015.00
Landscaping Maintenance & Material	58,531.04					58,531.04
Lake Improvements Repairs & Maintenance	2,783.94					2,783.94
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>\$295,716.57</u>	<u>\$273,194.80</u>	<u>\$412,621.88</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$981,533.25</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>						
Interest Income	\$13,234.34					\$13,234.34
Interest Income		\$5,036.16				5,036.16
Interest Income			\$11,044.64			11,044.64
Interest Income				\$12,308.52		12,308.52
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$13,234.34</u>	<u>\$5,036.16</u>	<u>\$11,044.64</u>	<u>\$12,308.52</u>	<u>\$0.00</u>	<u>\$41,623.66</u>
Change In Net Assets	\$35,216.22	(\$11,028.87)	(\$64,992.89)	\$40,725.96	\$0.00	(\$79.58)
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>\$317,535.10</u></u>	<u><u>\$95,671.66</u></u>	<u><u>\$314,549.99</u></u>	<u><u>\$368,168.76</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,095,925.51</u></u>



Amelia National CDD
Budget to Actual
For The Month Ended 9/30/2026

	Year To Date				
	Actual	Budget	Variance	Adopted FY 2026 Budget	Percentage Spent
<u>Revenues</u>					
On-Roll Assessments	\$ 244,682.06	\$243,528.62	\$ 1,153.44	\$ 243,528.62	100.47%
Off-Roll Assessments	73,016.39	73,016.38	\$0.01	73,016.38	100.00%
Net Revenues	\$317,698.45	\$316,545.00	\$1,153.45	\$ 316,545.00	100.36%
<u>General & Administrative Expenses</u>					
Supervisor Fees	\$ 6,400.00	\$7,000.00	\$ 600.00	\$ 7,000.00	91.43%
Public Official Insurance	4,458.00	3,830.00	(628.00)	3,830.00	116.40%
Trustee Services	8,189.01	8,296.76	107.75	8,296.76	98.70%
Management	38,100.00	38,100.00	-	38,100.00	100.00%
Field Management	11,100.00	11,100.00	-	11,100.00	100.00%
Engineering	15,085.55	5,000.00	(10,085.55)	5,000.00	301.71%
Engineering Inspections (Reserves)	0.00	5,000.00	5,000.00	5,000.00	0.00%
Disclosure Agent	5,000.00	5,000.00	-	5,000.00	100.00%
Property Appraiser	6,248.00	6,500.00	252.00	6,500.00	96.12%
District Counsel	21,371.50	4,000.00	(17,371.50)	4,000.00	534.29%
Assessment Administration	7,500.00	7,500.00	-	7,500.00	100.00%
Reamortization Schedule	375.00	500.00	125.00	500.00	75.00%
Engineering - Reserves	0.00	2,000.00	2,000.00	2,000.00	0.00%
Audit	4,800.00	4,800.00	-	4,800.00	100.00%
Arbitrage Calculation	2,750.00	1,000.00	(1,750.00)	1,000.00	275.00%
Tax Preparation	42.10	48.00	5.90	48.00	87.71%
Legal Advertising	1,419.86	1,000.00	(419.86)	1,000.00	141.99%
Bank Fees	0.00	100.00	100.00	100.00	0.00%
Contingency/Miscellaneous	40,183.79	28,281.00	(11,902.79)	28,281.00	142.09%
Web Site Maintenance	2,700.00	2,700.00	-	2,700.00	100.00%
Office Misc (Postage, Tel, Copies, Etc.)	995.23	750.00	(245.23)	750.00	132.70%
Dues, Licenses, and Fees	175.00	175.00	-	175.00	100.00%
Electric	6,004.55	10,000.00	3,995.45	10,000.00	60.05%
Wetland Upland Maintenance	7,600.00	5,100.00	(2,500.00)	5,100.00	149.02%
General Insurance	4,687.00	4,978.20	291.20	4,978.20	94.15%
Crime Insurance	0.00	500.00	500.00	500.00	0.00%
Repair & Maintenance - Entry	0.00	5,000.00	5,000.00	5,000.00	0.00%
Repairs & Maintenance-Irrigation/Wetland	3,762.00	8,000.00	4,238.00	8,000.00	47.03%
Lake Maintenance	31,015.00	38,500.00	7,485.00	38,500.00	80.56%
Landscaping Maintenance & Material	58,531.04	53,786.04	(4,745.00)	53,786.04	108.82%
Landscape Improvements	0.00	4,000.00	4,000.00	4,000.00	0.00%
Lake Improvements Repairs & Maintenance	2,783.94	4,000.00	1,216.06	4,000.00	69.60%
Entry Decorations	4,440.00	5,000.00	560.00	5,000.00	88.80%
Lake Improvements/Aerators New	0.00	30,000.00	30,000.00	30,000.00	0.00%
Lake Treatment	0.00	5,000.00	5,000.00	5,000.00	0.00%
Total General & Administrative Expenses	\$ 295,716.57	\$ 316,545.00	\$ 20,828.43	\$ 316,545.00	93.42%
Income (Loss) from Operations	\$ 21,981.88	\$ -	\$ 21,981.88	\$ -	
<u>Other Income (Expense)</u>					
Interest Income	\$ 13,234.34	\$ -	\$ 13,234.34	\$ -	
Total Other Income (Expense)	\$ 13,234.34	\$ -	\$ 13,234.34	\$ -	
	\$ 35,216.22	\$ -	\$ 35,216.22	\$ -	



