

CASCADE MTN POA

Balance Sheet

1:05 pm

As of: January 31, 2017

ASSETS

CURRENT ASSETS:

Cash In Banks:

| | |
|-------------------|-------------|
| BBT - Operating | \$84,162.09 |
| BB&T- M/M Reserve | 183,055.14 |
| Petty Cash | 200.00 |

| | |
|-----------------------------|--------------|
| TOTAL Cash In Banks | \$267,417.23 |
| Investments - Water Company | 61,703.44 |
| PPD Federal and State Tax | 192.00 |

| | |
|-----------------------|--------------|
| TOTAL CURRENT ASSETS: | \$329,312.67 |
|-----------------------|--------------|

FIXED ASSETS:

| | |
|------------------|------------|
| Buildings | 235,801.28 |
| Tennis Courts | 38,940.00 |
| Gates | 38,351.95 |
| Entrance Signs | 5,587.91 |
| 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: | 991,522.26 |
| Accumulated Depreciation | (781,590.20) |

| | |
|---------------------|------------|
| TOTAL FIXED ASSETS: | 209,932.06 |
|---------------------|------------|

| | |
|--------------|--------------|
| TOTAL ASSETS | \$539,244.73 |
|--------------|--------------|

CASCADE MTN POA

Balance Sheet

1:05 pm

As of: January 31, 2017

LIABILITIES

CURRENT LIABILITIES:

| | |
|--------------------------|------------|
| Deposits - Road Fees | \$1,200.00 |
| Deposits - Bldg & Constr | 1,917.80 |
| Accrued Dues Pmts - 2017 | 4,376.01 |
| FICA Payable | 119.84 |

TOTAL CURRENT LIABILITIES: \$7,613.65

TOTAL LIABILITIES 7,613.65

CAPITAL

| | |
|-----------------------|------------|
| Paid-In-Capital | 90,000.00 |
| Retained Earnings | 405,202.16 |
| Earnings Year-To-Date | 36,428.92 |

TOTAL CAPITAL 531,631.08

TOTAL LIABILITIES & CAPITAL \$539,244.73

1:01 pm

CASCADE MTN POA**Journal Detail Report**

(Report period: January 1, 2017 to January 31, 2017)

| Post/Sys Date | Jnl | Ref. No | Description / Accounts | Debits | Credits |
|------------------|-----|---------|--|------------------|-----------|
| 01/06/17 | G/L | 799 | Txfr Lewis's 01-06-17 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable | 29.96 | 29.96 |
| 01/06/17 | G/L | 800 | Txfr POA's share of Lewis's 01-06-17 FICA to PICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable | 29.96 | 29.96 |
| 01/20/17 | G/L | 801 | Txfr Lewis's 01-20-17 FICA to FICA Payable 6010.00 Administrative Asst Contrac 2050.00 FICA Payable | 29.96 | 29.96 |
| 01/20/17 | G/L | 802 | Txfr POA's share of Lewis's 01-20-17 FICA to FICA Payable 6011.00 Adm.Asst FICA Expenses-CMPO 2050.00 FICA Payable | 29.96 | 29.96 |
| 01/04/17 | A/P | Dep 626 | 2017 Dues Deposit 4000.00 Dues - Current Year 1010.00 BBT - Operating | 10,725.00 | 10,725.00 |
| 01/06/17 | A/P | LEWB | Check: CK008127 Lewis Bode 6010.00 Administrative Asst Contrac 1010.00 BBT - Operating | 361.71 | 361.71 |
| 01/16/17 | A/P | V&H | Check: CK008128 V & H HEATING 6450.00 Buildings & Grounds Expense 1010.00 BBT - Operating | 75.00 | 75.00 |
| 01/16/17 | A/P | CW 117 | CenturyLink-Online paymt 6690.00 Telephone - Security Gate 6190.00 Telephone - CMPOA 1010.00 BBT - Operating | 135.85 137.98 | 273.83 |
| 01/16/17 | A/P | STRIKE | Check: CK008129 Strikeforce Pest Preven. 6470.00 Exterminator Fees 1010.00 BBT - Operating | 55.00 | 55.00 |
| 01/16/17 | A/P | BCOMBS | Check: CK008130 Barbara Combs 6050.00 Cleaning & Supplies 1010.00 BBT - Operating | 43.33 | 43.33 |

