**Vistoso Community Association**

**2027 Approved Budget**

| GL Account Number | Description | 2026 Approved Budget | 2027 Approved Budget |
|---|---|---|---|
| | **I N C O M E | | |
| 4000 | ASSESSMENT INCOME | 2636496 | 2766848 |
| 4001 | COMMERCIAL DUES | 947424 | 982518 |
| 4030 | INTEREST INCOME | 12000 | 12000 |
| 4050FR | FILE REVIEW FEE | 1200 | 2700 |
| 4050MU | MONITOR TRUSTEE SALE | 2100 | 1800 |
| 4050RR | FILE TRANSFER FEES | 5208 | 4704 |
| 4050T | FORECLOSURE/TRUSTEE SALES | 1200 | 1600 |
| 4070 | LATE FEE INCOME | 22000 | 24000 |
| 4075 | NSF FEE | 2520 | 1800 |
| 4076 | ADMIN FEE | 20640 | 20640 |
| 4205 | BUILDER ASSESSMENT | 118368 | 86464 |
| 4900 | VIOLATION FINES | 24960 | 24960 |
| 4922 | KEYS | 0 | 0 |
| 4925 | WORK ORDER/REIMBURSEABLE INCOME | 0 | 0 |
| 4950 | REBILL FEE | 33000 | 33000 |
| 6010 | GENERAL RESERVE TRANSFER | -955359 | -939000 |
| | **TOTAL INCOME | 2871757 | 3024034 |
| | | | |
| | **E X P E N S E S | | |
| | **A D M I N I S T R A T I V E | | |
| 5000 | MANAGEMENT FEE | 120735 | 134235 |
| 5000RO | OFFICE LEASE | 41575 | 48793 |
| 5005 | RESERVE STUDY | 3130 | 3800 |
| 5007w | SALARIES & BENEFITS | 477000 | 475884 |
| 5009A | REBILL FEE EXPENSE | 33000 | 33000 |
| 5009B | NSF FEE EXPENSE | 2520 | 1800 |
| 5010 | LEGAL EXPENSE | 38900 | 42000 |
| 5020 | LIEN/COLLECTION COST | 12000 | 16000 |
| 5020F | FILE REVIEW FEE | 1200 | 2700 |
| 5020M | MONITOR TRUSTEE SALE | 2100 | 1800 |
| 5020RR | FILE TRANSFER FEE EXPENSE | 5208 | 4704 |
| 5020T | FORECLOSURE/TRUSTEE SALES | 1200 | 1600 |
| 5030 | AUDIT/TAX PREPARATION | 12870 | 13420 |
| 5033F | ADVERTISING | 2400 | 2400 |
| 5037 | BANK CHARGES & CC FEES | 420 | 420 |
| 5039 | WEBSITE | 1800 | 1800 |
| 5040 | ADMINISTRATION | 120765 | 133416 |

| | | | |
|---|---|---|---|
| 5046 | NEWSLETTER | 1992 | 1992 |
| 5047B | OFFICE EQUIPMENT RENTAL | 7500 | 1224 |
| 5048 | OFFICE EXPENSES | 7800 | 10984 |
| 5052 | PRINTING | 5078 | 5073 |
| 5054 | ARCHITECTURAL EXPENSE | 8880 | 8880 |
| 5055 | MEETING EXPENSE | 24000 | 24000 |
| 5056A | SOCIAL EVENT EXPENSE | 0 | 0 |
| 5059 | POSTAGE | 8568 | 8568 |
| 5059V | VIOLATION NOTICES | 10680 | 10680 |
| 5065 | PROFESSIONAL FEES | 5000 | 5000 |
| 5068 | GIFTS | 500 | 500 |
| 5070 | PROPERTY TAXES | 500 | 500 |
| 5080 | CORPORATE TAXES | 42000 | 81391 |
| 5088 | BAD DEBT EXPENSE | 21000 | 22000 |
| 5090 | INSURANCE | 56766 | 55278 |
| 5090D | INSURANCE DEDUCTIBLE | 5000 | 5000 |
| | **TOTAL ADMINISTRATIVE | 1082087 | 1158842 |
| | | | |
| | **U T I L I T I E S | | |
| 5100 | WATER/SEWER | 204000 | 189000 |
| 5120 | ELECTRIC | 15204 | 18140 |
| 5151 | TELEPHONE | 3232 | 5568 |
| 5151B | INTERNET | 4437 | 8424 |
| 5152 | ALARM MONITORING | 1015 | 836 |
| | **TOTAL UTILITIES | 227888 | 221968 |
| | | | |
| | **L A N D S C A P I N G | | |
| 5200 | LANDSCAPE CONTRACT | 1302744 | 1386146 |
| 5218 | MAJOR PROJECTS | 38500 | 43804 |
| 5220 | IRRIGATION REPAIRS | 14004 | 12000 |
| 5222 | BACKFLOW INSPEC/RPRS | 4800 | 2400 |
| 5228 | EROSION CONTROL | 36000 | 36000 |
| 5240 | TREE TRIMMING/REMOVAL | 30000 | 30000 |
| | **TOTAL LANDSCAPE | 1426048 | 1510350 |
| | | | |
| | **C O M M O N A R E A | | |
| 5700 | BUILDING MAINTENANCE | 6000 | 6000 |
| 5700K | KEYS/LOCK REPAIR | 6000 | 6000 |
| 5722 | ELECTRIC REPAIRS/SUPPLIES | 4800 | 4800 |
| 5740 | SIGN MAINTENANCE | 8300 | 5500 |
| 5769A | JANITORIAL | 28630 | 28630 |
| 5774 | PET WASTE REMOVAL | 26868 | 28204 |

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|---|---|---|---|
| 5779CC | SECURITY PATROL | 24744 | 24900 |
| 5800 | COMMON AREA MAINTENANCE/REPAIRS | 14000 | 12000 |
| 5845 | PARK MAINT | 8992 | 9440 |
| 5850 | EXTERMINATING | 5000 | 5000 |
| 5895 | TENNIS COURT REPAIR | 2400 | 2400 |
| | **TOTAL COMMON AREA | 135734 | 132874 |
| | | | |
| | | | |
| | **TOTAL OPERATING EXPENSES | 2871757 | 3024034 |
| | **TOTAL OPERATING FUND SURPLUS/(DEFICIT) | 0 | 0 |
| | | | |