



## Reviewer Details

**Client Name**

Your HOA

**Reviewer Name**

Lacie Griego

**Review Period**

Period Reviewed December for  
the year 2024

**Review Date**

Tuesday, February 4, 2025

**Reviewer Signature**

## Conclusions

**Variances and Reviewer Notes:**

- Snowmelt has a variance of -1,383.93 due to winterization of snowmelt boilers
- Current operating deficit of -1,162.86
- Current reserve surplus of 1,830.23

## Findings

**Association Accounts Payable Approval Process Reviewed**

Approvals confirmed	Meets Clear View Standards
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**Association Bank Accounts Reviewed**

All Bank Accounts are reconciled with no uncleared Items	Meets Clear View Standards
All Bank Account Reconciliations match Balance sheet	Meets Clear View Standards

**Balance Sheet Items Reviewed**

Accounts Receivable has been reviewed for past due accounts/prepayments, and ties to Balance Sheet	Meets Clear View Standards
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Any Accrued, Pre paid, or Prebilled GL's have been reviewed for the appropriate entries	Meets Clear View Standards
Accounts Payable has been reviewed for Past due items and Ties to balance sheet	Meets Clear View Standards
Any Association loan, Credit line or debt has been reconciled	Not Applicable
All Other Association Specific GL's listed on the Balance sheet have been reviewed for accuracy and appropriate entries	Not Applicable
Working Capital has been reviewed for changes and ties to the balance sheet	Not Applicable
Equity Is reviewed to properly reflect association standing	Meets Clear View Standards

### **Income Statement Items Reviewed**

Income and Expense lines contain accurate information	Meets Clear View Standards
Accounts have been compared against current year budget	Meets Clear View Standards
Operating and Reserve income and expenses are tracked correctly	Meets Clear View Standards
Reserve fund tracking is updated accurately	Not Applicable

### **Website Reviewed**

Association website data reviewed for accuracy	Not Applicable
Files are current and maintain a consistent naming structure	Not Applicable

### **Close Accounting Period**

Confirm books are closed for the correct time frame.	Meets Clear View Standards
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# Clear View REVIEWED: Balance Sheet

Properties: Your HOA

As of: 12/31/2024

Accounting Basis: Accrual

GL Account Map: Your HOA

Level of Detail: Detail View

Include Zero Balance GL Accounts: No

Account Number	Account Name	Balance
<b>ASSETS</b>		
<b>Cash</b>		
1125	Operating	14,679.91
1175	Reserve	40,411.06
<b>Total Cash</b>		<b>55,090.97</b>
1225	A/R Owners Assessments	29,991.99
<b>TOTAL ASSETS</b>		<b>85,082.96</b>
<b>LIABILITIES &amp; CAPITAL</b>		
<b>Liabilities</b>		
2600	Prebilled Common Area Fees	18,102.00
2610	Prebilled Major Maintenance	1,810.20
2625	Accounts Payable	19,264.86
<b>Total Liabilities</b>		<b>39,177.06</b>
<b>Capital</b>		
3605	Operating Fund	1,891.97
3610	Capital Reserve Fund	43,346.56
	Calculated Retained Earnings	667.37
<b>Total Capital</b>		<b>45,905.90</b>
<b>TOTAL LIABILITIES &amp; CAPITAL</b>		<b>85,082.96</b>

