Balance Sheet by Fund

Monday, September 15, 2025 15:45

Period 07/31/2025

Caughlin Ranch Homeowners Association

		Operating	Reserve	Total
Assets				
Cash				
1011	First Citizens Bank - Operating	(8,979.74)		(8,979.74)
1013	First Citizens Bank - OP Swee	1,123,981.22		1,123,981.22
1299	Petty Cash	500.00		500.00
1217	First Citizens Bank - WC Swee		186,532.34	186,532.34
1225	Charles Schwab-CRHA Reser		373,136.31	373,136.31
1230	Charles Schwab-CCRK Reser		155,169.30	155,169.30
1235	Charles Schwab-Mtnshyre Res		260,592.25	260,592.25
1242	FCB-CD x9694		113,168.01	113,168.01
1243	FCB-CD x9695		113,168.01	113,168.01
Total Cash		1,115,501.48	1,201,766.22	2,317,267.70
Accounts Receivable				
1310	Accounts Receivable	102,265.88		102,265.88
1311	Allowance for Bad Debt	(53,384.22)		(53,384.22)
Total Accounts Receivable		48,881.66		48,881.66
Fixed Assets				
1410	Land	2,723.78		2,723.78
1420	Building - 1050 CC	94,156.93		94,156.93
1422	Building/Improvements 1070C	406,948.52		406,948.52
1423	Land - 1070 CC	210,950.82		210,950.82
1430	Equipment - L & M	583,162.40		583,162.40
1431	Equipment - Office	136,930.23		136,930.23
1450	Park Improvements	283,860.99		283,860.99
1480	Accumulated Depreciation	(823,188.45)		(823,188.45)
Total Fixed Assets		895,545.22		895,545.22
Other Assets				
1313	Accrued Interest Receivable		4,113.92	4,113.92
1316	Contract Services Receivable	3,752.27		3,752.27
1320	Prepaid Insurance	23,542.74		23,542.74
1325	Prepaid Work Comp	2,190.00		2,190.00
1350	Due from Reserves	3,634.22		3,634.22
1360	Prepaid Expenses	63,623.63		63,623.63
Total Other Assets		96,742.86	4,113.92	100,856.78
Total Assets		*2,156,671.22*	*1,205,880.14*	*3,362,551.36*
Liabilities & Equity				
Liability				
2200	Unearned Member Assessmer	544,796.35		544,796.35
2201	Unearned Commercial Assess	33,551.57		33,551.57
2220	Prepaid Member Assessments	223,126.31		223,126.31
2221	Prepaid Commercial Assessm	7,540.87		7,540.87
2240	Accounts Payable	82,711.58		82,711.58
2245	Member Security Deposits	65,000.00		65,000.00
2270	Due To Operating		3,634.22	3,634.22
2410	Accrued Wages	67,901.51		67,901.51
2450	Accrued Expenses	6,620.00		6,620.00

Caughlin Ranch Homeowners Association

		Operating	Reserve	Total
Liabilities & Equity				
Liability				
2460	Unclaimed Property	3,935.21		3,935.21
2900	First Citizens Bank-Loan 1070	103,102.72		103,102.72
Total Liability		1,138,286.12	3,634.22	1,141,920.34
Equity				
2720	Members Equity-Operating.	981,512.05		981,512.05
2730	Members Equity-Reserves.		924,606.87	924,606.87
	Net Income/Loss	36,873.05	277,639.05	314,512.10
Total Equity		1,018,385.10	1,202,245.92	2,220,631.02
Total Liabilities & Equity		*2,156,671.22*	*1,205,880.14*	*3,362,551.36*

Caughlin Ranch Homeowners Association
Statement of Revenues and Expenses
Period 7/1/2025 To 7/31/2025 11:59:00 PM