1:01 pm

CASCADE MTN POA**Journal Detail Report**

(Report period: January 1, 2017 to January 31, 2017)

| Post/Sys Date | Jnl | Ref. No | Description / Accounts | Debits | Credits |
|------------------|-----|---------|---|------------------|---------------------|
| 01/17/17 | A/P | CW 117 | FICA Draft-4th Qtr.-2016 2050.00 FICA Payable 1010.00 BBT - Operating | 359.52 | 359.52 |
| 01/20/17 | A/P | Dep 627 | 4000.00 Dues - Current Year 1010.00 BBT - Operating | 13,750.00 | 13,750.00 |
| 01/20/17 | A/P | BARR | Check: CK008131 Barr Enterprises, LLC 6840.00 Contingency Fund 6415.00 Maintenance - Snow Removal 1010.00 BBT - Operating | 693.75 885.00 | 1,578.75 |
| 01/20/17 | A/P | LEWB | Check: CK008132 Lewis Bode 6010.00 Administrative Asst Contrac 1010.00 BBT - Operating | 361.71 | 361.71 |
| 01/20/17 | A/P | GGC | Check: CK008133 G & G Construction 6450.00 Buildings & Grounds Expense 1010.00 BBT - Operating | 367.20 | 367.20 |
| 01/23/17 | A/P | CO | Check: CK008134 Cockerham Oil & Gas 6195.00 Propane - CMPOA/Fire House 1010.00 BBT - Operating | 438.99 | 438.99 |
| 01/27/17 | A/P | Dep 628 | 2017 dues deposit 4000.00 Dues - Current Year 1010.00 BBT - Operating | 12,925.00 | 12,925.00 |
| 01/27/17 | A/P | Dep 629 | misc. & 2017 dues 4000.00 Dues - Current Year 4100.00 Back Dues Collected 1010.00 BBT - Operating | 11,425.00 | 11,150.00 275.00 |
| 01/27/17 | A/P | WI | Check: CK008135 WASTE INDUSTRIES 6175.00 Recycle & Hauling Expense 6170.00 Dumpster & Waste Removal 1010.00 BBT - Operating | 293.11 455.73 | 748.84 |
| 01/27/17 | A/P | SS | Check: CK008136 SOUTHERN STATES 6415.00 Maintenance - Snow Removal 1010.00 BBT - Operating | 670.76 | 670.76 |

1:01 pm

CASCADE MTN POA**Journal Detail Report**

(Report period: January 1, 2017 to January 31, 2017)

| Post/Sys Date | Jnl | Ref. No | Description / Accounts | Debits | Credits |
|--------------------|-----|---------|--|------------------------------------|-----------|
| 01/27/17 | A/P | TT | Check: CK008137 Tolbert & Tolbert. LLP 6210.00 Attorney Fees - General 1010.00 BBT - Operating | 125.00 | 125.00 |
| 01/27/17 | A/P | SCC | Check: CK008138 State Corporation Comm. 6115.00 Taxes & Licenses 1010.00 BBT - Operating | 25.00 | 25.00 |
| 01/27/17 | A/P | CW 117 | Cincinnati Ins.-online 6100.00 General Liability Insurance 1010.00 BBT - Operating | 6,718.00 | 6,718.00 |
| 01/27/17 | A/P | VEC | Check: CK008139 Virginia Employment Comm 6009.00 SUTA Expense-Adm. Asst. 1010.00 BBT - Operating | 1.61 | 1.61 |
| 01/27/17 | A/P | BL | Check: CK008140 BRENDA LINEBERRY 6006.00 Payroll Accounting Exp. 1010.00 BBT - Operating | 136.25 | 136.25 |
| 01/31/17 | A/P | AEP | Check: CK008141 AEP 6180.00 Electric - CMPOA Facilities 6185.00 Electric - CMPOA Fire House 6680.00 Electric - Gate 6580.00 Utilities - Pool 1010.00 BBT - Operating | 111.40 10.40 164.80 10.55 | 297.15 |
| 01/31/17 | A/P | CW 117 | USPS-postage-debit card 6075.00 Postage 1010.00 BBT - Operating | 4.33 | 4.33 |
| 01/31/17 | A/P | Dep 127 | Interest earned January 4950.00 Interest Income 1015.00 BB&T- M/M Reserve | 6.22 | 6.22 |
| ***** Report Total | | | | 61,593.04 | 61,593.04 |

