

CASCADE MTN POA

1:41 pm

Income Statement

	1 Month Ended December 31, 2017		12 Months Ended December 31, 2017	
INCOME:				
Dues - Current Year	\$0.00	0.0%	\$153,286.99	82.9%
Late Fees - Current Year	0.00	0.0%	900.00	0.5%
Prev Year PPD Dues	0.00	0.0%	4,376.01	2.4%
Back Dues Collected	20.00	1.1%	4,385.00	2.4%
Back Dues - Late Fees	0.00	0.0%	400.00	0.2%
Litigated Dues	275.00	14.8%	10,043.50	5.4%
Disclosure Packets	100.00	5.4%	600.00	0.3%
Special Assessments	50.00	2.7%	6,900.00	3.7%
Water Co. Reimbursements	1,291.80	69.5%	1,291.80	0.7%
Road Fees - New Homes	0.00	0.0%	300.00	0.2%
Rental Income	25.00	1.3%	200.00	0.1%
Gate Cards & Remotes	90.00	4.8%	1,035.00	0.6%
Vendor Gate Cards	0.00	0.0%	35.00	0.0%
Mailbox Fees	0.00	0.0%	350.00	0.2%
Income - Socials	0.00	0.0%	730.00	0.4%
Other Income	0.00	0.0%	20.25	0.0%
Interest Income	6.66	0.4%	74.51	0.0%
TOTAL INCOME:	1,858.46	100.0%	184,928.06	100.0%
NET INCOME BEFORE EXPENSES:	1,858.46	100.0%	184,928.06	100.0%
EXPENSES:				
Administrative:				
Audit & Tax Preparation	0.00	0.0%	400.00	0.2%
Payroll Accounting Exp.	0.00	0.0%	383.75	0.2%
FUTA Expense-Adm. Asst.	0.00	0.0%	53.60	0.0%
SUTA Expense-Adm. Asst.	0.00	0.0%	10.78	0.0%
Administrative Asst Contract	783.26	42.1%	9,400.00	5.1%
Adm.Asst FICA Expenses-CMPOA	59.92	3.2%	719.04	0.4%
Annual Meeting Expense	0.00	0.0%	275.00	0.1%
Bank Charges	0.00	0.0%	157.58	0.1%
Cleaning & Supplies	125.00	6.7%	953.37	0.5%
Donations	0.00	0.0%	300.00	0.2%
Office Supplies	0.00	0.0%	375.66	0.2%
Postage	253.43	13.6%	529.97	0.3%
Internet & Website Domain	0.00	0.0%	15.00	0.0%
Website Maintenance	0.00	0.0%	605.00	0.3%
General Liability Insurance	0.00	0.0%	6,718.00	3.6%
Extended Liability Coverage	0.00	0.0%	888.00	0.5%
Property Taxes	0.00	0.0%	617.15	0.3%
Taxes & Licenses	0.00	0.0%	132.87	0.1%
Dumpster & Waste Removal	484.33	26.1%	5,688.26	3.1%
Recycle & Hauling Expense	68.66	3.7%	1,753.59	0.9%
Electric - CMPOA Facilities	89.29	4.8%	1,240.34	0.7%
Electric - CMPOA Fire House	11.00	0.6%	137.25	0.1%
Telephone - CMPOA	131.13	7.1%	1,634.59	0.9%

