

**Balance Sheet Report**  
**Cascade River Community Club**

As of October 31, 2023

	<u>Balance Oct 31, 2023</u>	<u>Balance Sep 30, 2023</u>	<u>Change</u>
<b><u>Assets</u></b>			
<b>Operating Funds</b>			
1000 - PWB OPER #6266	311,382.02	289,514.46	21,867.56
1010 - BofA x1220	43,198.41	43,198.41	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	(140,584.34)	(140,584.34)	0.00
<b>Total Operating Funds</b>	<b>219,852.52</b>	<b>197,984.96</b>	<b>21,867.56</b>
<b>Reserve Funds</b>			
1310 - BofA x8767	61,622.81	61,622.81	0.00
1312 - Pacific Premier x5480	240,168.35	240,168.35	0.00
1325 - PWB RSRV #2828	36,958.58	34,392.13	2,566.45
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	140,584.34	140,584.34	0.00
<b>Total Reserve Funds</b>	<b>479,868.05</b>	<b>477,301.60</b>	<b>2,566.45</b>
<b>Accounts Receivable</b>			
1500 - Residential Assessments Receivable	150,810.77	211,809.99	(60,999.22)
<b>Total Accounts Receivable</b>	<b>150,810.77</b>	<b>211,809.99</b>	<b>(60,999.22)</b>
<b>Prepaid Expenses</b>			
1600 - Prepaid Insurance	3,651.95	4,810.04	(1,158.09)
1635 - Prepaid Taxes	581.52	581.52	0.00
<b>Total Prepaid Expenses</b>	<b>4,233.47</b>	<b>5,391.56</b>	<b>(1,158.09)</b>
<b>Other Current Assets</b>			
1745 - Taxes Receivable	5,168.08	5,168.08	0.00
<b>Total Other Current Assets</b>	<b>5,168.08</b>	<b>5,168.08</b>	<b>0.00</b>

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As of October 31, 2023

	<u>Balance Oct 31, 2023</u>	<u>Balance Sep 30, 2023</u>	<u>Change</u>
<b><u>Assets</u></b>			
<b>Other Property &amp; Equipment</b>			
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
<b>Total Other Property &amp; Equipment</b>	<b>143,587.82</b>	<b>143,587.82</b>	<b>0.00</b>
<b>Land</b>			
1980 - Land	9,011.00	9,011.00	0.00
<b>Total Land</b>	<b>9,011.00</b>	<b>9,011.00</b>	<b>0.00</b>
<b>Other Assets</b>			
1985 - Other Assets	24,475.50	24,475.50	0.00
<b>Total Other Assets</b>	<b>24,475.50</b>	<b>24,475.50</b>	<b>0.00</b>
<b>Total Assets</b>	<b>1,037,007.21</b>	<b>1,074,730.51</b>	<b>(37,723.30)</b>
<b><u>Liabilities</u></b>			
<b>Accounts Payable</b>			
2015 - Returned Check Fee Payable	(150.00)	(200.00)	50.00
2050 - Resident Refunds	0.00	280.81	(280.81)
2055 - Payable-Other	8,815.98	8,815.98	0.00
<b>Total Accounts Payable</b>	<b>8,665.98</b>	<b>8,896.79</b>	<b>(230.81)</b>
<b>Payroll Tax Payable</b>			
2100 - Payroll Tax Payable	9,706.24	9,706.24	0.00
<b>Total Payroll Tax Payable</b>	<b>9,706.24</b>	<b>9,706.24</b>	<b>0.00</b>
<b>Accrued Expenses</b>			
2395 - Other Accrued Expenses	782.79	1,641.76	(858.97)
<b>Total Accrued Expenses</b>	<b>782.79</b>	<b>1,641.76</b>	<b>(858.97)</b>

