

<b>Cascade View Estates HOA, Inc.</b>		
<b>Balance Sheet</b>		
As of December 31, 2021		
<b><u>ASSETS</u></b>		
<b>Current Assets</b>		
	<b>Cash</b>	
	Cash - Checking	33,526.89
	Cash - Reserve For Maintenance	<u>42,833.00</u>
	<b>Total Cash</b>	76,359.89
	<b>Accounts Receivable</b>	
	Accounts Receivable - Homeowner Dues	541.00
	Accounts Receivable - Homeowner Fines	5,451.00
	Less: Allowance for Bad Debts	<u>(2,300.00)</u>
	<b>Total Accounts Receivable</b>	3,692.00
	<b>Prepays</b>	
	Prepaid Insurance	328.00
	<b>Total Prepays</b>	328.00
	<b>Total Assets</b>	<b><u>80,379.89</u></b>
<b><u>LIABILITY AND SHAREHOLDER'S EQUITY</u></b>		
<b>Current Liabilities</b>		
	Accounts Payable	940.45
	A/P Insurance Claims	-
	Advance Billings - Homeowner Dues	90.00
	Advance Billings - Maintenance Reserve	-
	<b>Total Current Liabilities</b>	1,030.45
<b>Shareholder's Equity</b>		
	Reserve - General	34,728.06
	Reserve - Maintenance - Prior Years	35,829.42
	Reserve - Maintenance - Current Year	7,003.58
	Net Earnings (Loss) For Period	<u>1,788.38</u>
	<b>Total Shareholder's Equity</b>	79,349.44
	<b>Total Liability and Shareholder's Equity</b>	<b><u>80,379.89</u></b>

**Cascade View Estates HOA, Inc.**

**Statement of Earnings**

YTD December 2021

		YTD	YTD	YTD	YTD	YTD
		Operations	Operations	Operations	Reserve	Total
		<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Actual</u>
<b>Revenue</b>						
	Member Dues	18,740.00	18,740.00	-	7,000.00	25,740.00
	Homeowner Fines	1,510.00	1,000.00	510.00	-	1,510.00
	Interest Income	-	-	-	3.58	3.58
	Lien Fees	-	154.00	(154.00)	-	-
	Title Transfer Fees	2,300.00	1,500.00	800.00	-	2,300.00
	Sanction Fines	850.00	3,000.00	(2,150.00)	-	850.00
	<b>Total Revenue</b>	<b>23,400.00</b>	<b>24,394.00</b>	<b>(994.00)</b>	<b>7,003.58</b>	<b>30,403.58</b>
<b>Expenses</b>						
	Landscaping - Weekly Maintenance	2,760.00	2,835.00	75.00	-	2,760.00
	Landscaping - Repair Costs	479.35	900.00	420.65	-	479.35
	Landscaping - Sod/Trees/Plants	114.93	200.00	85.07	-	114.93
	Landscaping - Spring/Fall Maint.	753.00	1,800.00	1,047.00	-	753.00
	Landscaping - Snow Removal	540.00	500.00	(40.00)	-	540.00
	Bank Service Charges	-	30.00	30.00	-	-
	Non-Profit Fee in Oregon	50.00	50.00	-	-	50.00
	Lien Fees	-	154.00	154.00	-	-
	Insurance Expense	1,968.00	1,970.00	2.00	-	1,968.00
	Accounting Services - Tax Prep./Filing	250.00	250.00	-	-	250.00
	Accounting Services - Bookkeeping	4,320.00	4,320.00	-	-	4,320.00
	Accounting Services - Title Transfer Fee	1,050.00	750.00	(300.00)	-	1,050.00
	Website Maintenance	323.29	475.00	151.71	-	323.29
	Meeting Expense	-	100.00	100.00	-	-
	Printing Services	284.02	500.00	215.98	-	284.02
	Legal Fees	1,650.00	1,000.00	(650.00)	-	1,650.00
	Compliance Services Fee	3,600.00	3,600.00	-	-	3,600.00
	Office Supplies - HOA Expenses	262.09	100.00	(162.09)	-	262.09
	Office Supplies - Bookkeeping Expenses	495.48	600.00	104.52	-	495.48
	Office Supplies - Compliance Service	-	25.00	25.00	-	-
	Postage - HOA	-	75.00	75.00	-	-
	Postage - Accounting Services	284.00	275.00	(9.00)	-	284.00
	Maintenance/Repairs	-	100.00	100.00	-	-
	Utilities - Water	1,771.47	1,900.00	128.53	-	1,771.47
	Utilities - Electricity	90.00	80.00	(10.00)	-	90.00
	Uncollectible/Bad Debt Expense/Misc.	565.99	500.00	(65.99)	-	565.99
	<b>Total Expenses</b>	<b>21,611.62</b>	<b>23,089.00</b>	<b>1,477.38</b>	<b>-</b>	<b>21,611.62</b>
	<b>Net Earnings (Loss)</b>	<b>1,788.38</b>	<b>1,305.00</b>	<b>483.38</b>	<b>7,003.58</b>	<b>8,791.96</b>