

3:26 pm

Income Statement

	1 Month Ended October 31, 2018		10 Months Ended October 31, 2018	
INCOME:				
Dues - Current Year	\$0.00	0.0%	\$171,494.50	89.6%
Late Fees - Current Year	0.00	0.0%	600.00	0.3%
Back Dues Collected	0.00	0.0%	5,985.00	3.1%
Back Dues - Late Fees	0.00	0.0%	1,700.00	0.9%
Litigated Dues	275.00	57.8%	2,995.00	1.6%
Disclosure Packets	0.00	0.0%	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	65.00	13.7%	665.00	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	132.00	27.7%	247.00	0.1%
Virginia Forestry Grant	0.00	0.0%	4,900.00	2.6%
Interest Income	3.89	0.8%	65.60	0.0%
TOTAL INCOME:	475.89	100.0%	191,452.10	100.0%
NET INCOME BEFORE EXPENSES:	475.89	100.0%	191,452.10	100.0%
EXPENSES:				
Administrative:				
Audit & Tax Preparation	0.00	0.0%	400.00	0.2%
Payroll Accounting Exp.	90.00	18.9%	448.75	0.2%
FUTA Expense-Adm. Asst.	2.94	0.6%	42.00	0.0%
SUTA Expense-Adm. Asst.	0.73	0.2%	9.13	0.0%
Administrative Asst Contract	808.34	169.9%	7,983.40	4.2%
Adm.Asst FICA Expenses-CMPOA	61.84	13.0%	610.72	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	148.78	31.3%	556.10	0.3%
Donations	0.00	0.0%	300.00	0.2%
Office Supplies	0.00	0.0%	382.72	0.2%
Postage	204.60	43.0%	525.10	0.3%
Software & Computer Expense	420.00	88.3%	870.00	0.5%
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	620.20	130.3%	6,096.56	3.2%
Recycle & Hauling Expense	319.59	67.2%	1,671.46	0.9%
Electric - CMPOA Facilities	95.53	20.1%	957.77	0.5%
Electric - CMPOA Fire House	9.54	2.0%	110.85	0.1%
Telephone - CMPOA	109.14	22.9%	1,310.87	0.7%
Propane - CMPOA/Fire House	0.00	0.0%	2,460.57	1.3%
TOTAL Administrative Expense:	2,891.23	607.5%	33,182.14	17.3%

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Income Statement

	1 Month Ended October 31, 2018		10 Months Ended October 31, 2018	
Legal and Collections:				
Attorney Fees - General	0.00	0.0%	125.00	0.1%
Attorney Fees - Collections	68.75	14.4%	772.50	0.4%
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TOTAL Legal & Collection Expense:	68.75	14.4%	897.50	0.5%
	<hr/>		<hr/>	
Maintenance:				
Roadway Contract Mowing	1,000.00	210.1%	5,000.00	2.6%
Landscape Mowing	350.00	73.5%	4,025.00	2.1%
Hauling	120.00	25.2%	120.00	0.1%
Maintenance - Snow Removal	0.00	0.0%	4,098.74	2.1%
Erosion Control	150.00	31.5%	338.65	0.2%
Equipment Rental	118.41	24.9%	118.41	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	0.00	0.0%	2,195.00	1.1%
Pipe Culvert Repair & Maint.	1,169.93	245.8%	1,169.93	0.6%
Buildings & Grounds Expense	103.68	21.8%	3,581.69	1.9%
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	650.00	136.6%	1,283.66	0.7%
Exterminator Fees	55.00	11.6%	550.00	0.3%
	<hr/>		<hr/>	
TOTAL Maintenance Expense:	3,717.02	781.1%	26,325.66	13.8%
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Pool:				
Pool Supplies & Chemicals	0.00	0.0%	1,105.47	0.6%
Pool Repairs & Maintenance	0.00	0.0%	933.00	0.5%
Pool Attendant Contracts	800.00	168.1%	5,753.63	3.0%
FUTA Expense-Pool Attendants	26.55	5.6%	26.55	0.0%
SUTA Expense-Pool Attendants	4.87	1.0%	4.87	0.0%
Pool Attend. Soc.Sec. & Taxes	0.00	0.0%	338.46	0.2%
Utilities - Pool	23.71	5.0%	1,452.34	0.8%
Telephone - Pool	0.00	0.0%	258.02	0.1%
	<hr/>		<hr/>	
TOTAL Pool Expense:	855.13	179.7%	9,872.34	5.2%
	<hr/>		<hr/>	
Security:				
Gate Repairs & Maintenance	125.00	26.3%	1,012.53	0.5%
Security Equipment Expense	0.00	0.0%	619.25	0.3%
Gate Cards & Remotes	0.00	0.0%	453.10	0.2%
Electric - Gate	79.45	16.7%	1,135.61	0.6%
Telephone - Security Gate	92.26	19.4%	1,242.08	0.6%
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TOTAL Security Expense:	296.71	62.3%	4,462.57	2.3%