	Current Period Operating			Year to Date Operating			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Income							
Assessment Revenue							
3110 Member Assessments	272,398.18	272,397.00	1.18	1,906,787.32	1,906,779.00	8.32	3,268,769.00
3115 Commercial Assessment	16,775.78	16,789.00	(13.22)	117,430.48	117,523.00	(92.52)	201,473.00
TOTAL Assessment Revenu	289,173.96	289,186.00	(12.04)	2,024,217.80	2,024,302.00	(84.20)	3,470,242.00
Other Revenue							
3150 Transfer Fees	2,400.00	1,667.00	733.00	10,200.00	11,669.00	(1,469.00)	20,000.00
3160 Resale/Demand/Set-up F	2,086.18	2,083.00	3.18	12,364.78	14,581.00	(2,216.22)	25,000.00
3310 Other income	379.62	633.00	(253.38)	6,192.31	4,431.00	1,761.31	7,600.00
3311 Village Green Park Fee	(100.00)	500.00	(600.00)	2,200.00	2,600.00	(400.00)	4,000.00
3313 Violation Fines/Penalties	1,200.00	250.00	950.00	13,600.00	1,750.00	11,850.00	3,000.00
3315 Architectural Control	200.00	400.00	(200.00)	1,800.00	3,200.00	(1,400.00)	5,000.00
3316 Late Payment - Int. Char	1,393.46	225.00	1,168.46	5,746.66	1,575.00	4,171.66	2,700.00
3410 Late Payment - Late Cha	3,500.00	1,583.00	1,917.00	14,699.00	11,081.00	3,618.00	19,000.00
3417 Interest Income	590.24	208.00	382.24	4,234.83	1,456.00	2,778.83	2,500.00
3424 Landscape Contract Svc	6,696.31	6,697.00	(0.69)	45,393.41	42,188.00	3,205.41	75,000.00
3590-1 CRHA Reserve Transfer	(83,846.25)	(83,846.25)	0.00	(251,538.75)	(251,538.75)	0.00	(335,385.00)
3591-1 Mountainshyre Res. Trar	(5,540.75)	(5,540.75)	0.00	(16,622.25)	(16,622.25)	0.00	(22,163.00)
3592-1 Caughlin Creek Res. Tra	(16,798.75)	(16,798.75)	0.00	(50,396.25)	(50,396.25)	0.00	(67,195.00)
3595 Whispering Canyon - Re	(10,066.75)	(10,066.75)	0.00	(30,200.25)	(30,200.25)	0.00	(40,267.00)
TOTAL Other Revenue	(97,906.69)	(102,006.50)	4,099.81	(232,326.51)	(254,226.50)	21,899.99	(301,210.00)
TOTAL Income	191,267.27	187,179.50	4,087.77	1,791,891.29	1,770,075.50	21,815.79	3,169,032.00
Expense							
Operating Expense							
4126 Computer Services	4,258.66	4,000.00	(258.66)	28,574.11	27,500.00	(1,074.11)	46,000.00
4127 CAI LAC Lobbyist	0.00	0.00	0.00	2,263.00	2,263.00	0.00	2,263.00
4128 Gate Remotes	1,252.52	0.00	(1,252.52)	1,252.52	1,500.00	247.48	1,500.00
4129 1070 CC - Principal	2,819.78	2,812.00	(7.78)	19,747.79	19,684.00	(63.79)	33,744.00
4129-1 1070 CC Loan Interest	288.01	296.00	7.99	2,233.42	2,072.00	(161.42)	3,553.00
4130 Office supplies/equip.	3,605.72	3,600.00	(5.72)	24,739.04	30,600.00	5,860.96	51,000.00
4131 Ombudsman	9,617.75	9,618.00	0.25	9,617.75	9,618.00	0.25	9,618.00
4132 Election for Board	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
4133 Postage	919.77	510.00	(409.77)	3,669.59	3,530.00	(139.59)	20,000.00
4135 Printing & Mailings	0.00	1,200.00	1,200.00	1,818.85	3,400.00	1,581.15	27,000.00
4201 Legal Projects	0.00	800.00	800.00	2,306.28	5,950.00	3,643.72	10,000.00
4202 Legal - Collection procee	3,611.53	0.00	(3,611.53)	24,195.46	0.00	(24,195.46)	0.00
4300 Legal	1,721.25	4,167.00	2,445.75	51,484.23	29,169.00	(22,315.23)	50,000.00
4301 Accounting	425.00	375.00	(50.00)	15,050.00	16,575.00	1,525.00	20,000.00
4302 Outside Consulting	0.00	417.00	417.00	400.00	2,919.00	2,519.00	5,000.00
4303 Fire Prevention Project	0.00	0.00	0.00	570.00	0.00	(570.00)	0.00
4305 Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
4308 Mgmt. Services Insuranc	138.00	138.00	0.00	937.00	966.00	29.00	1,656.00
4309 Landscape Services Insu	286.00	286.00	0.00	2,002.00	2,002.00	0.00	3,432.00

