Hidden Trails Community Association

Professionally Managed by:

CCMC

January 2025

CCMC

Now this feels like home.®

Hidden Trails Community Association

01-Operating

		01/2025	12/2024	Net Change
	Assets			
	Cash			
1001	Cash - OP AAB	561,358.44	527,678.67	33,679.77
100303	Cash - OP Intake ckg AAB	1,729.62	280.00	1,449.62
1005	Cash - Debit Card ckg AAB	5,000.00	2,045.79	2,954.21
103	Cash - Local Depository CKG Chase	2,465.69	2,465.69	0.00
	Total Cash	570,553.75	532,470.15	38,083.60
	Accounts Receivable			
111	Accounts Receivable	214,209.49	138,043.97	76,165.52
119	Allowance for Doubtful Accounts	(98,463.42)	(82,348.43)	(16,114.99)
	Total Accounts Receivable	115,746.07	55,695.54	60,050.53
	Fixed Assets			
121	Land	130,000.00	130,000.00	0.00
125	Landscaping and Trails	2,958,842.31	2,958,842.31	0.00
126	Fitness Equipment	72,000.00	72,000.00	0.00
127	Amenity Center	8,408,634.71	8,408,634.71	0.00
12701	Amenity Center 2023	2,119,522.23	2,119,522.23	0.00
128	Equipment	10,590.00	10,590.00	0.00
129	Accumulated Depreciation	(2,014,818.19)	(1,979,356.02)	(35,462.17)
	Total Fixed Assets	11,684,771.06	11,720,233.23	(35,462.17)
	Other Assets			
131	Deposits	550.00	550.00	0.00
133	Prepaid Insurance	28,255.38	31,869.10	(3,613.72)
134	Prepaid Expense	4,500.00	0.00	4,500.00
15000	Accrued Revenue	0.00	38,920.00	(38,920.00)
	Total Other Assets	33,305.38	71,339.10	(38,033.72)
	Total Assets	*12,404,376.26*	*12,379,738.02*	*24,638.24*
	Liabilities & Equity			
	Current Liabilities			
210	Accrued Expense	36,906.98	32,816.52	4,090.46
213	Unearned Assessments	396,650.76	0.00	396,650.76
214	Prepaid Assessments	98,355.33	355,080.78	(256,725.45)
21401	Due to Management Company	375.00	0.00	375.00
21701	Dvlpr Ln 2018 Amenity Center	11,523,858.64	11,569,477.02	(45,618.38)
21703	Dvlpr Ln 2023 Amenity Center	2,119,522.23	2,119,522.23	0.00
21704	Dvlpr Ln 2023 Amenity Ctr Accrued Intere	113,196.17	108,554.34	4,641.83
24501	Dvlpr Ln 2018	145,874.16	146,938.89	(1,064.73)
24502	Dvlpr Ln 2019	116,089.63	116,949.28	(859.65)

Hidden Trails Community Association

01-Operating

		01/2025	12/2024	Net Change
	Liabilities & Equity			
	Current Liabilities			
24503	Dvlpr Ln 2021	373,926.55	372,345.36	1,581.19
24504	Dvlpr Ln 2022	264,563.71	263,444.98	1,118.73
24505	Dvlpr Ln 2020	401,926.60	522,904.24	(120,977.64)
24506	Dvlpr Ln 2023	679,788.41	676,874.09	2,914.32
24507	Dvlpr Ln 2022	329,495.42	328,082.84	1,412.58
	Total Current Liabilities	16,600,529.59	16,612,990.57	(12,460.98)
	Equity			
309	Equity	(4,233,252.55)	(5,093,844.58)	860,592.03
	Net Income (Loss)	37,099.22	860,592.03	(823,492.81)
	Total Equity	(4,196,153.33)	(4,233,252.55)	37,099.22
	Total Liabilities & Equity	*12,404,376.26*	*12,379,738.02*	*24,638.24*