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	1 Month Ended December 31, 2017		12 Months Ended December 31, 2017	
Propane - CMPOA/Fire House	197.96	10.7%	2,658.35	1.4%
TOTAL Administrative Expense:	2,203.98	118.6%	35,647.15	19.3%
Legal and Collections:				
Attorney Fees - General	0.00	0.0%	125.00	0.1%
Attorney Fees - Collections	68.75	3.7%	1,377.50	0.7%
Legal Fees & Court Costs	0.00	0.0%	2,088.00	1.1%
TOTAL Legal & Collection Expense:	68.75	3.7%	3,590.50	1.9%
Maintenance:				
Roadway Contract Mowing	0.00	0.0%	2,549.98	1.4%
Landscape Mowing	0.00	0.0%	5,950.02	3.2%
Maintenance - Snow Removal	1,251.77	67.4%	3,017.53	1.6%
Erosion Control	0.00	0.0%	600.00	0.3%
Shoulder & Ditch Maintenance	0.00	0.0%	1,375.00	0.7%
Soil Roadway Maintenance	0.00	0.0%	2,000.00	1.1%
General Utility Work	400.00	21.5%	2,126.35	1.1%
Pipe Culvert Repair & Maint.	0.00	0.0%	1,405.00	0.8%
Buildings & Grounds Expense	162.75	8.8%	1,825.94	1.0%
Pavement Markings-Signs	0.00	0.0%	5,500.00	3.0%
Pavement Maintenance	0.00	0.0%	22,680.00	12.3%
Misc. Roadway Items	135.00	7.3%	1,852.57	1.0%
Exterminator Fees	55.00	3.0%	660.00	0.4%
TOTAL Maintenance Expense:	2,004.52	107.9%	51,542.39	27.9%
Pool:				
Pool Supplies & Chemicals	0.00	0.0%	2,298.81	1.2%
Pool Repairs & Maintenance	165.00	8.9%	2,243.90	1.2%
Pool Attendant Contracts	0.00	0.0%	6,271.29	3.4%
FUTA Expense-Pool Attendants	0.00	0.0%	17.53	0.0%
SUTA Expense-Pool Attendants	0.00	0.0%	6.31	0.0%
Pool Attend. Soc.Sec. & Taxes	0.00	0.0%	371.46	0.2%
Utilities - Pool	27.48	1.5%	1,647.71	0.9%
Telephone - Pool	0.00	0.0%	280.03	0.2%
TOTAL Pool Expense:	192.48	10.4%	13,137.04	7.1%
Security:				
Gate Repairs & Maintenance	0.00	0.0%	503.10	0.3%
Security Equipment Expense	0.00	0.0%	1,525.74	0.8%
Gate Cards & Remotes	472.81	25.4%	671.81	0.4%
Electric - Gate	162.59	8.7%	1,378.36	0.7%

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	1 Month Ended December 31, 2017		12 Months Ended December 31, 2017	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Telephone - Security Gate	139.24	7.5%	1,601.20	0.9%
TOTAL Security Expense:	<u>774.64</u>	<u>41.7%</u>	<u>5,680.21</u>	<u>3.1%</u>
Projects & Funding:				
Appropriation to Water Company	0.00	0.0%	45,000.00	24.3%
Contingency Fund	500.00	26.9%	1,918.10	1.0%
Socials	0.00	0.0%	719.79	0.4%
Preservation & Landscaping	229.15	12.3%	559.86	0.3%
Mailboxes	0.00	0.0%	45.00	0.0%
TOTAL Projects & Funding:	<u>729.15</u>	<u>39.2%</u>	<u>48,242.75</u>	<u>26.1%</u>
Firewise Program				
Roadway Clearing	50.00	2.7%	2,293.00	1.2%
Burning	100.00	5.4%	280.00	0.2%
Roadway Items Misc.(Firewise)	0.00	0.0%	1,922.99	1.0%
TOTAL Firewise Program Expense	<u>150.00</u>	<u>8.1%</u>	<u>4,495.99</u>	<u>2.4%</u>
TOTAL EXPENSES:	<u>6,123.52</u>	<u>329.5%</u>	<u>162,336.03</u>	<u>87.8%</u>
NET OPERATING PROFIT:	<u>(4,265.06)</u>	<u>-229.5%</u>	<u>22,592.03</u>	<u>12.2%</u>
NET PROFIT LESS OTHER INC/EXP	<u>(4,265.06)</u>	<u>-229.5%</u>	<u>22,592.03</u>	<u>12.2%</u>
NET PROFIT:	<u>(\$4,265.06)</u>	<u>-229.5%</u>	<u>\$22,592.03</u>	<u>12.2%</u>