	Current Period Operating			Year to Date Operating			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
4310 Liability Insurance	10,166.75	10,204.00	37.25	71,235.13	71,428.00	192.87	122,453.00
4320 Taxes, Licenses & Fees	9,126.73	8,900.00	(226.73)	22,515.20	40,527.00	18,011.80	68,751.00
4320-1 Federal Income Tax	0.00	0.00	0.00	452.00	9,000.00	8,548.00	9,000.00
4335 Community Activities	13,451.84	8,500.00	(4,951.84)	22,267.89	18,000.00	(4,267.89)	35,000.00
4360 Alarm Monitoring	227.76	250.00	22.24	1,178.02	1,000.00	(178.02)	2,000.00
4361 Patrol Service	5,977.80	7,500.00	1,522.20	40,296.42	42,500.00	2,203.58	75,500.00
4373 Landscape Contract Svc	0.00	250.00	250.00	1,149.76	1,500.00	350.24	2,000.00
4640 Caughlin Xing CAM Fee	3,292.17	2,612.50	(679.67)	9,876.51	7,837.50	(2,039.01)	10,450.00
4780 Steamboat Ditch Maint.	0.00	0.00	0.00	14,905.25	15,000.00	94.75	15,000.00
5000 ACC	1,226.27	833.00	(393.27)	7,154.58	5,831.00	(1,323.58)	10,000.00
TOTAL Operating Expense	72,413.31	67,268.50	(5,144.81)	381,891.80	370,371.50	(11,520.30)	642,920.00
Payroll							
4104 Office Temp	2,968.56	0.00	(2,968.56)	2,968.56	0.00	(2,968.56)	0.00
4106 Salaries & Wages - Adm	29,161.73	29,487.00	325.27	213,205.35	221,152.00	7,946.65	383,330.00
4110 Payroll Taxes - Admin.	2,919.11	3,049.00	129.89	25,709.85	22,867.00	(2,842.85)	42,219.00
4111 Group Med. Ins. - Admin	4,834.33	6,394.00	1,559.67	33,869.35	44,758.00	10,888.65	76,728.00
4112 Simple IRA-Admin.	874.84	885.00	10.16	6,396.09	6,637.00	240.91	12,250.00
4113 Workers Comp. - Admin.	149.00	145.00	(4.00)	1,625.00	1,837.00	212.00	2,282.00
4114 Continuing Education-Ad	70.00	300.00	230.00	2,204.03	5,100.00	2,895.97	6,000.00
4115 Staff Incentive - Admin.	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
4402 Salaries & Wages - L & M	41,623.29	40,838.00	(785.29)	303,840.80	306,288.00	2,447.20	530,897.00
4409 Seasonal Wages - L & M	54,351.22	64,877.00	10,525.78	204,342.49	243,289.00	38,946.51	530,897.00
4410 Group Med. Ins. - L & M	8,522.10	10,454.00	1,931.90	59,099.18	73,178.00	14,078.82	125,447.00
4411 Payroll Taxes - L & M	11,929.20	12,359.00	429.80	64,964.13	64,248.00	(716.13)	125,662.00
4412 Simple IRA - L & M	932.56	1,225.00	292.44	6,882.90	8,979.00	2,096.10	16,467.00
4413 Staff Incentive - L & M	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00
4414 Workers Comp. - L & M	1,736.00	1,810.00	74.00	8,656.65	10,990.00	2,333.35	21,173.00
4415 Continuing Education-L &	0.00	300.00	300.00	100.00	2,000.00	1,900.00	3,500.00
TOTAL Payroll	160,071.94	172,123.00	12,051.06	933,864.38	1,011,323.00	77,458.62	1,919,852.00
Repairs and Maintenance							
4142 Entrance Gate Repairs	0.00	500.00	500.00	1,984.41	3,500.00	1,515.59	6,000.00
4143 Cameras & Repairs & Ma	160.00	0.00	(160.00)	605.00	0.00	(605.00)	0.00
4500 Materials/Supplies	5,973.47	4,000.00	(1,973.47)	24,368.17	27,000.00	2,631.83	35,000.00
4501 Vandalism	0.00	300.00	300.00	0.00	900.00	900.00	1,500.00
4502 Snow Removal	0.00	0.00	0.00	0.00	1,500.00	1,500.00	3,000.00
4503 Portable Restroom Facili	1,700.00	1,900.00	200.00	9,775.70	8,450.00	(1,325.70)	15,000.00
4510 Chemicals/Fertilizers	0.00	200.00	200.00	14,177.18	15,600.00	1,422.82	20,000.00
4520 Irrigation Repairs	3,157.04	3,500.00	342.96	22,023.10	19,500.00	(2,523.10)	32,000.00
4530 Plant Material/Replacem	0.00	0.00	0.00	32,701.88	24,000.00	(8,701.88)	30,000.00
4535 Sod & Seed	0.00	0.00	0.00	0.00	4,000.00	4,000.00	8,000.00
4537 Tree Removal/Pruning	4,925.00	500.00	(4,425.00)	18,925.00	3,000.00	(15,925.00)	10,000.00
4560 Fuel & Oil	3,283.52	3,600.00	316.48	17,150.19	20,000.00	2,849.81	35,000.00
4570 Weed Abatement	49,500.00	50,000.00	500.00	63,500.00	65,000.00	1,500.00	65,000.00
4620 Miscellaneous	0.00	417.00	417.00	1,329.25	2,919.00	1,589.75	5,000.00

