

CASCADE MTN POA

2:15 pm

Income Statement

	1 Month Ended August 31, 2018		8 Months Ended August 31, 2018	
INCOME:				
Dues - Current Year	\$0.00	0.0%	\$171,494.50	90.0%
Late Fees - Current Year	0.00	0.0%	600.00	0.3%
Back Dues Collected	0.00	0.0%	5,915.00	3.1%
Back Dues - Late Fees	0.00	0.0%	1,700.00	0.9%
Litigated Dues	275.00	47.8%	2,415.00	1.3%
Disclosure Packets	200.00	34.8%	900.00	0.5%
Special Assessments	0.00	0.0%	1,500.00	0.8%
Rental Income	0.00	0.0%	100.00	0.1%
Gate Cards & Remotes	95.00	16.5%	550.00	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%	115.00	0.1%
Virginia Forestry Grant	0.00	0.0%	4,900.00	2.6%
Interest Income	5.47	1.0%	57.98	0.0%
TOTAL INCOME:	575.47	100.0%	190,447.48	100.0%
NET INCOME BEFORE EXPENSES:	575.47	100.0%	190,447.48	100.0%
EXPENSES:				
Administrative:				
Audit & Tax Preparation	0.00	0.0%	400.00	0.2%
Payroll Accounting Exp.	0.00	0.0%	358.75	0.2%
FUTA Expense-Adm. Asst.	0.00	0.0%	39.06	0.0%
SUTA Expense-Adm. Asst.	0.00	0.0%	8.40	0.0%
Administrative Asst Contract	808.34	140.5%	6,366.72	3.3%
Adm.Asst FICA Expenses-CMPOA	61.84	10.7%	487.04	0.3%
Annual Meeting Expense	0.00	0.0%	243.14	0.1%
Bank Charges	0.00	0.0%	7.50	0.0%
Cleaning & Supplies	83.33	14.5%	407.32	0.2%
Donations	0.00	0.0%	300.00	0.2%
Office Supplies	0.00	0.0%	382.72	0.2%
Postage	0.00	0.0%	273.60	0.1%
Software & Computer Expense	450.00	78.2%	450.00	0.2%
Website Maintenance	135.00	23.5%	270.00	0.1%
General Liability Insurance	0.00	0.0%	6,913.00	3.6%
Extended Liability Coverage	888.00	154.3%	888.00	0.5%
Taxes & Licenses	0.00	0.0%	124.50	0.1%
Dumpster & Waste Removal	716.07	124.4%	4,862.01	2.6%
Recycle & Hauling Expense	68.66	11.9%	1,283.21	0.7%
Electric - CMPOA Facilities	98.40	17.1%	751.06	0.4%
Electric - CMPOA Fire House	9.85	1.7%	91.77	0.0%
Telephone - CMPOA	134.21	23.3%	1,068.44	0.6%
Propane - CMPOA/Fire House	0.00	0.0%	2,460.57	1.3%
TOTAL Administrative Expense:	3,453.70	600.2%	28,436.81	14.9%

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	1 Month Ended August 31, 2018		8 Months Ended August 31, 2018	
Legal and Collections:				
Attorney Fees - General	0.00	0.0%	125.00	0.1%
Attorney Fees - Collections	68.75	11.9%	635.00	0.3%
TOTAL Legal & Collection Expense:	68.75	11.9%	760.00	0.4%
Maintenance:				
Roadway Contract Mowing	1,000.00	173.8%	3,000.00	1.6%
Landscape Mowing	1,050.00	182.5%	2,625.00	1.4%
Maintenance - Snow Removal	0.00	0.0%	4,098.74	2.2%
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	1,125.00	195.5%	1,910.00	1.0%
Buildings & Grounds Expense	0.00	0.0%	3,478.01	1.8%
Pavement Markings-Signs	0.00	0.0%	235.09	0.1%
Pavement Maintenance	500.00	86.9%	1,509.49	0.8%
Misc. Roadway Items	0.00	0.0%	633.66	0.3%
Exterminator Fees	55.00	9.6%	440.00	0.2%
TOTAL Maintenance Expense:	3,730.00	648.2%	20,029.99	10.5%
Pool:				
Pool Supplies & Chemicals	0.00	0.0%	994.43	0.5%
Pool Repairs & Maintenance	269.00	46.7%	564.00	0.3%
Pool Attendant Contracts	1,326.77	230.6%	4,953.63	2.6%
Pool Attend. Soc.Sec. & Taxes	71.54	12.4%	338.46	0.2%
Utilities - Pool	342.28	59.5%	1,280.56	0.7%
Telephone - Pool	67.84	11.8%	187.74	0.1%
TOTAL Pool Expense:	2,077.43	361.0%	8,318.82	4.4%
Security:				
Gate Repairs & Maintenance	140.00	24.3%	737.53	0.4%
Security Equipment Expense	0.00	0.0%	619.25	0.3%
Electric - Gate	74.67	13.0%	979.38	0.5%
Telephone - Security Gate	117.34	20.4%	1,033.40	0.5%
TOTAL Security Expense:	332.01	57.7%	3,369.56	1.8%
Projects & Funding:				
Appropriation to Water Company	11,250.00	1954.9%	33,750.00	17.7%
Capital Improvements Projects	0.00	0.0%	6,072.50	3.2%
Contingency Fund	0.00	0.0%	362.65	0.2%
Socials	106.05	18.4%	464.72	0.2%

