

Balance Sheet by Fund

Tuesday, November 1, 2022

Period 09/30/2022

Caughlin Ranch Homeowners Association

		Operating	Reserve	Total
Assets				
<u>Cash</u>				
1011	CIT Bank - Operating	(7,402.82)		(7,402.82)
1012	CIT Bank - Sweep	1,370,580.24		1,370,580.24
1299	Petty Cash	500.00		500.00
1215	CIT Bank-CRHA MM		106,183.06	106,183.06
1225	Charles Schwab-CRHA Reser		557,063.42	557,063.42
1230	Charles Schwab-CCRK Reser		644,578.14	644,578.14
1235	Charles Schwab-Mtnshyre Res		296,500.21	296,500.21
1241	CIT-CD x6292		101,277.14	101,277.14
1246	CIT-CD x6293		101,277.14	101,277.14
<u>Total Cash</u>		<u>1,363,677.42</u>	<u>1,806,879.11</u>	<u>3,170,556.53</u>
<u>Accounts Receivable</u>				
1310	Accounts Receivable	39,425.18		39,425.18
1311	Allowance for Bad Debt	(30,031.04)		(30,031.04)
1312	Reserve Assessment Receival		6.77	6.77
<u>Total Accounts Receivable</u>		<u>9,394.14</u>	<u>6.77</u>	<u>9,400.91</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	542,888.93		542,888.93
1431	Equipment - Office	114,402.07		114,402.07
1450	Park Improvements	283,860.99		283,860.99
1480	Accumulated Depreciation	(732,809.72)		(732,809.72)
<u>Total Fixed Assets</u>		<u>875,213.38</u>		<u>875,213.38</u>
<u>Other Assets</u>				
1313	Accrued Interest Receivable		3,635.54	3,635.54
1316	Contract Services Receivable	1,768.35		1,768.35
1320	Prepaid Insurance	17,050.01		17,050.01
1325	Prepaid/(Accrued)Work Comp	3,412.50		3,412.50
1340	Due from Operating		107,837.49	107,837.49
1360	Prepaid Expenses			
<u>Total Other Assets</u>		<u>22,230.86</u>	<u>111,473.03</u>	<u>133,703.89</u>
<u>Total Assets</u>		<u>2,270,515.80</u>	<u>1,918,358.91</u>	<u>4,188,874.71</u>
Liabilities & Equity				
<u>Liability</u>				
2220	Prepaid Member Assessments	322,220.18		322,220.18
2221	Prepaid Commercial Assessm	14,096.89		14,096.89
2240	Accounts Payable	70,469.35	97,914.80	168,384.15
2245	Member Security Deposits	63,000.00		63,000.00

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Period 09/30/2022

Caughlin Ranch Homeowners Association

		Operating	Reserve	Total
Liabilities & Equity				
<u>Liability</u>				
2255	Accrued Fence Repair Agree	1,048.00		1,048.00
2265	Due to Reserves	107,837.49		107,837.49
2380	Simple IRA Contributions Paya	2,123.18		2,123.18
2410	Accrued Wages	40,016.22		40,016.22
2450	Accrued Expenses	4,400.00		4,400.00
2460	Unclaimed Property	3,935.21		3,935.21
2900	Mutual of Omaha - Loan 1070	196,466.98		196,466.98
<u>Total Liability</u>		825,613.50	97,914.80	923,528.30
<u>Equity</u>				
2720	Members Equity-Operating.	1,463,878.96		1,463,878.96
2730	Members Equity-Reserves.		1,894,430.60	1,894,430.60
	Net Income/Loss	(18,976.66)	(73,986.49)	(92,963.15)
<u>Total Equity</u>		1,444,902.30	1,820,444.11	3,265,346.41
<u>Total Liabilities & Equity</u>		2,270,515.80	1,918,358.91	4,188,874.71

