

ACCT. DESC.	ACCT. #	2021 BUDGET	2022 BUDGET
<b>I N C O M E</b>			
ASSESSMENT INCOME	4000	1,788,237.00	1,834,240.00
COMMERCIAL DUES	4001	707,189.00	707,189.00
INTEREST INCOME	4030	750.00	2,100.00
COLLECTION COST REIMBURSEMENT	4050	20,000.00	17,000.00
FILE REVIEW FEE	4050FR	3,500.00	3,000.00
MONITOR TRUSTEE SALE	4050MU	950.00	700.00
FILE TRANSFER FEES	4050RR	7,000.00	3,500.00
FORECLOSURE/TRUSTEE SALES	4050T	600.00	500.00
LATE FEE INCOME	4070	30,000.00	30,000.00
NSF FEE	4075	350.00	700.00
BUILDER ASSESSMENT	4205	143,008.00	114,560.00
VIOLATION FINES	4900	10,000.00	15,000.00
NEWSLETTER INCOME	4945	2,100.00	4,000.00
REBILL FEE	4950	40,000.00	38,000.00
GENERAL RESERVE TRANSFER	6010	(450,000.00)	(700,000.00)
TOTAL INCOME		<u>2,303,684.00</u>	<u>2,070,489.00</u>
<b>E X P E N S E S</b>			
<b>A D M I N I S T R A T I V E</b>			
MANAGEMENT FEE	5000	89,133.00	90,000.00
OFFICE LEASE	5000RO	38,412.00	48,000.00
RESERVE STUDY	5005	0.00	2,390.00
SALARIES & BENEFITS	5007w	266,546.00	275,000.00
REBILL FEE EXPENSE	5009A	40,000.00	38,000.00
NSF FEE EXPENSE	5009B	350.00	700.00
LEGAL EXPENSE	5010	14,000.00	45,000.00
LEGAL/ENFORCEMENT	5010C	8,000.00	3,000.00
'CC&R REVISIONS PROJECT	5014	10,000.00	12,000.00
LIEN/COLLECTION COST	5020	30,000.00	28,000.00
FILE REVIEW FEE	5020F	3,500.00	3,000.00
MONITOR TRUSTEE SALE	5020M	950.00	700.00
FILE TRANSFER FEE EXPENSE	5020RR	7,000.00	3,500.00
FORECLOSURE/TRUSTEE SALES	5020T	600.00	500.00
AUDIT/TAX PREPARATION	5030	3,000.00	10,500.00
ELECTRONIC PAYMENT PLATFORM	5031	23,588.00	28,000.00
ADVERTISING	5033F	1,500.00	1,500.00
BANK CHARGES & CC FEES	5037	420.00	420.00
WEBSITE	5039	667.00	1,000.00
BILLING STATEMENTS	5043	22,775.00	27,000.00
NEWSLETTER	5046	1,254.00	1,000.00
OFFICE EQUIPMENT RENTAL	5047B	13,040.00	13,500.00
OFFICE EXPENSE	5048	4,500.00	4,000.00
PRINTING	5052	3,000.00	3,000.00
MEETING EXPENSE	5055	14,000.00	16,000.00
POSTAGE	5059	15,000.00	16,000.00
MILEAGE	5063	1,800.00	2,500.00
PROFESSIONAL FEES	5065	4,500.00	5,000.00
STATUTORY AGENT FEE	5065S	100.00	100.00
GIFTS	5068	0.00	1,500.00
PROPERTY TAXES	5070	500.00	500.00
CORPORATE TAXES	5080	10,000.00	7,000.00
BAD DEBT EXPENSE	5088	50,000.00	40,000.00
INSURANCE	5090	24,375.00	29,440.00
INSURANCE DEDUCTIBLE	5090D	0.00	5,000.00
MISCELLANEOUS EXPENSE	5099	2,500.00	5,000.00
TOTAL ADMINISTRATIVE		<u>705,010.00</u>	<u>767,750.00</u>
<b>U T I L I T I E S</b>			
WATER/SEWER	5100	180,000.00	200,000.00
ELECTRIC	5120	55,000.00	52,000.00
GAS	5125	500.00	450.00
SANITATION	5140	200.00	250.00
PHONE	5151	4,600.00	5,500.00
INTERNET	5151B	1,968.00	2,200.00
ALARM MONITORING	5152	751.00	650.00
TOTAL UTILITIES		<u>243,019.00</u>	<u>261,050.00</u>

