

Balance Sheet by Fund

Tuesday, September 8, 2026

13:31

Period 07/31/2026

Caughlin Ranch Homeowners Association

		Operating	Reserve	Total
Assets				
<u>Cash</u>				
1011	First Citizens Bank - Operating	(69,691.27)		(69,691.27)
1013	First Citizens Bank - OP Swee	1,498,389.11		1,498,389.11
1299	Petty Cash	500.00		500.00
1217	First Citizens Bank - WC Swee		227,769.56	227,769.56
1225	Charles Schwab-CRHA Reser		697,251.46	697,251.46
1230	Charles Schwab-CCRK Reser		235,721.60	235,721.60
1235	Charles Schwab-Mtnshyre Res		292,227.25	292,227.25
1242	FCB-CD x9694		117,350.94	117,350.94
1243	FCB-CD x9695		117,350.94	117,350.94
<u>Total Cash</u>		1,429,197.84	1,687,671.75	3,116,869.59
<u>Accounts Receivable</u>				
1310	Accounts Receivable	110,727.59		110,727.59
1311	Allowance for Bad Debt	(42,471.12)		(42,471.12)
<u>Total Accounts Receivable</u>		68,256.47		68,256.47
<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>		881,715.66		881,715.66
<u>Other Assets</u>				
1315	Other Receivable	10,674.32		10,674.32
1316	Contract Services Receivable	2,896.00		2,896.00
1320	Prepaid Insurance	25,409.88		25,409.88
1325	Prepaid Work Comp	3,241.95		3,241.95
1340	Due from Operating		223.82	223.82
1360	Prepaid Expenses			
<u>Total Other Assets</u>		42,222.15	223.82	42,445.97
<u>Total Assets</u>		2,421,392.12	1,687,895.57	4,109,287.69
Liabilities & Equity				
<u>Liability</u>				
2200	Unearned Member Assessmer	582,928.76		582,928.76
2201	Unearned Commercial Assess	36,135.87		36,135.87
2220	Prepaid Member Assessments	226,825.23		226,825.23
2221	Prepaid Commercial Assessm	4,131.45		4,131.45
2240	Accounts Payable	90,510.16	17,544.19	108,054.35
2245	Member Security Deposits	81,000.00		81,000.00
2265	Due to Reserves	223.82		223.82
2410	Accrued Wages	34,951.56		34,951.56
2450	Accrued Expenses	2,400.00		2,400.00

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Caughlin Ranch Homeowners Association

		Operating	Reserve	Total
Liabilities & Equity				
<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>		1,132,816.77	17,544.19	1,150,360.96
<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	135,850.42	357,630.06	493,480.48
<u>Total Equity</u>		1,288,575.35	1,670,351.38	2,958,926.73
<u>Total Liabilities & Equity</u>		2,421,392.12	1,687,895.57	4,109,287.69

