

CASCADE MTN POA

2:55 pm

Income Statement

	1 Month Ended November 30, 2016		11 Months Ended November 30, 2016	
INCOME:				
Dues - Current Year	\$50.00	18.4%	\$153,497.00	76.6%
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	75.00	27.6%	2,750.00	1.4%
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%	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	0.00	0.0%	275.00	0.1%
Gate Cards & Remotes	15.00	5.5%	490.00	0.2%
Vendor Gate Cards	0.00	0.0%	140.00	0.1%
Mailbox Fees	0.00	0.0%	25.00	0.0%
Income - Socials	126.00	46.4%	852.00	0.4%
Interest Income	5.67	2.1%	70.44	0.0%
TOTAL INCOME:	271.67	100.0%	200,381.94	100.0%
NET INCOME BEFORE EXPENSES:	271.67	100.0%	200,381.94	100.0%
EXPENSES:				
Administrative:				
Audit & Tax Preparation	0.00	0.0%	430.00	0.2%
Payroll Accounting Exp.	0.00	0.0%	291.25	0.1%
FUTA Expense-Adm. Asst.	0.00	0.0%	42.00	0.0%
SUTA Expense-Adm. Asst.	0.00	0.0%	38.98	0.0%
Administrative Asst Contract	783.34	288.3%	8,616.74	4.3%
Adm.Asst FICA Expenses-CMPOA	59.92	22.1%	659.15	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	166.66	61.3%	962.82	0.5%
Donations	0.00	0.0%	300.00	0.1%
Office Supplies	163.95	60.3%	462.51	0.2%
Postage	0.00	0.0%	251.04	0.1%
Website Maintenance	135.00	49.7%	405.00	0.2%
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	456.79	168.1%	4,807.04	2.4%
Recycle & Hauling Expense	297.43	109.5%	1,551.33	0.8%
Electric - CMPOA Facilities	97.62	35.9%	1,181.85	0.6%
Electric - CMPOA Fire House	10.25	3.8%	117.40	0.1%
Telephone - CMPOA	137.97	50.8%	1,468.95	0.7%
Propane - CMPOA/Fire House	557.87	205.3%	2,018.88	1.0%
TOTAL Administrative Expense:	2,866.80	1055.3%	31,375.86	15.7%

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Income Statement

	1 Month Ended November 30, 2016		11 Months Ended November 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	1,300.00	478.5%	5,980.00	3.0%
Landscape Mowing	1,850.00	681.0%	6,015.00	3.0%
Maintenance - Snow Removal	0.00	0.0%	3,790.72	1.9%
Shoulder & Ditch Maintenance	825.00	303.7%	2,075.00	1.0%
General Utility Work	600.00	220.9%	1,005.00	0.5%
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	20.2%	605.00	0.3%
TOTAL Maintenance Expense:	4,630.00	1704.3%	36,481.35	18.2%
Pool:				
Pool Supplies & Chemicals	0.00	0.0%	397.58	0.2%
Pool Repairs & Maintenance	75.00	27.6%	3,994.96	2.0%
Pool Attendant Contracts	0.00	0.0%	5,288.90	2.6%
FUTA Expense-Pool Attendants	0.00	0.0%	28.30	0.0%
SUTA Expense-Pool Attendants	0.00	0.0%	8.01	0.0%
Pool Attend. Soc.Sec. & Taxes	0.00	0.0%	360.79	0.2%
Utilities - Pool	18.33	6.7%	1,275.93	0.6%
Telephone - Pool	0.00	0.0%	283.89	0.1%
TOTAL Pool Expense:	93.33	34.4%	11,638.36	5.8%
Security:				
Gate Repairs & Maintenance	0.00	0.0%	1,607.24	0.8%
Security Equipment Expense	423.85	156.0%	2,287.65	1.1%
Electric - Gate	111.00	40.9%	1,173.54	0.6%
Telephone - Security Gate	135.84	50.0%	1,445.27	0.7%
TOTAL Security Expense:	670.69	246.9%	6,513.70	3.3%
Projects & Funding:				
Appropriation to Water Company	11,250.00	4141.1%	45,000.00	22.5%
Contingency Fund	0.00	0.0%	831.98	0.4%