Caughlin Ranch Homeowners Association

Statement of Revenues and Expenses

Period 9/1/2022 to 9/30/2022 11:59:00 PM

Current Period Operating				Year to Date Operating				
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	Annual	
Income								
<u>Assessment Revenue</u>								
3110	Member Assessments	187,601.49	187,602.00	(0.51)	1,688,413.35	1,688,418.00	(4.65)	2,251,218.00
3115	Commercial Assessment	11,562.94	11,563.00	(0.06)	104,066.40	104,067.00	(0.60)	138,755.00
TOTAL Assessment Revent		199,164.43	199,165.00	(0.57)	1,792,479.75	1,792,485.00	(5.25)	2,389,973.00
<u>Other Revenue</u>								
3150	Transfer Fees	1,800.00	2,500.00	(700.00)	17,000.00	22,500.00	(5,500.00)	30,000.00
3160	Resale/Demand/Set-up f	1,535.11	2,500.00	(964.89)	23,941.65	22,500.00	1,441.65	30,000.00
3200	Insurance Claim Revenu	0.00	0.00	0.00	1,062.09	0.00	1,062.09	0.00
3310	Other income	156.52	583.00	(426.48)	4,565.13	5,247.00	(681.87)	7,000.00
3311	Village Green Park Fee	(30.00)	292.00	(322.00)	3,170.00	2,628.00	542.00	3,500.00
3313	Violation Fines/Penalties	400.00	250.00	150.00	600.00	2,250.00	(1,650.00)	3,000.00
3315	Architectural Control	200.00	208.00	(8.00)	4,400.00	1,872.00	2,528.00	2,500.00
3316	Late Payment - Int. Chan	(55.02)	250.00	(305.02)	1,081.88	2,250.00	(1,168.12)	3,000.00
3410	Late Payment - Late Cha	625.00	1,500.00	(875.00)	13,325.00	13,500.00	(175.00)	18,000.00
3417	Interest Income	165.82	167.00	(1.18)	1,772.14	1,503.00	269.14	2,000.00
3423	Mgmt. Contract Svces.	572.34	572.00	0.34	5,151.06	5,148.00	3.06	6,868.00
3424	Landscape Contract Svc	6,582.11	6,540.00	42.11	55,172.35	58,860.00	(3,687.65)	78,481.00
3590-1	CRHA Reserve Transfer	0.00	0.00	0.00	(152,968.50)	(152,968.50)	0.00	(203,958.00)
3591-1	Mountainshyre Res. Trar	0.00	0.00	0.00	(14,321.25)	(14,321.25)	0.00	(19,095.00)
3592-1	Caughlin Creek Res. Tra	0.00	0.00	0.00	(32,385.75)	(32,385.75)	0.00	(43,181.00)
3595	Whispering Canyon - Re	(2,450.09)	(2,450.00)	(0.09)	(22,050.81)	(22,050.00)	(0.81)	(29,401.00)
TOTAL Other Revenue		9,501.79	12,912.00	(3,410.21)	(90,485.01)	(83,467.50)	(7,017.51)	(111,286.00)
TOTAL Income		208,666.22	212,077.00	(3,410.78)	1,701,994.74	1,709,017.50	(7,022.76)	2,278,687.00
Expense								
<u>Operating Expense</u>								
4126	Computer Services	2,707.84	3,333.00	625.16	28,524.00	29,997.00	1,473.00	40,000.00
4127	CAI LAC Lobbyist	0.00	0.00	0.00	2,265.00	2,265.00	0.00	2,265.00
4128	Gate Remotes	0.00	0.00	0.00	1,155.97	1,500.00	344.03	1,500.00
4129	1070 CC - Principal	2,499.23	2,490.00	(9.23)	22,285.92	22,410.00	124.08	29,880.00
4129-1	1070 CC Loan Interest	608.56	618.00	9.44	5,684.19	5,562.00	(122.19)	7,413.00
4130	General Office	6,626.76	3,950.00	(2,676.76)	31,764.22	35,150.00	3,385.78	47,000.00
4131	Ombudsman	0.00	0.00	0.00	9,617.75	9,618.00	0.25	9,618.00
4133	Postage	402.50	2,000.00	1,597.50	4,893.83	15,080.00	10,186.17	20,000.00
4135	Printing & Mailings	0.00	1,560.00	1,560.00	1,587.62	10,920.00	9,332.38	32,600.00
4201	Legal Projects	657.50	833.33	175.83	10,385.50	7,499.97	(2,885.53)	10,000.00
4300	Legal	8,409.80	4,167.00	(4,242.80)	31,709.85	37,503.00	5,793.15	50,000.00
4301	Accounting	450.00	1,100.00	650.00	17,175.00	20,900.00	3,725.00	24,000.00
4302	Outside Consulting	0.00	417.00	417.00	2,355.00	3,753.00	1,398.00	5,000.00
4305	Bad Debt	0.00	250.00	250.00	0.00	2,250.00	2,250.00	3,000.00
4308	Mgmt. Services Insuranc	120.00	117.40	(2.60)	1,080.00	1,087.80	7.80	1,440.00
4309	Landscape Services Inst	208.33	215.00	6.67	1,874.97	1,855.00	(19.97)	2,500.00
4310	Liability Insurance	7,068.44	6,812.00	(256.44)	63,119.23	61,308.00	(1,811.23)	81,749.00