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Income Statement

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	1 Month Ended August 31, 2018		8 Months Ended August 31, 2018	
	_____	_____	_____	_____
Preservation & Landscaping	0.00	0.0%	257.29	0.1%
Mailboxes	0.00	0.0%	65.60	0.0%
TOTAL Projects & Funding:	11,356.05	1973.4%	40,972.76	21.5%
Firewise Program				
Roadway Clearing	0.00	0.0%	670.00	0.4%
Burning	65.00	11.3%	380.00	0.2%
Roadway Items Misc.(Firewise)	0.00	0.0%	100.00	0.1%
TOTAL Firewise Program Expense	65.00	11.3%	1,150.00	0.6%
TOTAL EXPENSES:	21,082.94	3663.6%	103,037.94	54.1%
NET OPERATING PROFIT:	(20,507.47)	-3563.6%	87,409.54	45.9%
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	(20,507.47)	-3563.6%	87,397.54	45.9%
NET PROFIT:	(\$20,507.47)	-3563.6%	\$87,397.54	45.9%

CASCADE MTN POA

2:13 pm

Income Statement

	8 Months Ended Aug/18	Annual Budget	Unused	% Used
INCOME:				
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	5,915.00	4,000.00	(1,915.00)	147.9%
Back Dues - Late Fees	1,700.00	400.00	(1,300.00)	425.0%
Litigated Dues	2,415.00	6,000.00	3,585.00	40.2%
Disclosure Packets	900.00	400.00	(500.00)	225.0%
Special Assessments	1,500.00	0.00	(1,500.00)	
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	550.00	300.00	(250.00)	183.3%
Vendor Gate Cards	35.00	35.00	0.00	100.0%
Mailbox Fees	165.00	140.00	(25.00)	117.9%
Income - Socials	115.00	600.00	485.00	19.2%
Virginia Forestry Grant	4,900.00	4,000.00	(900.00)	122.5%
Interest Income	57.98	50.00	(7.98)	116.0%
TOTAL INCOME:	190,447.48	187,412.00	(3,035.48)	101.6%
NET INCOME BEFORE EXPENSES:	190,447.48	187,412.00	(3,035.48)	101.6%
EXPENSES:				
Administrative:				
Audit & Tax Preparation	400.00	400.00	0.00	100.0%
Payroll Accounting Exp.	358.75	350.00	(8.75)	102.5%
FUTA Expense-Adm. Asst.	39.06	50.00	10.94	78.1%
SUTA Expense-Adm. Asst.	8.40	255.00	246.60	3.3%
Administrative Asst Contract	6,366.72	9,400.00	3,033.28	67.7%
Adm.Asst FICA Expenses-CMPOA	487.04	727.00	239.96	67.0%
Annual Meeting Expense	243.14	275.00	31.86	88.4%
Bank Charges	7.50	160.00	152.50	4.7%
Cleaning & Supplies	407.32	1,000.00	592.68	40.7%
Donations	300.00	300.00	0.00	100.0%
Office Supplies	382.72	300.00	(82.72)	127.6%
Postage	273.60	700.00	426.40	39.1%
Software & Computer Expense	450.00	500.00	50.00	90.0%
Website Maintenance	270.00	800.00	530.00	33.8%
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	0.00	600.00	600.00	0.0%
Taxes & Licenses	124.50	200.00	75.50	62.2%
Dumpster & Waste Removal	4,862.01	5,200.00	337.99	93.5%
Recycle & Hauling Expense	1,283.21	1,800.00	516.79	71.3%
Electric - CMPOA Facilities	751.06	1,200.00	448.94	62.6%
Electric - CMPOA Fire House	91.77	200.00	108.23	45.9%
Telephone - CMPOA	1,068.44	1,476.00	407.56	72.4%
Propane - CMPOA/Fire House	2,460.57	2,500.00	39.43	98.4%