## Balance Sheet Report Cascade River Community Club

As of October 31, 2023

	<u>Balance Oct 31, 2023</u>	<u>Balance Sep 30, 2023</u>	<u>Change</u>
<b><u>Liabilities</u></b>			
<b>Deposits Held</b>			
2500 - Deposits Held	30.00	30.00	0.00
<b>Total Deposits Held</b>	<b>30.00</b>	<b>30.00</b>	<b>0.00</b>
<b>Prepaid Assessments</b>			
2550 - Prepaid Assessments	5,976.67	6,424.43	(447.76)
2595 - Deferred Revenue	354,427.96	398,731.46	(44,303.50)
<b>Total Prepaid Assessments</b>	<b>360,404.63</b>	<b>405,155.89</b>	<b>(44,751.26)</b>
<b>Other Liabilities</b>			
2026 - New Account Setup Fee Payable	560.00	400.00	160.00
<b>Total Other Liabilities</b>	<b>560.00</b>	<b>400.00</b>	<b>160.00</b>
<b>Total Liabilities</b>	<b>380,149.64</b>	<b>425,830.68</b>	<b>(45,681.04)</b>
<b><u>Owners' Equity</u></b>			
<b>Owners Equity - Prior Years</b>			
3000 - Owners Equity - Prior Years	160,443.23	160,443.23	0.00
3005 - Equity Adjustments - Prior Periods	(9,659.71)	(9,659.71)	0.00
<b>Total Owners Equity - Prior Years</b>	<b>150,783.52</b>	<b>150,783.52</b>	<b>0.00</b>
<b>Capital Reserves - Prior Years</b>			
3100 - Initial Working Capital - Prior Yrs	91,550.00	91,550.00	0.00

## Balance Sheet Report Cascade River Community Club

As of October 31, 2023

	<u>Balance Oct 31, 2023</u>	<u>Balance Sep 30, 2023</u>	<u>Change</u>
<b><u>Owners' Equity</u></b>			
<b>Capital Reserves - Prior Years</b>			
3102 - Repair & Replacement Reserve - Prior Yrs	378,091.00	378,091.00	0.00
<b>Total Capital Reserves - Prior Years</b>	<u>469,641.00</u>	<u>469,641.00</u>	<u>0.00</u>
<b>Total Owners' Equity</b>	<u>620,424.52</u>	<u>620,424.52</u>	<u>0.00</u>
<b>Net Income / (Loss)</b>	<u>36,433.05</u>	<u>28,475.31</u>	<u>7,957.74</u>
<b>Total Liabilities and Equity</b>	<u><u>1,037,007.21</u></u>	<u><u>1,074,730.51</u></u>	<u><u>(37,723.30)</u></u>

**Income Statement Report**  
**Cascade River Community Club**  
**Operating**

October 01, 2023 thru October 31, 2023

	Current Period			Year to Date (4 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>Income</b>								
<b>Assessment Income</b>								
4000 - Annual Lot Assessment	43,647.50	43,642.00	5.50	174,590.00	174,571.00	19.00	523,714.00	349,124.00
4004 - Annual Association Dues	656.00	664.00	(8.00)	2,624.00	2,656.00	(32.00)	7,968.00	5,344.00
<b>Total Assessment Income</b>	<b>44,303.50</b>	<b>44,306.00</b>	<b>(2.50)</b>	<b>177,214.00</b>	<b>177,227.00</b>	<b>(13.00)</b>	<b>531,682.00</b>	<b>354,468.00</b>
<b>User Fee Income</b>								
4220 - Gate & Access Fees	100.00	0.00	100.00	100.00	0.00	100.00	0.00	(100.00)
4225 - Key Fees	70.00	0.00	70.00	370.00	0.00	370.00	0.00	(370.00)
4248 - Administrative Fees	0.00	0.00	0.00	24.00	0.00	24.00	0.00	(24.00)
4265 - Estimate Lot Sale Income	800.00	0.00	800.00	2,200.00	0.00	2,200.00	0.00	(2,200.00)
<b>Total User Fee Income</b>	<b>970.00</b>	<b>0.00</b>	<b>970.00</b>	<b>2,694.00</b>	<b>0.00</b>	<b>2,694.00</b>	<b>0.00</b>	<b>(2,694.00)</b>
<b>Collections Income</b>								
4700 - Collection Processing Fees	1,950.00	0.00	1,950.00	1,145.00	0.00	1,145.00	0.00	(1,145.00)
4710 - Late Fees & Interest	1,062.01	0.00	1,062.01	2,476.97	0.00	2,476.97	0.00	(2,476.97)
<b>Total Collections Income</b>	<b>3,012.01</b>	<b>0.00</b>	<b>3,012.01</b>	<b>3,621.97</b>	<b>0.00</b>	<b>3,621.97</b>	<b>0.00</b>	<b>(3,621.97)</b>
<b>Total Operating Income</b>	<b>48,285.51</b>	<b>44,306.00</b>	<b>3,979.51</b>	<b>183,529.97</b>	<b>177,227.00</b>	<b>6,302.97</b>	<b>531,682.00</b>	<b>348,152.03</b>
<b>Expense</b>								
<b>Administrative</b>								
5000 - General Administrative	3,158.93	1,000.00	2,158.93	4,275.46	4,000.00	275.46	12,000.00	7,724.54
5003 - Annual Meetings	0.00	8.00	(8.00)	36.00	33.00	3.00	100.00	64.00
5020 - F&S: State Corp & Water System Fee	0.00	35.00	(35.00)	0.00	143.00	(143.00)	430.00	430.00
5027 - Social Events: Labor Day BBQ	0.00	42.00	(42.00)	84.56	167.00	(82.44)	500.00	415.44
5030 - Fixed Expenses: Rentals	0.00	192.00	(192.00)	0.00	767.00	(767.00)	2,300.00	2,300.00
5035 - F&S: Water Assoc. Membership Expe	0.00	42.00	(42.00)	0.00	167.00	(167.00)	500.00	500.00
5040 - F&S: Burn Permit	0.00	13.00	(13.00)	0.00	53.00	(53.00)	160.00	160.00
5045 - F&S: Septic Services	0.00	37.00	(37.00)	0.00	150.00	(150.00)	450.00	450.00
5075 - Meeting Room Rentals	0.00	200.00	(200.00)	0.00	800.00	(800.00)	2,400.00	2,400.00
5090 - Office Supplies	255.49	0.00	255.49	1,201.60	0.00	1,201.60	0.00	(1,201.60)

