

CASCADE MTN POA

1:53 pm

Income Statement

	1 Month Ended April 30, 2017		4 Months Ended April 30, 2017	
INCOME:				
Dues - Current Year	\$1,375.00	40.4%	\$145,286.99	92.0%
Prev Year PPD Dues	0.00	0.0%	4,376.01	2.8%
Back Dues Collected	50.00	1.5%	2,175.00	1.4%
Back Dues - Late Fees	0.00	0.0%	300.00	0.2%
Litigated Dues	1,179.50	34.6%	3,414.50	2.2%
Disclosure Packets	0.00	0.0%	200.00	0.1%
Special Assessments	750.00	22.0%	1,750.00	1.1%
Gate Cards & Remotes	45.00	1.3%	235.00	0.1%
Mailbox Fees	0.00	0.0%	175.00	0.1%
Interest Income	6.00	0.2%	24.02	0.0%
TOTAL INCOME:	3,405.50	100.0%	157,936.52	100.0%
NET INCOME BEFORE EXPENSES:	3,405.50	100.0%	157,936.52	100.0%
EXPENSES:				
Administrative:				
Audit & Tax Preparation	0.00	0.0%	400.00	0.3%
Payroll Accounting Exp.	90.00	2.6%	226.25	0.1%
FUTA Expense-Adm. Asst.	14.10	0.4%	14.10	0.0%
SUTA Expense-Adm. Asst.	3.06	0.1%	4.67	0.0%
Administrative Asst Contract	783.34	23.0%	3,133.36	2.0%
Adm.Asst FICA Expenses-CMPOA	59.92	1.8%	239.68	0.2%
Annual Meeting Expense	275.00	8.1%	275.00	0.2%
Bank Charges	0.00	0.0%	15.00	0.0%
Cleaning & Supplies	144.94	4.3%	354.93	0.2%
Office Supplies	0.00	0.0%	29.83	0.0%
Postage	2.69	0.1%	261.61	0.2%
Internet & Website Domain	0.00	0.0%	15.00	0.0%
Website Maintenance	0.00	0.0%	135.00	0.1%
General Liability Insurance	0.00	0.0%	6,718.00	4.3%
Taxes & Licenses	107.87	3.2%	132.87	0.1%
Dumpster & Waste Removal	463.89	13.6%	1,847.40	1.2%
Recycle & Hauling Expense	303.10	8.9%	733.53	0.5%
Electric - CMPOA Facilities	110.42	3.2%	426.02	0.3%
Electric - CMPOA Fire House	12.16	0.4%	43.06	0.0%
Telephone - CMPOA	137.83	4.0%	551.57	0.3%
Propane - CMPOA/Fire House	442.54	13.0%	1,879.54	1.2%
TOTAL Administrative Expense:	2,950.86	86.6%	17,436.42	11.0%
Legal and Collections:				
Attorney Fees - General	0.00	0.0%	125.00	0.1%
Attorney Fees - Collections	68.75	2.0%	552.50	0.3%
Legal Fees & Court Costs	0.00	0.0%	1,938.00	1.2%