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Income Statement

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	1 Month Ended October 31, 2018		10 Months Ended October 31, 2018	
Projects & Funding:				
Appropriation to Water Company	11,250.00	2364.0%	45,000.00	23.5%
Capital Improvements Projects	0.00	0.0%	6,072.50	3.2%
Contingency Fund	310.00	65.1%	672.65	0.4%
Socials	43.47	9.1%	508.19	0.3%
Preservation & Landscaping	0.00	0.0%	257.29	0.1%
Mailboxes	0.00	0.0%	65.60	0.0%
TOTAL Projects & Funding:	11,603.47	2438.3%	52,576.23	27.5%
Firewise Program				
Roadway Clearing	0.00	0.0%	670.00	0.3%
Burning	0.00	0.0%	380.00	0.2%
Roadway Items Misc.(Firewise)	41.25	8.7%	141.25	0.1%
TOTAL Firewise Program Expense	41.25	8.7%	1,191.25	0.6%
TOTAL EXPENSES:	19,473.56	4092.0%	128,507.69	67.1%
NET OPERATING PROFIT:	(18,997.67)	-3992.0%	62,944.41	32.9%
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	(18,997.67)	-3992.0%	62,932.41	32.9%
 NET PROFIT:	(\$18,997.67)	-3992.0%	\$62,932.41	32.9%

CASCADE MTN POA

3:25 pm

Income Statement

	10 Months Ended Oct/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	2,995.00	6,000.00	3,005.00	49.9%
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	665.00	300.00	(365.00)	221.7%
Vendor Gate Cards	35.00	35.00	0.00	100.0%
Mailbox Fees	165.00	140.00	(25.00)	117.9%
Income - Socials	247.00	600.00	353.00	41.2%
Virginia Forestry Grant	4,900.00	4,000.00	(900.00)	122.5%
Interest Income	65.60	50.00	(15.60)	131.2%
TOTAL INCOME:	191,452.10	187,412.00	(4,040.10)	102.2%
NET INCOME BEFORE EXPENSES:	191,452.10	187,412.00	(4,040.10)	102.2%
EXPENSES:				
Administrative:				
Audit & Tax Preparation	400.00	400.00	0.00	100.0%
Payroll Accounting Exp.	448.75	350.00	(98.75)	128.2%
FUTA Expense-Adm. Asst.	42.00	50.00	8.00	84.0%
SUTA Expense-Adm. Asst.	9.13	255.00	245.87	3.6%
Administrative Asst Contract	7,983.40	9,400.00	1,416.60	84.9%
Adm.Asst FICA Expenses-CMPOA	610.72	727.00	116.28	84.0%
Annual Meeting Expense	243.14	275.00	31.86	88.4%
Bank Charges	7.50	160.00	152.50	4.7%
Cleaning & Supplies	556.10	1,000.00	443.90	55.6%
Donations	300.00	300.00	0.00	100.0%
Office Supplies	382.72	300.00	(82.72)	127.6%
Postage	525.10	700.00	174.90	75.0%
Software & Computer Expense	870.00	500.00	(370.00)	174.0%
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	6,096.56	5,200.00	(896.56)	117.2%
Recycle & Hauling Expense	1,671.46	1,800.00	128.54	92.9%
Electric - CMPOA Facilities	957.77	1,200.00	242.23	79.8%
Electric - CMPOA Fire House	110.85	200.00	89.15	55.4%
Telephone - CMPOA	1,310.87	1,476.00	165.13	88.8%
Propane - CMPOA/Fire House	2,460.57	2,500.00	39.43	98.4%

