

Hidden Valley Property Owners Association
 Sources and Uses of Cash
 Eleven Months Ending May 31, 2023
 (July 1, 2022 through May 31, 2023)

Preliminary

	Row #	Operating Fund	Capital Budget Fund	Capital Reserve Fund	Emergency Fund	Total	Income Statement Impact
2Cash Balance, 06/30/2022	A	\$ 39,593	\$ (2,490)	\$ 40,000	\$ 20,000	\$ 97,103	
Cash Collections /Transfers:							
Dues Revenue - Current Period		117,016				117,016	117,016
Dues Collected for Next Period							
Dues Collected in Previous Year		(1,501)				(1,501)	
Interest Income		49				49	49
Finance Charges		3,296				3,296	3,296
Voided checks from prior year							
Transfer from Capital Fund		(2,490)	2,490				
Transfer to Capital Fund		(36,000)	36,000				
Rounding							
Total Collections/Transfers	B	80,370	38,490	-	-	118,860	120,361
Operating Disbursements:							
Business Operations		(22,029)				(22,029)	(22,029)
Environmental		(660)				(660)	(660)
Recreation		(14,413)				(14,413)	(14,413)
Road Maintenance		(23,411)				(23,411)	(23,411)
Total Operating Disbursements	C	(60,513)	-	-	-	(60,513)	(60,513)
Capital Improvements:							
Roadway Projects			(26,450)			(26,450)	(26,450)
Second Beach (Reset stairs)			(1,200)			(1,200)	(1,200)
Shed on First Beach			(7,124)			(7,124)	(7,124)
Total Capital Improvements	D	-	(34,774)	-	-	(34,774)	(34,774)
Cash Balance, 05/31/2023							
(A+B+C+D)		\$ 59,450	\$ 1,226	\$ 40,000	\$ 20,000	\$ 120,676	\$ 25,074

06/02/23

Cash Basis

Hidden Valley Property Owners Association
Balance Sheet vs. Prior Year

As of May 31, 2023

	May 31, 23	May 31, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CHECKING	5,221	4,448	774	17%
Money Market Account	115,445	120,395	-4,949	-4%
PayPal Account	9	18	-9	-49%
Total Checking/Savings	120,676	124,861	-4,185	-3%
Accounts Receivable				
Accounts Receivable	-1	-751	751	100%
Total Accounts Receivable	-1	-751	751	100%
Total Current Assets	120,676	124,110	-3,434	-3%
Fixed Assets				
Office Equipment				
Accum. Depr. - Office Equipm...	-782	-782	0	0%
Office Equipment - Other	782	782	0	0%
Total Office Equipment	0	0	0	0%
Total Fixed Assets	0	0	0	0%
TOTAL ASSETS	120,676	124,110	-3,434	-3%

06/02/23

Cash Basis

Hidden Valley Property Owners Association
Balance Sheet vs. Prior Year

As of May 31, 2023

	May 31, 23	May 31, 22	\$ Change	% Change
LIABILITIES & EQUITY				
Equity				
Opening Bal Equity	62,089	62,089	0	0%
Retained Earnings	33,513	35,994	-2,481	-7%
Net Income	25,074	26,026	-953	-4%
Total Equity	120,676	124,110	-3,434	-3%
TOTAL LIABILITIES & EQUITY	120,676	124,110	-3,434	-3%

Hidden Valley Property Owners Association
A/R Aging Summary

As of May 31, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Redacted name 1	35.95	0.00	70.77	0.00	3,496.09	3,602.81
Redacted name 2	5.73	0.00	11.28	0.00	414.20	431.21
Redacted name 3	116.45	0.00	65.14	0.00	5,095.51	5,277.10
Redacted name 4	73.18	0.00	143.98	0.00	6,453.79	6,670.95
Redacted name 5	11.47	0.00	22.57	0.00	854.73	888.77
Redacted name 6	39.53	0.00	77.81	0.00	3,155.74	3,273.08
Redacted name 7	0.00	0.00	0.00	0.00	-0.56	-0.56
Redacted name 8	38.68	0.00	84.26	0.00	3,694.13	3,817.07
Redacted name 9	0.00	0.00	0.00	0.00	34.03	34.03
Redacted name 10	11.47	0.00	22.57	0.00	828.43	862.47
Redacted name 11	5.73	0.00	11.28	0.00	414.20	431.21
Redacted name 12	0.00	0.00	0.00	0.00	729.02	729.02
Redacted name 13	0.00	0.00	0.00	0.00	-0.01	-0.01
TOTAL	338.19	0.00	509.66	0.00	25,169.30	26,017.15