CASCADE MTN POA

1:53 pm

Income Statement

	1 Month Ended April 30, 2017		4 Months Ended April 30, 2017	
TOTAL Legal & Collection Expense:	68.75	2.0%	2,615.50	1.7%
Maintenance:				
Maintenance - Snow Removal	0.00	0.0%	1,555.76	1.0%
Shoulder & Ditch Maintenance	0.00	0.0%	690.00	0.4%
General Utility Work	0.00	0.0%	744.35	0.5%
Pipe Culvert Repair & Maint.	0.00	0.0%	75.00	0.0%
Buildings & Grounds Expense	0.00	0.0%	471.56	0.3%
Misc. Roadway Items	0.00	0.0%	442.57	0.3%
Exterminator Fees	55.00	1.6%	220.00	0.1%
TOTAL Maintenance Expense:	55.00	1.6%	4,199.24	2.7%
Pool:				
Utilities - Pool	10.25	0.3%	41.30	0.0%
TOTAL Pool Expense:	10.25	0.3%	41.30	0.0%
Security:				
Gate Repairs & Maintenance	125.00	3.7%	125.00	0.1%
Security Equipment Expense	0.00	0.0%	10.34	0.0%
Electric - Gate	120.69	3.5%	571.16	0.4%
Telephone - Security Gate	135.70	4.0%	542.95	0.3%
TOTAL Security Expense:	381.39	11.2%	1,249.45	0.8%
Projects & Funding:				
Appropriation to Water Company	(450.00)	-13.2%	10,800.00	6.8%
Contingency Fund	0.00	0.0%	1,385.40	0.9%
Socials	16.92	0.5%	56.34	0.0%
Mailboxes	5.00	0.1%	20.00	0.0%
TOTAL Projects & Funding:	(428.08)	-12.6%	12,261.74	7.8%
Firewise Program				
Burning	0.00	0.0%	90.00	0.1%
TOTAL Firewise Program Expense	0.00	0.0%	90.00	0.1%
TOTAL EXPENSES:	3,038.17	89.2%	37,893.65	24.0%
NET OPERATING PROFIT:	367.33	10.8%	120,042.87	76.0%
NET PROFIT LESS OTHER INC/EXP	367.33	10.8%	120,042.87	76.0%

1:53 pm

CASCADE MTN POA

Income Statement

	1 Month Ended April 30, 2017		4 Months Ended April 30, 2017	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET PROFIT:	\$367.33	10.8%	\$120,042.87	76.0%
	<u> </u>		<u> </u>	

CASCADE MTN POA

1:52 pm

Income Statement

	4 Months Ended Apr/17	Annual Budget	Unused	% Used
INCOME:				
Dues - Current Year	\$145,286.99	\$160,000.00	\$14,713.01	90.8%
Late Fees - Current Year	0.00	1,500.00	1,500.00	0.0%
Prev Year PPD Dues	4,376.01	4,600.00	223.99	95.1%
Back Dues Collected	2,175.00	2,500.00	325.00	87.0%
Back Dues - Late Fees	300.00	400.00	100.00	75.0%
Litigated Dues	3,414.50	6,000.00	2,585.50	56.9%
Disclosure Packets	200.00	500.00	300.00	40.0%
Special Assessments	1,750.00	0.00	(1,750.00)	
Water Co. Reimbursements	0.00	1,292.00	1,292.00	0.0%
Rental Income	0.00	150.00	150.00	0.0%
Gate Cards & Remotes	235.00	300.00	65.00	78.3%
Vendor Gate Cards	0.00	150.00	150.00	0.0%
Mailbox Fees	175.00	0.00	(175.00)	
Income - Socials	0.00	600.00	600.00	0.0%
Interest Income	24.02	50.00	25.98	48.0%
TOTAL INCOME:	157,936.52	178,042.00	20,105.48	88.7%
NET INCOME BEFORE EXPENSES:	157,936.52	178,042.00	20,105.48	88.7%