Hidden Trails Community Association

03-Community Enhancement Fund

		01/2025	12/2024	Net Change
	Assets			
	Cash			
100301	Cash - CE CKG AAB	120,898.82	120,186.32	712.50
	Total Cash	120,898.82	120,186.32	712.50
	Fixed Assets			
125	Landscaping and Trails	41,480.00	41,480.00	0.00
129	Accumulated Depreciation	(12,839.06)	(12,345.25)	(493.81)
	Total Fixed Assets	28,640.94	29,134.75	(493.81)
	Total Assets	*149,539.76*	*149,321.07*	*218.69*
	Liabilities & Equity			
	Equity			
309	Equity	149,321.07	142,819.36	6,501.71
	Net Income (Loss)	218.69	6,501.71	(6,283.02)
	Total Equity	149,539.76	149,321.07	218.69
	Total Liabilities & Equity	*149,539.76*	*149,321.07*	*218.69*

Hidden Trails Community Association
Income Statement
01-Operating
Posted 1/1/2025 To 1/31/2025 11:59:00 PM

		Current Period 01-Operating			Year to Date 01-Operating			
		Actual	Budget	$ Var	Actual	Budget	$ Var	Annual Budget
Income								
Revenue								
401	Association Dues	198,325.38	191,880.00	6,445.38	198,325.38	191,880.00	6,445.38	2,451,852.00
40503	Community Enhancement	712.50	6,000.00	(5,287.50)	712.50	6,000.00	(5,287.50)	49,700.00
411	ARC Revenue	250.00	300.00	(50.00)	250.00	300.00	(50.00)	4,750.00
423	Bad Debt Expense	(16,114.99)	906.00	(17,020.99)	(16,114.99)	906.00	(17,020.99)	10,872.00
434	Working Capital	0.00	15,000.00	(15,000.00)	0.00	15,000.00	(15,000.00)	156,000.00
438	Rental Fees	1,686.90	1,000.00	686.90	1,686.90	1,000.00	686.90	15,000.00
441	Late Fees	9,200.00	1,313.00	7,887.00	9,200.00	1,313.00	7,887.00	15,756.00
44101	Collection Fee Revenue	9,645.00	1,207.00	8,438.00	9,645.00	1,207.00	8,438.00	14,484.00
44106	Delinquency Interest	1,959.86	0.00	1,959.86	1,959.86	0.00	1,959.86	0.00
451	Bank Interest	2.00	0.00	2.00	2.00	0.00	2.00	0.00
454	Sanctions/Fines	825.00	0.00	825.00	825.00	0.00	825.00	0.00
45703	Gate FOB Income	189.50	200.00	(10.50)	189.50	200.00	(10.50)	4,580.00
45914	Legal Fee Revenue	2,519.50	1,062.00	1,457.50	2,519.50	1,062.00	1,457.50	12,744.00
474	Lifestyle Income	494.58	500.00	(5.42)	494.58	500.00	(5.42)	6,000.00
TOTAL Revenue		209,695.23	219,368.00	(9,672.77)	209,695.23	219,368.00	(9,672.77)	2,741,738.00
Transfer between Funds								
