

**CASCADE MTN POA**

1:38 pm

**Income Statement**

	1 Month Ended November 30, 2018		11 Months Ended November 30, 2018	
<b>INCOME:</b>				
Dues - Current Year	\$0.00	0.0%	\$171,494.50	89.5%
Late Fees - Current Year	0.00	0.0%	600.00	0.3%
Back Dues Collected	0.00	0.0%	5,985.00	3.1%
Back Dues - Late Fees	0.00	0.0%	1,700.00	0.9%
Litigated Dues	0.00	0.0%	2,995.00	1.6%
Disclosure Packets	200.00	78.7%	1,200.00	0.6%
Special Assessments	50.00	19.7%	1,550.00	0.8%
Rental Income	0.00	0.0%	100.00	0.1%
Gate Cards & Remotes	0.00	0.0%	665.00	0.3%
Vendor Gate Cards	0.00	0.0%	35.00	0.0%
Mailbox Fees	0.00	0.0%	165.00	0.1%
Income - Socials	0.00	0.0%	247.00	0.1%
Virginia Forestry Grant	0.00	0.0%	4,900.00	2.6%
Interest Income	4.00	1.6%	69.60	0.0%
<b>TOTAL INCOME:</b>	<b>254.00</b>	<b>100.0%</b>	<b>191,706.10</b>	<b>100.0%</b>
<b>NET INCOME BEFORE EXPENSES:</b>	<b>254.00</b>	<b>100.0%</b>	<b>191,706.10</b>	<b>100.0%</b>
<b>EXPENSES:</b>				
<b>Administrative:</b>				
Audit & Tax Preparation	0.00	0.0%	400.00	0.2%
Payroll Accounting Exp.	0.00	0.0%	448.75	0.2%
FUTA Expense-Adm. Asst.	0.00	0.0%	42.00	0.0%
SUTA Expense-Adm. Asst.	0.00	0.0%	9.13	0.0%
Administrative Asst Contract	808.34	318.2%	8,791.74	4.6%
Adm.Asst FICA Expenses-CMPOA	61.84	24.3%	672.56	0.4%
Annual Meeting Expense	0.00	0.0%	243.14	0.1%
Bank Charges	0.00	0.0%	7.50	0.0%
Cleaning & Supplies	0.00	0.0%	556.10	0.3%
Donations	0.00	0.0%	300.00	0.2%
Office Supplies	26.11	10.3%	408.83	0.2%
Postage	20.10	7.9%	545.20	0.3%
Software & Computer Expense	0.00	0.0%	870.00	0.5%
Website Maintenance	144.00	56.7%	414.00	0.2%
General Liability Insurance	0.00	0.0%	6,913.00	3.6%
Extended Liability Coverage	0.00	0.0%	888.00	0.5%
Property Taxes	607.07	239.0%	607.07	0.3%
Taxes & Licenses	0.00	0.0%	124.50	0.1%
Dumpster & Waste Removal	618.73	243.6%	6,715.29	3.5%
Recycle & Hauling Expense	68.66	27.0%	1,740.12	0.9%
Electric - CMPOA Facilities	85.12	33.5%	1,042.89	0.5%
Electric - CMPOA Fire House	9.54	3.8%	120.39	0.1%
Telephone - CMPOA	134.93	53.1%	1,445.80	0.8%
Propane - CMPOA/Fire House	0.00	0.0%	2,460.57	1.3%
<b>TOTAL Administrative Expense:</b>	<b>2,584.44</b>	<b>1017.5%</b>	<b>35,766.58</b>	<b>18.7%</b>