CASCADE MTN POA

1:21 pm

Income Statement

| | 1 Month Ended Jan/17 | Annual Budget | Unused | % Used |
|--------------------------------------|-------------------------|-------------------|-------------------|--------------|
| INCOME: | | | | |
| Dues - Current Year | \$48,550.00 | \$160,000.00 | \$111,450.00 | 30.3% |
| Late Fees - Current Year | 0.00 | 1,500.00 | 1,500.00 | 0.0% |
| Prev Year PPD Dues | 0.00 | 4,600.00 | 4,600.00 | 0.0% |
| Back Dues Collected | 275.00 | 2,500.00 | 2,225.00 | 11.0% |
| Back Dues - Late Fees | 0.00 | 400.00 | 400.00 | 0.0% |
| Litigated Dues | 0.00 | 6,000.00 | 6,000.00 | 0.0% |
| Disclosure Packets | 0.00 | 500.00 | 500.00 | 0.0% |
| Water Co. Reimbursements | 0.00 | 1,292.00 | 1,292.00 | 0.0% |
| Rental Income | 0.00 | 150.00 | 150.00 | 0.0% |
| Gate Cards & Remotes | 0.00 | 300.00 | 300.00 | 0.0% |
| Vendor Gate Cards | 0.00 | 150.00 | 150.00 | 0.0% |
| Income - Socials | 0.00 | 600.00 | 600.00 | 0.0% |
| Interest Income | 6.22 | 50.00 | 43.78 | 12.4% |
| TOTAL INCOME: | 48,831.22 | 178,042.00 | 129,210.78 | 27.4% |
| NET INCOME BEFORE EXPENSES: | 48,831.22 | 178,042.00 | 129,210.78 | 27.4% |
| EXPENSES: | | | | |
| Administrative: | | | | |
| Audit & Tax Preparation | 0.00 | 400.00 | 400.00 | 0.0% |
| Payroll Accounting Exp. | 136.25 | 320.00 | 183.75 | 42.6% |
| FUTA Expense-Adm. Asst. | 0.00 | 50.00 | 50.00 | 0.0% |
| SUTA Expense-Adm. Asst. | 1.61 | 255.00 | 253.39 | 0.6% |
| Administrative Asst Contract | 783.34 | 9,400.00 | 8,616.66 | 8.3% |
| Adm.Asst FICA Expenses-CMPOA | 59.92 | 727.00 | 667.08 | 8.2% |
| Annual Meeting Expense | 0.00 | 275.00 | 275.00 | 0.0% |
| Bank Charges | 0.00 | 100.00 | 100.00 | 0.0% |
| Cleaning & Supplies | 43.33 | 1,000.00 | 956.67 | 4.3% |
| Donations | 0.00 | 300.00 | 300.00 | 0.0% |
| Office Supplies | 0.00 | 300.00 | 300.00 | 0.0% |
| Postage | 4.33 | 700.00 | 695.67 | 0.6% |
| Software & Computer Expense | 0.00 | 500.00 | 500.00 | 0.0% |
| Website Maintenance | 0.00 | 800.00 | 800.00 | 0.0% |
| General Liability Insurance | 6,718.00 | 6,550.00 | (168.00) | 102.6% |
| Extended Liability Coverage | 0.00 | 800.00 | 800.00 | 0.0% |
| Property Taxes | 0.00 | 600.00 | 600.00 | 0.0% |
| Taxes & Licenses | 25.00 | 200.00 | 175.00 | 12.5% |
| Dumpster & Waste Removal | 455.73 | 5,200.00 | 4,744.27 | 8.8% |
| Recycle & Hauling Expense | 293.11 | 1,800.00 | 1,506.89 | 16.3% |
| Electric - CMPOA Facilities | 111.40 | 1,200.00 | 1,088.60 | 9.3% |
| Electric - CMPOA Fire House | 10.40 | 200.00 | 189.60 | 5.2% |
| Telephone - CMPOA | 137.98 | 1,476.00 | 1,338.02 | 9.3% |
| Propane - CMPOA/Fire House | 438.99 | 2,500.00 | 2,061.01 | 17.6% |
| TOTAL Administrative Expense: | 9,219.39 | 35,653.00 | 26,433.61 | 25.9% |