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Income Statement

	12 Months Ended Dec/17	Annual Budget	Unused	% Used
INCOME:				
Dues - Current Year	\$153,286.99	\$160,000.00	\$6,713.01	95.8%
Late Fees - Current Year	900.00	1,500.00	600.00	60.0%
Prev Year PPD Dues	4,376.01	4,600.00	223.99	95.1%
Back Dues Collected	4,385.00	2,500.00	(1,885.00)	175.4%
Back Dues - Late Fees	400.00	400.00	0.00	100.0%
Litigated Dues	10,043.50	6,000.00	(4,043.50)	167.4%
Disclosure Packets	600.00	500.00	(100.00)	120.0%
Special Assessments	6,900.00	0.00	(6,900.00)	
Water Co. Reimbursements	1,291.80	1,292.00	0.20	100.0%
Road Fees - New Homes	300.00	0.00	(300.00)	
Rental Income	200.00	150.00	(50.00)	133.3%
Gate Cards & Remotes	1,035.00	300.00	(735.00)	345.0%
Vendor Gate Cards	35.00	150.00	115.00	23.3%
Mailbox Fees	350.00	0.00	(350.00)	
Income - Socials	730.00	600.00	(130.00)	121.7%
Other Income	20.25	0.00	(20.25)	
Interest Income	74.51	50.00	(24.51)	149.0%
TOTAL INCOME:	184,928.06	178,042.00	(6,886.06)	103.9%
NET INCOME BEFORE EXPENSES:	184,928.06	178,042.00	(6,886.06)	103.9%
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	9,400.00	9,400.00	0.00	100.0%
Adm.Asst FICA Expenses-CMPOA	719.04	727.00	7.96	98.9%
Annual Meeting Expense	275.00	275.00	0.00	100.0%
Bank Charges	157.58	100.00	(57.58)	157.6%
Cleaning & Supplies	953.37	1,000.00	46.63	95.3%
Donations	300.00	300.00	0.00	100.0%
Office Supplies	375.66	300.00	(75.66)	125.2%
Postage	529.97	700.00	170.03	75.7%
Software & Computer Expense	0.00	500.00	500.00	0.0%
Internet & Website Domain	15.00	0.00	(15.00)	
Website Maintenance	605.00	800.00	195.00	75.6%
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	617.15	600.00	(17.15)	102.9%
Taxes & Licenses	132.87	200.00	67.13	66.4%
Dumpster & Waste Removal	5,688.26	5,200.00	(488.26)	109.4%
Recycle & Hauling Expense	1,753.59	1,800.00	46.41	97.4%
Electric - CMPOA Facilities	1,240.34	1,200.00	(40.34)	103.4%
Electric - CMPOA Fire House	137.25	200.00	62.75	68.6%

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Income Statement

	12 Months Ended Dec/17	Annual Budget	Unused	% Used
Telephone - CMPOA	1,634.59	1,476.00	(158.59)	110.7%
Propane - CMPOA/Fire House	2,658.35	2,500.00	(158.35)	106.3%
TOTAL Administrative Expense:	35,647.15	35,653.00	5.85	100.0%
Legal and Collections:				
Attorney Fees - General	125.00	200.00	75.00	62.5%
Attorney Fees - Collections	1,377.50	1,000.00	(377.50)	137.8%
Legal Fees & Court Costs	2,088.00	1,500.00	(588.00)	139.2%
TOTAL Legal & Collection Expense:	3,590.50	2,700.00	(890.50)	133.0%
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	3,017.53	5,000.00	1,982.47	60.4%
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	2,126.35	1,000.00	(1,126.35)	212.6%
Pipe Culvert Repair & Maint.	1,405.00	2,000.00	595.00	70.2%
Buildings & Grounds Expense	1,825.94	2,000.00	174.06	91.3%
Pavement Markings-Signs	5,500.00	5,500.00	0.00	100.0%
Pavement Maintenance	22,680.00	30,000.00	7,320.00	75.6%
Misc. Roadway Items	1,852.57	2,000.00	147.43	92.6%
Exterminator Fees	660.00	660.00	0.00	100.0%
TOTAL Maintenance Expense:	51,542.39	66,910.00	15,367.61	77.0%
Pool:				
Pool Supplies & Chemicals	2,298.81	2,000.00	(298.81)	114.9%
Pool Repairs & Maintenance	2,243.90	3,500.00	1,256.10	64.1%
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	1,647.71	1,750.00	102.29	94.2%
Telephone - Pool	280.03	250.00	(30.03)	112.0%
TOTAL Pool Expense:	13,137.04	14,525.00	1,387.96	90.4%
Security:				
Gate Repairs & Maintenance	503.10	2,500.00	1,996.90	20.1%

