

CASCADE MTN POA

2:26 pm

Income Statement

	1 Month Ended April 30, 2018		4 Months Ended April 30, 2018	
INCOME:				
Dues - Current Year	\$4,295.00	65.3%	\$170,644.50	94.7%
Late Fees - Current Year	200.00	3.0%	500.00	0.3%
Back Dues Collected	1,165.00	17.7%	4,640.00	2.6%
Back Dues - Late Fees	200.00	3.0%	1,300.00	0.7%
Litigated Dues	325.00	4.9%	1,215.00	0.7%
Disclosure Packets	100.00	1.5%	300.00	0.2%
Special Assessments	250.00	3.8%	1,250.00	0.7%
Rental Income	0.00	0.0%	25.00	0.0%
Gate Cards & Remotes	30.00	0.5%	155.00	0.1%
Mailbox Fees	0.00	0.0%	105.00	0.1%
Interest Income	7.43	0.1%	29.66	0.0%
TOTAL INCOME:	6,572.43	100.0%	180,164.16	100.0%
NET INCOME BEFORE EXPENSES:	6,572.43	100.0%	180,164.16	100.0%
EXPENSES:				
Administrative:				
Audit & Tax Preparation	0.00	0.0%	400.00	0.2%
Payroll Accounting Exp.	78.75	1.2%	268.75	0.1%
FUTA Expense-Adm. Asst.	14.10	0.2%	14.10	0.0%
SUTA Expense-Adm. Asst.	2.59	0.0%	3.82	0.0%
Administrative Asst Contract	783.34	11.9%	3,133.36	1.7%
Adm.Asst FICA Expenses-CMPOA	59.92	0.9%	239.68	0.1%
Annual Meeting Expense	243.14	3.7%	243.14	0.1%
Bank Charges	0.00	0.0%	7.50	0.0%
Cleaning & Supplies	0.00	0.0%	157.33	0.1%
Donations	300.00	4.6%	300.00	0.2%
Office Supplies	0.00	0.0%	231.27	0.1%
Postage	0.00	0.0%	273.60	0.2%
Website Maintenance	0.00	0.0%	135.00	0.1%
General Liability Insurance	0.00	0.0%	6,913.00	3.8%
Taxes & Licenses	99.50	1.5%	124.50	0.1%
Dumpster & Waste Removal	597.21	9.1%	2,307.29	1.3%
Recycle & Hauling Expense	313.43	4.8%	757.01	0.4%
Electric - CMPOA Facilities	81.84	1.2%	371.81	0.2%
Electric - CMPOA Fire House	10.25	0.2%	49.92	0.0%
Telephone - CMPOA	133.05	2.0%	534.54	0.3%
Propane - CMPOA/Fire House	734.13	11.2%	2,460.57	1.4%
TOTAL Administrative Expense:	3,451.25	52.5%	18,926.19	10.5%
Legal and Collections:				
Attorney Fees - General	0.00	0.0%	125.00	0.1%
Attorney Fees - Collections	81.25	1.2%	428.75	0.2%

