

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

As of August 31, 2023

	<u>Balance Aug 31, 2023</u>	<u>Balance Jul 31, 2023</u>	<u>Change</u>
<b><u>Assets</u></b>			
<b>Operating Funds</b>			
1000 - PWB OPER #6266	226,331.70	170,447.05	55,884.65
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)	(143,088.34)	2,504.00
<b>Total Operating Funds</b>	<b>134,802.20</b>	<b>76,413.55</b>	<b>58,388.65</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	31,833.82	26,777.21	5,056.61
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	143,088.34	(2,504.00)
<b>Total Reserve Funds</b>	<b>474,743.29</b>	<b>472,190.68</b>	<b>2,552.61</b>
<b>Accounts Receivable</b>			
1500 - Residential Assessments Receivable	316,174.76	410,629.32	(94,454.56)
<b>Total Accounts Receivable</b>	<b>316,174.76</b>	<b>410,629.32</b>	<b>(94,454.56)</b>
<b>Prepaid Expenses</b>			
1600 - Prepaid Insurance	5,968.13	7,126.22	(1,158.09)
1635 - Prepaid Taxes	581.52	581.52	0.00
<b>Total Prepaid Expenses</b>	<b>6,549.65</b>	<b>7,707.74</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 August 31, 2023

	<u>Balance Aug 31, 2023</u>	<u>Balance Jul 31, 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>1,114,512.30</b>	<b>1,149,183.69</b>	<b>(34,671.39)</b>
<b><u>Liabilities</u></b>			
<b>Accounts Payable</b>			
2015 - Returned Check Fee Payable	(200.00)	(200.00)	0.00
2050 - Resident Refunds	(459.19)	1,200.00	(1,659.19)
2055 - Payable-Other	8,815.98	8,815.98	0.00
<b>Total Accounts Payable</b>	<b>8,156.79</b>	<b>9,815.98</b>	<b>(1,659.19)</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	1,641.76	1,862.44	(220.68)
<b>Total Accrued Expenses</b>	<b>1,641.76</b>	<b>1,862.44</b>	<b>(220.68)</b>

## Balance Sheet Report Cascade River Community Club

As of August 31, 2023

	<u>Balance Aug 31, 2023</u>	<u>Balance Jul 31, 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	6,695.43	6,076.47	618.96
2595 - Deferred Revenue	443,034.96	487,338.46	(44,303.50)
<b>Total Prepaid Assessments</b>	<b>449,730.39</b>	<b>493,414.93</b>	<b>(43,684.54)</b>
<b>Other Liabilities</b>			
2026 - New Account Setup Fee Payable	80.00	80.00	0.00
<b>Total Other Liabilities</b>	<b>80.00</b>	<b>80.00</b>	<b>0.00</b>
<b>Total Liabilities</b>	<b>469,345.18</b>	<b>514,909.59</b>	<b>(45,564.41)</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 August 31, 2023

	<u>Balance Aug 31, 2023</u>	<u>Balance Jul 31, 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>24,742.60</u>	<u>13,849.58</u>	<u>10,893.02</u>
<b>Total Liabilities and Equity</b>	<u><u>1,114,512.30</u></u>	<u><u>1,149,183.69</u></u>	<u><u>(34,671.39)</u></u>

