Balance Sheet by Fund

Period 05/31/2026

Caughlin Ranch Homeowners Association

		Operating	Reserve	Total
Assets				
Cash				
1011	First Citizens Bank - Operating	(12,293.45)		(12,293.45)
1013	First Citizens Bank - OP Swee	1,422,857.51		1,422,857.51
1299	Petty Cash	500.00		500.00
1217	First Citizens Bank - WC Swee		217,776.65	217,776.65
1225	Charles Schwab-CRHA Reser		612,276.55	612,276.55
1230	Charles Schwab-CCRK Reser		210,385.40	210,385.40
1235	Charles Schwab-Mtnshyre Res		282,504.35	282,504.35
1242	FCB-CD x9694		116,715.31	116,715.31
1243	FCB-CD x9695		116,715.31	116,715.31
Total Cash		1,411,064.06	1,556,373.57	2,967,437.63
Accounts Receivable				
1310	Accounts Receivable	88,577.86		88,577.86
1311	Allowance for Bad Debt	(42,471.12)		(42,471.12)
Total Accounts Receivable		46,106.74		46,106.74
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	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)
Total Fixed Assets		881,715.66		881,715.66
Other Assets				
1313	Accrued Interest Receivable		11,736.99	11,736.99
1315	Other Receivable	4,450.00		4,450.00
1316	Contract Services Receivable	4,470.00		4,470.00
1320	Prepaid Insurance	48,553.54		48,553.54
1325	Prepaid Work Comp	3,241.95		3,241.95
1350	Due from Reserves	2,020.06		2,020.06
1360	Prepaid Expenses			
Total Other Assets		62,735.55	11,736.99	74,472.54
Total Assets		*2,401,622.01*	*1,568,110.56*	*3,969,732.57*
Liabilities & Equity				
Liability				
2200	Unearned Member Assessmer	291,282.38		291,282.38
2201	Unearned Commercial Assess	18,068.93		18,068.93
2220	Prepaid Member Assessments	327,132.69		327,132.69
2221	Prepaid Commercial Assessm	11,827.19		11,827.19
2240	Accounts Payable	80,903.74	11,376.92	92,280.66
2245	Member Security Deposits	80,500.00		80,500.00
2270	Due To Operating		2,020.06	2,020.06
2410	Accrued Wages	34,951.56		34,951.56

Caughlin Ranch Homeowners Association

		Operating	Reserve	Total
Liabilities & Equity				
Liability				
2450	Accrued Expenses	1,200.00		1,200.00
2460	Unclaimed Property	4,341.69		4,341.69
2900	First Citizens Bank-Loan 1070	69,368.23		69,368.23
Total Liability		919,576.41	13,396.98	932,973.39
Equity				
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	329,320.67	241,992.26	571,312.93
Total Equity		1,482,045.60	1,554,713.58	3,036,759.18
Total Liabilities & Equity		*2,401,622.01*	*1,568,110.56*	*3,969,732.57*

Caughlin Ranch Homeowners Association
Statement of Revenues and Expenses
Period 5/1/2026 To 5/31/2026 11:59:00 PM

