Valencia Acres
Community Development District

Amended Final Budget For
Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026

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AMENDED FINAL BUDGET
VALENCIA ACRES COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 9/29/26
O & M Assessments	45,785	**46,011**	46,011
Debt Assessments	116,569	**116,614**	116,614
Interest Income	720	**2,800**	2,717
TOTAL REVENUES	**$ 163,074**	**$ 165,425**	**$ 165,342**
EXPENDITURES			
Supervisor Fees	5,000	**2,600**	2,600
Payroll Taxes (Employer)	383	**199**	199
Engineering/Inspections	1,000	**0**	0
Management	15,000	**15,000**	15,000
Legal	7,000	**7,200**	5,975
Assessment Roll	4,000	**4,000**	4,000
Audit Fees	3,500	**3,500**	3,500
Insurance	7,200	**7,769**	7,769
Legal Advertisements	2,200	**3,400**	2,420
Miscellaneous	350	**350**	258
Postage	275	**225**	205
Office Supplies	275	**125**	83
Dues & Subscriptions	175	**175**	175
Trustee Fee	2,550	**2,500**	2,500
Continuing Disclosure Fee	350	**350**	350
Website Management	1,750	**1,750**	1,750
TOTAL EXPENDITURES	**$ 51,008**	**$ 49,143**	**$ 46,784**
REVENUES LESS EXPENDITURES	**$ 112,066**	**$ 116,282**	**$ 118,558**
Bond Payments	(109,575)	**(111,297)**	(111,297)
BALANCE	**$ 2,491**	**$ 4,985**	**$ 7,261**
County Appraiser & Tax Collector Fee	(3,247)	**(1,566)**	(1,566)
Discounts For Early Payments	(6,494)	**(5,839)**	(5,839)
EXCESS/ (SHORTFALL)	**$ (7,250)**	**$ (2,420)**	**$ (144)**
Carryover From Prior Year	7,250	**7,250**	0
NET EXCESS/ (SHORTFALL)	**$ -**	**$ 4,830**	**$ (144)**

FUND BALANCE AS OF 9/30/25	$101,065
FY 2025/2026 ACTIVITY	($2,420)
FUND BALANCE AS OF 9/30/26	$98,645

Notes

Carryover from prior year of $7,250 was used to reduce Fiscal Year 2025/2026 Assessments.
$8,775 of Fund Balance to be used to reduce 2026/2027 Assessments.

AMENDED FINAL BUDGET

VALENCIA ACRES COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 9/29/26
Interest Income	500	**1,700**	1,651
NAV Tax Collection	109,575	**111,297**	111,297
Total Revenues	**$ 110,075**	**$ 112,997**	**$ 112,948**
EXPENDITURES			
Principal Payments	70,380	**70,380**	70,380
Interest Payments	32,456	**26,026**	26,026
Bond Redemption	7,239	**0**	0
Total Expenditures	**$ 110,075**	**$ 96,406**	**$ 96,406**
Excess/ (Shortfall)	**$ -**	**$ 16,591**	**$ 16,542**

FUND BALANCE AS OF 9/30/25	$36,852
FY 2025/2026 ACTIVITY	$16,591
FUND BALANCE AS OF 9/30/26	$53,443

Notes
Revenue Fund Balance = $53,443*.
Revenue Fund Balance To Be Used To Make 11/1/2026 Interest Payment Of $19,589.
* Approximate Amounts

Series 2016 Bond Refunding Information

Original Par Amount =	$1,265,410	Annual Principal Payments Due:
Interest Rate =	3.5% - 5.8%	May 1st
Issue Date =	July 2016	Annual Interest Payments Due:
Maturity Date =	May 2034	May 1st & November 1st
Par Amount As Of 9/30/26 =	$660,802	