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**Income Statement**

	1 Month Ended November 30, 2018		11 Months Ended November 30, 2018	
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Legal and Collections:				
Attorney Fees - General	0.00	0.0%	125.00	0.1%
Attorney Fees - Collections	0.00	0.0%	772.50	0.4%
	<u>          </u>		<u>          </u>	
TOTAL Legal & Collection Expense:	0.00	0.0%	897.50	0.5%
	<u>          </u>		<u>          </u>	
Maintenance:				
Roadway Contract Mowing	0.00	0.0%	5,000.00	2.6%
Landscape Mowing	700.00	275.6%	4,725.00	2.5%
Hauling	0.00	0.0%	120.00	0.1%
Maintenance - Snow Removal	0.00	0.0%	4,098.74	2.1%
Erosion Control	174.02	68.5%	512.67	0.3%
Equipment Rental	105.00	41.3%	223.41	0.1%
Shoulder & Ditch Maintenance	0.00	0.0%	1,700.00	0.9%
Soil Roadway Maintenance	0.00	0.0%	400.00	0.2%
General Utility Work	0.00	0.0%	2,195.00	1.1%
Pipe Culvert Repair & Maint.	40.00	15.7%	1,209.93	0.6%
Buildings & Grounds Expense	483.70	190.4%	4,065.39	2.1%
Pavement Markings-Signs	0.00	0.0%	235.09	0.1%
Pavement Maintenance	75.00	29.5%	1,584.49	0.8%
Misc. Roadway Items	0.00	0.0%	1,283.66	0.7%
Exterminator Fees	55.00	21.7%	605.00	0.3%
	<u>          </u>		<u>          </u>	
TOTAL Maintenance Expense:	1,632.72	642.8%	27,958.38	14.6%
	<u>          </u>		<u>          </u>	
Pool:				
Pool Supplies & Chemicals	0.00	0.0%	1,105.47	0.6%
Pool Repairs & Maintenance	468.58	184.5%	1,401.58	0.7%
Pool Attendant Contracts	0.00	0.0%	5,753.63	3.0%
FUTA Expense-Pool Attendants	0.00	0.0%	26.55	0.0%
SUTA Expense-Pool Attendants	0.00	0.0%	4.87	0.0%
Pool Attend. Soc.Sec. & Taxes	0.00	0.0%	338.46	0.2%
Utilities - Pool	23.92	9.4%	1,476.26	0.8%
Telephone - Pool	0.00	0.0%	258.02	0.1%
	<u>          </u>		<u>          </u>	
TOTAL Pool Expense:	492.50	193.9%	10,364.84	5.4%
	<u>          </u>		<u>          </u>	
Security:				
Gate Repairs & Maintenance	0.00	0.0%	1,012.53	0.5%
Security Equipment Expense	0.00	0.0%	619.25	0.3%
Gate Cards & Remotes	0.00	0.0%	453.10	0.2%
Electric - Gate	132.42	52.1%	1,268.03	0.7%
Telephone - Security Gate	118.05	46.5%	1,360.13	0.7%
	<u>          </u>		<u>          </u>	

# CASCADE MTN POA

## Income Statement

1:38 pm

	1 Month Ended November 30, 2018		11 Months Ended November 30, 2018	
TOTAL Security Expense:	250.47	98.6%	4,713.04	2.5%
Projects & Funding:				
Appropriation to Water Company	0.00	0.0%	45,000.00	23.5%
Capital Improvements Projects	0.00	0.0%	6,072.50	3.2%
Contingency Fund	0.00	0.0%	672.65	0.4%
Socials	0.00	0.0%	508.19	0.3%
Preservation & Landscaping	250.00	98.4%	507.29	0.3%
Mailboxes	0.00	0.0%	65.60	0.0%
TOTAL Projects & Funding:	250.00	98.4%	52,826.23	27.6%
Firewise Program				
Roadway Clearing	150.00	59.1%	820.00	0.4%
Burning	0.00	0.0%	380.00	0.2%
Roadway Items Misc.(Firewise)	970.00	381.9%	1,111.25	0.6%
TOTAL Firewise Program Expense	1,120.00	440.9%	2,311.25	1.2%
TOTAL EXPENSES:	6,330.13	2492.2%	134,837.82	70.3%
NET OPERATING PROFIT:	(6,076.13)	-2392.2%	56,868.28	29.7%
OTHER INCOME & EXPENSE:				
Federal Income Taxes	0.00	0.0%	(12.00)	-0.0%
TOTAL OTHER INCOME & EXPENSE:	0.00	0.0%	(12.00)	-0.0%
NET PROFIT LESS OTHER INC/EXP	(6,076.13)	-2392.2%	56,856.28	29.7%
NET PROFIT:	(\$6,076.13)	-2392.2%	\$56,856.28	29.7%

