

1:36 pm

## Income Statement

	1 Month Ended May 31, 2016		5 Months Ended May 31, 2016	
<b>INCOME:</b>				
Dues - Current Year	\$6,150.00	46.9%	\$150,947.00	79.0%
Late Fees - Current Year	700.00	5.3%	1,200.00	0.6%
Prev Year PPD Dues	0.00	0.0%	4,615.00	2.4%
Back Dues Collected	70.00	0.5%	2,265.00	1.2%
Back Dues - Late Fees	0.00	0.0%	400.00	0.2%
Litigated Dues	3,600.00	27.4%	3,600.00	1.9%
Disclosure Packets	100.00	0.8%	500.00	0.3%
Equipment Sales	0.00	0.0%	25.00	0.0%
Special Assessments	2,475.00	18.9%	27,440.00	14.4%
Gate Cards & Remotes	15.00	0.1%	75.00	0.0%
Vendor Gate Cards	0.00	0.0%	35.00	0.0%
Interest Income	7.16	0.1%	33.19	0.0%
<b>TOTAL INCOME:</b>	<b>13,117.16</b>	<b>100.0%</b>	<b>191,135.19</b>	<b>100.0%</b>
<b>NET INCOME BEFORE EXPENSES:</b>	<b>13,117.16</b>	<b>100.0%</b>	<b>191,135.19</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.	0.00	0.0%	173.75	0.1%
FUTA Expense-Adm. Asst.	0.00	0.0%	14.10	0.0%
SUTA Expense-Adm. Asst.	0.00	0.0%	30.98	0.0%
Administrative Asst Contract	783.34	6.0%	3,916.70	2.0%
Adm.Asst FICA Expenses-CMPOA	59.92	0.5%	299.63	0.2%
Annual Meeting Expense	251.50	1.9%	251.50	0.1%
Bank Charges	0.00	0.0%	15.00	0.0%
Cleaning & Supplies	127.21	1.0%	455.47	0.2%
Donations	0.00	0.0%	300.00	0.2%
Office Supplies	89.48	0.7%	257.40	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	3.4%
Taxes & Licenses	0.00	0.0%	141.42	0.1%
Dumpster & Waste Removal	450.43	3.4%	2,073.72	1.1%
Recycle & Hauling Expense	289.32	2.2%	686.78	0.4%
Electric - CMPOA Facilities	81.84	0.6%	504.21	0.3%
Electric - CMPOA Fire House	10.37	0.1%	52.00	0.0%
Telephone - CMPOA	131.36	1.0%	646.24	0.3%
Propane - CMPOA/Fire House	0.00	0.0%	1,461.01	0.8%
<b>TOTAL Administrative Expense:</b>	<b>2,274.77</b>	<b>17.3%</b>	<b>18,600.97</b>	<b>9.7%</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%

**CASCADE MTN POA**

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**Income Statement**

	1 Month Ended May 31, 2016		5 Months Ended May 31, 2016	
Legal Fees & Court Costs	0.00	0.0%	373.00	0.2%
<b>TOTAL Legal &amp; Collection Expense:</b>	<b>0.00</b>	<b>0.0%</b>	<b>985.50</b>	<b>0.5%</b>
<b>Maintenance:</b>				
Roadway Contract Mowing	1,080.00	8.2%	1,080.00	0.6%
Landscape Mowing	1,170.00	8.9%	1,170.00	0.6%
Maintenance - Snow Removal	0.00	0.0%	3,790.72	2.0%
Shoulder & Ditch Maintenance	225.00	1.7%	725.00	0.4%
General Utility Work	90.00	0.7%	125.00	0.1%
Buildings & Grounds Expense	0.00	0.0%	554.63	0.3%
Pavement Maintenance	0.00	0.0%	10,400.00	5.4%
Misc. Roadway Items	0.00	0.0%	206.00	0.1%
Exterminator Fees	55.00	0.4%	275.00	0.1%
<b>TOTAL Maintenance Expense:</b>	<b>2,620.00</b>	<b>20.0%</b>	<b>18,326.35</b>	<b>9.6%</b>
<b>Pool:</b>				
Pool Supplies & Chemicals	333.00	2.5%	333.00	0.2%
Pool Repairs & Maintenance	0.00	0.0%	525.00	0.3%
Pool Attendant Contracts	456.75	3.5%	456.75	0.2%
Pool Attend. Soc.Sec. & Taxes	18.86	0.1%	18.86	0.0%
Utilities - Pool	11.25	0.1%	54.66	0.0%
<b>TOTAL Pool Expense:</b>	<b>819.86</b>	<b>6.3%</b>	<b>1,388.27</b>	<b>0.7%</b>
<b>Security:</b>				
Gate Repairs & Maintenance	0.00	0.0%	1,140.38	0.6%
Electric - Gate	98.76	0.8%	634.52	0.3%
Telephone - Security Gate	129.23	1.0%	636.24	0.3%
<b>TOTAL Security Expense:</b>	<b>227.99</b>	<b>1.7%</b>	<b>2,411.14</b>	<b>1.3%</b>
<b>Projects &amp; Funding:</b>				
Appropriation to Water Company	11,250.00	85.8%	22,500.00	11.8%
Contingency Fund	0.00	0.0%	750.00	0.4%
Socials	280.00	2.1%	280.00	0.1%
<b>TOTAL Projects &amp; Funding:</b>	<b>11,530.00</b>	<b>87.9%</b>	<b>23,530.00</b>	<b>12.3%</b>
<b>Firewise Program</b>				
Roadway Clearing	0.00	0.0%	450.00	0.2%
Burning	0.00	0.0%	65.00	0.0%
Roadway Items Misc.(Firewise)	0.00	0.0%	250.00	0.1%