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	1 Month Ended April 30, 2018		4 Months Ended April 30, 2018	
TOTAL Legal & Collection Expense:	81.25	1.2%	553.75	0.3%
Maintenance:				
Maintenance - Snow Removal	1,700.00	25.9%	4,098.74	2.3%
Shoulder & Ditch Maintenance	0.00	0.0%	1,700.00	0.9%
Soil Roadway Maintenance	400.00	6.1%	400.00	0.2%
General Utility Work	180.00	2.7%	180.00	0.1%
Buildings & Grounds Expense	0.00	0.0%	1,728.73	1.0%
Pavement Markings-Signs	10.00	0.2%	235.09	0.1%
Misc. Roadway Items	0.00	0.0%	415.00	0.2%
Exterminator Fees	55.00	0.8%	220.00	0.1%
TOTAL Maintenance Expense:	2,345.00	35.7%	8,977.56	5.0%
Pool:				
Pool Repairs & Maintenance	45.00	0.7%	45.00	0.0%
Utilities - Pool	10.25	0.2%	68.83	0.0%
TOTAL Pool Expense:	55.25	0.8%	113.83	0.1%
Security:				
Gate Repairs & Maintenance	125.00	1.9%	426.72	0.2%
Security Equipment Expense	88.30	1.3%	614.80	0.3%
Electric - Gate	145.99	2.2%	659.13	0.4%
Telephone - Security Gate	116.17	1.8%	567.01	0.3%
TOTAL Security Expense:	475.46	7.2%	2,267.66	1.3%
Projects & Funding:				
Appropriation to Water Company	0.00	0.0%	11,250.00	6.2%
Capital Improvements Projects	0.00	0.0%	5,847.50	3.2%
Contingency Fund	300.00	4.6%	362.65	0.2%
Socials	0.00	0.0%	68.44	0.0%
Mailboxes	0.00	0.0%	15.00	0.0%
TOTAL Projects & Funding:	300.00	4.6%	17,543.59	9.7%
Firewise Program				
Roadway Clearing	50.00	0.8%	470.00	0.3%
Burning	120.00	1.8%	185.00	0.1%
TOTAL Firewise Program Expense	170.00	2.6%	655.00	0.4%
TOTAL EXPENSES:	6,878.21	104.7%	49,037.58	27.2%

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	1 Month Ended April 30, 2018		4 Months Ended April 30, 2018	
	_____	_____	_____	_____
NET OPERATING PROFIT:	(305.78)	-4.7%	131,126.58	72.8%
OTHER INCOME & EXPENSE:				
Federal Income Taxes	(12.00)	-0.2%	(12.00)	-0.0%
TOTAL OTHER INCOME & EXPENSE:	(12.00)	-0.2%	(12.00)	-0.0%
NET PROFIT LESS OTHER INC/EXP	(317.78)	-4.8%	131,114.58	72.8%
NET PROFIT:	(\$317.78)	-4.8%	\$131,114.58	72.8%

CASCADE MTN POA

2:25 pm

Income Statement

	4 Months Ended Apr/18	Annual Budget	Unused	% Used
INCOME:				
Dues - Current Year	\$170,644.50	\$169,245.00	(\$1,399.50)	100.8%
Late Fees - Current Year	500.00	800.00	300.00	62.5%
Back Dues Collected	4,640.00	4,000.00	(640.00)	116.0%
Back Dues - Late Fees	1,300.00	400.00	(900.00)	325.0%
Litigated Dues	1,215.00	6,000.00	4,785.00	20.2%
Disclosure Packets	300.00	400.00	100.00	75.0%
Special Assessments	1,250.00	0.00	(1,250.00)	
Water Co. Reimbursements	0.00	1,292.00	1,292.00	0.0%
Rental Income	25.00	150.00	125.00	16.7%
Gate Cards & Remotes	155.00	300.00	145.00	51.7%
Vendor Gate Cards	0.00	35.00	35.00	0.0%
Mailbox Fees	105.00	140.00	35.00	75.0%
Income - Socials	0.00	600.00	600.00	0.0%
Virginia Forestry Grant	0.00	4,000.00	4,000.00	0.0%
Interest Income	29.66	50.00	20.34	59.3%
TOTAL INCOME:	180,164.16	187,412.00	7,247.84	96.1%
NET INCOME BEFORE EXPENSES:	180,164.16	187,412.00	7,247.84	96.1%
EXPENSES:				
Administrative:				
Audit & Tax Preparation	400.00	400.00	0.00	100.0%
Payroll Accounting Exp.	268.75	350.00	81.25	76.8%
FUTA Expense-Adm. Asst.	14.10	50.00	35.90	28.2%
SUTA Expense-Adm. Asst.	3.82	255.00	251.18	1.5%
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	243.14	275.00	31.86	88.4%
Bank Charges	7.50	160.00	152.50	4.7%
Cleaning & Supplies	157.33	1,000.00	842.67	15.7%
Donations	300.00	300.00	0.00	100.0%
Office Supplies	231.27	300.00	68.73	77.1%
Postage	273.60	700.00	426.40	39.1%
Software & Computer Expense	0.00	500.00	500.00	0.0%
Website Maintenance	135.00	800.00	665.00	16.9%
General Liability Insurance	6,913.00	6,800.00	(113.00)	101.7%
Extended Liability Coverage	0.00	800.00	800.00	0.0%
Property Taxes	0.00	600.00	600.00	0.0%
Taxes & Licenses	124.50	200.00	75.50	62.2%
Dumpster & Waste Removal	2,307.29	5,200.00	2,892.71	44.4%
Recycle & Hauling Expense	757.01	1,800.00	1,042.99	42.1%
Electric - CMPOA Facilities	371.81	1,200.00	828.19	31.0%
Electric - CMPOA Fire House	49.92	200.00	150.08	25.0%
Telephone - CMPOA	534.54	1,476.00	941.46	36.2%
Propane - CMPOA/Fire House	2,460.57	2,500.00	39.43	98.4%