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Income Statement

	8 Months Ended Aug/18	Annual Budget	Unused	% Used
TOTAL Administrative Expense:	28,436.81	35,993.00	7,556.19	79.0%
Legal and Collections:				
Attorney Fees - General	125.00	200.00	75.00	62.5%
Attorney Fees - Collections	635.00	1,100.00	465.00	57.7%
Legal Fees & Court Costs	0.00	2,100.00	2,100.00	0.0%
TOTAL Legal & Collection Expense:	760.00	3,400.00	2,640.00	22.4%
Maintenance:				
Roadway Contract Mowing	3,000.00	6,000.00	3,000.00	50.0%
Landscape Mowing	2,625.00	7,000.00	4,375.00	37.5%
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	1,910.00	1,500.00	(410.00)	127.3%
Pipe Culvert Repair & Maint.	0.00	2,000.00	2,000.00	0.0%
Buildings & Grounds Expense	3,478.01	2,000.00	(1,478.01)	173.9%
Pavement Markings-Signs	235.09	5,500.00	5,264.91	4.3%
Pavement Maintenance	1,509.49	25,000.00	23,490.51	6.0%
Misc. Roadway Items	633.66	2,000.00	1,366.34	31.7%
Exterminator Fees	440.00	660.00	220.00	66.7%
TOTAL Maintenance Expense:	20,029.99	62,410.00	42,380.01	32.1%
Pool:				
Pool Supplies & Chemicals	994.43	2,300.00	1,305.57	43.2%
Pool Repairs & Maintenance	564.00	3,500.00	2,936.00	16.1%
Pool Attendant Contracts	4,953.63	6,500.00	1,546.37	76.2%
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	338.46	415.00	76.54	81.6%
Utilities - Pool	1,280.56	1,750.00	469.44	73.2%
Telephone - Pool	187.74	250.00	62.26	75.1%
TOTAL Pool Expense:	8,318.82	14,825.00	6,506.18	56.1%
Security:				
Gate Repairs & Maintenance	737.53	2,500.00	1,762.47	29.5%
Security Equipment Expense	619.25	1,550.00	930.75	40.0%
Gate Cards & Remotes	0.00	500.00	500.00	0.0%
Electric - Gate	979.38	1,300.00	320.62	75.3%

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Income Statement

	8 Months Ended Aug/18	Annual Budget	Unused	% Used
Telephone - Security Gate	1,033.40	1,520.00	486.60	68.0%
TOTAL Security Expense:	3,369.56	7,370.00	4,000.44	45.7%
Projects & Funding:				
Appropriation to Water Company	33,750.00	45,000.00	11,250.00	75.0%
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	362.65	2,125.00	1,762.35	17.1%
Socials	464.72	600.00	135.28	77.5%
Preservation & Landscaping	257.29	625.00	367.71	41.2%
Mailboxes	65.60	50.00	(15.60)	131.2%
TOTAL Projects & Funding:	40,972.76	58,400.00	17,427.24	70.2%
Firewise Program				
Roadway Clearing	670.00	2,000.00	1,330.00	33.5%
Burning	380.00	1,250.00	870.00	30.4%
Roadway Items Misc.(Firewise)	100.00	1,184.00	1,084.00	8.4%
TOTAL Firewise Program Expense	1,150.00	4,434.00	3,284.00	25.9%
TOTAL EXPENSES:	103,037.94	186,832.00	83,794.06	55.2%
NET OPERATING PROFIT:	87,409.54	580.00	(86,829.54)	15071%
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	87,397.54	580.00	(86,817.54)	15069%
NET PROFIT:	\$87,397.54	\$580.00	(\$86,817.54)	15069%

