Hidden Trails Community Association

Professionally Managed by:

CCMC

February 2025

CCMC

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Hidden Trails Community Association

01-Operating

		02/2025	01/2025	Net Change
	Assets			
	Cash			
1001	Cash - OP AAB	446,299.39	561,358.44	(115,059.05)
100303	Cash - OP Intake ckg AAB	3,063.45	1,729.62	1,333.83
1005	Cash - Debit Card ckg AAB	1,489.68	5,000.00	(3,510.32)
103	Cash - Local Depository CKG Chase	2,465.69	2,465.69	0.00
	Total Cash	453,318.21	570,553.75	(117,235.54)
	Accounts Receivable			
111	Accounts Receivable	185,128.82	214,209.49	(29,080.67)
119	Allowance for Doubtful Accounts	(106,402.58)	(98,463.42)	(7,939.16)
	Total Accounts Receivable	78,726.24	115,746.07	(37,019.83)
	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	(2,047,880.36)	(2,014,818.19)	(33,062.17)
	Total Fixed Assets	11,651,708.89	11,684,771.06	(33,062.17)
	Other Assets			
131	Deposits	550.00	550.00	0.00
133	Prepaid Insurance	24,641.66	28,255.38	(3,613.72)
134	Prepaid Expense	4,999.58	4,500.00	499.58
	Total Other Assets	30,191.24	33,305.38	(3,114.14)
	Total Assets	*12,213,944.58*	*12,404,376.26*	*(190,431.68)*
	Liabilities & Equity			
	Current Liabilities			
210	Accrued Expense	20,270.64	36,906.98	(16,636.34)
213	Unearned Assessments	198,325.38	396,650.76	(198,325.38)
214	Prepaid Assessments	139,988.39	98,355.33	41,633.06
21401	Due to Management Company	375.00	375.00	0.00
21701	Dvlpr Ln 2018 Amenity Center	11,502,248.30	11,523,858.64	(21,610.34)
21703	Dvlpr Ln 2023 Amenity Center	2,119,522.23	2,119,522.23	0.00
21704	Dvlpr Ln 2023 Amenity Ctr Accrued Intere	117,847.66	113,196.17	4,651.49
24501	Dvlpr Ln 2018	144,804.83	145,874.16	(1,069.33)
24502	Dvlpr Ln 2019	115,226.40	116,089.63	(863.23)
24503	Dvlpr Ln 2021	375,514.46	373,926.55	1,587.91

Hidden Trails Community Association

01-Operating

		02/2025	01/2025	Net Change
	Liabilities & Equity			
	Current Liabilities			
24504	Dvlpr Ln 2022	265,578.48	264,563.71	1,014.77
24505	Dvlpr Ln 2020	398,078.09	401,926.60	(3,848.51)
24506	Dvlpr Ln 2023	682,715.28	679,788.41	2,926.87
24507	Dvlpr Ln 2022	330,914.08	329,495.42	1,418.66
	Total Current Liabilities	16,411,409.22	16,600,529.59	(189,120.37)
	Equity			
309	Equity	(4,233,252.55)	(4,233,252.55)	0.00
	Net Income (Loss)	35,787.91	37,099.22	(1,311.31)
	Total Equity	(4,197,464.64)	(4,196,153.33)	(1,311.31)
	Total Liabilities & Equity	*12,213,944.58*	*12,404,376.26*	*(190,431.68)*

Hidden Trails Community Association

03-Community Enhancement Fund

		02/2025	01/2025	Net Change
	Assets			
	Cash			
100301	Cash - CE CKG AAB	121,648.82	120,898.82	750.00
	Total Cash	121,648.82	120,898.82	750.00
	Fixed Assets			
125	Landscaping and Trails	41,480.00	41,480.00	0.00
129	Accumulated Depreciation	(13,332.87)	(12,839.06)	(493.81)
	Total Fixed Assets	28,147.13	28,640.94	(493.81)
	Total Assets	*149,795.95*	*149,539.76*	*256.19*
	Liabilities & Equity			
	Equity			
309	Equity	149,321.07	149,321.07	0.00
	Net Income (Loss)	474.88	218.69	256.19
	Total Equity	149,795.95	149,539.76	256.19
	Total Liabilities & Equity	*149,795.95*	*149,539.76*	*256.19*

Balance Sheet by Fund (column format)

