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# Account Receivable

Nine Mile Ranch HOA

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PO Box 332  
Oroville, WA 98844  
9mileranchhoa.org

### Accounts Receivable Report as of June 1, 2024

Total Quick Books Accounts Receivable	\$121,509
Less Interest/Late & Lien Fees Assessed/Etc	<u>- 4,069</u>
Total Annual & Special Assessments Owed	\$117,440
Less Current Assessment owed: 6/1/24	-108,958 (291 Lots)
Less Assessments owed: 6/1/23	- 4,916 (16 Lots)
Less Assessments owed: 6/1/22	- 1,520 ( 6 Lots)
Less Assessments owed: 6/1/21	- 788 ( 4 Lots)
Less Assessments invoiced: 6/1/20 & older	<u>- 1,258 ( 2 Lots)</u>
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#### Notes:

The two Lots that were foreclosed by the county are now “written off”. The amount owed to the HOA now shows up in the Profit & Loss as an expense called “Bad Debt” and is no longer in the Account Receivable.

Annual invoices for the new fiscal year were mailed on 5/30/24.



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**Accounts Receivable Report as of July 1, 2024**

Total Quick Books Accounts Receivable	\$ 60,733
Less Interest/Late & Lien Fees Assessed/Credits	<u>- 4,066</u>
Total Annual & Special Assessments Owed	\$ 56,667
Less Current Assessment owed: 6/1/24	- 48,712 (139 Lots)
Less Assessments owed: 6/1/23	- 4,389 (14 Lots)
Less Assessments owed: 6/1/22	- 1,520 ( 6 Lots)
Less Assessments owed: 6/1/21	- 788 ( 4 Lots)
Less Assessments owed: 6/1/20 & older	<u>- 1,258 ( 2 Lots)</u>
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Another perspective of Accounts Receivable is below. Figures for each member includes all funds they owe to the HOA; interest, late fees, liens, etc. In other words, the above figures show assessments being separated from other fees. Below does not.

124 Members owing for only current billing: 6/1/24	\$ 43,323
9 Member owing for 2 years: 6/1/24 & 6/1/23	6,057 (notice of lien will be mailed)
2 Members owing 3 years assessments:	2,470 (lien filed on one Lot/payments on the other)
2 Members owing 4 years assessments:	3,184 (liens filed)
2 Members owing 5+ years assessment:	5,743 (liens filed)
Less Credits	<u>-44</u>
Total Accounts Receivable	\$ 60,733

Notes:

Collections for current billing is at 56%. Last year on the same day collections were at 47%.

Collection procedure begins now per the Collection Policy that can be found on the website. In summary, letters are sent with monthly statements notifying Lot Owners of late fees, monthly interest charges and potential filing of lien.



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**Accounts Receivable Report as of August 1, 2024**

Total Quick Books Accounts Receivable	\$ 33,828
Less Interest/Late & Lien Fees Assessed/Credits	<u>- 4,837</u>
Total Annual & Special Assessments Owed	\$ 28,991
Less Current Assessment owed: 6/1/24	- 21,159 (61 Lots)
Less Assessments owed: 6/1/23	- 4,266 (12 Lots)
Less Assessments owed: 6/1/22	- 1,520 ( 6 Lots)
Less Assessments owed: 6/1/21	- 788 ( 4 Lots)
Less Assessments owed: 6/1/20 & older	<u>- 1,258 ( 2 Lots)</u>
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Another perspective of Accounts Receivable is below. Figures for each member includes all funds they owe to the HOA; interest, late fees, liens, etc. In other words, the above figures show assessments being separated from other fees. Below does not.

48 Members owing for only current billing on 6/1/24	\$ 17,053
5 Members (7 Lots) owing for 2 years: 6/1/24 & 6/1/23	5,288 (notice of lien mailed)
2 Members owing 3 years assessments:	2,507 (lien filed on one Lot/notice of lien on the other)
2 Members owing 4 years assessments:	3,225 (lien filed on one Lot/notice of lien on the other)
2 Members owing 5+ years assessment:	5,800 (liens filed)
Less Credits	<u>-45</u>
Total Accounts Receivable	\$ 33,828

Notes:  
 Collections for current billing is at 81%.

Per the Collection Policy:  
 Late fees and interest were assessed on August 1, 2024.  
 Notice of lien filing to those members scheduled for liens.  
 Notice of small claims court for 3 Lots.



