

RESOLUTION 2008-01

**A RESOLUTION AMENDING THE VISTA LAKES  
COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND  
BUDGET FOR FISCAL YEAR 2007**

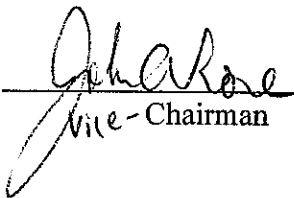
**WHEREAS**, the Board of Supervisors, hereinafter referred to as the "Board", of Vista Lakes Community Development District, hereinafter referred to as "District", adopted a General Fund Budget for Fiscal Year 2007, and

**WHEREAS**, the Board desires to reallocate funds budgeted to reappropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT THE FOLLOWING:

1. The General Fund Budget is hereby amended in accordance with Exhibit "A" attached.
2. This resolution shall become effective this 14 day of November, 2007 and be reflected in the monthly and Fiscal Year End 9/30/2007 Financial Statements and Audit Report of the District.

VISTA LAKES  
Community Development District

By:   
Vice-Chairman

Attest:

By:   
Secretary

**VISTA LAKES CDD**  
**GENERAL FUND**  
**FY 2007 BUDGET AMENDMENT**  
**EXHIBIT A**

	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL AS OF 09/30/07	YTD BUDGET VS. ACTUAL VARIANCE FAVORABLE (UNFAVORABLE)	PROPOSED BUDGET INCREASE (DECREASE)	PROPOSED AMENDED BUDGET FY 2007
	\$	\$	\$		\$
<b>REVENUE</b>					
INTEREST - INVESTMENTS	-	11,649	11,649	11,649	11,649
INTEREST - TAX COLLECTOR	-	4,786	4,786	4,786	4,786
SPECIAL ASSMNTS - ON ROLL	1,101,360	1,101,360	-	-	1,101,360
SPECIAL ASSMNTS - DEVELOPER	-	9,129	9,129	9,129	9,129
DEVELOPER CONTRIBUTION	-	13,200	13,200	13,200	13,200
OTHER MISCELLANEOUS REVENUES	-	2,384	2,384	2,384	2,384
<b>TOTAL REVENUE</b>	<b>1,101,360</b>	<b>1,142,508</b>	<b>98,930</b>	<b>41,148</b>	<b>1,142,508</b>
<b>EXPENDITURES</b>					
<b>ADMINISTRATIVE</b>					
P/R-BOARD OF SUPERVISORS	5,167	-	5,167	(5,167)	-
PROFSERV-ARBITRAGE REBATE	3,000	7,500	(4,500)	4,500	7,500
PROFSERV-DISSEMINATION AGENT	2,000	2,000	-	-	2,000
PROFSERV-ENGINEERING	6,000	8,518	(2,518)	2,518	8,518
PROFSERV-INFO TECHNOLOGY	550	550	-	-	550
PROFSERV-LEGAL SERVICES	12,000	59,955	(47,955)	47,955	59,955
PROFSERV-MGMT CONSULTING SERV	44,030	44,030	-	-	44,030
PROFSERV-PROPERTY APPRAISER	1,500	1,500	-	-	1,500
PROFSERV-SPECIAL ASSESSMENT	5,000	5,000	-	-	5,000
PROFSERV-TRUSTEE	9,000	6,762	2,238	(2,238)	6,762
AUDITING SERVICES	11,500	9,000	2,500	(2,500)	9,000
COMMUNICATION - TELEPHONE	50	27	23	(23)	27
POSTAGE AND FREIGHT	2,500	3,582	(1,082)	1,082	3,582
RENTALS - GENERAL	2,640	2,650	(10)	10	2,650
INSURANCE - GENERAL LIABILITY	9,800	7,645	2,155	(2,155)	7,645
PRINTING AND BINDING	3,000	8,275	(5,275)	5,275	8,275
LEGAL ADVERTISING	1,200	7,998	(6,798)	6,798	7,998
MISCELLANEOUS SERVICES	100	411	(311)	311	411
MISC-DISTRICT FILLING FEES	175	175	-	-	175
MISC-PROPERTY TAXES	850	381	469	(469)	381
MISC-RECORDS STORAGE	-	14	(14)	14	14
MISC-ASSESSMNT COLLECTION FEE	66,082	41,066	25,016	(25,016)	41,066
MISC-CONTINGENCY	300	318	(18)	18	318
OFFICE SUPPLIES	500	461	39	(39)	461
CAP OUTLAY-OFFICE EQUIP/COPIER	250	-	250	(250)	-
<b>TOTAL ADMINISTRATIVE</b>	<b>187,194</b>	<b>217,818</b>	<b>(30,624)</b>	<b>30,624</b>	<b>217,818</b>
<b>OPERATIONS AND MAINTENANCE</b>					
<b>FIELD</b>					
CONTRACTS-LAKE AND WETLAND	13,125	13,188	(63)	63	13,188
CONTRACTS-ON-SITE MAINTENANCE	38,750	39,649	(899)	899	39,649
CONTRACTS-ON-SITE MANAGEMENT	41,520	44,766	(3,246)	3,246	44,766
ELECTRICITY - STREETLIGHTING	175,000	218,580	(43,580)	43,580	218,580
UTILITY - WATER & SEWER	25,000	73,663	(48,663)	48,663	73,663
R&M-ENTRY FEATURE	7,000	5,177	1,823	-	7,000
R&M-MONUMENT	2,000	561	1,449	-	2,000
OP SUPPLIES - GENERAL	1,750	3,564	(1,814)	1,814	3,564
RESERVE	30,000	33,906	(23,906)	3,906	33,906
<b>TOTAL FIELD</b>	<b>334,145</b>	<b>433,044</b>	<b>(98,899)</b>	<b>102,171</b>	<b>436,316</b>
<b>LANDSCAPE</b>					
CONTRACTS-CHEMICALS	63,000	55,073	7,927	(7,927)	55,073
CONTRACTS-LANDSCAPE	295,000	280,060	14,940	(14,940)	280,060
CONTRACTS-LANDSCAPE CONSULTANT	6,000	4,950	1,050	-	6,000
R&M-FLOWERS	30,000	10,299	19,701	(19,701)	10,299
R&M-IRRIGATION	50,000	92,669	(42,669)	42,669	92,669
R&M-MULCH	50,000	1,127	48,873	-	50,000
R&M-TREES AND TRIMMING	30,000	29,060	940	-	30,000
<b>TOTAL LANDSCAPE</b>	<b>524,000</b>	<b>473,236</b>	<b>50,762</b>	<b>101</b>	<b>524,101</b>

