

CASCADE MTN POA

2:32 pm

Income Statement

	1 Month Ended October 31, 2017		10 Months Ended October 31, 2017	
INCOME:				
Dues - Current Year	\$1,350.00	36.9%	\$153,286.99	84.2%
Late Fees - Current Year	0.00	0.0%	800.00	0.4%
Prev Year PPD Dues	0.00	0.0%	4,376.01	2.4%
Back Dues Collected	20.00	0.5%	4,345.00	2.4%
Back Dues - Late Fees	0.00	0.0%	400.00	0.2%
Litigated Dues	1,825.00	49.8%	9,443.50	5.2%
Disclosure Packets	0.00	0.0%	500.00	0.3%
Special Assessments	50.00	1.4%	6,850.00	3.8%
Rental Income	25.00	0.7%	175.00	0.1%
Gate Cards & Remotes	230.00	6.3%	835.00	0.5%
Vendor Gate Cards	0.00	0.0%	35.00	0.0%
Mailbox Fees	0.00	0.0%	315.00	0.2%
Income - Socials	135.00	3.7%	569.00	0.3%
Other Income	20.25	0.6%	20.25	0.0%
Interest Income	6.43	0.2%	61.63	0.0%
TOTAL INCOME:	3,661.68	100.0%	182,012.38	100.0%
NET INCOME BEFORE EXPENSES:	3,661.68	100.0%	182,012.38	100.0%
EXPENSES:				
Administrative:				
Audit & Tax Preparation	0.00	0.0%	400.00	0.2%
Payroll Accounting Exp.	45.00	1.2%	383.75	0.2%
FUTA Expense-Adm. Asst.	13.80	0.4%	53.60	0.0%
SUTA Expense-Adm. Asst.	3.05	0.1%	10.78	0.0%
Administrative Asst Contract	783.34	21.4%	7,833.40	4.3%
Adm.Asst FICA Expenses-CMPOA	59.92	1.6%	599.20	0.3%
Annual Meeting Expense	0.00	0.0%	275.00	0.2%
Bank Charges	0.00	0.0%	157.58	0.1%
Cleaning & Supplies	179.99	4.9%	816.64	0.4%
Donations	0.00	0.0%	300.00	0.2%
Office Supplies	0.00	0.0%	178.83	0.1%
Postage	0.70	0.0%	276.54	0.2%
Internet & Website Domain	0.00	0.0%	15.00	0.0%
Website Maintenance	135.00	3.7%	405.00	0.2%
General Liability Insurance	0.00	0.0%	6,718.00	3.7%
Extended Liability Coverage	0.00	0.0%	888.00	0.5%
Taxes & Licenses	0.00	0.0%	132.87	0.1%
Dumpster & Waste Removal	482.15	13.2%	4,719.60	2.6%
Recycle & Hauling Expense	68.66	1.9%	1,378.67	0.8%
Electric - CMPOA Facilities	95.74	2.6%	1,049.42	0.6%
Electric - CMPOA Fire House	20.93	0.6%	116.00	0.1%
Telephone - CMPOA	141.04	3.9%	1,382.24	0.8%
Propane - CMPOA/Fire House	0.00	0.0%	1,879.54	1.0%
TOTAL Administrative Expense:	2,029.32	55.4%	29,969.66	16.5%

