

CASTLE HIGHLANDS  
AS OF OCTOBER 31, 2021

ASSETS

CASH

|                     |                  |
|---------------------|------------------|
| 1012 CASH-US BANK   | 11,470.29        |
| 1022 RES-US BANK MM | <u>86,624.02</u> |

|            |                  |
|------------|------------------|
| TOTAL CASH | <u>98,094.31</u> |
|------------|------------------|

ACCOUNTS RECEIVABLE

|                      |              |
|----------------------|--------------|
| 1110 DUES RECEIVABLE | <u>10.00</u> |
|----------------------|--------------|

|                   |              |
|-------------------|--------------|
| TOTAL RECEIVABLES | <u>10.00</u> |
|-------------------|--------------|

|              |                  |
|--------------|------------------|
| TOTAL ASSETS | <u>98,104.31</u> |
|--------------|------------------|

LIABILITIES & EQUITY

CURRENT LIABILITIES

|                          |                 |
|--------------------------|-----------------|
| 2115 PREPAID ASSESSMENTS | <u>8,040.14</u> |
|--------------------------|-----------------|

|                   |                 |
|-------------------|-----------------|
| TOTAL LIABILITIES | <u>8,040.14</u> |
|-------------------|-----------------|

EQUITY

|                           |                 |
|---------------------------|-----------------|
| 2935 RESERVES-UNALLOC     | 33,684.48       |
| 2940 CURRENT EARNINGS     | (6,091.40)      |
| 2941 CURRENT EARNINGS     | 6,091.40        |
| 2950 RESERVE FUND-PRIOR   | 64,754.16       |
| 2955 RESERVE FUND-CURRENT | (5,845.60)      |
| 2960 OPERATING FUND-PRIOR | (2,283.07)      |
| 2965 OPERATING FD-CURRENT | <u>(245.80)</u> |

|              |                  |
|--------------|------------------|
| TOTAL EQUITY | <u>90,064.17</u> |
|--------------|------------------|

|                          |                  |
|--------------------------|------------------|
| TOT LIABILITY AND EQUITY | <u>98,104.31</u> |
|--------------------------|------------------|

Budget Comparison Report  
AS OF OCTOBER 31, 2021

|                                    | BUDGET          | ACTUAL          | CURR. VARIANCE | YTD BUDGET       | YTD ACTUAL       | YTD VARIANCE    |
|------------------------------------|-----------------|-----------------|----------------|------------------|------------------|-----------------|
| <b>INCOME</b>                      |                 |                 |                |                  |                  |                 |
| 5110 ASSESSMENTS                   | \$4,880.00      | \$4,880.00      | \$0.00         | \$48,800.00      | \$48,800.00      | \$0.00          |
| 5111 PREPAYMENT DISCOUNT           | 0.00            | 0.00            | 0.00           | (816.00)         | (936.00)         | (120.00)        |
| 5210 LATE FEE CHARGE               | 0.00            | 0.00            | 0.00           | 0.00             | 150.00           | 150.00          |
| 5215 NSF FEE                       | 0.00            | 0.00            | 0.00           | 0.00             | 20.00            | 20.00           |
| 5220 COLLECTION COST REC           | 100.00          | 0.00            | (100.00)       | 1,000.00         | 300.00           | (700.00)        |
| 5245 INTEREST INCOME               | 0.00            | 0.05            | 0.05           | 0.00             | 0.91             | 0.91            |
| 5450 TRANSFERS TO RESERVE          | (300.00)        | (300.00)        | 0.00           | (3,000.00)       | (3,000.00)       | 0.00            |
| <b>TOTAL INCOME</b>                | <b>4,680.00</b> | <b>4,580.05</b> | <b>(99.95)</b> | <b>45,984.00</b> | <b>45,334.91</b> | <b>(649.09)</b> |
| <b>EXPENSES</b>                    |                 |                 |                |                  |                  |                 |
| 7030 MANAGEMENT FEES               | 735.00          | 735.00          | 0.00           | 7,350.00         | 7,350.00         | 0.00            |
| 7040 LEGAL FEES                    | 0.00            | 0.00            | 0.00           | 500.00           | 0.00             | 500.00          |
| 7045 LEGAL COLLECTIONS             | 100.00          | 0.00            | 100.00         | 1,000.00         | 495.00           | 505.00          |
| 7055 AUDIT FEES                    | 0.00            | 0.00            | 0.00           | 325.00           | 325.00           | 0.00            |
| 7060 PRINTING & COPYING            | 80.00           | 11.12           | 68.88          | 800.00           | 929.62           | (129.62)        |
| 7062 POSTAGE                       | 20.00           | 14.18           | 5.82           | 200.00           | 151.09           | 48.91           |
| 7090 MISC ADMINISTRATIVE           | 50.00           | 104.00          | (54.00)        | 500.00           | 640.00           | (140.00)        |
| <b>TOTAL ADMINISTRATIVE</b>        | <b>985.00</b>   | <b>864.30</b>   | <b>120.70</b>  | <b>10,675.00</b> | <b>9,890.71</b>  | <b>784.29</b>   |
| 7130 INSURANCE                     | 0.00            | 0.00            | 0.00           | 2,530.00         | 2,453.00         | 77.00           |
| <b>TOTAL TAXES &amp; INSURANCE</b> | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>    | <b>2,530.00</b>  | <b>2,453.00</b>  | <b>77.00</b>    |
| 7320 GAS/ELECTRIC                  | 65.00           | 69.87           | (4.87)         | 650.00           | 661.33           | (11.33)         |
| 7370 WATER                         | 1,025.00        | 896.74          | 128.26         | 7,625.00         | 6,503.62         | 1,121.38        |
| 7380 TRASH REMOVAL                 | 1,700.00        | 1,778.43        | (78.43)        | 17,000.00        | 17,822.02        | (822.02)        |

