

CASCADE MTN POA

3:06 pm

Income Statement

	1 Month Ended September 30, 2016		9 Months Ended September 30, 2016	
INCOME:				
Dues - Current Year	\$50.00	13.0%	\$153,122.00	76.9%
Late Fees - Current Year	0.00	0.0%	1,500.00	0.8%
Prev Year PPD Dues	0.00	0.0%	4,615.00	2.3%
Back Dues Collected	120.00	31.1%	2,575.00	1.3%
Back Dues - Late Fees	0.00	0.0%	400.00	0.2%
Litigated Dues	0.00	0.0%	6,387.50	3.2%
Disclosure Packets	0.00	0.0%	715.00	0.4%
Equipment Sales	0.00	0.0%	25.00	0.0%
Special Assessments	0.00	0.0%	28,440.00	14.3%
Rental Income	0.00	0.0%	150.00	0.1%
Gate Cards & Remotes	65.00	16.9%	335.00	0.2%
Vendor Gate Cards	35.00	9.1%	140.00	0.1%
Income - Socials	110.00	28.5%	701.00	0.4%
Interest Income	5.67	1.5%	58.91	0.0%
TOTAL INCOME:	385.67	100.0%	199,164.41	100.0%
NET INCOME BEFORE EXPENSES:	385.67	100.0%	199,164.41	100.0%
EXPENSES:				
Administrative:				
Audit & Tax Preparation	0.00	0.0%	430.00	0.2%
Payroll Accounting Exp.	0.00	0.0%	223.75	0.1%
FUTA Expense-Adm. Asst.	0.00	0.0%	28.20	0.0%
SUTA Expense-Adm. Asst.	0.00	0.0%	34.98	0.0%
Administrative Asst Contract	783.34	203.1%	7,050.06	3.5%
Adm.Asst FICA Expenses-CMPOA	59.92	15.5%	539.31	0.3%
Annual Meeting Expense	0.00	0.0%	251.50	0.1%
Bank Charges	0.00	0.0%	15.00	0.0%
Cleaning & Supplies	7.37	1.9%	712.83	0.4%
Donations	0.00	0.0%	300.00	0.2%
Office Supplies	0.00	0.0%	257.40	0.1%
Postage	0.00	0.0%	204.04	0.1%
Website Maintenance	0.00	0.0%	270.00	0.1%
General Liability Insurance	0.00	0.0%	6,556.00	3.3%
Extended Liability Coverage	0.00	0.0%	807.00	0.4%
Taxes & Licenses	0.00	0.0%	141.42	0.1%
Dumpster & Waste Removal	455.73	118.2%	3,894.52	2.0%
Recycle & Hauling Expense	68.66	17.8%	1,185.24	0.6%
Electric - CMPOA Facilities	118.68	30.8%	976.47	0.5%
Electric - CMPOA Fire House	10.25	2.7%	96.90	0.0%
Telephone - CMPOA	138.07	35.8%	1,199.66	0.6%
Propane - CMPOA/Fire House	0.00	0.0%	1,461.01	0.7%
TOTAL Administrative Expense:	1,642.02	425.8%	26,635.29	13.4%