EXHIBIT A
Amelia National Community Development District
Revised Fiscal Year 2026 Annual Operational & Maintenance Budget

	Actual Through 9/30/2026	Adopted FY 2026	Revised FY 2026
<u>Revenues</u>			
On Roll Assessments	\$ 244,682.06	\$ 243,528.62	\$ 243,528.62
Off Roll Assessments	73,016.39	73,016.38	73,016.38
Interest Income	13,234.34	-	13,000.00
Net Revenues	\$ 330,932.79	\$ 316,545.00	\$ 329,545.00
<u>Expenditures</u>			
Supervisor Fees	\$ 6,400.00	\$ 7,000.00	\$ 6,400.00
Public Official Insurance	4,458.00	3,830.00	4,458.00
Trustee Fees	8,189.01	8,296.76	8,189.01
District Management Fees	38,100.00	38,100.00	38,100.00
Field Management Fees	11,100.00	11,100.00	11,100.00
District Engineer	15,085.55	5,000.00	15,085.55
District Engineer - Reserves	2,000.00	2,000.00	2,000.00
Engineering Inspections - Reserves	5,000.00	5,000.00	5,000.00
Disclosure Agent	5,000.00	5,000.00	5,000.00
Property Appraiser Fee	6,248.00	6,500.00	6,248.00
District Counsel	21,371.50	4,000.00	21,371.50
Assessment Administration	7,500.00	7,500.00	7,500.00
Re-amortization Schedule	375.00	500.00	375.00
Audit Fees	4,800.00	4,800.00	4,800.00
Arbitrage	2,750.00	1,000.00	2,750.00
Tax Document Preparation Fee	42.10	48.00	42.10
Legal Advertising	1,419.86	1,000.00	1,419.86
Bank Fees	-	100.00	-
Contingency/Miscellaneous	40,183.79	28,281.00	40,183.79
Website Maintenance	2,700.00	2,700.00	2,700.00
Office Misc (Phone/Postage/Copies/Supplies/etc)	995.23	750.00	995.23
Dues, Licenses & Fees	175.00	175.00	175.00
Electric	6,004.55	10,000.00	6,004.55
Wetlands Water Table Management	7,600.00	5,100.00	7,600.00
General Insurance	4,687.00	4,978.20	4,687.00
Crime Insurance	0.00	500.00	-
Repairs & Maintenance - Entry	-	5,000.00	-
Repairs & Maintenance - Irrigation/wetland tree maintenance	3,762.00	8,000.00	3,762.00
Lake Maintenance	31,015.00	38,500.00	31,015.00
Landscape Maintenance	58,531.04	53,786.04	58,531.04
Landscape Improvement	-	4,000.00	-
Lake Improvements Repairs and Maint	2,783.94	4,000.00	2,783.94
Lake Treatment	-	5,000.00	-
Entry Decorations	4,440.00	5,000.00	4,440.00
Lake Improvements/Aerators New	26,828.43	30,000.00	26,828.43
Operating & Maintenance Expenditures	\$ 329,545.00	\$ 316,545.00	\$ 329,545.00
Net Income (Loss)	\$ 1,387.79	\$ -	\$ -