Budget Comparison Report  
AS OF OCTOBER 31, 2021

|                          | BUDGET   | ACTUAL   | CURR. VARIANCE | YTD BUDGET | YTD ACTUAL | YTD VARIANCE |
|--------------------------|----------|----------|----------------|------------|------------|--------------|
| TOTAL UTILITIES          | 2,790.00 | 2,745.04 | 44.96          | 25,275.00  | 24,986.97  | 288.03       |
| 7410 LANDSCAPE MAINT     | 0.00     | 0.00     | 0.00           | 1,000.00   | 0.00       | 1,000.00     |
| 7415 LANDSCAPE CONTRACT  | 640.00   | 639.75   | 0.25           | 5,120.00   | 4,478.25   | 641.75       |
| 7425 TREE PRUNING        | 125.00   | 0.00     | 125.00         | 250.00     | 0.00       | 250.00       |
| 7440 SPRINKLER SYS MAINT | 84.00    | 0.00     | 84.00          | 589.00     | 1,063.50   | (474.50)     |
| 7460 FENCE REPAIRS       | 0.00     | 0.00     | 0.00           | 0.00       | 75.78      | (75.78)      |
| TOTAL LANDSCAPE MAINT    | 849.00   | 639.75   | 209.25         | 6,959.00   | 5,617.53   | 1,341.47     |
| 7650 SNOW REMOVAL        | 0.00     | 0.00     | 0.00           | 2,200.00   | 2,632.50   | (432.50)     |
| TOTAL SNOW/ROAD MAINT    | 0.00     | 0.00     | 0.00           | 2,200.00   | 2,632.50   | (432.50)     |
| TOTAL EXPENSES           | 4,624.00 | 4,249.09 | 374.91         | 47,639.00  | 45,580.71  | 2,058.29     |
| NET PROFIT/LOSS          | 56.00    | 330.96   | 274.96         | (1,655.00) | (245.80)   | 1,409.20     |

Budget Comparison Report  
AS OF OCTOBER 31, 2021

|                                | BUDGET | ACTUAL | CURR. VARIANCE | YTD BUDGET | YTD ACTUAL | YTD VARIANCE |
|--------------------------------|--------|--------|----------------|------------|------------|--------------|
| <b>RESERVE REVENUE</b>         |        |        |                |            |            |              |
| 9200 TRANSFER TO RESERVE       | 300.00 | 300.00 | 0.00           | 3,000.00   | 3,000.00   | 0.00         |
| 9350 INTEREST INCOME           | 0.00   | 0.36   | 0.36           | 0.00       | 4.40       | 4.40         |
| <b>TOTAL REVENUE</b>           | 300.00 | 300.36 | 0.36           | 3,000.00   | 3,004.40   | 4.40         |
| <b>EXPENSE</b>                 |        |        |                |            |            |              |
| 9546 LANDSCAPE                 | 0.00   | 0.00   | 0.00           | 0.00       | 8,850.00   | (8,850.00)   |
| <b>TOTAL EXPENSES</b>          | 0.00   | 0.00   | 0.00           | 0.00       | 8,850.00   | (8,850.00)   |
| <b>EXCESS/LOSS OF RESERVES</b> | 300.00 | 300.36 | 0.36           | 3,000.00   | (5,845.60) | (8,845.60)   |