Caughlin Ranch Homeowners Association

Statement of Revenues and Expenses

Period 9/1/2022 to 9/30/2022 11:59:00 PM

		Current Period Operating			Year to Date Operating			
		Actual	Budget	\$ Var	Actual	Budget	\$ Var	Annual
4320	Taxes & Licenses	4,692.76	3,500.00	(1,192.76)	22,307.12	31,433.00	9,125.88	40,000.00
4320-1	Federal Income Tax	0.00	0.00	0.00	(110.00)	0.00	110.00	3,000.00
4335	Community Activities	624.43	0.00	(624.43)	22,608.95	17,000.00	(5,608.95)	22,000.00
4360	Alarm Monitoring	245.43	150.00	(95.43)	1,316.01	1,350.00	33.99	1,800.00
4361	Patrol Service	4,354.20	5,000.00	645.80	40,189.09	45,000.00	4,810.91	60,000.00
4372	Caughlin Creek Mgmt. E.	2.71	75.00	72.29	188.41	675.00	486.59	900.00
4373	Landscape Contract Svc	0.00	317.00	317.00	1,857.84	2,853.00	995.16	3,800.00
4640	Caughlin Xing CAM Fee	0.00	0.00	0.00	6,516.00	6,900.00	384.00	9,200.00
5000	ACC	1,131.19	625.00	(506.19)	5,905.23	5,625.00	(280.23)	7,500.00
TOTAL Operating Expense		40,809.68	37,529.73	(3,279.95)	336,256.70	379,494.77	43,238.07	516,165.00
<u>Payroll</u>								
4104	Office Temp	0.00	0.00	0.00	14,247.09	0.00	(14,247.09)	0.00
4106	Salaries & Wages - Adm	31,762.55	33,746.54	1,983.99	192,893.46	224,976.91	32,083.45	292,470.00
4110	Payroll Taxes - Admin.	2,853.29	3,855.58	1,002.29	22,308.36	25,701.16	3,392.80	33,415.00
4111	Group Med. Ins. - Admin	3,621.70	4,743.00	1,121.30	29,939.09	42,777.00	12,837.91	57,000.00
4112	Simple IRA-Admin.	429.00	455.00	26.00	3,126.43	3,034.00	(92.43)	3,946.00
4113	Workers Comp. - Admin.	83.00	191.00	108.00	1,795.96	1,719.00	(76.96)	2,287.00
4114	Continuing Education-Ad	125.00	1,000.00	875.00	1,891.00	4,500.00	2,609.00	6,000.00
4115	Staff Incentive - Admin.	0.00	0.00	0.00	0.00	0.00	0.00	15,500.00
4402	Salaries & Wages - L & M	47,457.76	44,842.50	(2,615.26)	309,721.93	298,950.00	(10,771.93)	388,635.00
4409	Seasonal Wages - L & M	62,915.89	71,275.00	8,359.11	253,141.72	286,339.00	33,197.28	397,952.00
4410	Group Med. Ins. - L & M	5,307.20	5,000.00	(307.20)	49,088.29	45,000.00	(4,088.29)	60,000.00
4411	Payroll Taxes - L & M	12,922.84	13,885.00	962.16	70,782.55	72,485.00	1,702.45	96,453.00
4412	Simple IRA - L & M	844.89	655.00	(189.89)	5,155.49	5,517.00	361.51	7,187.00
4413	Staff Incentive - L & M	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00
4414	Workers Comp. - L & M	1,803.00	2,600.00	797.00	12,125.04	13,877.00	1,751.96	18,165.00
4415	Continuing Education-L & M	200.00	208.00	8.00	1,400.00	1,872.00	472.00	2,500.00
TOTAL Payroll		170,326.12	182,456.62	12,130.50	967,616.41	1,026,748.07	59,131.66	1,389,010.00
<u>Repairs and Maintenance</u>								
4142	Entrance Gate Repairs	0.00	375.00	375.00	1,326.33	3,375.00	2,048.67	4,500.00
