

Vista  
Community Development District

**Amended Final Budget For  
Fiscal Year 2022/2023  
October 1, 2022 - September 30, 2023**

# **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 2022/2023**  
**OCTOBER 1, 2022 - SEPTEMBER 30, 2023**

	<b>FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23</b>	<b>AMENDED FINAL BUDGET 10/1/22 - 9/30/23</b>	<b>YEAR TO DATE ACTUAL 10/1/22 - 8/31/23</b>
<b>REVENUES</b>			
O & M Assessments	52,812	<b>53,033</b>	53,033
Debt Assessments	369,175	<b>369,177</b>	369,177
Other Revenues	0	<b>0</b>	0
Interest Income	240	<b>3,397</b>	3,297
<b>TOTAL REVENUES</b>	<b>\$ 422,227</b>	<b>\$ 425,607</b>	<b>\$ 425,507</b>
<b>EXPENDITURES</b>			
Engineering/Inspections	2,500	<b>2,500</b>	0
Management	21,108	<b>21,108</b>	19,349
Legal	8,000	<b>8,000</b>	5,467
Assessment Roll	6,000	<b>6,000</b>	0
Audit Fees	3,600	<b>3,600</b>	3,600
Arbitrage Rebate Fee	650	<b>650</b>	650
Insurance	6,100	<b>6,134</b>	6,134
Legal Advertisements	1,250	<b>1,250</b>	887
Miscellaneous	625	<b>325</b>	60
Postage	225	<b>75</b>	63
Office Supplies	350	<b>200</b>	140
Dues & Subscriptions	175	<b>175</b>	175
Trustee Fee	4,025	<b>4,023</b>	4,023
Continuing Disclosure Fee	1,000	<b>1,000</b>	1,000
Website Management	2,000	<b>2,000</b>	1,833
<b>TOTAL EXPENDITURES</b>	<b>\$ 57,608</b>	<b>\$ 57,040</b>	<b>\$ 43,381</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 364,619</b>	<b>\$ 368,567</b>	<b>\$ 382,126</b>
Bond Payments	(347,025)	<b>(351,257)</b>	(351,257)
<b>BALANCE</b>	<b>\$ 17,594</b>	<b>\$ 17,310</b>	<b>\$ 30,869</b>
County Appraiser & Tax Collector Fee	(8,439)	<b>(4,976)</b>	(4,976)
Discounts For Early Payments	(16,880)	<b>(16,428)</b>	(16,428)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ (7,725)</b>	<b>\$ (4,094)</b>	<b>\$ 9,465</b>
Carryover From Prior Year	7,725	<b>7,725</b>	0
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ 3,631</b>	<b>\$ 9,465</b>

FUND BALANCE AS OF 9/30/22
FY 2022/2023 ACTIVITY
FUND BALANCE AS OF 9/30/23

\$110,511
(\$4,094)
\$106,417

**Notes**

Carryover From Prior Year Of \$7,725 was used to reduce Fiscal Year 2022/2023 Assessments.  
\$9,850 Of Fund Balance To Be Used To Reduce 2023/2024 Assessments.

**AMENDED FINAL BUDGET**  
**VISTA COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND**  
**FISCAL YEAR 2022/2023**  
**OCTOBER 1, 2022 - SEPTEMBER 30, 2023**

	<b>FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23</b>	<b>AMENDED FINAL BUDGET 10/1/22 - 9/30/23</b>	<b>YEAR TO DATE ACTUAL 10/1/22 - 8/31/23</b>
<b>REVENUES</b>			
Interest Income	25	<b>15,752</b>	15,752
NAV Tax Collection	347,025	<b>351,257</b>	351,257
<b>Total Revenues</b>	<b>\$ 347,050</b>	<b>\$ 367,009</b>	<b>\$ 367,009</b>
<b>EXPENDITURES</b>			
Principal Payments	160,000	<b>160,000</b>	160,000
Interest Payments	187,050	<b>191,350</b>	191,350
Transfer To Construction Fund	0	<b>12,000</b>	8,364
<b>Total Expenditures</b>	<b>\$ 347,050</b>	<b>\$ 363,350</b>	<b>\$ 359,714</b>
<b>Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ 3,659</b>	<b>\$ 7,295</b>

FUND BALANCE AS OF 9/30/22
FY 2022/2023 ACTIVITY
FUND BALANCE AS OF 9/30/23

\$394,515
\$3,659
\$398,174

Notes

Reserve Fund Balance = \$240,300\*. Revenue Fund Balance = \$157,874\*.

Revenue Fund Balance To Be Used To Make 11/1/2023 Interest Payment Of \$91,375.

\* 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 9/30/23 =	\$3,400,000	