

Income Statement

	1 Month Ended September 30, 2018		9 Months Ended September 30, 2018	
INCOME:				
Dues - Current Year	\$0.00	0.0%	\$171,494.50	89.8%
Late Fees - Current Year	0.00	0.0%	600.00	0.3%
Back Dues Collected	70.00	13.2%	5,985.00	3.1%
Back Dues - Late Fees	0.00	0.0%	1,700.00	0.9%
Litigated Dues	305.00	57.7%	2,720.00	1.4%
Disclosure Packets	100.00	18.9%	1,000.00	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	50.00	9.5%	600.00	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	3.73	0.7%	61.71	0.0%
TOTAL INCOME:	528.73	100.0%	190,976.21	100.0%
NET INCOME BEFORE EXPENSES:	528.73	100.0%	190,976.21	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	152.9%	7,175.06	3.8%
Adm.Asst FICA Expenses-CMPOA	61.84	11.7%	548.88	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	0.00	0.0%	407.32	0.2%
Donations	0.00	0.0%	300.00	0.2%
Office Supplies	0.00	0.0%	382.72	0.2%
Postage	46.90	8.9%	320.50	0.2%
Software & Computer Expense	0.00	0.0%	450.00	0.2%
Website Maintenance	0.00	0.0%	270.00	0.1%
General Liability Insurance	0.00	0.0%	6,913.00	3.6%
Extended Liability Coverage	0.00	0.0%	888.00	0.5%
Taxes & Licenses	0.00	0.0%	124.50	0.1%
Dumpster & Waste Removal	614.35	116.2%	5,476.36	2.9%
Recycle & Hauling Expense	68.66	13.0%	1,351.87	0.7%
Electric - CMPOA Facilities	111.18	21.0%	862.24	0.5%
Electric - CMPOA Fire House	9.54	1.8%	101.31	0.1%
Telephone - CMPOA	133.29	25.2%	1,201.73	0.6%
Propane - CMPOA/Fire House	0.00	0.0%	2,460.57	1.3%
TOTAL Administrative Expense:	1,854.10	350.7%	30,290.91	15.9%

CASCADE MTN POA

2:34 pm

Income Statement

	1 Month Ended September 30, 2018		9 Months Ended September 30, 2018	
Legal and Collections:				
Attorney Fees - General	0.00	0.0%	125.00	0.1%
Attorney Fees - Collections	68.75	13.0%	703.75	0.4%
TOTAL Legal & Collection Expense:	68.75	13.0%	828.75	0.4%
Maintenance:				
Roadway Contract Mowing	1,000.00	189.1%	4,000.00	2.1%
Landscape Mowing	1,050.00	198.6%	3,675.00	1.9%
Maintenance - Snow Removal	0.00	0.0%	4,098.74	2.1%
Erosion Control	188.65	35.7%	188.65	0.1%
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	285.00	53.9%	2,195.00	1.1%
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	0.00	0.0%	1,509.49	0.8%
Misc. Roadway Items	0.00	0.0%	633.66	0.3%
Exterminator Fees	55.00	10.4%	495.00	0.3%
TOTAL Maintenance Expense:	2,578.65	487.7%	22,608.64	11.8%
Pool:				
Pool Supplies & Chemicals	111.04	21.0%	1,105.47	0.6%
Pool Repairs & Maintenance	369.00	69.8%	933.00	0.5%
Pool Attendant Contracts	0.00	0.0%	4,953.63	2.6%
Pool Attend. Soc.Sec. & Taxes	0.00	0.0%	338.46	0.2%
Utilities - Pool	148.07	28.0%	1,428.63	0.7%
Telephone - Pool	70.28	13.3%	258.02	0.1%
TOTAL Pool Expense:	698.39	132.1%	9,017.21	4.7%
Security:				
Gate Repairs & Maintenance	150.00	28.4%	887.53	0.5%
Security Equipment Expense	0.00	0.0%	619.25	0.3%
Gate Cards & Remotes	453.10	85.7%	453.10	0.2%
Electric - Gate	76.78	14.5%	1,056.16	0.6%
Telephone - Security Gate	116.42	22.0%	1,149.82	0.6%
TOTAL Security Expense:	796.30	150.6%	4,165.86	2.2%
Projects & Funding:				
Appropriation to Water Company	0.00	0.0%	33,750.00	17.7%
Capital Improvements Projects	0.00	0.0%	6,072.50	3.2%

