

Cotton Ranch Homeowners Association

Financial Package

December 2025

Professionally Managed by
Community Management Specialists, Inc.

GL Balance Sheet by Fund 5

Monday, January 26, 2026

9:35

Not Active No

Posted 12/31/2025

Cotton Ranch Homeowners Association

	OPERATING	RESERVE	Total
Assets			
<u>Cash</u>			
FCB OPERATING	(1,040.06)		(1,040.06)
FCB MM SAVINGS		1,032.58	1,032.58
FCB MM DRC		37,068.58	37,068.58
EDWARD JONES CASH		144,629.21	144,629.21
ALPINE CD 3128 3.69% 5/14/26		100,000.00	100,000.00
ALPINE SAVINGS		83,475.35	83,475.35
<u>Total Cash</u>	<u>(1,040.06)</u>	<u>366,205.72</u>	<u>365,165.66</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>Total Assets</u>	<u>5,509.94</u>	<u>366,205.72</u>	<u>371,715.66</u>
Liabilities & Equity			
<u>Liability</u>			
PREPAID ASSESSMENTS	4,063.87		4,063.87
COMPLIANCE DEPOSITS		37,000.00	37,000.00
<u>Total Liability</u>	<u>4,063.87</u>	<u>37,000.00</u>	<u>41,063.87</u>
<u>Equity</u>			
GENERAL FUND	62,988.92		62,988.92
WORKING CAPITAL		80,703.28	80,703.28
RESERVE FUND		237,733.36	237,733.36
MARKET VALUATION		115.37	115.37
Current YTD Income(Deficit)	(61,542.85)	10,653.71	(50,889.14)
<u>Total Equity</u>	<u>1,446.07</u>	<u>329,205.72</u>	<u>330,651.79</u>
<u>Total Liabilities & Equity</u>	<u>5,509.94</u>	<u>366,205.72</u>	<u>371,715.66</u>

