



Amelia National CDD

Q1-Q4 2025 Financial Package

Q1-Q4, 2025

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



Amelia National CDD
Statement of Financial Position
As of 4/30/2025

	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	\$230,134.28					\$230,134.28
State Board of Administration	6,785.89					6,785.89
CNB Engineering Reserve	21,016.08					21,016.08
CNB Reserve	140,037.90					140,037.90
Assessments Receivable	11,462.61					11,462.61
Assessments Receivable		\$549.05				549.05
Due From Other Funds		3,964.15				3,964.15
Revenue 2021 Refund		80,679.41				80,679.41
Interest 2021 Refund		28,036.92				28,036.92
Prepayment 2021		58,287.38				58,287.38
Sinking Fund 2021		208,000.00				208,000.00
Assessments Receivable			\$42,555.40			42,555.40
Due From Other Funds			1,603.73			1,603.73
Debt Service Reserve - 2006A			212,911.27			212,911.27
Revenue - 2006A			313,188.83			313,188.83
Prepayment 2006A			48,062.31			48,062.31
Acquisition/Construction - 2006A				\$43,487.89		43,487.89
Deferred Cost - 2006A				276,978.13		276,978.13
Total Current Assets	<u>\$409,436.76</u>	<u>\$379,516.91</u>	<u>\$618,321.54</u>	<u>\$320,466.02</u>	<u>\$0.00</u>	<u>\$1,727,741.23</u>
<u>Investments</u>						
Amount Available in Debt Service Funds					\$949,166.12	\$949,166.12
Amount To Be Provided					4,773,833.88	4,773,833.88
Total Investments		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,723,000.00</u>	<u>\$5,723,000.00</u>
Total Assets	<u><u>\$409,436.76</u></u>	<u><u>\$379,516.91</u></u>	<u><u>\$618,321.54</u></u>	<u><u>\$320,466.02</u></u>	<u><u>\$5,723,000.00</u></u>	<u><u>\$7,450,741.23</u></u>
<u>Liabilities and Net Assets</u>						
<u>Current Liabilities</u>						
Accounts Payable	\$8,879.22					\$8,879.22
Deferred Revenue	11,462.61					11,462.61
Deferred Revenue		\$549.05				549.05
Deferred Revenue			\$42,555.40			42,555.40
Total Current Liabilities	<u>\$20,341.83</u>	<u>\$549.05</u>	<u>\$42,555.40</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$63,446.28</u>
<u>Long Term Liabilities</u>						
Revenue Bonds Payable - Long-Term					\$5,723,000.00	\$5,723,000.00
Total Long Term Liabilities		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,723,000.00</u>	<u>\$5,723,000.00</u>
Total Liabilities	<u><u>\$20,341.83</u></u>	<u><u>\$549.05</u></u>	<u><u>\$42,555.40</u></u>	<u><u>\$0.00</u></u>	<u><u>\$5,723,000.00</u></u>	<u><u>\$5,786,446.28</u></u>
<u>Net Assets</u>						
Net Assets, Unrestricted	\$183,653.14					\$183,653.14
Net Assets - General Government	43,085.25					43,085.25
Current Year Net Assets - General Government	162,356.54					162,356.54
Net Assets, Unrestricted		\$192,157.57				192,157.57
Current Year Net Assets, Unrestricted		186,810.29				186,810.29
Net Assets, Unrestricted			\$392,358.06			392,358.06
Current Year Net Assets, Unrestricted			183,408.08			183,408.08
Net Assets, Unrestricted				\$283,002.19		283,002.19
Current Year Net Assets, Unrestricted				37,463.85		37,463.85
Net Assets - General Government				(0.02)		(0.02)
Total Net Assets	<u><u>\$389,094.93</u></u>	<u><u>\$378,967.86</u></u>	<u><u>\$575,766.14</u></u>	<u><u>\$320,466.02</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,664,294.95</u></u>
Total Liabilities and Net Assets	<u><u>\$409,436.76</u></u>	<u><u>\$379,516.91</u></u>	<u><u>\$618,321.54</u></u>	<u><u>\$320,466.02</u></u>	<u><u>\$5,723,000.00</u></u>	<u><u>\$7,450,741.23</u></u>



