

# Balance Sheet by Fund

Wednesday, June 24, 2020

Period 05/31/2020

## Caughlin Ranch Homeowners Association

		Operating	Reserve	Total
<b>Assets</b>				
<u>Cash</u>				
1010	Mutual of Omaha-Operating	(11,193.27)		(11,193.27)
1012	Mutual of Omaha - Sweep 353	1,503,397.82		1,503,397.82
1299	Petty Cash	500.00		500.00
1215	Mutual Of Omaha-CRHA MM		305,446.11	305,446.11
1225	Charles Schwab-CRHA Reser		314,374.44	314,374.44
1230	Charles Schwab-CCRK Reser		652,030.05	652,030.05
1235	Charles Schwab-Mtnshyre Re		270,639.66	270,639.66
<u>Total Cash</u>		<u>1,492,704.55</u>	<u>1,542,490.26</u>	<u>3,035,194.81</u>
<u>Accounts Receivable</u>				
1310	Accounts Receivable	44,766.87		44,766.87
1311	Allowance for Bad Debt	(18,913.00)		(18,913.00)
<u>Total Accounts Receivable</u>		<u>25,853.87</u>		<u>25,853.87</u>
<u>Fixed Assets</u>				
1410	Land	2,723.78		2,723.78
1420	Building - 1050 CC	78,172.83		78,172.83
1422	Building/Improvements 1070C	375,023.68		375,023.68
1423	Land - 1070 CC	210,950.82		210,950.82
1430	Equipment - L & M	559,598.20		559,598.20
1431	Equipment - Office	111,749.22		111,749.22
1450	Park Improvements	67,167.46		67,167.46
1480	Accumulated Depreciation	(655,757.65)		(655,757.65)
<u>Total Fixed Assets</u>		<u>749,628.34</u>		<u>749,628.34</u>
<u>Other Assets</u>				
1313	Accrued Interest Receivable		3,299.90	3,299.90
1315	Other Receivable	1,567.80		1,567.80
1316	Contract Services Receivable	1,483.20		1,483.20
1320	Prepaid Insurance	39,503.72		39,503.72
1325	Prepaid/(Accrued)Work Comp	4,456.80		4,456.80
1330	Prepaid Taxes	625.00		625.00
1340	Due from Operating		22,949.00	22,949.00
1360	Prepaid Expenses	9,719.33		9,719.33
<u>Total Other Assets</u>		<u>57,355.85</u>	<u>26,248.90</u>	<u>83,604.75</u>
<u>Total Assets</u>		<u>2,325,542.61</u>	<u>1,568,739.16</u>	<u>3,894,281.77</u>
<b>Liabilities &amp; Equity</b>				
<u>Liability</u>				
2200	Unearned Member Assessme	187,425.65		187,425.65
2201	Unearned Commercial Assess	11,562.94		11,562.94
2220	Prepaid Member Assessments	197,553.49		197,553.49
2221	Prepaid Commercial Assessm	8,668.40		8,668.40
2240	Accounts Payable	54,870.05		54,870.05

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Period 05/31/2020

## Caughlin Ranch Homeowners Association

	Operating	Reserve	Total
<b>Liabilities &amp; Equity</b>			
<u>Liability</u>			
2245 Member Security Deposits	188,100.00		188,100.00
2255 Accrued Fence Repair Agree	1,048.00		1,048.00
2265 Due to Reserves	22,949.00		22,949.00
2380 Simple IRA Contributions Pay	3,039.27		3,039.27
2410 Accrued Wages	24,105.82		24,105.82
2450 Accrued Expenses	3,474.38		3,474.38
2460 Unclaimed Property	3,762.01		3,762.01
2480 Deferred Maint. Revenue	4,333.29		4,333.29
2900 Mutual of Omaha - Loan 1070	250,516.64		250,516.64
<u>Total Liability</u>	<u>961,408.94</u>		<u>961,408.94</u>
<u>Equity</u>			
2720 Members Equity-Operating.	1,231,210.24		1,231,210.24
2730 Members Equity-Reserves.		1,584,096.33	1,584,096.33
Net Income/Loss	132,923.43	(15,357.17)	117,566.26
<u>Total Equity</u>	<u>1,364,133.67</u>	<u>1,568,739.16</u>	<u>2,932,872.83</u>
<u>Total Liabilities &amp; Equity</u>	<u>2,325,542.61</u>	<u>1,568,739.16</u>	<u>3,894,281.77</u>

