

	A	B	I	J	K	L	M	N	O
1	RATIFIED	2023 BUDGET SUMMARY	2017	2018	2019	2020	2021	2022	2023
2	11/16/22		AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	RATIFIED	RATIFIED
3		INCOME	6% Increase					NO Increase	10% Increase
4		<u>ASSESSMENT REVENUE</u>							
5	3110	MEMBERSHIP ASSESSMENTS	2,134,918	2,172,750	2,248,053	2,250,163	2,251,218	2,251,218	2,476,340
6	3115	COMMERCIAL ASSESSMENTS	140,657	139,706	138,755	138,755	138,755	138,755	152,631
7	3120	SPECIAL ASSESSMENT 1070 BLDG.	0	299,993	0	0	0	0	0
8	3121	SURPLUS APPLICATION	0	-299,993	0	0	0	0	0
9		TOTAL ASSESSMENT REVENUE	2,275,575	2,312,456	2,386,808	2,388,918	2,389,973	2,389,973	2,628,970
10									
11		<u>OTHER REVENUE</u>							
12	3150	TRANSFER FEES	31,800	33,800	35,000	34,000	29,600	30,000	32,000
13	3160	RESALE/DEMAND PACKAGE	41,673	47,083	42,208	44,122	38,508	30,000	43,200
14	3200	INSURANCE CLAIM REVENUE	0	1,786	0	0	0	0	0
15	3310	OTHER INCOME	13,820	8,968	5,319	8,247	3,904	7,000	8,052
16	3311	VILLAGE GREEN PARK FEES	3,455	3,490	3,620	0	1,085	3,500	4,000
17	3313	VIOLATION FINES/PENALTIES	3,100	10,700	15,000	28,900	22,800	3,000	3,000
18	3314	DISTRESSED PROPERTIES CLEAN-UP	0	0	0	0	0	0	0
19	3315	ARCHITECTURAL CONTROL	1,400	1,950	3,245	3,650	4,400	2,500	3,000
20	3316	LATE PAYMENT - INTEREST CHARGE	2,312	2,231	3,104	2,987	2,121	3,000	2,551
21	3317	OWNER RIMBURSEMENTS	0	0	12,865	0	0	0	0
22	3410	LATE PAYMENT - LATE CHARGE	23,175	21,321	19,412	15,921	19,075	18,000	19,780
23	3411	OMBUDSMAN FEE REIMBURSEMENT	0	0	0	0	0	0	0
24	3412	PCE TAX	0	0	0	0	0	0	0
25	3414	CAUGHLIN CREEK IRRIGATION & REPAIR	0	0	0	0	0	0	0
26	3417	INTEREST INCOME	4,188	10,978	24,558	8,684	3,330	2,000	2,000
27	3418	GAIN (LOSS) ON SALE OF ASSETS (Non-Cash)	0	0	0	0	0	0	0
28	3421	COLLECTION SERVICE FEES	0	0	0	730	0	0	0
29	3422	ALUM CREEK PRESERVATION PROJECT	0	0	0	0	0	0	0
30	3423	MANAGEMENT CONTRACT SERVICES	32,052	36,946	17,591	17,910	6,541	6,868	0
31	3424	LANDSCAPE CONTRACT SERVICE	43,470	54,017	76,310	71,039	53,416	78,481	78,035
32	3590-1	CRHA RESERVE TRANSFER	(154,650)	(160,063)	(165,665)	(183,528)	(198,210)	(203,958)	(213,340)
33	3591-1	MOUNTAINSHYRE RESERVE TRANSFER	(18,000)	(18,666)	(18,666)	(18,666)	(19,095)	(19,095)	(20,222)
34	3592-1	CAUGHLIN/DEER CREEK RESERVE TRANSFER	(40,000)	(40,000)	(40,000)	(40,000)	(41,600)	(43,181)	(45,556)
35	3593	PINE BLUFF RESERVE TRANSFER	0	(2,247)	(4,200)	(4,200)	0	0	0
36	3594	1070 CC RESERVE TRANSFER	0	(12,000)	(12,000)	0	0	0	0
37	3595	WHISPERING CANYON (RH) RESERVE TRANSFER	0	0	(11,289)	(46,428)	(29,003)	(29,401)	(29,401)
38	3900	1070 CC - TRANSFER TO CAPITAL	(75,000)	0	0	0	0	0	0