Caughlin Ranch Homeowners Association
Statement of Revenues and Expenses
Period 7/1/2025 To 7/31/2025 11:59:00 PM

		Current Period Operating			Year to Date Operating			
		Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
4625	Misc. Property Repairs	0.00	417.00	417.00	0.00	2,919.00	2,919.00	5,000.00
4630	Trash Hauling	2,256.85	3,000.00	743.15	13,054.57	15,300.00	2,245.43	25,000.00
4705	Small Equipment	961.49	1,000.00	38.51	6,099.16	5,500.00	(599.16)	7,000.00
4706	L&M Phones	0.00	0.00	0.00	59.98	0.00	(59.98)	0.00
4710	Equipment Maintenance	1,292.91	3,500.00	2,207.09	48,176.39	38,820.00	(9,356.39)	45,000.00
4730	Equipment Rental	0.00	125.00	125.00	830.75	875.00	44.25	1,500.00
4760	Sign Maintenance/Lights	460.74	333.00	(127.74)	960.20	2,331.00	1,370.80	4,000.00
4790	Uniforms	0.00	0.00	0.00	6,854.25	15,000.00	8,145.75	15,000.00
	TOTAL Repairs and Mainter	73,671.02	73,292.00	(379.02)	282,575.18	276,114.00	(6,461.18)	368,000.00
Utilities								
4140	Telephone	306.94	808.00	501.06	4,722.82	5,656.00	933.18	9,700.00
4141	Entrance Gates Telephoı	584.96	580.00	(4.96)	3,914.56	4,060.00	145.44	6,960.00
4540	Irrigation	41,924.36	30,000.00	(11,924.36)	119,942.87	96,300.00	(23,642.87)	205,000.00
4550	Utilities	4,721.46	4,083.00	(638.46)	25,636.16	28,581.00	2,944.84	49,000.00
4551	Street Lights	350.01	375.00	24.99	2,525.91	2,625.00	99.09	4,500.00
4750	Caughlin Creek Irrig. Rei	0.00	0.00	0.00	(55.44)	0.00	55.44	2,300.00
	TOTAL Utilities	47,887.73	35,846.00	(12,041.73)	156,686.88	137,222.00	(19,464.88)	277,460.00
	TOTAL Expense	354,044.00	348,529.50	(5,514.50)	1,755,018.24	1,795,030.50	40,012.26	3,208,232.00
	Excess Revenue / Expense	(162,776.73)	(161,350.00)	(1,426.73)	36,873.05	(24,955.00)	61,828.05	(39,200.00)

Caughlin Ranch Homeowners Association
Statement of Revenues and Expenses
Period 7/1/2025 To 7/31/2025 11:59:00 PM

