## Highland Court Balance Sheet As of April 30, 2025

	Apr 30, 25
ASSETS Current Assets Checking/Savings Checking - Zions Bank Money Market - Zions Bank	5,301.18 51,868.16
Total Checking/Savings	57,169.34
Accounts Receivable Accounts Receivable	-1,089.02
Total Accounts Receivable	-1,089.02
Total Current Assets	56,080.32
TOTAL ASSETS	56,080.32
LIABILITIES & EQUITY Equity Opening Balance Equity Retained Earnings Net Income	26,674,92 23,502,94 5,902,46
Total Equity	56,080.32
TOTAL LIABILITIES & EQUITY	56,080.32

## Highland Court Profit & Loss

April 2025

	Apr 25		
Ordinary Income/Expense			
Income			
Income	0.404.00		
Homeowner Dues	8,424.00		
Interest Income Recycle Income	141.08 150.00		
Total Income	8,715.08		
Total Income	8,715.08		
Expense			
Administrative Expense			
Bank Service Fee	20.00		
Insurance	6,545.82		
Management Fees	475.00		
Office Supplies	9.34		
Professional Fees	300.00		
Total Administrative Expense	7,350.16		
Maintenance and Repairs			
Landscaping	559.00		
Security Equipment	253.00		
Snow Removal	1,540.00		
Total Maintenance and Repairs	2,352.00		
Utilities			
Electricity	63.62		
Internet	792.00		
Recycling	176.40		
Waste Removal	354.75		
Water	510.28		
Total Utilities	1,897.05		
Total Expense	11,599.21		
Net Ordinary Income	-2,884.13		
Other Income/Expense			
Other Expense	100		
Non Expense Money to Reserves	-1,193.75		
Reserves	1,193.75		
Total Other Expense	0.00		
Net Other Income	0.00		
Net Income	-2,884.13		

2:05 PM 05/07/25 Cash Basis

## **Highland Court** Profit & Loss Budget vs. Actual January through April 2025

Name		Jan - Apr 25	Budget	\$ Over Bud	% of Budget
Homeowner Dues   32,186 00   96,600.00   -64,414.00   33.3%     Interest Income   541.79   348.00     Total Income   33.075.79   96,600.00   -63,524.21   34.2%     Total Income   33.075.79   96,600.00   -63,524.21   34.2%     Expense   Administrative Expense   Bank Service Fee   83.00   225.00   -142.00   36.9%     Insurance   9,176.94   15,000.00   -3,800.00   33.3%     Office Supplies   66.06   300.00   223.34   22.0%     Professional Fees   493.00   500.00   -7.00   98.6%     Total Administrative Expense   12,169.00   22,475.00   -10,306.00   54.1%     Maintenance and Repairs   Landscaping   559.00   15,000.00   -14,441.00   3.7%     Road Maintenance   0.00   400.00   -400.00   0.0%     Security Equipment   253.00   700.00   -14,372.00   33.8%     Total Maintenance and Repairs   7,328.00   21,700.00   -14,372.00   33.8%     Utilities   Electricity   258.16   800.00   -7,332.00   30.2%     Recycling   705.60   2,100.00   -13,944.0   33.6%     Waste Removal   1,417.17   4,700.00   -3,282.33   30.2%     Waste Removal   1,417.17   4,700.00   -3,282.33   30.2%     Waste Removal   1,417.17   4,700.00   -3,282.33   30.2%     Water   2,127.40   20,000.00   -1,394.40   33.6%     Total Utilities   7,676.33   38,100.00   -3,422.54   41.2%     Other Income/Expense   0.00   14,325.00   -9,550.00   33.3%    Net Ordinary Income   5,902.46   14,325.00   -9,550.00   33.3%    Total Other Expense   0.00   14,325.00   -14,325.00   0.0%     Net Other Income/Expense   0.00   14,325.00   -14,325.00   0.0%     Net Other Income   0.00   14,325.00   -14,325.00   0.0%     Net Other Income   0.00   14,325.00   -14,325.00   0.0%     Net Other Income   0.00   14,325.00   14,325.00   0.0%	· ·				
Interest Income   S41.79   Recycle Income   348.00   S41.79   Recycle Income   33.075.79   96.600.00   -63.524.21   34.2%	Income				
Total Income   33.075.79   96,600.00   -63,524.21   34.2%	***************************************		96,600.00	-64,414.00	33.3%
Total Income         33,075.79         96,600.00         -63,524.21         34.2%           Total Income         33,075.79         96,600.00         -63,524.21         34.2%           Expense         Administrative Expense         83.00         225.00         -142.00         36.9%           Bank Service Fee         83.00         225.00         -142.00         36.9%           Insurance         9,176.94         15,000.00         -5,823.06         61.2%           Management Fees         1,900.00         5,700.00         -38,000.00         33.3%           Office Supriles         66.06         300.00         -233.94         22.0%           Professional Fees         450.00         750.00         -300.00         60.0%           Taxes & Licenses         493.00         500.00         -7.00         98.6%           Total Administrative Expense         12,169.00         22,475.00         -10,306.00         54.1%           Maintenance and Repairs         12,169.00         15,000.00         -14,441.00         3.7%           Landscaping         559.00         15,000.00         -14,441.00         3.7%           Rocurity Equipment         253.00         700.00         -447.00         3.6%           Securit		*			
