

General Ledger #	Account Description	2021 Assumption	Operating Fund 2021 Budget	Replacement Fund 2021 Budget	2021 Draft Budget	Operating Fund 2020 Budget	Replacement Fund 2020 Budget	2020 Budget	2020/2021 Budget \$ Increase (Decrease)	2020/2021 Budget % Increase (Decrease)	2020 Forecast 9+3	2021 Budget Increase/ (Decrease) vs. 2020 Forecast
3	INCOME	TOTAL ASSESSMENT = \$306										
4	4000	Assessments - Owners	3450 homes * \$244.74 per month per unit	10,132,236	-	10,132,236	9,356,400	9,356,400	775,836	8%	9,356,400	775,836
5	4905	Assessments - Internet	3450 homes * \$12 per month per unit	496,800	-	496,800	-	-	496,800	#DIV/0!	-	496,800
6	4905	Replacement Fund	3450 * \$49.26 per month. Based on 2021 (Draft) Reserve Study	-	2,039,364	2,039,364	1,945,800	1,945,800	93,564	5%	1,945,800	93,564
7				-	-	-	-	-	-	0%	-	-
8	4220	Resident Gate & Access Fees Transponders	Revenue generated from charges to tenants for ID's and transponders and for additional transponders for owners (over 2 when purchase of house).	20,000	-	20,000	25,000	25,000	(5,000)	-20%	22,703	(2,703)
9	4270	Advertising Income	None	-	-	-	2,000	2,000	(2,000)	-100%	-	-
10	4275	Fitness Class Income	Group Exercise Classes. Average of 31 classes offered weekly (25 Group X Classes and 6 Reformer Pilates Classes). Average of 8 people per Group X Class at \$6.00 per person (50% increase) (Annual Income of \$62,400). Average of 5 people per Reformer Pilates Class at \$17 per person (21% increase) (Annual Income of \$26,520)	88,920	-	88,920	111,000	111,000	(22,080)	-20%	25,513	63,407
11	4295	Newsletter Advertising	View Magazine advertising; conservative estimate (based on 2020 forecast)	140,000	-	140,000	143,000	143,000	(3,000)	-2%	130,190	9,810
12	4407	Rental Income	Community Room Rentals (clubs, churches, etc.). Conservative estimate	5,000	-	5,000	13,000	13,000	(8,000)	-62%	3,238	1,762
13	4700	Collection and Reimbursements	Reimbursement of costs incurred by the association that are collected from owners who were delinquent.	4,000	-	4,000	4,000	4,000	-	0%	3,800	200
14	4710	Interest /Late Charges	Conservative estimate based on 2020 Forecast	15,000	-	15,000	12,000	12,000	3,000	25%	20,372	(5,372)
15	4810	Fines - CC&R Violations	Fines charged thru Covenants for violations of governing documents. Due to uncertain nature of collections and reimbursements, to be conservative, 2021 budget same as 2020 budget.	30,000	-	30,000	30,000	30,000	-	0%	55,045	(25,045)
16	4830	Vendor Access Control	Safety/ Protection Dept. Vendor quarter fees for access to property at all gates. Estimate same budget as 2020	100,000	-	100,000	100,000	100,000	-	0%	87,910	12,090
17	4835	Other Income-Operating	Miscellaneous income received such as fees charged for light bulbs, and copies of documents. \$2,000 - Linen revenue. Income from unforeseen credits and rebates. DRM - \$2,083 Monthly (January-September) . Frontier - reimbursement 20,700.	49,447	-	49,447	35,000	35,000	14,447	41%	55,105	(5,658)
18		Other Income-Replacement Fund		-	-	-	-	-	-	0%	-	-
19	4900	Interest Operating	Based on 2020 Forecast	12,000	-	12,000	36,000	36,000	(24,000)	-67%	23,172	(11,172)
20	4910	Interest - Replacement Fund	Based on Estimates from Comerica	-	65,000	65,000	-	286,510	(221,510)	-77%	218,676	(153,676)
21	TOTAL INCOME			11,093,403	2,104,364	13,197,767	9,867,400	12,099,710	1,098,057	9%	11,947,924	1,249,843
22												
23	GENERAL AND ADMINISTRATIVE EXPENSES											
24	5003	Meetings	Lunch meetings for Board and committee meetings	6,000	-	6,000	10,000	10,000	(4,000)	-40%	5,426	574
25	5009	Election Expense	Outside inspectors to conduct annual meeting and election.	15,000	-	15,000	25,000	25,000	(10,000)	-40%	16,015	(1,015)
26	5010	Bad Debt	Estimated bad debt expense is 1/2 of 1% of annual assessment billings	63,342	-	63,342	5,000	5,000	58,342	92%	48,245	15,097
27	5015	Finance Charges/Late Fees		-	-	-	-	-	-	0%	35	(35)