Caughlin Ranch Homeowners Association

Statement of Revenues and Expenses

Period 7/1/2026 To 7/31/2026 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	291,464.38	291,465.00	(0.62)	2,039,887.65	2,040,255.00	(367.35)	3,497,583.00
3115	Commercial Assessment	18,067.94	17,965.00	102.94	126,838.57	125,755.00	1,083.57	215,576.00
TOTAL Assessment Revenue		309,532.32	309,430.00	102.32	2,166,726.22	2,166,010.00	716.22	3,713,159.00
<u>Other Revenue</u>								
3150	Transfer Fees	2,700.00	2,500.00	200.00	24,000.00	17,500.00	6,500.00	30,000.00
3160	Resale/Demand/Set-up F	3,165.80	2,177.00	988.80	21,833.42	15,239.00	6,594.42	26,126.00
3310	Other income	16,899.76	275.00	16,624.76	23,360.99	1,900.00	21,460.99	13,000.00
3311	Village Green Park Fee	0.00	100.00	(100.00)	1,800.00	3,500.00	(1,700.00)	4,000.00
3313	Violation Fines/Penalties	4,300.00	250.00	4,050.00	24,700.00	1,750.00	22,950.00	3,000.00
3315	Architectural Control	800.00	200.00	600.00	4,200.00	3,700.00	500.00	5,000.00
3316	Late Payment - Int. Char	1,473.41	333.00	1,140.41	11,039.96	2,331.00	8,708.96	4,000.00
3410	Late Payment - Late Cha	3,650.00	2,500.00	1,150.00	15,361.37	12,750.00	2,611.37	20,000.00
3417	Interest Income	672.31	417.00	255.31	4,330.30	2,919.00	1,411.30	5,000.00
3424	Landscape Contract Svc	7,366.00	7,366.00	0.00	46,918.00	46,786.00	132.00	82,500.00
3590-1	CRHA Reserve Transfer	(108,846.25)	(108,846.25)	0.00	(326,538.75)	(326,538.75)	0.00	(435,385.00)
3591-1	Mountainshyre Res. Trar	(6,056.00)	(6,056.00)	0.00	(18,168.00)	(18,168.00)	0.00	(24,224.00)
3592-1	Caughlin Creek Res. Tra	(21,670.50)	(21,670.50)	0.00	(65,011.58)	(65,011.50)	(0.08)	(86,682.00)
3595	Whispering Canyon - Re	(10,419.00)	(10,419.00)	0.00	(31,257.00)	(31,257.00)	0.00	(41,676.00)
TOTAL Other Revenue		(105,964.47)	(130,873.75)	24,909.28	(263,431.29)	(332,600.25)	69,168.96	(395,341.00)
TOTAL Income		203,567.85	178,556.25	25,011.60	1,903,294.93	1,833,409.75	69,885.18	3,317,818.00
Expense								
<u>Operating Expense</u>								
4126	Computer Services	4,121.77	4,167.00	45.23	27,724.67	29,169.00	1,444.33	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	1,320.36	1,500.00	179.64	1,320.36	1,500.00	179.64	1,500.00
4129	1070 CC - Principal	2,934.53	2,928.00	(6.53)	20,453.47	20,496.00	42.53	35,136.00
4129-1	1070 CC Loan Interest	173.26	180.00	6.74	1,431.06	1,260.00	(171.06)	2,157.00
4130	Office supplies/equip.	5,549.99	5,000.00	(549.99)	27,207.28	35,000.00	7,792.72	60,000.00
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	610.95	600.00	(10.95)	5,421.59	7,519.00	2,097.41	16,000.00
4135	Printing & Mailings	100.61	500.00	399.39	761.06	5,150.00	4,388.94	20,000.00
4201	Legal Projects	0.00	417.00	417.00	462.50	2,919.00	2,456.50	5,000.00
4202	Legal - Collection procee	0.00	1,000.00	1,000.00	0.00	5,000.00	5,000.00	10,000.00
4300	Legal	1,999.50	4,167.00	2,167.50	21,080.25	29,169.00	8,088.75	50,000.00
4301	Accounting	26.25	500.00	473.75	15,353.75	15,450.00	96.25	22,000.00
4302	Outside Consulting	0.00	333.00	333.00	1,172.84	2,331.00	1,158.16	4,000.00
4303	Fire Prevention Project	0.00	417.00	417.00	130.00	2,919.00	2,789.00	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	966.00	966.00	0.00	1,656.00
4309	Landscape Services Insu	453.83	454.00	0.17	3,157.82	3,178.00	20.18	5,446.00