# Caughlin Ranch Homeowners Association

## Statement of Revenues and Expenses

Period 5/1/2020 to 5/31/2020 11:59:00 PM

	Current Period Operating			Year to Date Operating			Annual
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
<b>Income</b>							
<b>Assessment Revenue</b>							
3110 Member Assessments	187,425.67	187,426.00	(0.33)	937,128.33	937,130.00	(1.67)	2,249,108.00
3115 Commercial Assessment	11,562.94	11,563.00	(0.06)	57,814.66	57,815.00	(0.34)	138,755.00
<b>TOTAL Assessment Revent</b>	<b>198,988.61</b>	<b>198,989.00</b>	<b>(0.39)</b>	<b>994,942.99</b>	<b>994,945.00</b>	<b>(2.01)</b>	<b>2,387,863.00</b>
<b>Other Revenue</b>							
3150 Transfer Fees	1,000.00	3,000.00	(2,000.00)	8,600.00	15,000.00	(6,400.00)	36,000.00
3160 Resale/Demand/Set-up f	1,810.14	3,000.00	(1,189.86)	13,095.96	15,000.00	(1,904.04)	36,000.00
3310 Other income	33.74	583.00	(549.26)	2,014.67	2,915.00	(900.33)	7,000.00
3311 Village Green Park Fee	85.00	563.00	(478.00)	355.00	1,689.00	(1,334.00)	4,500.00
3313 Violation Fines/Penalties	0.00	167.00	(167.00)	12,800.00	835.00	11,965.00	2,000.00
3314 Distressed Prop. Clean-t	0.00	250.00	(250.00)	0.00	250.00	(250.00)	500.00
3315 Architectural Control	300.00	167.00	133.00	2,050.00	835.00	1,215.00	2,000.00
3316 Late Payment - Int. Char	554.46	125.00	429.46	771.52	625.00	146.52	1,500.00
3410 Late Payment - Late Cha	950.00	1,000.00	(50.00)	4,670.51	5,000.00	(329.49)	12,000.00
3417 Interest Income	484.37	833.00	(348.63)	5,592.49	4,165.00	1,427.49	10,000.00
3421 Collection Service Fees	0.00	0.00	0.00	730.00	0.00	730.00	0.00
3423 Mgmt. Contract Svces.	1,492.47	1,493.00	(0.53)	7,462.35	7,465.00	(2.65)	17,910.00
3424 Landscape Contract Svc	6,515.61	4,677.00	1,838.61	27,048.45	23,385.00	3,663.45	56,129.00
3590-1 CRHA Reserve Transfer	0.00	0.00	0.00	(91,764.00)	(91,764.00)	0.00	(183,528.00)
3591-1 Mountainshyre Res. Trar	0.00	0.00	0.00	(9,333.00)	(9,333.00)	0.00	(18,666.00)
3592-1 Caughlin Creek Res. Tra	0.00	0.00	0.00	(20,000.00)	(20,000.00)	0.00	(40,000.00)
3593 Pine Bluff Res. Trans.	0.00	0.00	0.00	(2,100.00)	(2,100.00)	0.00	(4,200.00)
3595 Whispering Canyon - Re	(6,254.00)	0.00	(6,254.00)	(11,660.00)	0.00	(11,660.00)	0.00
<b>TOTAL Other Revenue</b>	<b>6,971.79</b>	<b>15,858.00</b>	<b>(8,886.21)</b>	<b>(49,666.05)</b>	<b>(46,033.00)</b>	<b>(3,633.05)</b>	<b>(60,855.00)</b>
<b>TOTAL Income</b>	<b>205,960.40</b>	<b>214,847.00</b>	<b>(8,886.60)</b>	<b>945,276.94</b>	<b>948,912.00</b>	<b>(3,635.06)</b>	<b>2,327,008.00</b>
<b>Expense</b>							
<b>Operating Expense</b>							
4126 Computer Services	1,940.47	3,333.00	1,392.53	14,852.40	16,665.00	1,812.60	40,000.00
4127 CAI LAC Lobbyist	0.00	0.00	0.00	0.00	2,261.00	2,261.00	2,261.00
4128 Gate Remotes	0.00	0.00	0.00	738.27	0.00	(738.27)	700.00
4129 1070 CC - Principal	2,007.78	1,783.00	(224.78)	9,874.24	8,915.00	(959.24)	21,400.00
4129-1 1070 CC Loan Interest	1,100.01	1,300.00	199.99	5,664.71	6,500.00	835.29	15,600.00
4129-2 1070 CC Principal Paydc	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00
4130 General Office	2,419.35	3,500.00	1,080.65	23,482.43	17,500.00	(5,982.43)	42,000.00
4131 Ombudsman	0.00	0.00	0.00	0.00	0.00	0.00	9,609.00
4133 Postage	166.24	200.00	33.76	1,435.64	2,100.00	664.36	16,000.00
4135 Printing & Mailings	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
4300 Legal	8,670.92	5,000.00	(3,670.92)	29,600.59	25,000.00	(4,600.59)	60,000.00
4301 Accounting	2,043.75	490.00	(1,553.75)	15,900.00	17,580.00	1,680.00	21,000.00
4302 Outside Consulting	700.00	1,333.00	633.00	5,611.00	6,665.00	1,054.00	16,000.00
4305 Bad Debt	0.00	0.00	0.00	0.00	750.00	750.00	1,500.00
4306 Distressed Prop. Clean-t	0.00	250.00	250.00	0.00	250.00	250.00	500.00