Amelia National CDD
Statement of Activities
 As of 4/30/2025

	General Fund	Debt Service Fund - 2021	Debt Service Fund - 2006A	Construction Fund	Long Term Debt Group	Total
Revenues						
On-Roll Assessments	\$243,018.46					\$243,018.46
Off-Roll Assessments	62,063.93					62,063.93
Other Income & Other Financing Sources	2,575.59					2,575.59
On-Roll Assessments		\$261,556.24				261,556.24
Other Assessments		57,046.36				57,046.36
On-Roll Assessments			\$105,814.72			105,814.72
Off-Roll Assessments			192,851.55			192,851.55
Other Assessments			49,122.00			49,122.00
Inter-Fund Transfers			(30,678.96)			(30,678.96)
Inter-Fund Transfers				\$30,678.96		30,678.96
Total Revenues	\$307,657.98	\$318,602.60	\$317,109.31	\$30,678.96	\$0.00	\$974,048.85
Expenses						
Supervisor Fees	\$3,800.00					\$3,800.00
Public Official Insurance	4,040.00					4,040.00
Trustee Services	5,737.69					5,737.69
Management	18,150.00					18,150.00
Field Management	6,475.00					6,475.00
Engineering	1,175.68					1,175.68
Disclosure Agent	2,500.00					2,500.00
Property Appraiser	6,424.00					6,424.00
District Counsel	3,027.50					3,027.50
Assessment Administration	5,000.00					5,000.00
Audit	4,600.00					4,600.00
Legal Advertising	301.78					301.78
Web Site Maintenance	1,370.00					1,370.00
Office Misc (Postage, Tel, Copies, Etc.)	421.07					421.07
Dues, Licenses, and Fees	175.00					175.00
Electric	3,197.96					3,197.96
Wetland Upland Maintenance	5,100.00					5,100.00
General Insurance	4,422.00					4,422.00
Repair & Maintenance - Entry	2,174.00					2,174.00
Repairs & Maintenance-Irrigation/Wetland	537.50					537.50
Lake Maintenance	20,892.00					20,892.00
Landscaping Maintenance & Material	19,251.38					19,251.38
Landscape Improvements	3,994.65					3,994.65
Lake Improvements Repairs & Maintenance	2,200.00					2,200.00
Front Entry Refurbishment	16,445.42					16,445.42
Entry Decorations	4,440.00					4,440.00
Principal Payment		\$107,000.00				107,000.00
Interest Payments		29,182.06				29,182.06
Principal Payments			\$55,000.00			55,000.00
Interest Payments			86,537.50			86,537.50
Total Expenses	\$145,852.63	\$136,182.06	\$141,537.50	\$0.00	\$0.00	\$423,572.19
Other Revenues (Expenses) & Gains (Losses)						
Interest Income	\$551.19					\$551.19
Interest Income		\$4,389.75				4,389.75
Interest Income			\$7,836.27			7,836.27
Interest Income				\$6,784.89		6,784.89
Total Other Revenues (Expenses) & Gains (Losses)	\$551.19	\$4,389.75	\$7,836.27	\$6,784.89	\$0.00	\$19,562.10
Change In Net Assets	\$162,356.54	\$186,810.29	\$183,408.08	\$37,463.85	\$0.00	\$570,038.76
Net Assets At Beginning Of Year	\$226,738.39	\$192,157.57	\$392,358.06	\$283,002.17	\$0.00	\$1,094,256.19
Net Assets At End Of Year	\$389,094.93	\$378,967.86	\$575,766.14	\$320,466.02	\$0.00	\$1,664,294.95