Caughlin Ranch Homeowners Association

Statement of Revenues and Expenses

Period 7/1/2026 To 7/31/2026 11:59:00 PM

		Current Period Operating			Year to Date Operating			Annual
		Actual	Budget	\$ Var	Actual	Budget	\$ Var	
4310	Liability Insurance	10,980.00	11,027.00	47.00	76,914.34	77,189.00	274.66	132,327.00
4320	Taxes, Licenses & Fees	9,297.63	10,000.00	702.37	21,850.52	34,500.00	12,649.48	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	10,488.38	9,000.00	(1,488.38)	23,824.04	21,500.00	(2,324.04)	35,000.00
4360	Alarm Monitoring	231.49	375.00	143.51	1,836.65	1,875.00	38.35	3,000.00
4361	Patrol Service	6,762.40	6,500.00	(262.40)	34,439.24	33,700.00	(739.24)	57,900.00
4373	Landscape Contract Svc	0.00	500.00	500.00	662.58	2,000.00	1,337.42	2,000.00
4640	Caughlin Xing CAM Fee	1,047.86	1,875.00	827.14	3,143.58	5,625.00	2,481.42	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	1,561.66	1,000.00	(561.66)	6,091.54	6,250.00	158.46	10,000.00
TOTAL Operating Expense		67,416.22	72,196.00	4,779.78	322,338.14	380,546.00	58,207.86	648,503.00
Payroll								
4106	Salaries & Wages - Adm	44,376.16	46,527.00	2,150.84	221,140.90	232,602.00	11,461.10	403,189.00
4110	Payroll Taxes - Admin.	4,356.41	4,878.00	521.59	25,710.41	26,688.00	977.59	44,194.00
4111	Group Med. Ins. - Admin	4,173.53	4,923.00	749.47	29,103.03	34,461.00	5,357.97	59,078.00
4112	Simple IRA-Admin.	1,127.70	1,071.00	(56.70)	5,603.28	7,497.00	1,893.72	12,846.00
4113	Workers Comp. - Admin.	203.00	500.00	297.00	1,939.00	2,400.00	461.00	2,986.00
4114	Continuing Education-Ad	50.00	100.00	50.00	5,029.35	3,400.00	(1,629.35)	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	63,548.26	63,510.00	(38.26)	312,170.15	317,547.00	5,376.85	550,417.00
4409	Seasonal Wages - L & M	86,683.88	95,000.00	8,316.12	238,816.21	277,390.00	38,573.79	522,390.00
4410	Group Med. Ins. - L & M	8,484.47	10,149.00	1,664.53	62,299.16	71,043.00	8,743.84	121,784.00
4411	Payroll Taxes - L & M	18,704.21	19,263.00	558.79	70,365.60	74,153.00	3,787.40	131,234.00
4412	Simple IRA - L & M	1,428.33	1,101.00	(327.33)	7,066.29	7,707.00	640.71	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	3,673.00	3,150.00	(523.00)	13,538.00	14,950.00	1,412.00	23,568.00
4415	Continuing Education-L & M	0.00	292.00	292.00	0.00	2,044.00	2,044.00	3,500.00
TOTAL Payroll		236,808.95	250,464.00	13,655.05	992,781.38	1,071,882.00	79,100.62	1,935,903.00
Repairs and Maintenance								
4142	Entrance Gate Repairs	0.00	1,200.00	1,200.00	3,120.00	4,200.00	1,080.00	6,000.00
4143	Cameras & Repairs & Ma	0.00	250.00	250.00	187.50	1,250.00	1,062.50	2,500.00
4144	Fire Hydrant inspect/rep	1,234.00	0.00	(1,234.00)	3,494.00	0.00	(3,494.00)	0.00
4500	Materials/Supplies	2,954.90	3,000.00	45.10	42,401.37	25,500.00	(16,901.37)	38,000.00
4501	Vandalism	0.00	125.00	125.00	610.50	875.00	264.50	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	9,880.00	9,900.00	20.00	17,000.00
4510	Chemicals/Fertilizers	0.00	0.00	0.00	16,075.96	19,200.00	3,124.04	20,000.00
4520	Irrigation Repairs	11,548.66	3,500.00	(8,048.66)	31,062.56	24,000.00	(7,062.56)	32,000.00
4530	Plant Material/Replacem	0.00	5,000.00	5,000.00	22,803.37	20,000.00	(2,803.37)	35,000.00
4535	Sod & Seed	1,553.18	0.00	(1,553.18)	1,553.18	0.00	(1,553.18)	5,000.00
4537	Tree Removal/Pruning	0.00	4,000.00	4,000.00	6,000.00	16,000.00	10,000.00	25,000.00
4560	Fuel & Oil	4,112.31	3,600.00	(512.31)	22,881.56	20,000.00	(2,881.56)	35,000.00
4570	Weed Abatement	57,750.00	48,000.00	(9,750.00)	71,750.00	62,000.00	(9,750.00)	62,000.00
4575	Fire Mitigation	0.00	1,500.00	1,500.00	0.00	6,000.00	6,000.00	10,000.00

Caughlin Ranch Homeowners Association

Statement of Revenues and Expenses

Period 7/1/2026 To 7/31/2026 11:59:00 PM

		Current Period Operating			Year to Date Operating			Annual
		Actual	Budget	\$ Var	Actual	Budget	\$ Var	
4620	Miscellaneous	0.00	417.00	417.00	0.00	2,919.00	2,919.00	5,000.00
4625	Misc. Property Repairs	0.00	250.00	250.00	257.21	1,750.00	1,492.79	3,000.00
4630	Trash Hauling	2,448.65	2,000.00	(448.65)	15,508.73	16,200.00	691.27	25,000.00
4705	Small Equipment	143.98	500.00	356.02	7,684.77	5,500.00	(2,184.77)	6,000.00
4710	Equipment Maintenance	3,286.49	1,200.00	(2,086.49)	37,027.40	36,200.00	(827.40)	45,000.00
4720	Park Repairs/Maint.	3,188.64	0.00	(3,188.64)	3,483.64	0.00	(3,483.64)	0.00
4730	Equipment Rental	0.00	0.00	0.00	912.90	1,500.00	587.10	3,000.00
4760	Sign Maintenance/Lights	0.00	500.00	500.00	1,439.99	2,000.00	560.01	4,500.00
4790	Uniforms	0.00	0.00	0.00	13,530.23	15,000.00	1,469.77	15,000.00
TOTAL Repairs and Mainter		89,920.81	76,817.00	(13,103.81)	311,664.87	291,494.00	(20,170.87)	398,500.00
Utilities								
4140	Telephone	626.92	833.00	206.08	5,017.12	5,831.00	813.88	10,000.00
4141	Entrance Gates Telephoi	0.00	750.00	750.00	3,758.73	5,250.00	1,491.27	9,000.00
4540	Irrigation	36,999.11	40,600.00	3,600.89	103,927.52	117,400.00	13,472.48	260,000.00
4550	Utilities	4,692.53	4,500.00	(192.53)	25,489.80	28,300.00	2,810.20	49,000.00
4551	Street Lights	352.08	375.00	22.92	2,466.95	2,625.00	158.05	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		42,670.64	47,058.00	4,387.36	140,660.12	159,406.00	18,745.88	334,800.00
TOTAL Expense		436,816.62	446,535.00	9,718.38	1,767,444.51	1,903,328.00	135,883.49	3,317,706.00
Excess Revenue / Expense		(233,248.77)	(267,978.75)	34,729.98	135,850.42	(69,918.25)	205,768.67	112.00