Cotton Ranch Homeowners Association

Budget Comparison Standard Code Dollar Variance

Posted 12/1/2025 To 12/31/2025 11:59:00 PM

		Current Month OPERATING			Year to Date OPERATING			
		Actual	Budget	Variance	Actual	Budget	Variance	Annual
REVENUES								
<u>Assessment Revenue</u>								
4000	ASSESSMENT	0.00	0.00	0.00	124,800.00	124,800.00	0.00	124,800.00
4220	DESIGN FEE	0.00	250.00	(250.00)	7,500.00	3,000.00	4,500.00	3,000.00
TOTAL Assessment Revenue		0.00	250.00	(250.00)	132,300.00	127,800.00	4,500.00	127,800.00
<u>Other Revenue</u>								
4010	LATE CHARGE	650.00	38.00	612.00	5,053.32	500.00	4,553.32	500.00
4020	AT ATTORNEY STMT FEE	0.00	113.00	(113.00)	100.00	1,400.00	(1,300.00)	1,400.00
4030	FINE/CHARGS	50.00	0.00	50.00	1,050.00	0.00	1,050.00	0.00
4070	LEGAL COST REIMB	0.00	87.00	(87.00)	1,255.00	1,000.00	255.00	1,000.00
4600	CERTIFIED MAIL	50.00	0.00	50.00	875.00	0.00	875.00	0.00
4775	OPERATING INTEREST	0.54	663.00	(662.46)	18.03	8,000.00	(7,981.97)	8,000.00
TOTAL Other Revenue		750.54	901.00	(150.46)	8,351.35	10,900.00	(2,548.65)	10,900.00
TOTAL REVENUES		750.54	1,151.00	(400.46)	140,651.35	138,700.00	1,951.35	138,700.00
EXPENSES								
<u>Administrative</u>								
5000	BANK CHARGES	0.00	0.00	0.00	30.00	0.00	(30.00)	0.00
5010	FILING, LICENSE, PERMIT	0.00	0.00	0.00	110.00	300.00	190.00	300.00
5020	AUDIT/TAX PREP	0.00	0.00	0.00	275.00	850.00	575.00	850.00
5030	BILLING EXPENSE	0.00	38.00	38.00	0.00	500.00	500.00	500.00
5200	INCOME TAX	0.00	0.00	0.00	1,341.00	0.00	(1,341.00)	0.00
5350	COMMERCIAL INSURANC	0.00	413.00	413.00	4,294.00	5,000.00	706.00	5,000.00
5450	LEGAL EXPENSE	306.00	212.00	(94.00)	6,517.73	2,500.00	(4,017.73)	2,500.00
5460	CLIENT STATEMENTS	0.00	87.00	87.00	1,132.00	1,000.00	(132.00)	1,000.00
5470	COVENANT EFORCEMEN	1,200.00	1,250.00	50.00	14,400.00	15,000.00	600.00	15,000.00
5480	COLLECTION/LIEN FEES	0.00	113.00	113.00	352.79	1,400.00	1,047.21	1,400.00
5490	MANAGEMENT	5,475.00	3,750.00	(1,725.00)	59,520.00	45,000.00	(14,520.00)	45,000.00
5500	ACCOUNTING FEE	0.00	250.00	250.00	1,356.54	3,000.00	1,643.46	3,000.00
5560	SOCIAL FUNCTIONS	0.00	0.00	0.00	6,324.67	7,000.00	675.33	7,000.00
5570	MISCELLANEOUS	0.00	163.00	163.00	0.00	2,000.00	2,000.00	2,000.00
5600	OFFICE EXPENSES	36.83	63.00	26.17	4,734.13	800.00	(3,934.13)	800.00
5630	DRC EXPENSES	0.00	57.00	57.00	200.00	750.00	550.00	750.00
5710	DRC ADMINISTRATON	0.00	1,250.00	1,250.00	9,225.00	15,000.00	5,775.00	15,000.00
5760	WEBSITE	75.00	87.00	12.00	663.00	1,000.00	337.00	1,000.00
TOTAL Administrative		7,092.83	7,733.00	640.17	110,475.86	101,100.00	(9,375.86)	101,100.00
<u>Common</u>								
6450	DOG STATION BAGS	0.00	212.00	212.00	1,258.50	2,500.00	1,241.50	2,500.00
TOTAL Common		0.00	212.00	212.00	1,258.50	2,500.00	1,241.50	2,500.00
<u>Landscaping</u>								
7300	MOWING-VALLEY RD	0.00	587.00	587.00	0.00	7,000.00	7,000.00	7,000.00
7310	LANDSCAPE IMPROVEME	0.00	500.00	500.00	8,394.35	6,000.00	(2,394.35)	6,000.00
7320	SKY LEGEND LANSCAPE	0.00	375.00	375.00	0.00	4,500.00	4,500.00	4,500.00
7330	REPAIRS/MAINTENACE-G	8,200.00	663.00	(7,537.00)	32,115.47	8,000.00	(24,115.47)	8,000.00
7340	SHRUBS/TREE CARE	0.00	750.00	750.00	9,262.00	9,000.00	(262.00)	9,000.00
7820	SNOW REMOVAL	0.00	5,000.00	5,000.00	32,515.00	35,000.00	2,485.00	35,000.00

Cotton Ranch Homeowners Association

Budget Comparison Standard Code Dollar Variance

Posted 12/1/2025 To 12/31/2025 11:59:00 PM

	Current Month OPERATING			Year to Date OPERATING			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	
TOTAL Landscaping	8,200.00	7,875.00	(325.00)	82,286.82	69,500.00	(12,786.82)	69,500.00
<u>Utility</u>							
8780 ELECTRIC	79.33	87.00	7.67	562.62	1,000.00	437.38	1,000.00
8950 VALLEY ROAD WATER	0.00	632.00	632.00	7,610.40	7,650.00	39.60	7,650.00
TOTAL Utility	79.33	719.00	639.67	8,173.02	8,650.00	476.98	8,650.00
TOTAL EXPENSES	15,372.16	16,539.00	1,166.84	202,194.20	181,750.00	(20,444.20)	181,750.00
Excess Revenue / Expense	(14,621.62)	(15,388.00)	766.38	(61,542.85)	(43,050.00)	(18,492.85)	(43,050.00)

