	Casca	ade View	Estates HOA, Inc.	
		Balan	ce Sheet	
		As of Decer	mber 31, 2023	
		AS	SSETS	
Current Assets				
Cash				
Cash	- Checking			40,497.47
Cash	- Reserve Fo	or Maintenan	ce	45,584.26
	Total Cash			86,081.73
Accounts Receivable				
Accounts Receivable - Homeowner Dues				834.00
Accounts Receivable - Homeowner Fines				4,151.00
Less:	Less: Allowance for Bad Debts			
	Total Acco	unts Receival	ble	2,185.00
Prepaid	S			
Prepa	aid Insuranc	е		396.00
Prepa	aid Dues			_
	Total Prep	aids		396.00
Total Assets				<u>88,662.73</u>
	LIABI	LITY AND SHA	AREHOLDER'S EQUITY	
Current Liabili	⊥ ties			
Account	s Payable			3,340.93
Advance	Advance Billings - Homeowner Dues			
Advance	Advance Billings - Maintenance Reserve			
	Total Current Liabilities			3,340.93
Shareholder's	Fauity			
	Reserve - General Operations - Prior Years			
	Reserve - Maintenance Reserve - Prior Years			
	Reserve - Grand Total Prior Years			
Net Earnings - Maintenance Reserve - Current Year				6,159.14
Net Earnings - General Operations - Current Year				(1,985.83)
Net Earı	nings - Gran	d Total Currei	nt year	4,173.31
	Total Shar	eholder's Equ	iity	85,321.80
To	otal Liability	and Shareho	older's Equity	88,662.73

Cascade View Estates HOA Statement of Earnings YTD December 2023 **YTD YTD YTD YTD YTD Operations Operations Operations** Reserve Total **Budget** <u>Actual</u> **Variance** <u>Actual</u> <u>Actual</u> Revenue 22,600.00 28,600.00 **Member Dues** 22,600.00 6,000.00 995.00 2,000.00 (1,005.00)995.00 **Homeowner Fines** Interest Income 159.14 159.14 Lien Fees 77.00 (77.00)Title Transfer Fees 700.00 1,600.00 (900.00)700.00 Sanction Fines 300.00 (300.00)24,295.00 26,577.00 (2,282.00)30,454.14 **Total Revenue** 6,159.14 **Expenses** Landscaping - Weekly Maintenance 4,900.00 1,055.00 3,845.00 3,845.00 Landscaping - Repair Costs 400.00 400.00 1,200.00 Landscaping - Sod/Trees/Plants 1,200.00 200.00 (1,000.00)Landscaping - Spring/Fall Maint. 6,229.50 2,600.00 6,229.50 (3,629.50)250.00 Landscaping - Snow Removal 250.00 500.00 250.00 130.40 (10.40)**Bank Service Charges** 120.00 130.40 Non-Profit Fee in Oregon 50.00 50.00 50.00 Lien Fees 77.00 77.00 2,500.00 2,328.00 Insurance Expense 2,328.00 172.00 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 250.00 800.00 550.00 250.00 774.55 Website Maintenance 774.55 360.00 (414.55)Meeting Expense 50.00 100.00 50.00 50.00 **Printing Services** 932.89 725.00 (207.89)932.89 2,500.00 2,500.00 **Professional Services** 3,150.00 3,600.00 450.00 3,150.00 Compliance Services Fee Office Supplies - HOA Expenses 200.00 200.00 Office Supplies - Bookkeeping Expenses 127.88 300.00 172.12 127.88 Office Supplies - Compliance Service Postage - HOA Postage - Accounting Services 198.00 132.00 (66.00)198.00 Maintenance/Repairs 2,094.61 Utilities - Water 2,094.61 1,700.00 (394.61)Utilities - Electricity 100.00 100.00 100.00 Uncollectible / Bad Debt Expense 100.00 100.00 _ **Total Expenses** 26,280.83 26,534.00 52,814.83 26,280.83

(1,985.83)

43.00

(2,028.83)

6,159.14

4,173.31

Net Earnings (Loss)