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Income Statement

	12 Months Ended Dec/17	Annual Budget	Unused	% Used
Security Equipment Expense	1,525.74	500.00	(1,025.74)	305.1%
Gate Cards & Remotes	671.81	500.00	(171.81)	134.4%
Electric - Gate	1,378.36	1,300.00	(78.36)	106.0%
Telephone - Security Gate	1,601.20	1,520.00	(81.20)	105.3%
TOTAL Security Expense:	5,680.21	6,320.00	639.79	89.9%
Projects & Funding:				
Appropriation to Water Company	45,000.00	45,000.00	0.00	100.0%
Contingency Fund	1,918.10	2,125.00	206.90	90.3%
Socials	719.79	600.00	(119.79)	120.0%
Preservation & Landscaping	559.86	625.00	65.14	89.6%
Mailboxes	45.00	0.00	(45.00)	
TOTAL Projects & Funding:	48,242.75	48,350.00	107.25	99.8%
Firewise Program				
Roadway Clearing	2,293.00	2,000.00	(293.00)	114.7%
Burning	280.00	1,250.00	970.00	22.4%
Roadway Items Misc.(Firewise)	1,922.99	0.00	(1,922.99)	
TOTAL Firewise Program Expense	4,495.99	3,250.00	(1,245.99)	138.3%
TOTAL EXPENSES:	162,336.03	177,708.00	15,371.97	91.3%
NET OPERATING PROFIT:	22,592.03	334.00	(22,258.03)	6764.1%
NET PROFIT LESS OTHER INC/EXP	22,592.03	334.00	(22,258.03)	6764.1%
NET PROFIT:	\$22,592.03	\$334.00	(\$22,258.03)	6764.1%

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Balance Sheet

1:35 pm

As of: December 31, 2017

ASSETS

CURRENT ASSETS:

Cash In Banks:

BBT - Operating	\$29,733.22
BB&T- M/M Reserve	225,331.78
Petty Cash	200.00

TOTAL Cash In Banks	\$255,265.00
Investments - Water Company	61,703.44
PPD Federal and State Tax	192.00

TOTAL CURRENT ASSETS:	\$317,160.44
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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	\$527,092.50
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CASCADE MTN POA

Balance Sheet

1:35 pm

As of: December 31, 2017

LIABILITIES

CURRENT LIABILITIES:

Deposits - Road Fees	\$1,500.00
Deposits - Bldg & Constr	1,917.80
Deposits - CMPOA Rentals	100.00
Accrued Dues Pmts - 2018	5,421.01
FICA Payable	359.50

TOTAL CURRENT LIABILITIES: \$9,298.31

TOTAL LIABILITIES 9,298.31

CAPITAL

Paid-In-Capital	90,000.00
Retained Earnings	405,202.16
Earnings Year-To-Date	22,592.03

TOTAL CAPITAL 517,794.19

TOTAL LIABILITIES & CAPITAL \$527,092.50

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Journal Detail Report

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
12/08/17	G/L	863	Txfr Lewis's 12-08-17 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	29.96	29.96
12/08/17	G/L	864	Txfr POA's share of Lewis's 12-08-17 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	29.96	29.96
12/21/17	G/L	865	Txfr Lewis's 12-21-17 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	29.96	29.96
12/21/17	G/L	866	Txfr POA's share of Lewis's 12-21-17 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	29.96	29.96
12/04/17	A/P	CW 120	USPS-Stamps 6075.00 Postage 1010.00 BBT - Operating	245.00	245.00
12/06/17	A/P	CW 120	USPS-Foreign Postage 6075.00 Postage 1010.00 BBT - Operating	7.24	7.24
12/08/17	A/P	LEWB	Check: CK008342 Lewis Bode 6010.00 Administrative Asst Contrac 1010.00 BBT - Operating	361.71	361.71
12/08/17	A/P	LEWB	Check: CK008343 Lewis Bode 6840.00 Contingency Fund 1010.00 BBT - Operating	500.00	500.00
12/11/17	A/P	LOWES	Check: CK008344 LOWES 6450.00 Buildings & Grounds Expense 1010.00 BBT - Operating	172.38	172.38
12/14/17	A/P	CW 122	USPS-Postage 6075.00 Postage 1010.00 BBT - Operating	1.19	1.19
12/15/17	A/P	DOMG	Check: CK008345		

