

Cotton Ranch Homeowners Association

Financial Package

January 2026

Professionally Managed by
Community Management Specialists, Inc.

GL Balance Sheet by Fund 5

Wednesday, February 11, 2026

13:27

Not Active No

Posted 01/31/2026

Cotton Ranch Homeowners Association

	OPERATING	RESERVE	Total
Assets			
<u>Cash</u>			
FCB OPERATING	(8,875.39)		(8,875.39)
FCB MM SAVINGS		1,112.78	1,112.78
FCB MM DRC		37,073.41	37,073.41
EDWARD JONES CASH		49,303.54	49,303.54
ALPINE CD 3128 3.69% 5/14/26		101,903.01	101,903.01
ALPINE SAVINGS		33,475.35	33,475.35
<u>Total Cash</u>	<u>(8,875.39)</u>	<u>222,868.09</u>	<u>213,992.70</u>
<u>Reserve Cash</u>			
FCB CD 8701 3.6% 7/22/26		70,000.00	70,000.00
FCB CD 9501 3.25% 1/22/27		70,000.00	70,000.00
<u>Total Reserve Cash</u>		<u>140,000.00</u>	<u>140,000.00</u>
<u>Accounts Receivable</u>			
ACCOUNTS RECEIVABLE	6,550.00		6,550.00
<u>Total Accounts Receivable</u>	<u>6,550.00</u>		<u>6,550.00</u>
<u>Other Assets</u>			
DUE TO RESERVES FROM OPERATING		5,000.00	5,000.00
<u>Total Other Assets</u>		<u>5,000.00</u>	<u>5,000.00</u>
<u>Total Assets</u>	<u>(2,325.39)</u>	<u>367,868.09</u>	<u>365,542.70</u>
Liabilities & Equity			
<u>Liability</u>			
PREPAID ASSESSMENTS	2,263.87		2,263.87
COMPLIANCE DEPOSITS		37,000.00	37,000.00
DUE FROM OPERATING TO RESERVES	5,000.00		5,000.00
BANK LOAN		449.26	449.26
<u>Total Liability</u>	<u>7,263.87</u>	<u>37,449.26</u>	<u>44,713.13</u>
<u>Equity</u>			
GENERAL FUND	1,446.07		1,446.07
WORKING CAPITAL		80,703.28	80,703.28
RESERVE FUND		248,387.07	248,387.07
MARKET VALUATION		(581.09)	(581.09)
Current YTD Income(Deficit)	(11,035.33)	1,909.57	(9,125.76)
<u>Total Equity</u>	<u>(9,589.26)</u>	<u>330,418.83</u>	<u>320,829.57</u>
<u>Total Liabilities & Equity</u>	<u>(2,325.39)</u>	<u>367,868.09</u>	<u>365,542.70</u>

Cotton Ranch Homeowners Association

Budget Comparison Standard Code Dollar Variance

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

		Current Month OPERATING			Year to Date OPERATING			
		Actual	Budget	Variance	Actual	Budget	Variance	Annual
REVENUES								
Assessment Revenue								
4000	ASSESSMENT	1,800.00	0.00	1,800.00	1,800.00	0.00	1,800.00	124,200.00
4220	DESIGN FEE	0.00	250.00	(250.00)	0.00	250.00	(250.00)	3,000.00
TOTAL Assessment Revenue		1,800.00	250.00	1,550.00	1,800.00	250.00	1,550.00	127,200.00
Other Revenue								
4030	FINE/CHARGS	0.00	42.00	(42.00)	0.00	42.00	(42.00)	500.00
4090	TRANSFER FUNDS FROM	0.00	0.00	0.00	0.00	0.00	0.00	33,325.00
4775	OPERATING INTEREST	0.28	8.00	(7.72)	0.28	8.00	(7.72)	100.00
TOTAL Other Revenue		0.28	50.00	(49.72)	0.28	50.00	(49.72)	33,925.00
TOTAL REVENUES		1,800.28	300.00	1,500.28	1,800.28	300.00	1,500.28	161,125.00
EXPENSES								
Administrative								
5020	AUDIT/TAX PREP	0.00	0.00	0.00	0.00	0.00	0.00	375.00
5350	COMMERCIAL INSURANC	0.00	417.00	417.00	0.00	417.00	417.00	5,000.00
5450	LEGAL EXPENSE	6,970.34	208.00	(6,762.34)	6,970.34	208.00	(6,762.34)	2,500.00
5470	COVENANT EFORCEMEN	1,200.00	0.00	(1,200.00)	1,200.00	0.00	(1,200.00)	0.00
5490	MANAGEMENT	4,350.00	3,600.00	(750.00)	4,350.00	3,600.00	(750.00)	43,200.00
5500	ACCOUNTING FEE	0.00	750.00	750.00	0.00	750.00	750.00	9,000.00
5600	OFFICE EXPENSES	191.38	42.00	(149.38)	191.38	42.00	(149.38)	500.00
5630	DRC EXPENSES	0.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	30,000.00
5760	WEBSITE	75.00	100.00	25.00	75.00	100.00	25.00	1,200.00
TOTAL Administrative		12,786.72	7,617.00	(5,169.72)	12,786.72	7,617.00	(5,169.72)	91,775.00
Common								
6450	DOG STATION BAGS	0.00	208.00	208.00	0.00	208.00	208.00	2,500.00
TOTAL Common		0.00	208.00	208.00	0.00	208.00	208.00	2,500.00
Landscaping								
7300	MOWING-VALLEY RD	0.00	625.00	625.00	0.00	625.00	625.00	7,500.00
7320	SKY LEGEND LANSCAPE	0.00	375.00	375.00	0.00	375.00	375.00	4,500.00
7340	SHRUBS/TREE CARE	0.00	750.00	750.00	0.00	750.00	750.00	9,000.00
7700	IRRIGATION/SPRING FALI	0.00	1,333.00	1,333.00	0.00	1,333.00	1,333.00	16,000.00
7820	SNOW REMOVAL	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	21,500.00
TOTAL Landscaping		0.00	8,083.00	8,083.00	0.00	8,083.00	8,083.00	58,500.00
Utility								
8780	ELECTRIC	48.89	58.00	9.11	48.89	58.00	9.11	700.00
8950	VALLEY ROAD WATER	0.00	638.00	638.00	0.00	638.00	638.00	7,650.00
TOTAL Utility		48.89	696.00	647.11	48.89	696.00	647.11	8,350.00
TOTAL EXPENSES		12,835.61	16,604.00	3,768.39	12,835.61	16,604.00	3,768.39	161,125.00
Excess Revenue / Expense		(11,035.33)	(16,304.00)	5,268.67	(11,035.33)	(16,304.00)	5,268.67	0.00

