

Balance Sheet Report
Cascade River Community Club
As of December 31, 2022

	<u>Balance Dec 31, 2022</u>	<u>Balance Nov 30, 2022</u>	<u>Change</u>
<u>Assets</u>			
Operating Funds			
1000 - PWB OPER #6266	229,731.45	251,193.39	(21,461.94)
1010 - BofA x1220	158,695.38	158,695.38	0.00
1011 - Bill.com Money Out Clearing	5,720.51	5,720.51	0.00
1220 - Petty Cash	135.92	135.92	0.00
1650 - Due (To)/From Reserves	(100,084.34)	(100,084.34)	0.00
Total Operating Funds	294,198.92	315,660.86	(21,461.94)
Reserve Funds			
1310 - BofA x8767	101,605.82	101,605.82	0.00
1312 - Pacific Premier x5480	239,929.62	239,929.62	0.00
1313 - Opus Bank x2016	(10,200.65)	(10,200.65)	0.00
1325 - PWB RSRV #2828	24,197.02	21,761.48	2,435.54
1350 - Reserve Certificate of Deposit Account 1	444.37	444.37	0.00
1351 - Reserve Certificate of Deposit Account 2	89.60	89.60	0.00
1651 - Due (To)/From Operating	100,084.34	100,084.34	0.00
Total Reserve Funds	456,150.12	453,714.58	2,435.54
Accounts Receivable			
1500 - Residential Assessments Receivable	96,954.03	107,219.99	(10,265.96)
Total Accounts Receivable	96,954.03	107,219.99	(10,265.96)
Prepaid Expenses			
1635 - Prepaid Taxes	581.52	581.52	0.00
Total Prepaid Expenses	581.52	581.52	0.00
Other Current Assets			
1705 - Receivable from Management Company	(40,000.00)	(40,000.00)	0.00

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<u>Assets</u>			
Other Current Assets			
1745 - Taxes Receivable	5,168.08	5,168.08	0.00
Total Other Current Assets	(34,831.92)	(34,831.92)	0.00
Other Property & Equipment			
1950 - Other Property & Equipment	700,699.36	700,699.36	0.00
1955 - Accum Depr - Other Property & Equipment	(557,111.54)	(557,111.54)	0.00
Total Other Property & Equipment	143,587.82	143,587.82	0.00
Land			
1980 - Land	9,011.00	9,011.00	0.00
Total Land	9,011.00	9,011.00	0.00
Other Assets			
1985 - Other Assets	24,475.50	24,475.50	0.00
Total Other Assets	24,475.50	24,475.50	0.00
Total Assets	990,126.99	1,019,419.35	(29,292.36)
<u>Liabilities</u>			
Accounts Payable			
2015 - Returned Check Fee Payable	(100.00)	50.00	(150.00)
2025 - Transfer Fee Payable	200.00	200.00	0.00
2055 - Payable-Other	8,815.98	8,815.98	0.00
Total Accounts Payable	8,915.98	9,065.98	(150.00)
Payroll Tax Payable			
2100 - Payroll Tax Payable	9,706.24	9,706.24	0.00
Total Payroll Tax Payable	9,706.24	9,706.24	0.00

Balance Sheet Report Cascade River Community Club

As of December 31, 2022

	<u>Balance Dec 31, 2022</u>	<u>Balance Nov 30, 2022</u>	<u>Change</u>
<u>Liabilities</u>			
Accrued Expenses			
2395 - Other Accrued Expenses	419.52	691.61	(272.09)
Total Accrued Expenses	419.52	691.61	(272.09)
Deposits Held			
2500 - Deposits Held	30.00	30.00	0.00
Total Deposits Held	30.00	30.00	0.00
Prepaid Assessments			
2550 - Prepaid Assessments	8,516.10	8,629.10	(113.00)
2595 - Deferred Revenue	211,584.98	246,849.15	(35,264.17)
Total Prepaid Assessments	220,101.08	255,478.25	(35,377.17)
Other Liabilities			
2026 - New Account Setup Fee Payable	320.00	480.00	(160.00)
Total Other Liabilities	320.00	480.00	(160.00)
Total Liabilities	239,492.82	275,452.08	(35,959.26)
<u>Owners' Equity</u>			
Owners Equity - Prior Years			
3000 - Owners Equity - Prior Years	263,697.61	263,697.61	0.00
Total Owners Equity - Prior Years	263,697.61	263,697.61	0.00
Capital Reserves - Prior Years			
3100 - Initial Working Capital - Prior Yrs	91,550.00	91,550.00	0.00