Wednesday, March 12, 2025 16:19

Posted 02/28/2025

Hidden Trails Community Association

	01-Operating	02-Reserve	03-Community Enhancement Fund	Total
Assets				
Cash				
Cash - OP AAB	446,299.39			446,299.39
Cash - CE CKG AAB			121,648.82	121,648.82
Cash - OP Intake ckg AAB	3,063.45			3,063.45
Cash - Debit Card ckg AAB	1,489.68			1,489.68
Cash - Local Depository CKG (	2,465.69			2,465.69
Total Cash	453,318.21		121,648.82	574,967.03
Accounts Receivable				
Accounts Receivable	185,128.82			185,128.82
Allowance for Doubtful Accou	(106,402.58)			(106,402.58)
Total Accounts Receivable	78,726.24			78,726.24
Fixed Assets				
Land	130,000.00			130,000.00
Landscaping and Trails	2,958,842.31		41,480.00	3,000,322.31
Fitness Equipment	72,000.00			72,000.00
Amenity Center	8,408,634.71			8,408,634.71
Amenity Center 2023	2,119,522.23			2,119,522.23
Equipment	10,590.00			10,590.00
Accumulated Depreciation	(2,047,880.36)		(13,332.87)	(2,061,213.23)
Total Fixed Assets	11,651,708.89		28,147.13	11,679,856.02
Other Assets				
Deposits	550.00			550.00
Prepaid Insurance	24,641.66			24,641.66
Prepaid Expense	4,999.58			4,999.58
Total Other Assets	30,191.24			30,191.24
Total Assets	*12,213,944.58*		*149,795.95*	*12,363,740.53*
Liabilities & Equity				
Current Liabilities				

Balance Sheet by Fund (column format)

Wednesday, March 12, 2025 16:19

Posted 02/28/2025

Hidden Trails Community Association

	01-Operating	02-Reserve	03-Community Enhancement Fund	Total
Liabilities & Equity				
Current Liabilities				
Accrued Expense	20,270.64			20,270.64
Unearned Assessments	198,325.38			198,325.38
Prepaid Assessments	139,988.39			139,988.39
Due to Management Company	375.00			375.00
Dvlpr Ln 2018 Amenity Center	11,502,248.30			11,502,248.30
Dvlpr Ln 2023 Amenity Center	2,119,522.23			2,119,522.23
Dvlpr Ln 2023 Amenity Ctr Acc	117,847.66			117,847.66
Dvlpr Ln 2018	144,804.83			144,804.83
Dvlpr Ln 2019	115,226.40			115,226.40
Dvlpr Ln 2021	375,514.46			375,514.46
Dvlpr Ln 2022	265,578.48			265,578.48
Dvlpr Ln 2020	398,078.09			398,078.09
Dvlpr Ln 2023	682,715.28			682,715.28
Dvlpr Ln 2022	330,914.08			330,914.08
Total Current Liabilities	16,411,409.22			16,411,409.22
Equity				
Equity	(4,233,252.55)		149,321.07	(4,083,931.48)
Net Income (Loss)	35,787.91		474.88	36,262.79
Total Equity	(4,197,464.64)		149,795.95	(4,047,668.69)
Total Liabilities & Equity	*12,213,944.58*		*149,795.95*	*12,363,740.53*