4500	Materials/Supplies	1,381.33	2,917.00	1,535.67	30,616.74	26,253.00	(4,363.74)	35,000.00
4501	Vandalism	0.00	83.00	83.00	436.83	747.00	310.17	1,000.00
4502	Snow Removal	0.00	0.00	0.00	326.84	800.00	473.16	1,800.00
4503	Restroom Facility	1,180.00	2,200.00	1,020.00	7,988.86	13,950.00	5,961.14	17,500.00
4510	Chemicals/Fertilizers	0.00	4,200.00	4,200.00	18,797.16	15,000.00	(3,797.16)	15,000.00
4520	Irrigation Repairs	987.03	0.00	(987.03)	26,531.79	24,000.00	(2,531.79)	24,000.00
4530	Plant Material/Replacem	0.00	0.00	0.00	11,832.85	18,500.00	6,667.15	24,000.00
4535	Sod & Seed	0.00	542.00	542.00	6,472.09	4,878.00	(1,594.09)	6,500.00
4560	Fuel & Oil	3,951.98	2,000.00	(1,951.98)	27,604.88	18,000.00	(9,604.88)	24,000.00
4570	Weed Abatement	0.00	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00
4620	Miscellaneous	0.00	167.00	167.00	660.00	1,503.00	843.00	2,000.00
4625	Misc. Property Repairs	0.00	300.00	300.00	325.00	1,500.00	1,175.00	1,500.00
4630	Trash Hauling	2,614.50	3,200.00	585.50	16,112.16	20,075.00	3,962.84	25,000.00
4705	Small Equipment	208.91	833.00	624.09	9,377.95	7,497.00	(1,880.95)	10,000.00

Caughlin Ranch Homeowners Association

Statement of Revenues and Expenses

Period 9/1/2022 to 9/30/2022 11:59:00 PM

		Current Period Operating			Year to Date Operating			Annual
		Actual	Budget	\$ Var	Actual	Budget	\$ Var	
4706	L&M Phones	470.15	550.00	79.85	4,215.35	4,950.00	734.65	6,600.00
4710	Equipment Maintenance	1,718.15	2,500.00	781.85	32,369.27	26,500.00	(5,869.27)	30,000.00
4730	Equipment Rental	0.00	125.00	125.00	70.24	1,125.00	1,054.76	1,500.00
4750	Caughlin Creek Irrig. Rei	0.00	0.00	0.00	0.00	0.00	0.00	2,200.00
4760	Sign Maintenance/Lights	115.00	275.00	160.00	325.00	2,475.00	2,150.00	3,300.00
4780	Steamboat Ditch Maint.	0.00	0.00	0.00	13,735.25	14,000.00	264.75	14,000.00
4790	Uniforms	0.00	0.00	0.00	10,405.12	8,000.00	(2,405.12)	8,000.00
TOTAL Repairs and Maintainer		12,627.05	20,267.00	7,639.95	219,529.71	228,128.00	8,598.29	272,400.00
Utility								
4140	Telephone	732.55	1,000.00	267.45	5,833.33	9,000.00	3,166.67	12,000.00
4141	Entrance Gates Telepho	364.94	440.00	75.06	3,564.42	3,960.00	395.58	5,280.00
4540	Irrigation	30,402.83	37,100.00	6,697.17	151,567.29	163,150.00	11,582.71	220,000.00
4550	Utilities	4,545.22	3,417.00	(1,128.22)	33,402.32	30,753.00	(2,649.32)	41,000.00
4551	Street Lights	363.53	375.00	11.47	3,201.22	3,375.00	173.78	4,500.00
TOTAL Utility		36,409.07	42,332.00	5,922.93	197,568.58	210,238.00	12,669.42	282,780.00
TOTAL Expense		260,171.92	282,585.35	22,413.43	1,720,971.40	1,844,608.84	123,637.44	2,460,355.00
Excess Revenue / Expense		(51,505.70)	(70,508.35)	19,002.65	(18,976.66)	(135,591.34)	116,614.68	(181,668.00)

