

Cotton Ranch Homeowners Association

Financial Package

August 2025

Professionally Managed by
Community Management Specialists, Inc.

GL Balance Sheet by Fund 5

Monday, September 15, 2025

13:04

Not Active No

Posted 08/31/2025

Cotton Ranch Homeowners Association

	OPERATING	RESERVE	Total
Assets			
<u>Cash</u>			
FCB OPERATING	57,326.92		57,326.92
FCB MM SAVINGS		1,032.05	1,032.05
FCB MM DRC		58,542.79	58,542.79
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
<u>Total Cash</u>	<u>57,326.92</u>	<u>381,814.94</u>	<u>439,141.86</u>
<u>Accounts Receivable</u>			
ACCOUNTS RECEIVABLE	11,129.00		11,129.00
<u>Total Accounts Receivable</u>	<u>11,129.00</u>		<u>11,129.00</u>
<u>Total Assets</u>	<u>68,455.92</u>	<u>381,814.94</u>	<u>450,270.86</u>
Liabilities & Equity			
<u>Liability</u>			
PREPAID ASSESSMENTS	2,053.87		2,053.87
COMPLIANCE DEPOSITS		58,500.00	58,500.00
<u>Total Liability</u>	<u>2,053.87</u>	<u>58,500.00</u>	<u>60,553.87</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		(170.37)	(170.37)
Current YTD Income(Deficit)	3,413.13	5,048.67	8,461.80
<u>Total Equity</u>	<u>66,402.05</u>	<u>323,314.94</u>	<u>389,716.99</u>
<u>Total Liabilities & Equity</u>	<u>68,455.92</u>	<u>381,814.94</u>	<u>450,270.86</u>

Cotton Ranch Homeowners Association

Budget Comparison Standard Code Dollar Variance

Posted 8/1/2025 To 8/31/2025 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)	4,500.00	2,000.00	2,500.00	3,000.00
TOTAL Assessment Revenue		<u>0.00</u>	<u>250.00</u>	<u>(250.00)</u>	<u>129,300.00</u>	<u>126,800.00</u>	<u>2,500.00</u>	<u>127,800.00</u>
<u>Other Revenue</u>								
4010	LATE CHARGE	848.32	42.00	806.32	3,258.32	336.00	2,922.32	500.00
4020	AT ATTORNEY STMT FEE	0.00	117.00	(117.00)	100.00	936.00	(836.00)	1,400.00
4030	FINE/CHARGS	500.00	0.00	500.00	1,000.00	0.00	1,000.00	0.00
4070	LEGAL COST REIMB	0.00	83.00	(83.00)	1,255.00	664.00	591.00	1,000.00
4600	CERTIFIED MAIL	550.00	0.00	550.00	550.00	0.00	550.00	0.00
4775	OPERATING INTEREST	3.09	667.00	(663.91)	11.83	5,336.00	(5,324.17)	8,000.00
TOTAL Other Revenue		<u>1,901.41</u>	<u>909.00</u>	<u>992.41</u>	<u>6,175.15</u>	<u>7,272.00</u>	<u>(1,096.85)</u>	<u>10,900.00</u>
TOTAL REVENUES		<u>1,901.41</u>	<u>1,159.00</u>	<u>742.41</u>	<u>135,475.15</u>	<u>134,072.00</u>	<u>1,403.15</u>	<u>138,700.00</u>
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	0.00	300.00	300.00	300.00
5020	AUDIT/TAX PREP	174.00	0.00	(174.00)	174.00	0.00	(174.00)	0.00
5030	BILLING EXPENSE	0.00	42.00	42.00	0.00	336.00	336.00	500.00
5200	INCOME TAX	1,167.00	0.00	(1,167.00)	1,167.00	0.00	(1,167.00)	0.00
5260	WORKER'S COMP	0.00	0.00	0.00	0.00	850.00	850.00	850.00
5350	COMMERCIAL INSURANC	0.00	417.00	417.00	4,294.00	3,336.00	(958.00)	5,000.00
5450	LEGAL EXPENSE	0.00	208.00	208.00	1,409.28	1,664.00	254.72	2,500.00
5460	CLIENT STATEMENTS	0.00	83.00	83.00	250.00	664.00	414.00	1,000.00
5470	COVENANT EFORCEMEN	1,200.00	1,250.00	50.00	7,200.00	10,000.00	2,800.00	15,000.00
5480	COLLECTION/LIEN FEES	0.00	117.00	117.00	352.79	936.00	583.21	1,400.00
5490	MANAGEMENT	4,350.00	3,750.00	(600.00)	40,995.00	30,000.00	(10,995.00)	45,000.00
5500	QUICK BOOKS	0.00	250.00	250.00	1,356.54	2,000.00	643.46	3,000.00
5560	SOCIAL FUNCTIONS	0.00	0.00	0.00	6,324.67	2,000.00	(4,324.67)	2,000.00
5600	OFFICE EXPENSES	317.81	67.00	(250.81)	3,955.57	536.00	(3,419.57)	800.00
5630	DRC EXPENSES	0.00	63.00	63.00	200.00	504.00	304.00	750.00
5710	DRC ADMINISTRATON	0.00	1,250.00	1,250.00	5,460.00	10,000.00	4,540.00	15,000.00
5760	WEBSITE	0.00	42.00	42.00	438.00	336.00	(102.00)	500.00
TOTAL Administrative		<u>7,208.81</u>	<u>7,539.00</u>	<u>330.19</u>	<u>73,606.85</u>	<u>63,462.00</u>	<u>(10,144.85)</u>	<u>93,600.00</u>
<u>Common</u>								
6450	DOG STATION BAGS	0.00	208.00	208.00	1,258.50	1,664.00	405.50	2,500.00
TOTAL Common		<u>0.00</u>	<u>208.00</u>	<u>208.00</u>	<u>1,258.50</u>	<u>1,664.00</u>	<u>405.50</u>	<u>2,500.00</u>
<u>Landscaping</u>								
7300	GROUNDS CONTRACT	0.00	375.00	375.00	8,043.71	3,000.00	(5,043.71)	4,500.00
7310	LANDSCAPE REPAIR	5,507.23	667.00	(4,840.23)	13,709.58	5,336.00	(8,373.58)	8,000.00
7340	SHRUBS/TREE CARE	4,430.00	750.00	(3,680.00)	5,630.00	6,000.00	370.00	9,000.00
7820	SNOW REMOVAL	0.00	0.00	0.00	25,690.00	13,000.00	(12,690.00)	17,000.00
TOTAL Landscaping		<u>9,937.23</u>	<u>1,792.00</u>	<u>(8,145.23)</u>	<u>53,073.29</u>	<u>27,336.00</u>	<u>(25,737.29)</u>	<u>38,500.00</u>
<u>Utility</u>								

