

## Budget Detail

The Twenty Seven Group, LLC

Properties: Highland Lakes Association - 6059 Frantz Rd Suite 202 Dublin, OH 43017

Period Range: Jan 2023 to Dec 2023

Consolidate: No

GL Account Map: None - use master chart of accounts

Include Zero Balance GL Accounts: No

Account Name	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
<b>Highland Lakes Association - 6059 Frantz Rd Suite 202 Dublin, OH 43017</b>													
<b>Income</b>													
INCOME													
HOA Assessments	299,400.00	37,425.00	18,713.00	11,228.00	5,614.00	1,870.00	0.00	0.00	0.00	0.00	0.00	0.00	374,250.00
Dues Condo-HOA	833.34	833.34	833.34	833.34	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	10,000.00
Late Fees	0.00	3,843.00	1,921.00	1,153.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,917.00
Violation Fee Income	0.00	0.00	50.00	0.00	0.00	50.00	0.00	0.00	50.00	0.00	0.00	50.00	200.00
Legal Fee Reimbursement	0.00	0.00	0.00	0.00	920.00	1,924.00	0.00	0.00	0.00	0.00	0.00	0.00	2,844.00
Architectural Review	0.00	0.00	80.00	0.00	0.00	80.00	0.00	0.00	80.00	0.00	0.00	80.00	320.00
<b>Total INCOME</b>	<b>300,233.34</b>	<b>42,101.34</b>	<b>21,597.34</b>	<b>13,214.34</b>	<b>7,367.33</b>	<b>4,757.33</b>	<b>833.33</b>	<b>833.33</b>	<b>963.33</b>	<b>833.33</b>	<b>833.33</b>	<b>963.33</b>	<b>394,531.00</b>
<b>Total Budgeted Income</b>	<b>300,233.34</b>	<b>42,101.34</b>	<b>21,597.34</b>	<b>13,214.34</b>	<b>7,367.33</b>	<b>4,757.33</b>	<b>833.33</b>	<b>833.33</b>	<b>963.33</b>	<b>833.33</b>	<b>833.33</b>	<b>963.33</b>	<b>394,531.00</b>
<b>Expense</b>													
UTILITIES													
Electric	1,000.00	500.00	500.00	500.00	500.00	1,000.00	500.00	500.00	1,000.00	1,000.00	1,000.00	1,000.00	9,000.00
<b>Total UTILITIES</b>	<b>1,000.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	<b>1,000.00</b>	<b>500.00</b>	<b>500.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>9,000.00</b>
LANDSCAPE & GROUNDS CARE													
Landscape Contract	13,544.00	0.00	17,005.00	17,005.00	17,006.00	17,006.00	17,006.00	17,006.00	17,006.00	17,006.00	17,006.00	17,006.00	183,602.00
Pet Waste Disposal	437.00	437.00	437.00	437.00	437.00	437.00	437.00	437.00	437.00	437.00	437.00	437.00	5,244.00
Tree Trim & Maintenance	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00	8,000.00
Pond Maintenance	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	2,000.00
<b>Total</b>	<b>13,981.00</b>	<b>437.00</b>	<b>19,442.00</b>	<b>18,442.00</b>	<b>18,443.00</b>	<b>18,443.00</b>	<b>18,443.00</b>	<b>18,443.00</b>	<b>18,443.00</b>	<b>19,443.00</b>	<b>17,443.00</b>	<b>17,443.00</b>	<b>198,846.00</b>