	Current Period Operating			Year to Date Operating			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Income							
Assessment Revenue							
3110 Member Assessments	291,464.38	291,465.00	(0.62)	1,457,322.89	1,457,325.00	(2.11)	3,497,583.00
3115 Commercial Assessment	18,249.94	17,965.00	284.94	90,519.70	89,825.00	694.70	215,576.00
TOTAL Assessment Revenu	309,714.32	309,430.00	284.32	1,547,842.59	1,547,150.00	692.59	3,713,159.00
Other Revenue							
3150 Transfer Fees	5,100.00	2,500.00	2,600.00	17,400.00	12,500.00	4,900.00	30,000.00
3160 Resale/Demand/Set-up F	4,396.08	2,177.00	2,219.08	15,344.44	10,885.00	4,459.44	26,126.00
3310 Other income	369.79	275.00	94.79	5,833.18	1,350.00	4,483.18	13,000.00
3311 Village Green Park Fee	800.00	1,300.00	(500.00)	1,800.00	2,900.00	(1,100.00)	4,000.00
3313 Violation Fines/Penalties	3,300.00	250.00	3,050.00	16,600.00	1,250.00	15,350.00	3,000.00
3315 Architectural Control	600.00	500.00	100.00	3,200.00	3,000.00	200.00	5,000.00
3316 Late Payment - Int. Char	1,766.68	333.00	1,433.68	8,486.53	1,665.00	6,821.53	4,000.00
3410 Late Payment - Late Cha	1,450.00	1,500.00	(50.00)	10,936.37	9,150.00	1,786.37	20,000.00
3417 Interest Income	661.45	417.00	244.45	3,095.26	2,085.00	1,010.26	5,000.00
3424 Landscape Contract Svc	7,366.00	7,366.00	0.00	32,186.00	32,054.00	132.00	82,500.00
3590-1 CRHA Reserve Transfer	0.00	0.00	0.00	(217,692.50)	(217,692.50)	0.00	(435,385.00)
3591-1 Mountainshyre Res. Trar	0.00	0.00	0.00	(12,112.00)	(12,112.00)	0.00	(24,224.00)
3592-1 Caughlin Creek Res. Tra	0.00	0.00	0.00	(43,341.08)	(43,341.00)	(0.08)	(86,682.00)
3595 Whispering Canyon - Re	0.00	0.00	0.00	(20,838.00)	(20,838.00)	0.00	(41,676.00)
TOTAL Other Revenue	25,810.00	16,618.00	9,192.00	(179,101.80)	(217,144.50)	38,042.70	(395,341.00)
TOTAL Income	335,524.32	326,048.00	9,476.32	1,368,740.79	1,330,005.50	38,735.29	3,317,818.00
Expense							
Operating Expense							
4126 Computer Services	3,567.87	4,167.00	599.13	19,625.07	20,835.00	1,209.93	50,000.00
4127 CAI LAC Lobbyist	0.00	0.00	0.00	2,263.00	2,263.00	0.00	2,263.00
4128 Gate Remotes	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
4129 1070 CC - Principal	2,915.08	2,928.00	12.92	14,600.57	14,640.00	39.43	35,136.00
4129-1 1070 CC Loan Interest	192.71	180.00	(12.71)	1,068.38	900.00	(168.38)	2,157.00
4130 Office supplies/equip.	3,618.62	5,000.00	1,381.38	19,225.52	25,000.00	5,774.48	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	640.35	600.00	(40.35)	3,777.60	3,400.00	(377.60)	16,000.00
4135 Printing & Mailings	0.00	150.00	150.00	660.45	1,650.00	989.55	20,000.00
4201 Legal Projects	92.50	417.00	324.50	407.00	2,085.00	1,678.00	5,000.00
4202 Legal - Collection procee	0.00	1,000.00	1,000.00	0.00	3,000.00	3,000.00	10,000.00
4300 Legal	2,749.10	4,167.00	1,417.90	16,912.05	20,835.00	3,922.95	50,000.00
4301 Accounting	393.75	350.00	(43.75)	14,907.50	14,350.00	(557.50)	22,000.00
4302 Outside Consulting	0.00	333.00	333.00	1,172.84	1,665.00	492.16	4,000.00
4303 Fire Prevention Project	0.00	417.00	417.00	130.00	2,085.00	1,955.00	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	690.00	690.00	0.00	1,656.00
4309 Landscape Services Insu	453.83	454.00	0.17	2,250.16	2,270.00	19.84	5,446.00

Caughlin Ranch Homeowners Association
Statement of Revenues and Expenses
Period 5/1/2026 To 5/31/2026 11:59:00 PM