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2:32 pm

Income Statement

	1 Month Ended October 31, 2017		10 Months Ended October 31, 2017	
Legal and Collections:				
Attorney Fees - General	0.00	0.0%	125.00	0.1%
Attorney Fees - Collections	68.75	1.9%	1,227.50	0.7%
Legal Fees & Court Costs	0.00	0.0%	2,088.00	1.1%
TOTAL Legal & Collection Expense:	68.75	1.9%	3,440.50	1.9%
Maintenance:				
Roadway Contract Mowing	0.00	0.0%	2,549.98	1.4%
Landscape Mowing	0.00	0.0%	5,950.02	3.3%
Maintenance - Snow Removal	0.00	0.0%	1,765.76	1.0%
Erosion Control	0.00	0.0%	600.00	0.3%
Shoulder & Ditch Maintenance	0.00	0.0%	1,375.00	0.8%
Soil Roadway Maintenance	0.00	0.0%	2,000.00	1.1%
General Utility Work	0.00	0.0%	1,471.35	0.8%
Pipe Culvert Repair & Maint.	0.00	0.0%	1,225.00	0.7%
Buildings & Grounds Expense	0.00	0.0%	1,167.06	0.6%
Misc. Roadway Items	0.00	0.0%	1,442.57	0.8%
Exterminator Fees	55.00	1.5%	550.00	0.3%
TOTAL Maintenance Expense:	55.00	1.5%	20,096.74	11.0%
Pool:				
Pool Supplies & Chemicals	0.00	0.0%	2,298.81	1.3%
Pool Repairs & Maintenance	0.00	0.0%	2,078.90	1.1%
Pool Attendant Contracts	0.00	0.0%	6,271.29	3.4%
FUTA Expense-Pool Attendants	17.53	0.5%	17.53	0.0%
SUTA Expense-Pool Attendants	3.80	0.1%	6.31	0.0%
Pool Attend. Soc.Sec. & Taxes	0.00	0.0%	371.46	0.2%
Utilities - Pool	22.47	0.6%	1,596.57	0.9%
Telephone - Pool	10.60	0.3%	280.03	0.2%
TOTAL Pool Expense:	54.40	1.5%	12,920.90	7.1%
Security:				
Gate Repairs & Maintenance	0.00	0.0%	375.00	0.2%
Security Equipment Expense	0.00	0.0%	1,525.74	0.8%
Gate Cards & Remotes	0.00	0.0%	199.00	0.1%
Electric - Gate	85.82	2.3%	1,102.21	0.6%
Telephone - Security Gate	124.17	3.4%	1,347.62	0.7%
TOTAL Security Expense:	209.99	5.7%	4,549.57	2.5%

CASCADE MTN POA

Income Statement

2:32 pm

	1 Month Ended October 31, 2017		10 Months Ended October 31, 2017	
Projects & Funding:				
Appropriation to Water Company	11,250.00	307.2%	45,000.00	24.7%
Contingency Fund	0.00	0.0%	1,418.10	0.8%
Socials	87.78	2.4%	455.81	0.3%
Preservation & Landscaping	0.00	0.0%	60.00	0.0%
Mailboxes	5.00	0.1%	40.00	0.0%
TOTAL Projects & Funding:	11,342.78	309.8%	46,973.91	25.8%
Firewise Program				
Roadway Clearing	0.00	0.0%	1,013.00	0.6%
Burning	0.00	0.0%	180.00	0.1%
Roadway Items Misc.(Firewise)	10.99	0.3%	1,022.99	0.6%
TOTAL Firewise Program Expense	10.99	0.3%	2,215.99	1.2%
TOTAL EXPENSES:	13,771.23	376.1%	120,167.27	66.0%
NET OPERATING PROFIT:	(10,109.55)	-276.1%	61,845.11	34.0%
NET PROFIT LESS OTHER INC/EXP	(10,109.55)	-276.1%	61,845.11	34.0%
NET PROFIT:	(\$10,109.55)	-276.1%	\$61,845.11	34.0%

CASCADE MTN POA

2:31 pm

Income Statement

	10 Months Ended Oct/17	Annual Budget	Unused	% Used
INCOME:				
Dues - Current Year	\$153,286.99	\$160,000.00	\$6,713.01	95.8%
Late Fees - Current Year	800.00	1,500.00	700.00	53.3%
Prev Year PPD Dues	4,376.01	4,600.00	223.99	95.1%
Back Dues Collected	4,345.00	2,500.00	(1,845.00)	173.8%
Back Dues - Late Fees	400.00	400.00	0.00	100.0%
Litigated Dues	9,443.50	6,000.00	(3,443.50)	157.4%
Disclosure Packets	500.00	500.00	0.00	100.0%
Special Assessments	6,850.00	0.00	(6,850.00)	
Water Co. Reimbursements	0.00	1,292.00	1,292.00	0.0%
Rental Income	175.00	150.00	(25.00)	116.7%
Gate Cards & Remotes	835.00	300.00	(535.00)	278.3%
Vendor Gate Cards	35.00	150.00	115.00	23.3%
Mailbox Fees	315.00	0.00	(315.00)	
Income - Socials	569.00	600.00	31.00	94.8%
Other Income	20.25	0.00	(20.25)	
Interest Income	61.63	50.00	(11.63)	123.3%
TOTAL INCOME:	182,012.38	178,042.00	(3,970.38)	102.2%
NET INCOME BEFORE EXPENSES:	182,012.38	178,042.00	(3,970.38)	102.2%