EXPENSES:**Administrative:**

Audit & Tax Preparation	400.00	400.00	0.00	100.0%
Payroll Accounting Exp.	226.25	320.00	93.75	70.7%
FUTA Expense-Adm. Asst.	14.10	50.00	35.90	28.2%
SUTA Expense-Adm. Asst.	4.67	255.00	250.33	1.8%
Administrative Asst Contract	3,133.36	9,400.00	6,266.64	33.3%
Adm.Asst FICA Expenses-CMPOA	239.68	727.00	487.32	33.0%
Annual Meeting Expense	275.00	275.00	0.00	100.0%
Bank Charges	15.00	100.00	85.00	15.0%
Cleaning & Supplies	354.93	1,000.00	645.07	35.5%
Donations	0.00	300.00	300.00	0.0%
Office Supplies	29.83	300.00	270.17	9.9%
Postage	261.61	700.00	438.39	37.4%
Software & Computer Expense	0.00	500.00	500.00	0.0%
Internet & Website Domain	15.00	0.00	(15.00)	
Website Maintenance	135.00	800.00	665.00	16.9%
General Liability Insurance	6,718.00	6,550.00	(168.00)	102.6%
Extended Liability Coverage	0.00	800.00	800.00	0.0%
Property Taxes	0.00	600.00	600.00	0.0%
Taxes & Licenses	132.87	200.00	67.13	66.4%
Dumpster & Waste Removal	1,847.40	5,200.00	3,352.60	35.5%
Recycle & Hauling Expense	733.53	1,800.00	1,066.47	40.8%
Electric - CMPOA Facilities	426.02	1,200.00	773.98	35.5%
Electric - CMPOA Fire House	43.06	200.00	156.94	21.5%
Telephone - CMPOA	551.57	1,476.00	924.43	37.4%
Propane - CMPOA/Fire House	1,879.54	2,500.00	620.46	75.2%

CASCADE MTN POA

1:52 pm

Income Statement

	4 Months Ended Apr/17	Annual Budget	Unused	% Used
TOTAL Administrative Expense:	17,436.42	35,653.00	18,216.58	48.9%
Legal and Collections:				
Attorney Fees - General	125.00	200.00	75.00	62.5%
Attorney Fees - Collections	552.50	1,000.00	447.50	55.2%
Legal Fees & Court Costs	1,938.00	1,500.00	(438.00)	129.2%
TOTAL Legal & Collection Expense:	2,615.50	2,700.00	84.50	96.9%
Maintenance:				
Roadway Contract Mowing	0.00	6,000.00	6,000.00	0.0%
Landscape Mowing	0.00	7,000.00	7,000.00	0.0%
Hauling	0.00	1,000.00	1,000.00	0.0%
Maintenance - Snow Removal	1,555.76	5,000.00	3,444.24	31.1%
Erosion Control	0.00	1,000.00	1,000.00	0.0%
Equipment Rental	0.00	250.00	250.00	0.0%
Shoulder & Ditch Maintenance	690.00	1,500.00	810.00	46.0%
Soil Roadway Maintenance	0.00	2,000.00	2,000.00	0.0%
General Utility Work	744.35	1,000.00	255.65	74.4%
Pipe Culvert Repair & Maint.	75.00	2,000.00	1,925.00	3.8%
Buildings & Grounds Expense	471.56	2,000.00	1,528.44	23.6%
Pavement Markings-Signs	0.00	5,500.00	5,500.00	0.0%
Pavement Maintenance	0.00	30,000.00	30,000.00	0.0%
Misc. Roadway Items	442.57	2,000.00	1,557.43	22.1%
Exterminator Fees	220.00	660.00	440.00	33.3%
TOTAL Maintenance Expense:	4,199.24	66,910.00	62,710.76	6.3%
Pool:				
Pool Supplies & Chemicals	0.00	2,000.00	2,000.00	0.0%
Pool Repairs & Maintenance	0.00	3,500.00	3,500.00	0.0%
Pool Attendant Contracts	0.00	6,500.00	6,500.00	0.0%
FUTA Expense-Pool Attendants	0.00	40.00	40.00	0.0%
SUTA Expense-Pool Attendants	0.00	70.00	70.00	0.0%
Pool Attend. Soc.Sec. & Taxes	0.00	415.00	415.00	0.0%
Utilities - Pool	41.30	1,750.00	1,708.70	2.4%
Telephone - Pool	0.00	250.00	250.00	0.0%
TOTAL Pool Expense:	41.30	14,525.00	14,483.70	0.3%
Security:				
Gate Repairs & Maintenance	125.00	2,500.00	2,375.00	5.0%
Security Equipment Expense	10.34	500.00	489.66	2.1%
Gate Cards & Remotes	0.00	500.00	500.00	0.0%

