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Castlegate Owner's Association, Inc.  
P.O. Box 9748  
College Station, Texas 77842

We have performed the procedures enumerated below, which were agreed to by Castlegate Owner's Association, Inc., solely to assist you with respect to the oversight of Castlegate Owner's Association, Inc. as of and for the twenty-four (24) month period of January 1, 2013 to December 31, 2014. Castlegate Owner's Association, Inc.'s management is responsible for the organization's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of Castlegate Owner's Association, Inc. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedures:

1. We obtained a copy of Castlegate Owner's Association, Inc.'s QuickBooks accounting data.
2. We used the QuickBooks accounting data to produce a report of all cash disbursements equal to or greater than \$500 for the twenty-four (24) month period from January 1, 2013 to December 31, 2014.
3. We obtained copies of bank statements from Castlegate and agreed all checks and drafts equal to or greater than \$500 for the twenty-four (24) month period, to the report created above to ensure no amounts had been omitted in the QuickBooks data.
4. We compared cash disbursements, equal or greater than \$500, to the invoices.
5. For checks written from January 1, 2013 to December 31, 2014 we checked for dual signers on copies of the checks.

Findings:

The following items were noted with respect to cash disbursements equal to or greater than \$500 for the twenty-four (24) month period from January 1, 2013 to December 31, 2014:

1. We produced a report of all cash disbursements equal to or greater than \$500 for the twenty-four (24) month period from January 1, 2013 to December 31, 2014 of ninety-six (96) checks and forty-eight (48) automatic drafts. See Attachments A and B.
2. We were able to obtain all of the invoices.
3. There were no findings to report.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the accounting records of the county fund. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Castlegate Owner's Association, Inc., and is not intended to be and should not be used by anyone other than these specified parties.

Bremer, Egington, Patout & Co, LLP

July 15, 2015

Castlegate Owner's Association, Inc.  
Cash Disbursements - The Bank & Trust  
January 1, 2013 to December 31, 2014  
Attachment A

Date of transaction	Check Number	Vendor	Amount	Invoice matches check	Discrepancies
02/28/2013	2003	HOA Partners LLC	4,506.38	Y	
02/28/2013	2004	LLH Partners, LP	4,816.94	Y	
03/01/2013	2006	Boyd Ready Mix, Inc.	2,349.03	Y	
03/14/2013	Draft	College Station Utilities	977.84	Y	
03/22/2013	2011	Animal Parties & More	525.00	Y	
03/28/2013	Draft	College Station Utilities	1,412.66	Y	
03/28/2013	2013	HOA Partners LLC	4,505.44	Y	
03/28/2013	2016	LLH Partners, LP	5,111.62	Y	
03/28/2013	2017	Lone Star Patio	24,794.00	Y	
03/28/2013	2018	MyVest Inc	865.20	Y	
04/11/2013	Draft	College Station Utilities	949.48	Y	
04/26/2013	Draft	College Station Utilities	1,451.81	Y	
04/29/2013	2021	HOA Partners LLC	5,052.19	Y	
04/29/2013	2022	Hoelscher, Lipsey & Elmore, P.C.	556.11	Y	
04/29/2013	2023	Kona Ice of Bryan/College Station	630.00	Y	
04/29/2013	2024	LLH Partners, LP	5,405.88	Y	
05/13/2013	Draft	College Station Utilities	1,214.94	Y	
05/30/2013	2027	Brazos Valley Stump Grinding & Tree Srvc	2,775.50	Y	
05/30/2013	2029	HOA Partners LLC	4,563.44	Y	
05/30/2013	2031	LLH Partners, LP	5,478.62	Y	
05/30/2013	2033	Sanchez Lawn & Landscaping, inc.	1,001.31	Y	
06/12/2013	Draft	College Station Utilities	1,082.95	Y	
06/12/2013	Draft	College Station Utilities	1,680.07	Y	
06/28/2013	Draft	College Station Utilities	2,588.14	Y	
06/29/2013	2036	Brazos Valley Stump Grinding & Tree Srvc	1,974.87	Y	
06/29/2013	2037	HOA Partners LLC	5,529.09	Y	

