

**Property Owners of Castle Rock
2026 Budget / Actual Profit & Loss Comparison
as of March 31, 2026**

	Budget '26	as of 3/31/2026	Difference	% Used 2026
Income				
Admin Transfer Fees	\$600	150	\$450	25%
Annual Dues	\$158,400	151,105	\$7,295	95%
Deed Restriction Income	\$2,350	825	\$1,525	35%
Cost of Collection	550	0	550	
Fines for Violations	100	0	100	
Late Fees	1,250	825	425	
Liens Filed	450	0	450	
Finance Charges	\$200	106	\$94	53%
FOB Key	\$550	75	\$475	14%
Closing	300	75	225	
Replacement	250	0	250	
Interest Income	\$1,200	213	\$987	
Total Income	163,300	152,474	\$10,826	93%
Cash Reserves/Maint Fund	14,400		\$14,400	
	\$148,900	152,474		
Expense				
Deed Restriction Expense	\$2,350	0	\$2,350	0%
Entrance Fountain	\$3,700	634	\$3,066	17%
Fountain Repair	1,000	0	1,000	
Monthly Maintenance	2,700	634	2,066	
Flags, Decorations & Signs	\$2,500	375	\$2,125	15%
Grounds Maint./ Improvements	\$46,460	8,145	\$38,315	18%
Fence Maint/repairs	3,000	0	3,000	
Irrigation Repair	12,500	780	11,720	
Landscape & Turf Maintenance	29,460	7,365	22,095	
Landscape Replacement	1,000	0	1,000	
Tree & Debris Removal	500	0	500	
HOA Mgmt/Assoc. Services	\$24,192	6,968	\$17,224	29%
Insurance	\$7,500	0	\$7,500	0%
Legal & Professional Fees	\$355	0	\$355	0%
Accounting Fees	355	0	355	
Legal Fees	0	0	0	
Membership Events	\$2,500	2,050	\$450	82%
Membership Meeting Expense	\$200	0	\$200	0%
Office Supplies	\$600	350	\$250	58%
Pool Annex	\$24,960	\$14,211	\$10,749	57%
Cleaning Service	4,300	500	3,800	
FOB Key	650	0	650	
Pest Control	510	130	380	
Pool Annex Repair	1,000	795	205	
Pool Annex Winterization	1,000	240	760	
Pool Maintenance	13,200	7,560	5,640	
Purchase Equipment	300	350	(50)	
Security Service	3,000	685	2,315	
Splash Pad repair/maintenance	1,000	3,951	(2,951)	
Postage & Mailouts	\$50	0	50	0%
Special Project/Improvements	\$6,700	11,860	(5,160)	0%
Pool Annex Drainage		4,168		
Security Service		7,693		

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	Budget '26	as of 3/31/2026	Difference	% Used 2026
Storage Expense	\$120	120 0		100%
Website	\$0	0 0		0%
Utilities	\$26,320	\$3,978	\$22,342	15%
Pool Electric	11,120	2,041	9,079	18%
Pool Water	2,700	604	2,096	22%
Sprinkler - Electric & Water	12,500	1,333	11,167	11%
Total Expense	\$148,507	\$48,692	\$99,815	33%
Net Income	\$393	\$103,782		
Cash Carried Over from 2025	\$1,501			
Transfer Funds from Money Market	\$0			
Funds Available	\$1,894			
Cash Reserves/ Maint Fund Balance				
Opening Balance	\$80,502	As of 1-1-26		
Interest earned	\$213	January - March		
Transfer checking	\$0			
Transfer Maintenance	\$80,000	3.30.26		
Ending Balance	\$160,715			
Total Reserve	\$160,715			