

**CASCADE MTN POA**

1:51 pm

**Income Statement**

	1 Month Ended October 31, 2016		10 Months Ended October 31, 2016	
<b>INCOME:</b>				
Dues - Current Year	\$325.00	34.4%	\$153,447.00	76.7%
Late Fees - Current Year	0.00	0.0%	1,500.00	0.7%
Prev Year PPD Dues	0.00	0.0%	4,615.00	2.3%
Back Dues Collected	100.00	10.6%	2,675.00	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	200.00	21.1%	915.00	0.5%
Equipment Sales	0.00	0.0%	25.00	0.0%
Special Assessments	0.00	0.0%	28,440.00	14.2%
Rental Income	125.00	13.2%	275.00	0.1%
Gate Cards & Remotes	140.00	14.8%	475.00	0.2%
Vendor Gate Cards	0.00	0.0%	140.00	0.1%
Mailbox Fees	25.00	2.6%	25.00	0.0%
Income - Socials	25.00	2.6%	726.00	0.4%
Interest Income	5.86	0.6%	64.77	0.0%
<b>TOTAL INCOME:</b>	<b>945.86</b>	<b>100.0%</b>	<b>200,110.27</b>	<b>100.0%</b>
<b>NET INCOME BEFORE EXPENSES:</b>	<b>945.86</b>	<b>100.0%</b>	<b>200,110.27</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	7.1%	291.25	0.1%
FUTA Expense-Adm. Asst.	13.80	1.5%	42.00	0.0%
SUTA Expense-Adm. Asst.	4.00	0.4%	38.98	0.0%
Administrative Asst Contract	783.34	82.8%	7,833.40	3.9%
Adm.Asst FICA Expenses-CMPOA	59.92	6.3%	599.23	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	83.33	8.8%	796.16	0.4%
Donations	0.00	0.0%	300.00	0.1%
Office Supplies	41.16	4.4%	298.56	0.1%
Postage	47.00	5.0%	251.04	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	48.2%	4,350.25	2.2%
Recycle & Hauling Expense	68.66	7.3%	1,253.90	0.6%
Electric - CMPOA Facilities	107.76	11.4%	1,084.23	0.5%
Electric - CMPOA Fire House	10.25	1.1%	107.15	0.1%
Telephone - CMPOA	131.32	13.9%	1,330.98	0.7%
Propane - CMPOA/Fire House	0.00	0.0%	1,461.01	0.7%
<b>TOTAL Administrative Expense:</b>	<b>1,873.77</b>	<b>198.1%</b>	<b>28,509.06</b>	<b>14.2%</b>

1:51 pm

## Income Statement

	1 Month Ended October 31, 2016		10 Months Ended October 31, 2016	
<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	0.2%
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	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	2.4%
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	5.8%	550.00	0.3%
<b>TOTAL Maintenance Expense:</b>	<b>55.00</b>	<b>5.8%</b>	<b>31,851.35</b>	<b>15.9%</b>
<b>Pool:</b>				
Pool Supplies & Chemicals	0.00	0.0%	397.58	0.2%
Pool Repairs & Maintenance	0.00	0.0%	3,919.96	2.0%
Pool Attendant Contracts	0.00	0.0%	5,288.90	2.6%
FUTA Expense-Pool Attendants	23.09	2.4%	28.30	0.0%
SUTA Expense-Pool Attendants	6.54	0.7%	8.01	0.0%
Pool Attend. Soc.Sec. & Taxes	0.00	0.0%	360.79	0.2%
Utilities - Pool	17.72	1.9%	1,257.60	0.6%
Telephone - Pool	0.00	0.0%	283.89	0.1%
<b>TOTAL Pool Expense:</b>	<b>47.35</b>	<b>5.0%</b>	<b>11,545.03</b>	<b>5.8%</b>
<b>Security:</b>				
Gate Repairs & Maintenance	0.00	0.0%	1,607.24	0.8%
Security Equipment Expense	0.00	0.0%	1,863.80	0.9%
Electric - Gate	100.29	10.6%	1,062.54	0.5%
Telephone - Security Gate	129.21	13.7%	1,309.43	0.7%
<b>TOTAL Security Expense:</b>	<b>229.50</b>	<b>24.3%</b>	<b>5,843.01</b>	<b>2.9%</b>
<b>Projects &amp; Funding:</b>				
Appropriation to Water Company	0.00	0.0%	33,750.00	16.9%
Contingency Fund	0.00	0.0%	831.98	0.4%