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Journal Detail Report

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			Domilie Greene		
			6860.00 Preservation & Landscaping	156.79	
			1010.00 BBT - Operating		156.79
12/15/17	A/P	BCOMBS	Check: CK008346 Barbara Combs		
			6050.00 Cleaning & Supplies	125.00	
			1010.00 BBT - Operating		125.00
12/15/17	A/P	FB	Check: CK008347 FENCE BUILDERS		
			6630.00 Gate Cards & Remotes	472.81	
			1010.00 BBT - Operating		472.81
12/15/17	A/P	TT	Check: CK008348 Tolbert & Tolbert, LLP		
			6215.00 Attorney Fees - Collections	68.75	
			1010.00 BBT - Operating		68.75
12/15/17	A/P	CEN	Check: CK008349 CenturyLink		
			6690.00 Telephone - Security Gate	139.24	
			6190.00 Telephone - CMPOA	131.13	
			1010.00 BBT - Operating		270.37
12/15/17	A/P	STRIKE	Check: CK008350 Strikeforce Pest Preven.		
			6470.00 Exterminator Fees	55.00	
			1010.00 BBT - Operating		55.00
12/21/17	A/P	DOMG	Check: CK008351 Domilie Greene		
			6860.00 Preservation & Landscaping	72.36	
			1010.00 BBT - Operating		72.36
12/21/17	A/P	CO	Check: CK008352 Cockerham Oil & Gas		
			6195.00 Propane - CMPOA/Fire House	197.96	
			1010.00 BBT - Operating		197.96
12/21/17	A/P	SS	Check: CK008353 SOUTHERN STATES		
			6415.00 Maintenance - Snow Removal	541.77	
			1010.00 BBT - Operating		541.77
12/21/17	A/P	WI	Check: CK008354 WASTE INDUSTRIES		
			6170.00 Dumpster & Waste Removal	484.33	
			6175.00 Recycle & Hauling Expense	68.66	
			1010.00 BBT - Operating		552.99

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Journal Detail Report

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
12/21/17	A/P	AEP	Check: CK008355 AEP		
			6180.00 Electric - CMPOA Facilities	89.29	
			6185.00 Electric - CMPOA Fire House	11.00	
			6680.00 Electric - Gate	162.59	
			6580.00 Utilities - Pool	27.48	
			1010.00 BBT - Operating		290.36
12/21/17	A/P	DWILL	Check: CK008356 Diane Williams		
			2011.00 Deposits - CMPOA Rentals	50.00	
			1010.00 BBT - Operating		50.00
12/21/17	A/P	LEWB	Check: CK008357 Lewis Bode		
			6010.00 Administrative Asst Contrac	361.63	
			1010.00 BBT - Operating		361.63
12/26/17	A/P	BARR	Check: CK008358 Barr Enterprises, LLC		
			6427.00 General Utility Work	400.00	
			6415.00 Maintenance - Snow Removal	710.00	
			6920.00 Burning	100.00	
			6530.00 Pool Repairs & Maintenance	165.00	
			6462.00 Misc. Roadway Items	135.00	
			6910.00 Roadway Clearing	50.00	
			1010.00 BBT - Operating		1,560.00
12/26/17	A/P	Tfr 120	Year End Txfr to Reserve		
			1015.00 BB&T- M/M Reserve	36,000.00	
			1010.00 BBT - Operating		36,000.00
12/28/17	A/P	Dep 650	Misc. Deposit		
			4100.00 Back Dues Collected		20.00
			4150.00 Litigated Dues		275.00
			4300.00 Special Assessments		50.00
			4600.00 Rental Income		25.00
			4320.00 Water Co. Reimbursements		1,291.80
			4210.00 Disclosure Packets		100.00
			6450.00 Buildings & Grounds Expense		9.63
			4610.00 Gate Cards & Remotes		90.00
			1010.00 BBT - Operating	1,861.43	
12/28/17	A/P	Tfr 121	Sp. Assess. to Reserve		
			1015.00 BB&T- M/M Reserve	150.00	
			1010.00 BBT - Operating		150.00
12/29/17	A/P	Dep 142	Interest earned December		
			4950.00 Interest Income		6.66

1:32 pm

CASCADE MTN POA

Journal Detail Report

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			1015.00 BB&T- M/M Reserve	6.66	
			***** Report Total	44,201.24	44,201.24