Hidden Valley Property Owners Association
Profit & Loss Budget vs. Actual
 July 2022 through May 2023

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Assessments	117,016	114,400	2,616	102%
FINANCE CHARGES	3,296	650	2,646	507%
Interest Income	49	100	-51	49%
Total Income	120,361	115,150	5,211	105%
Gross Profit	120,361	115,150	5,211	105%
Expense				
Business Operations				
Computer Equip/Services	652	600	52	109%
Credit Card Discount Fees	838	700	138	120%
Income Tax	0	100	-100	0%
Insurance	11,032	11,200	-168	99%
Legal	4,613	2,000	2,613	231%
Postage	186	200	-14	93%
Property Tax	4,606	5,000	-394	92%
Stationery	102	200	-98	51%
Total Business Operations	22,029	20,000	2,029	110%
Capital Improvements				
Capital Impr. - Recreation	1,200			
Capital Improvements-Beaches	7,124	5,000	2,124	142%
Shed on First Beach				
Total Capital Impr. - Recreation	8,324	5,000	3,324	166%
Capital Improvements-Roads				
Drainage/Culvert Projects	3,550			
Roadway Crack Sealing	0	11,000	-11,000	0%
Roadway Projects	22,900	20,000	2,900	115%
Total Capital Improvements-Roads	26,450	31,000	-4,550	85%
Total Capital Improvements	34,774	36,000	-1,226	97%

Hidden Valley Property Owners Association
Profit & Loss Budget vs. Actual
July 2022 through May 2023

Cash Basis

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
Environmental				
Lake water testing	660	660	0	100%
Mileage Reimbursement	0	150	-150	0%
Total Environmental	660	810	-150	81%
Recreation				
Annual Picnic	1,871	2,200	-329	85%
Beach Raking & Mowing	557	685	-128	81%
Beach Signage/Bulletin Board	578	400	178	145%
Community Improvement	0	1,000	-1,000	0%
Fall Cleanup	740	785	-45	94%
Flowers Bch, Lots& Entr	167	500	-333	33%
Marina- Rafts-Docks Removal	5,000	5,000	0	100%
Marina-Rafts-Docks Installation	0	5,000	-5,000	0%
Marina Stairs	0	235	-235	0%
Marina/Raft Repair	1,400	5,000	-3,600	28%
Miscellaneous	70	500	-430	14%
Mowing @ Beaches&TC	498	575	-77	87%
Picnic Tables-Reseal	0	100	-100	0%
Playground Equipment	236	500	-264	47%
Porta-Potty Expenses	1,200	1,200	0	100%
Spring Cleanup	762	885	-123	86%
Tree Removal and Trimming	1,333	1,585	-252	84%
Total Recreation	14,413	26,150	-11,738	55%
Roads				
Culvert Cleanout & Maintenance	900	2,000	-1,100	45%
Entrance Lights	221	250	-29	88%
Mowing	1,275	1,700	-425	75%
Plowing and sanding	15,000	17,000	-2,000	88%
Road Sweeping	520	1,200	-680	43%
Roadside tree trimming	2,842	5,000	-2,158	57%
Rock removal and resurfacing	475			
Signage	128	250	-122	51%

Hidden Valley Property Owners Association
Profit & Loss Budget vs. Actual

July 2022 through May 2023

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
Speed Bumps	386	500	-114	77%
Winter Storm Expenses (Reserve)	1,665	5,000	-3,335	33%
Total Roads	23,411	32,900	-9,489	71%
Total Expense	95,287	115,860	-20,573	82%
Net Ordinary Income	25,074	-710	25,784	-3,532%
Net Income	25,074	-710	25,784	-3,532%