# CASCADE MTN POA

## Income Statement

1:51 pm

	1 Month Ended October 31, 2016		10 Months Ended October 31, 2016	
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Socials	0.00	0.0%	585.19	0.3%
Preservation & Landscaping	0.00	0.0%	608.80	0.3%
<b>TOTAL Projects &amp; Funding:</b>	<u>0.00</u>	<u>0.0%</u>	<u>35,775.97</u>	<u>17.9%</u>
<b>Firewise Program</b>				
Roadway Clearing	0.00	0.0%	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%
<b>TOTAL Firewise Program Expense</b>	<u>0.00</u>	<u>0.0%</u>	<u>1,755.00</u>	<u>0.9%</u>
<b>TOTAL EXPENSES:</b>	<u>2,205.62</u>	<u>233.2%</u>	<u>116,264.92</u>	<u>58.1%</u>
<b>NET OPERATING PROFIT:</b>	<u>(1,259.76)</u>	<u>-133.2%</u>	<u>83,845.35</u>	<u>41.9%</u>
<b>NET PROFIT LESS OTHER INC/EXP</b>	<u>(1,259.76)</u>	<u>-133.2%</u>	<u>83,845.35</u>	<u>41.9%</u>
<b>NET PROFIT:</b>	<u>(\$1,259.76)</u>	<u>-133.2%</u>	<u>\$83,845.35</u>	<u>41.9%</u>

1:40 pm

**Balance Sheet**

As of: October 31, 2016

## ASSETS

## CURRENT ASSETS:

## Cash In Banks:

BBT - Operating	\$94,931.48
BB&T- M/M Reserve	173,037.34
Petty Cash	200.00

TOTAL Cash In Banks	\$268,168.82
Investments - Water Company	69,445.91
PPD Federal and State Tax	239.00

TOTAL CURRENT ASSETS:	\$337,853.73
-----------------------	--------------

## 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
---------------------	------------

TOTAL ASSETS	\$567,245.01
--------------	--------------

# CASCADE MTN POA

## Balance Sheet

1:40 pm

As of: October 31, 2016

### LIABILITIES

#### CURRENT LIABILITIES:

Deposits - Road Fees	\$1,200.00
Deposits - Bldg & Constr	1,317.80
Deposits - CMPOA Rentals	200.00
Accrued Dues Pmts - 2017	2,901.01
FICA Payable	119.84

TOTAL CURRENT LIABILITIES: \$5,738.65

TOTAL LIABILITIES 5,738.65

### CAPITAL

Paid-In-Capital	90,000.00
Retained Earnings	387,661.01
Earnings Year-To-Date	83,845.35

TOTAL CAPITAL 561,506.36

TOTAL LIABILITIES & CAPITAL \$567,245.01

**CASCADE MTN POA**

1:35 pm

**Journal Detail Report**

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
10/14/16	G/L	783	Txfr Lewis's 10-14-16 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	29.96	29.96
10/14/16	G/L	784	Txfr POA's share of Lewis's 10-14-16 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	29.96	29.96
10/28/16	G/L	785	Txfr Lewis's 10-28-16 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	29.96	29.96
10/28/16	G/L	786	Txfr POA's share of Lewis's 10-28-16 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	29.96	29.96
10/05/16	A/P	CW 116	Walmart-Office supplies 6070.00 Office Supplies 1010.00 BBT - Operating	41.46	41.46
10/05/16	A/P	VOID CW	VOID CW 116, Acct 1 6070.00 Office Supplies 1010.00 BBT - Operating	41.46	41.46
10/05/16	A/P	CW 116	Walmart-office supplies 6070.00 Office Supplies 1010.00 BBT - Operating	41.16	41.16
10/07/16	A/P	CW 116	USPS-stamps 6075.00 Postage 1010.00 BBT - Operating	47.00	47.00
10/14/16	A/P	LEWB	Check: CK008091 Lewis Bode 6010.00 Administrative Asst Contrac 1010.00 BBT - Operating	361.71	361.71
10/17/16	A/P	CW 116	FICA-3rd Qtr. 2016 Draft 2050.00 FICA Payable 1010.00 BBT - Operating	948.28	948.28
10/18/16	A/P	BCOMBS	Check: CK008092 Barbara Combs 6050.00 Cleaning & Supplies	83.33	

