

HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC

Balance Sheet

12/31/2023

| | Trillium Operating | Trillium Reserve | Total |
|--|-----------------------|---------------------|---------------------|
| Assets | | | |
| CASH | | | |
| 1015 - ALLIANCE TRILLIUM OP 9913 | \$2,560.88 | | \$2,560.88 |
| 1015.5 - ALLIANCE TRILLIUM ICS-4943 | \$29,676.99 | | \$29,676.99 |
| 1065 - ALLIANCE TRILLIUM RESERVE MM-5325 | | \$1,132.73 | \$1,132.73 |
| 1065.1 - ALLIANCE TRILLIUM RESERVE ICS-5010 | | \$67,243.02 | \$67,243.02 |
| 1065.10 - ALLIANCE TRILLIUM RES CDARS - 3887(10/3/24)5.16% \$50k | | \$50,610.00 | \$50,610.00 |
| 1065.5 - ALLIANCE TRILLIUM RES CDARS -5894(1/11/24)3.51% \$25k | | \$25,850.61 | \$25,850.61 |
| 1065.7 - ALLIANCE TRILLIUM RES CDARS-2946(3/28/24)3.76% \$65k | | \$66,845.85 | \$66,845.85 |
| 1065.9 - ALLIANCE TRILLIUM RES CDARS-4626(7/11/24)4.76% \$55k | | \$56,218.39 | \$56,218.39 |
| Total CASH | <u>\$32,237.87</u> | <u>\$267,900.60</u> | <u>\$300,138.47</u> |
| ACCOUNTS RECEIVABLE | | | |
| 1200 - A/R ASSESSMENTS | \$645.00 | | \$645.00 |
| 1280 - A/R OTHER | \$38.84 | | \$38.84 |
| Total ACCOUNTS RECEIVABLE | <u>\$683.84</u> | | <u>\$683.84</u> |
| OTHER ASSETS | | | |
| 1610 - PREPAID INSURANCE | \$800.35 | | \$800.35 |
| Total OTHER ASSETS | <u>\$800.35</u> | <u>\$0.00</u> | <u>\$800.35</u> |
| Assets Total | <u>\$33,722.06</u> | <u>\$267,900.60</u> | <u>\$301,622.66</u> |

HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC

Balance Sheet

12/31/2023

| | Trillium Operating | Trillium Reserve | Total |
|-------------------------------------|-----------------------|---------------------|---------------------|
| Liabilities & Equity | | | |
| LIABILITIES | | | |
| 2100 - PREPAID OWNER ASSESSMENTS | \$108.00 | | \$108.00 |
| 2200 - ACCOUNTS PAYABLE | \$168.14 | | \$168.14 |
| 2250 - ACCRUED EXPENSES | \$362.83 | | \$362.83 |
| Total LIABILITIES | <u>\$638.97</u> | <u>\$0.00</u> | <u>\$638.97</u> |
| EQUITY | | | |
| 3200 - OPERATING EQUITY | \$39,519.42 | | \$39,519.42 |
| 3500 - RESERVE EQUITY | | \$260,922.68 | \$260,922.68 |
| Total EQUITY | <u>\$39,519.42</u> | <u>\$260,922.68</u> | <u>\$300,442.10</u> |
| Net Income | <u>(\$6,436.33)</u> | <u>\$6,977.92</u> | <u>\$541.59</u> |
| Liabilities and Equity Total | <u>\$33,722.06</u> | <u>\$267,900.60</u> | <u>\$301,622.66</u> |

HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC
INCOME & EXPENSE STATEMENT MTD % - Trillium Operating
12/1/2023 - 12/31/2023

