

**CASCADE MTN POA**

2:00 pm

**Income Statement**

	1 Month Ended April 30, 2016		4 Months Ended April 30, 2016	
<b>INCOME:</b>				
Dues - Current Year	\$3,575.00	69.6%	\$144,797.00	81.3%
Late Fees - Current Year	400.00	7.8%	500.00	0.3%
Prev Year PPD Dues	0.00	0.0%	4,615.00	2.6%
Back Dues Collected	90.00	1.8%	2,195.00	1.2%
Back Dues - Late Fees	0.00	0.0%	400.00	0.2%
Disclosure Packets	200.00	3.9%	400.00	0.2%
Equipment Sales	0.00	0.0%	25.00	0.0%
Special Assessments	800.00	15.6%	24,965.00	14.0%
Gate Cards & Remotes	30.00	0.6%	60.00	0.0%
Vendor Gate Cards	35.00	0.7%	35.00	0.0%
Interest Income	6.88	0.1%	26.03	0.0%
<b>TOTAL INCOME:</b>	<b>5,136.88</b>	<b>100.0%</b>	<b>178,018.03</b>	<b>100.0%</b>
<b>NET INCOME BEFORE EXPENSES:</b>	<b>5,136.88</b>	<b>100.0%</b>	<b>178,018.03</b>	<b>100.0%</b>
<b>EXPENSES:</b>				
<b>Administrative:</b>				
Audit & Tax Preparation	0.00	0.0%	430.00	0.2%
Payroll Accounting Exp.	67.50	1.3%	173.75	0.1%
FUTA Expense-Adm. Asst.	14.10	0.3%	14.10	0.0%
SUTA Expense-Adm. Asst.	4.00	0.1%	30.98	0.0%
Administrative Asst Contract	783.34	15.2%	3,133.36	1.8%
Adm.Asst FICA Expenses-CMPOA	59.95	1.2%	239.71	0.1%
Bank Charges	0.00	0.0%	15.00	0.0%
Cleaning & Supplies	83.33	1.6%	328.26	0.2%
Donations	0.00	0.0%	300.00	0.2%
Office Supplies	0.00	0.0%	167.92	0.1%
Postage	0.00	0.0%	200.06	0.1%
Website Maintenance	0.00	0.0%	135.00	0.1%
General Liability Insurance	0.00	0.0%	6,556.00	3.7%
Taxes & Licenses	116.42	2.3%	141.42	0.1%
Dumpster & Waste Removal	448.31	8.7%	1,623.29	0.9%
Recycle & Hauling Expense	68.66	1.3%	397.46	0.2%
Electric - CMPOA Facilities	104.78	2.0%	422.37	0.2%
Electric - CMPOA Fire House	10.25	0.2%	41.63	0.0%
Telephone - CMPOA	129.44	2.5%	514.88	0.3%
Propane - CMPOA/Fire House	109.31	2.1%	1,461.01	0.8%
<b>TOTAL Administrative Expense:</b>	<b>1,999.39</b>	<b>38.9%</b>	<b>16,326.20</b>	<b>9.2%</b>
<b>Legal and Collections:</b>				
Attorney Fees - General	0.00	0.0%	125.00	0.1%
Attorney Fees - Collections	0.00	0.0%	487.50	0.3%
Legal Fees & Court Costs	0.00	0.0%	373.00	0.2%