# Caughlin Ranch Homeowners Association

## Statement of Revenues and Expenses

Period 5/1/2020 to 5/31/2020 11:59:00 PM

	Current Period Operating			Year to Date Operating			Annual
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
4308 Mgmt. Services Insuranc	120.00	129.00	9.00	600.00	645.00	45.00	1,550.00
4309 Landscape Services Inst	149.92	129.00	(20.92)	749.60	645.00	(104.60)	1,549.00
4310 Liability Insurance	7,437.81	6,207.00	(1,230.81)	37,126.45	31,035.00	(6,091.45)	74,485.00
4320 Taxes & Licenses	2,249.87	2,833.00	583.13	7,677.65	14,165.00	6,487.35	34,000.00
4320-1 Federal Income Tax	(625.00)	0.00	625.00	0.00	0.00	0.00	4,000.00
4335 Community Activities	0.00	100.00	100.00	807.00	3,600.00	2,793.00	22,000.00
4360 Alarm Monitoring	231.81	125.00	(106.81)	566.97	625.00	58.03	1,500.00
4361 Patrol Service	1,357.88	4,500.00	3,142.12	6,057.88	14,600.00	8,542.12	42,000.00
4371 Eaglesnest Mgmt. Exper	75.00	83.00	8.00	193.70	415.00	221.30	1,000.00
4372 Caughlin Creek Mgmt. E	83.62	100.00	16.38	198.12	500.00	301.88	1,200.00
4373 Landscape Contract Svc	49.67	0.00	(49.67)	195.27	0.00	(195.27)	0.00
4640 Caughlin Xing CAM Fee	0.00	0.00	0.00	4,036.30	2,025.00	(2,011.30)	8,100.00
4774 Consulting - Rock Wall	3,062.00	0.00	(3,062.00)	28,599.00	0.00	(28,599.00)	0.00
4791 Contingency	0.00	108.00	108.00	0.00	540.00	540.00	1,294.00
5000 ACC	600.00	667.00	67.00	4,393.06	3,335.00	(1,058.06)	8,000.00
<b>TOTAL Operating Expense</b>	<b>33,841.10</b>	<b>32,170.00</b>	<b>(1,671.10)</b>	<b>198,360.28</b>	<b>176,316.00</b>	<b>(22,044.28)</b>	<b>542,248.00</b>
<b><u>Payroll</u></b>							
4104 Office Temp	0.00	0.00	0.00	0.00	1,800.00	1,800.00	1,800.00
4106 Salaries & Wages - Adm	31,601.49	32,914.00	1,312.51	116,293.96	120,682.00	4,388.04	285,248.00
4106-5 Salaries & Wages - Com	1,440.00	3,288.00	1,848.00	7,075.00	12,056.00	4,981.00	28,500.00
4110 Payroll Taxes - Admin.	3,447.93	3,620.00	172.07	14,798.81	13,276.00	(1,522.81)	31,377.00
4111 Group Med. Ins. - Admin	3,541.50	3,688.00	146.50	18,459.84	18,440.00	(19.84)	44,251.00