Amelia National CDD
Budget to Actual
For the Month Ended 4/30/25

	Year to Date			Adopted FY 2025 Budget	Percentage Spent
	Actual	Budget	Variance		
Revenues					
On Roll Assessments	\$ 243,018.46	\$ 142,058.36	\$ 100,960.10	\$ 243,528.62	99.79%
Off Roll Assessments	62,063.93	42,592.89	19,471.04	73,016.38	85.00%
Other Income & Other Financing Sources	2,575.59	-	2,575.59	-	0.00%
Net Revenues	\$ 307,657.98	\$ 184,651.25	\$ 123,006.73	\$ 316,545.00	97.19%
General & Administrative Expenses					
Supervisor Fees	\$ 3,800.00	\$ 4,083.33	\$ (283.33)	\$ 7,000.00	54.29%
Public Official Insurance	4,040.00	2,229.79	1,810.21	3,822.50	105.69%
Trustee Fees	5,737.69	4,550.00	1,187.69	7,800.00	73.56%
District Management Fees	18,150.00	21,175.00	(3,025.00)	36,300.00	50.00%
Field Management Fees	6,475.00	6,475.00	-	11,100.00	58.33%
District Engineer - Reserves	1,175.68	1,166.67	9.01	2,000.00	58.78%
Engineering Inspections - Reserves	-	2,916.67	(2,916.67)	5,000.00	0.00%
Disclosure Agent	2,500.00	3,500.00	(1,000.00)	6,000.00	41.67%
Property Appraiser Fee	6,424.00	3,383.33	3,040.67	5,800.00	110.76%
District Counsel	3,027.50	2,333.33	694.17	4,000.00	75.69%
Assessment Administration	5,000.00	2,916.67	2,083.33	5,000.00	100.00%
Re-amortization Schedule	-	291.67	(291.67)	500.00	0.00%
Audit Fees	4,600.00	2,800.00	1,800.00	4,800.00	95.83%
Arbitrage	-	583.33	(583.33)	1,000.00	0.00%
Legal Advertising	301.78	875.00	(573.22)	1,500.00	20.12%
Bank Fees	-	58.33	(58.33)	100.00	0.00%
Contingency/Miscellaneous	-	18,637.79	(18,637.79)	31,950.50	0.00%
Website Maintenance	1,370.00	1,470.00	(100.00)	2,520.00	54.37%
Office Misc (Phone/Postage/Copies/Supplies/etc)	421.07	437.50	(16.43)	750.00	56.14%
Dues, Licenses & Fees	175.00	102.08	72.92	175.00	100.00%
Electric	3,197.96	5,833.33	(2,635.37)	10,000.00	31.98%
Wetlands Water Table Management	5,100.00	3,675.00	1,425.00	6,300.00	80.95%
General Insurance	4,422.00	2,728.25	1,693.75	4,677.00	94.55%
Repairs & Maintenance - Entry	2,174.00	2,916.67	(742.67)	5,000.00	43.48%
Repairs & Maintenance - Irrigation/wetland tree maintenance	537.50	4,666.67	(4,129.17)	8,000.00	6.72%
Lake Maintenance	20,892.00	19,104.17	1,787.83	32,750.00	63.79%
Landscape Maintenance	19,251.38	20,416.67	(1,165.29)	35,000.00	55.00%
Landscape Improvement	3,994.65	11,258.33	(7,263.68)	19,300.00	20.70%
Lake Improvements Repairs and Maint	2,200.00	2,333.33	(133.33)	4,000.00	55.00%
Front Entry Refurbishment	16,445.42	11,666.67	4,778.75	20,000.00	82.23%
Entry Decorations	4,440.00	2,566.67	1,873.33	4,400.00	100.91%
Lake Improvements/Aerators New	-	17,500.00	(17,500.00)	30,000.00	0.00%
Total General & Administrative Expenses	\$ 145,852.63	\$ 184,651.25	\$ (38,798.62)	\$ 316,545.00	46.08%
Income (Loss) from Operations	\$ 161,805.35	\$ -	\$ 161,805.35	\$ -	
Other Income (Expense)					
Interest Income	\$ 551.19	\$ -	\$ 551.19	\$ -	
Total Other Income (Expense)	\$ 551.19	\$ -	\$ 551.19	\$ -	
Net Income (Loss)	\$ 162,356.54	\$ -	\$ 162,356.54	\$ -	