

Property Owners of Castle Rock
2025 Budget / Actual Profit & Loss Comparisor
as of December 31, 2025

	Budget '25	as of 12/31/2025	Difference	% Used 2025
Income				
Admin Transfer Fees	\$900	525	\$375	58%
Annual Dues	\$144,000	143,977	\$23	100%
Deed Restriction Income	\$2,900	1,913	\$987	66%
Cost of Collection	400	543	(143)	
Fines for Violations	600	120	480	
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	1,113	(\$313)	
Total Income	149,850	148,256	\$1,594	99%
Cash Reserves/Maint Fund	\$0			
	149,850	148,256	\$1,594	99%
Expense				
Deed Restriction Expense	2,500	2,341	\$159	94%
Entrance Fountain	4,200	2,655	\$1,545	63%
Fountain Repair	1,000	0	1,000	
Monthly Maintenance	3,200	2,655	545	
Flags, Decorations & Signs	\$2,000	2,233	(\$233)	112%
Grounds Maint./ Improvements	\$47,245	67,199	(\$19,954)	142%
Fence Maint/repairs	3,000	4,670	(1,670)	
Irrigation Repair	10,000	19,667	(9,667)	
Landscape & Turf Maintenance	30,245	29,461	784	
Landscape Replacement	1,000	11,162	(10,162)	
Tree & Debris Removal	1,000	0	2,000	
Weed & Insect Control	2,000	2,239	(239)	
HOA Mgmt/Assoc. Services	\$24,192	24,192	\$0	100%
Insurance	\$8,000	9,153	(\$1,153)	114%
Legal & Professional Fees	\$650	355	\$295	55%
Accounting Fees	350	355	(55)	
Legal Fees	300	0	300	
Membership Events	\$3,200	2,575	\$625	80%
Membership Meeting Expense	\$300	112	\$188	37%
Office Supplies	\$600	518	\$82	86%
Pool Annex	\$29,000	\$27,145	\$1,855	94%
Cleaning Service	3,500	3,563	(63)	
FOB Key	900	369	531	
Pest Control	0	336	(336)	
Pool Annex Repair	5,000	2,594	2,406	
Pool Annex Winterization	900	725	175	
Pool Maintenance	13,200	14,314	(1,114)	
Purchase Equipment	600	265	335	
Security Service	2,000	2,676	(676)	
Splash Pad repair/maintenance	1,000	415	585	
Trash removal	1,900	1,889	11	
Postage & Mailouts	\$100	10	\$90	10%
Special Project/Improvements	\$0	7,080	(\$7,080)	0%
Storage Expense	\$120	120	\$0	100%
Taxes - Property & Income	\$100	330	(\$230)	330%

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Website	\$50	44	\$6	89%
Utilities	\$27,516	25,804	\$1,712	94%
Pool Electric	12,796	10,851	1,945	85%
Pool Water	1,320	2,474	(1,154)	187%
Sprinkler - Electric & Water	13,400	12,479	921	93%
Total Expense	\$149,773	\$171,867	(\$22,094)	115%
Net Income	\$77	(\$23,611)		
Cash Carried Over from 2024	\$819	\$819		
Transfer Funds from Money Market	\$0	\$21,000		
Funds Available	\$896	(\$1,792)		
Cash Reserves/ Maint Fund Balance				
Opening Balance	\$100,389	As of 1-1-25		
Interest earned	\$1,113	January -December		
Transfer to checkir	\$21,000			
Ending Balance	\$80,502			
Total Reserve	\$80,502			