Cotton Ranch Homeowners Association
Budget Comparison Standard Code Dollar Variance

Posted 12/1/2025 To 12/31/2025 11:59:00 PM

		Current Month RESERVE			Year to Date RESERVE			
		Actual	Budget	Variance	Actual	Budget	Variance	Annual
REVENUES								
<u>Reserve Revenue</u>								
4700	SAVINGS INTEREST	5.97	0.00	5.97	10,653.71	0.00	10,653.71	0.00
TOTAL Reserve Revenue		5.97	0.00	5.97	10,653.71	0.00	10,653.71	0.00
TOTAL REVENUES		5.97	0.00	5.97	10,653.71	0.00	10,653.71	0.00
Excess Revenue / Expense		5.97	0.00	5.97	10,653.71	0.00	10,653.71	0.00

GL Income Statement Annual Current

Monday, January 26, 2026 9:35

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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	0.00	0.00	0.00	124,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	124,800.00
4220 DESIGN FEE	0.00	0.00	0.00	4,500.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00	7,500.00
TOTAL Assessment Revenue	0.00	0.00	0.00	129,300.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00	132,300.00
<u>Other Revenue</u>													
4010 LATE CHARGE	0.00	0.00	0.00	695.00	0.00	(130.00)	1,845.00	848.32	545.00	200.00	400.00	650.00	5,053.32
4020 AT ATTORNEY STMT FEE	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
4030 FINE/CHARGS	0.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00	50.00	1,050.00
4070 LEGAL COST REIMB	0.00	0.00	0.00	1,255.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,255.00
4600 CERTIFIED MAIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	550.00	425.00	(100.00)	(50.00)	50.00	875.00
4775 OPERATING INTEREST	0.00	0.00	0.00	0.01	1.24	3.96	3.53	3.09	2.38	2.04	1.24	0.54	18.03
TOTAL Other Revenue	0.00	0.00	0.00	2,050.01	501.24	(126.04)	1,848.53	1,901.41	972.38	102.04	351.24	750.54	8,351.35
TOTAL INCOME	0.00	0.00	0.00	131,350.01	501.24	(126.04)	1,848.53	1,901.41	972.38	1,602.04	1,851.24	750.54	140,651.35
EXPENSES													
<u>Administrative</u>													
5000 BANK CHARGES	0.00	0.00	0.00	15.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00
5010 FILING, LICENSE, PERMIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110.00	0.00	110.00
5020 AUDIT/TAX PREP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	275.00	0.00	0.00	0.00	275.00
5030 BILLING EXPENSE	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
5200 INCOME TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,341.00	0.00	0.00	0.00	0.00	1,341.00
5350 COMMERCIAL INSURANCE	0.00	0.00	0.00	5,635.00	(1,341.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,294.00
5450 LEGAL EXPENSE	0.00	0.00	0.00	1,409.28	0.00	0.00	0.00	0.00	740.00	4,062.45	0.00	306.00	6,517.73
5460 CLIENT STATEMENTS	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	440.00	442.00	0.00	1,132.00
5470 COVENANT ENFORCEMENT	0.00	0.00	0.00	4,800.00	0.00	3,600.00	0.00	1,200.00	1,200.00	0.00	2,400.00	1,200.00	14,400.00
5480 COLLECTION/LIEN FEES	0.00	0.00	0.00	352.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	352.79
5490 MANAGEMENT	0.00	0.00	0.00	14,220.00	6,375.00	11,700.00	4,350.00	4,350.00	4,350.00	4,350.00	4,350.00	5,475.00	59,520.00
5500 ACCOUNTING FEE	0.00	0.00	0.00	1,412.29	(55.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,356.54
5560 SOCIAL FUNCTIONS	0.00	0.00	0.00	4,540.20	1,784.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,324.67

