

Vista
Community Development District

**Amended Final Budget For
Fiscal Year 2023/2024
October 1, 2023 - September 30, 2024**

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AMENDED FINAL BUDGET
VISTA COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
REVENUES			
O & M Assessments	51,672	52,062	52,062
Debt Assessments	370,299	370,353	370,353
Other Revenues	0	0	0
Interest Income	360	7,400	7,389
TOTAL REVENUES	\$ 422,331	\$ 429,815	\$ 429,804
EXPENDITURES			
Engineering/Inspections	2,500	4,000	2,600
Management	21,732	21,732	21,732
Legal	8,000	9,500	7,927
Assessment Roll	6,000	6,000	6,000
Audit Fees	3,700	3,700	3,700
Arbitrage Rebate Fee	650	650	650
Insurance	6,600	6,594	6,594
Legal Advertisements	1,225	1,225	604
Miscellaneous	600	600	97
Postage	225	90	67
Office Supplies	350	250	197
Dues & Subscriptions	175	175	175
Trustee Fee	4,025	4,023	4,023
Continuing Disclosure Fee	1,000	1,000	1,000
Website Management	2,000	2,000	2,000
TOTAL EXPENDITURES	\$ 58,782	\$ 61,539	\$ 57,366
REVENUES LESS EXPENDITURES	\$ 363,549	\$ 368,276	\$ 372,438
Bond Payments	(348,081)	(352,467)	(352,467)
BALANCE	\$ 15,468	\$ 15,809	\$ 19,971
County Appraiser & Tax Collector Fee	(8,439)	(4,968)	(4,968)
Discounts For Early Payments	(16,879)	(16,337)	(16,337)
EXCESS/ (SHORTFALL)	\$ (9,850)	\$ (5,496)	\$ (1,334)
Carryover From Prior Year	9,850	9,850	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ 4,354	\$ (1,334)

FUND BALANCE AS OF 9/30/23
FY 2023/2024 ACTIVITY
FUND BALANCE AS OF 9/30/24

\$111,200
(\$5,496)
\$105,704

Notes

Carryover From Prior Year Of \$9,850 was used to reduce Fiscal Year 2023/2024 Assessments.
\$6,800 Of Fund Balance To Be Used To Reduce 2024/2025 Assessments.

AMENDED FINAL BUDGET
VISTA COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
REVENUES			
Interest Income	100	21,306	21,306
NAV Tax Collection	348,081	352,467	352,467
Total Revenues	\$ 348,181	\$ 373,773	\$ 373,773
EXPENDITURES			
Principal Payments	170,000	170,000	170,000
Interest Payments	178,181	182,750	182,750
Transfer To Construction Fund	0	11,373	11,373
Total Expenditures	\$ 348,181	\$ 364,123	\$ 364,123
Excess/ (Shortfall)	\$ -	\$ 9,650	\$ 9,650

FUND BALANCE AS OF 9/30/23	\$391,685
FY 2023/2024 ACTIVITY	\$9,650
FUND BALANCE AS OF 9/30/24	\$401,335

Notes

Reserve Fund Balance = \$229,500*. Revenue Fund Balance = \$171,835*.
Revenue Fund Balance To Be Used To Make 11/1/2024 Interest Payment Of \$86,806.
* 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 9/30/24 =	\$3,230,000	