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<u>Owners' Equity</u>			
Capital Reserves - Prior Years			
3102 - Repair & Replacement Reserve - Prior Yrs	349,972.35	349,972.35	0.00
Total Capital Reserves - Prior Years	<u>441,522.35</u>	<u>441,522.35</u>	<u>0.00</u>
Total Owners' Equity	<u>705,219.96</u>	<u>705,219.96</u>	<u>0.00</u>
Net Income / (Loss)	<u>45,414.21</u>	<u>38,747.31</u>	<u>6,666.90</u>
Total Liabilities and Equity	<u><u>990,126.99</u></u>	<u><u>1,019,419.35</u></u>	<u><u>(29,292.36)</u></u>

Income Statement Report
Cascade River Community Club
Operating

December 01, 2022 thru December 31, 2022

	Current Period			Year to Date (6 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Income								
Assessment Income								
4000 - Annual Lot Assessment	34,608.17	32,292.00	2,316.17	205,797.02	193,751.00	12,046.02	387,502.00	181,704.98
4004 - Annual Association Dues	656.00	674.00	(18.00)	3,936.00	4,044.00	(108.00)	8,088.00	4,152.00
Total Assessment Income	35,264.17	32,966.00	2,298.17	209,733.02	197,795.00	11,938.02	395,590.00	185,856.98
User Fee Income								
4225 - Key Fees	0.00	0.00	0.00	25.00	0.00	25.00	0.00	(25.00)
4240 - Move-In & Out Fees	0.00	0.00	0.00	200.00	0.00	200.00	0.00	(200.00)
4265 - Estimate Lot Sale Income	200.00	1,667.00	(1,467.00)	1,800.00	10,000.00	(8,200.00)	20,000.00	18,200.00
Total User Fee Income	200.00	1,667.00	(1,467.00)	2,025.00	10,000.00	(7,975.00)	20,000.00	17,975.00
Collections Income								
4700 - Collection Processing Fees	1,125.00	0.00	1,125.00	3,125.00	0.00	3,125.00	0.00	(3,125.00)
4710 - Late Fees & Interest	869.47	0.00	869.47	1,772.95	0.00	1,772.95	0.00	(1,772.95)
Total Collections Income	1,994.47	0.00	1,994.47	4,897.95	0.00	4,897.95	0.00	(4,897.95)
Other Income								
4825 - Recovery of Bad Debt	0.00	1,042.00	(1,042.00)	0.00	6,250.00	(6,250.00)	12,500.00	12,500.00
Total Other Income	0.00	1,042.00	(1,042.00)	0.00	6,250.00	(6,250.00)	12,500.00	12,500.00
Total Operating Income	37,458.64	35,675.00	1,783.64	216,655.97	214,045.00	2,610.97	428,090.00	211,434.03
Expense								
Administrative								
5000 - General Administrative	2,662.40	471.00	2,191.40	6,032.78	2,825.00	3,207.78	5,650.00	(382.78)
5003 - Annual Meetings	0.00	8.00	(8.00)	0.00	50.00	(50.00)	100.00	100.00
5015 - Bank Charges	0.00	0.00	0.00	84.35	0.00	84.35	0.00	(84.35)
5020 - F&S: State Corp & Water System Fee	0.00	36.00	(36.00)	0.00	215.00	(215.00)	430.00	430.00
5027 - Social Events: Labor Day BBQ	0.00	33.00	(33.00)	0.00	200.00	(200.00)	400.00	400.00
5030 - Fixed Expenses: Rentals	0.00	192.00	(192.00)	0.00	1,150.00	(1,150.00)	2,300.00	2,300.00
5035 - F&S: Water Assoc. Membership Expe	0.00	12.00	(12.00)	0.00	75.00	(75.00)	150.00	150.00