# CASCADE MTN POA

## Income Statement

1:36 pm

	1 Month Ended May 31, 2016		5 Months Ended May 31, 2016	
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL Firewise Program Expense	0.00	0.0%	765.00	0.4%
TOTAL EXPENSES:	<u>17,472.62</u>	<u>133.2%</u>	<u>66,007.23</u>	<u>34.5%</u>
NET OPERATING PROFIT:	<u>(4,355.46)</u>	<u>-33.2%</u>	<u>125,127.96</u>	<u>65.5%</u>
NET PROFIT LESS OTHER INC/EXP	<u>(4,355.46)</u>	<u>-33.2%</u>	<u>125,127.96</u>	<u>65.5%</u>
NET PROFIT:	<u>(\$4,355.46)</u>	<u>-33.2%</u>	<u>\$125,127.96</u>	<u>65.5%</u>

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**Balance Sheet**

As of: May 31, 2016

## ASSETS

## CURRENT ASSETS:

## Cash In Banks:

BBT - Operating	\$137,515.73
BB&T- M/M Reserve	169,530.76
Petty Cash	200.00

TOTAL Cash In Banks	\$307,246.49
Investments - Water Company	69,445.91
PPD Federal and State Tax	239.00

TOTAL CURRENT ASSETS:	\$376,931.40
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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	\$606,322.68
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**Balance Sheet**

As of: May 31, 2016

## LIABILITIES

## CURRENT LIABILITIES:

Deposits - Road Fees	\$1,200.00
Deposits - Bldg & Constr	1,317.80
Accrued Dues Pmts - 2017	738.51
FICA Payable	277.40

TOTAL CURRENT LIABILITIES: \$3,533.71

TOTAL LIABILITIES 3,533.71

## CAPITAL

Paid-In-Capital	90,000.00
Retained Earnings	387,661.01
Earnings Year-To-Date	125,127.96

TOTAL CAPITAL 602,788.97

TOTAL LIABILITIES & CAPITAL \$606,322.68

**CASCADE MTN POA**

1:35 pm

**Income Statement**

	5 Months Ended May/16	Annual Budget	Unused	% Used
<b>INCOME:</b>				
Dues - Current Year	\$150,947.00	\$164,350.00	\$13,403.00	91.8%
Late Fees - Current Year	1,200.00	900.00	(300.00)	133.3%
Prev Year PPD Dues	4,615.00	1,800.00	(2,815.00)	256.4%
Back Dues Collected	2,265.00	5,000.00	2,735.00	45.3%
Back Dues - Late Fees	400.00	800.00	400.00	50.0%
Litigated Dues	3,600.00	1,500.00	(2,100.00)	240.0%
Disclosure Packets	500.00	200.00	(300.00)	250.0%
Equipment Sales	25.00	0.00	(25.00)	
Special Assessments	27,440.00	25,000.00	(2,440.00)	109.8%
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	75.00	450.00	375.00	16.7%
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	33.19	100.00	66.81	33.2%
<b>TOTAL INCOME:</b>	<b>191,135.19</b>	<b>207,592.00</b>	<b>16,456.81</b>	<b>92.1%</b>
<b>NET INCOME BEFORE EXPENSES:</b>	<b>191,135.19</b>	<b>207,592.00</b>	<b>16,456.81</b>	<b>92.1%</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	3,916.70	9,400.00	5,483.30	41.7%
Adm.Asst FICA Expenses-CMPOA	299.63	727.00	427.37	41.2%
Annual Meeting Expense	251.50	275.00	23.50	91.5%
Bank Charges	15.00	100.00	85.00	15.0%
Cleaning & Supplies	455.47	1,500.00	1,044.53	30.4%
Donations	300.00	300.00	0.00	100.0%
Office Supplies	257.40	300.00	42.60	85.8%
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	2,073.72	5,200.00	3,126.28	39.9%
Recycle & Hauling Expense	686.78	1,800.00	1,113.22	38.2%
Electric - CMPOA Facilities	504.21	1,200.00	695.79	42.0%
Electric - CMPOA Fire House	52.00	200.00	148.00	26.0%
Telephone - CMPOA	646.24	1,476.00	829.76	43.8%
Propane - CMPOA/Fire House	1,461.01	4,000.00	2,538.99	36.5%