Balance Sheet

As of: August 31, 2018

ASSETS

CURRENT ASSETS:

Cash In Banks:

BBT - Operating	\$112,125.30
BB&T- M/M Reserve	226,889.76
Petty Cash	200.00

TOTAL Cash In Banks	\$339,215.06
Investments - Water Company	57,896.80
PPD Federal and State Tax	136.00

TOTAL CURRENT ASSETS:	\$397,247.86
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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	\$588,615.09
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CASCADE MTN POA

Balance Sheet

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As of: August 31, 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	2,028.03
FICA Payable	655.00

TOTAL CURRENT LIABILITIES: \$5,900.83

TOTAL LIABILITIES 5,900.83

CAPITAL

Paid-In-Capital	90,000.00
Retained Earnings	405,316.72
Earnings Year-To-Date	87,397.54

TOTAL CAPITAL 582,714.26

TOTAL LIABILITIES & CAPITAL \$588,615.09

CASCADE MTN POA

Journal Detail Report

(Report period: August 1, 2018 to August 31, 2018)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
08/03/18	G/L	909	Txfr Lewis's 08-03-18 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	30.92	30.92
08/03/18	G/L	910	Txfr POA's share of Lewis's 08-03-18 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	30.92	30.92
08/17/18	G/L	911	Txfr total 08-17-18 pool attendant FICA to FICA Payable 6540.00 Pool Attendant Contracts 2050.00 FICA Payable	39.93	39.93
08/17/18	G/L	912	Txfr POA's share of total 08-17-18 pool att. FICA to FICA Payable 6560.00 Pool Attend. Soc.Sec. & Tax 2050.00 FICA Payable	39.93	39.93
08/17/18	G/L	913	Txfr Lewis's 08-17-18 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	30.92	30.92
08/17/18	G/L	914	Txfr POA's share of Lewis's 08-17-18 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	30.92	30.92
08/29/18	G/L	915	Txfr total 08-29-18 pool attendant FICA to FICA Payable 6540.00 Pool Attendant Contracts 2050.00 FICA Payable	31.61	31.61
08/29/18	G/L	916	Txfr POA's share of total 08-29-18 pool att. FICA to FICA Payable 6560.00 Pool Attend. Soc.Sec. & Tax 2050.00 FICA Payable	31.61	31.61
08/03/18	A/P	LEWB	Check: CK008489 Lewis Bode 6010.00 Administrative Asst Contrac 1010.00 BBT - Operating	373.25	373.25

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CASCADE MTN POA**Journal Detail Report**

(Report period: August 1, 2018 to August 31, 2018)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
08/06/18	A/P	CW 125	State Elec.-(Water Co.) 6810.00 Appropriation to Water Comp 1010.00 BBT - Operating	69.55	69.55
08/07/18	A/P	CW 125	Lowe's-(Water Co.) 6810.00 Appropriation to Water Comp 1010.00 BBT - Operating	26.88	26.88
08/10/18	A/P	BARR	Check: CK008490 Barr Enterprises, LLC 6412.00 Landscape Mowing 6460.00 Pavement Maintenance 6610.00 Gate Repairs & Maintenance 6411.00 Roadway Contract Mowing 6427.00 General Utility Work 6920.00 Burning 1010.00 BBT - Operating	1,050.00 500.00 140.00 1,000.00 1,125.00 65.00	3,880.00
08/13/18	A/P	CW 125	Cincinnati Ins.-D&O Liab 6105.00 Extended Liability Coverage 1010.00 BBT - Operating	888.00	888.00
08/17/18	A/P	ROBGR	Check: CK008491 Robert Greene 6530.00 Pool Repairs & Maintenance 1010.00 BBT - Operating	269.00	269.00
08/17/18	A/P	SGWIN	Check: CK008492 Sharon Gwin 6850.00 Socials 1010.00 BBT - Operating	106.05	106.05
08/17/18	A/P	LHORT	Check: CK008493 Laura Horton 6540.00 Pool Attendant Contracts 1010.00 BBT - Operating	90.39	90.39
08/17/18	A/P	BRADK	Check: CK008494 Bradley Kemp 6540.00 Pool Attendant Contracts 1010.00 BBT - Operating	210.91	210.91
08/17/18	A/P	ADAM	Check: CK008495 Adam Mayo 6540.00 Pool Attendant Contracts 1010.00 BBT - Operating	180.78	180.78
08/17/18	A/P	SUSH	Check: CK008496 Susan Horton		