CASCADE MTN POA

Income Statement

2:34 pm

	1 Month Ended September 30, 2018		9 Months Ended September 30, 2018	
	_____	_____	_____	_____
Contingency Fund	0.00	0.0%	362.65	0.2%
Socials	0.00	0.0%	464.72	0.2%
Preservation & Landscaping	0.00	0.0%	257.29	0.1%
Mailboxes	0.00	0.0%	65.60	0.0%
	_____		_____	
TOTAL Projects & Funding:	0.00	0.0%	40,972.76	21.5%
	_____		_____	
Firewise Program				
Roadway Clearing	0.00	0.0%	670.00	0.4%
Burning	0.00	0.0%	380.00	0.2%
Roadway Items Misc.(Firewise)	0.00	0.0%	100.00	0.1%
	_____		_____	
TOTAL Firewise Program Expense	0.00	0.0%	1,150.00	0.6%
	_____		_____	
TOTAL EXPENSES:	5,996.19	1134.1%	109,034.13	57.1%
	_____		_____	
NET OPERATING PROFIT:	(5,467.46)	-1034.1%	81,942.08	42.9%
	_____		_____	
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	(5,467.46)	-1034.1%	81,930.08	42.9%
	_____		_____	
NET PROFIT:	(\$5,467.46)	-1034.1%	\$81,930.08	42.9%
	_____		_____	

CASCADE MTN POA

2:32 pm

Income Statement

	9 Months Ended Sep/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	5,985.00	4,000.00	(1,985.00)	149.6%
Back Dues - Late Fees	1,700.00	400.00	(1,300.00)	425.0%
Litigated Dues	2,720.00	6,000.00	3,280.00	45.3%
Disclosure Packets	1,000.00	400.00	(600.00)	250.0%
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	600.00	300.00	(300.00)	200.0%
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	61.71	50.00	(11.71)	123.4%
TOTAL INCOME:	190,976.21	187,412.00	(3,564.21)	101.9%
NET INCOME BEFORE EXPENSES:	190,976.21	187,412.00	(3,564.21)	101.9%
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	7,175.06	9,400.00	2,224.94	76.3%
Adm.Asst FICA Expenses-CMPOA	548.88	727.00	178.12	75.5%
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	320.50	700.00	379.50	45.8%
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	5,476.36	5,200.00	(276.36)	105.3%
Recycle & Hauling Expense	1,351.87	1,800.00	448.13	75.1%
Electric - CMPOA Facilities	862.24	1,200.00	337.76	71.9%
Electric - CMPOA Fire House	101.31	200.00	98.69	50.7%
Telephone - CMPOA	1,201.73	1,476.00	274.27	81.4%
Propane - CMPOA/Fire House	2,460.57	2,500.00	39.43	98.4%

CASCADE MTN POA

2:32 pm

Income Statement

	9 Months Ended Sep/18	Annual Budget	Unused	% Used
TOTAL Administrative Expense:	30,290.91	35,993.00	5,702.09	84.2%
Legal and Collections:				
Attorney Fees - General	125.00	200.00	75.00	62.5%
Attorney Fees - Collections	703.75	1,100.00	396.25	64.0%
Legal Fees & Court Costs	0.00	2,100.00	2,100.00	0.0%
TOTAL Legal & Collection Expense:	828.75	3,400.00	2,571.25	24.4%
Maintenance:				
Roadway Contract Mowing	4,000.00	6,000.00	2,000.00	66.7%
Landscape Mowing	3,675.00	7,000.00	3,325.00	52.5%
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	188.65	1,000.00	811.35	18.9%
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	2,195.00	1,500.00	(695.00)	146.3%
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	495.00	660.00	165.00	75.0%
TOTAL Maintenance Expense:	22,608.64	62,410.00	39,801.36	36.2%
Pool:				
Pool Supplies & Chemicals	1,105.47	2,300.00	1,194.53	48.1%
Pool Repairs & Maintenance	933.00	3,500.00	2,567.00	26.7%
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	1,428.63	1,750.00	321.37	81.6%
Telephone - Pool	258.02	250.00	(8.02)	103.2%
TOTAL Pool Expense:	9,017.21	14,825.00	5,807.79	60.8%
Security:				
Gate Repairs & Maintenance	887.53	2,500.00	1,612.47	35.5%
Security Equipment Expense	619.25	1,550.00	930.75	40.0%
Gate Cards & Remotes	453.10	500.00	46.90	90.6%
Electric - Gate	1,056.16	1,300.00	243.84	81.2%

CASCADE MTN POA

2:32 pm

Income Statement

	9 Months Ended Sep/18	Annual Budget	Unused	% Used
Telephone - Security Gate	1,149.82	1,520.00	370.18	75.6%
TOTAL Security Expense:	4,165.86	7,370.00	3,204.14	56.5%
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:	109,034.13	186,832.00	77,797.87	58.4%
NET OPERATING PROFIT:	81,942.08	580.00	(81,362.08)	14128%
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	81,930.08	580.00	(81,350.08)	14126%
NET PROFIT:	\$81,930.08	\$580.00	(\$81,350.08)	14126%

CASCADE MTN POA

Balance Sheet

2:30 pm

As of: September 30, 2018

ASSETS

CURRENT ASSETS:

Cash In Banks:

BBT - Operating	\$107,425.79
BB&T- M/M Reserve	226,893.49
Petty Cash	200.00

TOTAL Cash In Banks	\$334,519.28
Investments - Water Company	57,896.80
PPD Federal and State Tax	136.00