1:21 pm

Income Statement

| | 1 Month Ended Jan/17 | Annual Budget | Unused | % Used |
|--|-------------------------|------------------|------------------|-------------|
| Legal and Collections: | | | | |
| Attorney Fees - General | 125.00 | 200.00 | 75.00 | 62.5% |
| Attorney Fees - Collections | 0.00 | 1,000.00 | 1,000.00 | 0.0% |
| Legal Fees & Court Costs | 0.00 | 1,500.00 | 1,500.00 | 0.0% |
| TOTAL Legal & Collection Expense: | 125.00 | 2,700.00 | 2,575.00 | 4.6% |
| 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 | 1,555.76 | 5,000.00 | 3,444.24 | 31.1% |
| 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 | 0.00 | 1,500.00 | 1,500.00 | 0.0% |
| Soil Roadway Maintenance | 0.00 | 2,000.00 | 2,000.00 | 0.0% |
| General Utility Work | 0.00 | 1,000.00 | 1,000.00 | 0.0% |
| Pipe Culvert Repair & Maint. | 0.00 | 2,000.00 | 2,000.00 | 0.0% |
| Buildings & Grounds Expense | 442.20 | 2,000.00 | 1,557.80 | 22.1% |
| Pavement Markings-Signs | 0.00 | 5,500.00 | 5,500.00 | 0.0% |
| Pavement Maintenance | 0.00 | 30,000.00 | 30,000.00 | 0.0% |
| Misc. Roadway Items | 0.00 | 2,000.00 | 2,000.00 | 0.0% |
| Exterminator Fees | 55.00 | 660.00 | 605.00 | 8.3% |
| TOTAL Maintenance Expense: | 2,052.96 | 66,910.00 | 64,857.04 | 3.1% |
| Pool: | | | | |
| Pool Supplies & Chemicals | 0.00 | 2,000.00 | 2,000.00 | 0.0% |
| Pool Repairs & Maintenance | 0.00 | 3,500.00 | 3,500.00 | 0.0% |
| Pool Attendant Contracts | 0.00 | 6,500.00 | 6,500.00 | 0.0% |
| FUTA Expense-Pool Attendants | 0.00 | 40.00 | 40.00 | 0.0% |
| SUTA Expense-Pool Attendants | 0.00 | 70.00 | 70.00 | 0.0% |
| Pool Attend. Soc.Sec. & Taxes | 0.00 | 415.00 | 415.00 | 0.0% |
| Utilities - Pool | 10.55 | 1,750.00 | 1,739.45 | 0.6% |
| Telephone - Pool | 0.00 | 250.00 | 250.00 | 0.0% |
| TOTAL Pool Expense: | 10.55 | 14,525.00 | 14,514.45 | 0.1% |
| Security: | | | | |
| Gate Repairs & Maintenance | 0.00 | 2,500.00 | 2,500.00 | 0.0% |
| Security Equipment Expense | 0.00 | 500.00 | 500.00 | 0.0% |
| Gate Cards & Remotes | 0.00 | 500.00 | 500.00 | 0.0% |
| Electric - Gate | 164.80 | 1,300.00 | 1,135.20 | 12.7% |
| Telephone - Security Gate | 135.85 | 1,520.00 | 1,384.15 | 8.9% |

1:21 pm

Income Statement

| | 1 Month Ended Jan/17 | Annual Budget | Unused | % Used |
|--------------------------------|-------------------------|------------------|---------------|--------|
| TOTAL Security Expense: | 300.65 | 6,320.00 | 6,019.35 | 4.8% |
| Projects & Funding: | | | | |
| Appropriation to Water Company | 0.00 | 45,000.00 | 45,000.00 | 0.0% |
| Contingency Fund | 693.75 | 2,125.00 | 1,431.25 | 32.6% |
| Socials | 0.00 | 600.00 | 600.00 | 0.0% |
| Preservation & Landscaping | 0.00 | 625.00 | 625.00 | 0.0% |
| TOTAL Projects & Funding: | 693.75 | 48,350.00 | 47,656.25 | 1.4% |
| Firewise Program | | | | |
| Roadway Clearing | 0.00 | 2,000.00 | 2,000.00 | 0.0% |
| Burning | 0.00 | 1,250.00 | 1,250.00 | 0.0% |
| TOTAL Firewise Program Expense | 0.00 | 3,250.00 | 3,250.00 | 0.0% |
| TOTAL EXPENSES: | 12,402.30 | 177,708.00 | 165,305.70 | 7.0% |
| NET OPERATING PROFIT: | 36,428.92 | 334.00 | (36,094.92) | 10907% |
| NET PROFIT LESS OTHER INC/EXP | 36,428.92 | 334.00 | (36,094.92) | 10907% |
| NET PROFIT: | \$36,428.92 | \$334.00 | (\$36,094.92) | 10907% |