Total Income   33,075,79   96,600.00   -63,524.21   34.2%	Recycle Income	348.00			
Expense	Total income	33,075,79	96,600.00	-63,524.21	34.2%
Administrative Expense   83.00   225.00   -142.00   36.9%	Total Income	33,075.79	96,600.00	-63,524.21	34.2%
Bank Service Fee         83.00         225.00         -142.00         36.9%           Insurance         9.176.94         15,000.00         -5,823.06         61.2%           Management Fees         1,900.00         5,700.00         -3,800.00         33.3%           Office Supplies         66.06         300.00         -233.94         22.0%           Professional Fees         450.00         750.00         -300.00         60.0%           Taxes & Licenses         493.00         500.00         -7.00         98.6%           Total Administrative Expense         12,169.00         22,475.00         -10,306.00         54.1%           Maintenance and Repairs         12,169.00         15,000.00         -14,441.00         3.7%           Road Maintenance         0.00         400.00         -400.00         0.0%           Security Equipment         253.00         700.00         -447.00         36.1%           Snow Removal         6,516.00         5,600.00         916.00         116.4%           Total Maintenance and Repairs         7,328.00         21,700.00         -14,372.00         33.8%           Utilities         Electricity         258.16         800.00         -541.84         32.3%           Recycli	Expense				
Insurance	•				
Management Fees         1,900.00         5,700.00         -3,800.00         33.3%           Office Supplies         66.06         300.00         -233.94         22.0%           Professional Fees         450.00         750.00         -300.00         60.0%           Taxes & Licenses         493.00         500.00         -7.00         98.6%           Total Administrative Expense         12,169.00         22,475.00         -10,306.00         54.1%           Maintenance and Repairs           Landscaping         559.00         15,000.00         -14,441.00         3.7%           Road Maintenance         0.00         400.00         -400.00         0.0%           Security Equipment         253.00         700.00         -447.00         36.1%           Snow Removal         6,516.00         5,600.00         916.00         116.4%           Total Maintenance and Repairs         7,328.00         21,700.00         -14,372.00         33.8%           Utilities         13,168.00         10,500.00         -7,332.00         30.2%           Recycling         705.60         2,100.00         -1,394.40         33.6%           Water         2,127.40         20,000.00         -17,872.60					
Office Supplies         66.06         300.00         -233.94         22.0%           Professional Fees         450.00         750.00         -300.00         60.0%           Taxes & Licenses         493.00         500.00         -7.00         98.6%           Total Administrative Expense         12,169.00         22,475.00         -10,306.00         54.1%           Maintenance and Repairs         12,169.00         15,000.00         -14,441.00         3.7%           Road Maintenance         0.00         400.00         -400.00         0.0%           Security Equipment         253.00         700.00         -447.00         36.1%           Snow Removal         6,516.00         5,600.00         916.00         116.4%           Total Maintenance and Repairs         7,328.00         21,700.00         -14,372.00         33.8%           Utilities         Electricity         258.16         800.00         -541.84         32.3%           Internet         3,168.00         10,500.00         -7,332.00         30.2%           Recycling         705.60         2,100.00         -1,394.40         33.6%           Water         2,127.40         20,000.00         -17,872.60         10.6%           Total Utilities <td></td> <td>-, -, -</td> <td>A</td> <td>100</td> <td>•</td>		-, -, -	A	100	•
Professional Fees Taxes & Licenses         450.00 750.00 750.00 70.00         -300.00 60.0% 98.6%           Total Administrative Expense         12,169.00         22,475.00         -10,306.00         54.1%           Maintenance and Repairs Landscaping Road Maintenance         0.00 400.00 400.00 400.00 400.00 400.00 400.00 400.00 400.00 916.00         3.7% 925.00 700.00 447.00 36.1% 916.00 916.00 116.4%           Total Maintenance and Repairs         7,328.00 21,700.00 14,372.00 33.8%           Utilities Electricity Profit         258.16 800.00 5.600.00 916.00 116.4%           Internet Recycling Total Maintenance and Repairs Profit         3,168.00 10,500.00 7,332.00 30.2% 91.00.00 7,332.00 30.2% 91.00.00 7,332.00 30.2% 91.00.00 7,332.00 30.2% 91.00.00 7,332.00 30.2% 91.00.00 7,332.00 30.2% 91.00.00 7,394.40 33.6% 91.00.00 7,394.40 91.00.00 91.00.00 7,394.40 91.00.00 91.00.00 7,394.40 91.00.00 91.00.00 7,394.40 91.00.00 91.00.00 91.00.		1	- 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10	1.5	