TOTAL CURRENT ASSETS:	\$392,552.08
-----------------------	--------------

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
---------------------	------------

TOTAL ASSETS	\$583,919.31
--------------	--------------

CASCADE MTN POA

Balance Sheet

2:30 pm

As of: September 30, 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	2,676.03	
FICA Payable	778.68	

TOTAL CURRENT LIABILITIES:		\$6,672.51
----------------------------	--	------------

TOTAL LIABILITIES		6,672.51
-------------------	--	----------

CAPITAL

Paid-In-Capital	90,000.00	
Retained Earnings	405,316.72	
Earnings Year-To-Date	81,930.08	

TOTAL CAPITAL		577,246.80
---------------	--	------------

TOTAL LIABILITIES & CAPITAL		\$583,919.31
-----------------------------	--	--------------

CASCADE MTN POA

Journal Detail Report

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
09/12/18	G/L	917	Txfr Lewis's 09-12-18 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	30.92	30.92
09/12/18	G/L	918	Txfr POA's share of Lewis's 09-12-18 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	30.92	30.92
09/28/18	G/L	919	Txfr Lewis's 09-28-18 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	30.92	30.92
09/28/18	G/L	920	Txfr POA's share of Lewis's 09-28-18 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	30.92	30.92
09/10/18	A/P	RBARR	Check: CK008509 Regina Barr 6610.00 Gate Repairs & Maintenance 1010.00 BBT - Operating	150.00	150.00
09/10/18	A/P	ROPL	Check: CK008510 Roberts Plumbing 6530.00 Pool Repairs & Maintenance 1010.00 BBT - Operating	369.00	369.00
09/10/18	A/P	FB	Check: CK008511 FENCE BUILDERS 6630.00 Gate Cards & Remotes 1010.00 BBT - Operating	453.10	453.10
09/12/18	A/P	LEWB	Check: CK008512 Lewis Bode 6010.00 Administrative Asst Contrac 1010.00 BBT - Operating	373.25	373.25
09/12/18	A/P	BARR	Check: CK008513 Barr Enterprises, LLC 6427.00 General Utility Work 6412.00 Landscape Mowing 6416.00 Erosion Control 6411.00 Roadway Contract Mowing 1010.00 BBT - Operating	285.00 1,050.00 188.65 1,000.00	2,523.65

CASCADE MTN POA

Journal Detail Report

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
09/12/18	A/P	TT	Check: CK008514 Tolbert & Tolbert. LLP		
			6215.00 Attorney Fees - Collections	68.75	
			1010.00 BBT - Operating		68.75
09/12/18	A/P	CEN	Check: CK008515 CenturyLink		
			6590.00 Telephone - Pool	70.28	
			6690.00 Telephone - Security Gate	116.42	
			6190.00 Telephone - CMPOA	133.29	
			1010.00 BBT - Operating		319.99
09/12/18	A/P	STRIKE	Check: CK008516 Strikeforce Pest Preven.		
			6470.00 Exterminator Fees	55.00	
			1010.00 BBT - Operating		55.00
09/24/18	A/P	AEP	Check: CK008517 AEP		
			6680.00 Electric - Gate	76.78	
			6180.00 Electric - CMPOA Facilities	111.18	
			6185.00 Electric - CMPOA Fire House	9.54	
			6580.00 Utilities - Pool	148.07	
			1010.00 BBT - Operating		345.57
09/24/18	A/P	WI	Check: CK008518 WASTE INDUSTRIES		
			6175.00 Recycle & Hauling Expense	68.66	
			6170.00 Dumpster & Waste Removal	614.35	
			1010.00 BBT - Operating		683.01
09/24/18	A/P	CO	Check: CK008519 Cockerham Oil & Gas		
			6510.00 Pool Supplies & Chemicals	111.04	
			1010.00 BBT - Operating		111.04
09/28/18	A/P	LEWB	Check: CK008520 Lewis Bode		
			6010.00 Administrative Asst Contrac	373.25	
			1010.00 BBT - Operating		373.25
09/28/18	A/P	JC	Check: CK008521 JOHN CAMPBELL		
			6075.00 Postage	46.90	
			1010.00 BBT - Operating		46.90
09/28/18	A/P	Dep 671	Misc. Deposit		
			4100.00 Back Dues Collected		70.00
			4150.00 Litigated Dues		305.00
			2015.00 Accrued Dues Pmts - 2019		648.00

2:26 pm

CASCADE MTN POA

Journal Detail Report

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			4210.00 Disclosure Packets		100.00
			4610.00 Gate Cards & Remotes		50.00
			1010.00 BBT - Operating	1,173.00	
09/28/18	A/P	Dep 153	Interest earned Sept.		
			4950.00 Interest Income		3.73
			1015.00 BB&T- M/M Reserve	3.73	
***** Report Total				7,172.92	7,172.92