CASCADE MTN POA

1:23 pm

Income Statement

| | 1 Month Ended January 31, 2017 | | 1 Month Ended January 31, 2017 | |
|--|-----------------------------------|---------------|-----------------------------------|---------------|
| | | | | |
| INCOME: | | | | |
| Dues - Current Year | \$48,550.00 | 99.4% | \$48,550.00 | 99.4% |
| Back Dues Collected | 275.00 | 0.6% | 275.00 | 0.6% |
| Interest Income | 6.22 | 0.0% | 6.22 | 0.0% |
| TOTAL INCOME: | 48,831.22 | 100.0% | 48,831.22 | 100.0% |
| NET INCOME BEFORE EXPENSES: | 48,831.22 | 100.0% | 48,831.22 | 100.0% |
| EXPENSES: | | | | |
| Administrative: | | | | |
| Payroll Accounting Exp. | 136.25 | 0.3% | 136.25 | 0.3% |
| SUTA Expense-Adm. Asst. | 1.61 | 0.0% | 1.61 | 0.0% |
| Administrative Asst Contract | 783.34 | 1.6% | 783.34 | 1.6% |
| Adm.Asst FICA Expenses-CMPOA | 59.92 | 0.1% | 59.92 | 0.1% |
| Cleaning & Supplies | 43.33 | 0.1% | 43.33 | 0.1% |
| Postage | 4.33 | 0.0% | 4.33 | 0.0% |
| General Liability Insurance | 6,718.00 | 13.8% | 6,718.00 | 13.8% |
| Taxes & Licenses | 25.00 | 0.1% | 25.00 | 0.1% |
| Dumpster & Waste Removal | 455.73 | 0.9% | 455.73 | 0.9% |
| Recycle & Hauling Expense | 293.11 | 0.6% | 293.11 | 0.6% |
| Electric - CMPOA Facilities | 111.40 | 0.2% | 111.40 | 0.2% |
| Electric - CMPOA Fire House | 10.40 | 0.0% | 10.40 | 0.0% |
| Telephone - CMPOA | 137.98 | 0.3% | 137.98 | 0.3% |
| Propane - CMPOA/Fire House | 438.99 | 0.9% | 438.99 | 0.9% |
| TOTAL Administrative Expense: | 9,219.39 | 18.9% | 9,219.39 | 18.9% |
| Legal and Collections: | | | | |
| Attorney Fees - General | 125.00 | 0.3% | 125.00 | 0.3% |
| TOTAL Legal & Collection Expense: | 125.00 | 0.3% | 125.00 | 0.3% |
| Maintenance: | | | | |
| Maintenance - Snow Removal | 1,555.76 | 3.2% | 1,555.76 | 3.2% |
| Buildings & Grounds Expense | 442.20 | 0.9% | 442.20 | 0.9% |
| Exterminator Fees | 55.00 | 0.1% | 55.00 | 0.1% |
| TOTAL Maintenance Expense: | 2,052.96 | 4.2% | 2,052.96 | 4.2% |
| Pool: | | | | |
| Utilities - Pool | 10.55 | 0.0% | 10.55 | 0.0% |
| TOTAL Pool Expense: | 10.55 | 0.0% | 10.55 | 0.0% |

CASCADE MTN POA

Income Statement

1:23 pm

| | 1 Month Ended January 31, 2017 | | 1 Month Ended January 31, 2017 | |
|-------------------------------|-----------------------------------|-------|-----------------------------------|-------|
| | | | | |
| Security: | | | | |
| Electric - Gate | 164.80 | 0.3% | 164.80 | 0.3% |
| Telephone - Security Gate | 135.85 | 0.3% | 135.85 | 0.3% |
| | | | | |
| TOTAL Security Expense: | 300.65 | 0.6% | 300.65 | 0.6% |
| | | | | |
| Projects & Funding: | | | | |
| Contingency Fund | 693.75 | 1.4% | 693.75 | 1.4% |
| | | | | |
| TOTAL Projects & Funding: | 693.75 | 1.4% | 693.75 | 1.4% |
| | | | | |
| TOTAL EXPENSES: | 12,402.30 | 25.4% | 12,402.30 | 25.4% |
| | | | | |
| NET OPERATING PROFIT: | 36,428.92 | 74.6% | 36,428.92 | 74.6% |
| | | | | |
| NET PROFIT LESS OTHER INC/EXP | 36,428.92 | 74.6% | 36,428.92 | 74.6% |
| | | | | |
| NET PROFIT: | \$36,428.92 | 74.6% | \$36,428.92 | 74.6% |
| | | | | |