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**Accounts Receivable Report as of September 1, 2024**

Total Quick Books Accounts Receivable	\$ 23,844
Less Interest/Late & Lien Fees Assessed/Credits	<u>- 4,571</u>
Total Annual & Special Assessments Owed	\$ 19,273
Less Current Assessment owed: 6/1/24	- 12,093 (37 Lots)
Less Assessments owed: 6/1/23	- 3,614 (11 Lots)
Less Assessments owed: 6/1/22	- 1,520 ( 6 Lots)
Less Assessments owed: 6/1/21	- 788 ( 4 Lots)
Less Assessments owed: 6/1/20 & older	<u>- 1,258 ( 2 Lots)</u>
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Another perspective of Accounts Receivable is below. Figures for each member includes all funds they owe to the HOA; interest, late fees, liens, etc. In other words, the above figures show assessments being separated from other fees. Below does not.

26 Members owing for only current billing on 6/1/24	\$ 8,572
4 Members (5 Lots) owing for 2 years: 6/1/24 & 6/1/23	3,790 (notice of lien mailed)
2 Members owing 3 years assessments:	2,524 (lien filed on one Lot/notice of lien on the other)
2 Members owing 4 years assessments:	3,247 (lien filed on one Lot/notice of lien on the other)
2 Members owing 5+ years assessment:	5,838 (liens filed)
Less Credits	<u>- 127</u>
Total Accounts Receivable	\$ 23,844

Notes:

Collections for current billing is at 89%.

Per the Collection Policy:

Interest is assessed on the first of every month.

Notice of lien filing letter is sent to those members scheduled for liens = 7 Lots.

3 Lots scheduled for potential small claims court.

1 Lot = no current address or other contact info.



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**Accounts Receivable Report as of December 1, 2024**

Total Quick Books Accounts Receivable	\$ 15,402
Less Interest/Late & Lien Fees Assessed/Credits	<u>- 4,573</u>
Total Annual & Special Assessments Owed	\$ 10,829
Less Current Assessment owed: 6/1/24	- 6,826 (19 Lots)
Less Assessments owed: 6/1/23	- 2,411 ( 9 Lots)
Less Assessments owed: 6/1/22	- 676 ( 3 Lots)
Less Assessments owed: 6/1/21	- 287 ( 1 Lots)
Less Assessments owed: 6/1/20 & older	<u>- 629 ( 1 Lots)</u>
	0

Another perspective of Accounts Receivable is below. Figures for each member includes all funds they owe to the HOA; interest, late fees, liens, etc. In other words, the above figures show assessments being separated from other fees. Below does not.

15 Members owing for only current billing on 6/1/24	\$ 4,346
4 Members (5 Lots) owing for 2 years: 6/1/24 & 6/1/23	5,503 (2 Lots making payments/Liens filed on 3 Lots)
2 Members owing 3 years assessments:	2,746 (lien filed on one Lot/one Lot making payments)
1 Members owing 5+ years assessment:	2,956 (liens filed/one Lot in escrow)
Less Credits	<u>- 149</u>
Total Accounts Receivable	\$ 17,442

Notes:

Collections for current billing is at 94%.

Per the Collection Policy:

- Interest is assessed on the first of every month. Statements sent out monthly.
- 3 liens were filed in November.
- Starting communication with the one Lot who owes for over 5 years of assessments. Working toward small claims court to collect.
- 3 Lots owners are making payments.



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**Accounts Receivable Report as of January 1, 2025**

Total Quick Books Accounts Receivable	\$ 14,864
Less Interest/Late & Lien Fees Assessed/Credits	<u>- 4,643</u>
Total Annual & Special Assessments Owed	\$ 10,221
Less Current Assessment owed: 6/1/24	- 6,467 (18 Lots)
Less Assessments owed: 6/1/23	- 2,162 ( 9 Lots)
Less Assessments owed: 6/1/22	- 676 ( 3 Lots)
Less Assessments owed: 6/1/21	- 287 ( 1 Lots)
Less Assessments owed: 6/1/20 & older	<u>- 629 ( 1 Lots)</u>
	0

Another perspective of Accounts Receivable is below. Figures for each member includes all funds they owe to the HOA; interest, late fees, liens, etc. In other words, the above figures show assessments being separated from other fees. Below does not.

14 Members owing for only current billing on 6/1/24	\$ 3,992
4 Members (5 Lots) owing for 2 years: 6/1/24 & 6/1/23	5,282 (2 Lots making payments/Liens filed on 3 Lots)
2 Members owing 3 years assessments:	2,764 (lien filed on one Lot/one Lot making payments)
1 Members owing 5+ years assessment:	2,975 (lien filed)
Less Credits	<u>- 149</u>
Total Accounts Receivable	\$ 14,864

Notes:

Collections for current billing is at 94%.