1:35 pm

**Journal Detail Report**

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			1010.00 BBT - Operating		83.33
10/18/16	A/P	VEC	Check: CK008093 Virginia Employment Comm		
			6009.00 SUTA Expense-Adm. Asst.	4.00	
			6550.00 SUTA Expense-Pool Attendant	6.54	
			1010.00 BBT - Operating		10.54
10/18/16	A/P	BL	Check: CK008094 BRENDA LINEBERRY		
			6006.00 Payroll Accounting Exp.	67.50	
			1010.00 BBT - Operating		67.50
10/18/16	A/P	CW 116	CenturyLink-online paymt		
			6190.00 Telephone - CMPOA	131.32	
			6690.00 Telephone - Security Gate	129.21	
			1010.00 BBT - Operating		260.53
10/18/16	A/P	STRIKE	Check: CK008095 Strikeforce Pest Preven.		
			6470.00 Exterminator Fees	55.00	
			1010.00 BBT - Operating		55.00
10/26/16	A/P	AEP	Check: CK008096 AEP		
			6180.00 Electric - CMPOA Facilities	107.76	
			6185.00 Electric - CMPOA Fire House	10.25	
			6680.00 Electric - Gate	100.29	
			6580.00 Utilities - Pool	17.72	
			1010.00 BBT - Operating		236.02
10/26/16	A/P	WI	Check: CK008097 WASTE INDUSTRIES		
			6170.00 Dumpster & Waste Removal	455.73	
			6175.00 Recycle & Hauling Expense	68.66	
			1010.00 BBT - Operating		524.39
10/28/16	A/P	LEWB	Check: CK008098 Lewis Bode		
			6010.00 Administrative Asst Contrac	361.71	
			1010.00 BBT - Operating		361.71
10/28/16	A/P	Dep 623	misc. & 2016 dues		
			4000.00 Dues - Current Year		325.00
			2015.00 Accrued Dues Pmts - 2017		687.50
			4210.00 Disclosure Packets		200.00
			4610.00 Gate Cards & Remotes		140.00
			2011.00 Deposits - CMPOA Rentals		100.00
			4600.00 Rental Income		125.00
			4670.00 Income - Socials		25.00

1:35 pm

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

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			4630.00 Mailbox Fees		25.00
			4100.00 Back Dues Collected		100.00
			1010.00 BBT - Operating	1,727.50	
10/31/16	A/P	CW 116	FUTA Draft 3rd Qtr.		
			6008.00 FUTA Expense-Adm. Asst.	13.80	
			6545.00 FUTA Expense-Pool Attendant	23.09	
			1010.00 BBT - Operating		36.89
10/31/16	A/P	Dep 123	Interest earned October		
			4950.00 Interest Income		5.86
			1015.00 BB&T- M/M Reserve	5.86	
***** Report Total				4,970.18	4,970.18



**CASCADE MTN POA**

1:42 pm

**Income Statement**

	10 Months Ended Oct/16	Annual Budget	Unused	% Used
<b>INCOME:</b>				
Dues - Current Year	\$153,447.00	\$164,350.00	\$10,903.00	93.4%
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	2,675.00	5,000.00	2,325.00	53.5%
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	915.00	200.00	(715.00)	457.5%
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	275.00	400.00	125.00	68.8%
Gate Cards & Remotes	475.00	450.00	(25.00)	105.6%
Vendor Gate Cards	140.00	200.00	60.00	70.0%
Mailbox Fees	25.00	0.00	(25.00)	
Income - Socials	726.00	600.00	(126.00)	121.0%
Virginia Forestry Grant	0.00	5,000.00	5,000.00	0.0%
Interest Income	64.77	100.00	35.23	64.8%
<b>TOTAL INCOME:</b>	<b>200,110.27</b>	<b>207,592.00</b>	<b>7,481.73</b>	<b>96.4%</b>
<b>NET INCOME BEFORE EXPENSES:</b>	<b>200,110.27</b>	<b>207,592.00</b>	<b>7,481.73</b>	<b>96.4%</b>
<b>EXPENSES:</b>				
<b>Administrative:</b>				
Audit & Tax Preparation	430.00	400.00	(30.00)	107.5%
Payroll Accounting Exp.	291.25	320.00	28.75	91.0%
FUTA Expense-Adm. Asst.	42.00	50.00	8.00	84.0%
SUTA Expense-Adm. Asst.	38.98	255.00	216.02	15.3%
Administrative Asst Contract	7,833.40	9,400.00	1,566.60	83.3%
Adm.Asst FICA Expenses-CMPOA	599.23	727.00	127.77	82.4%
Annual Meeting Expense	251.50	275.00	23.50	91.5%
Bank Charges	15.00	100.00	85.00	15.0%
Cleaning & Supplies	796.16	1,500.00	703.84	53.1%
Donations	300.00	300.00	0.00	100.0%
Office Supplies	298.56	300.00	1.44	99.5%
Postage	251.04	700.00	448.96	35.9%
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	4,350.25	5,200.00	849.75	83.7%
Recycle & Hauling Expense	1,253.90	1,800.00	546.10	69.7%
Electric - CMPOA Facilities	1,084.23	1,200.00	115.77	90.4%
Electric - CMPOA Fire House	107.15	200.00	92.85	53.6%
Telephone - CMPOA	1,330.98	1,476.00	145.02	90.2%