| Accounts | 12/1/2023 - 12/31/2023 | | | | 7/1/2023 - 12/31/2023 | | | | 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% | \$30,444.00 | \$30,444.00 | \$0.00 | 0.00% | \$60,888.00 | \$30,444.00 |
| 4310 - ASSESSMENT INTEREST | \$6.35 | \$0.00 | \$6.35 | 100.00% | \$36.58 | \$0.00 | \$36.58 | 100.00% | \$0.00 | (\$36.58) |
| 4600 - INTEREST INCOME | \$3.87 | \$0.00 | \$3.87 | 100.00% | \$37.47 | \$0.00 | \$37.47 | 100.00% | \$0.00 | (\$37.47) |
| Total INCOME | \$5,084.22 | \$5,074.00 | \$10.22 | 0.20% | \$30,518.05 | \$30,444.00 | \$74.05 | 0.24% | \$60,888.00 | \$30,369.95 |
| <u>TRANSFER BETWEEN FUNDS</u> | | | | | | | | | | |
| 8900 - TRANSFER TO RESERVES | \$0.00 | \$0.00 | \$0.00 | 0.00% | (\$12,500.00) | (\$12,500.00) | \$0.00 | 0.00% | (\$25,000.00) | (\$12,500.00) |
| Total TRANSFER BETWEEN FUNDS | \$0.00 | \$0.00 | \$0.00 | 0.00% | (\$12,500.00) | (\$12,500.00) | \$0.00 | 0.00% | (\$25,000.00) | (\$12,500.00) |
| Total Income | \$5,084.22 | \$5,074.00 | \$10.22 | 0.20% | \$18,018.05 | \$17,944.00 | \$74.05 | 0.41% | \$35,888.00 | \$17,869.95 |
| Expense | | | | | | | | | | |
| <u>ADMINISTRATIVE</u> | | | | | | | | | | |
| 5400 - INSURANCE | \$160.07 | \$183.77 | \$23.70 | 12.90% | \$960.42 | \$1,102.62 | \$142.20 | 12.90% | \$2,205.24 | \$1,244.82 |
| 8600 - RESERVE STUDY | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$518.22 | \$672.00 | \$153.78 | 22.88% | \$672.00 | \$153.78 |
| Total ADMINISTRATIVE | \$160.07 | \$183.77 | \$23.70 | 12.90% | \$1,478.64 | \$1,774.62 | \$295.98 | 16.68% | \$2,877.24 | \$1,398.60 |
| <u>LANDSCAPE</u> | | | | | | | | | | |
| 6300 - LANDSCAPE MAINTENANCE | \$306.24 | \$998.17 | \$691.93 | 69.32% | \$10,880.60 | \$5,989.02 | (\$4,891.58) | (81.68%) | \$11,978.04 | \$1,097.44 |
| 6360 - IRRIGATION REPAIR & MAINTENANCE | \$0.00 | \$288.00 | \$288.00 | 100.00% | \$0.00 | \$788.00 | \$788.00 | 100.00% | \$1,288.00 | \$1,288.00 |
| Total LANDSCAPE | \$306.24 | \$1,286.17 | \$979.93 | 76.19% | \$10,880.60 | \$6,777.02 | (\$4,103.58) | (60.55%) | \$13,266.04 | \$2,385.44 |
| <u>MAINTENANCE</u> | | | | | | | | | | |
| 6100 - GATE & GUARDHOUSE MAINTENANCE | \$530.94 | \$150.00 | (\$380.94) | (253.96%) | \$2,672.03 | \$900.00 | (\$1,772.03) | (196.89%) | \$1,800.00 | (\$872.03) |
| 6575 - SIGN/ENTRY MAINTENANCE | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | \$500.00 | \$500.00 | 100.00% | \$500.00 | \$500.00 |

HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC
INCOME & EXPENSE STATEMENT MTD % - Trillium Operating
12/1/2023 - 12/31/2023