499	Community Enhancement Fund Trar	(712.50)	(6,000.00)	5,287.50	(712.50)	(6,000.00)	5,287.50	(49,700.00)
TOTAL Transfer between Funds		(712.50)	(6,000.00)	5,287.50	(712.50)	(6,000.00)	5,287.50	(49,700.00)
TOTAL Income		208,982.73	213,368.00	(4,385.27)	208,982.73	213,368.00	(4,385.27)	2,692,038.00
Expense								
Administrative								
505	Onsite Services	36,448.16	37,063.00	614.84	36,448.16	37,063.00	614.84	420,586.00
547	Uniforms	0.00	300.00	300.00	0.00	300.00	300.00	500.00
553	Audit & Tax	0.00	0.00	0.00	0.00	0.00	0.00	5,501.00
561	Legal Fees - Collections	2,220.58	3,167.00	946.42	2,220.58	3,167.00	946.42	38,014.00
56101	Lien/Collection Costs	10,320.00	0.00	(10,320.00)	10,320.00	0.00	(10,320.00)	0.00
562	Legal Fees - Attorney	0.00	250.00	250.00	0.00	250.00	250.00	4,500.00
563	Licenses/Fees/Permits	201.59	3,680.00	3,478.41	201.59	3,680.00	3,478.41	5,660.00
564	Dues/Subscriptions	882.48	911.00	28.52	882.48	911.00	28.52	5,482.00
565	Community Management Fees	4,953.00	4,791.00	(162.00)	4,953.00	4,791.00	(162.00)	61,452.00
567	Meeting Expense	0.00	50.00	50.00	0.00	50.00	50.00	2,600.00
569	Office Supplies	127.67	1,450.00	1,322.33	127.67	1,450.00	1,322.33	14,595.00
572	Postage	545.19	625.00	79.81	545.19	625.00	79.81	8,060.00
573	Telephone	238.05	250.00	11.95	238.05	250.00	11.95	3,000.00
575	Social Events	1,867.77	1,500.00	(367.77)	1,867.77	1,500.00	(367.77)	59,145.00
57901	Mileage/Auto	266.70	350.00	83.30	266.70	350.00	83.30	4,200.00
57904	Bank Fees	61.38	0.00	(61.38)	61.38	0.00	(61.38)	0.00
57987	2018 Loan Payment	0.00	1,697.00	1,697.00	0.00	1,697.00	1,697.00	20,364.00
57988	2019 Loan Payment	0.00	1,347.00	1,347.00	0.00	1,347.00	1,347.00	16,164.00
57991	2018 Amenity Center Loan Payment	0.00	45,618.00	45,618.00	0.00	45,618.00	45,618.00	547,416.00
57992	2020 Loan Payment	0.00	119,977.00	119,977.00	0.00	119,977.00	119,977.00	180,730.00
590	Web Hosting	0.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	3,600.00
TOTAL Administrative		58,132.57	225,526.00	167,393.43	58,132.57	225,526.00	167,393.43	1,401,569.00
Contract Services								
59401	Holiday Decorations	0.00	0.00	0.00	0.00	0.00	0.00	17,000.00
605	Janitor Contract	6,300.00	6,800.00	500.00	6,300.00	6,800.00	500.00	81,600.00