28	5027	Committee Support Services	Expenses budgeted by the committees for use throughout the year for office and support supplies. To be shared by all committees and the library. Based on trend.	500	-	500	1,000	1,000	(500)	-100%	504	(4)
29	5028	EPC	EPSC Request-Resident/volunteer training (10,000); First aid supplies (6,000)	16,000	-	16,000	26,500	26,500	(10,500)	-66%	26,442	(10,442)
30	5045	Dues and Subscriptions	Newspaper subscription, Wall Street Journal, USA Today, (used at clubhouses), Netflix for Lifestyles, CMCA dues, CAI dues, CMCA fee. Board members are now CAI members and attend meetings.	7,000	-	7,000	7,000	7,000	-	0%	6,885	115
31	5060	Credit Card Fee	Merchant credit card fees	17,000	-	17,000	14,000	14,000	3,000	18%	15,945	1,055
32	5085	Office Equip. Copier Lease	Copier leases for (5) machines HOA (added second HOA machine Aug 2016), Fitness, Montecito C/H, Santa Rosa C/H. Contracts \$745 mo., usage \$1,620 mo., tax \$104.08 mo. \$2,469 mo./ \$29,629 yr.	30,000	-	30,000	30,000	30,000	-	0%	29,746	254
33	5090	Office Supplies	Miscellaneous resident & guest items (includes cost of water in lobby for residents): HOA office supplies: , ribbons & cards for member ID cards & guest passes, name badge supplies. All office supplies for property are ordered by the HOA office from corporate account supply company, approved by department head and charged to the individual departments that use the supplies. Also includes batteries for camera, supplies for shredder, Pitney used at the HOA office. Based on 2019 forecast	18,000	-	18,000	20,000	20,000	(2,000)	-11%	18,311	(311)
34	5105	Reserve Analysis Fees	Reserve Study Level 3	3,500	-	3,500	3,000	3,000	500	14%	9,500	(6,000)
35	5195	Other Admin Miscellaneous	Includes mileage reimbursement for Association Business; Annual Image Storage fee- \$30/unit/year, currently we use 34 units or \$1,020 /yr. Anticipate using no more than 40 units, \$1,200/yr. Cost of Associa- DRM mailing out resident packages. Associa-DRM Tax Processing, \$1,400. Bank Charges. Misc. expenses. 1,159 monthly payroll processing fee	19,000	-	19,000	19,000	19,000	-	0%	20,122	(1,122)
36	5200	Community Relations	Holiday basket to Local Indio Fire Station	1,000	-	1,000	1,500	1,500	(500)	-50%	1,500	(500)
37	5210	Printing	Coupon books , business cards, letterhead envelopes, citation books, elections, audit & budget and age verification mailings during 2018. Associa -DRM Copy Charges.	37,000	-	37,000	35,000	35,000	2,000	5%	39,078	(2,078)
38	5215	Postage	Pitney Bowes postage machine rental (\$70 month), election, audit & budget and age verification mailings.	28,000	-	28,000	27,500	27,500	500	2%	24,642	3,358

General Ledger #	Account Description	2021 Assumption	Operating Fund 2021 Budget	Replacement Fund 2021 Budget	2021 Draft Budget	Operating Fund 2020 Budget	Replacement Fund 2020 Budget	2020 Budget	2020/2021 Budget \$ Increase (Decrease)	2020/2021 Budget % Increase (Decrease)	2020 Forecast 9+3	2021 Budget Increase/ (Decrease) vs. 2020 Forecast
39	5300	Salaries and Related	10 FT Employees . Based on current pay rates plus burden provided by DRM. Includes .7% overall increase effective 07/01/2021. 10 FTE	882,458	-	882,458	843,491	843,491	38,967	4%	866,206	16,252
40	5302	Temporary Employees	N/A	-	-	-	-	-	-	0%	-	-
41	5400	Insurance Expense	Based on 04/01/2020-03/31/2021 Insurance cost per broker. 04/01/2021-12/31/2021 includes 2% increase.	190,000	-	190,000	171,409	171,409	18,591	10%	186,996	3,004
42	6300	Licenses and Fees	HOA: Total \$4,629, as follows: MPLC (Motion Picture Licensing Corporation) - Umbrella License \$680.66, BMI (Music License) \$3,420 and ASCAP Lic. \$528/ yr. BOR License 2,637. Facilities Maintenance: Total \$4,478 as follows: May, Maintenance truck license Tags \$221, Catering Truck license tags in August \$577, Santa Rosa pool / spa permits in October \$680, Montecito pool/spa permits in November \$1,400, AQMD fuel tank annual testing fees \$1,100 in September. AQMD facilities maintenance building \$900. Adobe \$600; GoToMeeting \$360	11,637	-	11,637	9,000	9,000	2,637	23%	10,237	1,400