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<b>LANDSCAPING</b>			
LANDSCAPE CONTRACT	5200	968,340.00	1,090,000.00
GROUND S LABOR	5205	142,055.00	0.00
LANDSCAPE SUPPLIES/MATERIAL	5210	5,000.00	5,000.00
MAJOR PROJECTS	5218	12,000.00	50,000.00
IRRIGATION REPAIRS	5220	27,000.00	20,000.00
BACKFLOW INSPEC/RRPS	5222	2,500.00	2,000.00
EROSION CONTROL	5228	10,000.00	0.00
TREE TRIMMING/REMOVAL	5240	25,000.00	20,000.00
EXTERMINATING	5250	34,260.00	2,500.00
TOTAL LANDSCAPE		1,226,155.00	1,189,500.00
<b>COMMON AREA</b>			
BUILDING MAINTENANCE	5700	6,000.00	10,000.00
KEYS/LOCK REPAIR	5700K	1,000.00	1,000.00
PAINTING MAINT	5711	3,200.00	1,000.00
ELECTRIC REPAIRS/SUPPLIES	5722	15,000.00	14,589.00
SIGN MAINTENANCE	5740	7,000.00	2,000.00
JANITORIAL	5769A	9,600.00	8,000.00
PET WASTE REMOVAL	5774	21,000.00	22,000.00
SECURITY PATROL	5779CC	18,000.00	18,000.00
SIDEWALK REPAIR	5794A	12,000.00	6,000.00
COMMON AREA MAINTENANCE/REPAIRS	5800	15,000.00	10,000.00
PARK MAINT	5845	10,000.00	8,000.00
EXTERMINATING	5850	4,500.00	4,000.00
TENNIS COURT REPAIR	5895	7,200.00	7,600.00
TOTAL COMMON AREA		129,500.00	112,189.00
TOTAL OPERATING EXPENSES		2,303,684.00	2,330,489.00
OPERATING FUND SURPLUS/(DEFICIT)		0.00	(260,000.00)
<b>RESERVE FUND</b>			
<b>I N C O M E</b>			
TRANSFER FROM OPERATING	7010	450,000.00	700,000.00
INTEREST RESERVE FUND	7034	25,000.00	20,000.00
BANK/INVESTMENT CHARGES	8537	7,500.00	(12,000.00)
TOTAL RESERVE INCOME		475,000.00	708,000.00
<b>E X P E N D I T U R E S</b>			
GENERAL RESERVE EXPENSE	8510	0.00	10,000.00
RECREATIONAL COURTS	8510R	15,800.00	31,724.00
PAINTING	8520	180,400.00	31,003.00
MONUMENT SIGNS RESERVE EXPENDITURE	8525	3,700.00	3,811.00
FOUNTAIN REPLACEMENT	8526	0.00	13,596.00
WALLS	8528	39,500.00	0.00
ASPHALT SEAL COATING	8530	6,000.00	35,226.00
GRANITE REPLACEMENT	8541	209,800.00	78,280.00
PARK FURNITURE REPLACEMENT	8543P	70,800.00	93,524.00
RESERVE STUDY	8548	5,500.00	0.00
PLAY STRUCTURE RRPS/ REPLACEMENT	8550	9,900.00	143,273.00
TENNIS COURTS	8565	20,300.00	0.00
CONCRETE WORK	8571C	4,500.00	0.00
IRRIGATION SYSTEMS	8575	194,000.00	338,870.00
IRRIGATION SYSTEM CONTROLLERS	8575C	13,000.00	0.00
DRAINAGE	8578D	0.00	200,000.00

347 VISTOSO COMMUNITY ASSOCIATION  
BUDGET REPORT  
01/01/2022

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TOTAL RESERVE EXPENDITURES		780,700.00	979,307.00
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RESERVE FUND SURPLUS/(DEFICIT)		(305,700.00)	(271,307.00)
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