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Income Statement

	10 Months Ended Oct/18	Annual Budget	Unused	% Used
TOTAL Administrative Expense:	33,182.14	35,993.00	2,810.86	92.2%
Legal and Collections:				
Attorney Fees - General	125.00	200.00	75.00	62.5%
Attorney Fees - Collections	772.50	1,100.00	327.50	70.2%
Legal Fees & Court Costs	0.00	2,100.00	2,100.00	0.0%
TOTAL Legal & Collection Expense:	897.50	3,400.00	2,502.50	26.4%
Maintenance:				
Roadway Contract Mowing	5,000.00	6,000.00	1,000.00	83.3%
Landscape Mowing	4,025.00	7,000.00	2,975.00	57.5%
Hauling	120.00	1,000.00	880.00	12.0%
Maintenance - Snow Removal	4,098.74	5,000.00	901.26	82.0%
Erosion Control	338.65	1,000.00	661.35	33.9%
Equipment Rental	118.41	250.00	131.59	47.4%
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.	1,169.93	2,000.00	830.07	58.5%
Buildings & Grounds Expense	3,581.69	2,000.00	(1,581.69)	179.1%
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	1,283.66	2,000.00	716.34	64.2%
Exterminator Fees	550.00	660.00	110.00	83.3%
TOTAL Maintenance Expense:	26,325.66	62,410.00	36,084.34	42.2%
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	5,753.63	6,500.00	746.37	88.5%
FUTA Expense-Pool Attendants	26.55	40.00	13.45	66.4%
SUTA Expense-Pool Attendants	4.87	70.00	65.13	7.0%
Pool Attend. Soc.Sec. & Taxes	338.46	415.00	76.54	81.6%
Utilities - Pool	1,452.34	1,750.00	297.66	83.0%
Telephone - Pool	258.02	250.00	(8.02)	103.2%
TOTAL Pool Expense:	9,872.34	14,825.00	4,952.66	66.6%
Security:				
Gate Repairs & Maintenance	1,012.53	2,500.00	1,487.47	40.5%
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	1,135.61	1,300.00	164.39	87.4%

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Income Statement

	10 Months Ended Oct/18	Annual Budget	Unused	% Used
Telephone - Security Gate	1,242.08	1,520.00	277.92	81.7%
TOTAL Security Expense:	4,462.57	7,370.00	2,907.43	60.6%
Projects & Funding:				
Appropriation to Water Company	45,000.00	45,000.00	0.00	100.0%
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	672.65	2,125.00	1,452.35	31.7%
Socials	508.19	600.00	91.81	84.7%
Preservation & Landscaping	257.29	625.00	367.71	41.2%
Mailboxes	65.60	50.00	(15.60)	131.2%
TOTAL Projects & Funding:	52,576.23	58,400.00	5,823.77	90.0%
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)	141.25	1,184.00	1,042.75	11.9%
TOTAL Firewise Program Expense	1,191.25	4,434.00	3,242.75	26.9%
TOTAL EXPENSES:	128,507.69	186,832.00	58,324.31	68.8%
NET OPERATING PROFIT:	62,944.41	580.00	(62,364.41)	10852%
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	62,932.41	580.00	(62,352.41)	10850%
NET PROFIT:	\$62,932.41	\$580.00	(\$62,352.41)	10850%