		Current Period Operating			Year to Date Operating			
		Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
4310	Liability Insurance	10,980.00	11,027.00	47.00	54,954.34	55,135.00	180.66	132,327.00
4320	Taxes, Licenses & Fees	300.00	5,500.00	5,200.00	8,458.47	19,000.00	10,541.53	69,000.00
4320-1	Federal Income Tax	0.00	0.00	0.00	147.00	9,000.00	8,853.00	9,000.00
4335	Community Activities	1,000.00	500.00	(500.00)	10,041.07	10,500.00	458.93	35,000.00
4360	Alarm Monitoring	0.00	0.00	0.00	1,312.44	1,125.00	(187.44)	3,000.00
4361	Patrol Service	5,839.36	5,700.00	(139.36)	22,635.80	21,700.00	(935.80)	57,900.00
4373	Landscape Contract Svc	662.58	500.00	(162.58)	662.58	1,000.00	337.42	2,000.00
4640	Caughlin Xing CAM Fee	0.00	0.00	0.00	2,095.72	3,750.00	1,654.28	7,500.00
4780	Steamboat Ditch Maint.	0.00	0.00	0.00	14,905.25	15,000.00	94.75	15,000.00
5000	ACC	1,496.51	1,000.00	(496.51)	4,233.47	4,250.00	16.53	10,000.00
TOTAL Operating Expense		35,040.26	44,528.00	9,487.74	217,136.28	256,128.00	38,991.72	648,503.00
Payroll								
4106	Salaries & Wages - Adm	28,842.87	31,015.00	2,172.13	147,100.09	155,060.00	7,959.91	403,189.00
4110	Payroll Taxes - Admin.	3,118.54	3,253.00	134.46	18,128.21	18,557.00	428.79	44,194.00
4111	Group Med. Ins. - Admin	4,173.53	4,923.00	749.47	20,755.97	24,615.00	3,859.03	59,078.00
4112	Simple IRA-Admin.	721.52	1,071.00	349.48	3,728.53	5,355.00	1,626.47	12,846.00
4113	Workers Comp. - Admin.	203.00	200.00	(3.00)	1,867.00	1,700.00	(167.00)	2,986.00
4114	Continuing Education-Ad	38.00	200.00	162.00	1,449.12	2,300.00	850.88	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	40,988.92	42,340.00	1,351.08	206,660.61	211,697.00	5,036.39	550,417.00
4409	Seasonal Wages - L & M	59,239.40	62,000.00	2,760.60	94,902.22	120,390.00	25,487.78	522,390.00
4410	Group Med. Ins. - L & M	8,996.41	10,149.00	1,152.59	44,818.28	50,745.00	5,926.72	121,784.00
4411	Payroll Taxes - L & M	12,838.02	12,842.00	3.98	39,170.90	42,048.00	2,877.10	131,234.00
4412	Simple IRA - L & M	923.08	1,101.00	177.92	4,690.66	5,505.00	814.34	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	2,450.00	2,100.00	(350.00)	8,910.00	9,700.00	790.00	23,568.00
4415	Continuing Education-L &	0.00	292.00	292.00	0.00	1,460.00	1,460.00	3,500.00
TOTAL Payroll		162,533.29	171,486.00	8,952.71	592,181.59	649,132.00	56,950.41	1,935,903.00
Repairs and Maintenance								
4142	Entrance Gate Repairs	1,360.00	0.00	(1,360.00)	3,120.00	2,800.00	(320.00)	6,000.00
4143	Cameras & Repairs & Ma	0.00	250.00	250.00	187.50	750.00	562.50	2,500.00
4144	Fire Hydrant inspect/repa	0.00	0.00	0.00	2,260.00	0.00	(2,260.00)	0.00
4500	Materials/Supplies	13,273.36	3,000.00	(10,273.36)	31,402.19	19,500.00	(11,902.19)	38,000.00
4501	Vandalism	610.50	125.00	(485.50)	610.50	625.00	14.50	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	1,775.00	75.00	6,480.00	6,350.00	(130.00)	17,000.00
4510	Chemicals/Fertilizers	5,541.01	1,000.00	(4,541.01)	10,327.08	15,200.00	4,872.92	20,000.00
4520	Irrigation Repairs	8,233.25	9,000.00	766.75	18,151.85	17,000.00	(1,151.85)	32,000.00
4530	Plant Material/Replacem	0.00	5,000.00	5,000.00	6,653.36	10,000.00	3,346.64	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	4,000.00	4,000.00	6,000.00	8,000.00	2,000.00	25,000.00
4560	Fuel & Oil	4,814.49	3,500.00	(1,314.49)	14,829.83	12,900.00	(1,929.83)	35,000.00
4570	Weed Abatement	7,000.00	7,000.00	0.00	7,000.00	7,000.00	0.00	62,000.00
4575	Fire Mitigation	0.00	1,500.00	1,500.00	0.00	3,000.00	3,000.00	10,000.00