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Income Statement

	4 Months Ended Apr/18	Annual Budget	Unused	% Used
TOTAL Administrative Expense:	18,926.19	35,993.00	17,066.81	52.6%
Legal and Collections:				
Attorney Fees - General	125.00	200.00	75.00	62.5%
Attorney Fees - Collections	428.75	1,100.00	671.25	39.0%
Legal Fees & Court Costs	0.00	2,100.00	2,100.00	0.0%
TOTAL Legal & Collection Expense:	553.75	3,400.00	2,846.25	16.3%
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	4,098.74	5,000.00	901.26	82.0%
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	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	180.00	1,500.00	1,320.00	12.0%
Pipe Culvert Repair & Maint.	0.00	2,000.00	2,000.00	0.0%
Buildings & Grounds Expense	1,728.73	2,000.00	271.27	86.4%
Pavement Markings-Signs	235.09	5,500.00	5,264.91	4.3%
Pavement Maintenance	0.00	25,000.00	25,000.00	0.0%
Misc. Roadway Items	415.00	2,000.00	1,585.00	20.8%
Exterminator Fees	220.00	660.00	440.00	33.3%
TOTAL Maintenance Expense:	8,977.56	62,410.00	53,432.44	14.4%
Pool:				
Pool Supplies & Chemicals	0.00	2,300.00	2,300.00	0.0%
Pool Repairs & Maintenance	45.00	3,500.00	3,455.00	1.3%
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	68.83	1,750.00	1,681.17	3.9%
Telephone - Pool	0.00	250.00	250.00	0.0%
TOTAL Pool Expense:	113.83	14,825.00	14,711.17	0.8%
Security:				
Gate Repairs & Maintenance	426.72	2,500.00	2,073.28	17.1%
Security Equipment Expense	614.80	1,550.00	935.20	39.7%
Gate Cards & Remotes	0.00	500.00	500.00	0.0%
Electric - Gate	659.13	1,300.00	640.87	50.7%

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	4 Months Ended Apr/18	Annual Budget	Unused	% Used
Telephone - Security Gate	567.01	1,520.00	952.99	37.3%
TOTAL Security Expense:	2,267.66	7,370.00	5,102.34	30.8%
Projects & Funding:				
Appropriation to Water Company	11,250.00	45,000.00	33,750.00	25.0%
Capital Improvements Projects	5,847.50	5,000.00	(847.50)	117.0%
Capital Reserve Funding	0.00	5,000.00	5,000.00	0.0%
Contingency Fund	362.65	2,125.00	1,762.35	17.1%
Socials	68.44	600.00	531.56	11.4%
Preservation & Landscaping	0.00	625.00	625.00	0.0%
Mailboxes	15.00	50.00	35.00	30.0%
TOTAL Projects & Funding:	17,543.59	58,400.00	40,856.41	30.0%
Firewise Program				
Roadway Clearing	470.00	2,000.00	1,530.00	23.5%
Burning	185.00	1,250.00	1,065.00	14.8%
Roadway Items Misc.(Firewise)	0.00	1,184.00	1,184.00	0.0%
TOTAL Firewise Program Expense	655.00	4,434.00	3,779.00	14.8%
TOTAL EXPENSES:	49,037.58	186,832.00	137,794.42	26.2%
NET OPERATING PROFIT:	131,126.58	580.00	(130,546.58)	22608%
OTHER INCOME & EXPENSE:				
Federal Income Taxes	(12.00)	0.00	12.00	
TOTAL OTHER INCOME & EXPENSE	(12.00)	0.00	12.00	
NET PROFIT LESS OTHER INC/EXP	131,114.58	580.00	(130,534.58)	22606%
NET PROFIT:	\$131,114.58	\$580.00	(\$130,534.58)	22606%