Income Statement Report

Cascade River Community Club

Operating

December 01, 2022 thru December 31, 2022

	Current Period			Year to Date (6 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<u>Expense</u>								
Administrative								
5040 - F&S: Burn Permit	0.00	13.00	(13.00)	0.00	80.00	(80.00)	160.00	160.00
5045 - F&S: Septic Services	0.00	37.00	(37.00)	0.00	225.00	(225.00)	450.00	450.00
5050 - Emergency Response Team	0.00	83.00	(83.00)	0.00	500.00	(500.00)	1,000.00	1,000.00
5105 - Reserve Studies	0.00	667.00	(667.00)	0.00	4,000.00	(4,000.00)	8,000.00	8,000.00
5110 - Park Computer	0.00	125.00	(125.00)	0.00	750.00	(750.00)	1,500.00	1,500.00
5195 - Other Administrative Services	0.00	0.00	0.00	1,611.07	0.00	1,611.07	0.00	(1,611.07)
Total Administrative	2,662.40	1,677.00	985.40	7,728.20	10,070.00	(2,341.80)	20,140.00	12,411.80
Communications								
5215 - Postage	0.00	0.00	0.00	9.09	0.00	9.09	0.00	(9.09)
Total Communications	0.00	0.00	0.00	9.09	0.00	9.09	0.00	(9.09)
Payroll & Benefits								
5300 - Park Caretaker Salary	5,580.17	4,792.00	788.17	26,916.11	28,750.00	(1,833.89)	57,500.00	30,583.89
5302 - Assistant Caretaker Salary	5,099.87	4,083.00	1,016.87	23,978.40	24,500.00	(521.60)	49,000.00	25,021.60
5304 - Park Administrator Salary	0.00	833.00	(833.00)	0.00	5,000.00	(5,000.00)	10,000.00	10,000.00
5318 - Water Quality Manager Salary	0.00	417.00	(417.00)	0.00	2,500.00	(2,500.00)	5,000.00	5,000.00
5320 - Caretaker Training	0.00	42.00	(42.00)	0.00	250.00	(250.00)	500.00	500.00
5322 - Standby Caretaker Salary	0.00	583.00	(583.00)	0.00	3,500.00	(3,500.00)	7,000.00	7,000.00
5335 - Admin Travel	0.00	54.00	(54.00)	0.00	325.00	(325.00)	650.00	650.00
5340 - Payroll Taxes	3,884.71	1,792.00	2,092.71	20,477.89	10,750.00	9,727.89	21,500.00	1,022.11
6315 - Employee Uniform Allowance	0.00	83.00	(83.00)	0.00	500.00	(500.00)	1,000.00	1,000.00
Total Payroll & Benefits	14,564.75	12,679.00	1,885.75	71,372.40	76,075.00	(4,702.60)	152,150.00	80,777.60
Insurance								
5400 - Insurance Premiums	0.00	1,000.00	(1,000.00)	0.00	6,000.00	(6,000.00)	12,000.00	12,000.00
Total Insurance	0.00	1,000.00	(1,000.00)	0.00	6,000.00	(6,000.00)	12,000.00	12,000.00
Utilities								
6005 - Propane: Water Source Pump - Tk #1	0.00	42.00	(42.00)	48.41	250.00	(201.59)	500.00	451.59

Income Statement Report

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December 01, 2022 thru December 31, 2022