**CASCADE MTN POA**

1:35 pm

**Income Statement**

	11 Months Ended Nov/18	Annual Budget	Unused	% Used
<b>INCOME:</b>				
Dues - Current Year	\$171,494.50	\$169,245.00	(\$2,249.50)	101.3%
Late Fees - Current Year	600.00	800.00	200.00	75.0%
Back Dues Collected	5,985.00	4,000.00	(1,985.00)	149.6%
Back Dues - Late Fees	1,700.00	400.00	(1,300.00)	425.0%
Litigated Dues	2,995.00	6,000.00	3,005.00	49.9%
Disclosure Packets	1,200.00	400.00	(800.00)	300.0%
Special Assessments	1,550.00	0.00	(1,550.00)	
Water Co. Reimbursements	0.00	1,292.00	1,292.00	0.0%
Rental Income	100.00	150.00	50.00	66.7%
Gate Cards & Remotes	665.00	300.00	(365.00)	221.7%
Vendor Gate Cards	35.00	35.00	0.00	100.0%
Mailbox Fees	165.00	140.00	(25.00)	117.9%
Income - Socials	247.00	600.00	353.00	41.2%
Virginia Forestry Grant	4,900.00	4,000.00	(900.00)	122.5%
Interest Income	69.60	50.00	(19.60)	139.2%
<b>TOTAL INCOME:</b>	<b>191,706.10</b>	<b>187,412.00</b>	<b>(4,294.10)</b>	<b>102.3%</b>
<b>NET INCOME BEFORE EXPENSES:</b>	<b>191,706.10</b>	<b>187,412.00</b>	<b>(4,294.10)</b>	<b>102.3%</b>
<b>EXPENSES:</b>				
<b>Administrative:</b>				
Audit & Tax Preparation	400.00	400.00	0.00	100.0%
Payroll Accounting Exp.	448.75	350.00	(98.75)	128.2%
FUTA Expense-Adm. Asst.	42.00	50.00	8.00	84.0%
SUTA Expense-Adm. Asst.	9.13	255.00	245.87	3.6%
Administrative Asst Contract	8,791.74	9,400.00	608.26	93.5%
Adm.Asst FICA Expenses-CMPOA	672.56	727.00	54.44	92.5%
Annual Meeting Expense	243.14	275.00	31.86	88.4%
Bank Charges	7.50	160.00	152.50	4.7%
Cleaning & Supplies	556.10	1,000.00	443.90	55.6%
Donations	300.00	300.00	0.00	100.0%
Office Supplies	408.83	300.00	(108.83)	136.3%
Postage	545.20	700.00	154.80	77.9%
Software & Computer Expense	870.00	500.00	(370.00)	174.0%
Website Maintenance	414.00	800.00	386.00	51.8%
General Liability Insurance	6,913.00	6,800.00	(113.00)	101.7%
Extended Liability Coverage	888.00	800.00	(88.00)	111.0%
Property Taxes	607.07	600.00	(7.07)	101.2%
Taxes & Licenses	124.50	200.00	75.50	62.2%
Dumpster & Waste Removal	6,715.29	5,200.00	(1,515.29)	129.1%
Recycle & Hauling Expense	1,740.12	1,800.00	59.88	96.7%
Electric - CMPOA Facilities	1,042.89	1,200.00	157.11	86.9%
Electric - CMPOA Fire House	120.39	200.00	79.61	60.2%
Telephone - CMPOA	1,445.80	1,476.00	30.20	98.0%
Propane - CMPOA/Fire House	2,460.57	2,500.00	39.43	98.4%