**CASCADE MTN POA**

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**Income Statement**

	5 Months Ended May/16	Annual Budget	Unused	% Used
TOTAL Administrative Expense:	18,600.97	37,403.00	18,802.03	49.7%
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	1,080.00	6,000.00	4,920.00	18.0%
Landscape Mowing	1,170.00	7,000.00	5,830.00	16.7%
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	725.00	1,500.00	775.00	48.3%
Soil Roadway Maintenance	0.00	1,000.00	1,000.00	0.0%
General Utility Work	125.00	1,000.00	875.00	12.5%
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	275.00	660.00	385.00	41.7%
TOTAL Maintenance Expense:	18,326.35	68,410.00	50,083.65	26.8%
Pool:				
Pool Supplies & Chemicals	333.00	2,000.00	1,667.00	16.6%
Pool Repairs & Maintenance	525.00	3,000.00	2,475.00	17.5%
Pool Attendant Contracts	456.75	7,000.00	6,543.25	6.5%
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	18.86	415.00	396.14	4.5%
Utilities - Pool	54.66	1,750.00	1,695.34	3.1%
Telephone - Pool	0.00	250.00	250.00	0.0%
TOTAL Pool Expense:	1,388.27	14,605.00	13,216.73	9.5%
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**

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**Income Statement**

	5 Months Ended May/16	Annual Budget	Unused	% Used
Electric - Gate	634.52	1,300.00	665.48	48.8%
Telephone - Security Gate	636.24	1,520.00	883.76	41.9%
<b>TOTAL Security Expense:</b>	<b>2,411.14</b>	<b>6,050.00</b>	<b>3,638.86</b>	<b>39.9%</b>
<b>Projects &amp; Funding:</b>				
Appropriation to Water Company	22,500.00	45,000.00	22,500.00	50.0%
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	280.00	600.00	320.00	46.7%
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>23,530.00</b>	<b>59,840.00</b>	<b>36,310.00</b>	<b>39.3%</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>66,007.23</b>	<b>197,008.00</b>	<b>131,000.77</b>	<b>33.5%</b>
<b>NET OPERATING PROFIT:</b>	<b>125,127.96</b>	<b>10,584.00</b>	<b>(114,543.96)</b>	<b>1182.2%</b>
<b>NET PROFIT LESS OTHER INC/EXP</b>	<b>125,127.96</b>	<b>10,584.00</b>	<b>(114,543.96)</b>	<b>1182.2%</b>
<b>NET PROFIT:</b>	<b>\$125,127.96</b>	<b>\$10,584.00</b>	<b>(\$114,543.96)</b>	<b>1182.2%</b>



**CASCADE MTN POA**

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**Journal Detail Report**

(Report period: May 1, 2016 to May 31, 2016)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
05/13/16	G/L	747	Txfr Lewis's 05-13-16 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	29.96	29.96
05/13/16	G/L	748	Txfr. POA's share of Lewis's 05-13-16 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	29.96	29.96
05/27/16	G/L	749	Txfr Lewis's 05-27-16 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	29.96	29.96
05/27/16	G/L	750	Txfr POA's share of Lewis's 05-27-16 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	29.96	29.96
05/31/16	G/L	751	Txfr total 05-31-16 pool attendant FICA to FICA Payable 6540.00 Pool Attendant Contracts 2050.00 FICA Payable	18.86	18.86
05/31/16	G/L	752	Txfr POA's share of total 05-31-16 pool att. FICA to FICA Payable 6560.00 Pool Attend. Soc.Sec. & Tax 2050.00 FICA Payable	18.86	18.86
05/09/16	A/P	Tfr 114	Sp.Asess to Reserve 1015.00 BB&T- M/M Reserve 1010.00 BBT - Operating	1,740.00	1,740.00
05/11/16	A/P	BARR	Check: CK007996 Barr Enterprises, LLC 6412.00 Landscape Mowing 6427.00 General Utility Work 6421.00 Shoulder & Ditch Maintenanc 1010.00 BBT - Operating	695.00 90.00 225.00	1,010.00
05/11/16	A/P	CW 114	Walmart-online-toner 6070.00 Office Supplies 1010.00 BBT - Operating	89.48	89.48
05/13/16	A/P	SGWIN	Check: CK007997		