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	1 Month Ended November 30, 2016		11 Months Ended November 30, 2016	
Socials	118.91	43.8%	704.10	0.4%
Preservation & Landscaping	0.00	0.0%	608.80	0.3%
TOTAL Projects & Funding:	11,368.91	4184.8%	47,144.88	23.5%
Firewise Program				
Roadway Clearing	555.00	204.3%	1,995.00	1.0%
Burning	65.00	23.9%	130.00	0.1%
Roadway Items Misc.(Firewise)	2,852.25	1049.9%	3,102.25	1.5%
TOTAL Firewise Program Expense	3,472.25	1278.1%	5,227.25	2.6%
TOTAL EXPENSES:	23,101.98	8503.7%	139,366.90	69.6%
NET OPERATING PROFIT:	(22,830.31)	-8403.7%	61,015.04	30.4%
NET PROFIT LESS OTHER INC/EXP	(22,830.31)	-8403.7%	61,015.04	30.4%
NET PROFIT:	(\$22,830.31)	-8403.7%	\$61,015.04	30.4%

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Balance Sheet

2:51 pm

As of: November 30, 2016

ASSETS

CURRENT ASSETS:

Cash In Banks:

BBT - Operating	\$73,952.84
BB&T- M/M Reserve	173,043.01
Petty Cash	200.00

TOTAL Cash In Banks	\$247,195.85
Investments - Water Company	69,445.91
PPD Federal and State Tax	239.00

TOTAL CURRENT ASSETS:	\$316,880.76
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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	\$546,272.04
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CASCADE MTN POA

Balance Sheet

2:51 pm

As of: November 30, 2016

LIABILITIES

CURRENT LIABILITIES:

Deposits - Road Fees	\$1,200.00
Deposits - Bldg & Constr	1,917.80
Deposits - CMPOA Rentals	100.00
Accrued Dues Pmts - 2017	4,138.51
FICA Payable	239.68

TOTAL CURRENT LIABILITIES:	\$7,595.99
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TOTAL LIABILITIES	7,595.99
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CAPITAL

Paid-In-Capital	90,000.00
Retained Earnings	387,661.01
Earnings Year-To-Date	61,015.04

TOTAL CAPITAL	538,676.05
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TOTAL LIABILITIES & CAPITAL	\$546,272.04
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CASCADE MTN POA

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Journal Detail Report

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
11/10/16	G/L	787	Txfr Lewis's 11-10-16 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	29.96	29.96
11/10/16	G/L	788	Txfr POA's share of Lewis's 11-10-16 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	29.96	29.96
11/25/16	G/L	789	Txfr Lewis's 11-25-16 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable	29.96	29.96
11/25/16	G/L	790	Txfr POA's share of Lewis's 11-25-16 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable	29.96	29.96
11/02/16	A/P	BARR	Check: CK008099 Barr Enterprises, LLC 6421.00 Shoulder & Ditch Maintenanc 6427.00 General Utility Work 1010.00 BBT - Operating	825.00 200.00	1,025.00
11/02/16	A/P	LCOOKE	Check: CK008100 Linda Cooke 2011.00 Deposits - CMPOA Rentals 1010.00 BBT - Operating	100.00	100.00
11/02/16	A/P	BARR	Check: CK008101 Barr Enterprises, LLC 6412.00 Landscape Mowing 6910.00 Roadway Clearing 6530.00 Pool Repairs & Maintenance 6920.00 Burning 6411.00 Roadway Contract Mowing 6427.00 General Utility Work 1010.00 BBT - Operating	1,850.00 235.00 75.00 65.00 1,300.00 400.00	3,925.00
11/10/16	A/P	LEWB	Check: CK008102 Lewis Bode 6010.00 Administrative Asst Contrac 1010.00 BBT - Operating	361.71	361.71
11/10/16	A/P	BARR	Check: CK008103 Barr Enterprises, LLC		