Taxes & Licenses         493.00         500.00         -7.00         98.6%           Total Administrative Expense         12,169.00         22,475.00         -10,306.00         54.1%           Maintenance and Repairs         12,169.00         15,000.00         -14,441.00         3.7%           Road Maintenance         0.00         400.00         -400.00         0.0%           Security Equipment         253.00         700.00         -447.00         36.1%           Snow Removal         6,516.00         5,600.00         916.00         116.4%           Total Maintenance and Repairs         7,328.00         21,700.00         -14,372.00         33.8%           Utilities         Electricity         258.16         800.00         -541.84         32.3%           Internet         3,168.00         10,500.00         -7,332.00         30.2%           Recycling         705.60         2,100.00         -1,394.40         33.6%           Waste Removal         1,417.17         4,700.00         -3,282.83         30.2%           Water         2,127.40         20,000.00         -17,872.60         10.6%           Total Utilities         7,676.33         38,100.00         -30,423.67         20.1%           Net Ord					
Total Administrative Expense   12,169.00   22,475.00   -10,306.00   54.1%					
Maintenance and Repairs         Landscaping         559 00         15,000.00         -14,441.00         3.7%           Road Maintenance         0.00         400.00         -400.00         0.0%           Security Equipment         253.00         700.00         -447.00         36.1%           Snow Removal         6,516.00         5,600.00         916.00         116.4%           Total Maintenance and Repairs         7,328.00         21,700.00         -14,372.00         33.8%           Utilities         Electricity         258.16         800.00         -541.84         32.3%           Internet         3,168.00         10,500.00         -7,332.00         30.2%           Recycling         705.60         2,100.00         -1,394.40         33.6%           Waste Removal         1,417.17         4,700.00         -3,282.83         30.2%           Water         2,127.40         20,000.00         -17,872.60         10.6%           Total Utilities         7,676.33         38,100.00         -30,423.67         20.1%           Net Ordinary Income         5,902.46         14,325.00         -8,422.54         41.2%           Other Income/Expense         4,775.00         14,325.00         -9,550.00         33.3%	Taxes & Licenses	493.00	500.00	-7.00	98.6%
Landscaping Road Maintenance         559.00 0.00         15,000.00 400.00         -14,441.00 -400.00         3.7% 0.00           Security Equipment Snow Removal         253.00 6,516.00         700.00         -447.00         36.1% 36.1%           Total Maintenance and Repairs         7,328.00         21,700.00         -14,372.00         33.8%           Utilities Electricity         258.16 3,168.00         800.00 10,500.00         -541.84 32.3% 10,500.00         32.3% 30.2% 30.2% 30.2%           Recycling         705.60 705.60         2,100.00 2,100.00         -1,394.40 33.6% 30.2% 30.2%         33.6% 30.2% 30.2%           Waste Removal         1,417.17 4,700.00         -3,282.83 30.2%         30.2% 30.2%           Total Utilities         7,676.33 38,100.00         -30,423.67 -30,423.67         20.1%           Total Expense         27,173.33 82,275.00         -55,101.67 -55,101.67         33.0%           Net Ordinary Income         5,902.46         14,325.00         -8,422.54         41.2%           Other Income/Expense Non Expense Non Expense Non Expense Non Expense Non Expense         -4,775.00 4,775.00         14,325.00         -9,550.00 -9,550.00         33.3%           Total Other Expense         0.00         14,325.00         -14,325.00         0.0%           Net Other Income         0.00         -14,325.00	Total Administrative Expense	12,169.00	22,475,00	-10,306.00	54.1%
Road Maintenance Security Equipment Snow Removal         0.00 253.00 6,516.00         400.00 700.00 5,600.00         -400.00 447.00 916.00         0.0% 36.1% 36.1%           Total Maintenance and Repairs         7,328.00         21,700.00         -14,372.00         33.8%           Utilities Electricity         258.16 10,500.00         800.00 -7,332.00         -541.84 32.3% 30.2% 30	•				
Security Equipment   253.00   700.00   -447.00   36.1%   Snow Removal   6,516.00   5,600.00   916.00   116.4%					
Show Removal   6,516.00   5,600.00   916.00   116.4%		50.			