**CASCADE MTN POA**

1:35 pm

**Income Statement**

	11 Months Ended Nov/18	Annual Budget	Unused	% Used
TOTAL Administrative Expense:	35,766.58	35,993.00	226.42	99.4%
Legal and Collections:				
Attorney Fees - General	125.00	200.00	75.00	62.5%
Attorney Fees - Collections	772.50	1,100.00	327.50	70.2%
Legal Fees & Court Costs	0.00	2,100.00	2,100.00	0.0%
TOTAL Legal & Collection Expense:	897.50	3,400.00	2,502.50	26.4%
Maintenance:				
Roadway Contract Mowing	5,000.00	6,000.00	1,000.00	83.3%
Landscape Mowing	4,725.00	7,000.00	2,275.00	67.5%
Hauling	120.00	1,000.00	880.00	12.0%
Maintenance - Snow Removal	4,098.74	5,000.00	901.26	82.0%
Erosion Control	512.67	1,000.00	487.33	51.3%
Equipment Rental	223.41	250.00	26.59	89.4%
Shoulder & Ditch Maintenance	1,700.00	1,500.00	(200.00)	113.3%
Soil Roadway Maintenance	400.00	2,000.00	1,600.00	20.0%
General Utility Work	2,195.00	1,500.00	(695.00)	146.3%
Pipe Culvert Repair & Maint.	1,209.93	2,000.00	790.07	60.5%
Buildings & Grounds Expense	4,065.39	2,000.00	(2,065.39)	203.3%
Pavement Markings-Signs	235.09	5,500.00	5,264.91	4.3%
Pavement Maintenance	1,584.49	25,000.00	23,415.51	6.3%
Misc. Roadway Items	1,283.66	2,000.00	716.34	64.2%
Exterminator Fees	605.00	660.00	55.00	91.7%
TOTAL Maintenance Expense:	27,958.38	62,410.00	34,451.62	44.8%
Pool:				
Pool Supplies & Chemicals	1,105.47	2,300.00	1,194.53	48.1%
Pool Repairs & Maintenance	1,401.58	3,500.00	2,098.42	40.0%
Pool Attendant Contracts	5,753.63	6,500.00	746.37	88.5%
FUTA Expense-Pool Attendants	26.55	40.00	13.45	66.4%
SUTA Expense-Pool Attendants	4.87	70.00	65.13	7.0%
Pool Attend. Soc.Sec. & Taxes	338.46	415.00	76.54	81.6%
Utilities - Pool	1,476.26	1,750.00	273.74	84.4%
Telephone - Pool	258.02	250.00	(8.02)	103.2%
TOTAL Pool Expense:	10,364.84	14,825.00	4,460.16	69.9%
Security:				
Gate Repairs & Maintenance	1,012.53	2,500.00	1,487.47	40.5%
Security Equipment Expense	619.25	1,550.00	930.75	40.0%
Gate Cards & Remotes	453.10	500.00	46.90	90.6%
Electric - Gate	1,268.03	1,300.00	31.97	97.5%

