

Cascade View Estates HOA, Inc.
Balance Sheet
As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash	
1010 · Checking - Operating	10,192.01
1076 · Reserve for Maintenance-MM	55,941.45
Total 1000 · Cash	66,133.46
Total Checking/Savings	66,133.46
Accounts Receivable	
1100 · Accounts Receivable	
1150 · Homeowner Fines	473.10
1180 · Sanction Fines	900.00
Total 1100 · Accounts Receivable	1,373.10
Total Accounts Receivable	1,373.10
Total Current Assets	67,506.56
Fixed Assets	
13000 · Capital Improvements	25,160.00
Total Fixed Assets	25,160.00
TOTAL ASSETS	92,666.56
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2200 · Advance Billings	
2210 · Advance Billings - Dues	106.00
Total 2200 · Advance Billings	106.00
Total Other Current Liabilities	106.00
Total Current Liabilities	106.00
Total Liabilities	106.00
Equity	
3200 · Reserve - General	31,921.17
3300 · Reserve - Maint. - Prior Years	45,584.26
Net Income	15,055.13
Total Equity	92,560.56
TOTAL LIABILITIES & EQUITY	92,666.56

Cascade View Estates HOA, Inc.
Profit & Loss
January through December 2025

	Jan - Dec 25
Income	
4000 · Service Income	
4005 · Member Dues - Reserve Fund	2,000.00
4010 · Member Dues - Operations	27,256.00
4012 · Homeowner Fines	-100.00
4018 · Interest Income - Reserve Fund	249.67
4020 · Title Transfer Fee	3,000.00
4025 · Sanction Fines	950.00
	33,355.67
Total 4000 · Service Income	33,355.67
Total Income	33,355.67
Gross Profit	33,355.67
Expense	
5000 · Landscaping Services	
5010 · Landscaping - Weekly Maint.	1,750.00
5110 · Landscaping - Repair Costs	520.00
5170 · Landscaping - Spring/Fall Maint	2,655.00
	4,925.00
Total 5000 · Landscaping Services	4,925.00
6200 · Bank Service Charges	
6210 · Bank Service Charges	8.00
	8.00
Total 6200 · Bank Service Charges	8.00
6400 · Insurance Expense	
6480 · Liability Insurance	1,701.00
6485 · Other Insurance	1,116.00
	2,817.00
Total 6400 · Insurance Expense	2,817.00
6565 · Accounting Services	
6575 · Bookkeeping Services	4,620.00
6577 · Transfer Fee Services	1,200.00
	5,820.00
Total 6565 · Accounting Services	5,820.00
6580 · Licenses & Permits	
6585 · Annual Web Site Services	22.17
	22.17
Total 6580 · Licenses & Permits	22.17
6660 · Printing and Reproduction	
6667 · Printing Services	994.27
	994.27
Total 6660 · Printing and Reproduction	994.27
6674 · Compliance Services	3,600.00
6900 · Utilities	
6905 · Water	114.10
	114.10
Total 6900 · Utilities	114.10
Total Expense	18,300.54
Net Income	15,055.13