

# Balance Sheet by Fund

Tuesday, March 17, 2026

14:19

Period 01/31/2026

## Caughlin Ranch Homeowners Association

	Operating	Reserve	Total
<b>Assets</b>			
<u>Cash</u>			
1011	First Citizens Bank - Operating	(15,266.33)	(15,266.33)
1013	First Citizens Bank - OP Swee	1,367,938.35	1,367,938.35
1299	Petty Cash	500.00	500.00
1217	First Citizens Bank - WC Swee	207,218.95	207,218.95
1225	Charles Schwab-CRHA Reser	548,281.98	548,281.98
1230	Charles Schwab-CCRK Reser	191,012.48	191,012.48
1235	Charles Schwab-Mtnshyre Res	276,442.53	276,442.53
1242	FCB-CD x9694	115,485.19	115,485.19
1243	FCB-CD x9695	115,485.19	115,485.19
<u>Total Cash</u>		<u>1,353,172.02</u>	<u>1,453,926.32</u>
<u>Accounts Receivable</u>			
1310	Accounts Receivable	105,969.07	105,969.07
1311	Allowance for Bad Debt	(42,471.12)	(42,471.12)
<u>Total Accounts Receivable</u>		<u>63,497.95</u>	<u>63,497.95</u>
<u>Fixed Assets</u>			
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	642,512.48	642,512.48
1431	Equipment - Office	107,428.23	107,428.23
1450	Park Improvements	295,350.99	295,350.99
1480	Accumulated Depreciation	(878,356.09)	(878,356.09)
<u>Total Fixed Assets</u>		<u>881,715.66</u>	<u>881,715.66</u>
<u>Other Assets</u>			
1313	Accrued Interest Receivable	7,548.21	7,548.21
1315	Other Receivable	1,202.88	1,202.88
1316	Contract Services Receivable	5,168.00	5,168.00
1320	Prepaid Insurance	90,996.69	90,996.69
1325	Prepaid Work Comp	3,241.95	3,241.95
1360	Prepaid Expenses		
<u>Total Other Assets</u>		<u>100,609.52</u>	<u>108,157.73</u>
<u>Total Assets</u>		<u>2,398,995.15</u>	<u>1,461,474.53</u>
<b>Liabilities &amp; Equity</b>			
<u>Liability</u>			
2200	Unearned Member Assessmer	582,928.76	582,928.76
2201	Unearned Commercial Assess	36,136.87	36,136.87
2220	Prepaid Member Assessments	368,477.11	368,477.11
2221	Prepaid Commercial Assessm	11,178.56	11,178.56
2240	Accounts Payable	44,640.09	44,640.09
2245	Member Security Deposits	80,500.00	80,500.00
2400	Accrued Income Taxes	7,353.00	7,353.00
2410	Accrued Wages	34,951.56	34,951.56
2450	Accrued Expenses	600.00	600.00

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Period 01/31/2026

## Caughlin Ranch Homeowners Association

		Operating	Reserve	Total
<b>Liabilities &amp; Equity</b>				
<u>Liability</u>				
2460	Unclaimed Property	4,341.69		4,341.69
2900	First Citizens Bank-Loan 1070	69,368.23		69,368.23
<u>Total Liability</u>		<u>1,240,475.87</u>		<u>1,240,475.87</u>
<u>Equity</u>				
2720	Members Equity-Operating.	1,152,724.93		1,152,724.93
2730	Members Equity-Reserves.		1,312,721.32	1,312,721.32
	Net Income/Loss	5,794.35	148,753.21	154,547.56
<u>Total Equity</u>		<u>1,158,519.28</u>	<u>1,461,474.53</u>	<u>2,619,993.81</u>
<u>Total Liabilities &amp; Equity</u>		<u>2,398,995.15</u>	<u>1,461,474.53</u>	<u>3,860,469.68</u>

