

Cotton Ranch Homeowners Association

Financial Package

September 2025

Professionally Managed by
Community Management Specialists, Inc.

GL Balance Sheet by Fund 5

Friday, October 3, 2025

10:07

Not Active No

Posted 09/30/2025

Cotton Ranch Homeowners Association

OPERATING RESERVE Total

Assets

Cash

FCB OPERATING	53,165.71		53,165.71
FCB MM SAVINGS		1,032.19	1,032.19
FCB MM DRC		42,051.40	42,051.40
EDWARD JONES 4.25% 11/28/25		139,943.61	139,943.61
ALPINE CD 1446 2.4700% 1/1/26		182,145.54	182,145.54
ALPINE SAVINGS		150.95	150.95

Total Cash

53,165.71 365,323.69 418,489.40

Accounts Receivable

ACCOUNTS RECEIVABLE	9,334.00		9,334.00
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Total Accounts Receivable

9,334.00 9,334.00

Total Assets

62,499.71 365,323.69 427,823.40

Liabilities & Equity

Liability

PREPAID ASSESSMENTS	1,963.87		1,963.87
COMPLIANCE DEPOSITS		42,000.00	42,000.00

Total Liability

1,963.87 42,000.00 43,963.87

Equity

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		(170.37)	(170.37)
Current YTD Income(Deficit)	(2,453.08)	5,057.42	2,604.34

Total Equity

60,535.84 323,323.69 383,859.53

Total Liabilities & Equity

62,499.71 365,323.69 427,823.40

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Utility

Cotton Ranch Homeowners Association

Budget Comparison Standard Code Dollar Variance

Posted 9/1/2025 To 9/30/2025 11:59:00 PM

		Current Month OPERATING			Year to Date OPERATING			Annual
		Actual	Budget	Variance	Actual	Budget	Variance	
8780	ELECTRIC	50.95	83.00	32.05	432.34	747.00	314.66	1,000.00
8950	WATER/SEWER	0.00	638.00	638.00	3,792.60	5,742.00	1,949.40	7,650.00
TOTAL Utility		50.95	721.00	670.05	4,224.94	6,489.00	2,264.06	8,650.00
TOTAL EXPENSES		6,787.98	10,260.00	3,472.02	138,900.61	108,490.00	(30,410.61)	143,250.00
Excess Revenue / Expense		(5,815.60)	(9,101.00)	3,285.40	(2,453.08)	26,741.00	(29,194.08)	(4,550.00)

Cotton Ranch Homeowners Association
Budget Comparison Standard Code Dollar Variance

Posted 9/1/2025 To 9/30/2025 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	8.75	0.00	8.75	5,057.42	0.00	5,057.42	0.00
TOTAL Reserve Revenue		8.75	0.00	8.75	5,057.42	0.00	5,057.42	0.00
TOTAL REVENUES		8.75	0.00	8.75	5,057.42	0.00	5,057.42	0.00
Excess Revenue / Expense		8.75	0.00	8.75	5,057.42	0.00	5,057.42	0.00

GL Income Statement Annual Current

Friday, October 3, 2025 10:07

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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	0.00	0.00	0.00	4,500.00
TOTAL Assessment Revenue	0.00	0.00	0.00	129,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129,300.00
<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	0.00	0.00	0.00	3,803.32
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	0.00	1,000.00
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	0.00	0.00	0.00	975.00
4775 OPERATING INTEREST	0.00	0.00	0.00	0.01	1.24	3.96	3.53	3.09	2.38	0.00	0.00	0.00	14.21
TOTAL Other Revenue	0.00	0.00	0.00	2,050.01	501.24	(126.04)	1,848.53	1,901.41	972.38	0.00	0.00	0.00	7,147.53
TOTAL INCOME	0.00	0.00	0.00	131,350.01	501.24	(126.04)	1,848.53	1,901.41	972.38	0.00	0.00	0.00	136,447.53
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	0.00	0.00	0.00
5020 AUDIT/TAX PREP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	174.00	275.00	0.00	0.00	0.00	449.00
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	1,167.00	0.00	0.00	0.00	0.00	1,167.00
5260 WORKER'S COMP	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 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	0.00	0.00	0.00	2,149.28
5460 CLIENT STATEMENTS	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
5470 COVENANT ENFORCEMENT	0.00	0.00	0.00	4,800.00	0.00	1,200.00	0.00	1,200.00	0.00	0.00	0.00	0.00	7,200.00
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	0.00	0.00	0.00	45,345.00
5500 QUICK BOOKS	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

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
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
5600 OFFICE EXPENSES	0.00	0.00	0.00	890.44	0.00	2,632.63	114.69	317.81	172.03	0.00	0.00	0.00	4,127.60
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	2,400.00	0.00	0.00	1,200.00	0.00	0.00	0.00	6,660.00
5760 WEBSITE	0.00	0.00	0.00	0.00	288.00	75.00	75.00	0.00	0.00	0.00	0.00	0.00	438.00
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	0.00	0.00	0.00	80,343.88
Common													
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
Landscaping													
7300 GROUNDS CONTRACT	0.00	0.00	0.00	0.00	7,851.71	192.00	0.00	0.00	0.00	0.00	0.00	0.00	8,043.71
7310 LANDSCAPE REPAIR	0.00	0.00	0.00	0.00	0.00	8,202.35	0.00	5,507.23	0.00	0.00	0.00	0.00	13,709.58
7340 SHRUBS/TREE CARE	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00	4,430.00	0.00	0.00	0.00	0.00	5,630.00
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	0.00	0.00	25,690.00
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	0.00	0.00	0.00	53,073.29
Utility													
8780 ELECTRIC	0.00	0.00	0.00	189.38	84.00	0.00	57.40	50.61	50.95	0.00	0.00	0.00	432.34
8950 WATER/SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,792.60	0.00	0.00	0.00	0.00	3,792.60
TOTAL Utility	0.00	0.00	0.00	189.38	84.00	0.00	57.40	3,843.21	50.95	0.00	0.00	0.00	4,224.94
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	0.00	0.00	0.00	138,900.61
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)	0.00	0.00	0.00	(2,453.08)

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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	0.00	0.00	0.00	2,070.93	1,145.54	549.93	685.87	596.40	8.75	0.00	0.00	0.00	5,057.42
TOTAL Reserve Revenue	0.00	0.00	0.00	2,070.93	1,145.54	549.93	685.87	596.40	8.75	0.00	0.00	0.00	5,057.42
TOTAL INCOME	0.00	0.00	0.00	2,070.93	1,145.54	549.93	685.87	596.40	8.75	0.00	0.00	0.00	5,057.42
Excess Revenue / Expense	0.00	0.00	0.00	2,070.93	1,145.54	549.93	685.87	596.40	8.75	0.00	0.00	0.00	5,057.42