

**The Seasons at Tiara Rado Homeowners' Association**  
**Profit & Loss Budget vs. Actual**  
**January through May 2023**

Accrual Basis

	<u>May 23</u>	<u>Jan - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>					
35000 -Filing 2 Resid Acct 2022	0.00	0.00	361.14	-361.14	0.0%
<b>40000 - Income</b>					
40100 - Assessment - Annual	466.52	85,963.44	86,536.91	-573.47	99.34%
<b>40200 - Interest Income</b>					
40210 Interest from Oper Acct	11.78	51.63			
40220 Interest from Cap Res Acc	5.30	28.90			
40200 - Interest Income - Other	0.00	0.00	10.00		
<b>Total 40200 - Interest Income</b>	<u>17.08</u>	<u>80.53</u>	<u>10.00</u>	<u>70.53</u>	<u>805.3%</u>
40300 - Late Fees	6.18	6.18			
<b>Total 40000 - Income</b>	<u>489.78</u>	<u>86,050.15</u>	<u>86,546.91</u>	<u>-496.76</u>	<u>99.43%</u>
<b>Total Income</b>	<u>489.78</u>	<u>86,050.15</u>	<u>86,908.05</u>	<u>-857.90</u>	<u>99.01%</u>
<b>Expense</b>					
<b>70000 - Expenses</b>					
<b>70100 - Admin - All Filings</b>					
70105 - Accounting	0.00	2,312.50	1,100.00	1,212.50	210.23%
70110 - Christmas Supplies	0.00	68.44	0.00	68.44	100.0%
70115 - Document Storage	0.00	0.00	1,320.00	-1,320.00	0.0%
70120 - Flag Display	0.00	0.00	70.00	-70.00	0.0%
70125 - Insurance	0.00	1,326.18	2,100.00	-773.82	63.15%
70130 - Legal	140.00	5,460.00	5,000.00	460.00	109.2%
70135 - Management	0.00	2,100.00	12,000.00	-9,900.00	17.5%
70140 - Meeting Expenses	65.00	130.00	450.00	-320.00	28.89%
70145 - Postage and Copies	24.24	49.45	400.00	-350.55	12.36%
70150 - Supplies	9.76	266.85	750.00	-483.15	35.58%
70155 - Website	26.00	128.00	500.00	-372.00	25.6%
70155 - Refunds	-182.81	-182.81			
<b>Total 70100 - Admin - All Filings</b>	<u>82.19</u>	<u>11,658.61</u>	<u>23,690.00</u>	<u>-12,031.39</u>	<u>49.21%</u>
<b>70200 Oper Costs - All Filings</b>					
<b>70205 - Comm Landscape Maint</b>					
70205.1 - Contract - Master	2,285.00	4,570.00	20,565.40	-15,995.40	22.22%
70205.2 - T & M - Master	0.00	2,231.68	5,000.00	-2,768.32	44.63%
<b>Total 70205 - Comm Landscape Maint</b>	<u>2,285.00</u>	<u>6,801.68</u>	<u>25,565.40</u>	<u>-18,763.72</u>	<u>26.61%</u>
70210 - Electricity - Entryway	31.53	113.09	250.00	-136.91	45.24%
70215 - Electricity- High Tiara	25.97	62.71	160.00	-97.29	39.19%
70220 - Sign Maintenance	0.00	0.00	150.00	-150.00	0.0%
70225 - Fence Painting	0.00	0.00	200.00	-200.00	0.0%
70230 - Fence Repair	0.00	0.00	400.00	-400.00	0.0%
70235 -Irrig Assess High Tiara	0.00	0.00	150.00	-150.00	0.0%
<b>70240 - Pond Maintenance</b>					
70240.2 - T & M	374.41	399.41	500.00	-100.59	79.88%
<b>Total 70240 - Pond Maintenance</b>	<u>374.41</u>	<u>399.41</u>	<u>500.00</u>	<u>-100.59</u>	<u>79.88%</u>
70245 -Redlands Water Services	0.00	2,940.00	3,000.00	-60.00	98.0%
70255 -Irr. Cheks.Comm-Contract	212.90	425.80	1,916.80	-1,491.00	22.21%
<b>Total 70200 Oper Costs - All Filings</b>	<u>2,929.81</u>	<u>10,742.69</u>	<u>32,292.20</u>	<u>-21,549.51</u>	<u>33.27%</u>
<b>Total 70000 - Expenses</b>	<u>3,012.00</u>	<u>22,401.30</u>	<u>55,982.20</u>	<u>-33,580.90</u>	<u>40.02%</u>