# Caughlin Ranch Homeowners Association

## Statement of Revenues and Expenses

Period 1/1/2026 To 1/31/2026 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	291,464.38	291,465.00	(0.62)	291,464.38	291,465.00	(0.62)	3,497,583.00
3115 Commercial Assessment	18,066.94	17,965.00	101.94	18,066.94	17,965.00	101.94	215,576.00
<b>TOTAL Assessment Revenue</b>	<b>309,531.32</b>	<b>309,430.00</b>	<b>101.32</b>	<b>309,531.32</b>	<b>309,430.00</b>	<b>101.32</b>	<b>3,713,159.00</b>
<b>Other Revenue</b>							
3150 Transfer Fees	1,200.00	2,500.00	(1,300.00)	1,200.00	2,500.00	(1,300.00)	30,000.00
3160 Resale/Demand/Set-up F	1,955.73	2,177.00	(221.27)	1,955.73	2,177.00	(221.27)	26,126.00
3310 Other income	581.89	250.00	331.89	581.89	250.00	331.89	13,000.00
3311 Village Green Park Fee	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00
3313 Violation Fines/Penalties	3,500.00	250.00	3,250.00	3,500.00	250.00	3,250.00	3,000.00
3315 Architectural Control	1,200.00	400.00	800.00	1,200.00	400.00	800.00	5,000.00
3316 Late Payment - Int. Char	1,638.30	333.00	1,305.30	1,638.30	333.00	1,305.30	4,000.00
3410 Late Payment - Late Cha	2,826.24	2,500.00	326.24	2,826.24	2,500.00	326.24	20,000.00
3417 Interest Income	605.17	417.00	188.17	605.17	417.00	188.17	5,000.00
3424 Landscape Contract Svc	5,168.00	5,250.00	(82.00)	5,168.00	5,250.00	(82.00)	82,500.00
3590-1 CRHA Reserve Transfer	(108,846.25)	(108,846.25)	0.00	(108,846.25)	(108,846.25)	0.00	(435,385.00)
3591-1 Mountainshyre Res. Trar	(6,056.00)	(6,056.00)	0.00	(6,056.00)	(6,056.00)	0.00	(24,224.00)
3592-1 Caughlin Creek Res. Tra	(21,670.50)	(21,670.50)	0.00	(21,670.50)	(21,670.50)	0.00	(86,682.00)
3595 Whispering Canyon - Re	(10,419.00)	(10,419.00)	0.00	(10,419.00)	(10,419.00)	0.00	(41,676.00)
<b>TOTAL Other Revenue</b>	<b>(128,316.42)</b>	<b>(132,914.75)</b>	<b>4,598.33</b>	<b>(128,316.42)</b>	<b>(132,914.75)</b>	<b>4,598.33</b>	<b>(395,341.00)</b>
<b>TOTAL Income</b>	<b>181,214.90</b>	<b>176,515.25</b>	<b>4,699.65</b>	<b>181,214.90</b>	<b>176,515.25</b>	<b>4,699.65</b>	<b>3,317,818.00</b>
<b>Expense</b>							
<b>Operating Expense</b>							
4126 Computer Services	3,534.63	4,167.00	632.37	3,534.63	4,167.00	632.37	50,000.00
4127 CAI LAC Lobbyist	0.00	0.00	0.00	0.00	0.00	0.00	2,263.00
4128 Gate Remotes	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
4129 1070 CC - Principal	2,998.86	2,928.00	(70.86)	2,998.86	2,928.00	(70.86)	35,136.00
4129-1 1070 CC Loan Interest	238.93	180.00	(58.93)	238.93	180.00	(58.93)	2,157.00
4130 Office supplies/equip.	3,482.44	5,000.00	1,517.56	3,482.44	5,000.00	1,517.56	60,000.00
4131 Ombudsman	0.00	0.00	0.00	0.00	0.00	0.00	9,618.00
4132 Election for Board	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
4133 Postage	955.29	1,000.00	44.71	955.29	1,000.00	44.71	16,000.00
4135 Printing & Mailings	0.00	150.00	150.00	0.00	150.00	150.00	20,000.00
4201 Legal Projects	111.00	417.00	306.00	111.00	417.00	306.00	5,000.00
4202 Legal - Collection procee	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
4300 Legal	7,115.55	4,167.00	(2,948.55)	7,115.55	4,167.00	(2,948.55)	50,000.00
4301 Accounting	915.00	1,000.00	85.00	915.00	1,000.00	85.00	22,000.00
4302 Outside Consulting	0.00	333.00	333.00	0.00	333.00	333.00	4,000.00
4303 Fire Prevention Project	130.00	417.00	287.00	130.00	417.00	287.00	5,000.00
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	138.00	138.00	0.00	1,656.00
4309 Landscape Services Insu	434.83	454.00	19.17	434.83	454.00	19.17	5,446.00