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Date of transaction	Check Number	Vendor	Amount	Invoice matches check	Discrepancies
06/29/2013	2039	LLH Partners, LP	7,166.87	Y	
06/29/2013	2040	MyVest Inc	970.30	Y	
07/12/2013	Draft	College Station Utilities	1,361.61	Y	
07/29/2013	2041	Anco Insurance BCS	8,290.00	Y	
07/29/2013	2043	HOA Partners LLC	4,689.00	Y	
07/29/2013	2045	LLH Partners, LP	6,439.37	Y	
07/29/2013	2046	MyVest Inc	5,880.27	Y	
07/30/2013	Draft	College Station Utilities	4,014.74	Y	
08/12/2013	Draft	College Station Utilities	1,993.92	Y	
08/28/2013	Draft	College Station Utilities	4,355.95	Y	
08/29/2013	2050	HOA Partners LLC	4,533.50	Y	
08/29/2013	2051	LLH Partners, LP	7,592.33	Y	
08/29/2013	2052	MyVest Inc	641.75	Y	
09/12/2013	Draft	College Station Utilities	2,486.17	Y	
09/30/2013	Draft	College Station Utilities	5,606.08	Y	
09/30/2013	2058	HOA Partners LLC	4,493.50	Y	
09/30/2013	2060	LLH Partners, LP	5,698.45	Y	
09/30/2013	2061	MyVest Inc	933.40	Y	
10/14/2013	Draft	College Station Utilities	2,309.26	Y	
10/30/2013	2062	Rockcliffe Lp 2137 - Wagner	1,236.78	Y	
10/30/2013	Draft	College Station Utilities	5,125.10	Y	
10/30/2013	2065	HOA Partners LLC	4,595.60	Y	
10/30/2013	2066	LLH Partners, LP	6,350.25	Y	
10/30/2013	2067	MyVest Inc	1,414.49	Y	
10/30/2013	2069	Brazos Valley Stump Grinding & Tree Srvc	1,814.75	Y	
11/11/2013	Draft	College Station Utilities	2,309.17	Y	

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Date of transaction	Check Number	Vendor	Amount	Invoice matches check	Discrepancies
11/14/2013	2070	Animal Parties & More	875.00	Y	
11/29/2013	2078	HOA Partners LLC	4,504.50	Y	
11/29/2013	2081	LLH Partners, LP	4,669.18	Y	
12/02/2013	Draft	College Station Utilities	4,337.31	Y	
12/11/2013	Draft	College Station Utilities	1,305.11	Y	
12/31/2013	2085	HOA Partners LLC	4,915.88	Y	
12/31/2013	2086	LLH Partners, LP	6,203.62	Y	
12/31/2013	2087	MyVest Inc	1,841.48	Y	
01/02/2014	Draft	College Station Utilities	2,655.92	Y	
01/13/2014	Draft	College Station Utilities	1,340.34	Y	
01/13/2014	Draft	College Station Utilities	1,379.84	Y	
01/20/2014	2089	T.F. Harper	3,461.62	Y	
01/29/2014	2090	Anco Insurance BCS	2,176.00	Y	
01/29/2014	2092	HOA Partners LLC	4,519.00	Y	
01/29/2014	2093	LLH Partners, LP	4,669.18	Y	
01/29/2014	2094	MyVest Inc	1,444.77	Y	
02/13/2014	Draft	College Station Utilities	978.62	Y	
02/13/2014	Draft	College Station Utilities	1,089.49	Y	
02/26/2014	2097	Brazos Valley Stump Grinding & Tree Svce	934.07	Y	
02/26/2014	2102	HOA Partners LLC	4,996.86	Y	
02/26/2014	2100	LLH Partners, LP	4,669.18	Y	
03/14/2014	Draft	College Station Utilities	855.10	Y	
03/14/2014	Draft	College Station Utilities	1,195.67	Y	
03/27/2014	2108	HOA Partners LLC	4,542.36	Y	
03/27/2014	2109	LLH Partners, LP	6,386.36	Y	
03/27/2014	2110	MyVest Inc	767.70	Y	