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

August 01, 2023 thru August 31, 2023

	<u>Current Period</u>			<u>Year to Date (2 months)</u>			<u>Annual Budget</u>	<u>Budget Remaining</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>		
<b><u>Income</u></b>								
<b>Assessment Income</b>								
4000 - Annual Lot Assessment	43,647.50	43,643.00	4.50	87,295.00	87,286.00	9.00	523,714.00	436,419.00
4004 - Annual Association Dues	656.00	664.00	(8.00)	1,312.00	1,328.00	(16.00)	7,968.00	6,656.00
<b>Total Assessment Income</b>	<b>44,303.50</b>	<b>44,307.00</b>	<b>(3.50)</b>	<b>88,607.00</b>	<b>88,614.00</b>	<b>(7.00)</b>	<b>531,682.00</b>	<b>443,075.00</b>
<b>User Fee Income</b>								
4225 - Key Fees	220.00	0.00	220.00	300.00	0.00	300.00	0.00	(300.00)
4265 - Estimate Lot Sale Income	0.00	0.00	0.00	400.00	0.00	400.00	0.00	(400.00)
<b>Total User Fee Income</b>	<b>220.00</b>	<b>0.00</b>	<b>220.00</b>	<b>700.00</b>	<b>0.00</b>	<b>700.00</b>	<b>0.00</b>	<b>(700.00)</b>
<b>Collections Income</b>								
4700 - Collection Processing Fees	(50.00)	0.00	(50.00)	(740.00)	0.00	(740.00)	0.00	740.00
4710 - Late Fees & Interest	(9.65)	0.00	(9.65)	(308.02)	0.00	(308.02)	0.00	308.02
<b>Total Collections Income</b>	<b>(59.65)</b>	<b>0.00</b>	<b>(59.65)</b>	<b>(1,048.02)</b>	<b>0.00</b>	<b>(1,048.02)</b>	<b>0.00</b>	<b>1,048.02</b>
<b>Total Operating Income</b>	<b>44,463.85</b>	<b>44,307.00</b>	<b>156.85</b>	<b>88,258.98</b>	<b>88,614.00</b>	<b>(355.02)</b>	<b>531,682.00</b>	<b>443,423.02</b>
<b><u>Expense</u></b>								
<b>Administrative</b>								
5000 - General Administrative	0.00	1,000.00	(1,000.00)	682.82	2,000.00	(1,317.18)	12,000.00	11,317.18
5003 - Annual Meetings	0.00	9.00	(9.00)	36.00	17.00	19.00	100.00	64.00
5020 - F&S: State Corp & Water System Fee	0.00	36.00	(36.00)	0.00	72.00	(72.00)	430.00	430.00
5027 - Social Events: Labor Day BBQ	84.56	41.00	43.56	84.56	83.00	1.56	500.00	415.44
5030 - Fixed Expenses: Rentals	0.00	191.00	(191.00)	0.00	383.00	(383.00)	2,300.00	2,300.00
5035 - F&S: Water Assoc. Membership Expe	0.00	41.00	(41.00)	0.00	83.00	(83.00)	500.00	500.00
5040 - F&S: Burn Permit	0.00	14.00	(14.00)	0.00	27.00	(27.00)	160.00	160.00
5045 - F&S: Septic Services	0.00	37.00	(37.00)	0.00	75.00	(75.00)	450.00	450.00
5075 - Meeting Room Rentals	0.00	200.00	(200.00)	0.00	400.00	(400.00)	2,400.00	2,400.00
5090 - Office Supplies	398.56	0.00	398.56	822.02	0.00	822.02	0.00	(822.02)
5105 - Reserve Studies	0.00	34.00	(34.00)	0.00	67.00	(67.00)	400.00	400.00

# Income Statement Report

## Cascade River Community Club

### Operating

August 01, 2023 thru August 31, 2023

	Current Period			Year to Date (2 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Expense</u></b>								
<b>Administrative</b>								
5110 - Park Computer	0.00	125.00	(125.00)	0.00	250.00	(250.00)	1,500.00	1,500.00
<b>Total Administrative</b>	<b>483.12</b>	<b>1,728.00</b>	<b>(1,244.88)</b>	<b>1,625.40</b>	<b>3,457.00</b>	<b>(1,831.60)</b>	<b>20,740.00</b>	<b>19,114.60</b>
<b>Communications</b>								
5200 - Committee Fund	10.84	0.00	10.84	10.84	0.00	10.84	0.00	(10.84)
<b>Total Communications</b>	<b>10.84</b>	<b>0.00</b>	<b>10.84</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	4,791.66	4,940.00	(148.34)	9,583.32	9,880.00	(296.68)	59,280.00	49,696.68
5302 - Assistant Caretaker Salary	3,540.00	4,334.00	(794.00)	6,885.00	8,667.00	(1,782.00)	52,000.00	45,115.00
5304 - Park Administrator Salary	2,700.00	2,666.00	34.00	5,381.25	5,333.00	48.25	32,000.00	26,618.75
5306 - Manager/Assistant Manager Salaries	5,384.62	5,834.00	(449.38)	10,769.24	11,667.00	(897.76)	70,000.00	59,230.76
5318 - Water Quality Manager Salary	0.00	541.00	(541.00)	0.00	1,083.00	(1,083.00)	6,500.00	6,500.00
5320 - Caretaker Training	0.00	84.00	(84.00)	0.00	167.00	(167.00)	1,000.00	1,000.00
5322 - Standby Caretaker Salary	0.00	250.00	(250.00)	0.00	500.00	(500.00)	3,000.00	3,000.00
5335 - Admin Travel	0.00	54.00	(54.00)	0.00	108.00	(108.00)	650.00	650.00
5340 - Payroll Taxes	2,147.95	2,750.00	(602.05)	4,222.71	5,500.00	(1,277.29)	33,000.00	28,777.29
6315 - Employee Uniform Allowance	0.00	209.00	(209.00)	0.00	417.00	(417.00)	2,500.00	2,500.00
<b>Total Payroll &amp; Benefits</b>	<b>18,564.23</b>	<b>21,662.00</b>	<b>(3,097.77)</b>	<b>36,841.52</b>	<b>43,322.00</b>	<b>(6,480.48)</b>	<b>259,930.00</b>	<b>223,088.48</b>
<b>Insurance</b>								
5400 - Insurance Premiums	1,158.09	1,166.00	(7.91)	2,316.18	2,333.00	(16.82)	14,000.00	11,683.82
<b>Total Insurance</b>	<b>1,158.09</b>	<b>1,166.00</b>	<b>(7.91)</b>	<b>2,316.18</b>	<b>2,333.00</b>	<b>(16.82)</b>	<b>14,000.00</b>	<b>11,683.82</b>
<b>Utilities</b>								
6005 - Propane	220.68	625.00	(404.32)	441.36	1,250.00	(808.64)	7,500.00	7,058.64
6035 - Trash and Recycling Service	820.88	416.00	404.88	2,011.73	833.00	1,178.73	5,000.00	2,988.27
6050 - Park: Internet/phone	764.11	375.00	389.11	1,616.55	750.00	866.55	4,500.00	2,883.45
6060 - Diesel Fuel	707.58	834.00	(126.42)	707.58	1,667.00	(959.42)	10,000.00	9,292.42