**CASCADE MTN POA**

1:35 pm

**Income Statement**

	11 Months Ended Nov/18	Annual Budget	Unused	% Used
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Telephone - Security Gate	1,360.13	1,520.00	159.87	89.5%
TOTAL Security Expense:	<u>4,713.04</u>	<u>7,370.00</u>	<u>2,656.96</u>	<u>63.9%</u>
Projects & Funding:				
Appropriation to Water Company	45,000.00	45,000.00	0.00	100.0%
Capital Improvements Projects	6,072.50	5,000.00	(1,072.50)	121.5%
Capital Reserve Funding	0.00	5,000.00	5,000.00	0.0%
Contingency Fund	672.65	2,125.00	1,452.35	31.7%
Socials	508.19	600.00	91.81	84.7%
Preservation & Landscaping	507.29	625.00	117.71	81.2%
Mailboxes	65.60	50.00	(15.60)	131.2%
TOTAL Projects & Funding:	<u>52,826.23</u>	<u>58,400.00</u>	<u>5,573.77</u>	<u>90.5%</u>
Firewise Program				
Roadway Clearing	820.00	2,000.00	1,180.00	41.0%
Burning	380.00	1,250.00	870.00	30.4%
Roadway Items Misc.(Firewise)	1,111.25	1,184.00	72.75	93.9%
TOTAL Firewise Program Expense	<u>2,311.25</u>	<u>4,434.00</u>	<u>2,122.75</u>	<u>52.1%</u>
TOTAL EXPENSES:	<u>134,837.82</u>	<u>186,832.00</u>	<u>51,994.18</u>	<u>72.2%</u>
NET OPERATING PROFIT:	<u>56,868.28</u>	<u>580.00</u>	<u>(56,288.28)</u>	<u>9804.9%</u>
OTHER INCOME & EXPENSE:				
Federal Income Taxes	(12.00)	0.00	12.00	
TOTAL OTHER INCOME & EXPENSE	<u>(12.00)</u>	<u>0.00</u>	<u>12.00</u>	
NET PROFIT LESS OTHER INC/EXP	<u>56,856.28</u>	<u>580.00</u>	<u>(56,276.28)</u>	<u>9802.8%</u>
NET PROFIT:	<u>\$56,856.28</u>	<u>\$580.00</u>	<u>(\$56,276.28)</u>	<u>9802.8%</u>

# CASCADE MTN POA

## Balance Sheet

1:34 pm

As of: November 30, 2018

## ASSETS

## CURRENT ASSETS:

## Cash In Banks:

BBT - Operating	\$58,551.67
BB&T- M/M Reserve	252,336.29
Petty Cash	200.00

TOTAL Cash In Banks	\$311,087.96
Investments - Water Company	57,896.80
PPD Federal and State Tax	136.00

TOTAL CURRENT ASSETS:	\$369,120.76
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## FIXED ASSETS:

Buildings	235,801.28
Tennis Courts	38,940.00
Gates	38,351.95
Entrance Signs	5,587.91
Pool Fencing	12,044.06
Equipment	44,764.82
Tank Renovations	123,195.00
Roads	454,917.24
Land	37,920.00

TOTAL Assets Before Depreciation:	991,522.26
Accumulated Depreciation	(800,155.03)

TOTAL FIXED ASSETS:	191,367.23
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TOTAL ASSETS	\$560,487.99
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# CASCADE MTN POA

## Balance Sheet

1:34 pm

As of: November 30, 2018

### LIABILITIES

#### CURRENT LIABILITIES:

Deposits - Road Fees	\$1,200.00
Deposits - Bldg & Constr	1,917.80
Deposits - CMPOA Rentals	100.00
Accrued Dues Pmts - 2019	4,849.83
FICA Payable	247.36

TOTAL CURRENT LIABILITIES: \$8,314.99

TOTAL LIABILITIES 8,314.99

### CAPITAL

Paid-In-Capital	90,000.00
Retained Earnings	405,316.72
Earnings Year-To-Date	56,856.28

TOTAL CAPITAL 552,173.00

TOTAL LIABILITIES & CAPITAL \$560,487.99



**CASCADE MTN POA**

1:27 pm

**Journal Detail Report**

(Report period: November 1, 2018 to November 30, 2018)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
11/09/18	G/L	927	Txfr Lewis's 11-09-18 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	30.92	30.92
11/09/18	G/L	928	Txfr POA's share of Lewis's 11-09-18 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	30.92	30.92
11/21/18	G/L	929	Txfr Lewis's 11-21-18 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	30.92	30.92
11/21/18	G/L	930	Txfr POA's share of Lewis's 11-21-18 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	30.92	30.92
11/09/18	A/P	BARR	Check: CK008537 Barr Enterprises, LLC 6930.00 Roadway Items Misc.(Firewis 6419.00 Equipment Rental 6412.00 Landscape Mowing 6416.00 Erosion Control 6910.00 Roadway Clearing 6460.00 Pavement Maintenance 1010.00 BBT - Operating	880.00 105.00 700.00 134.02 150.00 75.00	2,044.02
11/09/18	A/P	LEWB	Check: CK008538 Lewis Bode 6010.00 Administrative Asst Contrac 1010.00 BBT - Operating	373.25	373.25
11/09/18	A/P	Tfr 126	Txfr.unused funds 2017 1015.00 BB&T- M/M Reserve 1010.00 BBT - Operating	20,434.91	20,434.91
11/14/18	A/P	JC	Check: CK008539 JOHN CAMPBELL 6075.00 Postage 1010.00 BBT - Operating	20.10	20.10
11/14/18	A/P	NPOOL	Check: CK008540 National Pools-Roanoke 6530.00 Pool Repairs & Maintenance 1010.00 BBT - Operating	468.58	468.58