Total Maintenance and Repairs         7,328.00         21,700.00         -14,372.00         33.8%           Utilities           Electricity         258.16         800.00         -541.84         32.3%           Internet         3,168.00         10,500.00         -7,332.00         30.2%           Recycling         705.60         2,100.00         -1,394.40         33.6%           Waste Removal         1,417.17         4,700.00         -3,282.83         30.2%           Water         2,127.40         20,000.00         -17,872.60         10.6%           Total Utilities         7,676.33         38,100.00         -30,423.67         20.1%           Total Expense         27,173.33         82,275.00         -55,101.67         33.0%           Net Ordinary Income         5,902.46         14,325.00         -8,422.54         41.2%           Other Income/Expense         -4,775.00         14,325.00         -9,550.00         33.3%           Total Other Expense         0.00         14,325.00         -14,325.00         0.0%           Net Other Income         0.00         -14,325.00         14,325.00         0.0%	* * -	700			
Utilities   Electricity   258.16   800.00   -541.84   32.3%   Internet   3,168.00   10,500.00   -7,332.00   30.2%   Recycling   705.60   2,100.00   -1,394.40   33.6%   Waste Removal   1,417.17   4,700.00   -3,282.83   30.2%   Water   2,127.40   20,000.00   -17,872.60   10.6%   Total Utilities   7,676.33   38,100.00   -30,423.67   20.1%   Total Expense   27,173.33   82,275.00   -55,101.67   33.0%   Net Ordinary Income   5,902.46   14,325.00   -8,422.54   41.2%   Other Income/Expense   Non Expense   Money to Reserves   4,775.00   14,325.00   -9,550.00   33.3%   Total Other Expense   0.00   14,325.00   -14,325.00   0.0%   Net Other Income   0.00   -14,325.00   14,325.00   0.0%   Net Other Income   0.00   -14,325.00   0.0%	Snow Removal	6,516.00	5,600.00	916.00	116.4%
Electricity   258.16   800.00   -541.84   32.3%     Internet   3,168.00   10,500.00   -7,332.00   30.2%     Recycling   705.60   2,100.00   -1,394.40   33.6%     Waste Removal   1,417.17   4,700.00   -3,282.83   30.2%     Water   2,127.40   20,000.00   -17,872.60   10.6%     Total Utilities   7,676.33   38,100.00   -30,423.67   20.1%     Total Expense   27,173.33   82,275.00   -55,101.67   33.0%     Net Ordinary Income   5,902.46   14,325.00   -8,422.54   41.2%     Other Income/Expense   0.00   14,325.00   -9,550.00   33.3%     Total Other Expense   0.00   14,325.00   -14,325.00   0.0%     Net Other Income   0.00   -14,325.00   14,325.00   0.0%	Total Maintenance and Repairs	7,328.00	21,700.00	-14,372.00	33.8%
Internet   3,168.00   10,500.00   -7,332.00   30.2%   Recycling   705.60   2,100.00   -1,394.40   33.6%   Waste Removal   1,417.17   4,700.00   -3,282.83   30.2%   Water   2,127.40   20,000.00   -17,872.60   10.6%   Total Utilities   7,676.33   38,100.00   -30,423.67   20.1%   Total Expense   27,173.33   82,275.00   -55,101.67   33.0%   Net Ordinary Income   5,902.46   14,325.00   -8,422.54   41.2%   Other Income/Expense   Other Expense   Non Expense Money to Reserves   4,775.00   Reserves   4,775.00   14,325.00   -9,550.00   33.3%   Total Other Expense   0.00   14,325.00   -14,325.00   0.0%   Net Other Income   0.00   -14,325.00   14,325.00   0.0%   October Income   0.00   -14,325.00   October Income   0.00   October Inco	Utilities				
Recycling Waste Removal Water         705.60 1,417.17         2,100.00 4,700.00         -1,394.40         33.6% 30.2% 30.2% 10.6%           Total Utilities         7,676.33         38,100.00         -3,282.83         30.2% 10.6%           Total Expense         27,173.33         38,100.00         -30,423.67         20.1%           Net Ordinary Income         5,902.46         14,325.00         -55,101.67         33.0%           Other Income/Expense Non Expense Non Expense Money to Reserves Reserves         -4,775.00 4,775.00         14,325.00         -9,550.00         33.3%           Total Other Expense         0.00         14,325.00         -14,325.00         0.0%           Net Other Income         0.00         -14,325.00         14,325.00         0.0%	Electricity				