# Income Statement Report

## Cascade River Community Club

### Operating

August 01, 2023 thru August 31, 2023

	Current Period			Year to Date (2 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Expense</u></b>								
<b>Utilities</b>								
6065 - Water: General Maintenance	24.00	1,375.00	(1,351.00)	24.00	2,750.00	(2,726.00)	16,500.00	16,476.00
<b>Total Utilities</b>	<b>2,537.25</b>	<b>3,625.00</b>	<b>(1,087.75)</b>	<b>4,801.22</b>	<b>7,250.00</b>	<b>(2,448.78)</b>	<b>43,500.00</b>	<b>38,698.78</b>
<b>Operations</b>								
6300 - Permits & Licenses	(168.50)	0.00	(168.50)	(146.91)	0.00	(146.91)	0.00	146.91
<b>Total Operations</b>	<b>(168.50)</b>	<b>0.00</b>	<b>(168.50)</b>	<b>(146.91)</b>	<b>0.00</b>	<b>(146.91)</b>	<b>0.00</b>	<b>146.91</b>
<b>Repair &amp; Maintenance</b>								
6505 - Roads: Maintenance	0.00	1,250.00	(1,250.00)	0.00	2,500.00	(2,500.00)	15,000.00	15,000.00
6600 - General Repair & Maintenance	1,485.25	2,704.00	(1,218.75)	1,511.26	5,408.00	(3,896.74)	32,450.00	30,938.74
<b>Total Repair &amp; Maintenance</b>	<b>1,485.25</b>	<b>3,954.00</b>	<b>(2,468.75)</b>	<b>1,511.26</b>	<b>7,908.00</b>	<b>(6,396.74)</b>	<b>47,450.00</b>	<b>45,938.74</b>
<b>Professional Services</b>								
7000 - Audit & Tax Services	0.00	266.00	(266.00)	0.00	533.00	(533.00)	3,200.00	3,200.00
7005 - Certified Water Manager Services	270.50	316.00	(45.50)	541.00	633.00	(92.00)	3,800.00	3,259.00
7020 - Legal Services	35.00	1,041.00	(1,006.00)	(1,113.50)	2,083.00	(3,196.50)	12,500.00	13,613.50
7040 - Management Fees	7,980.00	7,980.00	0.00	15,960.00	15,960.00	0.00	95,760.00	79,800.00
7095 - Other Professional Services	1,263.00	0.00	1,263.00	1,263.00	0.00	1,263.00	0.00	(1,263.00)
<b>Total Professional Services</b>	<b>9,548.50</b>	<b>9,603.00</b>	<b>(54.50)</b>	<b>16,650.50</b>	<b>19,209.00</b>	<b>(2,558.50)</b>	<b>115,260.00</b>	<b>98,609.50</b>
<b>Taxes</b>								
9000 - Federal Income Tax	0.00	41.00	(41.00)	0.00	83.00	(83.00)	500.00	500.00
9015 - Property/Real Estate Tax	0.00	21.00	(21.00)	0.00	42.00	(42.00)	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>125.00</b>	<b>(125.00)</b>	<b>750.00</b>	<b>750.00</b>
<b>Other Expenses</b>								
9105 - Reserve Contribution Expense	2,504.66	2,505.00	(0.34)	5,008.66	5,009.00	(0.34)	30,052.00	25,043.34
<b>Total Other Expenses</b>	<b>2,504.66</b>	<b>2,505.00</b>	<b>(0.34)</b>	<b>5,008.66</b>	<b>5,009.00</b>	<b>(0.34)</b>	<b>30,052.00</b>	<b>25,043.34</b>
<b>Total Operating Expense</b>	<b>36,123.44</b>	<b>44,305.00</b>	<b>(8,181.56)</b>	<b>68,618.67</b>	<b>88,613.00</b>	<b>(19,994.33)</b>	<b>531,682.00</b>	<b>463,063.33</b>
<b>Total Operating Income / (Loss)</b>	<b>8,340.41</b>	<b>2.00</b>	<b>8,338.41</b>	<b>19,640.31</b>	<b>1.00</b>	<b>19,639.31</b>	<b>0.00</b>	<b>(19,640.31)</b>