Caughlin Ranch Homeowners Association

Statement of Revenues and Expenses

Period 9/1/2022 to 9/30/2022 11:59:00 PM

Current Period Reserve				Year to Date Reserve			
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	Annual
Income							
<u>Other Revenue</u>							
3200 Insurance Claim Revenue	0.00	0.00	0.00	10,062.60	0.00	10,062.60	0.00
TOTAL Other Revenue	0.00	0.00	0.00	10,062.60	0.00	10,062.60	0.00
<u>Reserve</u>							
7105 Caughlin Creek Res. Tra	0.00	0.00	0.00	32,385.75	32,385.75	0.00	43,181.00
7120 Mountainshyre Res. Trar	0.00	0.00	0.00	14,321.25	14,321.25	0.00	19,095.00
7130 CRHA Reserve Transfer	0.00	0.00	0.00	152,968.50	152,968.50	0.00	203,958.00
7175 Whispering Canyon - Re	2,450.09	2,450.00	0.09	22,050.81	22,050.00	0.81	29,401.00
7900 Int. - Caughlin Creek Res	221.05	125.00	96.05	922.31	1,125.00	(202.69)	1,500.00
7910 Int. - Mountainshyre Res	244.79	58.00	186.79	1,115.72	522.00	593.72	700.00
7920 Interest - CRHA Reserve	799.12	300.00	499.12	3,217.14	2,700.00	517.14	3,600.00
7960 Whispering Canyon Inter	0.00	56.00	(56.00)	0.00	504.00	(504.00)	675.00
TOTAL Reserve	3,715.05	2,989.00	726.05	226,981.48	226,576.50	404.98	302,110.00
TOTAL Income	3,715.05	2,989.00	726.05	237,044.08	226,576.50	10,467.58	302,110.00
Expense							
<u>Other Revenue</u>							
4326 Loss(Gain) on disposal c	(239.45)	0.00	239.45	(239.45)	0.00	239.45	0.00
TOTAL Other Revenue	(239.45)	0.00	239.45	(239.45)	0.00	239.45	0.00
<u>Reserve</u>							
8110 Equipment Maintenance	988.39	1,000.00	11.61	11,646.05	8,000.00	(3,646.05)	10,774.00
8120 Equipment Acquisition	541.33	1,500.00	958.67	34,505.58	11,500.00	(23,005.58)	14,662.00
8140 Trail Maintenance	91,807.63	0.00	(91,807.63)	161,558.96	7,950.00	(153,608.96)	7,950.00
8150 Misc. Office Equipment	0.00	2,000.00	2,000.00	933.11	15,524.00	14,590.89	17,524.00
8160 Sign Maintenance	0.00	0.00	0.00	0.00	4,305.00	4,305.00	4,305.00
8190 Maintenance Building	0.00	0.00	0.00	0.00	327.00	327.00	327.00
8191 Irrigation Comps/Pond/C	1,127.17	0.00	(1,127.17)	29,738.01	9,765.00	(19,973.01)	9,765.00
8192 Sidewalk Repairs & Mair	0.00	0.00	0.00	28,495.00	3,639.00	(24,856.00)	3,639.00
8195 CRHA Reserve Update	0.00	0.00	0.00	1,400.00	1,418.00	18.00	1,418.00
8197 CRHA Website Update	0.00	1,000.00	1,000.00	0.00	2,000.00	2,000.00	3,075.00
8200 Park Improvements	0.00	0.00	0.00	2,373.20	1,107.00	(1,266.20)	1,107.00
8201 CRHA Consulting/Engine	4,980.00	950.00	(4,030.00)	9,330.00	6,650.00	(2,680.00)	7,689.00
8203 1070 CC Misc. R&M	0.00	817.00	817.00	1,938.00	3,217.00	1,279.00	3,217.00
8220 CRHA Misc. Repair & Ma	0.00	0.00	0.00	7,290.00	0.00	(7,290.00)	0.00
8223 Retaining/Rockery Wall I	0.00	0.00	0.00	0.00	1,538.00	1,538.00	1,538.00
8230 Caughlin Creek Road Ma	0.00	0.00	0.00	0.00	21,612.00	21,612.00	21,612.00
8232 Caughlin Creek Pond R i	0.00	0.00	0.00	0.00	6,095.00	6,095.00	6,095.00
8240 Misc. Entry Signs & Pow	0.00	0.00	0.00	775.28	0.00	(775.28)	0.00
8260 Mountainshyre Gates	0.00	11,809.00	11,809.00	4,921.83	28,619.00	23,697.17	28,619.00
8262 Mountainshyre Res. Upd	0.00	0.00	0.00	500.00	500.00	0.00	500.00
8264 Mtnshyre Concrete Repa	0.00	0.00	0.00	0.00	1,202.00	1,202.00	1,202.00
8270 Caughlin Creek Gate Re	0.00	0.00	0.00	0.00	2,645.00	2,645.00	2,645.00
8274 Caughlin Creek Res. Up	0.00	0.00	0.00	500.00	500.00	0.00	500.00