39		TOTAL OTHER REVENUE	(87,205)	294	6,412	(56,632)	(103,128)	(111,286)	(112,901)
40									
41		TOTAL INCOME	2,188,370	2,312,750	2,393,220	2,332,286	2,286,845	2,278,687	2,516,069
42									
43		EXPENSE							
44		<u>OPERATING EXPENSE</u>							
45	4125	OFFICE RENT	59,603	24,326	0	0	0	0	0
46	4126	COMPUTER SERVICES	31,497	30,819	32,629	34,869	38,444	40,000	43,000

	A	B	I	J	K	L	M	N	O
1	RATIFIED	2023 BUDGET SUMMARY	2017	2018	2019	2020	2021	2022	2023
2	11/16/22		AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	RATIFIED	RATIFIED
47	4127	CAI LAC LOBBYIST	2,171	2,195	2,259	2,261	2,265	2,265	2,263
48	4128	GATE REMOTES	1,277	0	1,244	1,501	0	1,500	1,500
49	4129	1070 CC LOAN - PRINCIPAL	0	6,040	22,789	0	0	29,880	29,880
50	4129-1	1070 CC LOAN - INTEREST	0	9,861	14,504	13,184	8,603	7,413	7,413
51	4129-2	1070 CC PRINCIPAL PAYDOWN	0	0	0	0	0	0	0
52	4130	GENERAL OFFICE	35,242	42,234	46,547	50,559	45,297	47,000	49,000
53	4131	OMBUDSMAN	9,227	9,329	9,609	9,745	9,618	9,618	9,618
54	4132	ELECTION FOR BOARD	0	0	0	3,245	0	0	0
55	4133	POSTAGE	10,882	15,012	9,407	12,588	10,985	20,000	20,000
56	4134	MANAGEMENT CONSULTANT FEE	0	0	0	0	0	0	0
57	4135	PRINTING & MAILINGS	22,262	21,619	16,147	20,585	17,173	32,600	35,000
58	4136	ACC BACKUP	0	0	0	0	0	0	0
59	4200	LEGAL SETTLEMENT	0	0	0	0	0	0	0
60	4201	LEGAL PROJECTS	11,442	18,969	0	0	12,320	10,000	10,000
61	4300	LEGAL	47,823	70,539	46,308	86,593	47,359	50,000	50,000
62	4301	ACCOUNTING	17,490	20,194	19,250	18,431	19,838	24,000	24,000
63	4302	OUTSIDE CONSULTING	1,800	2,586	22,163	9,216	3,848	5,000	5,000
64	4305	BAD DEBT	2,418	554	7,993	27,937	-5,516	3,000	3,000
65	4306	DISTRESSED PROPERTIES CLEAN-UP	0	0	0	0	0	0	0
66	4307	FENCE REPAIR AGREEMENT	0	7,304	555	0	0	0	0
67	4308	MGMT. SERVICES INSURANCE	1,440	1,440	1,440	1,440	1,438	1,440	1,656
68	4309	LANDSCAPE SERVICES INSURANCE	1,886	1,389	1,252	1,904	2,650	2,500	2,669
69	4310	INSURANCE PACKAGE	64,318	73,927	79,872	85,835	72,637	81,749	96,281
70	4320	TAXES & LICENSES	32,001	32,144	39,074	29,518	24,510	40,000	40,000
71	4320-1	FEDERAL INCOME TAX	0	0	0	0	1,538	3,000	3,000
72	4321	PCE TAX FEE	0	0	0	0	0	0	0
73	4325	DEPRECIATION (Non-Cash)	60,710	65,925	67,509	53,586	0	0	0
74	4326	LOSS - DISPOSAL OF ASSETS (Non-Cash)	1,702	3,438	0	0	1,276	0	0
75	4330	NEWSLETTER	0	0	0	0	0	0	0
76	4335	COMMUNITY ACTIVITIES	18,158	15,861	14,913	989	4,586	22,000	25,000
77	4336	CAUGHLIN RANCHER	0	0	0	0	0	0	0
78	4360	ALARM MONITORING	1,206	1,421	930	1,642	1,918	1,800	2,000
79	4361	PATROL SERVICE	28,526	24,639	28,187	44,326	60,883	60,000	60,000
80	4370	RIVER RUN MGMT. EXPENSES	2,414	2,833	150	0	0	0	0