	Current Period			Year to Date (6 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Expense								
Utilities								
6010 - Propane: Restrooms - Tk #3	0.00	125.00	(125.00)	0.00	750.00	(750.00)	1,500.00	1,500.00
6015 - Propane: Cement Tank - Tk #4	0.00	42.00	(42.00)	0.00	250.00	(250.00)	500.00	500.00
6017 - Propane: Office - Tk #5	0.00	83.00	(83.00)	0.00	500.00	(500.00)	1,000.00	1,000.00
6020 - Propane: Headquarters - Tk #7	0.00	333.00	(333.00)	0.00	2,000.00	(2,000.00)	4,000.00	4,000.00
6025 - Water: Treatment & Testing	0.00	292.00	(292.00)	0.00	1,750.00	(1,750.00)	3,500.00	3,500.00
6035 - Trash and Recycling Service	419.52	417.00	2.52	2,274.00	2,500.00	(226.00)	5,000.00	2,726.00
6050 - Park: Internet/phone	283.13	458.00	(174.87)	1,244.66	2,750.00	(1,505.34)	5,500.00	4,255.34
6060 - Water: Diesel Fuel - Pumphse - Tk #2	0.00	333.00	(333.00)	7,563.26	2,000.00	5,563.26	4,000.00	(3,563.26)
6065 - Water: General Maintenance	0.00	750.00	(750.00)	0.00	4,500.00	(4,500.00)	9,000.00	9,000.00
6070 - Water: Systems Upgrades	0.00	833.00	(833.00)	1,701.85	5,000.00	(3,298.15)	10,000.00	8,298.15
6075 - Water: Engineering Study & Second V	0.00	583.00	(583.00)	0.00	3,500.00	(3,500.00)	7,000.00	7,000.00
Total Utilities	702.65	4,291.00	(3,588.35)	12,832.18	25,750.00	(12,917.82)	51,500.00	38,667.82
Operations								
5198 - Contingency	0.00	333.00	(333.00)	0.00	2,000.00	(2,000.00)	4,000.00	4,000.00
6300 - Permits & Licenses	(8.46)	0.00	(8.46)	(8.46)	0.00	(8.46)	0.00	8.46
Total Operations	(8.46)	333.00	(341.46)	(8.46)	2,000.00	(2,008.46)	4,000.00	4,008.46
Contracted Services								
6430 - Janitorial Services	0.00	0.00	0.00	640.14	0.00	640.14	0.00	(640.14)
Total Contracted Services	0.00	0.00	0.00	640.14	0.00	640.14	0.00	(640.14)
Repair & Maintenance								
6505 - Roads: Surface Material	0.00	1,000.00	(1,000.00)	0.00	6,000.00	(6,000.00)	12,000.00	12,000.00
6510 - Roads: Culverts, Bridges & Gates	0.00	208.00	(208.00)	3,075.00	1,250.00	1,825.00	2,500.00	(575.00)
6520 - Roads: Grading & Ditching	0.00	42.00	(42.00)	0.00	250.00	(250.00)	500.00	500.00
6525 - Serv Equip: Equipment Serv & Licens	0.00	167.00	(167.00)	0.00	1,000.00	(1,000.00)	2,000.00	2,000.00
6535 - Serv Equip: Tools&Small Equip Purch	0.00	292.00	(292.00)	1,418.37	1,750.00	(331.63)	3,500.00	2,081.63
6540 - Roads: Special Road Projects	0.00	83.00	(83.00)	0.00	500.00	(500.00)	1,000.00	1,000.00

Income Statement Report

Cascade River Community Club

Operating

December 01, 2022 thru December 31, 2022

	Current Period			Year to Date (6 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<u>Expense</u>								
Repair & Maintenance								
6550 - Serv Equip: Large Equipment Rentals	0.00	500.00	(500.00)	0.00	3,000.00	(3,000.00)	6,000.00	6,000.00
6555 - Serv Equip: Equipment Maintenance	158.00	333.00	(175.00)	158.00	2,000.00	(1,842.00)	4,000.00	3,842.00
6600 - General Repair & Maintenance	0.00	0.00	0.00	8,414.32	0.00	8,414.32	0.00	(8,414.32)
6601 - Park Facil & Maint: Supplies	0.00	208.00	(208.00)	515.67	1,250.00	(734.33)	2,500.00	1,984.33
6615 - Park Facil. & Maint: Facilities Projects	0.00	83.00	(83.00)	0.00	500.00	(500.00)	1,000.00	1,000.00
6660 - Park Facil.&Maint:Facilities Maintenar	0.00	167.00	(167.00)	0.00	1,000.00	(1,000.00)	2,000.00	2,000.00
6685 - Park Facil. & Maint: Parks & Grounds	0.00	125.00	(125.00)	2,582.30	750.00	1,832.30	1,500.00	(1,082.30)
6770 - Serv Equip-Fuel: Gasoline- Service Tr	564.79	500.00	64.79	1,537.20	3,000.00	(1,462.80)	6,000.00	4,462.80
6775 - Serv Equip-Fuel: Diesel - Backhoe - T	1,870.66	208.00	1,662.66	4,261.69	1,250.00	3,011.69	2,500.00	(1,761.69)
6780 - Serv Equip-Fuel: Small Equipment Fu	0.00	37.00	(37.00)	0.00	225.00	(225.00)	450.00	450.00
6795 - Serv Equip-Fuel:Diesl-Caretaker Res-	45.32	0.00	45.32	141.64	0.00	141.64	0.00	(141.64)
Total Repair & Maintenance	2,638.77	3,953.00	(1,314.23)	22,104.19	23,725.00	(1,620.81)	47,450.00	25,345.81
Professional Services								
7000 - Audit & Tax Services	0.00	125.00	(125.00)	808.78	750.00	58.78	1,500.00	691.22
7005 - Certified Water Manager Services	270.50	275.00	(4.50)	1,352.50	1,650.00	(297.50)	3,300.00	1,947.50
7020 - Legal Services	2,000.00	625.00	1,375.00	6,650.50	3,750.00	2,900.50	7,500.00	849.50
7040 - Management Fees	7,980.00	8,233.00	(253.00)	47,880.00	49,400.00	(1,520.00)	98,800.00	50,920.00
Total Professional Services	10,250.50	9,258.00	992.50	56,691.78	55,550.00	1,141.78	111,100.00	54,408.22
Taxes								
9000 - Federal Income Tax	0.00	42.00	(42.00)	0.00	250.00	(250.00)	500.00	500.00
9015 - Property/Real Estate Tax	0.00	21.00	(21.00)	0.00	125.00	(125.00)	250.00	250.00
Total Taxes	0.00	63.00	(63.00)	0.00	375.00	(375.00)	750.00	750.00