Caughlin Ranch Homeowners Association

Statement of Revenues and Expenses

Period 7/1/2026 To 7/31/2026 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	21,670.50	21,670.50	0.00	65,011.58	65,011.50	0.08	86,682.00
7120	Mountainshyre Res. Trar	6,056.00	6,056.00	0.00	18,168.00	18,168.00	0.00	24,224.00
7130	CRHA Reserve Transfer	108,846.25	108,846.25	0.00	326,538.75	326,538.75	0.00	435,385.00
7175	Whispering Canyon - Re	10,419.00	10,419.00	0.00	31,257.00	31,257.00	0.00	41,676.00
7900	Int. - Caughlin Creek Res	1.40	125.00	(123.60)	2,090.22	875.00	1,215.22	1,500.00
7910	Int. - Mountainshyre Res	1.99	58.00	(56.01)	2,095.06	406.00	1,689.06	700.00
7920	Interest - CRHA Reserve	630.74	300.00	330.74	6,478.90	2,100.00	4,378.90	3,600.00
7960	Whispering Canyon Inter	38.13	56.00	(17.87)	246.64	392.00	(145.36)	675.00
TOTAL Reserve		147,664.01	147,530.75	133.26	451,886.15	444,748.25	7,137.90	594,442.00
TOTAL Income		147,664.01	147,530.75	133.26	451,886.15	444,748.25	7,137.90	594,442.00
Expense								
Reserve								
8110	Equipment Maintenance	0.00	0.00	0.00	15,622.30	0.00	(15,622.30)	0.00
8120	Equipment Acquisition	3,415.71	5,000.00	1,584.29	5,840.82	15,000.00	9,159.18	16,902.00
8140	Trail Maintenance	(223.82)	0.00	223.82	11,103.20	0.00	(11,103.20)	10,250.00
8150	Misc. Office Equipment	0.00	2,000.00	2,000.00	6,946.14	11,080.00	4,133.86	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	0.00	2,000.00	2,000.00	25,875.55	8,000.00	(17,875.55)	12,640.00
8195	CRHA Reserve Update	0.00	0.00	0.00	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	12,278.48	0.00	(12,278.48)	13,102.38	0.00	(13,102.38)	2,737.00
8203	1070 CC Misc. R&M	0.00	0.00	0.00	8,365.00	7,500.00	(865.00)	32,967.00
8223	Retaining/Rockery Wall I	1,850.00	0.00	(1,850.00)	1,850.00	0.00	(1,850.00)	0.00
8232	CCRK/DCRK Pond R & I	0.00	0.00	0.00	0.00	7,390.00	7,390.00	7,390.00
8233	CCRK/DCRK Misc. R & I	0.00	2,000.00	2,000.00	2,300.70	7,000.00	4,699.30	9,243.00
8262	Mountainshyre Res. Upd	0.00	0.00	0.00	575.00	513.00	(62.00)	513.00
8263	Mountainshyre Misc. R &	0.00	513.00	513.00	0.00	513.00	513.00	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	750.00	750.00	750.00
8270	CCRK/DCRK Gate Repa	0.00	0.00	0.00	0.00	3,223.00	3,223.00	3,223.00
8274	CCRK/DCRK Res. Upda	0.00	0.00	0.00	575.00	513.00	(62.00)	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	500.00	1,435.00	935.00	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 Rete	0.00	0.00	0.00	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		17,320.37	11,513.00	(5,807.37)	94,256.09	66,710.00	(27,546.09)	208,058.00
TOTAL Expense		17,320.37	11,513.00	(5,807.37)	94,256.09	66,710.00	(27,546.09)	208,058.00
Excess Revenue / Expense		130,343.64	136,017.75	(5,674.11)	357,630.06	378,038.25	(20,408.19)	386,384.00