Hidden Trails Community Association
Income Statement
01-Operating
Posted 2/1/2025 To 2/28/2025 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	204,329.68	194,220.00	10,109.68	402,655.06	386,100.00	16,555.06	2,451,852.00
40503	Community Enhancement	750.00	3,000.00	(2,250.00)	1,462.50	9,000.00	(7,537.50)	49,700.00
411	ARC Revenue	150.00	500.00	(350.00)	400.00	800.00	(400.00)	4,750.00
423	Bad Debt Expense	(7,939.16)	906.00	(8,845.16)	(24,054.15)	1,812.00	(25,866.15)	10,872.00
434	Working Capital	13,820.00	15,000.00	(1,180.00)	13,820.00	30,000.00	(16,180.00)	156,000.00
438	Rental Fees	1,200.00	1,000.00	200.00	2,886.90	2,000.00	886.90	15,000.00
441	Late Fees	3,200.00	1,313.00	1,887.00	12,400.00	2,626.00	9,774.00	15,756.00
44101	Collection Fee Revenue	4,680.00	1,207.00	3,473.00	14,325.00	2,414.00	11,911.00	14,484.00
44106	Delinquency Interest	661.58	0.00	661.58	2,621.44	0.00	2,621.44	0.00
451	Bank Interest	1.84	0.00	1.84	3.84	0.00	3.84	0.00
454	Sanctions/Fines	750.00	0.00	750.00	1,575.00	0.00	1,575.00	0.00
45703	Gate FOB Income	100.00	400.00	(300.00)	289.50	600.00	(310.50)	4,580.00
45914	Legal Fee Revenue	1,410.00	1,062.00	348.00	3,929.50	2,124.00	1,805.50	12,744.00
474	Lifestyle Income	323.23	500.00	(176.77)	817.81	1,000.00	(182.19)	6,000.00
TOTAL Revenue		223,437.17	219,108.00	4,329.17	433,132.40	438,476.00	(5,343.60)	2,741,738.00
Transfer between Funds								
499	Community Enhancement Fund Trar	(750.00)	(3,000.00)	2,250.00	(1,462.50)	(9,000.00)	7,537.50	(49,700.00)
TOTAL Transfer between Funds		(750.00)	(3,000.00)	2,250.00	(1,462.50)	(9,000.00)	7,537.50	(49,700.00)
TOTAL Income		222,687.17	216,108.00	6,579.17	431,669.90	429,476.00	2,193.90	2,692,038.00
Expense								
Administrative								
505	Onsite Services	32,150.40	32,229.00	78.60	68,598.56	69,292.00	693.44	420,586.00
547	Uniforms	0.00	0.00	0.00	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	4,204.00	3,177.00	(1,027.00)	6,424.58	6,344.00	(80.58)	38,014.00
56101	Lien/Collection Costs	0.00	0.00	0.00	10,320.00	0.00	(10,320.00)	0.00
562	Legal Fees - Attorney	715.50	250.00	(465.50)	715.50	500.00	(215.50)	4,500.00
563	Licenses/Fees/Permits	201.59	180.00	(21.59)	403.18	3,860.00	3,456.82	5,660.00
564	Dues/Subscriptions	70.72	361.00	290.28	953.20	1,272.00	318.80	5,482.00
565	Community Management Fees	5,034.00	4,851.00	(183.00)	9,987.00	9,642.00	(345.00)	61,452.00
567	Meeting Expense	241.47	50.00	(191.47)	241.47	100.00	(141.47)	2,600.00
569	Office Supplies	506.24	700.00	193.76	633.91	2,150.00	1,516.09	14,595.00
572	Postage	1,802.11	625.00	(1,177.11)	2,347.30	1,250.00	(1,097.30)	8,060.00
573	Telephone	251.45	250.00	(1.45)	489.50	500.00	10.50	3,000.00
575	Social Events	13,176.01	5,500.00	(7,676.01)	15,043.78	7,000.00	(8,043.78)	59,145.00
57901	Mileage/Auto	540.38	350.00	(190.38)	807.08	700.00	(107.08)	4,200.00
57904	Bank Fees	89.40	0.00	(89.40)	150.78	0.00	(150.78)	0.00
57987	2018 Loan Payment	0.00	1,697.00	1,697.00	0.00	3,394.00	3,394.00	20,364.00
57988	2019 Loan Payment	0.00	1,347.00	1,347.00	0.00	2,694.00	2,694.00	16,164.00
57991	2018 Amenity Center Loan Payment	0.00	45,618.00	45,618.00	0.00	91,236.00	91,236.00	547,416.00
57992	2020 Loan Payment	0.00	5,523.00	5,523.00	0.00	125,500.00	125,500.00	180,730.00
590	Web Hosting	0.00	1,000.00	1,000.00	0.00	3,500.00	3,500.00	3,600.00
TOTAL Administrative		58,983.27	103,708.00	44,724.73	117,115.84	329,234.00	212,118.16	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	12,600.00	13,600.00	1,000.00	81,600.00