4112 Simple IRA-Admin.	948.06	693.00	(255.06)	3,563.87	3,465.00	(98.87)	8,312.00
4113 Workers Comp. - Admin.	288.00	295.00	7.00	1,507.00	1,579.00	72.00	2,376.00
4114 Continuing Education-Ad	(610.00)	500.00	1,110.00	(402.60)	2,500.00	2,902.60	6,000.00
4115 Staff Incentive - Admin.	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00
4402 Salaries & Wages - L & I	37,913.34	45,628.00	7,714.66	152,777.33	167,308.00	14,530.67	395,457.00
4409 Seasonal Wages - L & M	64,069.75	78,720.00	14,650.25	69,810.25	100,720.00	30,909.75	472,320.00
4410 Group Med. Ins. - L & M	4,557.42	5,938.00	1,380.58	27,040.42	29,690.00	2,649.58	71,256.00
4411 Payroll Taxes - L & M	13,140.76	13,907.00	766.24	28,881.36	33,199.00	4,317.64	95,441.00
4412 Simple IRA - L & M	797.07	1,012.00	214.93	3,043.52	3,712.00	668.48	8,777.00
4413 Staff Incentive - L & M	0.00	0.00	0.00	0.00	0.00	0.00	6,500.00
4414 Workers Comp. - L & M	4,002.00	4,871.00	869.00	8,565.00	9,600.00	1,035.00	29,045.00
4415 Continuing Education-L &	0.00	300.00	300.00	0.00	800.00	800.00	2,000.00
<b>TOTAL Payroll</b>	<b>165,137.32</b>	<b>195,374.00</b>	<b>30,236.68</b>	<b>451,413.76</b>	<b>518,827.00</b>	<b>67,413.24</b>	<b>1,494,660.00</b>
<b><u>Repairs and Maintenance</u></b>							
4142 Entrance Gate Repairs	785.00	350.00	(435.00)	2,943.44	1,650.00	(1,293.44)	4,000.00
4500 Materials/Supplies	3,050.01	3,200.00	149.99	15,814.19	17,300.00	1,485.81	41,900.00
4501 Vandalism	0.00	300.00	300.00	0.00	850.00	850.00	3,000.00
4502 Snow Removal	0.00	0.00	0.00	0.00	750.00	750.00	1,500.00
4503 Restroom Facility	1,677.07	560.00	(1,117.07)	5,670.74	2,240.00	(3,430.74)	6,000.00
4510 Chemicals/Fertilizers	236.02	250.00	13.98	5,048.08	5,300.00	251.92	16,000.00
4520 Irrigation Repairs	6,139.38	3,530.00	(2,609.38)	14,004.37	12,297.00	(1,707.37)	25,000.00
4530 Plant Material/Replacem	1,286.57	1,200.00	(86.57)	6,202.58	9,300.00	3,097.42	30,000.00

Caughlin Ranch Homeowners Association  
Statement of Revenues and Expenses  
Period 5/1/2020 to 5/31/2020 11:59:00 PM