43	6495	Service Agreements	NONE	-	-	-	-	-	-	0%	-	-
44	6675	Office Equipment	Contingency for repairs	500	-	500	1,000	1,000	(500)	-100%	250	250
45	7000	Audit & Tax Services	2020 Audit/tax preparations. 2021 consulting fees. Based on proposal from Brabo & Carlsen	29,000	-	29,000	25,500	25,500	3,500	12%	28,450	550
46	7020	Legal Services	Estimate based on anticipated needs	110,000	-	110,000	110,000	110,000	-	0%	105,099	4,901
47	7025	Legal Services Collection	Cost of collections - DRM and CVCS. Estimate based on 2019 forecast. Includes cost of sending late reminders and late fees, Title search, Pre-Lien, Lien Fees, Returned Item Fee.	20,000	-	20,000	16,000	16,000	4,000	20%	19,920	80
48	7040	Management Fees	Based on current contract	119,400	-	119,400	119,400	119,400	-	0%	119,400	-
49	7235	Employee Support	Monthly "You Matter" staff recognition luncheon and awards; Management meetings; Safety meetings, etc.	7,500	-	7,500	10,000	10,000	(2,500)	-33%	6,942	558
50	9015	Taxes - Personal Property	Based on 2020 forecast	9,000	-	9,000	6,500	6,500	2,500	28%	8,804	196
51	TOTAL GENERAL AND ADMIN EXPENSES			1,640,837	-	1,640,837	1,536,800	1,536,800	104,037	7%	1,614,702	26,135
52												
53	RECREATION LIFESTYLE EXPENSES											
54	5091	Office Supplies.	Office supplies (paper, ink & misc. supplies) \$2,000 . Water cups used by members & guests- Est. \$1,500. Invitations for Volunteer Reception \$200. Flyers and copies usage increased (paper) and business center operations have increased. \$3,000 for paper and supplies for large format printer. \$300 for camera to be used for lifestyle and community events. \$250 for storage bins to store event files.	5,500	-	5,500	7,250	7,250	(1,750)	-24%	5,170	330
55	5115	Website Services	Website Hosting (\$550), Domain name and email addresses (\$132), Email blasts (\$360), Surveys (\$384), Website Calendar (\$89), Website Analytics (\$80)	1,600	-	1,600	1,600	1,600	-	0%	1,804	(204)
56	5176	Recreation Supplies	Includes: helium rental, movie subscription, popcorn supplies. Decorations for on-going events and rental fees such as (table decorations, lights, etc.) The popcorn expense has increased with the addition of the larger capacity popper. New residents welcome gift bag & booklet- water bottle, lantern, thumb drive with Gov't Docs & reusable shopping bag. Storage containers are also needed to store future purchases of decorations.	10,000	-	10,000	12,000	12,000	(2,000)	-17%	9,214	786
57	5205	Resident Activities.	Volunteer Appreciation Dinner; Concert on the Greens (April) ; 4th of July ; Music to My Ears; Concert on the Greens (October) ; Shred It; Memorial Day ; film festival ; Themed Event ; Holiday Golf Cart; Holiday Tree lighting; Menorah lighting	50,000	-	50,000	69,850	69,850	(19,850)	-28%	(1,584)	51,584
58	5211	Printing.	In house printing	300	-	300	500	500	(200)	-40%	150	150
59	5225	Newsletter Services	Monthly print and production of View Magazine.	147,000	-	147,000	160,000	160,000	(13,000)	-8%	144,060	2,940
60	5308	Recreation Lifestyle Salaries and Related	6 FT Employees. Based on current pay rates plus burden provided by DRM. Includes .7% overall increase effective 07/01/2021. 6 FTE	397,992	-	397,992	381,443	381,443	16,549	4%	374,361	23,631
61	5320	Temp Lifestyles		-	-	-	-	-	-	0%	3,195	(3,195)
62	6305	License & Fees- Lifestyle	License and fees charged to G&A	-	-	-	1,586	1,586	(1,586)	-100%	2,631	(2,631)
63	7446	Linens	Mission Linens- Based on 2019 forecast	-	-	-	18,000	18,000	(18,000)	-100%	3,575	(3,575)
64	TOTAL RECR. LIFESTYLE EXPENSES			612,392	-	612,392	652,229	652,229	(39,837)	-6%	542,577	69,815
65												
66	FITNESS EXPENSES											