Hidden Trails Community Association
Income Statement
01-Operating
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		Current Period 01-Operating			Year to Date 01-Operating			
		Actual	Budget	$ Var	Actual	Budget	$ Var	Annual Budget
619	Landscape Contract	0.00	35,593.00	35,593.00	29,011.00	71,186.00	42,175.00	427,116.00
61913	Landscape Extras/Mulch	23,163.53	40,000.00	16,836.47	23,163.53	41,000.00	17,836.47	74,000.00
61946	Tree Removal/Trimming	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	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	443.82	700.00	256.18	5,700.00
627	HVAC Contract	0.00	1,000.00	1,000.00	0.00	2,200.00	2,200.00	8,800.00
629	Pool Service	5,171.11	4,700.00	(471.11)	10,342.22	9,400.00	(942.22)	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	0.00	0.00	0.00	381.04	600.00	218.96	2,400.00
63704	Access System	30,803.20	2,130.00	(28,673.20)	30,803.20	34,260.00	3,456.80	55,560.00
63707	Alarm Monitoring	0.00	300.00	300.00	439.50	350.00	(89.50)	850.00
639	Lighting Maintenance Service	(290.00)	300.00	590.00	241.65	1,600.00	1,358.35	6,600.00
664	Lake/Pond Management	0.00	0.00	0.00	0.00	14,512.00	14,512.00	68,178.00
TOTAL Contract Services		65,369.75	96,173.00	30,803.25	107,425.96	194,408.00	86,982.04	918,784.00
Insurance								
851	Insurance - D&O	370.92	371.00	0.08	741.84	742.00	0.16	4,452.00
854	Insurance - General Liability	3,071.63	2,932.00	(139.63)	6,143.26	5,864.00	(279.26)	35,184.00
857	Insurance - Workers Compensation	27.50	28.00	0.50	55.00	56.00	1.00	336.00
859	Insurance - Umbrella	143.67	209.00	65.33	287.34	418.00	130.66	2,508.00
863	Insurance - Other	0.00	131.00	131.00	0.00	262.00	262.00	1,572.00
TOTAL Insurance		3,613.72	3,671.00	57.28	7,227.44	7,342.00	114.56	44,052.00
Parts & Supplies								
628	Fire & Safety Supplies	0.00	0.00	0.00	0.00	250.00	250.00	1,000.00
701	HVAC Supplies	0.00	0.00	0.00	64.73	600.00	535.27	1,200.00
702	General Supplies	0.00	200.00	200.00	159.19	402.00	242.81	2,402.00
705	Carpentry Supplies	0.00	0.00	0.00	287.87	250.00	(37.87)	2,500.00
706	Fitness Expenses	739.98	2,000.00	1,260.02	739.98	2,000.00	1,260.02	2,000.00
708	Program Supplies	162.31	300.00	137.69	162.31	300.00	137.69	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	25,500.00	25,500.00	0.00	50,500.00	50,500.00	55,500.00
721	Gate Supplies/Transponders	699.30	43.00	(656.30)	1,369.37	86.00	(1,283.37)	1,266.00
TOTAL Parts & Supplies		1,601.59	28,043.00	26,441.41	2,783.45	54,388.00	51,604.55	67,897.00
Repairs & Maintenance								
616	Park Equipment	0.00	0.00	0.00	11.34	500.00	488.66	15,414.00
61920	Common Area Maint	4,325.00	0.00	(4,325.00)	4,325.00	0.00	(4,325.00)	5,000.00
643	Parking Lot Repairs	0.00	0.00	0.00	1,028.38	0.00	(1,028.38)	0.00
652	Gates Parts/Supplies	32.32	0.00	(32.32)	32.32	0.00	(32.32)	2,000.00
656	General Maintenance	4,655.00	1,250.00	(3,405.00)	9,905.00	2,500.00	(7,405.00)	15,000.00
675	Fitness Center Expense	0.00	0.00	0.00	0.00	2,300.00	2,300.00	5,000.00
683	Pool Repairs	0.00	3,500.00	3,500.00	0.00	3,500.00	3,500.00	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		9,012.32	4,750.00	(4,262.32)	15,302.04	8,800.00	(6,502.04)	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
