

HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC
BALANCE SHEET
5/31/2023

	Trillium Operating	Trillium Reserve	Total
Assets			
CASH			
1015 - ALLIANCE TRILLIUM OP 913	\$7,035.05		\$7,035.05
1015.5 - ALLIANCE TRILLIUM ICS-943	\$30,635.89		\$30,635.89
1065.1 - ALLIANCE TRILLIUM RESERVE MM-325		\$6,352.85	\$6,352.85
1065.2 - ALLIANCE TRILLIUM RESERVE ICS-010		\$63,625.56	\$63,625.56
1065.4 - ALLIANCE TRILLIUM RES CDARS-411(9/28/23)1.74% \$10k		\$10,117.47	\$10,117.47
1065.5 - ALLIANCE TRILLIUM RES CDARS -894(1/11/24)3.51% \$25k		\$25,333.00	\$25,333.00
1065.6 - ALLIANCE TRILLIUM RES CDARS-403(6/29/23)2.50% \$45k		\$45,192.25	\$45,192.25
1065.7 - ALLIANCE TRILLIUM RES CDARS-946(3/28/24)3.76% \$65k		\$65,415.29	\$65,415.29
1065.8 - ALLIANCE TRILLIUM RES CDARS-454(9/28/23)2.85% \$40k		\$40,194.47	\$40,194.47
Total CASH	<u>\$37,670.94</u>	<u>\$256,230.89</u>	<u>\$293,901.83</u>
ACCOUNTS RECEIVABLE			
1200 - A/R ASSESSMENTS	\$387.00		\$387.00
1280 - A/R OTHER	\$11.15		\$11.15
Total ACCOUNTS RECEIVABLE	<u>\$398.15</u>		<u>\$398.15</u>
OTHER ASSETS			
1660 - PREPAID WALL/CONCRETE DEPOSITS	\$4,572.56	\$18,100.18	\$22,672.74
Total OTHER ASSETS	<u>\$4,572.56</u>	<u>\$18,100.18</u>	<u>\$22,672.74</u>
Assets Total	<u>\$42,641.65</u>	<u>\$274,331.07</u>	<u>\$316,972.72</u>

HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC
BALANCE SHEET
5/31/2023

	Trillium Operating	Trillium Reserve	Total
Liabilities & Equity			
LIABILITIES			
2100 - PREPAID OWNER ASSESSMENTS	\$108.00		\$108.00
2150 - DEFERRED REVENUE	\$5,074.00		\$5,074.00
2200 - ACCOUNTS PAYABLE	\$269.69		\$269.69
2250 - ACCRUED EXPENSES	\$593.48		\$593.48
Total LIABILITIES	<u>\$6,045.17</u>	<u>\$0.00</u>	<u>\$6,045.17</u>
EQUITY			
3200 - OPERATING EQUITY	\$75,466.31		\$75,466.31
3500 - RESERVE EQUITY		\$210,938.81	\$210,938.81
Total EQUITY	<u>\$75,466.31</u>	<u>\$210,938.81</u>	<u>\$286,405.12</u>
Net Income	<u>(\$38,869.83)</u>	<u>\$63,392.26</u>	<u>\$24,522.43</u>
Liabilities and Equity Total	<u>\$42,641.65</u>	<u>\$274,331.07</u>	<u>\$316,972.72</u>

HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC
INCOME & EXPENSE STATEMENT MTD % - Trillium Operating
5/1/2023 - 5/31/2023