Accrual Basis

	<u>May 23</u>	<u>Jan - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>70300 - Oper. Costs Filing 4 CY</b>					
<b>70305 - Turf &amp; Irrigation</b>					
70305.1 - Contract	1,050.22	2,100.44	9,452.80	-7,352.36	22.22%
70305.2 - T & M	234.21	234.21			
<b>Total 70305 - Turf &amp; Irrigation</b>	<u>1,284.43</u>	<u>2,334.65</u>	<u>9,452.80</u>	<u>-7,118.15</u>	<u>24.7%</u>
<b>Total 70300 - Oper. Costs Filing 4 CY</b>	<u>1,284.43</u>	<u>2,334.65</u>	<u>9,452.80</u>	<u>-7,118.15</u>	<u>24.7%</u>
<b>70350 - Irrig Filing 1 (9 Prop)</b>					
<b>70355 - Irrigation R &amp; M</b>					
70355.1 - Contract System Chks	111.89	223.78	1,007.00	-783.22	22.22%
70355.2 - T & M Repair Fund	0.00	0.00	748.00	-748.00	0.0%
<b>Total 70355 - Irrigation R &amp; M</b>	<u>111.89</u>	<u>223.78</u>	<u>1,755.00</u>	<u>-1,531.22</u>	<u>12.75%</u>
<b>Total 70350 - Irrig Filing 1 (9 Prop)</b>	<u>111.89</u>	<u>223.78</u>	<u>1,755.00</u>	<u>-1,531.22</u>	<u>12.75%</u>
<b>70400 - Irrig Small System (SS)</b>					
70405 - Electricity - SS Pump	34.91	81.61	350.00	-268.39	23.32%
<b>70410 - Irrigation R &amp; M</b>					
70410.1 - T & M Common Area	0.00	0.00	600.00	-600.00	0.0%
70410.2 - T & M Filing 3	0.00	350.00			
<b>Total 70410 - Irrigation R &amp; M</b>	<u>0.00</u>	<u>350.00</u>	<u>600.00</u>	<u>-250.00</u>	<u>58.33%</u>
70415 - Start Up / Shut Down	130.67	261.34	1,176.00	-914.66	22.22%
<b>Total 70400 - Irrig Small System (SS)</b>	<u>165.58</u>	<u>692.95</u>	<u>2,126.00</u>	<u>-1,433.05</u>	<u>32.59%</u>
<b>70500 - Irrig Large System (LS)</b>					
70505 - Electricity - LS Pump	248.67	532.43	2,500.00	-1,967.57	21.3%
70510 - Electricity Berm 6 Contr	26.71	66.67	150.00	-83.33	44.45%
<b>70515 - Irrigation R &amp; M</b>					
70515.1 - Contract	194.44	388.88	1,750.00	-1,361.12	22.22%
70515.2 - T&M(Brm 6, Fil 5, Pnd)	130.59	335.59	1,500.00	-1,164.41	22.37%
70515.3 - T & M (Filing 4)	0.00	0.00	1,500.00	-1,500.00	0.0%
<b>Total 70515 - Irrigation R &amp; M</b>	<u>325.03</u>	<u>724.47</u>	<u>4,750.00</u>	<u>-4,025.53</u>	<u>15.25%</u>
70520 - Start Up / Shut Down	317.22	634.44	2,855.00	-2,220.56	22.22%
<b>Total 70500 - Irrig Large System (LS)</b>	<u>917.63</u>	<u>1,958.01</u>	<u>10,255.00</u>	<u>-8,296.99</u>	<u>19.09%</u>
<b>70600 - Irrigation - Filing 7</b>					
70605 - Electricity -Fil 7 Pump	27.60	67.21	200.00	-132.79	33.61%
<b>70610 - Irrigation R &amp; M</b>					
70610.2 - T & M	0.00	0.00	200.00	-200.00	0.0%
<b>Total 70610 - Irrigation R &amp; M</b>	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>-200.00</u>	<u>0.0%</u>
70615 - Start Up / Shut Down	18.66	37.32	167.96	-130.64	22.22%
<b>Total 70600 - Irrigation - Filing 7</b>	<u>46.26</u>	<u>104.53</u>	<u>567.96</u>	<u>-463.43</u>	<u>18.4%</u>
<b>80000 Dues Contrib. to Cap Res</b>	<u>0.00</u>	<u>0.00</u>	<u>6,400.00</u>	<u>-6,400.00</u>	<u>0.0%</u>
<b>Total Expense</b>	<u>5,537.79</u>	<u>27,715.22</u>	<u>86,538.96</u>	<u>-58,823.74</u>	<u>32.03%</u>
<b>Net Ordinary Income</b>	-5,048.01	58,334.93	369.09	57,965.84	

Accrual Basis

	<u>May 23</u>	<u>Jan - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>90000 Capital Projects</b>					
90010 - Pump Replacement (SS)	0.00	0.00	3,000.00	-3,000.00	0.0%
90020 - Pump Replacement (LS)	1,212.16	1,212.16	3,000.00	-1,787.84	40.41%
90030 - Pump Replacement (7)	0.00	0.00	1,000.00	-1,000.00	0.0%
90040 - Infrastructure	0.00	2,865.75	7,273.71	-4,407.96	39.4%
90050 - Pond Landscape	0.00	0.00	0.00	0.00	0.0%
90060 - Pond Dredging	0.00	0.00	2,000.00	-2,000.00	0.0%
90070 - Landscape Improvements	0.00	2,154.34	5,821.00	-3,666.66	37.01%
90080 - Fence Repair & Paint	0.00	0.00	11,950.00	-11,950.00	0.0%
90090 - Pump House Construct	0.00	0.00	3,590.10	-3,590.10	0.0%
90100 - Legal Fund Reserve	0.00	0.00	0.00	0.00	0.0%
<b>Total 90000 Capital Projects</b>	<u>1,212.16</u>	<u>6,232.25</u>	<u>37,634.81</u>	<u>-31,402.56</u>	<u>16.56%</u>
<b>Total Other Expense</b>	1,212.16	6,232.25	37,634.81	-31,402.56	16.56%