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		Current Period 01-Operating			Year to Date 01-Operating			
		Actual	Budget	$ Var	Actual	Budget	$ Var	Annual Budget
Utilities								
751	Electricity	11,717.32	10,500.00	(1,217.32)	20,915.00	21,000.00	85.00	126,000.00
754	Phone/Internet/TV	696.01	600.00	(96.01)	1,391.01	1,200.00	(191.01)	7,200.00
757	Trash Removal	480.32	500.00	19.68	960.64	1,000.00	39.36	6,000.00
758	Water/Sewer	1,076.17	3,500.00	2,423.83	2,841.83	7,000.00	4,158.17	48,000.00
760	Street Lighting	(8.36)	250.00	258.36	211.64	500.00	288.36	3,000.00
TOTAL Utilities		13,961.46	15,350.00	1,388.54	26,320.12	30,700.00	4,379.88	190,200.00
TOTAL Expense		152,542.11	251,695.00	99,152.89	276,174.85	624,872.00	348,697.15	2,692,030.00
Net Operating Income/Loss		70,145.06	(35,587.00)	105,732.06	155,495.05	(195,396.00)	350,891.05	8.00
Expense								
894	Depreciation	33,062.17	35,639.00	2,576.83	68,524.34	71,278.00	2,753.66	427,668.00
TOTAL		33,062.17	35,639.00	2,576.83	68,524.34	71,278.00	2,753.66	427,668.00
TOTAL Expense		33,062.17	35,639.00	2,576.83	68,524.34	71,278.00	2,753.66	427,668.00
Net Operating Income/Loss		37,082.89	(71,226.00)	108,308.89	86,970.71	(266,674.00)	353,644.71	(427,660.00)
Expense								
Administrative								
57907	Dvlpr Loan 2018 Accrued Interest	628.06	0.00	(628.06)	1,260.72	0.00	(1,260.72)	0.00
57908	Dvlpr Ln 2019 Accrued Interest	483.71	0.00	(483.71)	971.00	0.00	(971.00)	0.00
57909	Dvlpr Ln 2021 Accrued Interest	1,587.91	0.00	(1,587.91)	3,169.10	0.00	(3,169.10)	0.00
57910	Dvlpr Ln 2022 Accrued Interest	1,014.77	0.00	(1,014.77)	2,133.50	0.00	(2,133.50)	0.00
57911	Dvlpr Ln 2018 Amenity Center Intere	24,008.04	0.00	(24,008.04)	24,008.04	0.00	(24,008.04)	0.00
57912	Dvlpr Ln 2020 Accrued Interest	1,674.69	0.00	(1,674.69)	1,674.69	0.00	(1,674.69)	0.00
57914	Dvlpr Ln 2023 Accrued Interest	2,926.87	0.00	(2,926.87)	5,841.19	0.00	(5,841.19)	0.00
57915	Dvlpr Ln 2022 Accrued Interest	1,418.66	0.00	(1,418.66)	2,831.24	0.00	(2,831.24)	0.00
57916	Dvlpr Ln 2023 Amenity Center Accru	4,651.49	0.00	(4,651.49)	9,293.32	0.00	(9,293.32)	0.00
TOTAL Administrative		38,394.20	0.00	(38,394.20)	51,182.80	0.00	(51,182.80)	0.00
TOTAL Expense		38,394.20	0.00	(38,394.20)	51,182.80	0.00	(51,182.80)	0.00
Net Operating Income/Loss		(1,311.31)	(71,226.00)	69,914.69	35,787.91	(266,674.00)	302,461.91	(427,660.00)
Net Income/Loss After Transfers		(1,311.31)	(71,226.00)	69,914.69	35,787.91	(266,674.00)	302,461.91	(427,660.00)

Hidden Trails Community Association
Income Statement
03-Community Enhancement Fund
Posted 2/1/2025 To 2/28/2025 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	750.00	0.00	750.00	1,462.50	0.00	1,462.50	0.00
TOTAL Transfer between Funds	750.00	0.00	750.00	1,462.50	0.00	1,462.50	0.00
TOTAL Income	750.00	0.00	750.00	1,462.50	0.00	1,462.50	0.00
Net Operating Income/Loss	750.00	0.00	750.00	1,462.50	0.00	1,462.50	0.00
Expense							
894 Depreciation	493.81	0.00	(493.81)	987.62	0.00	(987.62)	0.00
TOTAL	493.81	0.00	(493.81)	987.62	0.00	(987.62)	0.00
TOTAL Expense	493.81	0.00	(493.81)	987.62	0.00	(987.62)	0.00
Net Operating Income/Loss	256.19	0.00	256.19	474.88	0.00	474.88	0.00
Net Income/Loss After Transfers	256.19	0.00	256.19	474.88	0.00	474.88	0.00