

RESOLUTION 2008-02

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

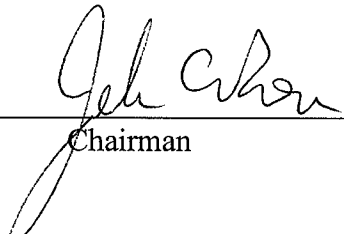
**WHEREAS**, the Board of Supervisors, hereinafter referred to as the "Board", of Vista Lakes Community Development District, hereinafter referred to as "District", adopted a General Fund Budget for Fiscal Year 2007, and

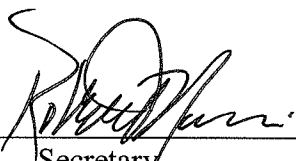
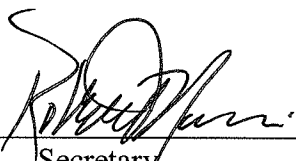
**WHEREAS**, the Board desires to reallocate funds budgeted to reappropriate Revenues and Expenses approved during the Fiscal Year.

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 12th day of December, 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:   
Chairman

Attest:   
By:   
Secretary

**VISTA LAKES CDD  
GENERAL FUND  
FY 2007 BUDGET AMENDMENT No. 2**

	ANNUAL ADOPTED BUDGET	ADOPTED BUDGET AMENDMENT	YEAR TO DATE ACTUAL	YTD BUDGET VS. ACTUAL VARIANCE FAVORABLE (UNFAVORABLE)	PROPOSED BUDGET INCREASE DECREASE)	PROPOSED AMENDED BUDGET
	\$	\$	\$	\$		\$
<b>REVENUE</b>						
INTEREST - INVESTMENTS	-	11,849	11,849	-	-	11,849
INTEREST - TAX COLLECTOR	-	4,786	4,788	-	-	4,786
SPECIAL ASSMNTS - ON ROLL	1,101,380	1,101,880	1,101,360	-	-	1,101,380
SPECIAL ASSMNTS - DEVELOPER	-	9,129	9,129	-	-	9,128
DEVELOPER CONTRIBUTION	-	13,200	13,200	-	-	13,200
OTHER MISCELLANEOUS REVENUES	-	2,384	2,384	-	-	2,384
<b>TOTAL REVENUE</b>	<b>1,101,360</b>	<b>1,142,508</b>	<b>1,142,508</b>	<b>-</b>	<b>-</b>	<b>1,142,508</b>
<b>EXPENDITURES</b>						
<b>ADMINISTRATIVE</b>						
F/R-BOARD OF SUPERVISORS	5,167	-	-	-	-	-
PROFSERV-ARBITRAGE REBATE	3,000	7,500	7,500	-	-	7,500
PROFSERV-DISSEMINATION AGENT	2,000	2,000	2,000	-	-	2,000
PROFSERV-ENGINEERING	8,000	8,948	8,948	-	-	8,948
PROFSERV-INFO TECHNOLOGY	550	550	550	-	-	550
PROFSERV-LEGAL SERVICES	12,000	59,955	59,955	-	-	59,955
PROFSERV-MGMT CONSULTING SERV	44,030	44,030	44,030	-	-	44,030
PROFSERV-PROPERTY APPRAISER	1,500	1,500	1,500	-	-	1,500
PROFSERV-SPECIAL ASSESSMENT	5,000	5,000	5,000	-	-	5,000
PROFSERV-TRUSTEE	9,000	6,762	6,762	-	-	6,762
AUDITING SERVICES	11,500	9,000	9,000	-	-	9,000
COMMUNICATION - TELEPHONE	50	27	27	-	-	27
POSTAGE AND FREIGHT	2,500	3,582	4,852	(1,270)	1,270	4,882
RENTALS - GENERAL	2,640	2,650	2,650	-	-	2,650
INSURANCE - GENERAL LIABILITY	9,800	7,845	7,845	-	-	7,845
PRINTING AND BINDING	3,000	8,275	8,275	-	-	8,275
LEGAL ADVERTISING	1,200	7,998	7,998	-	-	7,998
MISCELLANEOUS SERVICES	100	411	411	-	-	411
MISC-DISTRICT FILING FEES	175	175	175	-	-	175
MISC-PROPERTY TAXES	850	381	381	-	-	381
MISC-RECORDS STORAGE	-	14	14	-	-	14
MISC-ASSESSMNT COLLECTION FEE	66,082	41,066	41,066	-	-	41,066
MISC-CONTINGENCY	300	318	318	-	-	318
OFFICE SUPPLIES	500	461	461	-	-	461
CAP OUTLAY-OFFICE EQUIP/COPIER	250	-	-	-	-	-
<b>TOTAL ADMINISTRATIVE</b>	<b>187,194</b>	<b>218,248</b>	<b>219,518</b>	<b>(1,270)</b>	<b>1,270</b>	<b>219,518</b>
<b>OPERATIONS AND MAINTENANCE</b>						
<b>FIELD</b>						
CONTRACTS-LAKE AND WETLAND	13,125	13,188	14,500	(1,312)	1,312	14,500 A
CONTRACTS-ON-SITE MAINTENANCE	38,750	39,649	39,649	-	-	39,649
CONTRACTS-ON-SITE MANAGEMENT	41,820	44,766	44,766	-	-	44,766
ELECTRICITY - STREETLIGHTING	176,000	218,580	218,580	-	-	218,580
UTILITY - WATER & SEWER	25,000	73,663	73,765	(102)	-	73,663
R&M-ENTRY FEATURE	7,000	7,000	5,177	1,823	-	7,000
R&M-MONUMENT	2,000	2,000	696	1,304	-	2,000
OP SUPPLIES - GENERAL	1,750	3,564	3,564	-	-	3,564
RESERVE	30,000	33,906	33,906	-	-	33,906
<b>TOTAL FIELD</b>	<b>334,145</b>	<b>438,316</b>	<b>434,603</b>	<b>1,713</b>	<b>1,312</b>	<b>437,928</b>
<b>LANDSCAPE</b>						
CONTRACTS-CHEMICALS	83,000	55,073	60,596	(5,523)	5,523	60,596 B
CONTRACTS-LANDSCAPE	295,000	280,050	305,132	(25,072)	25,072	305,132 C
CONTRACTS-LANDSCAPE CONSULTANT	6,000	8,000	4,950	1,050	-	6,000
R&M-FLOWERS	30,000	10,289	10,289	-	-	10,289
R&M-IRRIGATION	50,000	92,688	86,912	5,757	-	92,689
R&M-MULCH	50,000	50,000	40,457	9,543	-	50,000
R&M-TREES AND TRIMMING	30,000	30,000	31,435	(1,435)	1,435	31,435
<b>TOTAL LANDSCAPE</b>	<b>524,000</b>	<b>524,101</b>	<b>539,781</b>	<b>(15,680)</b>	<b>32,030</b>	<b>556,131</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 No. 2**