Accounts	5/1/2023 - 5/31/2023				7/1/2022 - 5/31/2023				Annual Budget	Remaining Budget
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance		
Income										
<u>INCOME</u>										
4100 - HOMEOWNER ASSESSMENTS	\$5,074.00	\$5,074.00	\$0.00	0.00%	\$55,814.00	\$55,814.00	\$0.00	0.00%	\$60,888.00	\$5,074.00
4310 - ASSESSMENT INTEREST	\$3.81	\$0.00	\$3.81	100.00%	\$36.22	\$0.00	\$36.22	100.00%	\$0.00	(\$36.22)
4600 - INTEREST INCOME	\$3.99	\$0.00	\$3.99	100.00%	\$125.34	\$0.00	\$125.34	100.00%	\$0.00	(\$125.34)
Total INCOME	\$5,081.80	\$5,074.00	\$7.80	0.15%	\$55,975.56	\$55,814.00	\$161.56	0.29%	\$60,888.00	\$4,912.44
<u>TRANSFER BETWEEN FUNDS</u>										
8900 - TRANSFER TO RESERVES	\$0.00	\$0.00	\$0.00	0.00%	(\$25,000.00)	(\$25,000.00)	\$0.00	0.00%	(\$25,000.00)	\$0.00
8905 - ADDITIONAL RESERVE TRANSFER	\$0.00	\$0.00	\$0.00	0.00%	(\$50,000.00)	\$0.00	(\$50,000.00)	100.00%	\$0.00	\$50,000.00
Total TRANSFER BETWEEN FUNDS	\$0.00	\$0.00	\$0.00	0.00%	(\$75,000.00)	(\$25,000.00)	(\$50,000.00)	200.00%	(\$25,000.00)	\$50,000.00
Total Income	\$5,081.80	\$5,074.00	\$7.80	0.15%	(\$19,024.44)	\$30,814.00	(\$49,838.44)	(161.74%)	\$35,888.00	\$54,912.44
Expense										
<u>ADMINISTRATIVE</u>										
5400 - INSURANCE	\$167.07	\$111.58	(\$55.49)	(49.73%)	\$1,837.66	\$1,227.38	(\$610.28)	(49.72%)	\$1,339.00	(\$498.66)
5840 - MAILINGS	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$550.00	\$550.00	100.00%	\$550.00	\$550.00
8600 - RESERVE STUDY	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$335.70	\$335.70	100.00%	\$335.70	\$335.70
Total ADMINISTRATIVE	\$167.07	\$111.58	(\$55.49)	(49.73%)	\$1,837.66	\$2,113.08	\$275.42	13.03%	\$2,224.70	\$387.04
<u>LANDSCAPE</u>										
6300 - LANDSCAPE MAINTENANCE	\$593.48	\$941.67	\$348.19	36.98%	\$7,832.23	\$10,358.37	\$2,526.14	24.39%	\$11,300.00	\$3,467.77
Total LANDSCAPE	\$593.48	\$941.67	\$348.19	36.98%	\$7,832.23	\$10,358.37	\$2,526.14	24.39%	\$11,300.00	\$3,467.77
<u>MAINTENANCE</u>										
6100 - GATE & GUARDHOUSE MAINTENANCE	\$171.71	\$125.00	(\$46.71)	(37.37%)	\$3,381.31	\$1,375.00	(\$2,006.31)	(145.91%)	\$1,500.00	(\$1,881.31)
6550 - STREET LIGHT MAINTENANCE	\$0.00	\$0.00	\$0.00	0.00%	\$242.71	\$0.00	(\$242.71)	(100.00%)	\$0.00	(\$242.71)

HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC
INCOME & EXPENSE STATEMENT MTD % - Trillium Operating
5/1/2023 - 5/31/2023

Accounts	5/1/2023 - 5/31/2023				7/1/2022 - 5/31/2023				Annual Budget	Remaining Budget
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance		
6580 - STREET REPAIR & MAINTENANCE	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$1,000.00	\$1,000.00	100.00%	\$1,000.00	\$1,000.00
6600 - SNOW REMOVAL	\$0.00	\$0.00	\$0.00	0.00%	\$995.64	\$1,500.00	\$504.36	33.62%	\$1,500.00	\$504.36
<u>Total MAINTENANCE</u>	\$171.71	\$125.00	(\$46.71)	(37.37%)	\$4,619.66	\$3,875.00	(\$744.66)	(19.22%)	\$4,000.00	(\$619.66)
PROFESSIONAL FEES										
8225 - SECURITY CAMERA SERVICE	\$0.00	\$62.50	\$62.50	100.00%	\$252.42	\$687.50	\$435.08	63.28%	\$750.00	\$497.58
<u>Total PROFESSIONAL FEES</u>	\$0.00	\$62.50	\$62.50	(100.00%)	\$252.42	\$687.50	\$435.08	63.28%	\$750.00	\$497.58
TAXES/OTHER EXPENSES										
5860 - COMMUNITY EVENTS	\$0.00	\$0.00	\$0.00	0.00%	\$32.33	\$0.00	(\$32.33)	(100.00%)	\$0.00	(\$32.33)
8800 - TAXES - CORPORATE	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$1,662.00	\$1,662.00	100.00%	\$1,662.00	\$1,662.00
<u>Total TAXES/OTHER EXPENSES</u>	\$0.00	\$0.00	\$0.00	0.00%	\$32.33	\$1,662.00	\$1,629.67	98.05%	\$1,662.00	\$1,629.67
UTILITIES										
7100 - ELECTRICITY	\$45.10	\$70.83	\$25.73	36.33%	\$812.00	\$779.13	(\$32.87)	(4.22%)	\$850.00	\$38.00
7500 - TELEPHONE	\$0.00	\$69.20	\$69.20	100.00%	\$647.81	\$761.20	\$113.39	14.90%	\$830.38	\$182.57
7900 - WATER/SEWER	\$456.16	\$388.33	(\$67.83)	(17.47%)	\$3,811.28	\$4,271.63	\$460.35	10.78%	\$4,660.00	\$848.72
<u>Total UTILITIES</u>	\$501.26	\$528.36	\$27.10	5.13%	\$5,271.09	\$5,811.96	\$540.87	9.31%	\$6,340.38	\$1,069.29
Total Expense	\$1,433.52	\$1,769.11	\$335.59	18.97%	\$19,845.39	\$24,507.91	\$4,662.52	19.02%	\$26,277.08	\$6,431.69
Trillium Operating Net Income	\$3,648.28	\$3,304.89	\$343.39	10.39%	(\$38,869.83)	\$6,306.09	(\$45,175.92)	(716.39%)	\$9,610.92	\$48,480.75

HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC
INCOME & EXPENSE STATEMENT MTD % - Trillium Reserve
5/1/2023 - 5/31/2023

Accounts	5/1/2023 - 5/31/2023				7/1/2022 - 5/31/2023				Annual Budget	Remaining Budget
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance		
Reserve Income										
<u>INCOME</u>										
4610 - INTEREST/DIVIDEND INCOME - RESERVE	\$498.56	\$0.00	\$498.56	100.00%	\$1,844.85	\$0.00	\$1,844.85	100.00%	\$0.00	(\$1,844.85)
Total INCOME	\$498.56	\$0.00	\$498.56	100.00%	\$1,844.85	\$0.00	\$1,844.85	100.00%	\$0.00	(\$1,844.85)
<u>TRANSFER BETWEEN FUNDS</u>										
9000 - TRANSFER FROM OPERATING	\$0.00	\$0.00	\$0.00	0.00%	\$25,000.00	\$25,000.00	\$0.00	0.00%	\$25,000.00	\$0.00
9005 - ADDITIONAL TRANSFER FROM OPERATING	\$0.00	\$0.00	\$0.00	0.00%	\$50,000.00	\$0.00	\$50,000.00	100.00%	\$0.00	(\$50,000.00)
Total TRANSFER BETWEEN FUNDS	\$0.00	\$0.00	\$0.00	0.00%	\$75,000.00	\$25,000.00	\$50,000.00	200.00%	\$25,000.00	(\$50,000.00)
Total Reserve Income	\$498.56	\$0.00	\$498.56	100.00%	\$76,844.85	\$25,000.00	\$51,844.85	207.38%	\$25,000.00	(\$51,844.85)
Reserve Expense										
<u>COMMON AREA</u>										
9100 - RESERVE EXPENSE	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$83,000.00	\$83,000.00	100.00%	\$83,000.00	\$83,000.00
9275 - WALLS & FENCES - RESERVES	\$0.00	\$0.00	\$0.00	0.00%	\$4,633.25	\$0.00	(\$4,633.25)	(100.00%)	\$0.00	(\$4,633.25)
9300 - GATES - RESERVES	\$0.00	\$0.00	\$0.00	0.00%	\$8,819.34	\$0.00	(\$8,819.34)	(100.00%)	\$0.00	(\$8,819.34)
Total COMMON AREA	\$0.00	\$0.00	\$0.00	0.00%	\$13,452.59	\$83,000.00	\$69,547.41	83.79%	\$83,000.00	\$69,547.41
Total Reserve Expense	\$0.00	\$0.00	\$0.00	0.00%	\$13,452.59	\$83,000.00	\$69,547.41	83.79%	\$83,000.00	\$69,547.41
Reserve Net Income	\$498.56	\$0.00	\$498.56	100.00%	\$63,392.26	(\$58,000.00)	\$121,392.26	(209.30%)	(\$58,000.00)	(\$121,392.26)
Trillium Reserve Net Income	\$498.56	\$0.00	\$498.56	100.00%	\$63,392.26	(\$58,000.00)	\$121,392.26	(209.30%)	(\$58,000.00)	(\$121,392.26)

HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC

Income Statement - Trillium Operating

7/1/2022 - 5/31/2023

	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	YTD
Income												
<u>INCOME</u>												
4100 - HOMEOWNER ASSESSMENTS	\$5,074.00	\$5,074.00	\$5,074.00	\$5,074.00	\$5,074.00	\$5,074.00	\$5,074.00	\$5,074.00	\$5,074.00	\$5,074.00	\$5,074.00	\$55,814.00
4310 - ASSESSMENT INTEREST	\$12.70	(\$6.35)	\$1.22	\$10.16	\$1.22	\$0.00	\$5.08	\$2.28	\$0.00	\$6.10	\$3.81	\$36.22
4600 - INTEREST INCOME	\$11.01	\$10.37	\$11.00	\$14.61	\$14.48	\$14.97	\$14.96	\$13.52	\$13.43	\$3.00	\$3.99	\$125.34
<u>Total INCOME</u>	\$5,097.71	\$5,078.02	\$5,086.22	\$5,098.77	\$5,089.70	\$5,088.97	\$5,094.04	\$5,089.80	\$5,087.43	\$5,083.10	\$5,081.80	\$55,975.56
<u>TRANSFER BETWEEN FUNDS</u>												
8900 - TRANSFER TO RESERVES	(\$6,250.00)	\$0.00	\$0.00	(\$6,250.00)	\$0.00	\$0.00	(\$6,250.00)	\$0.00	\$0.00	(\$6,250.00)	\$0.00	(\$25,000.00)
8905 - ADDITIONAL RESERVE TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$50,000.00)	\$0.00	\$0.00	(\$50,000.00)
<u>Total TRANSFER BETWEEN FUNDS</u>	(\$6,250.00)	\$0.00	\$0.00	(\$6,250.00)	\$0.00	\$0.00	(\$6,250.00)	\$0.00	(\$50,000.00)	(\$6,250.00)	\$0.00	(\$75,000.00)
<i>Total Income</i>	(\$1,152.29)	\$5,078.02	\$5,086.22	(\$1,151.23)	\$5,089.70	\$5,088.97	(\$1,155.96)	\$5,089.80	(\$44,912.57)	(\$1,166.90)	\$5,081.80	(\$19,024.44)
Expense												
<u>ADMINISTRATIVE</u>												
5400 - INSURANCE	\$167.06	\$167.06	\$167.06	\$167.05	\$167.06	\$167.06	\$167.06	\$167.06	\$167.06	\$167.06	\$167.07	\$1,837.66
<u>Total ADMINISTRATIVE</u>	\$167.06	\$167.06	\$167.06	\$167.05	\$167.06	\$167.06	\$167.06	\$167.06	\$167.06	\$167.06	\$167.07	\$1,837.66
<u>LANDSCAPE</u>												
6300 - LANDSCAPE MAINTENANCE	\$700.00	\$100.07	\$1,550.18	\$1,363.52	\$924.06	\$262.19	\$1,071.81	\$633.46	\$633.46	\$0.00	\$593.48	\$7,832.23
<u>Total LANDSCAPE</u>	\$700.00	\$100.07	\$1,550.18	\$1,363.52	\$924.06	\$262.19	\$1,071.81	\$633.46	\$633.46	\$0.00	\$593.48	\$7,832.23
<u>MAINTENANCE</u>												
6100 - GATE & GUARDHOUSE MAINTENANCE	\$129.45	\$0.00	\$0.00	\$0.00	\$495.00	\$0.00	\$2,455.85	\$0.00	\$0.00	\$129.30	\$171.71	\$3,381.31
6550 - STREET LIGHT MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$242.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$242.71
6600 - SNOW REMOVAL	\$0.00	\$0.00	\$112.03	\$0.00	\$0.00	\$0.00	\$0.00	\$883.61	\$0.00	\$0.00	\$0.00	\$995.64
<u>Total MAINTENANCE</u>	\$129.45	\$0.00	\$112.03	\$0.00	\$737.71	\$0.00	\$2,455.85	\$883.61	\$0.00	\$129.30	\$171.71	\$4,619.66
<u>PROFESSIONAL FEES</u>												
8225 - SECURITY CAMERA SERVICE	\$0.00	\$0.00	\$126.21	\$0.00	\$0.00	\$0.00	\$126.21	\$0.00	\$0.00	\$0.00	\$0.00	\$252.42
<u>Total PROFESSIONAL FEES</u>	\$0.00	\$0.00	\$126.21	\$0.00	\$0.00	\$0.00	\$126.21	\$0.00	\$0.00	\$0.00	\$0.00	\$252.42

HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC

Income Statement - Trillium Operating

7/1/2022 - 5/31/2023

	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	YTD
<u>TAXES/OTHER EXPENSES</u>												
5860 - COMMUNITY EVENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83.96	\$0.00	(\$51.63)	\$0.00	\$0.00	\$32.33
<u>Total TAXES/OTHER EXPENSES</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83.96	\$0.00	(\$51.63)	\$0.00	\$0.00	\$32.33
<u>UTILITIES</u>												
7100 - ELECTRICITY	\$66.42	\$61.61	\$70.30	\$68.19	\$89.02	\$94.03	\$88.92	\$78.39	\$77.81	\$72.21	\$45.10	\$812.00
7500 - TELEPHONE	\$95.00	\$111.21	\$125.84	\$90.82	\$102.57	\$102.57	\$87.28	\$13.33	(\$67.48)	(\$13.33)	\$0.00	\$647.81
7900 - WATER/SEWER	\$512.30	\$665.86	\$623.76	\$417.92	\$216.75	\$153.59	\$155.95	\$153.59	\$165.31	\$290.09	\$456.16	\$3,811.28
<u>Total UTILITIES</u>	\$673.72	\$838.68	\$819.90	\$576.93	\$408.34	\$350.19	\$332.15	\$245.31	\$175.64	\$348.97	\$501.26	\$5,271.09
<i>Total Expense</i>	\$1,670.23	\$1,105.81	\$2,775.38	\$2,107.50	\$2,237.17	\$779.44	\$4,237.04	\$1,929.44	\$924.53	\$645.33	\$1,433.52	\$19,845.39
Operating Net Income	(\$2,822.52)	\$3,972.21	\$2,310.84	(\$3,258.73)	\$2,852.53	\$4,309.53	(\$5,393.00)	\$3,160.36	(\$45,837.10)	(\$1,812.23)	\$3,648.28	(\$38,869.83)

HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC

Income Statement - Trillium Reserve

7/1/2022 - 5/31/2023

	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	YTD
Reserve Income												
<u>INCOME</u>												
4610 - INTEREST/DIVIDEND INCOME - RESERVE	\$32.54	\$33.03	\$36.18	\$96.22	\$92.99	\$96.18	\$140.30	\$149.00	\$189.94	\$479.91	\$498.56	\$1,844.85
<u>Total INCOME</u>	\$32.54	\$33.03	\$36.18	\$96.22	\$92.99	\$96.18	\$140.30	\$149.00	\$189.94	\$479.91	\$498.56	\$1,844.85
<u>TRANSFER BETWEEN FUNDS</u>												
9000 - TRANSFER FROM OPERATING	\$6,250.00	\$0.00	\$0.00	\$6,250.00	\$0.00	\$0.00	\$6,250.00	\$0.00	\$0.00	\$6,250.00	\$0.00	\$25,000.00
9005 - ADDITIONAL TRANSFER FROM OPERATING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00
<u>Total TRANSFER BETWEEN FUNDS</u>	\$6,250.00	\$0.00	\$0.00	\$6,250.00	\$0.00	\$0.00	\$6,250.00	\$0.00	\$50,000.00	\$6,250.00	\$0.00	\$75,000.00
<i>Total Reserve Income</i>	\$6,282.54	\$33.03	\$36.18	\$6,346.22	\$92.99	\$96.18	\$6,390.30	\$149.00	\$50,189.94	\$6,729.91	\$498.56	\$76,844.85
Reserve Expense												
<u>COMMON AREA</u>												
9275 - WALLS & FENCES - RESERVES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,633.25	\$0.00	\$0.00	\$4,633.25
9300 - GATES - RESERVES	\$0.00	\$0.00	\$8,819.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,819.34
<u>Total COMMON AREA</u>	\$0.00	\$0.00	\$8,819.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,633.25	\$0.00	\$0.00	\$13,452.59
<i>Total Reserve Expense</i>	\$0.00	\$0.00	\$8,819.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,633.25	\$0.00	\$0.00	\$13,452.59
Reserve Net Income	\$6,282.54	\$33.03	(\$8,783.16)	\$6,346.22	\$92.99	\$96.18	\$6,390.30	\$149.00	\$45,556.69	\$6,729.91	\$498.56	\$63,392.26