Balance Sheet

As of: April 30, 2018

ASSETS

CURRENT ASSETS:

Cash In Banks:

BBT - Operating	\$155,243.45
BB&T- M/M Reserve	226,361.44
Petty Cash	200.00

TOTAL Cash In Banks	\$381,804.89
Investments - Water Company	57,896.80
PPD Federal and State Tax	136.00

TOTAL CURRENT ASSETS:	\$439,837.69
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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	\$631,204.92
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Balance Sheet

As of: April 30, 2018

LIABILITIES

CURRENT LIABILITIES:

Deposits - Road Fees	\$1,500.00
Deposits - Bldg & Constr	1,917.80
Deposits - CMPOA Rentals	100.00
Accrued Dues Pmts - 2019	1,136.03
FICA Payable	119.79

TOTAL CURRENT LIABILITIES: \$4,773.62

TOTAL LIABILITIES 4,773.62

CAPITAL

Paid-In-Capital	90,000.00
Retained Earnings	405,316.72
Earnings Year-To-Date	131,114.58

TOTAL CAPITAL 626,431.30

TOTAL LIABILITIES & CAPITAL \$631,204.92

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Journal Detail Report

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
04/12/18	G/L	883	Txfr Lewis's 04-12-18 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	29.96	29.96
04/12/18	G/L	884	Txfr POA's share of Lewis's 04-12-18 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	29.96	29.96
04/27/18	G/L	885	Txfr Lewis's 04-27-18 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	29.96	29.96
04/27/18	G/L	886	Txfr POA's sahre of Lewis's 04-27-18 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	29.96	29.96
04/02/18	A/P	BARR	Check: CK008408 Barr Enterprises, LLC 6415.00 Maintenance - Snow Removal 6920.00 Burning 6910.00 Roadway Clearing 6425.00 Soil Roadway Maintenance 6427.00 General Utility Work 6454.00 Pavement Markings-Signs 6530.00 Pool Repairs & Maintenance 1010.00 BBT - Operating	1,700.00 120.00 50.00 400.00 180.00 10.00 45.00	2,505.00
04/07/18	A/P	CW 123	DoorKing-IM Server 6620.00 Security Equipment Expense 1010.00 BBT - Operating	88.30	88.30
04/09/18	A/P	Tfr 123	Sp.Assess to Reserve 1015.00 BB&T- M/M Reserve 1010.00 BBT - Operating	1,000.00	1,000.00
04/12/18	A/P	LEWB	Check: CK008409 Lewis Bode 6010.00 Administrative Asst Contrac 1010.00 BBT - Operating	361.71	361.71
04/13/18	A/P	CW 124	2017 Fed. Income Tax 9010.00 Federal Income Taxes 1010.00 BBT - Operating	12.00	12.00