NOTE: MINOR DIFFERENCES IN STATEMENT TOTALS ARE A DIRECT RESULT OF ROUNDING TO WHOLE DOLLARS.

(UNAUDITED)

**VISTA LAKES CDD  
GENERAL FUND  
FY 2007 BUDGET AMENDMENT  
EXHIBIT A**

	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL AS OF 09/30/07	YTD BUDGET VS. ACTUAL VARIANCE FAVORABLE (UNFAVORABLE)	PROPOSED BUDGET INCREASE (DECREASE)	PROPOSED AMENDED BUDGET FY 20007
	\$	\$	\$		\$
<b>GATEHOUSE</b>					
PROFSERV-ENGINEERING	-	430	(430)	430	430
CONTRACTS-ENVIROML MONITORING	10,000	29,700	(19,700)	19,700	29,700
COMMUNICATION - TELEPH - FIELD	2,650	2,517	133	-	2,650
R&M-GATE	8,000	5,993	2,007	-	8,000
MISC-CONTINGENCY	46,271	9,432	36,839	(36,000)	10,271
<b>TOTAL GATEHOUSE</b>	<u>66,921</u>	<u>48,072</u>	<u>18,849</u>	<u>(15,870)</u>	<u>51,051</u>
<b>TOTAL EXPENDITURES</b>	<u>1,112,260</u>	<u>1,172,172</u>	<u>(59,912)</u>	<u>117,026</u>	<u>1,229,286</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(10,900)</u>	<u>(29,664)</u>	<u>39,018</u>	<u>(75,878)</u>	<u>(86,778)</u>
NET CHANGE IN FUND BALANCES	<u>(10,900)</u>	<u>(29,664)</u>	<u>39,018</u>	<u>(75,878)</u>	<u>(86,778)</u>
FUND BALANCE, OCTOBER 1	<u>10,900</u>	<u>178,469</u>	<u>167,569</u>	<u>167,569</u>	<u>178,469</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ 148,805</u>	<u>\$ 206,587</u>	<u>91,691</u>	<u>\$ 91,691</u>

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