	Current Period Operating			Year to Date Operating			Annual
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
4535 Sod & Seed	0.00	0.00	0.00	5,656.92	5,500.00	(156.92)	5,500.00
4560 Fuel & Oil	1,740.18	2,500.00	759.82	5,650.50	8,050.00	2,399.50	22,000.00
4570 Weed & Fire Mitigation	0.00	0.00	0.00	0.00	10,000.00	10,000.00	20,000.00
4620 Miscellaneous	0.00	50.00	50.00	0.00	250.00	250.00	600.00
4625 Misc. Property Repairs	1,097.75	0.00	(1,097.75)	1,097.75	0.00	(1,097.75)	0.00
4630 Trash Hauling	2,165.40	2,400.00	234.60	8,015.57	8,200.00	184.43	20,000.00
4705 Small Equipment	418.62	83.00	(335.62)	4,149.08	415.00	(3,734.08)	1,000.00
4706 L&M Phones	566.29	533.00	(33.29)	2,830.95	2,665.00	(165.95)	6,400.00
4710 Equipment Maintenance	2,869.66	2,500.00	(369.66)	13,134.72	13,800.00	665.28	30,000.00
4730 Equipment Rental	0.00	250.00	250.00	0.00	500.00	500.00	1,000.00
4750 Caughlin Creek Irrig. Rei	0.00	0.00	0.00	(215.28)	0.00	215.28	2,000.00
4760 Sign Maintenance/Lights	0.00	0.00	0.00	17.15	1,000.00	982.85	4,000.00
4775 Rock Wall Repairs/Mainl	0.00	0.00	0.00	803.97	0.00	(803.97)	2,000.00
4780 Steamboat Ditch Maint.	0.00	0.00	0.00	12,577.50	13,000.00	422.50	13,000.00
4790 Uniforms	257.03	0.00	(257.03)	7,561.97	7,800.00	238.03	8,000.00
<b>TOTAL Repairs and Mainter</b>	<b>22,288.98</b>	<b>17,706.00</b>	<b>(4,582.98)</b>	<b>110,964.20</b>	<b>120,867.00</b>	<b>9,902.80</b>	<b>262,900.00</b>
<b>Utility</b>							
4140 Telephone	408.50	950.00	541.50	2,816.15	4,750.00	1,933.85	11,400.00
4141 Entrance Gates Telepho	194.94	800.00	605.06	1,130.80	4,000.00	2,869.20	9,600.00
4540 Irrigation	19,689.83	22,000.00	2,310.17	30,692.41	33,200.00	2,507.59	240,000.00
4550 Utilities	2,927.90	3,200.00	272.10	15,363.92	16,250.00	886.08	42,000.00
4551 Street Lights	321.09	425.00	103.91	1,611.99	2,125.00	513.01	5,100.00
<b>TOTAL Utility</b>	<b>23,542.26</b>	<b>27,375.00</b>	<b>3,832.74</b>	<b>51,615.27</b>	<b>60,325.00</b>	<b>8,709.73</b>	<b>308,100.00</b>
<b>TOTAL Expense</b>	<b>244,809.66</b>	<b>272,625.00</b>	<b>27,815.34</b>	<b>812,353.51</b>	<b>876,335.00</b>	<b>63,981.49</b>	<b>2,607,908.00</b>
<b>Excess Revenue / Expense</b>	<b>(38,849.26)</b>	<b>(57,778.00)</b>	<b>18,928.74</b>	<b>132,923.43</b>	<b>72,577.00</b>	<b>60,346.43</b>	<b>(280,900.00)</b>