CASCADE MTN POA

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Journal Detail Report

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
			6930.00 Roadway Items Misc.(Firewis	2,787.50	
			6910.00 Roadway Clearing	320.00	
			1010.00 BBT - Operating		3,107.50
11/14/16	A/P	CW 116	Envelope Superstore		
			6070.00 Office Supplies	163.95	
			1010.00 BBT - Operating		163.95
11/16/16	A/P	BCOMBS	Check: CK008104 Barbara Combs		
			6050.00 Cleaning & Supplies	166.66	
			1010.00 BBT - Operating		166.66
11/16/16	A/P	MANNA	Check: CK008105 Manna Graphics		
			6090.00 Website Maintenance	135.00	
			1010.00 BBT - Operating		135.00
11/16/16	A/P	STRIKE	Check: CK008106 Strikeforce Pest Preven.		
			6470.00 Exterminator Fees	55.00	
			1010.00 BBT - Operating		55.00
11/16/16	A/P	CW 116	CenturyLink-online		
			6190.00 Telephone - CMPOA	137.97	
			6690.00 Telephone - Security Gate	135.84	
			1010.00 BBT - Operating		273.81
11/22/16	A/P	SGWIN	Check: CK008107 Sharon Gwin		
			6850.00 Socials	118.91	
			6930.00 Roadway Items Misc.(Firewis	64.75	
			1010.00 BBT - Operating		183.66
11/22/16	A/P	AEP	Check: CK008108 AEP		
			6180.00 Electric - CMPOA Facilities	97.62	
			6185.00 Electric - CMPOA Fire House	10.25	
			6680.00 Electric - Gate	111.00	
			6580.00 Utilities - Pool	18.33	
			1010.00 BBT - Operating		237.20
11/22/16	A/P	CW 116	Cockerham Energy-phone		
			6195.00 Propane - CMPOA/Fire House	557.87	
			1010.00 BBT - Operating		557.87
11/22/16	A/P	TWIN	Check: CK008109 Twin County Tech		
			6620.00 Security Equipment Expense	473.85	
			1010.00 BBT - Operating		473.85

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CASCADE MTN POA**Journal Detail Report**

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

Post/Sys Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
11/22/16	A/P	CW 116	Waste Industries-online		
			6175.00 Recycle & Hauling Expense	297.43	
			6170.00 Dumpster & Waste Removal	456.79	
			1010.00 BBT - Operating		754.22
11/23/16	A/P	CMWC	Check: CK008111 CASCADE MTN WATER CO		
			6810.00 Appropriation to Water Comp	11,250.00	
			1010.00 BBT - Operating		11,250.00
11/25/16	A/P	LEWB	Check: CK008110 Lewis Bode		
			6010.00 Administrative Asst Contrac	361.71	
			1010.00 BBT - Operating		361.71
11/30/16	A/P	Dep 624	misc. & 2016 dues		
			4100.00 Back Dues Collected		75.00
			4000.00 Dues - Current Year		50.00
			2015.00 Accrued Dues Pmts - 2017		1,237.50
			2010.00 Deposits - Bldg & Constr		600.00
			4670.00 Income - Socials		126.00
			4610.00 Gate Cards & Remotes		15.00
			6620.00 Security Equipment Expense		50.00
			1010.00 BBT - Operating	2,153.50	
11/30/16	A/P	Dep 124	Interest earned November		
			4950.00 Interest Income		5.67
			1015.00 BB&T- M/M Reserve	5.67	
***** Report Total				25,411.15	25,411.15

