

<b>Cascade View Estates HOA, Inc.</b>				
<b>Balance Sheet</b>				
As of December 31, 2022				
<b><u>ASSETS</u></b>				
<b>Current Assets</b>				
<b>Cash</b>				
	Cash - Checking			40,121.73
	Cash - Reserve For Maintenance			<u>39,425.12</u>
	<b>Total Cash</b>			79,546.85
<b>Accounts Receivable</b>				
	Accounts Receivable - Homeowner Dues			824.00
	Accounts Receivable - Homeowner Fines			4,111.00
	Less: Allowance for Bad Debts			<u>(2,800.00)</u>
	<b>Total Accounts Receivable</b>			2,135.00
<b>Prepays</b>				
	Prepaid Insurance			328.00
	Prepaid Dues			<u>(50.00)</u>
	<b>Total Prepays</b>			278.00
	<b>Total Assets</b>			<b><u>81,959.85</u></b>
<b><u>LIABILITY AND SHAREHOLDER'S EQUITY</u></b>				
<b>Current Liabilities</b>				
	Accounts Payable			821.36
	Accrued Expenses			-
	Advance Billings - Homeowner Dues			-
	Advance Billings - Maintenance Reserve			<u>-</u>
	<b>Total Current Liabilities</b>			821.36
<b>Shareholder's Equity</b>				
	Reserve - General Operations - Prior Years			36,523.39
	Reserve - Maintenance Reserve - Prior Years			<u>42,833.00</u>
	Reserve - Grand Total Prior Years			79,356.39
	Net Earnings - Maintenance Reserve - Current Year			(3,407.88)
	Net Earnings - General Operations - Current Year			<u>5,189.98</u>
	Net Earnings - Grand Total Current year			1,782.10
	<b>Total Shareholder's Equity</b>			<u>81,138.49</u>
	<b>Total Liability and Shareholder's Equity</b>			<b><u>81,959.85</u></b>

**Cascade View Estates HOA, Inc.**

**Statement of Earnings**

YTD December 2022

		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	19,740.00	19,740.00	-	6,000.00	25,740.00
	Homeowner Fines	2,605.00	1,300.00	1,305.00	-	2,605.00
	Interest Income	-	-	-	77.12	77.12
	Lien Fees	-	77.00	(77.00)	-	-
	Title Transfer Fees	1,900.00	2,100.00	(200.00)	-	1,900.00
	Sanction Fines	100.00	300.00	(200.00)	-	100.00
	<b>Total Revenue</b>	<b>24,345.00</b>	<b>23,517.00</b>	<b>828.00</b>	<b>6,077.12</b>	<b>30,422.12</b>
<b>Expenses</b>						
	Landscaping - Weekly Maintenance	4,565.00	2,800.00	(1,765.00)	-	4,565.00
	Landscaping - Repair Costs	378.00	500.00	122.00	-	378.00
	Landscaping - Sod/Trees/Plants	-	1,100.00	1,100.00	-	-
	Landscaping - Spring/Fall Maint.	1,450.00	1,800.00	350.00	-	1,450.00
	Landscaping - Snow Removal	500.00	500.00	-	-	500.00
	Bank Service Charges	119.40	30.00	(89.40)	-	119.40
	Non-Profit Fee in Oregon	50.00	50.00	-	-	50.00
	Lien Fees	-	77.00	77.00	-	-
	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	1,000.00	1,000.00	-	-	1,000.00
	Website Maintenance	456.45	200.00	(256.45)	-	456.45
	Meeting Expense	50.00	200.00	150.00	-	50.00
	Printing Services	703.52	400.00	(303.52)	-	703.52
	Legal Fees	-	500.00	500.00	-	-
	Compliance Services Fee	300.00	3,600.00	3,300.00	-	300.00
	Office Supplies - HOA Expenses	76.99	100.00	23.01	-	76.99
	Office Supplies - Bookkeeping Expenses	367.09	400.00	32.91	-	367.09
	Office Supplies - Compliance Service	-	25.00	25.00	-	-
	Postage - HOA	224.31	175.00	(49.31)	-	224.31
	Postage - Accounting Services	180.00	290.00	110.00	-	180.00
	Maintenance/Repairs	-	100.00	100.00	9,485.00	9,485.00
	Utilities - Water	1,606.26	1,800.00	193.74	-	1,606.26
	Utilities - Electricity	90.00	90.00	-	-	90.00
	Uncollectible / Bad Debt Expense	500.00	500.00	-	-	500.00
	<b>Total Expenses</b>	<b>19,155.02</b>	<b>22,777.00</b>	<b>3,621.98</b>	<b>9,485.00</b>	<b>28,640.02</b>
	<b>Net Earnings (Loss)</b>	<b>5,189.98</b>	<b>740.00</b>	<b>4,449.98</b>	<b>(3,407.88)</b>	<b>1,782.10</b>