Income Statement

	1 Month Ended September 30, 2016		9 Months Ended September 30, 2016	
Legal and Collections:				
Attorney Fees - General	0.00	0.0%	125.00	0.1%
Attorney Fees - Collections	0.00	0.0%	487.50	0.2%
Legal Fees & Court Costs	0.00	0.0%	373.00	0.2%
TOTAL Legal & Collection Expense:	0.00	0.0%	985.50	0.5%
Maintenance:				
Roadway Contract Mowing	0.00	0.0%	4,680.00	2.3%
Landscape Mowing	0.00	0.0%	4,165.00	2.1%
Maintenance - Snow Removal	0.00	0.0%	3,790.72	1.9%
Shoulder & Ditch Maintenance	0.00	0.0%	1,250.00	0.6%
General Utility Work	0.00	0.0%	405.00	0.2%
Buildings & Grounds Expense	0.00	0.0%	554.63	0.3%
Pavement Markings-Signs	0.00	0.0%	4,890.00	2.5%
Pavement Maintenance	0.00	0.0%	10,400.00	5.2%
Misc. Roadway Items	0.00	0.0%	1,166.00	0.6%
Exterminator Fees	55.00	14.3%	495.00	0.2%
TOTAL Maintenance Expense:	55.00	14.3%	31,796.35	16.0%
Pool:				
Pool Supplies & Chemicals	19.03	4.9%	397.58	0.2%
Pool Repairs & Maintenance	253.00	65.6%	3,919.96	2.0%
Pool Attendant Contracts	449.50	116.6%	5,288.90	2.7%
FUTA Expense-Pool Attendants	0.00	0.0%	5.21	0.0%
SUTA Expense-Pool Attendants	0.00	0.0%	1.47	0.0%
Pool Attend. Soc.Sec. & Taxes	31.61	8.2%	360.79	0.2%
Utilities - Pool	339.89	88.1%	1,239.88	0.6%
Telephone - Pool	82.66	21.4%	283.89	0.1%
TOTAL Pool Expense:	1,175.69	304.8%	11,497.68	5.8%
Security:				
Gate Repairs & Maintenance	341.86	88.6%	1,607.24	0.8%
Security Equipment Expense	1,863.80	483.3%	1,863.80	0.9%
Electric - Gate	78.97	20.5%	962.25	0.5%
Telephone - Security Gate	135.95	35.3%	1,180.22	0.6%
TOTAL Security Expense:	2,420.58	627.6%	5,613.51	2.8%
Projects & Funding:				
Appropriation to Water Company	0.00	0.0%	33,750.00	16.9%
Contingency Fund	81.98	21.3%	831.98	0.4%
Socials	194.06	50.3%	585.19	0.3%

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3:06 pm

	1 Month Ended September 30, 2016		9 Months Ended September 30, 2016	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Preservation & Landscaping	0.00	0.0%	608.80	0.3%
TOTAL Projects & Funding:	<u>276.04</u>	<u>71.6%</u>	<u>35,775.97</u>	<u>18.0%</u>
Firewise Program				
Roadway Clearing	990.00	256.7%	1,440.00	0.7%
Burning	0.00	0.0%	65.00	0.0%
Roadway Items Misc.(Firewise)	0.00	0.0%	250.00	0.1%
TOTAL Firewise Program Expense	<u>990.00</u>	<u>256.7%</u>	<u>1,755.00</u>	<u>0.9%</u>
TOTAL EXPENSES:	<u>6,559.33</u>	<u>1700.8%</u>	<u>114,059.30</u>	<u>57.3%</u>
NET OPERATING PROFIT:	<u>(6,173.66)</u>	<u>-1600.8%</u>	<u>85,105.11</u>	<u>42.7%</u>
NET PROFIT LESS OTHER INC/EXP	<u>(6,173.66)</u>	<u>-1600.8%</u>	<u>85,105.11</u>	<u>42.7%</u>
NET PROFIT:	<u>(\$6,173.66)</u>	<u>-1600.8%</u>	<u>\$85,105.11</u>	<u>42.7%</u>

CASCADE MTN POA

Balance Sheet

3:03 pm

As of: September 30, 2016

ASSETS

CURRENT ASSETS:

Cash In Banks:

BBT - Operating	\$96,238.04
BB&T- M/M Reserve	173,031.48
Petty Cash	200.00

TOTAL Cash In Banks	\$269,469.52
Investments - Water Company	69,445.91
PPD Federal and State Tax	239.00

TOTAL CURRENT ASSETS:	\$339,154.43
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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	\$568,545.71
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CASCADE MTN POA

Balance Sheet

3:03 pm

As of: September 30, 2016

LIABILITIES

CURRENT LIABILITIES:

Deposits - Road Fees	\$1,200.00
Deposits - Bldg & Constr	1,317.80
Deposits - CMPOA Rentals	100.00
Accrued Dues Pmts - 2017	2,213.51
FICA Payable	948.28

TOTAL CURRENT LIABILITIES: \$5,779.59

TOTAL LIABILITIES 5,779.59

CAPITAL

Paid-In-Capital	90,000.00
Retained Earnings	387,661.01
Earnings Year-To-Date	85,105.11