Caughlin Ranch Homeowners Association

Statement of Revenues and Expenses

Period 5/1/2026 To 5/31/2026 11:59:00 PM

	Current Period Operating			Year to Date Operating			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
4620 Miscellaneous	0.00	417.00	417.00	0.00	2,085.00	2,085.00	5,000.00
4625 Misc. Property Repairs	257.21	250.00	(7.21)	257.21	1,250.00	992.79	3,000.00
4630 Trash Hauling	2,448.65	3,500.00	1,051.35	10,611.43	12,400.00	1,788.57	25,000.00
4705 Small Equipment	2,701.21	500.00	(2,201.21)	6,738.58	4,500.00	(2,238.58)	6,000.00
4710 Equipment Maintenance	5,431.87	2,000.00	(3,431.87)	29,526.24	32,000.00	2,473.76	45,000.00
4730 Equipment Rental	0.00	0.00	0.00	912.90	1,500.00	587.10	3,000.00
4760 Sign Maintenance/Lights	377.01	500.00	122.99	1,439.99	1,000.00	(439.99)	4,500.00
4790 Uniforms	450.17	2,000.00	1,549.83	13,530.23	14,000.00	469.77	15,000.00
TOTAL Repairs and Mainter	54,198.73	45,317.00	(8,881.73)	170,038.89	173,360.00	3,321.11	398,500.00
Utilities							
4140 Telephone	674.15	833.00	158.85	3,715.85	4,165.00	449.15	10,000.00
4141 Entrance Gates Telephoı	642.06	750.00	107.94	3,116.67	3,750.00	633.33	9,000.00
4540 Irrigation	18,643.56	20,000.00	1,356.44	34,858.39	37,000.00	2,141.61	260,000.00
4550 Utilities	3,210.72	4,500.00	1,289.28	16,610.55	19,300.00	2,689.45	49,000.00
4551 Street Lights	352.97	375.00	22.03	1,761.90	1,875.00	113.10	4,500.00
4750 Caughlin Creek Irrig. Rei	0.00	0.00	0.00	0.00	0.00	0.00	2,300.00
TOTAL Utilities	23,523.46	26,458.00	2,934.54	60,063.36	66,090.00	6,026.64	334,800.00
TOTAL Expense	275,295.74	287,789.00	12,493.26	1,039,420.12	1,144,710.00	105,289.88	3,317,706.00
Excess Revenue / Expense	60,228.58	38,259.00	21,969.58	329,320.67	185,295.50	144,025.17	112.00

Caughlin Ranch Homeowners Association
Statement of Revenues and Expenses
Period 5/1/2026 To 5/31/2026 11:59:00 PM

	Current Period Reserve			Year to Date Reserve			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Income							
Reserve							
7105 Caughlin Creek Res. Tra	0.00	0.00	0.00	43,341.08	43,341.00	0.08	86,682.00
7120 Mountainshyre Res. Trar	0.00	0.00	0.00	12,112.00	12,112.00	0.00	24,224.00
7130 CRHA Reserve Transfer	0.00	0.00	0.00	217,692.50	217,692.50	0.00	435,385.00
7175 Whispering Canyon - Re	0.00	0.00	0.00	20,838.00	20,838.00	0.00	41,676.00
7900 Int. - Caughlin Creek Res	361.84	125.00	236.84	1,761.85	625.00	1,136.85	1,500.00
7910 Int. - Mountainshyre Res	362.45	58.00	304.45	1,765.49	290.00	1,475.49	700.00
7920 Interest - CRHA Reserve	987.70	300.00	687.70	4,872.57	1,500.00	3,372.57	3,600.00
7960 Whispering Canyon Inter	36.95	56.00	(19.05)	172.73	280.00	(107.27)	675.00
TOTAL Reserve	1,748.94	539.00	1,209.94	302,556.22	296,678.50	5,877.72	594,442.00
TOTAL Income	1,748.94	539.00	1,209.94	302,556.22	296,678.50	5,877.72	594,442.00
Expense							
Reserve							
8110 Equipment Maintenance	6,985.60	0.00	(6,985.60)	15,622.30	0.00	(15,622.30)	0.00
8120 Equipment Acquisition	0.00	5,000.00	5,000.00	2,425.11	5,000.00	2,574.89	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	2,020.06	1,000.00	(1,020.06)	6,946.14	7,600.00	653.86	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	8,126.92	2,000.00	(6,126.92)	21,654.71	4,000.00	(17,654.71)	12,640.00
8195 CRHA Reserve Update	1,600.00	0.00	(1,600.00)	1,600.00	1,435.00	(165.00)	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	2,500.00	2,500.00	8,365.00	7,500.00	(865.00)	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	2,000.00	2,000.00	2,300.70	3,000.00	699.30	9,243.00
8262 Mountainshyre Res. Upd	575.00	0.00	(575.00)	575.00	513.00	(62.00)	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	575.00	0.00	(575.00)	575.00	513.00	(62.00)	513.00
8290 Vehicle Acquisition/Reple	0.00	0.00	0.00	0.00	0.00	0.00	37,105.00
8330 Whispering Canyon Rese	500.00	0.00	(500.00)	500.00	0.00	(500.00)	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	2,358.00	2,358.00	0.00	2,358.00	2,358.00	2,358.00
8334 Whispering Canyon MIS	0.00	0.00	0.00	0.00	0.00	0.00	3,588.00
TOTAL Reserve	20,382.58	14,858.00	(5,524.58)	60,563.96	31,919.00	(28,644.96)	208,058.00
TOTAL Expense	20,382.58	14,858.00	(5,524.58)	60,563.96	31,919.00	(28,644.96)	208,058.00
Excess Revenue / Expense	(18,633.64)	(14,319.00)	(4,314.64)	241,992.26	264,759.50	(22,767.24)	386,384.00