Hidden Trails Community Association
Income Statement
01-Operating
Posted 1/1/2025 To 1/31/2025 11:59:00 PM

		Current Period 01-Operating			Year to Date 01-Operating			
		Actual	Budget	$ Var	Actual	Budget	$ Var	Annual Budget
619	Landscape Contract	29,011.00	35,593.00	6,582.00	29,011.00	35,593.00	6,582.00	427,116.00
61913	Landscape Extras/Mulch	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	74,000.00
61946	Tree Removal/Trimming	0.00	0.00	0.00	0.00	0.00	0.00	14,500.00
61962	Backflow Testing	0.00	0.00	0.00	0.00	0.00	0.00	5,500.00
625	Pest Control	221.91	350.00	128.09	221.91	350.00	128.09	5,700.00
627	HVAC Contract	0.00	1,200.00	1,200.00	0.00	1,200.00	1,200.00	8,800.00
629	Pool Service	5,171.11	4,700.00	(471.11)	5,171.11	4,700.00	(471.11)	68,900.00
62903	Pool Monitor	0.00	0.00	0.00	0.00	0.00	0.00	80,080.00
62913	Pool Supplies/Equipment	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
636	Fitness Maintenance Contract	381.04	600.00	218.96	381.04	600.00	218.96	2,400.00
63704	Access System	0.00	32,130.00	32,130.00	0.00	32,130.00	32,130.00	55,560.00
63707	Alarm Monitoring	439.50	50.00	(389.50)	439.50	50.00	(389.50)	850.00
639	Lighting Maintenance Service	531.65	1,300.00	768.35	531.65	1,300.00	768.35	6,600.00
664	Lake/Pond Management	0.00	14,512.00	14,512.00	0.00	14,512.00	14,512.00	68,178.00
TOTAL Contract Services		42,056.21	98,235.00	56,178.79	42,056.21	98,235.00	56,178.79	918,784.00
Insurance								
851	Insurance - D&O	370.92	371.00	0.08	370.92	371.00	0.08	4,452.00
854	Insurance - General Liability	3,071.63	2,932.00	(139.63)	3,071.63	2,932.00	(139.63)	35,184.00
857	Insurance - Workers Compensation	27.50	28.00	0.50	27.50	28.00	0.50	336.00
859	Insurance - Umbrella	143.67	209.00	65.33	143.67	209.00	65.33	2,508.00
863	Insurance - Other	0.00	131.00	131.00	0.00	131.00	131.00	1,572.00
TOTAL Insurance		3,613.72	3,671.00	57.28	3,613.72	3,671.00	57.28	44,052.00
Parts & Supplies								
628	Fire & Safety Supplies	0.00	250.00	250.00	0.00	250.00	250.00	1,000.00
701	HVAC Supplies	64.73	600.00	535.27	64.73	600.00	535.27	1,200.00
702	General Supplies	159.19	202.00	42.81	159.19	202.00	42.81	2,402.00
705	Carpentry Supplies	287.87	250.00	(37.87)	287.87	250.00	(37.87)	2,500.00
706	Fitness Expenses	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
708	Program Supplies	0.00	0.00	0.00	0.00	0.00	0.00	1,029.00
713	Locks & Keys	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
72003	Pool Furniture & Fixtures	0.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	55,500.00
721	Gate Supplies/Transponders	670.07	43.00	(627.07)	670.07	43.00	(627.07)	1,266.00
TOTAL Parts & Supplies		1,181.86	26,345.00	25,163.14	1,181.86	26,345.00	25,163.14	67,897.00
Repairs & Maintenance								
616	Park Equipment	11.34	500.00	488.66	11.34	500.00	488.66	15,414.00
61920	Common Area Maint	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
643	Parking Lot Repairs	1,028.38	0.00	(1,028.38)	1,028.38	0.00	(1,028.38)	0.00
652	Gates Parts/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
656	General Maintenance	5,250.00	1,250.00	(4,000.00)	5,250.00	1,250.00	(4,000.00)	15,000.00
675	Fitness Center Expense	0.00	2,300.00	2,300.00	0.00	2,300.00	2,300.00	5,000.00
683	Pool Repairs	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00
689	Site Signage Repairs	0.00	0.00	0.00	0.00	0.00	0.00	6,364.00
725	Doors	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
TOTAL Repairs & Maintenance		6,289.72	4,050.00	(2,239.72)	6,289.72	4,050.00	(2,239.72)	62,278.00
Taxes								
805	Real Estate Tax	0.00	0.00	0.00	0.00	0.00	0.00	7,250.00
TOTAL Taxes		0.00	0.00	0.00	0.00	0.00	0.00	7,250.00

Hidden Trails Community Association
Income Statement
01-Operating
Posted 1/1/2025 To 1/31/2025 11:59:00 PM