TOTAL CAPITAL 562,766.12

TOTAL LIABILITIES & CAPITAL \$568,545.71

CASCADE MTN POA

3:05 pm

Income Statement

	9 Months Ended Sep/16	Annual Budget	Unused	% Used
INCOME:				
Dues - Current Year	\$153,122.00	\$164,350.00	\$11,228.00	93.2%
Late Fees - Current Year	1,500.00	900.00	(600.00)	166.7%
Prev Year PPD Dues	4,615.00	1,800.00	(2,815.00)	256.4%
Back Dues Collected	2,575.00	5,000.00	2,425.00	51.5%
Back Dues - Late Fees	400.00	800.00	400.00	50.0%
Litigated Dues	6,387.50	1,500.00	(4,887.50)	425.8%
Disclosure Packets	715.00	200.00	(515.00)	357.5%
Equipment Sales	25.00	0.00	(25.00)	
Special Assessments	28,440.00	25,000.00	(3,440.00)	113.8%
Water Co. Reimbursements	0.00	1,292.00	1,292.00	0.0%
Rental Income	150.00	400.00	250.00	37.5%
Gate Cards & Remotes	335.00	450.00	115.00	74.4%
Vendor Gate Cards	140.00	200.00	60.00	70.0%
Income - Socials	701.00	600.00	(101.00)	116.8%
Virginia Forestry Grant	0.00	5,000.00	5,000.00	0.0%
Interest Income	58.91	100.00	41.09	58.9%
TOTAL INCOME:	199,164.41	207,592.00	8,427.59	95.9%
NET INCOME BEFORE EXPENSES:	199,164.41	207,592.00	8,427.59	95.9%

EXPENSES:**Administrative:**

Audit & Tax Preparation	430.00	400.00	(30.00)	107.5%
Payroll Accounting Exp.	223.75	320.00	96.25	69.9%
FUTA Expense-Adm. Asst.	28.20	50.00	21.80	56.4%
SUTA Expense-Adm. Asst.	34.98	255.00	220.02	13.7%
Administrative Asst Contract	7,050.06	9,400.00	2,349.94	75.0%
Adm.Asst FICA Expenses-CMPOA	539.31	727.00	187.69	74.2%
Annual Meeting Expense	251.50	275.00	23.50	91.5%
Bank Charges	15.00	100.00	85.00	15.0%
Cleaning & Supplies	712.83	1,500.00	787.17	47.5%
Donations	300.00	300.00	0.00	100.0%
Office Supplies	257.40	300.00	42.60	85.8%
Postage	204.04	700.00	495.96	29.1%
Software & Computer Expense	0.00	250.00	250.00	0.0%
Website Maintenance	270.00	800.00	530.00	33.8%
General Liability Insurance	6,556.00	6,550.00	(6.00)	100.1%
Extended Liability Coverage	807.00	800.00	(7.00)	100.9%
Property Taxes	0.00	600.00	600.00	0.0%
Taxes & Licenses	141.42	200.00	58.58	70.7%
Dumpster & Waste Removal	3,894.52	5,200.00	1,305.48	74.9%
Recycle & Hauling Expense	1,185.24	1,800.00	614.76	65.8%
Electric - CMPOA Facilities	976.47	1,200.00	223.53	81.4%
Electric - CMPOA Fire House	96.90	200.00	103.10	48.5%
Telephone - CMPOA	1,199.66	1,476.00	276.34	81.3%
Propane - CMPOA/Fire House	1,461.01	4,000.00	2,538.99	36.5%