# Caughlin Ranch Homeowners Association

## Statement of Revenues and Expenses

Period 1/1/2026 To 1/31/2026 11:59:00 PM

	Current Period Operating			Year to Date Operating			Annual
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
4310 Liability Insurance	10,993.58	11,027.00	33.42	10,993.58	11,027.00	33.42	132,327.00
4320 Taxes, Licenses & Fees	423.34	1,000.00	576.66	423.34	1,000.00	576.66	69,000.00
4320-1 Federal Income Tax	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00
4335 Community Activities	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00
4360 Alarm Monitoring	200.49	375.00	174.51	200.49	375.00	174.51	3,000.00
4361 Patrol Service	4,567.16	4,000.00	(567.16)	4,567.16	4,000.00	(567.16)	57,900.00
4373 Landscape Contract Svc	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
4640 Caughlin Xing CAM Fee	1,047.86	1,875.00	827.14	1,047.86	1,875.00	827.14	7,500.00
4780 Steamboat Ditch Maint.	14,905.25	15,000.00	94.75	14,905.25	15,000.00	94.75	15,000.00
5000 ACC	701.71	750.00	48.29	701.71	750.00	48.29	10,000.00
<b>TOTAL Operating Expense</b>	<b>52,893.92</b>	<b>54,378.00</b>	<b>1,484.08</b>	<b>52,893.92</b>	<b>54,378.00</b>	<b>1,484.08</b>	<b>648,503.00</b>
<b>Payroll</b>							
4106 Salaries & Wages - Adm	29,749.55	31,000.00	1,250.45	29,749.55	31,000.00	1,250.45	403,189.00
4110 Payroll Taxes - Admin.	3,951.89	3,952.00	0.11	3,951.89	3,952.00	0.11	44,194.00
4111 Group Med. Ins. - Admin	4,061.58	4,923.00	861.42	4,061.58	4,923.00	861.42	59,078.00
4112 Simple IRA-Admin.	754.16	1,071.00	316.84	754.16	1,071.00	316.84	12,846.00
4113 Workers Comp. - Admin.	567.00	500.00	(67.00)	567.00	500.00	(67.00)	2,986.00
4114 Continuing Education-Ad	40.00	200.00	160.00	40.00	200.00	160.00	7,500.00
4115 Staff Incentive - Admin.	0.00	0.00	0.00	0.00	0.00	0.00	22,000.00
4402 Salaries & Wages - L & M	41,354.55	42,337.00	982.45	41,354.55	42,337.00	982.45	550,417.00
4409 Seasonal Wages - L & M	0.00	0.00	0.00	0.00	0.00	0.00	522,390.00
4410 Group Med. Ins. - L & M	8,832.91	10,149.00	1,316.09	8,832.91	10,149.00	1,316.09	121,784.00
4411 Payroll Taxes - L & M	5,495.50	5,900.00	404.50	5,495.50	5,900.00	404.50	131,234.00
4412 Simple IRA - L & M	940.77	1,101.00	160.23	940.77	1,101.00	160.23	13,217.00
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	2,044.00	1,700.00	(344.00)	2,044.00	1,700.00	(344.00)	23,568.00
4415 Continuing Education-L & M	0.00	292.00	292.00	0.00	292.00	292.00	3,500.00
<b>TOTAL Payroll</b>	<b>97,791.91</b>	<b>103,125.00</b>	<b>5,333.09</b>	<b>97,791.91</b>	<b>103,125.00</b>	<b>5,333.09</b>	<b>1,935,903.00</b>
<b>Repairs and Maintenance</b>							
4142 Entrance Gate Repairs	1,600.00	1,600.00	0.00	1,600.00	1,600.00	0.00	6,000.00
4143 Cameras & Repairs & M	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
4500 Materials/Supplies	267.96	1,000.00	732.04	267.96	1,000.00	732.04	38,000.00
4501 Vandalism	0.00	125.00	125.00	0.00	125.00	125.00	1,500.00
4502 Snow Removal	0.00	500.00	500.00	0.00	500.00	500.00	3,000.00
4503 Portable Restroom Facili	1,400.00	1,400.00	0.00	1,400.00	1,400.00	0.00	17,000.00
4510 Chemicals/Fertilizers	4,104.00	4,200.00	96.00	4,104.00	4,200.00	96.00	20,000.00
4520 Irrigation Repairs	0.00	0.00	0.00	0.00	0.00	0.00	32,000.00
4530 Plant Material/Replacem	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00
4535 Sod & Seed	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
4537 Tree Removal/Pruning	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
4560 Fuel & Oil	1,161.26	1,800.00	638.74	1,161.26	1,800.00	638.74	35,000.00
4570 Weed Abatement	0.00	0.00	0.00	0.00	0.00	0.00	62,000.00
4575 Fire Mitigation	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
4620 Miscellaneous	0.00	417.00	417.00	0.00	417.00	417.00	5,000.00