81	4371	EAGLESNEST MANAGEMENT EXPENSE	1,980	1,221	785	606	38	0	0
82	4372	CAUGHLIN CREEK MANAGEMENT EXPENSE	1,640	681	846	400	597	900	0
83	4373	LANDSCAPE CONTRACT SERVICES EXPENSE	0	2,210	3,180	3,578	331	3,800	3,800
84	4640	CAUGHLIN XING CAM FEE	3,642	6,404	8,073	8,073	8,688	9,200	9,500
85	4774	CONSULTING - ROCK WALL	0	0	0	29,019	0	0	0
86	4791	CONTINGENCY	0	0	0	0	0	0	0

	A	B	I	J	K	L	M	N	O
1	RATIFIED	2023 BUDGET SUMMARY	2017	2018	2019	2020	2021	2022	2023
2	11/16/22		AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	RATIFIED	RATIFIED
87	5000	ARCHITECTURAL CONTROL COMMITTEE	8,698	6,296	9,466	5,868	9,727	7,500	8,500
88		TOTAL OPERATING EXPENSE	481,455	521,410	507,081	557,498	401,051	516,165	542,080
89									
90		<u>OTHER EXPENSE</u>							
91	9530	PURCHASE 1070 BLDG.							
92	9540	VILLAGE GREEN PARK IMPROVEMENTS							
93		TOTAL OTHER EXPENSE							
94									
95		<u>PAYROLL</u>							
96	4100	GENERAL MANAGER	0	0	0	0	0	0	0
97	4101	ASSISTANT MANAGER	0	0	0	0	0	0	0
98	4102	OFFICE MANAGER/BOOKKEEPER	0	0	0	0	0	0	0
99	4103	ADMIN. ASSISTANT/ACC/CC&R	0	0	0	0	0	0	0
100	4104	OFFICE TEMP.	232	1,566	908	0	24,549	0	0
101	4105	SECRETARY / ADMIN. ASSISTANT	0	0	0	0	0	0	0
102	4106	SALARIES & WAGES - ADMIN.	243,441	256,023	280,306	270,367	229,137	292,470	305,245
103	4106-5	COMPLIANCE OFFICER (24 HRS/WK)	0	0	0	15,395	0	0	0
104	4107	EMPLOYEE BENEFITS - PTO (Non-Cash)	0	0	0	0	0	0	0
105	4110	PAYROLL TAXES - ADMIN.	25,529	25,915	27,354	29,235	16,654	33,415	34,255
106	4111	GROUP MEDICAL INS. - ADMIN.	38,503	40,388	38,259	44,251	43,150	57,000	57,550
107	4112	EMPLOYEE SIMPLE IRA - ADMIN.	6,432	8,103	8,445	7,931	5,561	3,946	8,299
108	4113	WORKERS COMP. - ADMIN.	4,994	2,663	3,509	2,272	1,860	2,287	2,700
109	4114	CONTINUING EDUCATION - ADMIN.	4,401	5,822	6,682	356	3,409	6,000	6,000
110	4115	STAFF INCENTIVE - ADMIN.	9,543	10,500	5,500	6,000	11,000	15,500	15,500
111	4402	SALARIES & WAGES- L&M	333,722	368,555	365,197	356,502	372,912	388,635	441,322
112	4405	LANDSCAPE SUPERINTENDENT	0	0	0	0	0	0	0
113	4406	LANDSCAPE EMPLOYEES	0	0	0	0	0	0	0
114	4409	SEASONAL WAGES - L&M	373,077	373,186	409,388	348,920	337,957	397,952	448,140
115	4410	GROUP MEDICAL INS. - L&M	60,720	62,038	62,341	60,141	65,541	60,000	79,382
116	4411	PAYROLL TAXES - L&M AND SEASONAL	90,688	90,091	94,408	85,145	85,827	96,453	108,067
117	4412	EMPLOYEE SIMPLE IRA - L&M	129	5,052	8,090	7,105	7,049	7,187	8,355
118	4413	STAFF INCENTIVE - L&M	6,500	12,082	5,925	6,830	14,320	7,500	15,000
119	4414	WORKERS COMP. - L&M AND SEASONAL	26,526	20,854	24,680	22,271	16,113	18,165	23,000