| Accounts | 12/1/2023 - 12/31/2023 | | | | 7/1/2023 - 12/31/2023 | | | | Annual Budget | Remaining Budget |
|--|------------------------|-------------------|-------------------|------------------|-----------------------|--------------------|---------------------|--------------------|--------------------|---------------------|
| | Actual | Budget | Variance | % Variance | Actual | Budget | Variance | % Variance | | |
| 6580 - STREET REPAIR & MAINTENANCE | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$188.56 | \$900.00 | \$711.44 | 79.05% | \$1,800.00 | \$1,611.44 |
| 6595 - BAD DEBT-VENDOR DEPOSITS | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$4,572.56 | \$0.00 | (\$4,572.56) | (100.00%) | \$0.00 | (\$4,572.56) |
| 6600 - SNOW REMOVAL | \$0.00 | \$300.00 | \$300.00 | 100.00% | (\$35.10) | \$600.00 | \$635.10 | 105.85% | \$1,400.00 | \$1,435.10 |
| <u>Total MAINTENANCE</u> | \$530.94 | \$450.00 | (\$80.94) | (17.99%) | \$7,398.05 | \$2,900.00 | (\$4,498.05) | (155.11%) | \$5,500.00 | (\$1,898.05) |
| PROFESSIONAL FEES | | | | | | | | | | |
| 8225 - SECURITY CAMERA SERVICE | \$0.00 | \$62.50 | \$62.50 | 100.00% | \$0.00 | \$375.00 | \$375.00 | 100.00% | \$750.00 | \$750.00 |
| <u>Total PROFESSIONAL FEES</u> | \$0.00 | \$62.50 | \$62.50 | (100.00%) | \$0.00 | \$375.00 | \$375.00 | (100.00%) | \$750.00 | \$750.00 |
| TAXES/OTHER EXPENSES | | | | | | | | | | |
| 8250 - MISCELLANEOUS | \$111.91 | \$0.00 | (\$111.91) | (100.00%) | \$111.91 | \$0.00 | (\$111.91) | (100.00%) | \$0.00 | (\$111.91) |
| 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> | \$111.91 | \$0.00 | (\$111.91) | 100.00% | \$111.91 | \$1,662.00 | \$1,550.09 | 93.27% | \$1,662.00 | \$1,550.09 |
| UTILITIES | | | | | | | | | | |
| 7050 - INTERNET | \$145.46 | \$160.00 | \$14.54 | 9.09% | \$1,170.45 | \$960.00 | (\$210.45) | (21.92%) | \$1,920.00 | \$749.55 |
| 7100 - ELECTRICITY | \$56.59 | \$95.00 | \$38.41 | 40.43% | \$366.10 | \$471.00 | \$104.90 | 22.27% | \$942.72 | \$576.62 |
| 7500 - TELEPHONE | \$0.00 | \$95.00 | \$95.00 | 100.00% | \$0.00 | \$570.00 | \$570.00 | 100.00% | \$1,140.00 | \$1,140.00 |
| 7900 - WATER/SEWER | \$168.14 | \$275.00 | \$106.86 | 38.86% | \$3,048.63 | \$2,105.00 | (\$943.63) | (44.83%) | \$4,150.00 | \$1,101.37 |
| <u>Total UTILITIES</u> | \$370.19 | \$625.00 | \$254.81 | 40.77% | \$4,585.18 | \$4,106.00 | (\$479.18) | (11.67%) | \$8,152.72 | \$3,567.54 |
| Total Expense | \$1,479.35 | \$2,607.44 | \$1,128.09 | 43.26% | \$24,454.38 | \$17,594.64 | (\$6,859.74) | (38.99%) | \$32,208.00 | \$7,753.62 |
| Trillium Operating Net Income | \$3,604.87 | \$2,466.56 | \$1,138.31 | 46.15% | (\$6,436.33) | \$349.36 | (\$6,785.69) | (1,942.32%) | \$3,680.00 | \$10,116.33 |

HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC
INCOME & EXPENSE STATEMENT MTD % - Trillium Reserve
12/1/2023 - 12/31/2023

| Accounts | 12/1/2023 - 12/31/2023 | | | | 7/1/2023 - 12/31/2023 | | | | Annual Budget | Remaining Budget |
|---|------------------------|---------------|-----------------|----------------|-----------------------|----------------------|--------------------|------------------|---------------------|----------------------|
| | Actual | Budget | Variance | % Variance | Actual | Budget | Variance | % Variance | | |
| Reserve Income | | | | | | | | | | |
| <u>INCOME</u> | | | | | | | | | | |
| 4610 - INTEREST/DIVIDEND INCOME - RESERVE | \$736.47 | \$0.00 | \$736.47 | 100.00% | \$3,914.44 | \$0.00 | \$3,914.44 | 100.00% | \$0.00 | (\$3,914.44) |
| Total INCOME | \$736.47 | \$0.00 | \$736.47 | 100.00% | \$3,914.44 | \$0.00 | \$3,914.44 | 100.00% | \$0.00 | (\$3,914.44) |
| <u>TRANSFER BETWEEN FUNDS</u> | | | | | | | | | | |
| 9000 - TRANSFER FROM OPERATING | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$12,500.00 | \$12,500.00 | \$0.00 | 0.00% | \$25,000.00 | \$12,500.00 |
| Total TRANSFER BETWEEN FUNDS | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$12,500.00 | \$12,500.00 | \$0.00 | 0.00% | \$25,000.00 | \$12,500.00 |
| Total Reserve Income | \$736.47 | \$0.00 | \$736.47 | 100.00% | \$16,414.44 | \$12,500.00 | \$3,914.44 | 31.32% | \$25,000.00 | \$8,585.56 |
| Reserve Expense | | | | | | | | | | |
| <u>COMMON AREA</u> | | | | | | | | | | |
| 9200 - ASPHALT & CONCRETE -RESERVES | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$3,879.01 | \$33,440.00 | \$29,560.99 | 88.40% | \$33,440.00 | \$29,560.99 |
| 9275 - WALLS & FENCES - RESERVES | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | \$402.00 | \$402.00 | 100.00% | \$402.00 | \$402.00 |
| 9300 - GATES - RESERVES | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$1,343.64 | \$0.00 | (\$1,343.64) | (100.00%) | \$0.00 | (\$1,343.64) |
| 9325 - BAD DEBT-VENDOR DEPOSITS | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$4,213.87 | \$0.00 | (\$4,213.87) | (100.00%) | \$0.00 | (\$4,213.87) |
| Total COMMON AREA | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$9,436.52 | \$33,842.00 | \$24,405.48 | 72.12% | \$33,842.00 | \$24,405.48 |
| Total Reserve Expense | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$9,436.52 | \$33,842.00 | \$24,405.48 | 72.12% | \$33,842.00 | \$24,405.48 |
| Reserve Net Income | \$736.47 | \$0.00 | \$736.47 | 100.00% | \$6,977.92 | (\$21,342.00) | \$28,319.92 | (132.70%) | (\$8,842.00) | (\$15,819.92) |
| Trillium Reserve Net Income | \$736.47 | \$0.00 | \$736.47 | 100.00% | \$6,977.92 | (\$21,342.00) | \$28,319.92 | (132.70%) | (\$8,842.00) | (\$15,819.92) |

HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC

Income Statement - Trillium Operating

7/1/2023 - 12/31/2023

| | Jul 2023 | Aug 2023 | Sep 2023 | Oct 2023 | Nov 2023 | Dec 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 | \$30,444.00 |
| 4310 - ASSESSMENT INTEREST | \$11.43 | \$3.81 | \$0.00 | \$8.89 | \$6.10 | \$6.35 | \$36.58 |
| 4600 - INTEREST INCOME | \$17.44 | \$4.41 | \$4.16 | \$3.83 | \$3.76 | \$3.87 | \$37.47 |
| <u>Total INCOME</u> | \$5,102.87 | \$5,082.22 | \$5,078.16 | \$5,086.72 | \$5,083.86 | \$5,084.22 | \$30,518.05 |
| <u>TRANSFER BETWEEN FUNDS</u> | | | | | | | |
| 8900 - TRANSFER TO RESERVES | (\$6,250.00) | \$0.00 | \$0.00 | (\$6,250.00) | \$0.00 | \$0.00 | (\$12,500.00) |
| <u>Total TRANSFER BETWEEN FUNDS</u> | (\$6,250.00) | \$0.00 | \$0.00 | (\$6,250.00) | \$0.00 | \$0.00 | (\$12,500.00) |
| <i>Total Income</i> | (\$1,147.13) | \$5,082.22 | \$5,078.16 | (\$1,163.28) | \$5,083.86 | \$5,084.22 | \$18,018.05 |
| Expense | | | | | | | |
| <u>ADMINISTRATIVE</u> | | | | | | | |
| 5400 - INSURANCE | \$160.07 | \$160.07 | \$160.07 | \$160.07 | \$160.07 | \$160.07 | \$960.42 |
| 8600 - RESERVE STUDY | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$518.22 | \$0.00 | \$518.22 |
| <u>Total ADMINISTRATIVE</u> | \$160.07 | \$160.07 | \$160.07 | \$160.07 | \$678.29 | \$160.07 | \$1,478.64 |
| <u>LANDSCAPE</u> | | | | | | | |
| 6300 - LANDSCAPE MAINTENANCE | \$990.00 | \$616.24 | \$6,799.73 | \$1,157.93 | \$1,010.46 | \$306.24 | \$10,880.60 |
| <u>Total LANDSCAPE</u> | \$990.00 | \$616.24 | \$6,799.73 | \$1,157.93 | \$1,010.46 | \$306.24 | \$10,880.60 |
| <u>MAINTENANCE</u> | | | | | | | |
| 6100 - GATE & GUARDHOUSE MAINTENANCE | \$0.00 | \$199.33 | \$1,941.76 | \$0.00 | \$0.00 | \$530.94 | \$2,672.03 |
| 6580 - STREET REPAIR & MAINTENANCE | \$188.56 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$188.56 |
| 6595 - BAD DEBT-VENDOR DEPOSITS | \$0.00 | \$0.00 | \$0.00 | \$4,572.56 | \$0.00 | \$0.00 | \$4,572.56 |
| 6600 - SNOW REMOVAL | \$0.00 | (\$35.10) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$35.10) |
| <u>Total MAINTENANCE</u> | \$188.56 | \$164.23 | \$1,941.76 | \$4,572.56 | \$0.00 | \$530.94 | \$7,398.05 |

HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC

Income Statement - Trillium Operating

7/1/2023 - 12/31/2023

| | Jul 2023 | Aug 2023 | Sep 2023 | Oct 2023 | Nov 2023 | Dec 2023 | YTD |
|-----------------------------------|--------------|------------|--------------|--------------|------------|------------|--------------|
| <u>TAXES/OTHER EXPENSES</u> | | | | | | | |
| 8250 - MISCELLANEOUS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$111.91 | \$111.91 |
| <u>Total TAXES/OTHER EXPENSES</u> | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$111.91 | \$111.91 |
| <u>UTILITIES</u> | | | | | | | |
| 7050 - INTERNET | \$456.07 | \$142.23 | \$142.23 | \$142.23 | \$142.23 | \$145.46 | \$1,170.45 |
| 7100 - ELECTRICITY | \$70.33 | \$63.73 | \$72.88 | \$50.40 | \$52.17 | \$56.59 | \$366.10 |
| 7900 - WATER/SEWER | \$653.67 | \$719.14 | \$765.43 | \$527.84 | \$214.41 | \$168.14 | \$3,048.63 |
| <u>Total UTILITIES</u> | \$1,180.07 | \$925.10 | \$980.54 | \$720.47 | \$408.81 | \$370.19 | \$4,585.18 |
| <i>Total Expense</i> | \$2,518.70 | \$1,865.64 | \$9,882.10 | \$6,611.03 | \$2,097.56 | \$1,479.35 | \$24,454.38 |
| | | | | | | | |
| Operating Net Income | (\$3,665.83) | \$3,216.58 | (\$4,803.94) | (\$7,774.31) | \$2,986.30 | \$3,604.87 | (\$6,436.33) |

HIGH DESERT RESIDENTIAL OWNERS ASSOCIATION INC

Income Statement - Trillium Reserve

7/1/2023 - 12/31/2023

| | Jul 2023 | Aug 2023 | Sep 2023 | Oct 2023 | Nov 2023 | Dec 2023 | YTD |
|--|------------|--------------|----------|------------|----------|----------|-------------|
| Reserve Income | | | | | | | |
| <u>INCOME</u> | | | | | | | |
| 4610 - INTEREST/DIVIDEND INCOME - RESERVE | \$543.05 | \$624.15 | \$595.55 | \$705.03 | \$710.19 | \$736.47 | \$3,914.44 |
| <u>Total INCOME</u> | \$543.05 | \$624.15 | \$595.55 | \$705.03 | \$710.19 | \$736.47 | \$3,914.44 |
| <u>TRANSFER BETWEEN FUNDS</u> | | | | | | | |
| 9000 - TRANSFER FROM OPERATING | \$6,250.00 | \$0.00 | \$0.00 | \$6,250.00 | \$0.00 | \$0.00 | \$12,500.00 |
| <u>Total TRANSFER BETWEEN FUNDS</u> | \$6,250.00 | \$0.00 | \$0.00 | \$6,250.00 | \$0.00 | \$0.00 | \$12,500.00 |
| <i>Total Reserve Income</i> | \$6,793.05 | \$624.15 | \$595.55 | \$6,955.03 | \$710.19 | \$736.47 | \$16,414.44 |
| Reserve Expense | | | | | | | |
| <u>COMMON AREA</u> | | | | | | | |
| 9200 - ASPHALT & CONCRETE - RESERVES | \$0.00 | \$3,879.01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,879.01 |
| 9300 - GATES - RESERVES | \$1,343.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,343.64 |
| 9325 - BAD DEBT-VENDOR DEPOSITS | \$0.00 | \$0.00 | \$0.00 | \$4,213.87 | \$0.00 | \$0.00 | \$4,213.87 |
| <u>Total COMMON AREA</u> | \$1,343.64 | \$3,879.01 | \$0.00 | \$4,213.87 | \$0.00 | \$0.00 | \$9,436.52 |
| <i>Total Reserve Expense</i> | \$1,343.64 | \$3,879.01 | \$0.00 | \$4,213.87 | \$0.00 | \$0.00 | \$9,436.52 |
| <u>Reserve Net Income</u> | \$5,449.41 | (\$3,254.86) | \$595.55 | \$2,741.16 | \$710.19 | \$736.47 | \$6,977.92 |