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Income Statement

	9 Months Ended Sep/16	Annual Budget	Unused	% Used
TOTAL Administrative Expense:	26,635.29	37,403.00	10,767.71	71.2%
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	4,680.00	6,000.00	1,320.00	78.0%
Landscape Mowing	4,165.00	7,000.00	2,835.00	59.5%
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	1,250.00	1,500.00	250.00	83.3%
Soil Roadway Maintenance	0.00	1,000.00	1,000.00	0.0%
General Utility Work	405.00	1,000.00	595.00	40.5%
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	4,890.00	5,500.00	610.00	88.9%
Pavement Maintenance	10,400.00	30,000.00	19,600.00	34.7%
Misc. Roadway Items	1,166.00	4,500.00	3,334.00	25.9%
Exterminator Fees	495.00	660.00	165.00	75.0%
TOTAL Maintenance Expense:	31,796.35	68,410.00	36,613.65	46.5%
Pool:				
Pool Supplies & Chemicals	397.58	2,000.00	1,602.42	19.9%
Pool Repairs & Maintenance	3,919.96	4,200.00	280.04	93.3%
Pool Attendant Contracts	5,288.90	5,800.00	511.10	91.2%
FUTA Expense-Pool Attendants	5.21	40.00	34.79	13.0%
SUTA Expense-Pool Attendants	1.47	150.00	148.53	1.0%
Pool Attend. Soc.Sec. & Taxes	360.79	415.00	54.21	86.9%
Utilities - Pool	1,239.88	1,750.00	510.12	70.9%
Telephone - Pool	283.89	250.00	(33.89)	113.6%
TOTAL Pool Expense:	11,497.68	14,605.00	3,107.32	78.7%
Security:				
Gate Repairs & Maintenance	1,607.24	2,330.00	722.76	69.0%
Security Equipment Expense	1,863.80	400.00	(1,463.80)	465.9%
Gate Cards & Remotes	0.00	500.00	500.00	0.0%

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Income Statement

	9 Months Ended Sep/16	Annual Budget	Unused	% Used
Electric - Gate	962.25	1,300.00	337.75	74.0%
Telephone - Security Gate	1,180.22	1,520.00	339.78	77.6%
TOTAL Security Expense:	5,613.51	6,050.00	436.49	92.8%
Projects & Funding:				
Appropriation to Water Company	33,750.00	45,000.00	11,250.00	75.0%
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	831.98	2,125.00	1,293.02	39.2%
Socials	585.19	600.00	14.81	97.5%
Preservation & Landscaping	608.80	600.00	(8.80)	101.5%
Mailboxes	0.00	15.00	15.00	0.0%
TOTAL Projects & Funding:	35,775.97	59,840.00	24,064.03	59.8%
Firewise Program				
Roadway Clearing	1,440.00	2,000.00	560.00	72.0%
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%
TOTAL Firewise Program Expense	1,755.00	6,500.00	4,745.00	27.0%
TOTAL EXPENSES:	114,059.30	197,008.00	82,948.70	57.9%
NET OPERATING PROFIT:	85,105.11	10,584.00	(74,521.11)	804.1%
NET PROFIT LESS OTHER INC/EXP	85,105.11	10,584.00	(74,521.11)	804.1%
NET PROFIT:	\$85,105.11	\$10,584.00	(\$74,521.11)	804.1%

CASCADE MTN POA

Journal Detail Report

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
09/02/16	G/L	777	Txfr Lewis's 09-02-16 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	29.96	29.96
09/02/16	G/L	778	Txfr POA's share of Lewis's 09-02-16 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	29.96	29.96
09/07/16	G/L	779	Txfr total 09-07-16 pool attendant FICA to FICA Payable 6540.00 Pool Attendant Contracts 2050.00 FICA Payable	31.61	31.61
09/07/16	G/L	780	Txfr POA's share of total 09-07-16 pool att. FICA to FICA Payable 6560.00 Pool Attend. Soc.Sec. & Tax 2050.00 FICA Payable	31.61	31.61
09/16/16	G/L	781	Txfr Lewis's 09-16-16 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	29.96	29.96
09/16/16	G/L	782	Txfr POA's share of Lewis's 09-16-16 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	29.96	29.96
09/02/16	A/P	LEWB	Check: CK008072 Lewis Bode 6010.00 Administrative Asst Contrac 1010.00 BBT - Operating	361.71	361.71
09/07/16	A/P	TAMMY	Check: CK008074 Tammy Bode 6540.00 Pool Attendant Contracts 1010.00 BBT - Operating	133.91	133.91
09/07/16	A/P	MICA	Check: CK008075 Micah Johnson 6540.00 Pool Attendant Contracts 1010.00 BBT - Operating	214.25	214.25
09/07/16	A/P	DM	Check: CK008076		

