

Cash Accounts December 2023

<u>Location Type</u>	<u>Type</u>	<u>Name</u>	<u>Balance</u>	<u>Operating</u>	<u>Savings</u>	<u>Reserve</u>
HOA						
Heritage	Checking-0214	Operating	\$ 61,780	\$ 61,780		
Edward Jones	Investments	#01533	\$476,457		\$476,457	
Edward Jones	Investments	#20043	\$935,958			\$935,958
Total HOA			\$1,474,195	\$ 61,780	\$476,457	\$935,958

Heritage Bank	\$ 598,547	(HOA 61,780 & Water 446,767)
OCCU	\$ 179,375	Water
Edward Jones	\$2,926,484	(HOA 1,412,415 & Water 1,514,069)
Total	<u>\$3,704,406</u>	

Note: Water Transfers to HOA \$140,000.82 occurred beginning of Jan which is not included in above totals.
 There is an estimated \$109,690 additional transfers for Oct, Nov, Dec still to occur from Water to HOA,

Summary of DNM & Associates Audit Information Requested

DNM Item #	DNM Item Full Description	Summary Description	Date Received	Status	Date Submitted
1	Copies of page one of the 9/30/22 and 9/30/21 bank statements and supporting bank reconciliations for all checking and savings accounts, including the reserve fund	Bank Statements	10/11/2023	Complete	11/1/2023
2	Copy of Edward Jones 9/30/22 and 9/30/21 statements and supporting reconciliation	Edward Jones	10/11/2023	Missing both '21 & '22 for Trust acct	
3	Management analysis of the allowance for doubtful accounts, as necessary. Include any calculations performed and comments on individually significant accounts. If any balance remains, please provide an explanation for why the balance should not have an allowance established for it	Doubtful Accounts Analysis	10/11/2023	Complete (Non-applicable)	12/15/2023
4	Supporting detail for the Golf inventory, reflecting physical count performed at year-end [fiscal year-end for 2021 & 2022]	Golf Inventory	10/11/2023	Complete	1/5/2024
5	Schedule supporting prepaid expenses. For prepaid insurance, please provide the confirmations of coverage for the package, umbrella and directors/officers policies	Pre-Paid Expenses	10/11/2023	Not started	
6	Operating and reserve fund fixed asset and depreciation reports as of 9/30/22. Please have available for examination all invoices for all property and equipment purchases over \$5,000	Fixed Asset & Depreciation	10/11/2023	Not started	
7	Form 941's for all quarters of the year	Form 941's	10/11/2023	Complete	12/20/2023
8	Copy of October 2022 VISA card statement	VISA card statement	10/11/2023	Not started	
9	State unemployment and L&I returns to support payables at 9/30/22	Unemployment and L&I	10/11/2023	Complete	12/20/2023
10	Schedule supporting gift certificates at 9/30/22	Gift Certificates	10/11/2023	Not started	
11	General Ledger detail for legal expenses for the year-ended 9/30/22	Legal Expenses	10/11/2023	Complete	11/15/2023
12	Labor Reconciliation spreadsheet [schedule that supports Accrued Payroll Liabilities as of 9/30/21]	Labor Reconciliation	10/11/2023	Received clarification from DNM, but further clarification needed	
13	Lot and Assessment Summary [Dues, Fees & Fines by Lot for years 2021 & 2022]	Lot / Assessment Summary	10/11/2023	Received clarification from DNM	
14	Analysis of IRA contributions for the year showing employer matching	IRA Contributions	10/11/2023	Not started	
15	Minutes of Board of Directors meetings for 2021 and subsequently	BoD Meeting Minutes	10/11/2023	Complete	11/9/2023
16	Loan or Line of Credit agreements, including notes, guarantees, loan covenants and collateral, and financing agreements on receivables	Loan / LoC Agreements	10/11/2023	Complete	12/20/2023
17	Notes and other documentation in support of other notes payable, including any forgivable/forgiven notes (e.e. PPP loan), if applicable	Other Notes Payable	10/11/2023	Complete	12/15/2023
18	Lease agreements for facilities and equipment. Only those portions showing lease terms are needed but have entire agreement available during field work	Facilities & Equipment Leases	10/11/2023	Complete	11/14/2023
19	Notes and other documentation in support of notes receivable or payable	Notes Receivable/Payable	10/11/2023	Remove	11/28/2023
20	Summary plan descriptions for benefit plans	Benefit Plans summary	10/11/2023	Not started	
21	Latest reserve and replacements study prepared for the Association	Reserve/replacement Study	10/11/2023	Complete	11/15/2023
22	Pages from major contracts, such as for landscaping services, showing primary contract terms and commitments for future expenditures [contracts that are multi-year or >\$10,000 value]	Major Contracts	10/11/2023	Submitted to DNM 1/12/24	
N/A	LLCC letter to Whitehouse & Nichols requesting information be forwarded to auditors	Whitehouse & Nichols, LLP letter	11/7/2023	Complete	11/9/2023
N/A	Standard form to confirm account balance information sent to Edward Jones & OCCM	Account Balance Info Form	11/22/2023	Complete	12/15/2023