# Income Statement Report

## Cascade River Community Club

### Reserves

August 01, 2023 thru August 31, 2023

	Current Period			Year to Date (2 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Income</u></b>								
<b>Investment Income</b>								
4905 - Reserve Contribution Income	2,504.66	2,505.00	(0.34)	5,008.66	5,009.00	(0.34)	30,052.00	25,043.34
4910 - Interest Earned - Reserve Accounts	47.95	0.00	47.95	93.63	0.00	93.63	0.00	(93.63)
<b>Total Investment Income</b>	<b>2,552.61</b>	<b>2,505.00</b>	<b>47.61</b>	<b>5,102.29</b>	<b>5,009.00</b>	<b>93.29</b>	<b>30,052.00</b>	<b>24,949.71</b>
<b>Total Reserves Income</b>	<b>2,552.61</b>	<b>2,505.00</b>	<b>47.61</b>	<b>5,102.29</b>	<b>5,009.00</b>	<b>93.29</b>	<b>30,052.00</b>	<b>24,949.71</b>
<b><u>Expense</u></b>								
<b>Reserve Expenses</b>								
9800 - Dedicated Funds: Equip Replace Fun	0.00	416.00	(416.00)	0.00	833.00	(833.00)	5,000.00	5,000.00
9830 - Dedicated Funds: Bernhard Bridge Fu	0.00	9,187.00	(9,187.00)	0.00	18,375.00	(18,375.00)	110,250.00	110,250.00
9900 - Dedicated Funds: Water Developmen	0.00	78,408.00	(78,408.00)	0.00	156,817.00	(156,817.00)	940,903.00	940,903.00
9906 - Dedicated Funds: New Equip Fund	0.00	250.00	(250.00)	0.00	500.00	(500.00)	3,000.00	3,000.00
9916 - Paved Surfaces Expenses	0.00	184.00	(184.00)	0.00	368.00	(368.00)	2,205.00	2,205.00
<b>Total Reserve Expenses</b>	<b>0.00</b>	<b>88,445.00</b>	<b>(88,445.00)</b>	<b>0.00</b>	<b>176,893.00</b>	<b>(176,893.00)</b>	<b>1,061,358.00</b>	<b>1,061,358.00</b>
<b>Total Reserves Expense</b>	<b>0.00</b>	<b>88,445.00</b>	<b>(88,445.00)</b>	<b>0.00</b>	<b>176,893.00</b>	<b>(176,893.00)</b>	<b>1,061,358.00</b>	<b>1,061,358.00</b>
<b>Total Reserves Income / (Loss)</b>	<b>2,552.61</b>	<b>(85,940.00)</b>	<b>88,492.61</b>	<b>5,102.29</b>	<b>(171,884.00)</b>	<b>176,986.29</b>	<b>(1,031,306.00)</b>	<b>(1,036,408.29)</b>
<b>Total Association Net Income / (Loss)</b>	<b>10,893.02</b>	<b>(85,938.00)</b>	<b>96,831.02</b>	<b>24,742.60</b>	<b>(171,883.00)</b>	<b>196,625.60</b>	<b>(1,031,306.00)</b>	<b>(1,056,048.60)</b>