CASCADE MTN POA

Balance Sheet

3:22 pm

As of: October 31, 2018

ASSETS

CURRENT ASSETS:

Cash In Banks:

BBT - Operating	\$83,117.23
BB&T- M/M Reserve	231,897.38
Petty Cash	200.00

TOTAL Cash In Banks	\$315,214.61
Investments - Water Company	57,896.80
PPD Federal and State Tax	136.00

TOTAL CURRENT ASSETS:	\$373,247.41
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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	\$564,614.64
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CASCADE MTN POA

Balance Sheet

3:22 pm

As of: October 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	3,024.03
FICA Payable	123.68

TOTAL CURRENT LIABILITIES:	\$6,365.51
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TOTAL LIABILITIES	6,365.51
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CAPITAL

Paid-In-Capital	90,000.00
Retained Earnings	405,316.72
Earnings Year-To-Date	62,932.41

TOTAL CAPITAL	558,249.13
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TOTAL LIABILITIES & CAPITAL	\$564,614.64
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3:16 pm

CASCADE MTN POA**Journal Detail Report**

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
10/12/18	G/L	923	Txfr Lewis's 10-12-18 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	30.92	30.92
10/12/18	G/L	924	Txfr POA's share of Lewis's 10-12-18 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	30.92	30.92
10/26/18	G/L	921	To correct 2nd Qtr charge to account 6008.00 FUTA Expense-Adm. Asst. 6545.00 FUTA Expense-Pool Attendant	10.56	10.56
10/26/18	G/L	922	To correct 2nd Qtr. charge to account 6009.00 SUTA Expense-Adm. Asst. 6550.00 SUTA Expense-Pool Attendant	1.94	1.94
10/26/18	G/L	925	Txfr Lewis's 10-26-18 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	30.92	30.92
10/26/18	G/L	926	Txfr POA's share of Lewis's 10-26-18 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	30.92	30.92
10/02/18	A/P	CW 125	Lowe's-Dehumidifiers 6431.00 Pipe Culvert Repair & Maint 1010.00 BBT - Operating	1,169.93	1,169.93
10/09/18	A/P	KB	Check: CK008522 Kathleen Boatwright 6050.00 Cleaning & Supplies 6850.00 Socials 1010.00 BBT - Operating	65.45 22.54	87.99
10/12/18	A/P	LEWB	Check: CK008523 Lewis Bode 6010.00 Administrative Asst Contrac 1010.00 BBT - Operating	373.25	373.25
10/15/18	A/P	BARR	Check: CK008524 Barr Enterprises, LLC 6411.00 Roadway Contract Mowing	1,000.00	

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Journal Detail Report

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			6412.00 Landscape Mowing	350.00	
			6416.00 Erosion Control	150.00	
			6413.00 Hauling	120.00	
			6840.00 Contingency Fund	200.00	
			6462.00 Misc. Roadway Items	650.00	
			1010.00 BBT - Operating		2,470.00
10/15/18	A/P	CW 125			
			2050.00 FICA Payable	778.68	
			1010.00 BBT - Operating		778.68
10/15/18	A/P	CW 125	FUTA Draft-3rd Qtr.		
			6008.00 FUTA Expense-Adm. Asst.	13.50	
			6545.00 FUTA Expense-Pool Attendant	15.99	
			1010.00 BBT - Operating		29.49
10/17/18	A/P	BCOMBS	Check: CK008525 Barbara Combs		
			6050.00 Cleaning & Supplies	83.33	
			1010.00 BBT - Operating		83.33
10/17/18	A/P	SGWIN	Check: CK008526 Sharon Gwin		
			6930.00 Roadway Items Misc.(Firewis	41.25	
			6850.00 Socials	20.93	
			1010.00 BBT - Operating		62.18
10/17/18	A/P	CW 125	CenturyLink-Online paymt		
			6690.00 Telephone - Security Gate	92.26	
			6190.00 Telephone - CMPOA	109.14	
			1010.00 BBT - Operating		201.40
10/17/18	A/P	VEC	Check: CK008527 Virginia Employment Comm		
			6009.00 SUTA Expense-Adm. Asst.	2.67	
			6550.00 SUTA Expense-Pool Attendant	2.93	
			1010.00 BBT - Operating		5.60
10/17/18	A/P	BL	Check: CK008528 BRENDA LINEBERRY		
			6006.00 Payroll Accounting Exp.	90.00	
			1010.00 BBT - Operating		90.00
10/17/18	A/P	STRIKE	Check: CK008529 Strikeforce Pest Preven.		
			6470.00 Exterminator Fees	55.00	
			1010.00 BBT - Operating		55.00
10/17/18	A/P	CW 125	USPS-Stamps		
			6075.00 Postage	204.60	