	ANNUAL ADOPTED BUDGET	ADOPTED BUDGET AMENDMENT	YEAR TO DATE ACTUAL	YTD BUDGET VS. ACTUAL VARIANCE FAVORABLE (UNFAVORABLE)	PROPOSED BUDGET INCREASE DECREASE)	PROPOSED AMENDED BUDGET
	\$	\$	\$	\$		\$
<b>GATEHOUSE</b>						
CONTRACTS-ENVIRONMENTAL MONITORING	10,000	29,700	29,700	-	-	29,700
COMMUNICATION - TELEPH - FIELD	2,660	2,650	2,517	133	-	2,660
R&M-GATE	8,000	8,000	8,368	1,832	-	8,000
MISC-CONTINGENCY	48,271	10,271	13,982	(3,691)	13,691	23,862
<b>TOTAL GATEHOUSE</b>	<b>68,921</b>	<b>50,621</b>	<b>52,547</b>	<b>(1,925)</b>	<b>13,691</b>	<b>64,312</b>
<b>TOTAL EXPENDITURES</b>	<b>1,112,260</b>	<b>1,229,286</b>	<b>1,248,449</b>	<b>(17,163)</b>	<b>48,303</b>	<b>1,277,589</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(10,900)</b>	<b>(88,778)</b>	<b>(103,941)</b>	<b>17,163</b>	<b>(48,303)</b>	<b>(135,081)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(10,900)</b>	<b>(88,778)</b>	<b>(103,941)</b>	<b>17,163</b>	<b>(48,303)</b>	<b>(135,081)</b>
<b>FUND BALANCE, OCTOBER 1</b>	<b>10,900</b>	<b>178,469</b>	<b>178,469</b>	<b>167,569</b>		<b>178,469</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ 91,691</b>	<b>\$ 74,528</b>	<b>\$ 184,732</b>	<b>\$ (48,303)</b>	<b>\$ 43,388</b>

- A) Contracts Lakes and Wetland - Invoice for September activity
- B) Contracts Chemicals - Invoice for September activity
- C) Contracts Landscape - Invoice for September activity
- D) Misc- Contingency - Additional contingency for any unexpected accrued expenses.