# Caughlin Ranch Homeowners Association

## Statement of Revenues and Expenses

Period 5/1/2020 to 5/31/2020 11:59:00 PM

	Current Period Reserve			Year to Date Reserve			Annual
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
<b>Income</b>							
<u>Reserve</u>							
7105 Caughlin Creek Res. Tra	0.00	0.00	0.00	20,000.00	20,000.00	0.00	40,000.00
7120 Mountainshyre Res. Trar	0.00	0.00	0.00	9,333.00	9,333.00	0.00	18,666.00
7130 CRHA Reserve Transfer	0.00	0.00	0.00	91,764.00	91,764.00	0.00	183,528.00
7170 Pine Bluff Reserve Trans	0.00	0.00	0.00	2,100.00	2,100.00	0.00	4,200.00
7175 Whispering Canyon - Re	6,254.00	0.00	6,254.00	11,660.00	0.00	11,660.00	0.00
7900 Int. - Caughlin Creek Res	1,564.16	676.00	888.16	3,909.78	3,380.00	529.78	8,111.00
7910 Int. - Mountainshyre Res	132.67	278.00	(145.33)	673.77	1,390.00	(716.23)	3,334.00
7920 Interest - CRHA Reserve	2,479.76	737.00	1,742.76	3,515.94	3,685.00	(169.06)	8,840.00
<b>TOTAL Reserve</b>	<u>10,430.59</u>	<u>1,691.00</u>	<u>8,739.59</u>	<u>142,956.49</u>	<u>131,652.00</u>	<u>11,304.49</u>	<u>266,679.00</u>
<b>TOTAL Income</b>	<u>10,430.59</u>	<u>1,691.00</u>	<u>8,739.59</u>	<u>142,956.49</u>	<u>131,652.00</u>	<u>11,304.49</u>	<u>266,679.00</u>
<b>Expense</b>							
<u>Reserve</u>							
8110 Equipment Maintenance	0.00	0.00	0.00	18,161.33	16,350.00	(1,811.33)	17,557.00
8120 Equipment Acquisition	0.00	2,500.00	2,500.00	6,060.14	12,325.00	6,264.86	29,825.00
8140 Trail Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	5,255.00
8150 Misc. Office Equipment	0.00	0.00	0.00	0.00	1,000.00	1,000.00	4,000.00
8160 Sign Maintenance	0.00	0.00	0.00	0.00	4,000.00	4,000.00	24,957.00
8191 Irrigation Comps./Pond M	0.00	375.00	375.00	1,520.04	7,915.00	6,394.96	34,540.00
8195 CRHA Reserve Update	0.00	0.00	0.00	2,500.00	4,253.00	1,753.00	4,253.00
8197 CRHA Website Update	0.00	0.00	0.00	0.00	1,000.00	1,000.00	3,000.00
8200 Park Improvements	106,970.29	60,564.00	(46,406.29)	108,994.89	60,564.00	(48,430.89)	121,128.00
8201 CRHA Consulting/Engin	0.00	518.00	518.00	7,560.00	4,798.00	(2,762.00)	4,798.00
8203 1070 CC Misc. R&M	0.00	2,500.00	2,500.00	0.00	7,969.00	7,969.00	25,469.00
8220 CRHA Misc. Repair & Ma	5,740.00	150.00	(5,590.00)	5,740.00	250.00	(5,490.00)	1,139.00
8221 Pine Bluff Misc. R&M	0.00	0.00	0.00	0.00	0.00	0.00	1,543.00
8230 Caughlin Creek Road Ma	0.00	0.00	0.00	0.00	0.00	0.00	7,889.00
8250 Mountainshyre Road Ma	0.00	0.00	0.00	0.00	0.00	0.00	1,281.00
8260 Mountainshyre Gates	0.00	0.00	0.00	1,068.63	851.00	(217.63)	851.00
8262 Mountainshyre Res. Upd	0.00	0.00	0.00	600.00	1,215.00	615.00	1,215.00
8266 Mtnshyre Consulting/Eng	0.00	0.00	0.00	980.00	0.00	(980.00)	0.00
8270 Caughlin Creek Gate Re	0.00	0.00	0.00	2,748.63	1,371.00	(1,377.63)	1,371.00
8274 Caughlin Creek Res. Up	0.00	0.00	0.00	700.00	1,682.00	982.00	1,682.00
8276 CCRK Consulting/Engin	0.00	0.00	0.00	1,680.00	1,013.00	(667.00)	1,013.00
<b>TOTAL Reserve</b>	<u>112,710.29</u>	<u>66,607.00</u>	<u>(46,103.29)</u>	<u>158,313.66</u>	<u>126,556.00</u>	<u>(31,757.66)</u>	<u>292,766.00</u>
<b>TOTAL Expense</b>	<u>112,710.29</u>	<u>66,607.00</u>	<u>(46,103.29)</u>	<u>158,313.66</u>	<u>126,556.00</u>	<u>(31,757.66)</u>	<u>292,766.00</u>
<b>Excess Revenue / Expense</b>	<u>(102,279.70)</u>	<u>(64,916.00)</u>	<u>(37,363.70)</u>	<u>(15,357.17)</u>	<u>5,096.00</u>	<u>(20,453.17)</u>	<u>(26,087.00)</u>