Cotton Ranch Homeowners Association

Budget Comparison Standard Code Dollar Variance

Posted 8/1/2025 To 8/31/2025 11:59:00 PM

		Current Month OPERATING			Year to Date OPERATING			
		Actual	Budget	Variance	Actual	Budget	Variance	Annual
8780	ELECTRIC	0.00	83.00	83.00	330.78	664.00	333.22	1,000.00
8950	WATER/SEWER	3,792.60	638.00	(3,154.60)	3,792.60	5,104.00	1,311.40	7,650.00
TOTAL Utility		<u>3,792.60</u>	<u>721.00</u>	<u>(3,071.60)</u>	<u>4,123.38</u>	<u>5,768.00</u>	<u>1,644.62</u>	<u>8,650.00</u>
TOTAL EXPENSES		<u>20,938.64</u>	<u>10,260.00</u>	<u>(10,678.64)</u>	<u>132,062.02</u>	<u>98,230.00</u>	<u>(33,832.02)</u>	<u>143,250.00</u>
Excess Revenue / Expense		<u>(19,037.23)</u>	<u>(9,101.00)</u>	<u>(9,936.23)</u>	<u>3,413.13</u>	<u>35,842.00</u>	<u>(32,428.87)</u>	<u>(4,550.00)</u>

Cotton Ranch Homeowners Association

Budget Comparison Standard Code Dollar Variance

Posted 8/1/2025 To 8/31/2025 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	596.40	0.00	596.40	5,048.67	0.00	5,048.67	0.00
TOTAL Reserve Revenue	<u>596.40</u>	<u>0.00</u>	<u>596.40</u>	<u>5,048.67</u>	<u>0.00</u>	<u>5,048.67</u>	<u>0.00</u>
TOTAL REVENUES	<u>596.40</u>	<u>0.00</u>	<u>596.40</u>	<u>5,048.67</u>	<u>0.00</u>	<u>5,048.67</u>	<u>0.00</u>
Excess Revenue / Expense	<u>596.40</u>	<u>0.00</u>	<u>596.40</u>	<u>5,048.67</u>	<u>0.00</u>	<u>5,048.67</u>	<u>0.00</u>

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	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	0.00	0.00	0.00	0.00	3,258.32
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	0.00	0.00	0.00	0.00	550.00
4775 OPERATING INTEREST	0.00	0.00	0.00	0.01	1.24	3.96	3.53	3.09	0.00	0.00	0.00	0.00	11.83
TOTAL Other Revenue	0.00	0.00	0.00	2,050.01	501.24	(126.04)	1,848.53	1,901.41	0.00	0.00	0.00	0.00	6,175.15
TOTAL INCOME	0.00	0.00	0.00	131,350.01	501.24	(126.04)	1,848.53	1,901.41	0.00	0.00	0.00	0.00	135,475.15
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	0.00	0.00	0.00	0.00	174.00
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 INSURANC	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	0.00	0.00	0.00	0.00	1,409.28
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 ENFORCEMEN	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	0.00	0.00	0.00	0.00	40,995.00
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	0.00	0.00	0.00	0.00	3,955.57
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	0.00	0.00	0.00	0.00	5,460.00
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	0.00	0.00	0.00	0.00	73,606.85
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	0.00	0.00	0.00	0.00	0.00	330.78
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	3,792.60	0.00	0.00	0.00	0.00	4,123.38
TOTAL EXPENSES	0.00	0.00	0.00	60,998.38	17,476.43	26,851.48	5,797.09	20,938.64	0.00	0.00	0.00	0.00	132,062.02
Excess Revenue / Expense	0.00	0.00	0.00	70,351.63	(16,975.19)	(26,977.52)	(3,948.56)	(19,037.23)	0.00	0.00	0.00	0.00	3,413.13

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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	0.00	0.00	0.00	0.00	5,048.67
TOTAL Reserve Revenue	0.00	0.00	0.00	2,070.93	1,145.54	549.93	685.87	596.40	0.00	0.00	0.00	0.00	5,048.67
TOTAL INCOME	0.00	0.00	0.00	2,070.93	1,145.54	549.93	685.87	596.40	0.00	0.00	0.00	0.00	5,048.67
Excess Revenue / Expense	0.00	0.00	0.00	2,070.93	1,145.54	549.93	685.87	596.40	0.00	0.00	0.00	0.00	5,048.67