



**347 VISTOSO COMMUNITY ASSOCIATION
BUDGET REPORT
01/01/2021**

ACCT. DESC.	ACCT. #	2020 BUDGET	2021 BUDGET
I N C O M E			
ASSESSMENT INCOME	4000	1,723,242	1,788,237
COMMERCIAL DUES	4001	702,551	707,189
INTEREST INCOME	4030	3,000	750
COLLECTION COST REIMBURSEMENT	4050	40,000	20,000
FILE REVIEW FEE	4050FR	0	3,500
MONITOR TRUSTEE SALE	4050MU	950	950
FILE TRANSFER FEES	4050RR	0	7,000
FORECLOSURE/TRUSTEE SALES	4050T	1,000	600
LATE FEE INCOME	4070	10,000	30,000
NSF FEE	4075	350	350
BUILDER ASSESSMENT	4205	144,228	143,008
VIOLATION FINES	4900	5,880	10,000
NEWSLETTER INCOME	4945	12,100	2,100
REBILL FEE	4950	40,000	40,000
GENERAL RESERVE TRANSFER	6010	(398,000)	(450,000)
IRRIGATION SYSTEMS	6020	(80,071)	0
TOTAL INCOME		2,205,230	2,303,684
E X P E N S E S			
A D M I N I S T R A T I V E			
MANAGEMENT FEE	5000	88,517	89,133
OFFICE LEASE	5000RO	36,000	38,412
SALARIES & BENEFITS	5007w	254,000	266,546
REBILL FEE EXPENSE	5009A	40,000	40,000
NSF FEE EXPENSE	5009B	350	350
LEGAL EXPENSE	5010	30,000	14,000
LEGAL/ENFORCEMENT	5010C	10,000	8,000
'CC&R REVISIONS PROJECT	5014	20,000	10,000
LIEN/COLLECTION COST	5020	40,000	30,000
FILE REVIEW FEE	5020F	0	3,500
MONITOR TRUSTEE SALE	5020M	950	950
FILE TRANSFER FEE EXPENSE	5020RR	0	7,000
FORECLOSURE/TRUSTEE SALES	5020T	1,000	600
AUDIT/TAX PREPARATION	5030	12,500	3,000
ELECTRONIC PAYMENT PLATFORM	5031	0	23,588
ADVERTISING	5033F	2,000	1,500
BANK CHARGES & CC FEES	5037	420	420
WEBSITE	5039	666	667
BILLING STATEMENTS	5043	46,320	22,775
NEWSLETTER	5046	24,000	1,254
OFFICE EQUIPMENT RENTAL	5047B	6,874	13,040
OFFICE EXPENSE	5048	2,400	4,500
PRINTING	5052	6,400	3,000
MEETING EXPENSE	5055	6,000	14,000
POSTAGE	5059	2,400	15,000
VIOLATION NOTICES	5059V	9,000	0
MILEAGE	5063	3,400	1,800
PROFESSIONAL FEES	5065	0	4,500
STATUTORY AGENT FEE	5065S	0	100
PROPERTY TAXES	5070	500	500
CORPORATE TAXES	5080	5,000	10,000
BAD DEBT EXPENSE	5088	25,000	50,000
INSURANCE	5090	24,000	24,375
MISCELLANEOUS EXPENSE	5099	500	2,500
TOTAL ADMINISTRATIVE		698,197	705,010



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UTILITIES			
WATER/SEWER	5100	262,000	180,000
ELECTRIC	5120	55,000	55,000
GAS	5125	600	500
SANITATION	5140	456	200
PHONE	5151	3,300	4,600
INTERNET	5151B	1,980	1,968
ALARM MONITORING	5152	720	751
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TOTAL UTILITIES		324,056	243,019
LANDSCAPING			
LANDSCAPE CONTRACT	5200	917,670	968,340
GROUND LABOR	5205	0	142,055
LANDSCAPE SUPPLIES/MATERIAL	5210	15,000	5,000
MAJOR PROJECTS	5218	15,000	12,000
IRRIGATION REPAIRS	5220	60,000	27,000
BACKFLOW INSPEC/RRPS	5222	6,000	2,500
TREE MAINTENANCE	5224	5,000	0
EROSION CONTROL	5228	10,000	10,000
TREE TRIMMING/REMOVAL	5240	0	25,000
EXTERMINATING	5250	35,219	34,260
IRRIGATION SYSTEM	5265	15,000	0
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TOTAL LANDSCAPE		1,078,889	1,226,155
COMMON AREA			
BUILDING MAINTENANCE	5700	0	6,000
KEYS/LOCK REPAIR	5700K	500	1,000
PAINTING MAINT	5711	1,000	3,200
ELECTRIC REPAIRS/SUPPLIES	5722	25,000	15,000
SIGN MAINTENANCE	5740	10,000	7,000
JANITORIAL	5769A	7,320	9,600
PET WASTE REMOVAL	5774	22,764	21,000
SECURITY PATROL	5779CC	5,594	18,000
SIDEWALK REPAIR	5794A	3,000	12,000
COMMON AREA MAINTENANCE/REPAIRS	5800	10,000	15,000
PARK MAINT	5845	12,300	10,000
EXTERMINATING	5850	2,200	4,500
TENNIS COURT REPAIR	5895	4,410	7,200
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TOTAL COMMON AREA		104,088	129,500
TOTAL OPERATING EXPENSES		2,205,230	2,303,684
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OPERATING FUND SURPLUS/(DEFICIT)		0	0
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RESERVE FUND			
I N C O M E			
TRANSFER FROM OPERATING	7010	398,000	450,000
IRRIGATION SYSTEMS	7020	80,071	0
INTEREST RESERVE FUND	7034	0	25,000
DIVIDENDS EARNED	7034D	24,000	0
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TOTAL RESERVE INCOME		502,071	475,000
E X P E N D I T U R E S			
RECREATIONAL COURTS	8510R	0	15,800
PAINTING	8520	138,285	180,400
MONUMENT SIGNS RESERVE EXPENDITURE	8525	3,551	3,700
FOUNTAIN REPLACEMENT	8526	2,950	0
WALLS	8528	14,752	39,500
ASPHALT SEAL COATING	8530	66,547	6,000
BANK/INVESTMENT CHARGES	8537	7,500	7,500
GRANITE REPLACEMENT	8541	468,781	209,800
PARK FURNITURE REPLACEMENT	8543P	29,394	70,800
RESERVE STUDY	8548	5,500	5,500
PLAY STRUCTURE RRPS/ REPLACEMENT	8550	94,248	9,900
TENNIS COURTS	8565	14,315	20,300
CONCRETE WORK	8571C	4,371	4,500
IRRIGATION SYSTEMS	8575	200,000	194,000
IRRIGATION SYSTEM CONTROLLERS	8575C	12,566	13,000
TOTAL RESERVE EXPENDITURES		1,062,760	780,700
RESERVE FUND SURPLUS/(DEFICIT)		(560,689)	(305,700)