**CASCADE MTN POA**

1:42 pm

**Income Statement**

	10 Months Ended Oct/16	Annual Budget	Unused	% Used
Propane - CMPOA/Fire House	1,461.01	4,000.00	2,538.99	36.5%
<b>TOTAL Administrative Expense:</b>	<b>28,509.06</b>	<b>37,403.00</b>	<b>8,893.94</b>	<b>76.2%</b>
<b>Legal and Collections:</b>				
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%
<b>TOTAL Legal &amp; Collection Expense:</b>	<b>985.50</b>	<b>4,200.00</b>	<b>3,214.50</b>	<b>23.5%</b>
<b>Maintenance:</b>				
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	550.00	660.00	110.00	83.3%
<b>TOTAL Maintenance Expense:</b>	<b>31,851.35</b>	<b>68,410.00</b>	<b>36,558.65</b>	<b>46.6%</b>
<b>Pool:</b>				
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	28.30	40.00	11.70	70.8%
SUTA Expense-Pool Attendants	8.01	150.00	141.99	5.3%
Pool Attend. Soc.Sec. & Taxes	360.79	415.00	54.21	86.9%
Utilities - Pool	1,257.60	1,750.00	492.40	71.9%
Telephone - Pool	283.89	250.00	(33.89)	113.6%
<b>TOTAL Pool Expense:</b>	<b>11,545.03</b>	<b>14,605.00</b>	<b>3,059.97</b>	<b>79.0%</b>
<b>Security:</b>				
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%

**CASCADE MTN POA**

1:42 pm

**Income Statement**

	10 Months Ended Oct/16	Annual Budget	Unused	% Used
Gate Cards & Remotes	0.00	500.00	500.00	0.0%
Electric - Gate	1,062.54	1,300.00	237.46	81.7%
Telephone - Security Gate	1,309.43	1,520.00	210.57	86.1%
<b>TOTAL Security Expense:</b>	<b>5,843.01</b>	<b>6,050.00</b>	<b>206.99</b>	<b>96.6%</b>
<b>Projects &amp; Funding:</b>				
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%
<b>TOTAL Projects &amp; Funding:</b>	<b>35,775.97</b>	<b>59,840.00</b>	<b>24,064.03</b>	<b>59.8%</b>
<b>Firewise Program</b>				
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%
<b>TOTAL Firewise Program Expense</b>	<b>1,755.00</b>	<b>6,500.00</b>	<b>4,745.00</b>	<b>27.0%</b>
<b>TOTAL EXPENSES:</b>	<b>116,264.92</b>	<b>197,008.00</b>	<b>80,743.08</b>	<b>59.0%</b>
<b>NET OPERATING PROFIT:</b>	<b>83,845.35</b>	<b>10,584.00</b>	<b>(73,261.35)</b>	<b>792.2%</b>
<b>NET PROFIT LESS OTHER INC/EXP</b>	<b>83,845.35</b>	<b>10,584.00</b>	<b>(73,261.35)</b>	<b>792.2%</b>
<b>NET PROFIT:</b>	<b>\$83,845.35</b>	<b>\$10,584.00</b>	<b>(\$73,261.35)</b>	<b>792.2%</b>