**CASCADE MTN POA**

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**Journal Detail Report**

(Report period: May 1, 2016 to May 31, 2016)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			Sharon Gwin		
			6050.00 Cleaning & Supplies	43.88	
			6015.00 Annual Meeting Expense	251.50	
			1010.00 BBT - Operating		295.38
05/13/16	A/P	LEWB	Check: CK007998		
			Lewis Bode		
			6010.00 Administrative Asst Contrac	361.71	
			1010.00 BBT - Operating		361.71
05/16/16	A/P	CMWC	Check: CK007999		
			CASCADE MTN WATER CO		
			6810.00 Appropriation to Water Comp	11,250.00	
			1010.00 BBT - Operating		11,250.00
05/16/16	A/P	BCOMBS	Check: CK008000		
			Barbara Combs		
			6050.00 Cleaning & Supplies	83.33	
			1010.00 BBT - Operating		83.33
05/18/16	A/P	STRIKE	Check: CK008001		
			Strikeforce Pest Preven.		
			6470.00 Exterminator Fees	55.00	
			1010.00 BBT - Operating		55.00
05/18/16	A/P	CW 115	CenturyLink-online oaymt		
			6690.00 Telephone - Security Gate	129.23	
			6190.00 Telephone - CMPOA	131.36	
			1010.00 BBT - Operating		260.59
05/23/16	A/P	Dep 617	misc. & 2016 dues		
			4300.00 Special Assessments		2,475.00
			4000.00 Dues - Current Year		6,150.00
			4020.00 Late Fees - Current Year		700.00
			4150.00 Litigated Dues		3,600.00
			2015.00 Accrued Dues Pmts - 2017		187.50
			4210.00 Disclosure Packets		100.00
			4610.00 Gate Cards & Remotes		15.00
			4100.00 Back Dues Collected		70.00
			1010.00 BBT - Operating	13,297.50	
05/27/16	A/P	LEWB	Check: CK008002		
			Lewis Bode		
			6010.00 Administrative Asst Contrac	361.71	
			1010.00 BBT - Operating		361.71
05/27/16	A/P	AEP	Check: CK008003		
			AEP		
			6180.00 Electric - CMPOA Facilities	81.84	
			6185.00 Electric - CMPOA Fire House	10.37	

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

(Report period: May 1, 2016 to May 31, 2016)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			6680.00 Electric - Gate	98.76	
			6580.00 Utilities - Pool	11.25	
			1010.00 BBT - Operating		202.22
05/27/16	A/P	WI	Check: CK008004 WASTE INDUSTRIES		
			6175.00 Recycle & Hauling Expense	289.32	
			6170.00 Dumpster & Waste Removal	450.43	
			1010.00 BBT - Operating		739.75
05/27/16	A/P	BARR	Check: CK008005 Barr Enterprises, LLC		
			6411.00 Roadway Contract Mowing	1,080.00	
			6412.00 Landscape Mowing	475.00	
			1010.00 BBT - Operating		1,555.00
05/30/16	A/P	DM	Check: CK008006 Deborah Mayo		
			6510.00 Pool Supplies & Chemicals	262.39	
			1010.00 BBT - Operating		262.39
05/30/16	A/P	MAYO	Check: CK008007 Howard Mayo		
			6510.00 Pool Supplies & Chemicals	70.61	
			1010.00 BBT - Operating		70.61
05/30/16	A/P	SGWIN	Check: CK008008 Sharon Gwin		
			6850.00 Socials	280.00	
			1010.00 BBT - Operating		280.00
05/31/16	A/P	TAMMY	Check: CK008009 Tammy Bode		
			6540.00 Pool Attendant Contracts	40.17	
			1010.00 BBT - Operating		40.17
05/31/16	A/P	MICA	Check: CK008010 Micah Johnson		
			6540.00 Pool Attendant Contracts	40.17	
			1010.00 BBT - Operating		40.17
05/31/16	A/P	AMAY	Check: CK008011 Abby Mayo		
			6540.00 Pool Attendant Contracts	147.30	
			1010.00 BBT - Operating		147.30
05/31/16	A/P	DM	Check: CK008012 Deborah Mayo		
			6540.00 Pool Attendant Contracts	210.25	
			1010.00 BBT - Operating		210.25

1:29 pm

# CASCADE MTN POA

## Journal Detail Report

(Report period: May 1, 2016 to May 31, 2016)

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
05/31/16	A/P	Dep 117	Interest earned May		
			4950.00 Interest Income		7.16
			1015.00 BB&T- M/M Reserve	7.16	
***** Report Total				32,517.28	32,517.28