# Income Statement Report

## Cascade River Community Club

### Operating

October 01, 2023 thru October 31, 2023

	Current Period			Year to Date (4 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Expense</u></b>								
<b>Administrative</b>								
5105 - Reserve Studies	0.00	33.00	(33.00)	0.00	133.00	(133.00)	400.00	400.00
5110 - Park Computer	0.00	125.00	(125.00)	1,444.34	500.00	944.34	1,500.00	55.66
5115 - Web Site Maintenance	0.00	0.00	0.00	14.73	0.00	14.73	0.00	(14.73)
5195 - Other Administrative Services	0.00	0.00	0.00	51.23	0.00	51.23	0.00	(51.23)
<b>Total Administrative</b>	<b>3,414.42</b>	<b>1,727.00</b>	<b>1,687.42</b>	<b>7,107.92</b>	<b>6,913.00</b>	<b>194.92</b>	<b>20,740.00</b>	<b>13,632.08</b>
<b>Communications</b>								
5200 - Committee Fund	0.00	0.00	0.00	10.84	0.00	10.84	0.00	(10.84)
<b>Total Communications</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10.84</b>	<b>0.00</b>	<b>10.84</b>	<b>0.00</b>	<b>(10.84)</b>
<b>Payroll &amp; Benefits</b>								
5300 - Park Caretaker Salary	5,691.89	4,940.00	751.89	20,066.87	19,760.00	306.87	59,280.00	39,213.13
5302 - Assistant Caretaker Salary	7,120.50	4,333.00	2,787.50	18,160.50	17,333.00	827.50	52,000.00	33,839.50
5304 - Park Administrator Salary	2,681.25	2,667.00	14.25	10,587.50	10,667.00	(79.50)	32,000.00	21,412.50
5306 - Manager/Assistant Manager Salaries	5,384.62	5,833.00	(448.38)	21,538.48	23,333.00	(1,794.52)	70,000.00	48,461.52
5318 - Water Quality Manager Salary	0.00	542.00	(542.00)	0.00	2,167.00	(2,167.00)	6,500.00	6,500.00
5320 - Caretaker Training	0.00	83.00	(83.00)	0.00	333.00	(333.00)	1,000.00	1,000.00
5322 - Standby Caretaker Salary	0.00	250.00	(250.00)	0.00	1,000.00	(1,000.00)	3,000.00	3,000.00
5335 - Admin Travel	0.00	54.00	(54.00)	0.00	217.00	(217.00)	650.00	650.00
5340 - Payroll Taxes	2,545.94	2,750.00	(204.06)	8,934.78	11,000.00	(2,065.22)	33,000.00	24,065.22
6315 - Employee Uniform Allowance	0.00	208.00	(208.00)	130.31	833.00	(702.69)	2,500.00	2,369.69
<b>Total Payroll &amp; Benefits</b>	<b>23,424.20</b>	<b>21,660.00</b>	<b>1,764.20</b>	<b>79,418.44</b>	<b>86,643.00</b>	<b>(7,224.56)</b>	<b>259,930.00</b>	<b>180,511.56</b>
<b>Insurance</b>								
5400 - Insurance Premiums	1,158.09	1,167.00	(8.91)	4,632.36	4,667.00	(34.64)	14,000.00	9,367.64
<b>Total Insurance</b>	<b>1,158.09</b>	<b>1,167.00</b>	<b>(8.91)</b>	<b>4,632.36</b>	<b>4,667.00</b>	<b>(34.64)</b>	<b>14,000.00</b>	<b>9,367.64</b>
<b>Utilities</b>								
6005 - Propane	26.10	625.00	(598.90)	577.94	2,500.00	(1,922.06)	7,500.00	6,922.06
6035 - Trash and Recycling Service	756.69	417.00	339.69	3,589.30	1,667.00	1,922.30	5,000.00	1,410.70