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2:00 pm

**Income Statement**

	1 Month Ended April 30, 2016		4 Months Ended April 30, 2016	
TOTAL Legal & Collection Expense:	0.00	0.0%	985.50	0.6%
Maintenance:				
Maintenance - Snow Removal	0.00	0.0%	3,790.72	2.1%
Shoulder & Ditch Maintenance	0.00	0.0%	500.00	0.3%
General Utility Work	0.00	0.0%	35.00	0.0%
Buildings & Grounds Expense	0.00	0.0%	554.63	0.3%
Pavement Maintenance	0.00	0.0%	10,400.00	5.8%
Misc. Roadway Items	0.00	0.0%	206.00	0.1%
Exterminator Fees	55.00	1.1%	220.00	0.1%
TOTAL Maintenance Expense:	55.00	1.1%	15,706.35	8.8%
Pool:				
Pool Repairs & Maintenance	0.00	0.0%	525.00	0.3%
Utilities - Pool	10.89	0.2%	43.41	0.0%
TOTAL Pool Expense:	10.89	0.2%	568.41	0.3%
Security:				
Gate Repairs & Maintenance	827.88	16.1%	1,140.38	0.6%
Electric - Gate	131.90	2.6%	535.76	0.3%
Telephone - Security Gate	127.31	2.5%	507.01	0.3%
TOTAL Security Expense:	1,087.09	21.2%	2,183.15	1.2%
Projects & Funding:				
Appropriation to Water Company	0.00	0.0%	11,250.00	6.3%
Contingency Fund	0.00	0.0%	750.00	0.4%
TOTAL Projects & Funding:	0.00	0.0%	12,000.00	6.7%
Firewise Program				
Roadway Clearing	300.00	5.8%	450.00	0.3%
Burning	65.00	1.3%	65.00	0.0%
Roadway Items Misc.(Firewise)	250.00	4.9%	250.00	0.1%
TOTAL Firewise Program Expense	615.00	12.0%	765.00	0.4%
TOTAL EXPENSES:	3,767.37	73.3%	48,534.61	27.3%
NET OPERATING PROFIT:	1,369.51	26.7%	129,483.42	72.7%
NET PROFIT LESS OTHER INC/EXP	1,369.51	26.7%	129,483.42	72.7%

# CASCADE MTN POA

## Income Statement

	1 Month Ended April 30, 2016		4 Months Ended April 30, 2016	
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
NET PROFIT:	\$1,369.51	26.7%	\$129,483.42	72.7%

1:53 pm

**Balance Sheet**

As of: April 30, 2016

## ASSETS

## CURRENT ASSETS:

## Cash In Banks:

BBT - Operating	\$143,273.29
BB&T- M/M Reserve	167,783.60
Petty Cash	200.00

TOTAL Cash In Banks	\$311,256.89
Investments - Water Company	69,445.91
PPD Federal and State Tax	239.00

TOTAL CURRENT ASSETS:		\$380,941.80
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## FIXED ASSETS:

Buildings	235,801.28
Tennis Courts	38,940.00
Gates	38,351.95
Entrance Signs	3,784.77
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:	989,719.12
Accumulated Depreciation	(760,327.84)

TOTAL FIXED ASSETS:		229,391.28
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TOTAL ASSETS		\$610,333.08
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**CASCADE MTN POA**

1:53 pm

**Balance Sheet**

As of: April 30, 2016

## LIABILITIES

## CURRENT LIABILITIES:

Deposits - Road Fees	\$1,200.00
Deposits - Bldg & Constr	1,317.80
Accrued Dues Pmts - 2017	551.01
FICA Payable	119.84

TOTAL CURRENT LIABILITIES: \$3,188.65

TOTAL LIABILITIES 3,188.65

## CAPITAL

Paid-In-Capital	90,000.00
Retained Earnings	387,661.01
Earnings Year-To-Date	129,483.42

TOTAL CAPITAL 607,144.43

TOTAL LIABILITIES & CAPITAL \$610,333.08

**CASCADE MTN POA**

1:57 pm

**Income Statement**

	4 Months Ended Apr/16	Annual Budget	Unused	% Used
<b>INCOME:</b>				
Dues - Current Year	\$144,797.00	\$164,350.00	\$19,553.00	88.1%
Late Fees - Current Year	500.00	900.00	400.00	55.6%
Prev Year PPD Dues	4,615.00	1,800.00	(2,815.00)	256.4%
Back Dues Collected	2,195.00	5,000.00	2,805.00	43.9%
Back Dues - Late Fees	400.00	800.00	400.00	50.0%
Litigated Dues	0.00	1,500.00	1,500.00	0.0%
Disclosure Packets	400.00	200.00	(200.00)	200.0%
Equipment Sales	25.00	0.00	(25.00)	
Special Assessments	24,965.00	25,000.00	35.00	99.9%
Water Co. Reimbursements	0.00	1,292.00	1,292.00	0.0%
Rental Income	0.00	400.00	400.00	0.0%
Gate Cards & Remotes	60.00	450.00	390.00	13.3%
Vendor Gate Cards	35.00	200.00	165.00	17.5%
Income - Socials	0.00	600.00	600.00	0.0%
Virginia Forestry Grant	0.00	5,000.00	5,000.00	0.0%
Interest Income	26.03	100.00	73.97	26.0%
<b>TOTAL INCOME:</b>	<b>178,018.03</b>	<b>207,592.00</b>	<b>29,573.97</b>	<b>85.8%</b>
<b>NET INCOME BEFORE EXPENSES:</b>	<b>178,018.03</b>	<b>207,592.00</b>	<b>29,573.97</b>	<b>85.8%</b>