120	4415	CONTINUING EDUCATION - L&M	0	0	536	600	2,000	2,500	3,500
121	4416	SALARIES & WAGES - RIVER RUN	5,097	5,306	102	0	0	0	0
122		TOTAL PAYROLL	1,229,534	1,288,144	1,341,630	1,263,321	1,237,039	1,389,010	1,556,315
123									
124		<u>REPAIRS AND MAINTENANCE</u>							
125	4142	ENTRANCE GATE REPAIRS	3,358	5,577	5,148	7,186	802	4,500	5,000
126	4500	MATERIALS/SUPPLIES	28,657	45,161	31,823	29,831	29,424	35,000	35,000
127	4501	VANDALISM & DUMPING	1,044	154	0	0	0	1,000	1,500
128	4502	SNOW REMOVAL	1,266	958	584	0	0	1,800	1,800
129	4503	RESTROOM FACILITY	4,224	6,598	9,597	17,483	20,685	17,500	13,000
130	4510	CHEMICALS/FERTILIZERS	15,133	13,337	14,152	13,369	12,651	15,000	20,000

	A	B	I	J	K	L	M	N	O
1	RATIFIED	2023 BUDGET SUMMARY	2017	2018	2019	2020	2021	2022	2023
2	11/16/22		AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	RATIFIED	RATIFIED
131	4520	IRRIGATION REPAIRS	26,674	24,589	28,391	29,789	35,921	24,000	29,100
132	4530	PLANT MATERIAL/REPLACEMENT	25,477	21,677	24,920	25,243	20,747	24,000	28,400
133	4535	SOD & SEED	0	5,340	14,998	5,712	7,609	6,500	7,500
134	4560	FUEL & OIL	22,970	24,127	26,753	17,239	25,294	24,000	33,840
135	4570	WEED ABATEMENT	0	0	10,725	0	0	15,000	30,000
136	4575	FIRE MITIGATION	0	0	0	403	25,186	0	0
137	4620	MISCELLANEOUS	950	1,811	0	1,502	6,800	2,000	5,000
138	4625	MISC. PROPERTY REPAIRS	0	0	0	1,628	1,595	1,500	1,600
139	4630	TRASH HAULING	27,327	22,982	26,949	23,695	23,672	25,000	25,000
140	4705	SMALL EQUIPMENT	250	0	2,635	7,053	4,125	10,000	10,000
141	4706	L&M PHONES	0	0	4,991	6,809	7,144	6,600	7,000
142	4710	EQUIPMENT MAINTENANCE	26,682	20,719	33,652	38,659	36,089	30,000	40,000
143	4730	EQUIPMENT RENTAL	10,004	0	1,751	1,364	181	1,500	1,500
144	4750	CAUGHLIN CREEK IRRIGATION REIMB.	1,800	2,075	2,200	1,832	2,098	2,200	2,300
145	4760	SIGN MAINTENANCE/LIGHTS	1,593	720	3,384	2,196	4,260	3,300	4,000
146	4770	WATER CONSERVATION PROJECTS	3,204	8,280	8,859	0	0	0	0
147	4774	CONSULTING - ROCK WALL PROJECT	0	0	518	0	0	0	0
148	4775	ROCK/STONE WALL REPAIRS	0	0	4,262	4,694	0	0	0
149	4780	STEAMBOAT DITCH MAINT.	14,998	12,578	12,578	12,578	13,735	14,000	14,000
150	4790	UNIFORMS	7,122	6,743	7,042	7,618	10,080	8,000	12,000
151	4792	ALUM CREEK PRESERVATION PROJECT	0	0	0	0	0	0	0
152		TOTAL REPAIRS AND MAINTENANCE	222,733	223,426	275,912	255,883	288,098	272,400	327,540
153									
154		UTILITY							
155	4140	TELEPHONE	12,171	13,115	10,203	6,855	8,547	12,000	12,000
156	4141	ENTRANCE GATES TELEPHONE & INTERNET	2,583	3,329	4,666	2,658	5,059	5,280	7,680
157	4540	IRRIGATION	174,898	241,055	210,721	212,387	240,959	220,000	225,000