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
5570 MISCELLANEOUS	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	0.00	0.00	0.00	890.44	0.00	2,632.63	114.69	317.81	172.03	295.90	273.80	36.83	4,734.13
5630 DRC EXPENSES	0.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
5710 DRC ADMINISTRATON	0.00	0.00	0.00	3,060.00	0.00	0.00	0.00	0.00	0.00	4,500.00	1,665.00	0.00	9,225.00
5760 WEBSITE	0.00	0.00	0.00	0.00	288.00	75.00	75.00	0.00	0.00	75.00	75.00	75.00	663.00
TOTAL Administrative	0.00	0.00	0.00	36,785.00	7,065.72	18,007.63	4,539.69	7,208.81	6,737.03	13,723.35	9,315.80	7,092.83	110,475.86
<u>Common</u>													
6450 DOG STATION BAGS	0.00	0.00	0.00	809.00	0.00	449.50	0.00	0.00	0.00	0.00	0.00	0.00	1,258.50
TOTAL Common	0.00	0.00	0.00	809.00	0.00	449.50	0.00	0.00	0.00	0.00	0.00	0.00	1,258.50
<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
7310 LANDSCAPE IMPROVEME	0.00	0.00	0.00	0.00	0.00	8,394.35	0.00	0.00	0.00	0.00	0.00	0.00	8,394.35
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
7330 REPAIRS/MAINTENACE-G	0.00	0.00	0.00	0.00	7,851.71	0.00	0.00	5,507.23	0.00	8,595.23	1,961.30	8,200.00	32,115.47
7340 SHRUBS/TREE CARE	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00	4,430.00	0.00	120.00	3,512.00	0.00	9,262.00
7820 SNOW REMOVAL	0.00	0.00	0.00	23,215.00	2,475.00	0.00	0.00	0.00	0.00	0.00	6,825.00	0.00	32,515.00
TOTAL Landscaping	0.00	0.00	0.00	23,215.00	10,326.71	8,394.35	1,200.00	9,937.23	0.00	8,715.23	12,298.30	8,200.00	82,286.82
<u>Utility</u>													
8780 ELECTRIC	0.00	0.00	0.00	189.38	84.00	0.00	57.40	50.61	50.95	50.95	0.00	79.33	562.62
8950 VALLEY ROAD WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,792.60	0.00	2,557.80	1,260.00	0.00	7,610.40
TOTAL Utility	0.00	0.00	0.00	189.38	84.00	0.00	57.40	3,843.21	50.95	2,608.75	1,260.00	79.33	8,173.02
TOTAL EXPENSES	0.00	0.00	0.00	60,998.38	17,476.43	26,851.48	5,797.09	20,989.25	6,787.98	25,047.33	22,874.10	15,372.16	202,194.20
Excess Revenue / Expense	0.00	0.00	0.00	70,351.63	(16,975.19)	(26,977.52)	(3,948.56)	(19,087.84)	(5,815.60)	(23,445.29)	(21,022.86)	(14,621.62)	(61,542.85)

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Cotton Ranch Homeowners Association

RESERVE

	January	February	March	April	May	June	July	August	September	October	November	December	Total
INCOME													
Reserve Revenue													
4700 SAVINGS INTEREST	0.00	0.00	0.00	2,070.93	1,145.54	549.93	685.87	596.40	8.75	1,184.85	4,405.47	5.97	10,653.71
TOTAL Reserve Revenue	0.00	0.00	0.00	2,070.93	1,145.54	549.93	685.87	596.40	8.75	1,184.85	4,405.47	5.97	10,653.71
TOTAL INCOME	0.00	0.00	0.00	2,070.93	1,145.54	549.93	685.87	596.40	8.75	1,184.85	4,405.47	5.97	10,653.71
Excess Revenue / Expense	0.00	0.00	0.00	2,070.93	1,145.54	549.93	685.87	596.40	8.75	1,184.85	4,405.47	5.97	10,653.71