Per the Collection Policy:

- Interest is assessed on the first of every month. Statements sent out monthly.
- 3 liens were filed in November.
- Starting communication with the one Lot who owes for over 5 years of assessments. Working toward small claims court to collect.
- 3 Lots owners are making payments.



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**Accounts Receivable Report as of March 1, 2025**

Total Quick Books Accounts Receivable	\$ 11,367
Less Interest/Late & Lien Fees Assessed/Credits	<u>- 3,335</u>
Total Annual & Special Assessments Owed	\$ 8,032
Less Current Assessment owed: 6/1/24	- 5,030 (14 Lots)
Less Assessments owed: 6/1/23	- 1,410 ( 7 Lots)
Less Assessments owed: 6/1/22	- 676 ( 3 Lots)
Less Assessments owed: 6/1/21	- 287 ( 1 Lots)
Less Assessments owed: 6/1/20 & older	<u>- 629 ( 1 Lots)</u>
	0

Another perspective of Accounts Receivable is below. Figures for each member includes all funds they owe to the HOA; interest, late fees, liens, etc. In other words, the above figures show assessments being separated from other fees. Below does not.

9 Members owing for only current billing on 6/1/24	\$ 3,278
3 Members owing for 2 years: 6/1/24 & 6/1/23	2,426 (2 Lots making payments/Liens filed on 1 Lot)
2 Members owing 3 years assessments:	2,799 (lien filed on one Lot/one Lot making payments)
1 Members owing 5+ years assessment:	3,013 (lien filed)
Less Credits	<u>- 149</u>
Total Accounts Receivable	\$ 11,367

Notes:

Collections for current billing is at 95%.

Per the Collection Policy:

- Interest is assessed on the first of every month. Statements sent out monthly.
- 3 liens were filed in November.
- Letter sent to Lot Owner owing over 5 years assessments. Letter notifies small claims court as next step.
- 3 Lots owners are making payments.



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**Accounts Receivable Report as of May 1, 2025**

Total Quick Books Accounts Receivable	\$ 8,527
Prepayment & Overpayments	2,680*
Less Interest/Late & Lien Fees Assessed	<u>- 3,469</u>
Total Annual & Special Assessments Owed	\$ 7,738
Less Current Assessment owed: 6/1/24	- 4,813 (14 Lots)
Less Assessments owed: 6/1/23	- 1,333 ( 5 Lots)
Less Assessments owed: 6/1/22	- 676 ( 3 Lots)
Less Assessments owed: 6/1/21	- 287 ( 1 Lots)
Less Assessments owed: 6/1/20 & older	<u>- 629 ( 1 Lots)</u>
	0

\*This figure is total of over payments and prepayments. Eight Lots have prepaid 2025-26 annual assessments.

Another perspective of Accounts Receivable is below. Figures for each member includes all funds they owe to the HOA; interest, late fees, liens, etc. In other words, the above figures show assessments being separated from other fees. Below does not.

9 Members owing for only current billing on 6/1/24	\$ 3,468
2 Member owing for 2 years: 6/1/24 & 6/1/23	1,854 (lien filed )
2 Members owing 3 years assessments:	2,834 (lien filed on one Lot/one Lot making payments)
1 Members owing 5+ years assessment:	3,051 (lien filed-proceeding to small claims court)
Less Credits	<u>- 2,680</u>
Total Accounts Receivable	\$ 8,527

Per the Collection Policy:

- Interest is assessed on the first of every month. Statements sent out monthly.
- Annual assessments for fiscal year 2025-26 will be mailed on May 1, 2025.



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### Accounts Receivable Report as of May 31, 2025

Total Quick Books Accounts Receivable	\$ 7,606
Prepayment & Over payments	3,451
Less Interest/Late & Lien Fees Assessed	<u>- 3,469</u>
Total Annual & Special Assessments Owed	\$ 7,588
Less Current Assessment owed: 6/1/24	- 4,663 (14 Lots)
Less Assessments owed: 6/1/23	- 1,333 ( 5 Lots)
Less Assessments owed: 6/1/22	- 676 ( 3 Lots)
Less Assessments owed: 6/1/21	- 287 ( 1 Lots)
Less Assessments owed: 6/1/20 & older	<u>- 629 ( 1 Lots)</u>
	0

Another perspective of Accounts Receivable is below. Figures for each member includes all funds they owe to the HOA; interest, late fees, liens, etc. In other words, the above figures show assessments being separated from other fees. Below does not.

