

# Budget Detail Operating

## Rainbow Bend Homeowners Association

GL Account Map: RBHOA

| Account Number | Account Name                             | Total             |
|----------------|--|-------------------|
|                | <b>OPERATING</b>                         |                   |
|                | <b>Income</b>                            |                   |
| 4000           | INCOME                                   |                   |
| 4001           | Assessment Fees                          | 506,520.00        |
| 4002           | - Allotment to Reserves                  | -108,000.00       |
| 4010           | - Bad Debt/Write Off                     | -2,500.00         |
| <b>4000</b>    | <b>Total INCOME</b>                      | <b>396,020.00</b> |
| 4400           | OTHER INCOME                             |                   |
| 4475           | Interest Income - Checking               | 230.00            |
| 4480           | Collection Costs Reimbursable            | 5,000.00          |
| 4550           | Fobs/Key Cards & Clickers - Deposits/Fee | 300.00            |
| 4605           | Move In - Transfer Fee                   | 3,000.00          |
| 4610           | Clubhouse Rent                           | 500.00            |
| 4651           | RBHOA RV Parking Income                  | 9,600.00          |
| 4653           | - RBHOA RV Account                       | -9,600.00         |
| 4700           | Miscellaneous Income                     | 100.00            |
| <b>4400</b>    | <b>Total OTHER INCOME</b>                | <b>9,130.00</b>   |
|                | <b>Total Budgeted Income</b>             | <b>405,150.00</b> |
|                |  |                   |
|                | <b>Expense</b>                           |                   |
| 6000           | ADMINISTRATIVE                           |                   |
| 6001           | Management fees                          | 48,000.00         |
| 6004           | Ombudsman/Sec of State Fees              | 1,708.00          |
| 6005           | Office Supplies/Postage/Copies           | 15,000.00         |
| 6007           | Website Expense                          | 500.00            |
| 6009           | Collection Costs Expense                 | 5,000.00          |
| 6012           | Licensing & Permit Fees                  | 800.00            |
| 6014           | Bank Charges                             | 50.00             |
| 6022           | Board Education/Membership Fees          | 1,500.00          |
| <b>6000</b>    | <b>Total ADMINISTRATIVE</b>              | <b>72,558.00</b>  |
| 6070           | MAINTENANCE                              |                   |
| 6076           | Cleaning Service                         | 5,035.00          |
| 6078           | HVAC Service Contract                    | 1,000.00          |
| 6085           | Maintenance Supplies                     | 1,500.00          |
| 6086           | Cleaning/Janitorial Supplies             | 2,500.00          |
| 6095           | Misc. Maintenance                        | 1,000.00          |

|             |  |                  |
|-------------|--|------------------|
| 6100        | Ventilation System Maintenance                 | 1,000.00         |
| 6112        | Clubhouse Equipment                            | 1,000.00         |
| 6113        | Electrician/Lighting Repairs                   | 1,000.00         |
| 6117        | Clubhouse Supplies                             | 1,000.00         |
| <b>6070</b> | <b>Total MAINTENANCE</b>                       | <b>15,035.00</b> |
| 6140        | OTHER MAINTENANCE/SERVICES                     |                  |
| 6151        | Fire Protection Inspec/Repair/Extinguishers    | 3,000.00         |
| 6154        | Equipment Repairs/Rentals/Purchase             | 500.00           |
| 6173        | Fitness Center Repairs/Mainenance              | 500.00           |
| 6181        | Water Softner Maintenance/Supplies             | 500.00           |
| 6193        | Lot A&B Fire Ext Inspection/Service            | 1,000.00         |
| <b>6140</b> | <b>Total OTHER MAINTENANCE/SERVICES</b>        | <b>5,500.00</b>  |
| 6200        | UTILITIES                                      |                  |
| 6211        | NVEnergy Common Area                           | 20,000.00        |
| 6252        | Cable,Internet, Phone                          | 5,000.00         |
| 6260        | Water, Sewer & Trash                           | 7,500.00         |
| <b>6200</b> | <b>Total UTILITIES</b>                         | <b>32,500.00</b> |
| 6900        | LANDSCAPING/COMMON AREA                        |                  |
| 6910        | Landscape Service Contract                     | 35,000.00        |
| 6913        | Landscape Supplies                             | 1,000.00         |
| 6960        | Irrigation Repairs                             | 7,000.00         |
| <b>6900</b> | <b>Total LANDSCAPING/COMMON AREA</b>           | <b>43,000.00</b> |
| 7100        | LEGAL AND OTHER PROFESSIONAL FEES              |                  |
| 7101        | Legal  | 20,000.00        |
| 7102        | Accounting/CPA                                 | 5,500.00         |
| <b>7100</b> | <b>Total LEGAL AND OTHER PROFESSIONAL FEES</b> | <b>25,500.00</b> |
| 7200        | TAXES  |                  |
| 7203        | Federal Income Taxes                           | 2,500.00         |
| <b>7200</b> | <b>Total TAXES</b>                             | <b>2,500.00</b>  |
| 7300        | POOL/SPA EXPENSE                               |                  |
| 7307        | Pool/Spa Supplies                              | 2,500.00         |
| 7308        | Pool/Spa Permits                               | 1,500.00         |
| 7309        | Pool/Spa Keys & Cards                          | 300.00           |
| 7310        | Pool/Spa Outside Labor                         | 1,820.00         |
| <b>7300</b> | <b>Total POOL/SPA EXPENSE</b>                  | <b>6,120.00</b>  |
| 7400        | OTHER EXPENSES                                 |                  |
| 7410        | Gasoline - vehicles & equipment                | 3,500.00         |
| 7420        | Vehicle Maintenance                            | 5,000.00         |
| <b>7400</b> | <b>Total OTHER EXPENSES</b>                    | <b>8,500.00</b>  |
| 7500        | PAYROLL  |                  |
| 7510        | Maintenance Payroll                            | 20,500.00        |
| 7512        | Patrol Payroll                                 | 121,700.00       |
| 7513        | Holiday Payroll                                | 1,000.00         |
| 7515        | Payroll Processing Fee                         | 3,120.00         |

