

**Cascade Village Community Association**  
**Balance Sheet**  
February 28th 2026

	February 28th	December 31st 2025
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
<b>Cash for Operations</b>		
1005-Petty Cash	11.17	\$11.17
1020 - Alpine Bank - Operating	\$63,026.36	\$85,622.18
1025 - Alpine Bank - Payroll	\$0.01	\$0.01
1066 - Vanguard Operations	\$169,697.74	\$143,746.70
<b>Total Cash for Operations</b>	\$232,735.28	\$229,380.06
<b>Cash Reserve - Capital</b>		
1059 - Alpine Bank - Capital	\$1,858.04	\$100.01
1069 - Vanguard Capital Reserve	\$191,570.74	\$192,916.47
<b>Total Cash Reserve - Capital</b>	\$193,428.78	\$193,016.48
<b>Cash Reserves - Common</b>		
1060 - Alpine Bank - Common Res	\$100.04	\$100.07
1061 - US Bank - Common Reserve	\$0.00	\$0.00
1063 - Bank of San Juan - Com	\$0.00	\$0.00
1068 - Vanguard Common Reserve	\$738,448.39	\$712,072.46
<b>Total Cash Reserves - Common</b>	\$738,548.43	\$712,172.53
<b>Cash Reserves - Condo</b>		
1055 - Alpine Bank Condo Reserv	\$100.00	\$100.00
1067 - Vanguard Condo Reserve	\$568,778.90	\$503,600.71
<b>Total Cash Reserves - Condo</b>	\$568,878.90	\$503,700.71
<b>Cash Reserves Cascade Creek</b>		
1062 - Cascade Creek Reserves	\$0.00	\$0.00
1064 - Cash Reserves Cascade Creek	\$100.00	\$100.00
1070 - Vanguard Cascade Creek Reserve	\$109,070.74	\$104,818.42
<b>Total Cash Reserves Cascade Creek</b>	\$109,170.74	\$104,918.42
<b>Total Checking/Savings</b>	\$1,842,762.13	\$1,743,188.20
<b>Accounts Receivable</b>		
1090-Accounts Receivable	\$931.01	\$1,582.77
1091-Undeposited Funds	\$0.00	-\$898.73
<b>Total Accounts Receivable</b>	\$931.01	\$684.04
1105 Misc Receivable	\$4,597.61	\$4,623.61
1200 - Prepaid Insurance	\$134,875.86	\$165,829.36
1210 - Prepaid Other	\$16,650.00	\$16,500.00
1220 - Fringe Benefit Clearance	\$703.25	
<b>Total Current Assets</b>	\$2,000,519.86	\$1,930,825.21
<b>TOTAL ASSETS</b>	<b>\$2,000,519.86</b>	<b>\$1,930,825.21</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2010 - Accounts Payable	\$5,705.09	\$3,146.52
<b>Total Accounts Payable</b>	\$5,705.09	\$3,146.52
<b>Other Current Liabilities</b>		
Credit cards	\$10,493.32	6636.83
1111 - Insurance Settlement	\$0.00	0
2011 - Accrued Expenses	\$19,815.14	\$14,593.60
2017 - Townhome damage recovery	\$2,199.67	\$2,199.67
2018 - Event Deposits	\$25,754.46	\$18,654.46
2019 - Current Yr Future Event	\$0.00	\$0.00
2020 - Security Deposits Held	\$20,600.00	\$20,600.00
2022 - Accounting Audit reserve	\$7,000.00	\$7,000.00
2023 - Payroll Liabilities	\$480.63	\$480.63
2025 - Taxation	\$9,039.00	\$9,039.00
<b>Total Other Current Liabilities</b>	\$95,382.22	\$79,204.19
<b>Total Current Liabilities</b>	\$101,087.31	\$82,350.71
<b>Total Liabilities</b>	\$101,087.31	\$82,350.71
<b>Equity</b>		
3500-Accumulated Earnings	-\$44,441.58	-\$44,441.58
Unrestricted Net Assets	\$1,892,916.08	\$1,670,936.48
Net Income	\$50,958.05	\$221,979.60
<b>Total Equity</b>	\$1,899,432.55	\$1,848,474.50
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$2,000,519.86</b>	<b>\$1,930,825.21</b>