EXPENSES:**Administrative:**

Audit & Tax Preparation	400.00	400.00	0.00	100.0%
Payroll Accounting Exp.	383.75	320.00	(63.75)	119.9%
FUTA Expense-Adm. Asst.	53.60	50.00	(3.60)	107.2%
SUTA Expense-Adm. Asst.	10.78	255.00	244.22	4.2%
Administrative Asst Contract	7,833.40	9,400.00	1,566.60	83.3%
Adm.Asst FICA Expenses-CMPOA	599.20	727.00	127.80	82.4%
Annual Meeting Expense	275.00	275.00	0.00	100.0%
Bank Charges	157.58	100.00	(57.58)	157.6%
Cleaning & Supplies	816.64	1,000.00	183.36	81.7%
Donations	300.00	300.00	0.00	100.0%
Office Supplies	178.83	300.00	121.17	59.6%
Postage	276.54	700.00	423.46	39.5%
Software & Computer Expense	0.00	500.00	500.00	0.0%
Internet & Website Domain	15.00	0.00	(15.00)	
Website Maintenance	405.00	800.00	395.00	50.6%
General Liability Insurance	6,718.00	6,550.00	(168.00)	102.6%
Extended Liability Coverage	888.00	800.00	(88.00)	111.0%
Property Taxes	0.00	600.00	600.00	0.0%
Taxes & Licenses	132.87	200.00	67.13	66.4%
Dumpster & Waste Removal	4,719.60	5,200.00	480.40	90.8%
Recycle & Hauling Expense	1,378.67	1,800.00	421.33	76.6%
Electric - CMPOA Facilities	1,049.42	1,200.00	150.58	87.5%
Electric - CMPOA Fire House	116.00	200.00	84.00	58.0%
Telephone - CMPOA	1,382.24	1,476.00	93.76	93.6%

2:31 pm

Income Statement

	10 Months Ended Oct/17	Annual Budget	Unused	% Used
Propane - CMPOA/Fire House	1,879.54	2,500.00	620.46	75.2%
TOTAL Administrative Expense:	29,969.66	35,653.00	5,683.34	84.1%
Legal and Collections:				
Attorney Fees - General	125.00	200.00	75.00	62.5%
Attorney Fees - Collections	1,227.50	1,000.00	(227.50)	122.8%
Legal Fees & Court Costs	2,088.00	1,500.00	(588.00)	139.2%
TOTAL Legal & Collection Expense:	3,440.50	2,700.00	(740.50)	127.4%
Maintenance:				
Roadway Contract Mowing	2,549.98	6,000.00	3,450.02	42.5%
Landscape Mowing	5,950.02	7,000.00	1,049.98	85.0%
Hauling	0.00	1,000.00	1,000.00	0.0%
Maintenance - Snow Removal	1,765.76	5,000.00	3,234.24	35.3%
Erosion Control	600.00	1,000.00	400.00	60.0%
Equipment Rental	0.00	250.00	250.00	0.0%
Shoulder & Ditch Maintenance	1,375.00	1,500.00	125.00	91.7%
Soil Roadway Maintenance	2,000.00	2,000.00	0.00	100.0%
General Utility Work	1,471.35	1,000.00	(471.35)	147.1%
Pipe Culvert Repair & Maint.	1,225.00	2,000.00	775.00	61.2%
Buildings & Grounds Expense	1,167.06	2,000.00	832.94	58.4%
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	1,442.57	2,000.00	557.43	72.1%
Exterminator Fees	550.00	660.00	110.00	83.3%
TOTAL Maintenance Expense:	20,096.74	66,910.00	46,813.26	30.0%
Pool:				
Pool Supplies & Chemicals	2,298.81	2,000.00	(298.81)	114.9%
Pool Repairs & Maintenance	2,078.90	3,500.00	1,421.10	59.4%
Pool Attendant Contracts	6,271.29	6,500.00	228.71	96.5%
FUTA Expense-Pool Attendants	17.53	40.00	22.47	43.8%
SUTA Expense-Pool Attendants	6.31	70.00	63.69	9.0%
Pool Attend. Soc.Sec. & Taxes	371.46	415.00	43.54	89.5%
Utilities - Pool	1,596.57	1,750.00	153.43	91.2%
Telephone - Pool	280.03	250.00	(30.03)	112.0%
TOTAL Pool Expense:	12,920.90	14,525.00	1,604.10	89.0%
Security:				
Gate Repairs & Maintenance	375.00	2,500.00	2,125.00	15.0%
Security Equipment Expense	1,525.74	500.00	(1,025.74)	305.1%