CASCADE MTN POA

1:52 pm

Income Statement

	4 Months Ended Apr/17	Annual Budget	Unused	% Used
Electric - Gate	571.16	1,300.00	728.84	43.9%
Telephone - Security Gate	542.95	1,520.00	977.05	35.7%
TOTAL Security Expense:	1,249.45	6,320.00	5,070.55	19.8%
Projects & Funding:				
Appropriation to Water Company	10,800.00	45,000.00	34,200.00	24.0%
Contingency Fund	1,385.40	2,125.00	739.60	65.2%
Socials	56.34	600.00	543.66	9.4%
Preservation & Landscaping	0.00	625.00	625.00	0.0%
Mailboxes	20.00	0.00	(20.00)	
TOTAL Projects & Funding:	12,261.74	48,350.00	36,088.26	25.4%
Firewise Program				
Roadway Clearing	0.00	2,000.00	2,000.00	0.0%
Burning	90.00	1,250.00	1,160.00	7.2%
TOTAL Firewise Program Expense	90.00	3,250.00	3,160.00	2.8%
TOTAL EXPENSES:	37,893.65	177,708.00	139,814.35	21.3%
NET OPERATING PROFIT:	120,042.87	334.00	(119,708.87)	35941%
NET PROFIT LESS OTHER INC/EXP	120,042.87	334.00	(119,708.87)	35941%
NET PROFIT:	\$120,042.87	\$334.00	(\$119,708.87)	35941%

1:50 pm

Balance Sheet

As of: April 30, 2017

ASSETS

CURRENT ASSETS:

Cash In Banks:

BBT - Operating	\$164,656.86
BB&T- M/M Reserve	182,381.29
Petty Cash	200.00

TOTAL Cash In Banks	\$347,238.15
Investments - Water Company	61,703.44
PPD Federal and State Tax	192.00

TOTAL CURRENT ASSETS: \$409,133.59

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	(781,590.20)

TOTAL FIXED ASSETS: 209,932.06

TOTAL ASSETS \$619,065.65

CASCADE MTN POA

1:50 pm

Balance Sheet

As of: April 30, 2017

LIABILITIES

CURRENT LIABILITIES:

Deposits - Road Fees	\$1,200.00
Deposits - Bldg & Constr	1,917.80
Accrued Dues Pmts - 2018	583.01
FICA Payable	119.81

TOTAL CURRENT LIABILITIES: \$3,820.62

TOTAL LIABILITIES 3,820.62

CAPITAL

Paid-In-Capital	90,000.00
Retained Earnings	405,202.16
Earnings Year-To-Date	120,042.87

TOTAL CAPITAL 615,245.03

TOTAL LIABILITIES & CAPITAL \$619,065.65

CASCADE MTN POA

1:47 pm

Journal Detail Report

(Report period: April 1, 2017 to April 30, 2017)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
04/14/17	G/L	814	Txfr Lewis's 04-14-17 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	29.96	29.96
04/14/17	G/L	815	Txfr POA's share of Lewis's 04-14-17 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	29.96	29.96
04/28/17	G/L	816	Txfr Lewis's 04-28-17 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	29.96	29.96
04/28/17	G/L	817	Txfr POA's share of Lewis's 04-28-17 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	29.96	29.96
04/05/17	A/P	RREED	Check: CK008176 Rhonda Reed 6870.00 Mailboxes 1010.00 BBT - Operating	5.00	5.00
04/07/17	A/P	BCOMBS	Check: CK008177 Barbara Combs 6050.00 Cleaning & Supplies 1010.00 BBT - Operating	83.33	83.33
04/07/17	A/P	DBARR	Check: CK008178 Daniel Barr 6610.00 Gate Repairs & Maintenance 1010.00 BBT - Operating	125.00	125.00
04/07/17	A/P	CW 118	USPS-Canadian Postage 6075.00 Postage 1010.00 BBT - Operating	0.66	0.66
04/07/17	A/P	STRIKE	Check: CK008179 Strikeforce Pest Preven. 6470.00 Exterminator Fees 1010.00 BBT - Operating	55.00	55.00
04/12/17	A/P	CW 118	USPS-postage-disclosure 6075.00 Postage 1010.00 BBT - Operating	2.03	2.03