Caughlin Ranch Homeowners Association

Statement of Revenues and Expenses

Period 9/1/2022 to 9/30/2022 11:59:00 PM

		Current Period Reserve			Year to Date Reserve			Annual
		Actual	Budget	\$ Var	Actual	Budget	\$ Var	
8275	CCRK Concrete Repairs	0.00	0.00	0.00	15,365.00	9,313.00	(6,052.00)	9,313.00
8276	CCRK Consulting/Engine	0.00	1,000.00	1,000.00	0.00	9,252.00	9,252.00	10,252.00
8290	Vehicle Acquisition/Repl	0.00	0.00	0.00	0.00	30,266.00	30,266.00	45,266.00
8300	Caughlin Creek Entry Sig	0.00	0.00	0.00	0.00	4,367.00	4,367.00	4,367.00
8310	Holiday Lighting	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
8320	Whispering Canyon Misc	0.00	0.00	0.00	0.00	1,100.00	1,100.00	1,100.00
8330	Whispering Canyon Resi	0.00	0.00	0.00	0.00	354.00	354.00	354.00
8331	Whispering Canyon Roa	0.00	0.00	0.00	0.00	51,765.00	51,765.00	51,765.00
8332	Whispering Canyon Rocl	0.00	0.00	0.00	0.00	1,539.00	1,539.00	1,539.00
8333	Whispering Canyon Con:	0.00	0.00	0.00	0.00	3,694.00	3,694.00	3,694.00
TOTAL Reserve		99,444.52	20,076.00	(79,368.52)	311,270.02	249,763.00	(61,507.02)	280,813.00
TOTAL Expense		99,205.07	20,076.00	(79,129.07)	311,030.57	249,763.00	(61,267.57)	280,813.00
Excess Revenue / Expense		(95,490.02)	(17,087.00)	(78,403.02)	(73,986.49)	(23,186.50)	(50,799.99)	21,297.00