158	4550	UTILITIES	36,297	41,151	39,827	39,731	39,911	41,000	43,050
159	4551	STREET LIGHTS	4,565	3,864	4,155	3,877	4,037	4,500	4,500
160		TOTAL UTILITY	230,514	302,514	269,572	265,508	298,514	282,780	292,230
161									
162									
163		TOTAL EXPENSE	2,164,236	2,335,494	2,394,195	2,342,210	2,224,701	2,460,355	2,718,165
164									
165		EXCESS REVENUE / EXPENSE	24,134	(22,744)	(975)	(9,924)	62,144	(181,668)	(202,096)
166									
167									
168		OTHER EXPENSE							
169	9510	WATER PROJECT							
170	9520	WATER PROJECT COMPLETION							
171		TOTAL OTHER EXPENSE							
172									
173		INCOME							
174		RESERVE							

	A	B	I	J	K	L	M	N	O
1	RATIFIED	2023 BUDGET SUMMARY	2017	2018	2019	2020	2021	2022	2023
2	11/16/22		AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	RATIFIED	RATIFIED
175	3125	RESERVE ASSESSMENT - CRHA	0	0	0	458,600	0	0	0
176	7101	INSURANCE CLAIM REVENUE	0	495	0	0	0	0	0
177	7105	CAUGHLIN CREEK RESERVE TRANSFER	40,000	40,000	40,000	40,000	41,600	43,181	45,556
178	7120	MOUNTAINSHYRE RESERVE TRANSFER	18,000	18,666	18,666	18,666	19,095	19,095	20,222
179	7130	CRHA RESERVE TRANSFER	154,650	160,063	165,665	183,528	198,210	203,958	213,340
180	7160	1070 CC RESERVE TRANSFER	0	12,000	12,000	0	0	0	0
181	7170	PINE BLUFF RESERVE TRANSFER	0	2,247	4,200	4,200	0	0	0
182	7175	WHISPERING CANYON RESERVE TRANSFER	0	0	0	46,428	29,002	29,401	29,401
183	7200	OTHER INCOME	0	0	0	0	0	0	0
184	7900	CAUGHLIN CREEK INTEREST	6,263	9,173	7,456	7,308	1,487	1,500	1,500
185	7910	MOUNTAINSHYRE INTEREST	2,393	2,958	3,094	3,239	28	700	700
186	7920	CRHA INTEREST	4,318	4,906	8,764	2,812	2,132	3,600	3,600
187	7960	WHISPERING CANYON INTEREST	0	0	0	0	0	675	675
188	7935	PARK IMPROVEMENT CONTRIBUTION	36,000	0	0	108,290	90,000	0	0
189	7940	1070 CC INTEREST	0	0	0	0	0	0	0
190	7950	PINE BLUFF INTEREST	0	0	0	0	0	0	0
191		TOTAL RESERVE	261,624	250,508	259,845	873,071	381,554	302,110	314,994
192									
193		TOTAL INCOME	261,624	250,508	259,845	873,071	381,554	302,110	314,994
194									
195		EXPENSE							
196		OPERATING EXPENSE							
197	4130	GENERAL OFFICE	0	75	0	0	0	0	0
198	4320	TAXES & LICENSES	(59)	0	0	0	0	0	0
199	7100	INSURANCE CLAIM REVENUE	(6,682)	0	0	0	0	0	0
200		TOTAL OPERATING EXPENSE	(6,741)	75	0	0	0	0	0
201									
202		EXPENSE							
203		RESERVE							
204	8110	EQUIPMENT / VEHICLE MAINTENANCE	22,444	37,329	27,721	18,161	28,415	10,774	18,948
205	8120	EQUIPMENT ACQUISITION / REPLACEMENT	4,993	1,141	25,800	8,698	15,152	14,662	63,510
206	8140	TRAIL MAINTENANCE	113,842	104,871	0	60,352	80,693	7,950	128,225