67	5092	Office Supplies	General office supplies (paper, toner, filing folders, label tape, notepads, pens, laminating sheets, receipt books, clips, water cups, decorations, cases of bottled water for various events). Increased class participation and gym attendance . Mindbody annual subscription at \$239 monthly (\$2,868) Indoor and Outdoor Signage (2,000)	7,500	-	7,500	4,000	4,000	3,500	88%	3,474	4,026
68	5177	Fitness Supplies	Gym Wipes (7,500) Disinfectant Solution for Machines (\$5,000) Additional Cleaning Supplies (spray bottles, gloves, paper towels, hand sanitizer, etc.) (\$2,500) Miscellaneous supplies-guest punch cards, small equipment replacement (2,500) . Golf Walk prizes (1,000)	15,000	-	15,000	8,500	8,500	6,500	76%	12,503	2,497
69	5196	Miscellaneous.	Wellness lectures d'oeuvres, wellness hike trips snacks. Beat the Heat Program is self funded (cost to participate will offset expenses-net expense is 0)	1,500	-	1,500	2,000	2,000	(500)	-25%	1,567	(67)

General Ledger #	Account Description	2021 Assumption	Operating Fund 2021 Budget	Replacement Fund 2021 Budget	2021 Draft Budget	Operating Fund 2020 Budget	Replacement Fund 2020 Budget	2020 Budget	2020/2021 Budget \$ Increase (Decrease)	2020/2021 Budget % Increase (Decrease)	2020 Forecast 9+3	2021 Budget Increase/ (Decrease) vs. 2020 Forecast	
70	5322	Fitness Salaries and Related	7 FT, 2PT, 1 PT/Seasonal and Group Instructors (Average of 31 classes weekly-\$110,346). Based on current pay rates plus burden provided by DRM. Reflects subsidy of \$28k. Includes .7% overall increase effective 07/01/2021. 8.875 FTE	548,036	-	548,036	466,568	-	466,568	81,468	17%	423,761	124,275
71	5323	Fitness Temporary Employees	Estimate based on anticipated need to cover vacant positions, vacations, etc.	-	-	-	4,000	-	4,000	(4,000)	-100%	-	-
72	6410	Gym Equipment Maintenance	General repairs. (\$4,000) Preventative Maintenance Agreement (\$1,580) (Extend Technogym performance warranty plan an additional year. Expires May 2021. (\$4,399. 27)	7,500	-	7,500	4,000	-	4,000	3,500	88%	2,737	4,763
73	6416	Fitness Instructor Salaries and Related		-	-	-	-	-	-	-	0%	-	-
74	6765	Sport Court Supplies	Tennis Balls for machine (\$350); Miscellaneous supplies including pickle ball, bocce ball, basketballs, table tennis (\$500)	750	-	750	850	-	850	(100)	-12%	425	325
75	7330	Uniforms	10 employees-3 uniform shirts each. Professional, consistent look.	750	-	750	1,000	-	1,000	(250)	-25%	400	350
76	TOTAL FITNESS EXPENSES			581,036	-	581,036	490,918	-	490,918	90,118	18%	444,868	136,168
77													
78	LANDSCAPE EXPENSES												
79	6100	Grounds & Landscape Maintenance- Contracts	2021 Landscape Maintenance Contract - Overall 2.63% increase 4% increase to Common Area Landscape due to Minimum Wage Increase - Effective May 1, 2021-Valid through 12/31/2022. No increase to Trees & Palm Pruning Monthly 01/01/2021-04/30/2021 05/01/2021 -12/31/2021 Common Area 84,050 87,800 Trees & Palm Trimming 131,698 annual	1,170,298	-	1,170,298	1,134,134	-	1,134,134	36,164	3%	1,075,096	95,202
80	6199	Landscape Other	Phase I, II, III landscape - plant/flower replacement, ground cover, time clock repairs, and major irrigation repairs not covered under service contract. Budget for Landscape Advisory Committee approved plant and material replacement.	92,000	-	92,000	100,000	-	100,000	(8,000)	-8%	94,109	(2,109)
81		DG	RESERVE \$55,000 - Relocate ground cover replacement funding from Reserves to Operating. Ground cover will be replaced on an annual basis. 10-year period projection estimated savings of \$372,322 from Reserve - Will need new GL # to track ground cover spending	55,000	-	55,000	-	-	55,000		#DIV/0!		55,000
82	6426	Interior Plant Maintenance	Montecito Clubhouse & Fitness Center service contract for interior green plant service \$1,046 monthly. 2% increase due to Minimum Wage Increase - Effective Jan 1, 2021	12,546	-	12,546	12,300	-	12,300	246	2%	13,038	(492)
83	TOTAL LANDSCAPE EXPENSES			1,329,844	-	1,329,844	1,246,434	-	1,246,434	83,410	7%	1,182,244	147,600
84													
85	FACILITIES MAINTENANCE EXPENSES												