**EXPENSES:****Administrative:**

Audit & Tax Preparation	430.00	400.00	(30.00)	107.5%
Payroll Accounting Exp.	173.75	320.00	146.25	54.3%
FUTA Expense-Adm. Asst.	14.10	50.00	35.90	28.2%
SUTA Expense-Adm. Asst.	30.98	255.00	224.02	12.1%
Administrative Asst Contract	3,133.36	9,400.00	6,266.64	33.3%
Adm.Asst FICA Expenses-CMPOA	239.71	727.00	487.29	33.0%
Annual Meeting Expense	0.00	275.00	275.00	0.0%
Bank Charges	15.00	100.00	85.00	15.0%
Cleaning & Supplies	328.26	1,500.00	1,171.74	21.9%
Donations	300.00	300.00	0.00	100.0%
Office Supplies	167.92	300.00	132.08	56.0%
Postage	200.06	700.00	499.94	28.6%
Software & Computer Expense	0.00	250.00	250.00	0.0%
Website Maintenance	135.00	800.00	665.00	16.9%
General Liability Insurance	6,556.00	6,550.00	(6.00)	100.1%
Extended Liability Coverage	0.00	800.00	800.00	0.0%
Property Taxes	0.00	600.00	600.00	0.0%
Taxes & Licenses	141.42	200.00	58.58	70.7%
Dumpster & Waste Removal	1,623.29	5,200.00	3,576.71	31.2%
Recycle & Hauling Expense	397.46	1,800.00	1,402.54	22.1%
Electric - CMPOA Facilities	422.37	1,200.00	777.63	35.2%
Electric - CMPOA Fire House	41.63	200.00	158.37	20.8%
Telephone - CMPOA	514.88	1,476.00	961.12	34.9%
Propane - CMPOA/Fire House	1,461.01	4,000.00	2,538.99	36.5%

**CASCADE MTN POA**

1:57 pm

**Income Statement**

	4 Months Ended Apr/16	Annual Budget	Unused	% Used
TOTAL Administrative Expense:	16,326.20	37,403.00	21,076.80	43.6%
Legal and Collections:				
Attorney Fees - General	125.00	200.00	75.00	62.5%
Attorney Fees - Collections	487.50	1,000.00	512.50	48.8%
Legal Fees & Court Costs	373.00	3,000.00	2,627.00	12.4%
TOTAL Legal & Collection Expense:	985.50	4,200.00	3,214.50	23.5%
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	3,790.72	5,000.00	1,209.28	75.8%
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	500.00	1,500.00	1,000.00	33.3%
Soil Roadway Maintenance	0.00	1,000.00	1,000.00	0.0%
General Utility Work	35.00	1,000.00	965.00	3.5%
Pipe Culvert Repair & Maint.	0.00	2,000.00	2,000.00	0.0%
Buildings & Grounds Expense	554.63	2,000.00	1,445.37	27.7%
Pavement Markings-Signs	0.00	5,500.00	5,500.00	0.0%
Pavement Maintenance	10,400.00	30,000.00	19,600.00	34.7%
Misc. Roadway Items	206.00	4,500.00	4,294.00	4.6%
Exterminator Fees	220.00	660.00	440.00	33.3%
TOTAL Maintenance Expense:	15,706.35	68,410.00	52,703.65	23.0%
Pool:				
Pool Supplies & Chemicals	0.00	2,000.00	2,000.00	0.0%
Pool Repairs & Maintenance	525.00	3,000.00	2,475.00	17.5%
Pool Attendant Contracts	0.00	7,000.00	7,000.00	0.0%
FUTA Expense-Pool Attendants	0.00	40.00	40.00	0.0%
SUTA Expense-Pool Attendants	0.00	150.00	150.00	0.0%
Pool Attend. Soc.Sec. & Taxes	0.00	415.00	415.00	0.0%
Utilities - Pool	43.41	1,750.00	1,706.59	2.5%
Telephone - Pool	0.00	250.00	250.00	0.0%
TOTAL Pool Expense:	568.41	14,605.00	14,036.59	3.9%
Security:				
Gate Repairs & Maintenance	1,140.38	2,330.00	1,189.62	48.9%
Security Equipment Expense	0.00	400.00	400.00	0.0%
Gate Cards & Remotes	0.00	500.00	500.00	0.0%