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CASCADE MTN POA**Journal Detail Report**

(Report period: August 1, 2018 to August 31, 2018)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			6540.00 Pool Attendant Contracts	145.00	
			1010.00 BBT - Operating		145.00
08/17/18	A/P	PAME	Check: CK008497 Pam Emerson		
			6540.00 Pool Attendant Contracts	72.50	
			1010.00 BBT - Operating		72.50
08/17/18	A/P	MANNA	Check: CK008498 Manna Graphics		
			6090.00 Website Maintenance	135.00	
			1010.00 BBT - Operating		135.00
08/17/18	A/P	STRIKE	Check: CK008499 Strikeforce Pest Preven.		
			6470.00 Exterminator Fees	55.00	
			1010.00 BBT - Operating		55.00
08/17/18	A/P	TT	Check: CK008500 Tolbert & Tolbert. LLP		
			6215.00 Attorney Fees - Collections	68.75	
			1010.00 BBT - Operating		68.75
08/17/18	A/P	CW 125	CenturyLink-Online paymt		
			6590.00 Telephone - Pool	67.84	
			6690.00 Telephone - Security Gate	117.34	
			6190.00 Telephone - CMPOA	134.21	
			1010.00 BBT - Operating		319.39
08/17/18	A/P	LEWB	Check: CK008501 Lewis Bode		
			6010.00 Administrative Asst Contrac	373.25	
			1010.00 BBT - Operating		373.25
08/22/18	A/P	CMWC	Check: CK008502 CASCADE MTN WATER CO		
			6810.00 Appropriation to Water Comp	11,250.00	
			1010.00 BBT - Operating		11,250.00
08/24/18	A/P	MANNA	Check: CK008503 Manna Graphics		
			6080.00 Software & Computer Expense	450.00	
			1010.00 BBT - Operating		450.00
08/29/18	A/P	ADAM	Check: CK008504 Adam Mayo		
			6540.00 Pool Attendant Contracts	237.69	
			1010.00 BBT - Operating		237.69
08/29/18	A/P	BRADK	Check: CK008505		

CASCADE MTN POA

Journal Detail Report

(Report period: August 1, 2018 to August 31, 2018)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			Bradley Kemp		
			6540.00 Pool Attendant Contracts	143.96	
			1010.00 BBT - Operating		143.96
08/29/18	A/P	SUSH	Check: CK008506 Susan Horton		
			6540.00 Pool Attendant Contracts	174.00	
			1010.00 BBT - Operating		174.00
08/29/18	A/P	BCOMBS	Check: CK008507 Barbara Combs		
			6050.00 Cleaning & Supplies	83.33	
			1010.00 BBT - Operating		83.33
08/29/18	A/P	CW 125	Waste Ind.-Online paymt		
			6170.00 Dumpster & Waste Removal	716.07	
			6175.00 Recycle & Hauling Expense	68.66	
			1010.00 BBT - Operating		784.73
08/29/18	A/P	AEP	Check: CK008508 AEP		
			6180.00 Electric - CMPOA Facilities	98.40	
			6185.00 Electric - CMPOA Fire House	9.85	
			6580.00 Utilities - Pool	342.28	
			6680.00 Electric - Gate	74.67	
			1010.00 BBT - Operating		525.20
08/31/18	A/P	Dep 670	Misc. Deposit		
			4150.00 Litigated Dues		275.00
			2015.00 Accrued Dues Pmts - 2019		248.00
			4210.00 Disclosure Packets		200.00
			6810.00 Appropriation to Water Company		96.43
			4610.00 Gate Cards & Remotes		95.00
			1010.00 BBT - Operating	914.43	
08/31/18	A/P	Dep 152	Interest Earned August		
			4950.00 Interest Income		5.47
			1015.00 BB&T- M/M Reserve	5.47	
***** Report Total				22,099.27	22,099.27