86	5093	Office Supplies & Equipment	Office supplies, printer cartridges & etc. \$6,900 annually. Seal coat letter to notify residents \$1,900	6,000	-	6,000	8,000	-	8,000	(2,000)	-25%	5,633	367
87	5304	Maintenance Salaries and Related	33 Employees - 32 FT, 1 PT. Based on current pay rates plus burden provided by DRM. Includes .7% overall increase effective 07/01/2021 32.775 FTE	1,683,384	-	1,683,384	1,603,638	-	1,603,638	79,746	5%	1,372,349	311,035
88	5314	Maintenance Temporary Employees	Estimate based on anticipated need to cover vacant positions, leaves of absence, etc.	12,000	-	12,000	28,000	-	28,000	(16,000)	-57%	18,730	(6,730)
89	6315	Uniforms- Maintenance	Uniform rental for 28 employees \$9,000 annually. Replacement of damage uniforms \$1,200 annually. Shop Towel rental for maintenance staff \$800 annually.	11,000	-	11,000	11,000	-	11,000	-	0%	11,159	(159)

General Ledger #	Account Description	2021 Assumption	Operating Fund 2021 Budget	Replacement Fund 2021 Budget	2021 Draft Budget	Operating Fund 2020 Budget	Replacement Fund 2020 Budget	2020 Budget	2020/2021 Budget \$ Increase (Decrease)	2020/2021 Budget % Increase (Decrease)	2020 Forecast 9+3	2021 Budget Increase/ (Decrease) vs. 2020 Forecast	
90	6434	Pest Control	Pest control monthly service includes interior and perimeter of exterior of buildings, bocce courts & tennis courts areas. Ecolab has not increased their rates in 5 years. Ecolab is projecting no increase for 2021. Montecito clubhouse \$578.21 Santa Rosa Clubhouse \$347.58 Facilities Maint Bldg. \$82.75 Mailbox structures \$414.78 Phase 1 and Phase 3 Dog Park - Quarterly Ants/Ticks Service \$400 Bee Hives Removal - \$4,000 (Relocate expense from GL#6600)	21,826	-	21,826	18,679	-	18,679	3,147	17%	25,259	(3,433)
91	6438	Pool/Spa Maintenance	Montecito Pool/Spa - Chlorine and Acid \$13,000 annually. Santa Rosa Pool/Spa - Chlorine and Acid \$8,500 annually. Pool/Spa and Fountains - Parts, Supplies, and Chemicals \$22,000 annually. RESERVE Indoor Pool recirculation pump - \$1,248 Outdoor Pool Heater #3 - \$3,250 Outdoor Spa Heater - \$3,250	50,000	-	50,000	46,545	-	46,545	3,455	7%	46,902	3,098
92	6501	Audio Visual Repair	Audiovisual equipment repair- \$6,050 annual, batteries for microphones & equipment \$950 annual, lamps for projector lamp \$1,000, gaffers tape \$500 annual. Additional repair contingency due to age of equipment - Replace damage banquet chairs, tables, misc. equipment. RESERVE Fitness Center (4) TVs Replacement - 2,000 Santa Rosa (4) TV Replacement \$2,000 Shadow Bar - (2) TV Replacement \$500 Shadow Dining Room - (5) TVs Replacement - \$2,500	15,500	-	15,500	18,935	-	18,935	(3,435)	-18%	17,765	(2,265)
93	6525	Restaurant Maintenance	Water Softener \$822 annual. Grease Interceptor Pump 2 times a year, \$3,500 annual. RESERVE Restaurant Patio Stools Replacement - \$1,373 Restaurant Patio Chairs Cushion - \$4,692 Kitchen Freezer Unit - \$4,337	14,724	-	14,724	10,328	-	10,328	4,396	43%	14,139	585
94	6530	Common Area Repair & Maintenance Drain Service	Sand and oil separator pumping at Santa Rosa Cart Barn \$900 annually. Additional Plumbing Services for backed up drains - \$3,000	3,900	-	3,900	3,900	-	3,900	-	0%	2,400	1,500
95	6565	Fire System Repair & Maintenance Prevention Equipment	Montecito Fire alarm & monitoring serv. contract \$1,400 Shadows Restaurant Fire alarm & Monitoring contract \$1,280 South Course Cart Barn fire alarm & month contract \$1,280 Golf Maint. Bldg. fire alarm & monitoring serv. contract \$1,280 Santa Rosa Clubhouse fire alarm & month serv. contract \$1,280 Facilities Maint. bldg. fire alarm & monitoring contract \$1,280 HOA Bldg. fire alarm & monitoring contract \$1,280 February, fire extinguisher service (53) \$1,100 Montecito Exhaust hood Ansul service in June & Dec \$390 Montecito Exhaust Hood Cleaning \$750 Shadows Kitchen Ansul service (2) hoods \$780 Shadow kitchen hood cleaning 4 times a yr. \$3,100 Fire Sprinkler/riser flow annual test (9) \$1,600 Fire Hydrant (10) annual test \$900 Fire alarm system repairs \$4,500 Total: \$22,200	22,200	-	22,200	26,619	-	26,619	(4,419)	-17%	25,856	(3,656)
