Valencia Acres
Community Development District

Amended Final Budget For
Fiscal Year 2024/2025
October 1, 2024 - September 30, 2025

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AMENDED FINAL BUDGET
VALENCIA ACRES COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

REVENUES	FISCAL YEAR 2024/2025 BUDGET 10/1/24 - 9/30/25	AMENDED FINAL BUDGET 10/1/24 - 9/30/25	YEAR TO DATE ACTUAL 10/1/24 - 9/29/25
O & M Assessments	45,798	**46,092**	46,092
Debt Assessments	101,283	**101,497**	101,497
Interest Income	480	**4,200**	4,118
TOTAL REVENUES	**$ 147,561**	**$ 151,789**	**$ 151,707**
EXPENDITURES			
Supervisor Fees	4,000	**2,800**	2,800
Payroll Taxes (Employer)	305	**214**	214
Engineering/Inspections	1,000	**0**	0
Management	15,000	**15,000**	15,000
Legal	7,000	**8,200**	7,120
Assessment Roll	4,000	**4,000**	4,000
Audit Fees	3,400	**3,400**	3,400
Insurance	7,100	**6,858**	6,858
Legal Advertisements	1,500	**3,500**	1,988
Miscellaneous	375	**375**	276
Postage	325	**350**	331
Office Supplies	300	**100**	22
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	**$ 49,130**	**$ 49,572**	**$ 46,784**
REVENUES LESS EXPENDITURES	**$ 98,431**	**$ 102,217**	**$ 104,923**
Bond Payments	(95,206)	**(96,827)**	(96,827)
BALANCE	**$ 3,225**	**$ 5,390**	**$ 8,096**
County Appraiser & Tax Collector Fee	(2,942)	**(1,420)**	(1,420)
Discounts For Early Payments	(5,883)	**(5,358)**	(5,358)
EXCESS/ (SHORTFALL)	**$ (5,600)**	**$ (1,388)**	**$ 1,318**
Carryover From Prior Year	5,600	**5,600**	0
NET EXCESS/ (SHORTFALL)	**$ -**	**$ 4,212**	**$ 1,318**

FUND BALANCE AS OF 9/30/24	$99,929
FY 2024/2025 ACTIVITY	($1,388)
FUND BALANCE AS OF 9/30/25	$98,541

Notes

Carryover from prior year of $5,600 was used to reduce Fiscal Year 2024/2025 Assessments.
$7,250 of Fund Balance to be used to reduce 2025/2026 Assessments.

AMENDED FINAL BUDGET

VALENCIA ACRES COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

REVENUES	**FISCAL YEAR 2024/2025 BUDGET 10/1/24 - 9/30/25**	**AMENDED FINAL BUDGET 10/1/24 - 9/30/25**	**YEAR TO DATE ACTUAL 10/1/24 - 9/29/25**
Interest Income	300	**1,700**	1,685
NAV Tax Collection	94,811	**96,827**	96,827
Total Revenues	**$ 95,111**	**$ 98,527**	**$ 98,512**
EXPENDITURES			
Principal Payments	67,968	**67,968**	67,968
Interest Payments	27,143	**28,454**	28,454
Total Expenditures	**$ 95,111**	**$ 96,422**	**$ 96,422**
Excess/ (Shortfall)	**$ -**	**$ 2,105**	**$ 2,090**

FUND BALANCE AS OF 9/30/24	$34,643
FY 2024/2025 ACTIVITY	$2,105
FUND BALANCE AS OF 9/30/25	$36,748

Notes
Revenue Fund Balance = $36,748*.
Revenue Fund Balance To Be Used To Make 11/1/2025 Interest Payment Of $13,081.
* 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 9/30/25 =	$731,182	