# Income Statement Report

## Cascade River Community Club

### Operating

October 01, 2023 thru October 31, 2023

	Current Period			Year to Date (4 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Expense</u></b>								
<b>Utilities</b>								
6050 - Park: Internet/phone	186.77	375.00	(188.23)	1,990.09	1,500.00	490.09	4,500.00	2,509.91
6060 - Diesel Fuel	1,603.45	833.00	770.45	5,794.60	3,333.00	2,461.60	10,000.00	4,205.40
6065 - Water: General Maintenance	187.55	1,375.00	(1,187.45)	235.55	5,500.00	(5,264.45)	16,500.00	16,264.45
<b>Total Utilities</b>	<b>2,760.56</b>	<b>3,625.00</b>	<b>(864.44)</b>	<b>12,187.48</b>	<b>14,500.00</b>	<b>(2,312.52)</b>	<b>43,500.00</b>	<b>31,312.52</b>
<b>Operations</b>								
6300 - Permits & Licenses	178.80	0.00	178.80	46.08	0.00	46.08	0.00	(46.08)
<b>Total Operations</b>	<b>178.80</b>	<b>0.00</b>	<b>178.80</b>	<b>46.08</b>	<b>0.00</b>	<b>46.08</b>	<b>0.00</b>	<b>(46.08)</b>
<b>Repair &amp; Maintenance</b>								
6505 - Roads: Maintenance	0.00	1,250.00	(1,250.00)	0.00	5,000.00	(5,000.00)	15,000.00	15,000.00
6600 - General Repair & Maintenance	903.32	2,704.00	(1,800.68)	10,452.03	10,817.00	(364.97)	32,450.00	21,997.97
<b>Total Repair &amp; Maintenance</b>	<b>903.32</b>	<b>3,954.00</b>	<b>(3,050.68)</b>	<b>10,452.03</b>	<b>15,817.00</b>	<b>(5,364.97)</b>	<b>47,450.00</b>	<b>36,997.97</b>
<b>Professional Services</b>								
7000 - Audit & Tax Services	0.00	267.00	(267.00)	0.00	1,067.00	(1,067.00)	3,200.00	3,200.00
7005 - Certified Water Manager Services	570.50	317.00	253.50	1,382.00	1,267.00	115.00	3,800.00	2,418.00
7020 - Legal Services	0.00	1,042.00	(1,042.00)	(1,113.50)	4,167.00	(5,280.50)	12,500.00	13,613.50
7040 - Management Fees	7,980.00	7,980.00	0.00	31,920.00	31,920.00	0.00	95,760.00	63,840.00
7095 - Other Professional Services	0.00	0.00	0.00	1,263.00	0.00	1,263.00	0.00	(1,263.00)
<b>Total Professional Services</b>	<b>8,550.50</b>	<b>9,606.00</b>	<b>(1,055.50)</b>	<b>33,451.50</b>	<b>38,421.00</b>	<b>(4,969.50)</b>	<b>115,260.00</b>	<b>81,808.50</b>
<b>Taxes</b>								
9000 - Federal Income Tax	0.00	42.00	(42.00)	0.00	167.00	(167.00)	500.00	500.00
9015 - Property/Real Estate Tax	0.00	20.00	(20.00)	0.00	83.00	(83.00)	250.00	250.00
<b>Total Taxes</b>	<b>0.00</b>	<b>62.00</b>	<b>(62.00)</b>	<b>0.00</b>	<b>250.00</b>	<b>(250.00)</b>	<b>750.00</b>	<b>750.00</b>