96	6600	General Repair & Maintenance	General repairs & Maintenance on equipment automatic door closer, glass/window repairs, bee removal (relocate \$4,000 for bee removal annual cost to GL #6434 - Pest Control), street light repairs, Contract Labor. Remove scale from fountains \$6,000 - 40th and Jefferson Fountains May service Mist Systems (4 locations) \$1,500 total. April - \$2,300 AMMS service contract for electronic/inventory work order system. August service ballroom & meeting room partition walls \$3,500. RESERVE Replace South Pro Shop awnings canvas \$2,705 Restaurant Patio awning canvas \$2,080 Santa Rosa Pool Mister System - \$3,570	90,447	-	90,447	97,036	-	97,036	(6,589)	-7%	96,503	(6,056)

General Ledger #	Account Description	2021 Assumption	Operating Fund 2021 Budget	Replacement Fund 2021 Budget	2021 Draft Budget	Operating Fund 2020 Budget	Replacement Fund 2020 Budget	2020 Budget	2020/2021 Budget \$ Increase (Decrease)	2020/2021 Budget % Increase (Decrease)	2020 Forecast 9+3	2021 Budget Increase/ (Decrease) vs. 2020 Forecast	
97	6625	HVAC Supplies/ Repairs & Maintenance	HVAC/Refrigeration Service and Repairs - Roof Top Air Conditioning Units, Exhaust Fans, Ice Machines, Refrigerators and Freezers, Kitchen Equipment Exhaust Fans, Water Chillers - \$28,600 Replacement of a/c filters \$4,500 annually. Replacement of fan belts on HVAC \$900 annually Performance Testing and Service for the indoor pool dehumidification unit \$4,000. Replacement of water filters (19) on ice machines 2 times a year \$2,800 annually. RESERVE Indoor Pool, Damper Motors (5) - \$2,550	49,000	-	49,000	43,350	-	43,350	5,650	13%	25,042	23,958
98	6635	Janitorial Supplies & Maintenance	Annual Custodial Supplies: Montecito/ Fitness \$23,000 Santa Rosa \$8,500 Custodial equipment parts & repairs \$3,000 Ballroom & Stage drape cleaning \$750 Shadows Golf Club Bldg. / Golf Course Restrooms. \$5,500 Replacement of 2 Vacuum Cleaners - \$1,700	40,000	-	40,000	36,307	-	36,307	3,693	10%	41,243	(1,243)
99	6640	Lighting Supplies/Repairs & Maintenance	Repair & Maintenance on electrical components replacement of ballast, junction boxes, light fixtures, time clocks, timers, electrical parts & etc. \$15,500 annually. Exterior & interior lamp replacement for all clubhouses & buildings \$17,700 annually.	30,000	-	30,000	32,500	-	32,500	(2,500)	-8%	27,665	2,335
100	6655	Mailbox Repair & Maintenance	Mailbox miscellaneous repairs \$1,000 annually, Pressure Wash mailbox structures (127) 4 times a year \$11.81 x 127= \$1,500. Annual cost for washing mailboxes \$6,000	7,000	-	7,000	6,624	-	6,624	376	6%	6,595	405
101	6680	Painting Services & Supplies	Paint supplies, paint tools, plastic buckets, brushes, rollers, tile supplies and etc. Stucco & Drywall Repairs. Stop Legends and bars. Reserve Indoor Pool Painting - \$3,630	12,130	-	12,130	10,061	-	10,061	2,069	21%	11,784	346
102	6695	Plumbing Supplies/ Repair & Maintenance	Plumbing parts & supplies- shower valves, valves kits, urinal parts, Closet parts (toilet), vacuum breakers, sink faucet parts, kitchen sink valve & drain parts, PVC piping, copper piping, copper fittings.	11,000	-	11,000	12,169	-	12,169	(1,169)	-10%	12,359	(1,359)
103	6745	Signage Repair & Maintenance	Replace damaged street signs and purchase of new signs. Reserve Street Address and Traffic Signs - Relocate replacement funding from Reserve to Operating. Signs will be replaced as needed in an annual basis. Est. of replacement of 5 signs per month @\$100 per sign. \$6,000	12,000	-	12,000	7,000	-	7,000	5,000	71%	5,989	6,011
104	6750	Copier Lease.	Copier 60 month lease \$170. to include parts & supplies, service and 500 color copies. Total annual cost \$2,040.	2,040	-	2,040	2,040	-	2,040	-	0%	2,057	(17)