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2:31 pm

Income Statement

	10 Months Ended Oct/17	Annual Budget	Unused	% Used
Gate Cards & Remotes	199.00	500.00	301.00	39.8%
Electric - Gate	1,102.21	1,300.00	197.79	84.8%
Telephone - Security Gate	1,347.62	1,520.00	172.38	88.7%
TOTAL Security Expense:	4,549.57	6,320.00	1,770.43	72.0%
Projects & Funding:				
Appropriation to Water Company	45,000.00	45,000.00	0.00	100.0%
Contingency Fund	1,418.10	2,125.00	706.90	66.7%
Socials	455.81	600.00	144.19	76.0%
Preservation & Landscaping	60.00	625.00	565.00	9.6%
Mailboxes	40.00	0.00	(40.00)	
TOTAL Projects & Funding:	46,973.91	48,350.00	1,376.09	97.2%
Firewise Program				
Roadway Clearing	1,013.00	2,000.00	987.00	50.6%
Burning	180.00	1,250.00	1,070.00	14.4%
Roadway Items Misc.(Firewise)	1,022.99	0.00	(1,022.99)	
TOTAL Firewise Program Expense	2,215.99	3,250.00	1,034.01	68.2%
TOTAL EXPENSES:	120,167.27	177,708.00	57,540.73	67.6%
NET OPERATING PROFIT:	61,845.11	334.00	(61,511.11)	18516%
NET PROFIT LESS OTHER INC/EXP	61,845.11	334.00	(61,511.11)	18516%
NET PROFIT:	\$61,845.11	\$334.00	(\$61,511.11)	18516%

CASCADE MTN POA

Balance Sheet

2:29 pm

As of: October 31, 2017

ASSETS

CURRENT ASSETS:

Cash In Banks:

BBT - Operating	\$102,717.50
BB&T- M/M Reserve	189,168.90
Petty Cash	200.00

TOTAL Cash In Banks	\$292,086.40
Investments - Water Company	61,703.44
PPD Federal and State Tax	192.00

TOTAL CURRENT ASSETS:	\$353,981.84
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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	(781,590.20)

TOTAL FIXED ASSETS:	209,932.06
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TOTAL ASSETS	\$563,913.90
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CASCADE MTN POA

Balance Sheet

2:29 pm

As of: October 31, 2017

LIABILITIES

CURRENT LIABILITIES:

Deposits - Road Fees	\$1,200.00
Deposits - Bldg & Constr	1,917.80
Deposits - CMPOA Rentals	150.00
Accrued Dues Pmts - 2018	3,479.01
FICA Payable	119.82

TOTAL CURRENT LIABILITIES: \$6,866.63

TOTAL LIABILITIES 6,866.63

CAPITAL

Paid-In-Capital	90,000.00
Retained Earnings	405,202.16
Earnings Year-To-Date	61,845.11

TOTAL CAPITAL 557,047.27

TOTAL LIABILITIES & CAPITAL \$563,913.90

CASCADE MTN POA

2:26 pm

Journal Detail Report

(Report period: October 1, 2017 to October 31, 2017)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
10/13/17	G/L	854	Txfr Lewis's 10-13-17 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	29.96	29.96
10/13/17	G/L	855	Txfr POA's share of Lewis's 10-13-17 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	29.96	29.96
10/27/17	G/L	856	Txfr Lewis's 10-27-17 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	29.96	29.96
10/27/17	G/L	857	Txfr POA's share of Lewis's 10-27-17 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	29.96	29.96
10/02/17	A/P	CMWC	Check: CK008310 CASCADE MTN WATER CO 6810.00 Appropriation to Water Comp 1010.00 BBT - Operating	11,250.00	11,250.00
10/13/17	A/P	LEWB	Check: CK008311 Lewis Bode 6010.00 Administrative Asst Contrac 1010.00 BBT - Operating	361.71	361.71
10/16/17	A/P	STRIKE	Check: CK008312 Strikeforce Pest Preven. 6470.00 Exterminator Fees 1010.00 BBT - Operating	55.00	55.00
10/16/17	A/P	CEN	Check: CK008313 CenturyLink 6690.00 Telephone - Security Gate 6190.00 Telephone - CMPOA 6590.00 Telephone - Pool 1010.00 BBT - Operating	124.17 141.04 10.60	275.81
10/16/17	A/P	CW 120	FICA draft-3rd Qtr.2017 2050.00 FICA Payable 1010.00 BBT - Operating	806.50	806.50
10/18/17	A/P	VEC	Check: CK008314 Virginia Employment Comm		

