



**FORREST GROVES ESTATES**  
Homeowners Association

**ACCOUNTING SUMMARY AS OF OCTOBER 31, 2023**

STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE (PAGE 1):

- Total cash on hand was \$36,925 with \$22,919 in the operating account and \$14,006 in the reserve account.
- Accounts receivable as of 10/31/23 were \$13,733. As of 11/13/23 this balance was paid down to 11,831. All owners have been notified per the FGEHA collection policy. See Note B on page 4 and AR Aging Report for receivable account detail.

	Days Past Due	AR Balance
	Current - paying monthly	9,585
	Current	3,456
	1-30	-
	31-60	-
	61-90	-
	90 +	692
<b>Total Owner Assessments Receivable</b>		<u>13,733</u>
<b>Prepaid Owner Assessments</b>		(900)
<b>Assessments Net of Prepaid</b>		<u><u>12,833</u></u>

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - OPERATING FUND (PAGE 2):

- The \$108 variance in office supplies expense was due to timing. YTD was better than budget by \$28.
- Overall, excess of revenue over expenses for the four months ended was \$11,400 and better than budget by \$4,854.

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE – RESERVE FUND (PAGE 3):

- Overall, deficiency of revenue over expenses for the four months ended was \$1. There was no activity in the reserve fund.