105	6760	Streets/ Sidewalk Repair & Maintenance	Street sweeping includes all tracts on Phase I, II & III. Sun City Blvd., & Sombra sweep Mondays & Fridays Montecito & Shadows Parking lots, once a week. All inside streets are sweep bi-weekly. Shadows Parking lot sweep weekly. Santa Rosa parking lot sweep once a month. Street Sweeping \$59,700 annual cost. (3% increase from 2020) Extra Street Sweeping service not included in contract for special projects - \$2,000 Annual \$30K Common Area sidewalk and concrete repairs 45 Storm Drain Cleaning per year \$4,486.	98,029	-	98,029	104,315	-	104,315	(6,286)	-6%	94,895	3,134
106	6764	Sport Court Maintenance/ Equipment.	Purchase of general maintenance tennis court supplies, trash cans, tennis ball caddies, ball machine repairs, hoses, water broom, benches. Replace nets as need for (6) Tennis Courts, (6) Pickle ball, (1) Basketball Court. Bocce Ball Courts Maintenance \$3,200 (\$400 for 8 Courts) Reserve Shuffle Board Resurface - \$2,000 Indoor Table Tennis Tables (2) - \$2,600	10,000	-	10,000	9,600	-	9,600	400	4%	4,900	5,100
107	6775	Vehicle Expenses	Maintenance repairs for maintenance truck, catering truck and (16) utility vehicles. Includes oil & lube service, brake service, tires, golf carts batteries replacement, transmission service and general repairs.	9,500	-	9,500	12,945	-	12,945	(3,445)	-27%	10,235	(735)
108	6776	Maint. Fuel/Oil Expenses	Fuel cost for Maintenance Department for maintenance truck, utility carts, catering truck and maintenance equipment (blowers) Annual Fuel Gas Tank Permit and Repairs \$2,000	4,500	-	4,500	8,000	-	8,000	(3,500)	-44%	4,848	(348)

General Ledger #	Account Description	2021 Assumption	Operating Fund 2021 Budget	Replacement Fund 2021 Budget	2021 Draft Budget	Operating Fund 2020 Budget	Replacement Fund 2020 Budget	2020 Budget	2020/2021 Budget \$ Increase (Decrease)	2020/2021 Budget % Increase (Decrease)	2020 Forecast 9+3	2021 Budget Increase/ (Decrease) vs. 2020 Forecast	
109	6795	Other Supplies / Repair & Maintenance/ Equipment.	This account is used for general maintenance supplies and request from other departments, also expenses that the Board approves that are not budgeted. Mostly the items purchased are parts/ supplies, new installs or replacement items. This expense is driven by required repairs and the departments carry a minimal amount of stock. Other supplies that is maintain include posts, flags, ready mix, nuts/ bolts, two way radio batteries, keys, locks, etc. A complete list is available for review. The department keeps a monthly log of what is purchased and repaired.	57,000	-	57,000	59,000	-	59,000	(2,000)	-3%	54,650	2,350
110	7005	Consulting Fees	Consulting Fees	73,000	-	73,000	100,000	-	100,000	(27,000)	-27%	65,807	7,193
111	TOTAL MAINTENANCE EXPENSES			2,346,180	-	2,346,180	2,316,591	-	2,316,591	29,589	1%	2,004,764	341,416
112	PROPERTY PROTECTION EXPENSES												
114	5094	Office Supplies & Subscriptions	Ink cartridges, paper, supplies, Dwelling live (thermal paper, guest passes, etc.)	20,000	-	20,000	20,000	-	20,000	-	0%	21,967	(1,967)
115	6440	Property Protection	Based on Allied Contract; no increase until January 2022	1,138,320	-	1,138,320	1,086,486	-	1,086,486	51,834	5%	1,070,344	67,976
116	6441	Vendor Access Control	Annual vendor access control software leasing - \$12k; vendor transponders	11,500	-	11,500	14,000	-	14,000	(2,500)	-18%	10,716	784
117	6442	Gate Transponders, Cards & Keys	Resident transponders, proxy cards, readers, Dwelling live licenses, etc.	30,000	-	30,000	45,000	-	45,000	(15,000)	-33%	26,946	3,054
118	6444	Auto Fuel/Oil Expenses	Allied Universal Vehicles-Fuel	37,000	-	37,000	40,000	-	40,000	(3,000)	-8%	35,801	1,199
119	6650	Repairs and Maintenance	Based on 2020 forecast	34,000	-	34,000	34,000	-	34,000	-	0%	33,361	639
120	TOTAL PROP PROTECTION EXPENSES			1,270,820	-	1,270,820	1,239,486	-	1,239,486	31,334	3%	1,199,135	71,685