Income Statement Report Cascade River Community Club Operating

December 01, 2022 thru December 31, 2022

	Current Period			Year to Date (6 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<u>Expense</u>								
Other Expenses								
9105 - Reserve Contribution Expense	2,416.67	2,417.00	(0.33)	14,500.01	14,500.00	0.01	29,000.00	14,499.99
Total Other Expenses	2,416.67	2,417.00	(0.33)	14,500.01	14,500.00	0.01	29,000.00	14,499.99
Total Operating Expense	33,227.28	35,671.00	(2,443.72)	185,869.53	214,045.00	(28,175.47)	428,090.00	242,220.47
Total Operating Income / (Loss)	4,231.36	4.00	4,227.36	30,786.44	0.00	30,786.44	0.00	(30,786.44)

Income Statement Report Cascade River Community Club Reserves

December 01, 2022 thru December 31, 2022

	Current Period			Year to Date (6 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<u>Income</u>								
Investment Income								
4905 - Reserve Contribution Income	2,416.67	2,417.00	(0.33)	14,500.01	14,500.00	0.01	29,000.00	14,499.99
4910 - Interest Earned - Reserve Accounts	18.87	0.00	18.87	127.76	0.00	127.76	0.00	(127.76)
Total Investment Income	2,435.54	2,417.00	18.54	14,627.77	14,500.00	127.77	29,000.00	14,372.23
Total Reserves Income	2,435.54	2,417.00	18.54	14,627.77	14,500.00	127.77	29,000.00	14,372.23
<u>Expense</u>								
Reserve Expenses								
9800 - Dedicated Funds: Equip Replace Fun	0.00	333.00	(333.00)	0.00	2,000.00	(2,000.00)	4,000.00	4,000.00
9830 - Dedicated Funds: Bernhard Bridge Fu	0.00	1,375.00	(1,375.00)	0.00	8,250.00	(8,250.00)	16,500.00	16,500.00
9900 - Dedicated Funds: Water Developmen	0.00	583.00	(583.00)	0.00	3,500.00	(3,500.00)	7,000.00	7,000.00
9906 - Dedicated Funds: New Equip Fund	0.00	125.00	(125.00)	0.00	750.00	(750.00)	1,500.00	1,500.00
Total Reserve Expenses	0.00	2,416.00	(2,416.00)	0.00	14,500.00	(14,500.00)	29,000.00	29,000.00
Total Reserves Expense	0.00	2,416.00	(2,416.00)	0.00	14,500.00	(14,500.00)	29,000.00	29,000.00
Total Reserves Income / (Loss)	2,435.54	1.00	2,434.54	14,627.77	0.00	14,627.77	0.00	(14,627.77)
Total Association Net Income / (Loss)	6,666.90	5.00	6,661.90	45,414.21	0.00	45,414.21	0.00	(45,414.21)