		Current Period 01-Operating			Year to Date 01-Operating			
		Actual	Budget	$ Var	Actual	Budget	$ Var	Annual Budget
Utilities								
751	Electricity	9,197.68	10,500.00	1,302.32	9,197.68	10,500.00	1,302.32	126,000.00
754	Phone/Internet/TV	695.00	600.00	(95.00)	695.00	600.00	(95.00)	7,200.00
757	Trash Removal	480.32	500.00	19.68	480.32	500.00	19.68	6,000.00
758	Water/Sewer	1,765.66	3,500.00	1,734.34	1,765.66	3,500.00	1,734.34	48,000.00
760	Street Lighting	220.00	250.00	30.00	220.00	250.00	30.00	3,000.00
TOTAL Utilities		12,358.66	15,350.00	2,991.34	12,358.66	15,350.00	2,991.34	190,200.00
TOTAL Expense		123,632.74	373,177.00	249,544.26	123,632.74	373,177.00	249,544.26	2,692,030.00
Net Operating Income/Loss		85,349.99	(159,809.00)	245,158.99	85,349.99	(159,809.00)	245,158.99	8.00
Expense								
894	Depreciation	35,462.17	35,639.00	176.83	35,462.17	35,639.00	176.83	427,668.00
TOTAL		35,462.17	35,639.00	176.83	35,462.17	35,639.00	176.83	427,668.00
TOTAL Expense		35,462.17	35,639.00	176.83	35,462.17	35,639.00	176.83	427,668.00
Net Operating Income/Loss		49,887.82	(195,448.00)	245,335.82	49,887.82	(195,448.00)	245,335.82	(427,660.00)
Expense								
Administrative								
57907	Dvlpr Loan 2018 Accrued Interest	632.66	0.00	(632.66)	632.66	0.00	(632.66)	0.00
57908	Dvlpr Ln 2019 Accrued Interest	487.29	0.00	(487.29)	487.29	0.00	(487.29)	0.00
57909	Dvlpr Ln 2021 Accrued Interest	1,581.19	0.00	(1,581.19)	1,581.19	0.00	(1,581.19)	0.00
57910	Dvlpr Ln 2022 Accrued Interest	1,118.73	0.00	(1,118.73)	1,118.73	0.00	(1,118.73)	0.00
57914	Dvlpr Ln 2023 Accrued Interest	2,914.32	0.00	(2,914.32)	2,914.32	0.00	(2,914.32)	0.00
57915	Dvlpr Ln 2022 Accrued Interest	1,412.58	0.00	(1,412.58)	1,412.58	0.00	(1,412.58)	0.00
57916	Dvlpr Ln 2023 Amenity Center Accru	4,641.83	0.00	(4,641.83)	4,641.83	0.00	(4,641.83)	0.00
TOTAL Administrative		12,788.60	0.00	(12,788.60)	12,788.60	0.00	(12,788.60)	0.00
TOTAL Expense		12,788.60	0.00	(12,788.60)	12,788.60	0.00	(12,788.60)	0.00
Net Operating Income/Loss		37,099.22	(195,448.00)	232,547.22	37,099.22	(195,448.00)	232,547.22	(427,660.00)
Net Income/Loss After Transfers		37,099.22	(195,448.00)	232,547.22	37,099.22	(195,448.00)	232,547.22	(427,660.00)

Hidden Trails Community Association
Income Statement
03-Community Enhancement Fund
Posted 1/1/2025 To 1/31/2025 11:59:00 PM

	Current Period 03-Community Enhancement Fund			Year to Date 03-Community Enhancement Fund			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual Budget
Income							
Transfer between Funds							
499 Community Enhancement Fund Trar	712.50	0.00	712.50	712.50	0.00	712.50	0.00
TOTAL Transfer between Funds	712.50	0.00	712.50	712.50	0.00	712.50	0.00
TOTAL Income	712.50	0.00	712.50	712.50	0.00	712.50	0.00
Net Operating Income/Loss	712.50	0.00	712.50	712.50	0.00	712.50	0.00
Expense							
894 Depreciation	493.81	0.00	(493.81)	493.81	0.00	(493.81)	0.00
TOTAL	493.81	0.00	(493.81)	493.81	0.00	(493.81)	0.00
TOTAL Expense	493.81	0.00	(493.81)	493.81	0.00	(493.81)	0.00
Net Operating Income/Loss	218.69	0.00	218.69	218.69	0.00	218.69	0.00
Net Income/Loss After Transfers	218.69	0.00	218.69	218.69	0.00	218.69	0.00