9 Members owing for only current billing on 6/1/24	\$ 3,318
2 Member owing for 2 years: 6/1/24 & 6/1/23	1,854 (lien filed on one )
2 Members owing 3 years assessments:	2,834 (lien filed on one Lot/one Lot slated for lien)
1 Members owing 5+ years assessment:	3,051 (lien filed-proceeding to small claims court)
Less Credits	<u>- 3,451</u>
Total Accounts Receivable	\$ 7,606

Per the Collection Policy:

- Interest is assessed on the first of every month. Statements sent out monthly.



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**Accounts Receivable Report as of September 1, 2025**

Total Quick Books Accounts Receivable	\$ 17,274
Less Interest/Late & Lien Fees Assessed	<u>- 2,320</u>
Total Annual & Special Assessments Owed	\$ 14,954
Less Current Assessment owed: 6/1/25	- 10,210 (28 Lots)
Less Assessments owed: 6/1/24	- 3,564 ( 10 Lots)
Less Assessments owed: 6/1/23	- 893 ( 5 Lots)
Less Assessments owed: 6/1/22	<u>- 287 ( 1 Lots)</u>
	0

Another perspective of Accounts Receivable is below. Figures for each member includes all funds they owe to the HOA; interest, late fees, liens, etc. In other words, the above figures show assessments being separated from other fees. Below does not.

18 Members owing for only current billing on 6/1/25	\$ 6,779
5 Member owing for 2 years: 6/1/25 & 6/1/24	3,998 (will be slated for lien if not paid )
4 Members owing 3 years assessments:	5,147 (1 Lot lien filed/2 Lots making payments)
1 Members owing 4 years assessments:	2,113 (cannot find/lien filed)
Less Credits	<u>- 763</u>
Total Accounts Receivable	\$ 17,274

Notes:

91% of current assessments have been collected.

Per the Collection Policy:

- Interest is assessed on the first of every month. Late fees assessed on August 1<sup>st</sup>. Statements sent out monthly. Notice of Lien letter sent.



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**Accounts Receivable Report as of December 1, 2025**

Total Quick Books Accounts Receivable	\$ 10,102
Less Interest/Late & Lien Fees Assessed	<u>- 1,601</u>
Total Annual & Special Assessments Owed	\$ 8,501
Less Current Assessment owed: 6/1/25	- 6,111 (18 Lots)
Less Assessments owed: 6/1/24	- 1,451 ( 5 Lots)
Less Assessments owed: 6/1/23	- 652 ( 2 Lots)
Less Assessments owed: 6/1/22	<u>- 287 ( 1 Lot)</u>
	0

Another perspective of Accounts Receivable is below. Figures for each member includes all funds they owe to the HOA; interest, late fees, liens, etc. In other words, the above figures show assessments being separated from other fees. Below does not.

13 Members owing for only current billing on 6/1/25	\$ 4,713
3 Members owing for 2 years: 6/1/25 & 6/1/24	2,158 (All 3 making payments/slating for liens)
1 Members owing 3 years assessments:	1,870 (Lien filed, seeking contact)
1 Members owing 4 years assessments:	2,140 (Lien filed, slated for county foreclosure in January 2025)
Less Credits	<u>- 779</u>
Total Accounts Receivable	\$ 10,102

Notes:

94% of current assessments have been collected.

Per the Collection Policy:

- Interest is assessed on the first of every month. Statements sent out monthly
- All members scheduled for liens are making payments. No liens will need to be filed at this time.



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**Accounts Receivable Report as of February 1, 2026**

Total Quick Books Accounts Receivable	\$ 8,592
Less Interest/Late & Lien Fees Assessed	<u>- 1,526</u>
Total Annual & Special Assessments Owed	\$ 7,066
Less Current Assessment owed: 6/1/25	- 4,776 (13 Lots)
Less Assessments owed: 6/1/24	- 1,351 ( 5 Lots)
Less Assessments owed: 6/1/23	- 652 ( 2 Lots)
Less Assessments owed: 6/1/22	<u>- 287 ( 1 Lot)</u>
	0

Another perspective of Accounts Receivable is below. Figures for each member includes all funds they owe to the HOA; interest, late fees, liens, etc. In other words, the above figures show assessments being separated from other fees. Below does not.

9 Members owing for only current billing on 6/1/25	\$ 3,242
3 Members owing for 2 years: 6/1/25 & 6/1/24	2,094 (All 3 making payments)
1 Members owing 3 years assessments:	1,881 (Expecting full payment soon, lien filed)
1 Members owing 4 years assessments:	2,153 (Lien filed, slated for county foreclosure, can not find)
Less Credits	<u>- 778</u>
Total Accounts Receivable	\$ 8,592

Notes:

95% of *current* assessments have been collected.

Per the Collection Policy:

- Interest is assessed on the first of every month. Statements sent out monthly
- All members scheduled for liens are making payments. No liens will need to be filed at this time.