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Account Name	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
<b>LANDSCAPE &amp; GROUNDS CARE</b>													
REPAIRS & MAINTENANCE													
Electrical	0.00	0.00	0.00	0.00	0.00	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00
Fence	0.00	0.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	0.00	0.00	4,000.00
Fountain Maintenance	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	4,000.00
<b>Total REPAIRS &amp; MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>2,500.00</b>	<b>500.00</b>	<b>2,100.00</b>	<b>500.00</b>	<b>500.00</b>	<b>2,500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,600.00</b>
ADMINISTRATIVE													
Insurance	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00
Collection Fees-Legal	0.00	0.00	0.00	0.00	920.00	1,924.00	0.00	0.00	0.00	0.00	0.00	0.00	2,844.00
Legal-Other	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	11,000.00
Accounting-Federal Taxes	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
Architectural Review Fees	0.00	0.00	80.00	0.00	0.00	80.00	0.00	0.00	80.00	0.00	0.00	80.00	320.00
Misc. Administrative	0.00	392.00	1,696.00	118.00	0.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00	6,706.00
Postage	0.00	0.00	0.00	0.00	10,067.00	0.00	0.00	0.00	0.00	0.00	0.00	10,067.00	20,134.00
Real Estate Taxes	4,585.00	0.00	0.00	0.00	0.00	4,585.00	0.00	0.00	0.00	0.00	0.00	0.00	9,170.00
Management Fees	4,611.00	4,611.00	4,611.00	4,611.00	4,611.00	4,611.00	4,611.00	4,611.00	4,611.00	4,611.00	4,611.00	4,611.00	55,332.00
Holiday Decorations	1,882.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	6,882.00
<b>Total ADMINISTRATIVE</b>	<b>11,278.00</b>	<b>6,453.00</b>	<b>7,587.00</b>	<b>5,929.00</b>	<b>16,798.00</b>	<b>13,900.00</b>	<b>5,811.00</b>	<b>5,811.00</b>	<b>7,391.00</b>	<b>5,811.00</b>	<b>5,811.00</b>	<b>22,458.00</b>	<b>115,038.00</b>
RESERVES													
Reserve Transfer	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,000.00	62,000.00
<b>Total RESERVES</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,000.00</b>	<b>62,000.00</b>
<b>Total Budgeted Expense</b>	<b>46,259.00</b>	<b>7,390.00</b>	<b>28,029.00</b>	<b>27,371.00</b>	<b>36,241.00</b>	<b>35,443.00</b>	<b>25,254.00</b>	<b>25,254.00</b>	<b>29,334.00</b>	<b>26,754.00</b>	<b>24,254.00</b>	<b>82,901.00</b>	<b>394,484.00</b>
Total Budgeted Income	300,233.34	42,101.34	21,597.34	13,214.34	7,367.33	4,757.33	833.33	833.33	963.33	833.33	833.33	963.33	394,531.00
Total Budgeted	46,259.00	7,390.00	28,029.00	27,371.00	36,241.00	35,443.00	25,254.00	25,254.00	29,334.00	26,754.00	24,254.00	82,901.00	394,484.00

## Budget Detail

Account Name	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
Expense													
<b>Net Operating Income</b>	<b>253,974.34</b>	<b>34,711.34</b>	<b>-6,431.66</b>	<b>-14,156.66</b>	<b>-28,873.67</b>	<b>-30,685.67</b>	<b>-24,420.67</b>	<b>-24,420.67</b>	<b>-28,370.67</b>	<b>-25,920.67</b>	<b>-23,420.67</b>	<b>-81,937.67</b>	<b>47.00</b>
<b>Other Income</b>													
RESERVE INCOME													
Reserve Contributions	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,000.00	62,000.00
Reserve Interest Income	0.00	150.00	133.00	103.00	81.00	81.00	81.00	81.00	81.00	81.00	81.00	80.00	1,033.00
<b>Total RESERVE INCOME</b>	<b>20,000.00</b>	<b>150.00</b>	<b>133.00</b>	<b>103.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>42,080.00</b>	<b>63,033.00</b>
<b>Total Budgeted Other Income</b>	<b>20,000.00</b>	<b>150.00</b>	<b>133.00</b>	<b>103.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>42,080.00</b>	<b>63,033.00</b>
<b>Other Expense</b>													
CAPITAL EXPENSES													
Paving	0.00	0.00	0.00	0.00	0.00	91,478.67	0.00	0.00	0.00	0.00	0.00	0.00	91,478.67
Sidewalk Repairs	0.00	0.00	0.00	0.00	3,073.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,073.00
Brick and Masonry Repairs	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
Retaining Wall	0.00	0.00	0.00	25,650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,650.00
Concrete Replacement	0.00	0.00	0.00	0.00	2,704.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,704.00
Gazebos	0.00	0.00	0.00	0.00	21,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,000.00
Signage Repairs/ Replacement	0.00	0.00	3,000.00	11,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,400.00
Pond or Fountain Repairs/ Replacement	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
Landscaping	0.00	0.00	0.00	32,000.00	0.00	32,000.00	0.00	0.00	0.00	0.00	0.00	0.00	64,000.00
Transfer From Reserves	0.00	0.00	-3,000.00	-79,050.00	-31,777.00	-123,478.67	0.00	0.00	0.00	0.00	-2,000.00	0.00	-239,305.67

## Budget Detail

Account Name	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
Other Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00
<b>Total CAPITAL EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,000.00</b>	<b>2,000.00</b>	<b>0.00</b>
<b>Total Budgeted Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,000.00</b>	<b>2,000.00</b>	<b>0.00</b>