**CASCADE MTN POA**

1:57 pm

**Income Statement**

	4 Months Ended Apr/16	Annual Budget	Unused	% Used
Electric - Gate	535.76	1,300.00	764.24	41.2%
Telephone - Security Gate	507.01	1,520.00	1,012.99	33.4%
<b>TOTAL Security Expense:</b>	<b>2,183.15</b>	<b>6,050.00</b>	<b>3,866.85</b>	<b>36.1%</b>
<b>Projects &amp; Funding:</b>				
Appropriation to Water Company	11,250.00	45,000.00	33,750.00	25.0%
Capital Improvements Projects	0.00	5,000.00	5,000.00	0.0%
Capital Reserve Funding	0.00	6,500.00	6,500.00	0.0%
Contingency Fund	750.00	2,125.00	1,375.00	35.3%
Socials	0.00	600.00	600.00	0.0%
Preservation & Landscaping	0.00	600.00	600.00	0.0%
Mailboxes	0.00	15.00	15.00	0.0%
<b>TOTAL Projects &amp; Funding:</b>	<b>12,000.00</b>	<b>59,840.00</b>	<b>47,840.00</b>	<b>20.1%</b>
<b>Firewise Program</b>				
Roadway Clearing	450.00	2,000.00	1,550.00	22.5%
Burning	65.00	1,000.00	935.00	6.5%
Roadway Items Misc.(Firewise)	250.00	2,500.00	2,250.00	10.0%
Soilway Roadway Maint.	0.00	1,000.00	1,000.00	0.0%
<b>TOTAL Firewise Program Expense</b>	<b>765.00</b>	<b>6,500.00</b>	<b>5,735.00</b>	<b>11.8%</b>
<b>TOTAL EXPENSES:</b>	<b>48,534.61</b>	<b>197,008.00</b>	<b>148,473.39</b>	<b>24.6%</b>
<b>NET OPERATING PROFIT:</b>	<b>129,483.42</b>	<b>10,584.00</b>	<b>(118,899.42)</b>	<b>1223.4%</b>
<b>NET PROFIT LESS OTHER INC/EXP</b>	<b>129,483.42</b>	<b>10,584.00</b>	<b>(118,899.42)</b>	<b>1223.4%</b>
<b>NET PROFIT:</b>	<b>\$129,483.42</b>	<b>\$10,584.00</b>	<b>(\$118,899.42)</b>	<b>1223.4%</b>



1:48 pm

# CASCADE MTN POA

## Journal Detail Report

(Report period: April 1, 2016 to April 30, 2016)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
04/01/16	G/L	743	Txfr Lewis's 04-01-16 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	29.96	29.96
04/01/16	G/L	744	Txfr POA's share of Lewis's 04-01-16 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	29.96	29.96
04/15/16	G/L	742	Add 3 cents to acct. due to rounding off calculation 1st Qtr. 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	0.03	0.03
04/15/16	G/L	745	Txfr Lewis's 04-15-16 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	29.96	29.96
04/15/16	G/L	746	Txfr POA's share of Lewis's 04-15-16 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	29.96	29.96
04/01/16	A/P	LEWB	Check: CK007983 Lewis Bode 6010.00 Administrative Asst Contrac 1010.00 BBT - Operating	361.71	361.71
04/08/16	A/P	BARR	Check: CK007984 Barr Enterprises, LLC 6910.00 Roadway Clearing 1010.00 BBT - Operating	300.00	300.00
04/11/16	A/P	BARR	Check: CK007985 Barr Enterprises, LLC 6930.00 Roadway Items Misc.(Firewis 6920.00 Burning 1010.00 BBT - Operating	250.00 65.00	315.00
04/15/16	A/P	CW 114	FICA draft 1st Qtr. 2016 2050.00 FICA Payable 1010.00 BBT - Operating	359.55	359.55
04/15/16	A/P	LEWB	Check: CK007986 Lewis Bode		