1:47 pm

CASCADE MTN POA**Journal Detail Report**

(Report period: April 1, 2017 to April 30, 2017)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
04/14/17	A/P	SGWIN	Check: CK008180 Sharon Gwin		
			6050.00 Cleaning & Supplies	61.61	
			6015.00 Annual Meeting Expense	275.00	
			6850.00 Socials	16.92	
			1010.00 BBT - Operating		353.53
04/14/17	A/P	LEWB	Check: CK008181 Lewis Bode		
			6010.00 Administrative Asst Contrac	361.71	
			1010.00 BBT - Operating		361.71
04/17/17	A/P	CW 118	CenturyLink-Online Paymt		
			6190.00 Telephone - CMPOA	137.83	
			6690.00 Telephone - Security Gate	135.70	
			1010.00 BBT - Operating		273.53
04/17/17	A/P	CW 118	FICA Draft-1st Quarter		
			2050.00 FICA Payable	359.55	
			1010.00 BBT - Operating		359.55
04/19/17	A/P	TT	Check: CK008182 Tolbert & Tolbert. LLP		
			6215.00 Attorney Fees - Collections	68.75	
			1010.00 BBT - Operating		68.75
04/19/17	A/P	VEC	Check: CK008183 Virginia Employment Comm		
			6009.00 SUTA Expense-Adm. Asst.	3.06	
			1010.00 BBT - Operating		3.06
04/19/17	A/P	BL	Check: CK008184 BRENDA LINEBERRY		
			6006.00 Payroll Accounting Exp.	90.00	
			1010.00 BBT - Operating		90.00
04/21/17	A/P	CO	Check: CK008185 Cockerham Oil & Gas		
			6195.00 Propane - CMPOA/Fire House	442.54	
			1010.00 BBT - Operating		442.54
04/26/17	A/P	TRES VA	Check: CK008186 TREASURER OF VA		
			6115.00 Taxes & Licenses	107.87	
			1010.00 BBT - Operating		107.87
04/26/17	A/P	AEP	Check: CK008187 AEP		
			6180.00 Electric - CMPOA Facilities	110.42	
			6185.00 Electric - CMPOA Fire House	12.16	

1:47 pm

CASCADE MTN POA**Journal Detail Report**

(Report period: April 1, 2017 to April 30, 2017)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			6680.00 Electric - Gate	120.69	
			6580.00 Utilities - Pool	10.25	
			1010.00 BBT - Operating		253.52
04/26/17	A/P	WI	Check: CK008188 WASTE INDUSTRIES		
			6175.00 Recycle & Hauling Expense	303.10	
			6170.00 Dumpster & Waste Removal	463.89	
			1010.00 BBT - Operating		766.99
04/28/17	A/P	LEWB	Check: CK008189 Lewis Bode		
			6010.00 Administrative Asst Contrac	361.71	
			1010.00 BBT - Operating		361.71
04/28/17	A/P	Dep 640	misc. and 2017 Dues		
			4100.00 Back Dues Collected		50.00
			4000.00 Dues - Current Year		1,375.00
			4150.00 Litigated Dues		1,179.50
			4300.00 Special Assessments		750.00
			2015.00 Accrued Dues Pmts - 2018		151.00
			4610.00 Gate Cards & Remotes		45.00
			1010.00 BBT - Operating	3,550.50	
04/28/17	A/P	CW 118	FUTA Draft-1st Qtr.2017		
			6008.00 FUTA Expense-Adm. Asst.	14.10	
			1010.00 BBT - Operating		14.10
04/28/17	A/P	Dep 641	Credit to W.C. approp.		
			6810.00 Appropriation to Water Company		450.00
			1010.00 BBT - Operating	450.00	
04/28/17	A/P	Dep 130	Interest earned April		
			4950.00 Interest Income		6.00
			1015.00 BB&T- M/M Reserve	6.00	
***** Report Total				7,854.22	7,854.22