CASCADE MTN POA

Journal Detail Report

(Report period: October 1, 2017 to October 31, 2017)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			6009.00 SUTA Expense-Adm. Asst.	3.05	
			6550.00 SUTA Expense-Pool Attendant	3.80	
			1010.00 BBT - Operating		6.85
10/18/17	A/P	BL	Check: CK008315 BRENDA LINEBERRY		
			6006.00 Payroll Accounting Exp.	45.00	
			1010.00 BBT - Operating		45.00
10/18/17	A/P	WI	Check: CK008316 WASTE INDUSTRIES		
			6170.00 Dumpster & Waste Removal	482.15	
			6175.00 Recycle & Hauling Expense	68.66	
			1010.00 BBT - Operating		550.81
10/18/17	A/P	KB	Check: CK008317 Kathleen Boatwright		
			6870.00 Mailboxes	5.00	
			1010.00 BBT - Operating		5.00
10/18/17	A/P	CW 120	Postage-USPS		
			6075.00 Postage	0.70	
			1010.00 BBT - Operating		0.70
10/18/17	A/P	Dep 647	misc & 2017 dues		
			4000.00 Dues - Current Year		1,350.00
			4300.00 Special Assessments		50.00
			4150.00 Litigated Dues		1,825.00
			2015.00 Accrued Dues Pmts - 2018		851.00
			4670.00 Income - Socials		135.00
			4900.00 Other Income		20.25
			4610.00 Gate Cards & Remotes		230.00
			4600.00 Rental Income		25.00
			2011.00 Deposits - CMPOA Rentals		50.00
			4100.00 Back Dues Collected		20.00
			1010.00 BBT - Operating	4,556.25	
10/18/17	A/P	VOID Dep	VOID Dep 647, Acct 1		
			4000.00 Dues - Current Year	1,350.00	
			4300.00 Special Assessments	50.00	
			4150.00 Litigated Dues	1,825.00	
			2015.00 Accrued Dues Pmts - 2018	851.00	
			4670.00 Income - Socials	135.00	
			4900.00 Other Income	20.25	
			4610.00 Gate Cards & Remotes	230.00	
			4600.00 Rental Income	25.00	
			2011.00 Deposits - CMPOA Rentals	50.00	
			4100.00 Back Dues Collected	20.00	
			1010.00 BBT - Operating		4,556.25

2:26 pm

Journal Detail Report

(Report period: October 1, 2017 to October 31, 2017)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
10/27/17	A/P	LEWB	Check: CK008318 Lewis Bode		
			6010.00 Administrative Asst Contrac	361.71	
			1010.00 BBT - Operating		361.71
10/31/17	A/P	SGWIN	Check: CK008319 Sharon Gwin		
			6930.00 Roadway Items Misc.(Firewis	10.99	
			6050.00 Cleaning & Supplies	96.66	
			6850.00 Socials	87.78	
			1010.00 BBT - Operating		195.43
10/31/17	A/P	MANNA	Check: CK008320 Manna Graphics		
			6090.00 Website Maintenance	135.00	
			1010.00 BBT - Operating		135.00
10/31/17	A/P	AEP	Check: CK008321 AEP		
			6180.00 Electric - CMPOA Facilities	95.74	
			6185.00 Electric - CMPOA Fire House	20.93	
			6680.00 Electric - Gate	85.82	
			6580.00 Utilities - Pool	22.47	
			1010.00 BBT - Operating		224.96
10/31/17	A/P	TT	Check: CK008322 Tolbert & Tolbert. LLP		
			6215.00 Attorney Fees - Collections	68.75	
			1010.00 BBT - Operating		68.75
10/31/17	A/P	BCOMBS	Check: CK008323 Barbara Combs		
			6050.00 Cleaning & Supplies	83.33	
			1010.00 BBT - Operating		83.33
10/31/17	A/P	CW 120	FUTA Draft-3rd Qtr.2017		
			6008.00 FUTA Expense-Adm. Asst.	13.80	
			6545.00 FUTA Expense-Pool Attendant	17.53	
			1010.00 BBT - Operating		31.33
10/31/17	A/P	Dep 648	misc. & 2017 dues		
			4000.00 Dues - Current Year		1,350.00
			4300.00 Special Assessments		50.00
			4150.00 Litigated Dues		1,825.00
			2015.00 Accrued Dues Pmts - 2018		851.00
			4670.00 Income - Socials		135.00
			4900.00 Other Income		20.25
			4610.00 Gate Cards & Remotes		230.00
			4600.00 Rental Income		25.00
			2011.00 Deposits - CMPOA Rentals		50.00

2:26 pm

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Journal Detail Report

(Report period: October 1, 2017 to October 31, 2017)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			4100.00 Back Dues Collected		20.00
			1010.00 BBT - Operating	4,556.25	
10/31/17	A/P	Dep 138	Interest earned October		
			4950.00 Interest Income		6.43
			1015.00 BB&T- M/M Reserve	6.43	
***** Report Total				28,252.91	28,252.91