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Journal Detail Report

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
04/16/18	A/P	VEC	Check: CK008410 Virginia Employment Comm 6009.00 SUTA Expense-Adm. Asst. 1010.00 BBT - Operating	2.59	2.59
04/16/18	A/P	BL	Check: CK008411 BRENDA LINEBERRY 6006.00 Payroll Accounting Exp. 1010.00 BBT - Operating	78.75	78.75
04/16/18	A/P	SGWIN	Check: CK008412 Sharon Gwin 6015.00 Annual Meeting Expense 1010.00 BBT - Operating	243.14	243.14
04/16/18	A/P	CW 124	1410.00 PPD Federal and State Tax 1010.00 BBT - Operating	50.00	50.00
04/16/18	A/P	DBARR	Check: CK008413 Daniel Barr 6610.00 Gate Repairs & Maintenance 1010.00 BBT - Operating	125.00	125.00
04/16/18	A/P	VOID CW	VOID CW 124, Acct 1 1410.00 PPD Federal and State Tax 1010.00 BBT - Operating	50.00	50.00
04/16/18	A/P	CW 124	FICA Draft-1st Qtr.2018 2050.00 FICA Payable 1010.00 BBT - Operating	359.55	359.55
04/16/18	A/P	CW 124	Centurylink-online paymt 6690.00 Telephone - Security Gate 6190.00 Telephone - CMPOA 1010.00 BBT - Operating	116.17 133.05	249.22
04/17/18	A/P	CW 124	2018 Fed. Est.Tax 1410.00 PPD Federal and State Tax 1010.00 BBT - Operating	50.00	50.00
04/18/18	A/P	TT	Check: CK008414 Tolbert & Tolbert. LLP 6215.00 Attorney Fees - Collections 1010.00 BBT - Operating	68.75	68.75
04/18/18	A/P	STRIKE	Check: CK008415 Strikeforce Pest Preven. 6470.00 Exterminator Fees 1010.00 BBT - Operating	55.00	55.00

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
04/18/18	A/P	CO	Check: CK008416 Cockerham Oil & Gas		
			6195.00 Propane - CMPOA/Fire House	734.13	
			1010.00 BBT - Operating		734.13
04/18/18	A/P	WI	Check: CK008417 WASTE INDUSTRIES		
			6170.00 Dumpster & Waste Removal	597.21	
			6175.00 Recycle & Hauling Expense	313.43	
			1010.00 BBT - Operating		910.64
04/18/18	A/P	CFD	Check: CK008418 CANA FIRE DEPT.		
			6060.00 Donations	300.00	
			6840.00 Contingency Fund	300.00	
			1010.00 BBT - Operating		600.00
04/27/18	A/P	LEWB	Check: CK008419 Lewis Bode		
			6010.00 Administrative Asst Contrac	361.71	
			1010.00 BBT - Operating		361.71
04/27/18	A/P	TT	Check: CK008420 Tolbert & Tolbert. LLP		
			6215.00 Attorney Fees - Collections	12.50	
			1010.00 BBT - Operating		12.50
04/27/18	A/P	AEP	Check: CK008421 AEP		
			6180.00 Electric - CMPOA Facilities	81.84	
			6185.00 Electric - CMPOA Fire House	10.25	
			6580.00 Utilities - Pool	10.25	
			6680.00 Electric - Gate	145.99	
			1010.00 BBT - Operating		248.33
04/27/18	A/P	TRES VA	Check: CK008422 TREASURER OF VA		
			6115.00 Taxes & Licenses	99.50	
			1010.00 BBT - Operating		99.50
04/30/18	A/P	CW 124	FUTA Draft-1st Qtr. 2018		
			6008.00 FUTA Expense-Adm. Asst.	14.10	
			1010.00 BBT - Operating		14.10
04/30/18	A/P	Dep 666	2018 Dues and misc.		
			4100.00 Back Dues Collected		1,165.00
			4120.00 Back Dues - Late Fees		200.00
			4020.00 Late Fees - Current Year		200.00
			4300.00 Special Assessments		250.00

2:17 pm

CASCADE MTN POA**Journal Detail Report**

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			4150.00 Litigated Dues		325.00
			2015.00 Accrued Dues Pmts - 2019		248.00
			4610.00 Gate Cards & Remotes		30.00
			4210.00 Disclosure Packets		100.00
			4000.00 Dues - Current Year		4,295.00
			1010.00 BBT - Operating	6,813.00	
04/30/18	A/P	Dep 147	Interest Earned April		
			4950.00 Interest Income		7.43
			1015.00 BB&T- M/M Reserve	7.43	
			***** Report Total	15,220.19	15,220.19