

Property Owners of Castle Rock
2025 Budget / Actual Profit & Loss Comparison
as of September 30, 2025

	Budget '25	as of 9/30/2025	Difference	% Used 2025
Income				
Admin Transfer Fees	\$900	525	\$375	58%
Annual Dues	\$144,000	143,977	\$23	100%
Deed Restriction Income	\$2,900	1,883	\$1,017	65%
Cost of Collection	400	543	(143)	
Fines for Violations	600	90	510	
Late Fees	1,500	1,250	250	
Liens Filed	400	0	400	
Finance Charges	\$500	202	\$298	40%
FOB Key	\$750	525	\$225	70%
Closing	450	275	175	
Replacement	300	250	50	
Interest Income	\$800	871	(\$71)	
Total Income	149,850	147,983	\$1,867	99%
Cash Reserves/Maint Fund	\$0			
	149,850	147,983	\$1,867	99%
Expense				
Deed Restriction Expense	2,500	1,341	\$1,159	54%
Entrance Fountain	4,200	2,023	\$2,177	48%
Fountain Repair	1,000	0	1,000	
Monthly Maintenance	3,200	2,023	1,177	
Flags, Decorations & Signs	\$2,000	925	\$1,075	46%
Grounds Maint./ Improvements	\$47,245	51,350	(\$4,105)	109%
Fence Maint/repairs	3,000	3,925	(925)	
Irrigation Repair	10,000	14,167	(4,167)	
Landscape & Turf Maintenance	30,245	22,096	8,149	
Landscape Replacement	1,000	11,162	(10,162)	
Tree & Debris Removal	1,000	0	2,000	
Weed & Insect Control	2,000	0	2,000	
HOA Mgmt/Assoc. Services	\$24,192	18,144	\$6,048	75%
Insurance	\$8,000	7,458	\$542	93%
Legal & Professional Fees	\$650	1,355	(\$705)	208%
Accounting Fees	350	355	(55)	
Legal Fees	300	1,000	(700)	
Membership Events	\$3,200	2,237	\$963	70%
Membership Meeting Expense	\$300	100	\$200	33%
Office Supplies	\$600	516	\$84	86%
Pool Annex	\$29,000	\$22,712	\$6,288	78%
Cleaning Service	3,500	3,263	238	
FOB Key	900	369	531	
Pest Control	0	271	(271)	
Pool Annex Repair	5,000	2,594	2,406	
Pool Annex Winterization	900	550	350	
Pool Maintenance	13,200	11,094	2,106	
Purchase Equipment	600	265	335	
Security Service	2,000	2,219	(219)	
Splash Pad repair/maintenance	1,000	415	585	
Trash removal	1,900	1,672	228	
Postage & Mailouts	\$100	0	\$100	0%
Special Project/Improvements	\$0	7,080	(\$7,080)	0%
Storage Expense	\$120	120	\$0	100%
Taxes - Property & Income	\$100	315	(\$215)	315%

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Website	\$50	44	\$6	89%
Utilities	\$27,516	19,740	\$7,776	72%
Pool Electric	12,796	8,340	4,456	65%
Pool Water	1,320	2,018	(698)	153%
Sprinkler - Electric & Water	13,400	9,382	4,018	70%
Total Expense	\$149,773	\$135,461	\$14,312	90%
Net Income	\$77	\$12,522		
Cash Carried Over from 2024	\$819			
Transfer Funds from Money Market	\$0			
Funds Available	\$896			

Cash Reserves/ Maint Fund Balance

Opening Balance	\$100,389	As of 1-1-25
Interest earned	\$871	January - September
Transfer checking	\$0	
Transfers	\$0	
Ending Balance	\$101,260	

Total Reserve **\$101,260**