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CASCADE MTN POA**Journal Detail Report**

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			1010.00 BBT - Operating		204.60
10/19/18	A/P	NATL	Check: CK008530 Nat'l Child Safety Coun.		
			6840.00 Contingency Fund	110.00	
			1010.00 BBT - Operating		110.00
10/19/18	A/P	WI	Check: CK008531 WASTE INDUSTRIES		
			6175.00 Recycle & Hauling Expense	319.59	
			6170.00 Dumpster & Waste Removal	620.20	
			1010.00 BBT - Operating		939.79
10/19/18	A/P	TT	Check: CK008532 Tolbert & Tolbert, LLP		
			6215.00 Attorney Fees - Collections	68.75	
			1010.00 BBT - Operating		68.75
10/19/18	A/P	DBARR	Check: CK008533 Daniel Barr		
			6610.00 Gate Repairs & Maintenance	125.00	
			1010.00 BBT - Operating		125.00
10/19/18	A/P	CMWC	Check: CK008534 CASCADE MTN WATER CO		
			6810.00 Appropriation to Water Comp	11,250.00	
			1010.00 BBT - Operating		11,250.00
10/19/18	A/P	Tfr 125	Txfr to Reserve Acct.		
			1015.00 BB&T- M/M Reserve	5,000.00	
			1010.00 BBT - Operating		5,000.00
10/26/18	A/P	CW 125	Manna Graphics		
			6080.00 Software & Computer Expense	420.00	
			6540.00 Pool Attendant Contracts	800.00	
			1010.00 BBT - Operating		1,220.00
10/26/18	A/P	AEP	Check: CK008535 AEP		
			6680.00 Electric - Gate	79.45	
			6180.00 Electric - CMPOA Facilities	95.53	
			6185.00 Electric - CMPOA Fire House	9.54	
			6580.00 Utilities - Pool	23.71	
			1010.00 BBT - Operating		208.23
10/26/18	A/P	LEWB	Check: CK008536 Lewis Bode		
			6010.00 Administrative Asst Contrac	373.25	
			1010.00 BBT - Operating		373.25

3:16 pm

CASCADE MTN POA**Journal Detail Report**

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
10/30/18	A/P	CW 126	Lowe's Home Center		
			6419.00 Equipment Rental	118.41	
			6450.00 Buildings & Grounds Expense	103.68	
			1010.00 BBT - Operating		222.09
10/31/18	A/P	Dep 155	Interest earned October		
			4950.00 Interest Income		3.89
			1015.00 BB&T- M/M Reserve	3.89	
10/31/18	A/P	Dep 672	Misc. Deposit		
			4150.00 Litigated Dues		275.00
			2015.00 Accrued Dues Pmts - 2019		348.00
			4610.00 Gate Cards & Remotes		65.00
			4670.00 Income - Socials		132.00
			1010.00 BBT - Operating	820.00	
***** Report Total				26,088.63	26,088.63