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**Journal Detail Report**

(Report period: April 1, 2016 to April 30, 2016)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			6010.00 Administrative Asst Contrac	361.71	
			1010.00 BBT - Operating		361.71
04/18/16	A/P	VEC	Check: CK007987 Virginia Employment Comm		
			6009.00 SUTA Expense-Adm. Asst.	4.00	
			1010.00 BBT - Operating		4.00
04/18/16	A/P	BL	Check: CK007988 BRENDA LINEBERRY		
			6006.00 Payroll Accounting Exp.	67.50	
			1010.00 BBT - Operating		67.50
04/18/16	A/P	DBARR	Check: CK007989 Daniel Barr		
			6610.00 Gate Repairs & Maintenance	125.00	
			1010.00 BBT - Operating		125.00
04/18/16	A/P	STRIKE	Check: CK007990 Strikeforce Pest Preven.		
			6470.00 Exterminator Fees	55.00	
			1010.00 BBT - Operating		55.00
04/18/16	A/P	CW 114	CenturyLink-online paymt		
			6690.00 Telephone - Security Gate	127.31	
			6190.00 Telephone - CMPOA	129.44	
			1010.00 BBT - Operating		256.75
04/18/16	A/P	BCOMBS	Check: CK007991 Barbara Combs		
			6050.00 Cleaning & Supplies	83.33	
			1010.00 BBT - Operating		83.33
04/22/16	A/P	FB	Check: CK007992 FENCE BUILDERS		
			6610.00 Gate Repairs & Maintenance	702.88	
			1010.00 BBT - Operating		702.88
04/22/16	A/P	CW 114	Cockerham Energy-phone		
			6195.00 Propane - CMPOA/Fire House	109.31	
			1010.00 BBT - Operating		109.31
04/25/16	A/P	TRES VA	Check: CK007993 TREASURER OF VA		
			6115.00 Taxes & Licenses	116.42	
			1010.00 BBT - Operating		116.42
04/28/16	A/P	AEP	Check: CK007994 AEP		
			6180.00 Electric - CMPOA Facilities	104.78	

1:48 pm

**CASCADE MTN POA****Journal Detail Report**

(Report period: April 1, 2016 to April 30, 2016)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits	
			6185.00 Electric - CMPOA Fire House	10.25		
			6680.00 Electric - Gate	131.90		
			6580.00 Utilities - Pool	10.89		
			1010.00 BBT - Operating		257.82	
04/28/16	A/P	WI	Check: CK007995			
			WASTE INDUSTRIES			
			6175.00 Recycle & Hauling Expense	68.66		
			6170.00 Dumpster & Waste Removal	448.31		
			1010.00 BBT - Operating		516.97	
04/29/16	A/P	Dep 616	misc. & 2016 dues			
			4000.00 Dues - Current Year		3,575.00	
			4020.00 Late Fees - Current Year		400.00	
			4300.00 Special Assessments		800.00	
			4210.00 Disclosure Packets		200.00	
			4610.00 Gate Cards & Remotes		30.00	
			4615.00 Vendor Gate Cards		35.00	
			2015.00 Accrued Dues Pmts - 2017		137.50	
			4100.00 Back Dues Collected		90.00	
			1010.00 BBT - Operating	5,267.50		
04/29/16	A/P	CW 114	FUTA Draft-1st Qtr.-2016			
			6008.00 FUTA Expense-Adm. Asst.	14.10		
			1010.00 BBT - Operating		14.10	
04/29/16	A/P	Dep 115	Interest earned April			
			4950.00 Interest Income		6.88	
			1015.00 BB&T- M/M Reserve	6.88		
				<b>***** Report Total</b>	<b>9,401.30</b>	<b>9,401.30</b>