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04/02/2014	2116	Spoons Yogurt	674.50	Y	
04/11/2014	Draft	College Station Utilities	1,010.54	Y	
04/11/2014	Draft	College Station Utilities	1,073.27	Y	
04/28/2014	2121	HOA Partners LLC	5,010.98	Y	
04/28/2014	2123	LLH Partners, LP	6,329.05	Y	
04/28/2014	2124	MyVest Inc	1,815.72	Y	
05/13/2014	Draft	College Station Utilities	1,175.12	Y	
05/13/2014	Draft	College Station Utilities	1,153.94	Y	
05/28/2014	2128	Brazos Valley Stump Grinding & Tree Srvc	5,310.82	Y	
05/28/2014	2130	HOA Partners LLC	5,039.87	Y	
05/28/2014	2131	LLH Partners, LP	6,077.26	Y	
05/28/2014	2132	MyVest Inc	769.80	Y	
06/10/2014	2134	The Bait Barn Fisheries	2,876.25	Y	
06/12/2014	Draft	College Station Utilities	1,378.30	Y	
06/12/2014	Draft	College Station Utilities	2,775.55	Y	
06/27/2014	2136	Anco Insurance BCS	5,201.00	Y	
06/27/2014	2137	Brazos Valley Stump Grinding & Tree Srvc	2,192.06	Y	
06/27/2014	2140	HOA Partners LLC	4,603.50	Y	
06/27/2014	2141	LLH Partners, LP	8,193.53	Y	
06/27/2014	2142	MyVest Inc	1,995.30	Y	
07/11/2014	Draft	College Station Utilities	1,977.58	Y	
07/11/2014	Draft	College Station Utilities	3,541.70	Y	
07/29/2014	2143	Anco Insurance BCS	2,845.00	Y	
07/29/2014	2145	HOA Partners LLC	4,525.50	Y	
07/29/2014	2147	LLH Partners, LP	8,939.14	Y	
07/29/2014	2148	MyVest Inc	1,062.64	Y	

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08/13/2014	Draft	College Station Utilities	1,642.74	Y	
08/13/2014	Draft	College Station Utilities	3,767.06	Y	
08/28/2014	2150	Brazos Valley Stump Grinding & Tree Srvce	1,014.84	Y	
08/28/2014	2153	HOA Partners LLC	5,141.82	Y	
08/28/2014	2154	LLH Partners, LP	5,490.31	Y	
08/28/2014	2155	MyVest Inc	827.70	Y	
09/12/2014	Draft	College Station Utilities	2,382.67	Y	
09/12/2014	Draft	College Station Utilities	4,168.54	Y	
09/29/2014	2157	HOA Partners LLC	4,546.50	Y	
09/29/2014	2158	LLH Partners, LP	6,529.48	Y	
09/29/2014	2159	MyVest Inc	3,273.96	Y	
09/29/2014	2160	Sanchez Lawn & Landscaping, Inc.	1,385.60	Y	
10/13/2014	Draft	College Station Utilities	2,076.35	Y	
10/28/2014	Draft	College Station Utilities	3,998.60	Y	
10/31/2014	2162	HOA Partners LLC	4,582.00	Y	
10/31/2014	2163	LLH Partners, LP	5,396.30	Y	
10/31/2014	2164	MyVest Inc	634.80	Y	
11/12/2014	Draft	College Station Utilities	1,665.48	Y	
11/26/2014	Draft	College Station Utilities	3,710.72	Y	
11/30/2014	2177	Animal Parties & More	875.00	Y	
11/30/2014	2173	HOA Partners LLC	4,614.23	Y	
11/30/2014	2174	LLH Partners, LP	5,100.93	Y	
11/30/2014	2178	MyVest Inc	1,058.28	Y	
12/12/2014	Draft	College Station Utilities	1,073.71	Y	
12/25/2014	Draft	College Station Utilities	2,366.99	Y	
12/31/2014	2179	Anco Insurance BCS	2,347.00	Y	

Castlegate Owner's Association, Inc.  
 Cash Disbursements - Prosperity Bank  
 January 1, 2013 to December 31, 2014  
 Attachment B

Date of transaction	Check Number	Vendor	Amount	Invoice matches check	Discrepancies
01/14/2013	Draft	College Station Utilities	1,362.70	Y	
01/31/2013	Draft	College Station Utilities	1,995.63	Y	
01/31/2013	1922	HOA Partners LLC	4,659.57	Y	
01/31/2013	1923	LLH Partners, LP	6,745.52	Y	
02/14/2013	Draft	College Station Utilities	1,073.12	Y	
02/28/2013	Draft	College Station Utilities	2,077.69	Y	
02/28/2013	1924	Castlegate Owners Assn	219,800.00	*	
03/28/2013	1925	Castlegate Owners Assn	1,159.71	*	

\* These transactions were related to transfers to the Bank & Trust bank account.