CASCADE MTN POA

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Journal Detail Report

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			Deborah Mayo		
			6540.00 Pool Attendant Contracts	36.25	
			1010.00 BBT - Operating		36.25
09/07/16	A/P	AMAY	Check: CK008077 Abby Mayo		
			6540.00 Pool Attendant Contracts	33.48	
			1010.00 BBT - Operating		33.48
09/09/16	A/P	BARR	Check: CK008078 Barr Enterprises, LLC		
			6910.00 Roadway Clearing	990.00	
			1010.00 BBT - Operating		990.00
09/09/16	A/P	SCSR	Check: CK008079 SWIM CO. SERVICE & REP		
			6530.00 Pool Repairs & Maintenance	253.00	
			1010.00 BBT - Operating		253.00
09/14/16	A/P	TWIN	Check: CK008080 Twin County Tech		
			6620.00 Security Equipment Expense	1,863.80	
			1010.00 BBT - Operating		1,863.80
09/14/16	A/P	STRIKE	Check: CK008081 Strikeforce Pest Preven.		
			6470.00 Exterminator Fees	55.00	
			1010.00 BBT - Operating		55.00
09/14/16	A/P	ELD	Check: CK008082 E & L Diamond		
			6610.00 Gate Repairs & Maintenance	36.86	
			1010.00 BBT - Operating		36.86
09/14/16	A/P	CEN	Check: CK008083 CenturyLink		
			6190.00 Telephone - CMPOA	138.07	
			6690.00 Telephone - Security Gate	135.95	
			6590.00 Telephone - Pool	82.66	
			1010.00 BBT - Operating		356.68
09/14/16	A/P	SGWIN	Check: CK008084 Sharon Gwin		
			6850.00 Socials	194.06	
			6050.00 Cleaning & Supplies	7.37	
			6840.00 Contingency Fund	81.98	
			1010.00 BBT - Operating		283.41
09/14/16	A/P	MAYO	Check: CK008085 Howard Mayo		

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Journal Detail Report

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			6510.00 Pool Supplies & Chemicals	3.16	
			1010.00 BBT - Operating		3.16
09/14/16	A/P	DM	Check: CK008086 Deborah Mayo		
			6510.00 Pool Supplies & Chemicals	15.87	
			1010.00 BBT - Operating		15.87
09/16/16	A/P	LEWB	Check: CK008087 Lewis Bode		
			6010.00 Administrative Asst Contrac	361.71	
			1010.00 BBT - Operating		361.71
09/16/16	A/P	RBARR	Check: CK008088 Regina Barr		
			6610.00 Gate Repairs & Maintenance	305.00	
			1010.00 BBT - Operating		305.00
09/26/16	A/P	WI	Check: CK008089 WASTE INDUSTRIES		
			6170.00 Dumpster & Waste Removal	455.73	
			6175.00 Recycle & Hauling Expense	68.66	
			1010.00 BBT - Operating		524.39
09/29/16	A/P	AEP	Check: CK008090 AEP		
			6180.00 Electric - CMPOA Facilities	118.68	
			6185.00 Electric - CMPOA Fire House	10.25	
			6680.00 Electric - Gate	78.97	
			6580.00 Utilities - Pool	339.89	
			1010.00 BBT - Operating		547.79
09/30/16	A/P	Dep 622	misc. & 2016 dues		
			4100.00 Back Dues Collected		120.00
			4000.00 Dues - Current Year		50.00
			2015.00 Accrued Dues Pmts - 2017		137.50
			4670.00 Income - Socials		110.00
			4610.00 Gate Cards & Remotes		65.00
			4615.00 Vendor Gate Cards		35.00
			1010.00 BBT - Operating	517.50	
09/30/16	A/P	Dep 122	Interest earned Sept.		
			4950.00 Interest Income		5.67
			1015.00 BB&T- M/M Reserve	5.67	
***** Report Total				7,082.50	7,082.50