Waste Removal Water         1,417.17 2,127.40         4,700.00 20,000.00         -3,282.83 -17,872.60         30.2% 10.6%           Total Utilities         7,676.33         38,100.00         -30,423.67         20.1%           Total Expense         27,173.33         82,275.00         -55,101.67         33.0%           Net Ordinary Income         5,902.46         14,325.00         -8,422.54         41.2%           Other Income/Expense Non Expense Money to Reserves Reserves         -4,775.00 4,775.00         14,325.00         -9,550.00         33.3%           Total Other Expense         0.00         14,325.00         -14,325.00         0.0%           Net Other Income         0.00         -14,325.00         14,325.00         0.0%		0.7	- 20,000	•	
Water         2,127.40         20,000.00         -17,872.60         10.6%           Total Utilities         7,676.33         38,100.00         -30,423.67         20.1%           Total Expense         27,173.33         82,275.00         -55,101.67         33.0%           Net Ordinary Income         5,902.46         14,325.00         -8,422.54         41.2%           Other Income/Expense Non Expense Money to Reserves Reserves         -4,775.00 4,775.00         14,325.00         -9,550.00         33.3%           Total Other Expense         0.00         14,325.00         -14,325.00         0.0%           Net Other Income         0.00         -14,325.00         14,325.00         0.0%	, ,			,	
Total Utilities         7,676.33         38,100.00         -30,423.67         20.1%           Total Expense         27,173.33         82,275.00         -55,101.67         33.0%           Net Ordinary Income         5,902.46         14,325.00         -8,422.54         41.2%           Other Income/Expense			1.50	,	1 1 1 1 2 2 3
Total Expense         27,173.33         82,275.00         -55,101.67         33.0%           Net Ordinary Income         5,902.46         14,325.00         -8,422.54         41.2%           Other Income/Expense Other Expense Non Expense Money to Reserves Reserves         -4,775.00 4,775.00         14,325.00         -9,550.00         33.3%           Total Other Expense         0.00         14,325.00         -14,325.00         0.0%           Net Other Income         0.00         -14,325.00         14,325.00         0.0%	Water	2,127.40	20,000.00	-17,872.60	10.6%
Net Ordinary Income         5,902.46         14,325.00         -8,422.54         41.2%           Other Income/Expense Other Expense Non Expense Money to Reserves Reserves         -4,775.00 4,775.00         14,325.00         -9,550.00         33.3%           Total Other Expense         0.00         14,325.00         -14,325.00         0.0%           Net Other Income         0.00         -14,325.00         14,325.00         0.0%	Total Utilities	7,676.33	38,100.00	-30,423.67	20.1%
Other Income/Expense           Other Expense         -4,775.00           Non Expense Money to Reserves         4,775.00         14,325.00         -9,550.00         33.3%           Total Other Expense         0.00         14,325.00         -14,325.00         0.0%           Net Other Income         0.00         -14,325.00         14,325.00         0.0%	Total Expense	27,173.33	82,275,00	-55,101.67	33.0%
Other Expense Non Expense Money to Reserves         -4,775.00 4,775.00         14,325.00         -9,550.00         33.3%           Total Other Expense         0.00         14,325.00         -14,325.00         0.0%           Net Other Income         0.00         -14,325.00         14,325.00         0.0%	Net Ordinary Income	5,902.46	14,325.00	-8,422.54	41.2%
Non Expense Money to Reserves         -4,775.00 4,775.00         14,325.00         -9,550.00         33.3%           Total Other Expense         0.00         14,325.00         -14,325.00         0.0%           Net Other Income         0.00         -14,325.00         14,325.00         0.0%	Other Income/Expense				
Reserves         4,775.00         14,325.00         -9,550.00         33.3%           Total Other Expense         0.00         14,325.00         -14,325.00         0.0%           Net Other Income         0.00         -14,325.00         14,325.00         0.0%	•				
Total Other Expense         0.00         14,325.00         -14,325.00         0.0%           Net Other Income         0.00         -14,325.00         14,325.00         0.0%	Non Expense Money to Reserves	-4,775.00			
Net Other Income 0.00 -14,325.00 14,325.00 0.0%	Reserves	4,775.00	14,325.00	-9,550.00	33.3%
Not other mount	Total Other Expense	0.00	14,325.00	-14,325.00	0.0%
Net Income 5,902.46 0.00 5,902.46 100.0%	Net Other Income	0.00	-14,325.00	14,325.00	0.0%
	Net Income	5,902.46	0.00	5,902.46	100.0%