121	UTILITIES												
123		Bulk Internet	\$12 per homeowner per month, effective 02/01/2021; install cost 23,400	478,800	-	478,800	-	-	478,800	#DIV/0!	-	478,800	
124	6000	Electric Service	Based on forecast	228,000	-	228,000	257,073	-	257,073	(29,073)	-11%	230,836	(2,836)
125	6005	Gas Service	Based on forecast	53,000	-	53,000	71,856	-	71,856	(18,856)	-26%	52,119	881
126	6025	Water Service	Based on forecast	39,000	-	39,000	46,608	-	46,608	(7,608)	-16%	38,190	810
127	6035	Trash & Recycling Refuse Disposal	2020 Forecast plus 3%	13,250	-	13,250	12,436	-	12,436	814	7%	13,351	(101)
128	6045	Cable Service	Spectrum - annual cost - 19,751	19,751	-	19,751	15,631	-	15,631	4,120	26%	15,070	4,681
129	6050	Telephone & Internet Service	Frontier Internet - annual cost - 17,412. Spectrum Telephone - annual cost 9,252. Employee cell phones 5,844	33,344	-	33,344	46,482	-	46,482	(13,138)	-28%	70,931	(37,587)
130	TOTAL UTILITIES			865,145	-	865,145	450,086	-	450,086	415,059	92%	420,497	444,648
131	REPLACEMENT FUND												
133		Replacement Fund	Based on 2021 Reserve Study - common areal real property components only		2,276,212	2,276,212		1,286,659	1,286,659	989,553	77%	1,006,181	1,270,031
134		Replacement Fund Interest			-	-	-	-	-	-	0%	-	-
135		Income Taxes	28.11% of Interest Income		18,272	18,272		80,538	80,538	(62,267)	-77%	62,020	(43,749)
136	TOTAL REPLACEMENT FUND			-	2,294,484	2,294,484	-	1,367,197	1,367,197	927,287	68%	1,068,201	1,226,282
137	CAPITAL IMPROVEMENTS												
139	9100	Capital Improvement Funding		-	-	-	10,000	-	10,000	(10,000)	-100%	10,000	(10,000)
140	6530	Common Area Improvements		-	-	-	-	-	-	-	0%	-	-
141	5198	Contingency		27,199	-	27,199	210,500	-	210,500	(183,301)	-87%	210,500	(183,301)
142	Total			27,199	-	27,199	220,500	-	220,500	(193,301)	-88%	220,500	(193,301)
143	DEPRECIATION												
145	6320	Depreciation		90,917	-	90,917	90,000	-	90,000	917	1%	100,875	(9,958)
146	Total			90,917	-	90,917	90,000	-	90,000	917	1%	100,875	(9,958)
147	SUB TOTAL EXPENSES			8,764,370	2,294,484	11,058,854	8,243,044	1,367,197	9,610,241	1,448,612	15%	8,798,364	2,260,490
149	HOA SURPLUS/DEFICIT BEFORE GOLF/F&B			2,329,033	(190,120)	2,138,913	1,624,356	865,113	2,489,469	(350,555)	-14%	3,149,561	(1,010,647)
152	GOLF OPERATIONS												
154	7440	Golf Operations, net	Troon	1,566,416	-	1,566,416	1,247,290	-	1,247,290	319,126	26%	1,539,481	26,935
155	7492	Golf Depreciation Expense	Troon	299,029	-	299,029	360,000	-	360,000	(60,971)	-17%	382,139	(83,110)
156				-	-	-	-	-	-	-	0%	-	-
157	TOTAL GOLF OPERATIONS			1,865,445	-	1,865,445	1,607,290	-	1,607,290	258,155	16%	1,921,620	(56,175)
158	F&B OPERATIONS												
159	7250	F&B Expenses											

	General Ledger #	Account Description	2021 Assumption	Operating Fund 2021 Budget	Replacement Fund 2021 Budget	2021 Draft Budget	Operating Fund 2020 Budget	Replacement Fund 2020Budget	2020 Budget	2020/2021 Budget \$ Increase (Decrease)	2020/2021 Budget % Increase (Decrease)	2020 Forecast 9+3	2021 Budget Increase/ (Decrease) vs. 2020 Forecast
161	8996	F&B Operations, net	Troon	463,588		463,588	348,132		348,132	115,456	33%	511,152	(47,564)
162	TOTAL F&B OPERATIONS			463,588	-	463,588	348,132	-	348,132	(115,456)	-33%	511,152	(47,564)
163													
164	TOTAL EXPENSES			11,093,403	2,294,484	13,387,887	10,198,466	1,367,197	11,565,663	1,591,311	14%	11,231,136	2,156,751
165													
166	HOA SURPLUS/DEFICIT			(0)	(190,120)	(190,120)	(331,066)	865,113	534,047	(493,254)	-92%	716,789	(906,908)
167													
168	Chartered Club Net Expense			-	-	-	-	-	-	-	0%	(12,621)	12,621
169	One time credit (\$144*3450)			496,800		496,800				496,800	0%	-	496,800
170													
171	TOTAL HOA SURPLUS/DEFICIT			(496,800)	(190,120)	(686,920)	(331,066)	865,113	534,047	(534,047)		704,168	(1,391,087)
172													
173													
174													
175													
				(12)	(5)	(17)	(8)	21	13				