

Vista
Community Development District

**Amended Final Budget For
Fiscal Year 2020/2021
October 1, 2020 - September 30, 2021**

CONTENTS

- I AMENDED FINAL OPERATING FUND BUDGET**
- II AMENDED FINAL DEBT SERVICE FUND BUDGET**

AMENDED FINAL BUDGET
VISTA COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2020/2021
OCTOBER 1, 2020 - SEPTEMBER 30, 2021

	FISCAL YEAR 2020/2021 BUDGET 10/1/20 - 9/30/21	AMENDED FINAL BUDGET 10/1/20 - 9/30/21	YEAR TO DATE ACTUAL 10/1/20 - 9/29/21
REVENUES			
O & M Assessments	51,840	51,874	51,874
Debt Assessments	370,222	370,268	370,268
Other Revenues	0	0	0
Interest Income	240	300	297
TOTAL REVENUES	\$ 422,302	\$ 422,442	\$ 422,439
EXPENDITURES			
Engineering/Inspections	2,000	2,400	1,200
Management	20,220	20,220	20,220
Legal	8,000	8,000	6,675
Assessment Roll	6,000	6,000	6,000
Audit Fees	3,500	3,400	3,400
Arbitrage Rebate Fee	650	650	650
Insurance	6,000	5,513	5,513
Legal Advertisements	1,300	1,300	963
Miscellaneous	700	700	53
Postage	250	110	102
Office Supplies	400	150	114
Dues & Subscriptions	175	175	175
Trustee Fee	4,025	4,022	4,022
Continuing Disclosure Fee	1,000	1,000	1,000
Website Management	2,000	2,000	2,000
TOTAL EXPENDITURES	\$ 56,220	\$ 55,640	\$ 52,087
REVENUES LESS EXPENDITURES	\$ 366,082	\$ 366,802	\$ 370,352
Bond Payments	(348,009)	(356,083)	(356,083)
BALANCE	\$ 18,073	\$ 10,719	\$ 14,269
County Appraiser & Tax Collector Fee	(8,441)	(5,012)	(5,012)
Discounts For Early Payments	(16,882)	(12,081)	(12,081)
EXCESS/ (SHORTFALL)	\$ (7,250)	\$ (6,374)	\$ (2,824)
Carryover From Prior Year	7,250	7,250	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ 876	\$ (2,824)

FUND BALANCE AS OF 9/30/20
FY 2020/2021 ACTIVITY
FUND BALANCE AS OF 9/30/21

\$114,501
(\$6,374)
\$108,127

Notes

Carryover From Prior Year Of \$7,250 was used to reduce Fiscal Year 2020/2021 Assessments.
\$4,600 Of Fund Balance To Be Used To Reduce 2021/2022 Assessments.

AMENDED FINAL BUDGET
VISTA COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
FISCAL YEAR 2020/2021
OCTOBER 1, 2020 - SEPTEMBER 30, 2021

	FISCAL YEAR 2020/2021 BUDGET 10/1/20 - 9/30/21	AMENDED FINAL BUDGET 10/1/20 - 9/30/21	YEAR TO DATE ACTUAL 10/1/20 - 9/29/21
REVENUES			
Interest Income	300	25	23
NAV Tax Collection	348,009	356,083	356,083
Total Revenues	\$ 348,309	\$ 356,108	\$ 356,106
EXPENDITURES			
Principal Payments	145,000	145,000	145,000
Interest Payments	203,909	207,206	207,206
Transfer To Construction Fund	0	9,804	9,804
Total Expenditures	\$ 348,909	\$ 362,010	\$ 362,010
Excess/ (Shortfall)	\$ (600)	\$ (5,902)	\$ (5,904)

FUND BALANCE AS OF 9/30/20	\$409,703
FY 2020/2021 ACTIVITY	(\$5,902)
FUND BALANCE AS OF 9/30/21	\$403,801

Notes

Reserve Fund Balance = \$250,425*. Revenue Fund Balance = \$153,376*.

Revenue Fund Balance To Be Used To Make 11/1/2021 Interest Payment Of \$99,706.

* Approximate Amounts

Series 2006 Bond Information

Original Par Amount =	\$5,170,000	Annual Principal Payments Due:
Interest Rate =	5.38%	May 1st
Issue Date =	November 2006	Annual Interest Payments Due:
Maturity Date =	May 2037	May 1st & November 1st
Par Amount As Of 9/30/21 =	\$3,710,000	