# Clear View REVIEWED: P&L Budget vs Actual

Properties: Your HOA

As of: Dec 2024

Additional Account Types: None

Accounting Basis: Accrual

GL Account Map: Your HOA

Level of Detail: Detail View

Account Number	Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
<b>Income</b>								
4101	Operating Assessments	6,034.00	6,034.02	-0.02	18,102.00	18,102.02	-0.02	45,255.00
<b>Total Operating Income</b>		<b>6,034.00</b>	<b>6,034.02</b>	<b>-0.02</b>	<b>18,102.00</b>	<b>18,102.02</b>	<b>-0.02</b>	<b>45,255.00</b>
<b>Expense</b>								
6200	Electric - Snowmelt	618.24	744.72	126.48	904.66	1,057.24	152.58	4,300.00
6205	Gas - Snowmelt	4,424.63	4,293.13	-131.50	6,063.41	5,818.87	-244.54	21,600.00
6220	Landscape Services	354.63	0.00	-354.63	2,297.38	1,144.34	-1,153.04	6,800.00
6230	Holiday Lights	0.00	0.00	0.00	4,813.12	5,955.00	1,141.88	5,955.00
6240	Snowmelt Repair & Maintenance	1,456.96	73.03	-1,383.93	4,436.29	511.71	-3,924.58	3,600.00
6245	Management Fees	250.00	250.00	0.00	750.00	750.00	0.00	3,000.00
<b>Total Operating Expense</b>		<b>7,104.46</b>	<b>5,360.88</b>	<b>-1,743.58</b>	<b>19,264.86</b>	<b>15,237.16</b>	<b>-4,027.70</b>	<b>45,255.00</b>
Total Operating Income		6,034.00	6,034.02	-0.02	18,102.00	18,102.02	-0.02	45,255.00
Total Operating Expense		7,104.46	5,360.88	-1,743.58	19,264.86	15,237.16	-4,027.70	45,255.00
<b>NOI - Net Operating Income</b>		<b>-1,070.46</b>	<b>673.14</b>	<b>-1,743.60</b>	<b>-1,162.86</b>	<b>2,864.86</b>	<b>-4,027.72</b>	<b>0.00</b>
<b>Other Income</b>								
4102	Reserve Assessments	603.40	603.42	-0.02	1,810.20	1,810.22	-0.02	4,525.50
4103	Reserve Interest	4.98	0.00	4.98	20.03	0.00	20.03	0.00
<b>Total Other Income</b>		<b>608.38</b>	<b>603.42</b>	<b>4.96</b>	<b>1,830.23</b>	<b>1,810.22</b>	<b>20.01</b>	<b>4,525.50</b>
<b>Net Other Income</b>		<b>608.38</b>	<b>603.42</b>	<b>4.96</b>	<b>1,830.23</b>	<b>1,810.22</b>	<b>20.01</b>	<b>4,525.50</b>
Total Income		6,642.38	6,637.44	4.94	19,932.23	19,912.24	19.99	49,780.50
Total Expense		7,104.46	5,360.88	-1,743.58	19,264.86	15,237.16	-4,027.70	45,255.00
<b>Net Income</b>		<b>-462.08</b>	<b>1,276.56</b>	<b>-1,738.64</b>	<b>667.37</b>	<b>4,675.08</b>	<b>-4,007.71</b>	<b>4,525.50</b>

**Clear View REVIEWED: P&L Detail**

Properties: Your HOA

Date Range: 12/01/2024 to 12/31/2024 Accounting

Basis: Accrual

GL Account Map: Your HOA Exclude Suppressed

Fees: No

Account Name	Date	Payee / Payer	Type	Amount	Description
<b>Operating Income &amp; Expense</b>					
<b>Income</b>					
<b>Operating Assessments</b>					
	12/01/2024		JE	6,034.00	Recognize Monthly Income
<b>Total Operating Assessments</b>				<u>6,034.00</u>	
<b>Total Operating Income</b>				<u>6,034.00</u>	
<b>Expense</b>					
<b>Electric - Snowmelt</b>					
	12/31/2024		Bill	618.24	Electric
<b>Total Electric - Snowmelt</b>				<u>618.24</u>	
<b>Gas - Snowmelt</b>					
	12/31/2024		Bill	4,424.63	Gas
<b>Total Gas - Snowmelt</b>				<u>4,424.63</u>	
<b>Landscape Services</b>					
	12/31/2024		Bill	354.63	Landscape
<b>Total Landscape Services</b>				<u>354.63</u>	
<b>Snowmelt Repair &amp; Maintenance</b>					
	12/31/2024		Bill	1,456.96	Snowmelt R&M
<b>Total Snowmelt Repair &amp; Maintenance</b>				<u>1,456.96</u>	
<b>Management Fees</b>					
	12/31/2024		Bill	250.00	
<b>Total Management Fees</b>				<u>250.00</u>	
<b>Total Operating Expense</b>				<u>7,104.46</u>	
<b>NOI - Net Operating Income</b>				<u>-1,070.46</u>	
<b>Other Income &amp; Expense</b>					
<b>Other Income</b>					
<b>Reserve Assessments</b>					
	12/01/2024		JE	603.40	Recognize Monthly Income
<b>Total Reserve Assessments</b>				<u>603.40</u>	
<b>Reserve Interest</b>					
	12/31/2024		JE	4.98	Interest Earned
<b>Total Reserve Interest</b>				<u>4.98</u>	

## Clear View REVIEWED: P&L Detail

Account Name	Date	Payee / Payer	Type	Amount	Description
<b>Total Other Income</b>				608.38	
<b>Net Other Income</b>				608.38	
Total Income				6,642.38	
Total Expense				7,104.46	
<b>Net Income</b>				-462.08	