# Income Statement Report Cascade River Community Club Operating

October 01, 2023 thru October 31, 2023

	Current Period			Year to Date (4 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Expense</u></b>								
<b>Other Expenses</b>								
9105 - Reserve Contribution Expense	2,504.33	2,504.00	0.33	10,017.32	10,017.00	0.32	30,052.00	20,034.68
<b>Total Other Expenses</b>	<b>2,504.33</b>	<b>2,504.00</b>	<b>0.33</b>	<b>10,017.32</b>	<b>10,017.00</b>	<b>0.32</b>	<b>30,052.00</b>	<b>20,034.68</b>
<b>Total Operating Expense</b>	<b>42,894.22</b>	<b>44,305.00</b>	<b>(1,410.78)</b>	<b>157,323.97</b>	<b>177,228.00</b>	<b>(19,904.03)</b>	<b>531,682.00</b>	<b>374,358.03</b>
<b>Total Operating Income / (Loss)</b>	<b>5,391.29</b>	<b>1.00</b>	<b>5,390.29</b>	<b>26,206.00</b>	<b>(1.00)</b>	<b>26,207.00</b>	<b>0.00</b>	<b>(26,206.00)</b>



# Income Statement Report

## Cascade River Community Club

### Reserves

October 01, 2023 thru October 31, 2023

	Current Period			Year to Date (4 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Income</u></b>								
<b>Investment Income</b>								
4905 - Reserve Contribution Income	2,504.33	2,504.00	0.33	10,017.32	10,017.00	0.32	30,052.00	20,034.68
4910 - Interest Earned - Reserve Accounts	62.12	0.00	62.12	209.73	0.00	209.73	0.00	(209.73)
<b>Total Investment Income</b>	<b>2,566.45</b>	<b>2,504.00</b>	<b>62.45</b>	<b>10,227.05</b>	<b>10,017.00</b>	<b>210.05</b>	<b>30,052.00</b>	<b>19,824.95</b>
<b>Total Reserves Income</b>	<b>2,566.45</b>	<b>2,504.00</b>	<b>62.45</b>	<b>10,227.05</b>	<b>10,017.00</b>	<b>210.05</b>	<b>30,052.00</b>	<b>19,824.95</b>
<b><u>Expense</u></b>								
<b>Reserve Expenses</b>								
9800 - Dedicated Funds: Equip Replace Fun	0.00	417.00	(417.00)	0.00	1,667.00	(1,667.00)	5,000.00	5,000.00
9830 - Dedicated Funds: Bernhard Bridge Fu	0.00	9,187.00	(9,187.00)	0.00	36,750.00	(36,750.00)	110,250.00	110,250.00
9900 - Dedicated Funds: Water Developmen	0.00	78,408.00	(78,408.00)	0.00	313,634.00	(313,634.00)	940,903.00	940,903.00
9906 - Dedicated Funds: New Equip Fund	0.00	250.00	(250.00)	0.00	1,000.00	(1,000.00)	3,000.00	3,000.00
9916 - Paved Surfaces Expenses	0.00	184.00	(184.00)	0.00	735.00	(735.00)	2,205.00	2,205.00
<b>Total Reserve Expenses</b>	<b>0.00</b>	<b>88,446.00</b>	<b>(88,446.00)</b>	<b>0.00</b>	<b>353,786.00</b>	<b>(353,786.00)</b>	<b>1,061,358.00</b>	<b>1,061,358.00</b>
<b>Total Reserves Expense</b>	<b>0.00</b>	<b>88,446.00</b>	<b>(88,446.00)</b>	<b>0.00</b>	<b>353,786.00</b>	<b>(353,786.00)</b>	<b>1,061,358.00</b>	<b>1,061,358.00</b>
<b>Total Reserves Income / (Loss)</b>	<b>2,566.45</b>	<b>(85,942.00)</b>	<b>88,508.45</b>	<b>10,227.05</b>	<b>(343,769.00)</b>	<b>353,996.05</b>	<b>(1,031,306.00)</b>	<b>(1,041,533.05)</b>
<b>Total Association Net Income / (Loss)</b>	<b>7,957.74</b>	<b>(85,941.00)</b>	<b>93,898.74</b>	<b>36,433.05</b>	<b>(343,770.00)</b>	<b>380,203.05</b>	<b>(1,031,306.00)</b>	<b>(1,067,739.05)</b>