# Caughlin Ranch Homeowners Association

## Statement of Revenues and Expenses

Period 1/1/2026 To 1/31/2026 11:59:00 PM

	Current Period Operating			Year to Date Operating			Annual
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
4625 Misc. Property Repairs	0.00	250.00	250.00	0.00	250.00	250.00	3,000.00
4630 Trash Hauling	1,745.44	1,800.00	54.56	1,745.44	1,800.00	54.56	25,000.00
4705 Small Equipment	658.16	1,000.00	341.84	658.16	1,000.00	341.84	6,000.00
4710 Equipment Maintenance	1,598.51	500.00	(1,098.51)	1,598.51	500.00	(1,098.51)	45,000.00
4730 Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
4760 Sign Maintenance/Lights	510.00	0.00	(510.00)	510.00	0.00	(510.00)	4,500.00
4790 Uniforms	2,766.42	1,500.00	(1,266.42)	2,766.42	1,500.00	(1,266.42)	15,000.00
<b>TOTAL Repairs and Mainter</b>	<b>15,811.75</b>	<b>16,092.00</b>	<b>280.25</b>	<b>15,811.75</b>	<b>16,092.00</b>	<b>280.25</b>	<b>398,500.00</b>
<b>Utilities</b>							
4140 Telephone	1,027.00	833.00	(194.00)	1,027.00	833.00	(194.00)	10,000.00
4141 Entrance Gates Telepho	584.96	750.00	165.04	584.96	750.00	165.04	9,000.00
4540 Irrigation	3,421.51	3,500.00	78.49	3,421.51	3,500.00	78.49	260,000.00
4550 Utilities	3,538.15	3,700.00	161.85	3,538.15	3,700.00	161.85	49,000.00
4551 Street Lights	351.35	375.00	23.65	351.35	375.00	23.65	4,500.00
4750 Caughlin Creek Irrig. Rei	0.00	0.00	0.00	0.00	0.00	0.00	2,300.00
<b>TOTAL Utilities</b>	<b>8,922.97</b>	<b>9,158.00</b>	<b>235.03</b>	<b>8,922.97</b>	<b>9,158.00</b>	<b>235.03</b>	<b>334,800.00</b>
<b>TOTAL Expense</b>	<b>175,420.55</b>	<b>182,753.00</b>	<b>7,332.45</b>	<b>175,420.55</b>	<b>182,753.00</b>	<b>7,332.45</b>	<b>3,317,706.00</b>
<b>Excess Revenue / Expense</b>	<b>5,794.35</b>	<b>(6,237.75)</b>	<b>12,032.10</b>	<b>5,794.35</b>	<b>(6,237.75)</b>	<b>12,032.10</b>	<b>112.00</b>