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Income Statement

	11 Months Ended Nov/16	Annual Budget	Unused	% Used
INCOME:				
Dues - Current Year	\$153,497.00	\$164,350.00	\$10,853.00	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	2,750.00	5,000.00	2,250.00	55.0%
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	490.00	450.00	(40.00)	108.9%
Vendor Gate Cards	140.00	200.00	60.00	70.0%
Mailbox Fees	25.00	0.00	(25.00)	
Income - Socials	852.00	600.00	(252.00)	142.0%
Virginia Forestry Grant	0.00	5,000.00	5,000.00	0.0%
Interest Income	70.44	100.00	29.56	70.4%
TOTAL INCOME:	200,381.94	207,592.00	7,210.06	96.5%
NET INCOME BEFORE EXPENSES:	200,381.94	207,592.00	7,210.06	96.5%
EXPENSES:				
Administrative:				
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	8,616.74	9,400.00	783.26	91.7%
Adm.Asst FICA Expenses-CMPOA	659.15	727.00	67.85	90.7%
Annual Meeting Expense	251.50	275.00	23.50	91.5%
Bank Charges	15.00	100.00	85.00	15.0%
Cleaning & Supplies	962.82	1,500.00	537.18	64.2%
Donations	300.00	300.00	0.00	100.0%
Office Supplies	462.51	300.00	(162.51)	154.2%
Postage	251.04	700.00	448.96	35.9%
Software & Computer Expense	0.00	250.00	250.00	0.0%
Website Maintenance	405.00	800.00	395.00	50.6%
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	4,807.04	5,200.00	392.96	92.4%
Recycle & Hauling Expense	1,551.33	1,800.00	248.67	86.2%
Electric - CMPOA Facilities	1,181.85	1,200.00	18.15	98.5%
Electric - CMPOA Fire House	117.40	200.00	82.60	58.7%
Telephone - CMPOA	1,468.95	1,476.00	7.05	99.5%

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Income Statement

	11 Months Ended Nov/16	Annual Budget	Unused	% Used
Propane - CMPOA/Fire House	2,018.88	4,000.00	1,981.12	50.5%
TOTAL Administrative Expense:	31,375.86	37,403.00	6,027.14	83.9%
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	5,980.00	6,000.00	20.00	99.7%
Landscape Mowing	6,015.00	7,000.00	985.00	85.9%
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	2,075.00	1,500.00	(575.00)	138.3%
Soil Roadway Maintenance	0.00	1,000.00	1,000.00	0.0%
General Utility Work	1,005.00	1,000.00	(5.00)	100.5%
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	605.00	660.00	55.00	91.7%
TOTAL Maintenance Expense:	36,481.35	68,410.00	31,928.65	53.3%
Pool:				
Pool Supplies & Chemicals	397.58	2,000.00	1,602.42	19.9%
Pool Repairs & Maintenance	3,994.96	4,200.00	205.04	95.1%
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	1,275.93	1,750.00	474.07	72.9%
Telephone - Pool	283.89	250.00	(33.89)	113.6%
TOTAL Pool Expense:	11,638.36	14,605.00	2,966.64	79.7%
Security:				
Gate Repairs & Maintenance	1,607.24	2,330.00	722.76	69.0%
Security Equipment Expense	2,287.65	400.00	(1,887.65)	571.9%

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Income Statement

	11 Months Ended Nov/16	Annual Budget	Unused	% Used
Gate Cards & Remotes	0.00	500.00	500.00	0.0%
Electric - Gate	1,173.54	1,300.00	126.46	90.3%
Telephone - Security Gate	1,445.27	1,520.00	74.73	95.1%
TOTAL Security Expense:	6,513.70	6,050.00	(463.70)	107.7%
Projects & Funding:				
Appropriation to Water Company	45,000.00	45,000.00	0.00	100.0%
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	704.10	600.00	(104.10)	117.3%
Preservation & Landscaping	608.80	600.00	(8.80)	101.5%
Mailboxes	0.00	15.00	15.00	0.0%
TOTAL Projects & Funding:	47,144.88	59,840.00	12,695.12	78.8%
Firewise Program				
Roadway Clearing	1,995.00	2,000.00	5.00	99.8%
Burning	130.00	1,000.00	870.00	13.0%
Roadway Items Misc.(Firewise)	3,102.25	2,500.00	(602.25)	124.1%
Soilway Roadway Maint.	0.00	1,000.00	1,000.00	0.0%
TOTAL Firewise Program Expense	5,227.25	6,500.00	1,272.75	80.4%
TOTAL EXPENSES:	139,366.90	197,008.00	57,641.10	70.7%
NET OPERATING PROFIT:	61,015.04	10,584.00	(50,431.04)	576.5%
NET PROFIT LESS OTHER INC/EXP	61,015.04	10,584.00	(50,431.04)	576.5%
NET PROFIT:	\$61,015.04	\$10,584.00	(\$50,431.04)	576.5%