|             |                                |                   |
|-------------|--------------------------------|-------------------|
| 7520        | Employer's FICA 941 Taxes      | 8,817.00          |
| 7521        | Employer's Fed Unemp 940 Taxes | 500.00            |
| 7523        | Employer's Medicare 941 Taxes  | 2,100.00          |
| 7531        | Uniform Expense                | 1,500.00          |
| 7540        | Patrol Supplies                | 1,500.00          |
| <b>7500</b> | <b>Total PAYROLL</b>           | <b>160,737.00</b> |
| 7600        | INSURANCE                      |                   |
| 7606        | Workman's Comp Insurance       | 3,200.00          |
| 7610        | Insurance Expense              | 30,000.00         |
| <b>7600</b> | <b>Total INSURANCE</b>         | <b>33,200.00</b>  |
|             | <b>Total Budgeted Expense</b>  |                   |
|             |                                |                   |
|             | Total Budgeted Income          | 405,150.00        |
|             | Total Budgeted Expense         | 405,150.00        |
|             | <b>Net Operating Income</b>    | <b>0.00</b>       |
|             |                                |                   |

## Budget Detail RV Accounts

# Rainbow Bend Homeowners Association

GL Account Map: RBHOA

| Account Number | Account Name                        | Total           |
|----------------|-------------------------------------|-----------------|
|                | <b>RV</b>                           |                 |
|                | <b>Income</b>                       |                 |
| 4900           | RV INCOME                           |                 |
| 4910           | RV Income - Transfer from Operating | 9,600.00        |
| 4911           | RV Interest Income                  | 100.00          |
| <b>4900</b>    | <b>Total RV INCOME</b>              | <b>9,700.00</b> |
|                | <b>Total Budgeted Income</b>        | <b>9,700.00</b> |
|                |                                     |                 |
|                | <b>Expense</b>                      |                 |
| 7700           | RV EXPENSES                         |                 |
| 7703           | RV NVEnergy                         | 600.00          |
| 7704           | RV Maintenance Expense              | 150.00          |
| <b>7700</b>    | <b>Total RV EXPENSES</b>            | <b>750.00</b>   |
|                | <b>Total Budgeted Expense</b>       | <b>750.00</b>   |
|                |                                     |                 |
|                | Total Budgeted Income               | 9,700.00        |
|                | Total Budgeted Expense              | 750.00          |
|                | <b>Net Operating Income</b>         | <b>8,950.00</b> |
|                |                                     |                 |
|                |                                     |                 |
| 4890           | RV RESERVES                         |                 |
| 4892           | RV Reserve Interest                 | 250.00          |
| <b>4890</b>    | <b>Total RV RESERVES</b>            | <b>250.00</b>   |

## Budget Detail Reserves

# Rainbow Bend Homeowners Association

GL Account Map: RBHOA

| Account Number | Account Name                                | Total             |
|----------------|---|-------------------|
|                | <b>RESERVES</b>                             |                   |
|                |   |                   |
|                | <b>Other Income</b>                         |                   |
| 4800           | RESERVE INCOME                              |                   |
| 4810           | Reserve Deposit                             | 108,000.00        |
| 4820           | Reserve Interest                            | 15,000.00         |
| 4825           | Reserve Change in Value                     | 200.00            |
| <b>4800</b>    | <b>Total RESERVE INCOME</b>                 | <b>123,200.00</b> |
|                | <b>Total Budgeted Other Income</b>          | <b>123,200.00</b> |
|                |   |                   |
|                | <b>Other Expense</b>                        |                   |
| 8000           | RESERVE EXPENSES                            |                   |
| 8001           | Reserve - Reserve Study                     | 1,486.00          |
| 8002           | Reserve - Bank Charge                       | 200.00            |
| 8009           | Reserve - Entry System                      | 5,125.00          |
| 8045           | Reserve - Pool Ceiling Rehab                | 5,000.00          |
| 8046           | Reserve - Pool Paint Interior Walls         | 8,200.00          |
| 8047           | Reserve - Pool Restroom Bench Refurbishment | 1,500.00          |
| 8048           | Reserve - Pool Restroom Lockers             | 5,000.00          |
| 8049           | Reserve - Pool Water Feature & Gardens      | 6,000.00          |
| 8051           | Reserve - Pool Furniture                    | 2,563.00          |
| 8052           | Reserve - Pool Deck, Restroom & Hall        | 50,000.00         |
| 8056           | Reserve - Sauna                             | 15,000.00         |
| 8062           | Reserve - Pool Restrooms Remodel            | 8,000.00          |
| 8092           | Reserve - Clubhouse Appliances              | 2,600.00          |
| 8097           | Reserve - Clubhouse Interior Paint          | 2,050.00          |
| 8098           | Reserve- Clubhouse Water Softener           | 820.00            |
| 8140           | Reserve - Landscaping                       | 2,000.00          |
| 8285           | Reserve - Vehicle Purchase                  | 40,000.00         |
| <b>8000</b>    | <b>Total RESERVE EXPENSES</b>               | <b>155,544.00</b> |
|                | <b>Total Budgeted Other Expense</b>         | <b>155,544.00</b> |
|                |   |                   |
|                | Total Reserve Income                        | 123,200.00        |
|                | Total Reserve Expense                       | 155,544.00        |
|                | <b>Net Operating Income</b>                 | <b>-32,344.00</b> |