# Caughlin Ranch Homeowners Association

## Statement of Revenues and Expenses

Period 1/1/2026 To 1/31/2026 11:59:00 PM

	Current Period Reserve			Year to Date Reserve			Annual
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
<b>Income</b>							
<b>Reserve</b>							
7105 Caughlin Creek Res. Tra	21,670.50	21,670.50	0.00	21,670.50	21,670.50	0.00	86,682.00
7120 Mountainshyre Res. Trar	6,056.00	6,056.00	0.00	6,056.00	6,056.00	0.00	24,224.00
7130 CRHA Reserve Transfer	108,846.25	108,846.25	0.00	108,846.25	108,846.25	0.00	435,385.00
7175 Whispering Canyon - Re	10,419.00	10,419.00	0.00	10,419.00	10,419.00	0.00	41,676.00
7900 Int. - Caughlin Creek Res	362.55	125.00	237.55	362.55	125.00	237.55	1,500.00
7910 Int. - Mountainshyre Res	363.41	58.00	305.41	363.41	58.00	305.41	700.00
7920 Interest - CRHA Reserve	1,001.47	300.00	701.47	1,001.47	300.00	701.47	3,600.00
7960 Whispering Canyon Inter	34.03	56.00	(21.97)	34.03	56.00	(21.97)	675.00
<b>TOTAL Reserve</b>	<b>148,753.21</b>	<b>147,530.75</b>	<b>1,222.46</b>	<b>148,753.21</b>	<b>147,530.75</b>	<b>1,222.46</b>	<b>594,442.00</b>
<b>TOTAL Income</b>	<b>148,753.21</b>	<b>147,530.75</b>	<b>1,222.46</b>	<b>148,753.21</b>	<b>147,530.75</b>	<b>1,222.46</b>	<b>594,442.00</b>
<b>Expense</b>							
<b>Reserve</b>							
8120 Equipment Acquisition	0.00	0.00	0.00	0.00	0.00	0.00	16,902.00
8140 Trail Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	10,250.00
8150 Misc. Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	24,944.00
8160 Sign Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	20,551.00
8191 Irrigation Comps/Pond/C	0.00	0.00	0.00	0.00	0.00	0.00	12,640.00
8195 CRHA Reserve Update	0.00	0.00	0.00	0.00	0.00	0.00	1,435.00
8197 CRHA Website Update	0.00	0.00	0.00	0.00	0.00	0.00	13,858.00
8200 Park Replacements	0.00	0.00	0.00	0.00	0.00	0.00	2,737.00
8203 1070 CC Misc. R&M	0.00	0.00	0.00	0.00	0.00	0.00	32,967.00
8232 CCRK/DCRK Pond R & I	0.00	0.00	0.00	0.00	0.00	0.00	7,390.00
8233 CCRK/DCRK Misc. R & I	0.00	0.00	0.00	0.00	0.00	0.00	9,243.00
8262 Mountainshyre Res. Upd	0.00	0.00	0.00	0.00	0.00	0.00	513.00
8263 Mountainshyre Misc. R &	0.00	0.00	0.00	0.00	0.00	0.00	513.00
8264 Mtnshyre Concrete Repa	0.00	0.00	0.00	0.00	0.00	0.00	2,296.00
8265 Mountainshyre Signage	0.00	0.00	0.00	0.00	0.00	0.00	750.00
8270 CCRK/DCRK Gate Repa	0.00	0.00	0.00	0.00	0.00	0.00	3,223.00
8274 CCRK/DCRK Res. Upda	0.00	0.00	0.00	0.00	0.00	0.00	513.00
8290 Vehicle Acquisition/Repl	0.00	0.00	0.00	0.00	0.00	0.00	37,105.00
8330 Whispering Canyon Res	0.00	0.00	0.00	0.00	0.00	0.00	1,435.00
8331 Whispering Canyon Roa	0.00	0.00	0.00	0.00	0.00	0.00	2,847.00
8332 Whispering Canyon Reta	0.00	0.00	0.00	0.00	0.00	0.00	2,358.00
8334 Whispering Canyon MIS	0.00	0.00	0.00	0.00	0.00	0.00	3,588.00
<b>TOTAL Reserve</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>208,058.00</b>
<b>TOTAL Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>208,058.00</b>
<b>Excess Revenue / Expense</b>	<b>148,753.21</b>	<b>147,530.75</b>	<b>1,222.46</b>	<b>148,753.21</b>	<b>147,530.75</b>	<b>1,222.46</b>	<b>386,384.00</b>