**Clear View REVIEWED: P&L by Month**

**ASAP Accounting and Payroll Services Inc Properties:** Your HOA

**Fund Type:** All

**Period Range:** Oct 2024 to Dec 2024 **Accounting Basis:**

Accrual

**GL Account Map:** Your HOA

**Level of Detail:** Detail View

**Include Zero Balance GL Accounts:** No

Account Number	Account Name	Oct 2024	Nov 2024	Dec 2024	Total
<b>Operating Income &amp; Expense</b>					
<b>Income</b>					
4101	Operating Assessments	6,034.00	6,034.00	6,034.00	18,102.00
<b>Total Operating Income</b>		<b>6,034.00</b>	<b>6,034.00</b>	<b>6,034.00</b>	<b>18,102.00</b>
<b>Expense</b>					
6200	Electric - Snowmelt	36.80	249.62	618.24	904.66
6205	Gas - Snowmelt	6.84	1,631.94	4,424.63	6,063.41
6220	Landscape Services	1,057.25	885.50	354.63	2,297.38
6230	Holiday Lights	0.00	4,813.12	0.00	4,813.12
6240	Snowmelt Repair & Maintenance	0.00	2,979.33	1,456.96	4,436.29
6245	Management Fees	250.00	250.00	250.00	750.00
<b>Total Operating Expense</b>		<b>1,350.89</b>	<b>10,809.51</b>	<b>7,104.46</b>	<b>19,264.86</b>
<b>NOI - Net Operating Income</b>		<b>4,683.11</b>	<b>-4,775.51</b>	<b>-1,070.46</b>	<b>-1,162.86</b>
<b>Other Income &amp; Expense</b>					
<b>Other Income</b>					
4102	Reserve Assessments	603.40	603.40	603.40	1,810.20
4103	Reserve Interest	8.57	6.48	4.98	20.03
<b>Total Other Income</b>		<b>611.97</b>	<b>609.88</b>	<b>608.38</b>	<b>1,830.23</b>
<b>Net Other Income</b>		<b>611.97</b>	<b>609.88</b>	<b>608.38</b>	<b>1,830.23</b>
Total Income		6,645.97	6,643.88	6,642.38	19,932.23
Total Expense		1,350.89	10,809.51	7,104.46	19,264.86
<b>Net Income</b>		<b>5,295.08</b>	<b>-4,165.63</b>	<b>-462.08</b>	<b>667.37</b>

**Clear View REVIEWED: Accounts Receivable**

**Properties:** Your HOA

**As of:** 12/31/2024

**Delinquency Note Range:** All Time **Homeowner Status:** All

**Amount Owed In Account:** All

**Balance:** Greater than 0.00

Unit	Name	Amount Receivable	0-30	30-60	60-90	90+
Unit 1	Unit 1 Owner	17,638.55	3,982.44	0.00	0.00	13,656.11
Unit 2	Unit 2 Owner	4,388.56	3,982.44	0.00	0.00	406.12
Unit 3	Unit 3 Owner	7,964.88	3,982.44	0.00	0.00	3,982.44
		<b>29,991.99</b>	<b>11,947.32</b>	<b>0.00</b>	<b>0.00</b>	<b>18,044.67</b>
<b>Total</b>		<b>29,991.99</b>	<b>11,947.32</b>	<b>0.00</b>	<b>0.00</b>	<b>18,044.67</b>

**Clear View REVIEWED: Accounts Payable**

**Properties:** Your HOA

**As of:** 12/31/2024

**Payees:** All

**Balance:** Exclude 0.00

Payee Name	Amount Payable	Not Yet Due	0-30	31-60	61-90	91+
Vendor 1	19,264.86	0.00	7,104.46	10,809.51	1,350.89	0.00
<b>Total</b>	<b>19,264.86</b>	<b>0.00</b>	<b>7,104.46</b>	<b>10,809.51</b>	<b>1,350.89</b>	<b>0.00</b>

**Clear View REVIEWED: Accounts Receivable**

**Properties:** Your HOA

**As of:** 02/04/2025

**Delinquency Note Range:** All Time **Homeowner Status:** All

**Amount Owed In Account:** All

**Balance:** Greater than 0.00

Unit	Name	Amount Receivable	0-30	30-60	60-90	90+
Unit 1	Unit 1 Owner	4,388.56	0.00	0.00	3,982.44	406.12
Unit 2	Unit 2 Owner	7,964.88	0.00	0.00	3,982.44	3,982.44
		<b>12,353.44</b>	<b>0.00</b>	<b>0.00</b>	<b>7,964.88</b>	<b>4,388.56</b>
<b>Total</b>		<b>12,353.44</b>	<b>0.00</b>	<b>0.00</b>	<b>7,964.88</b>	<b>4,388.56</b>