207	8150	MISC. OFFICE EQUIPMENT	906	0	26,463	2,527	6,306	17,524	6,877
208	8160	SIGN MAINTENANCE	0	1,890	0	0	33,372	4,305	0
209	8190	1050 MAINTENANCE BUILDING / YARD	0	0	0	0	4,050	327	18,763
210	8191	IRRIGATION COMPS./POND MAINT.	7,129	3,941	10,310	6,295	15,851	9,765	21,073
211	8192	SIDEWALK/CONCRETE REPAIRS & MAINT.	0	0	0	3,380	0	3,639	3,832
212	8195	CRHA RESERVE UPDATE	1,000	1,200	1,013	5,000	1,215	1,418	1,435
213	8197	CRHA WEBSITE UPDATE	0	0	0	0	0	3,075	0
214	8200	PARK IMPROVEMENTS	2,452	14,514	0	0	18,919	1,107	30,351
215	8201	CRHA CONSULTING/ENGINEERING	1,308	0	0	29,306	3,000	7,689	13,095
216	8203	1070 OFFICE BUILDING	0	0	0	0	15,835	3,217	0
217	8220	CRHA MISC. REPAIRS & MAINT.	0	0	0	5,740	0	0	1,229
218	8222	SEGMENTAL RETAINING WALL REPAIRS	0	0	0	244,563	0	0	0

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2	11/16/22		AUDITED	AUDITED	AUDITED	AUDITED	AUDITED	RATIFIED	RATIFIED
219	82XX	RETAINING AND ROCKERY WALL INSPECTIONS	0	0	0	0	0	1,538	1,619
220	8230	CAUGHLIN CREEK ROAD MAINT.	0	0	0	82,895	0	21,612	267,484
221	8232	CAUGHLIN CREEK POND R&M	0	0	5,871	0	6,019	6,095	6,417
222	8233	CAUGHLIN CREEK MISC R&M - LIGHTING	0	0	4,204	0	3,342	0	0
223	8240	CRHA ENTRY SIGS & POWER							61,101
224	8250	MOUNTAINSHYRE ROAD MAINT.	0	0	0	1,846	0	0	50,751
225	8260	MOUNTAINSHYRE GATES	0	0	0	5,822	0	28,619	21,457
226	8262	MOUNTAINSHYRE RESERVE UPDATE	500	500	513	1,200	354	500	513
227	8264	MOUNTAINSHYRE CONCRETE REPAIRS	0	0	0	0	1,187	1,202	3,247
228	8266	MTNSHYRE CONSULTING/ENGINEERING	0	0	0	980	0	0	5,397
229	8270	CAUGHLIN CREEK GATE REPAIRS	0	0	0	1,068	0	2,645	2,785
230	8274	CAUGHLIN CREEK RESERVE UPDATE	500	500	513	1,400	354	500	513
231	8276	CCRK CONSULTING/ENGINEERING	0	0	0	6,952	0	10,252	10,793
232	8290	VEHICLE ACQUISITION / REPLACEMENT	0	0	0	0	38,475	45,266	57,420
233	8300	CAUGHLIN CREEK ENTRY SIGNAGE (2)	0	0	0	0	4,313	4,367	0
234	8275	CAUGHLIN CREEK CONCRETE REPAIRS	0	0	0	0	0	9,313	9,805
235	8310	HOLIDAY LIGHTING	0	0	0	0	6,085	5,000	3,000
236	8320	WHISPERING CANYON MISC. IRRIGATION REPAIRS	0	0	0	0	1,054	1,100	1,100
237	8330	WHISPERING CANYON RESERVE STUDY UPDATE	0	0	0	0	354	354	354
238	83XX	WHISPERING CANYON ROAD MAINT.	0	0	0	0	0	51,765	51,765
239	83XX	WHISPERING CANYON ROCKERY WALL INSPECT.	0	0	0	0	0	1,539	1,539
240	83XX	WHISPERING CANYON CONSULTING/ENGINEERING	0	0	0	0	0	3,694	3,694
241		TOTAL RESERVE	299,899	182,975	126,061	486,185	284,345	280,813	868,092
242									
243		TOTAL EXPENSE	299,899	182,975	126,061	486,185	284,345	280,813	868,092
244									
245		EXCESS REVENUE / EXPENSE	(31,534)	67,458	133,784	386,886	97,209	21,297	(553,098)