	Current Period Reserve			Year to Date Reserve			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Income							
Other Revenue							
3200 Insurance Claim Revenu	0.00	0.00	0.00	5,595.76	0.00	5,595.76	0.00
TOTAL Other Revenue	0.00	0.00	0.00	5,595.76	0.00	5,595.76	0.00
Reserve							
7105 Caughlin Creek Res. Tra	16,798.75	16,798.75	0.00	50,396.25	50,396.25	0.00	67,195.00
7120 Mountainshyre Res. Trar	5,540.75	5,540.75	0.00	16,622.25	16,622.25	0.00	22,163.00
7130 CRHA Reserve Transfer	83,846.25	83,846.25	0.00	251,538.75	251,538.75	0.00	335,385.00
7175 Whispering Canyon - Re	10,066.75	10,066.75	0.00	30,200.25	30,200.25	0.00	40,267.00
7900 Int. - Caughlin Creek Res	364.45	125.00	239.45	407.69	875.00	(467.31)	1,500.00
7910 Int. - Mountainshyre Res	725.13	58.00	667.13	2,876.86	406.00	2,470.86	700.00
7920 Interest - CRHA Reserve	1,293.35	300.00	993.35	5,960.62	2,100.00	3,860.62	3,600.00
7960 Whispering Canyon Inter	34.23	56.00	(21.77)	269.10	392.00	(122.90)	675.00
TOTAL Reserve	118,669.66	116,791.50	1,878.16	358,271.77	352,530.50	5,741.27	471,485.00
TOTAL Income	118,669.66	116,791.50	1,878.16	363,867.53	352,530.50	11,337.03	471,485.00
Expense							
Reserve							
8110 Equipment Maintenance	3,634.22	1,062.00	(2,572.22)	3,634.22	7,434.00	3,799.78	12,746.00
8120 Equipment Acquisition	0.00	11,958.00	11,958.00	10,557.67	83,706.00	73,148.33	143,495.00
8140 Trail Maintenance	0.00	0.00	0.00	640.00	0.00	(640.00)	97,073.00
8150 Misc. Office Equipment	0.00	5,500.00	5,500.00	2,599.54	38,900.00	36,300.46	66,529.00
8160 Sign Maintenance	0.00	30,000.00	30,000.00	21,798.75	60,000.00	38,201.25	89,997.00
8190 1050 CC Maintenance Bl	0.00	0.00	0.00	0.00	3,717.00	3,717.00	3,717.00
8191 Irrigation Comps/Pond/C	0.00	5,000.00	5,000.00	1,171.89	10,000.00	8,828.11	14,134.00
8195 CRHA Reserve Update	0.00	0.00	0.00	6,000.00	6,205.00	205.00	6,205.00
8197 CRHA Website Update	0.00	0.00	0.00	0.00	13,461.00	13,461.00	13,461.00
8200 Park Replacements	0.00	10,000.00	10,000.00	0.00	24,768.00	24,768.00	54,768.00
8201 CRHA Consulting/Engine	0.00	0.00	0.00	400.00	0.00	(400.00)	0.00
8203 1070 CC Misc. R&M	0.00	30,000.00	30,000.00	0.00	60,000.00	60,000.00	68,472.00
8220 CRHA Misc. Repair & Ma	0.00	200.00	200.00	0.00	700.00	700.00	1,381.00
8223 Retaining/Rockery Wall I	0.00	0.00	0.00	0.00	0.00	0.00	1,819.00
8230 CCRK/DCRK Road Main	0.00	0.00	0.00	0.00	0.00	0.00	701.00
8232 CCRK/DCRK Pond R & I	0.00	2,500.00	2,500.00	0.00	5,000.00	5,000.00	7,210.00
8233 CCRK/DCRK Misc. R & I	0.00	4,000.00	4,000.00	1,118.29	8,000.00	6,881.71	8,974.00
8250 Mountainshyre Road Mai	0.00	0.00	0.00	0.00	0.00	0.00	1,899.00
8262 Mountainshyre Res. Upd	0.00	0.00	0.00	1,400.00	1,344.00	(56.00)	1,344.00
8263 Mountainshyre Misc. R &	0.00	2,500.00	2,500.00	0.00	5,000.00	5,000.00	5,361.00
8264 Mtnshyre Concrete Repa	0.00	0.00	0.00	0.00	0.00	0.00	3,648.00
8265 Mountainshyre Signage	0.00	0.00	0.00	0.00	0.00	0.00	22,581.00
8270 CCRK/DCRK Gate Repa	0.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	5,743.00
8274 CCRK/DCRK Res. Upda	0.00	0.00	0.00	1,600.00	1,551.00	(49.00)	1,551.00
8276 CCRK/DCRK Consulting	0.00	0.00	0.00	400.00	0.00	(400.00)	1,819.00
8290 Vehicle Acquisition/Repla	0.00	0.00	0.00	33,508.12	34,000.00	491.88	52,390.00

Caughlin Ranch Homeowners Association
Statement of Revenues and Expenses
Period 7/1/2025 To 7/31/2025 11:59:00 PM

	Current Period Reserve			Year to Date Reserve			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
8330 Whispering Canyon Res(	0.00	0.00	0.00	1,400.00	0.00	(1,400.00)	0.00
8332 Whispering Canyon Reta	0.00	0.00	0.00	0.00	0.00	0.00	2,303.00
8334 Whispering Canyon MIS(	0.00	500.00	500.00	0.00	3,500.00	3,500.00	6,219.00
TOTAL Reserve	3,634.22	105,720.00	102,085.78	86,228.48	369,786.00	283,557.52	695,540.00
TOTAL Expense	3,634.22	105,720.00	102,085.78	86,228.48	369,786.00	283,557.52	695,540.00
Excess Revenue / Expense	115,035.44	11,071.50	103,963.94	277,639.05	(17,255.50)	294,894.55	(224,055.00)