1:27 pm

**CASCADE MTN POA****Journal Detail Report**

(Report period: November 1, 2018 to November 30, 2018)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
11/19/18	A/P	STRIKE	Check: CK008541 Strikeforce Pest Preven. 6470.00 Exterminator Fees 1010.00 BBT - Operating	55.00	55.00
11/19/18	A/P	CW 127	Manna Graphics 6090.00 Website Maintenance 1010.00 BBT - Operating	144.00	144.00
11/19/18	A/P	CO	Check: CK008543 Cockerham Oil & Gas 6450.00 Buildings & Grounds Expense 1010.00 BBT - Operating	343.70	343.70
11/19/18	A/P	WI	Check: CK008544 WASTE INDUSTRIES 6175.00 Recycle & Hauling Expense 6170.00 Dumpster & Waste Removal 1010.00 BBT - Operating	68.66 618.73	687.39
11/19/18	A/P	CW 127	CenturyLink 6690.00 Telephone - Security Gate 6190.00 Telephone - CMPOA 1010.00 BBT - Operating	118.05 134.93	252.98
11/21/18	A/P	ROBGR	Check: CK008545 Robert Greene 6416.00 Erosion Control 6930.00 Roadway Items Misc.(Firewis 6431.00 Pipe Culvert Repair & Maint 6450.00 Buildings & Grounds Expense 1010.00 BBT - Operating	40.00 90.00 40.00 140.00	310.00
11/21/18	A/P	LEWB	Check: CK008546 Lewis Bode 6010.00 Administrative Asst Contrac 1010.00 BBT - Operating	373.25	373.25
11/27/18	A/P	AEP	Check: CK008547 AEP 6180.00 Electric - CMPOA Facilities 6185.00 Electric - CMPOA Fire House 6580.00 Utilities - Pool 6680.00 Electric - Gate 1010.00 BBT - Operating	85.12 9.54 23.92 132.42	251.00
11/28/18	A/P	CCT	Check: CK008548 CARROLL CO TREASURER 6110.00 Property Taxes	229.35	

1:27 pm

**CASCADE MTN POA****Journal Detail Report**

(Report period: November 1, 2018 to November 30, 2018)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			1010.00 BBT - Operating		229.35
11/28/18	A/P	CCT	Check: CK008549 CARROLL CO TREASURER		
			6110.00 Property Taxes	377.72	
			1010.00 BBT - Operating		377.72
11/29/18	A/P	CW 127	Walmart-Office Supplies		
			6070.00 Office Supplies	26.11	
			1010.00 BBT - Operating		26.11
11/30/18	A/P	DOMG	Check: CK008550 Domilie Greene		
			6860.00 Preservation & Landscaping	250.00	
			1010.00 BBT - Operating		250.00
11/30/18	A/P	Dep 673	Misc. Deposit		
			2015.00 Accrued Dues Pmts - 2019		1,825.80
			4300.00 Special Assessments		50.00
			4210.00 Disclosure Packets		200.00
			1010.00 BBT - Operating	2,075.80	
11/30/18	A/P	Dep 157	Interest earned November		
			4950.00 Interest Income		4.00
			1015.00 BB&T- M/M Reserve	4.00	
***** Report Total				28,844.84	28,844.84