Cotton Ranch Homeowners Association
Budget Comparison Standard Code Dollar Variance

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

		Current Month RESERVE			Year to Date RESERVE			Annual
		Actual	Budget	Variance	Actual	Budget	Variance	
REVENUES								
<u>Reserve Revenue</u>								
4700	SAVINGS INTEREST	1,909.57	0.00	1,909.57	1,909.57	0.00	1,909.57	0.00
TOTAL Reserve Revenue		1,909.57	0.00	1,909.57	1,909.57	0.00	1,909.57	0.00
TOTAL REVENUES		1,909.57	0.00	1,909.57	1,909.57	0.00	1,909.57	0.00
Excess Revenue / Expense		1,909.57	0.00	1,909.57	1,909.57	0.00	1,909.57	0.00

GL Income Statement Annual Current

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Cotton Ranch Homeowners Association

OPERATING

	January	February	March	April	May	June	July	August	September	October	November	December	Total
INCOME													
<u>Assessment Revenue</u>													
4000 ASSESSMENT	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,800.00
4220 DESIGN FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Assessment Revenue	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,800.00
<u>Other Revenue</u>													
4030 FINE/CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4090 TRANSFER FUNDS FROM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4775 OPERATING INTEREST	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.28
TOTAL Other Revenue	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.28
TOTAL INCOME	1,800.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,800.28
EXPENSES													
<u>Administrative</u>													
5020 AUDIT/TAX PREP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5350 COMMERCIAL INSURANC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5450 LEGAL EXPENSE	6,970.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,970.34
5470 COVENANT EFORCEMEN	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00
5490 MANAGEMENT	4,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,350.00
5500 ACCOUNTING FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5600 OFFICE EXPENSES	191.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191.38
5630 DRC EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5760 WEBSITE	75.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00
TOTAL Administrative	12,786.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,786.72
<u>Common</u>													
6450 DOG STATION BAGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Common	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Landscaping</u>													
7300 MOWING-VALLEY RD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7320 SKY LEGEND LANSCAPE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

GL Income Statement Annual Current

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Cotton Ranch Homeowners Association

OPERATING

	January	February	March	April	May	June	July	August	September	October	November	December	Total
7340 SHRUBS/TREE CARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7700 IRRIGATION/SPRING FAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7820 SNOW REMOVAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Landscaping	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utility													
8780 ELECTRIC	48.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48.89
8950 VALLEY ROAD WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Utility	48.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48.89
TOTAL EXPENSES	12,835.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,835.61
Excess Revenue / Expense	(11,035.33)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,035.33)

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Cotton Ranch Homeowners Association

RESERVE

	January	February	March	April	May	June	July	August	September	October	November	December	Total
INCOME													
<u>Reserve Revenue</u>													
4700 SAVINGS INTEREST	1,909.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,909.57
TOTAL Reserve Revenue	1,909.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,909.57
TOTAL INCOME	1,909.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,909.57
Excess Revenue / Expense	1,909.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,909.57