

Callender Lake Property Owners Improvement Association
Profit & Loss Budget vs. Actual
April 2019

	Apr 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Balance Transfer	0.00	0.00	0.00	0.0%
4010 · MAINTENANCE FEE INCOME	6,472.12	3,970.00	2,502.12	163.03%
4011 · REIMB. COURT COSTS	1,765.25	40.00	1,725.25	4,413.13%
4019 · SERVICE FEES				
4015 · Gate Card Reactivation Fee	50.00	0.00	50.00	100.0%
4016 · Convenience Fee	41.79	6.00	35.79	696.5%
4017 · MF service charge	41.85	9.00	32.85	465.0%
4018 · Late Payment Penalty	281.06	42.00	239.06	669.19%
4020 · Returned Check Fee	0.00	0.00	0.00	0.0%
4023 · Daily Violation Fee Per Day	1.75	9.00	-7.25	19.44%
Total 4019 · SERVICE FEES	416.45	66.00	350.45	630.99%
4030 · GATE CARD LEASES	480.00	47.00	433.00	1,021.28%
4070 · INTEREST INCOME	53.32	8.00	45.32	666.5%
4090 · SPEC. PROJECTS INCOME				
4091 · Telephone Book	0.00	0.00	0.00	0.0%
4092 · CL Lines Advertising	0.00	11.00	-11.00	0.0%
4093 · Building Permit	850.00	36.00	814.00	2,361.11%
4094 · Comm. Center Rental	25.00	5.00	20.00	500.0%
Total 4090 · SPEC. PROJECTS INCOME	875.00	52.00	823.00	1,682.69%
6000 · OTHER INCOME				
6012 · Transfer Fee	800.00	181.00	619.00	441.99%
6014 · Copies & Faxes	8.00	1.00	7.00	800.0%
6016 · Replenished Petty Cash	0.00	1.00	-1.00	0.0%
6000 · OTHER INCOME - Other	75.06			
Total 6000 · OTHER INCOME	883.06	183.00	700.06	482.55%
7200 · CDs,SAVINGS&EXTRACURRICULARACCT				
7201 · Resale Shop	486.40	35.00	451.40	1,389.71%
7202 · Recreation Comm.	99.76	13.00	86.76	767.39%
7204 · Fish & Wildlife	0.00	6.00	-6.00	0.0%
7207 · Equipment Maint. & Repair	0.00	0.00	0.00	0.0%
Total 7200 · CDs,SAVINGS&EXTRACURRICULARACCT	586.16	54.00	532.16	1,085.48%
Total Income	11,531.36	4,420.00	7,111.36	260.89%
Gross Profit	11,531.36	4,420.00	7,111.36	260.89%
Expense				
Merchant deposit fees	70.75	0.00	70.75	100.0%
4085 · COMMUNITY CENTER				
4086 · Maintenance	40.00	91.00	-51.00	43.96%
4087 · Repairs	255.26	12.00	243.26	2,127.17%
4088 · Exterminating	95.63	12.00	83.63	796.92%
4089 · Septic Service	0.00	8.00	-8.00	0.0%
4096 · Signs	0.00	9.00	-9.00	0.0%
4097 · Community Center Supplies	12.76	44.00	-31.24	29.0%

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4098 · Equipment	0.00	0.00	0.00	0.0%
4099 · Community Center Other	0.00	0.00	0.00	0.0%
Total 4085 · COMMUNITY CENTER	403.65	176.00	227.65	229.35%
5000 · SANITATION				
5010 · Household Trash	0.00	1,701.00	-1,701.00	0.0%
5015 · Repairs	0.00	0.00	0.00	0.0%
5020 · Bulk Trash	0.00	527.00	-527.00	0.0%
Total 5000 · SANITATION	0.00	2,228.00	-2,228.00	0.0%
5100 · INSURANCE				
5110 · Community Center/Liability	0.00	566.00	-566.00	0.0%
5120 · D&O Liability	2,217.00	190.00	2,027.00	1,166.84%
5150 · Workers Compensation	0.00	0.00	0.00	0.0%
5170 · Notary Bond	0.00	0.00	0.00	0.0%
Total 5100 · INSURANCE	2,217.00	756.00	1,461.00	293.25%
5200 · PUBLIC AREA/RECREATION				
5203 · Committed Tractor Payment	465.69	466.00	-0.31	99.93%
5204 · Swimming Park	0.00	42.00	-42.00	0.0%
5205 · Fishing Park	0.00	25.00	-25.00	0.0%
5206 · Boat Launch	14.59	0.00	14.59	100.0%
5207 · Tractor Maintenance	0.00	23.00	-23.00	0.0%
5208 · Mower Maintenance	0.00	20.00	-20.00	0.0%
5209 · Fuel	80.82	83.00	-2.18	97.37%
5210 · Outdoor Operational Supplies	0.00	21.00	-21.00	0.0%
5215 · Beautification	0.00	20.00	-20.00	0.0%
5216 · Campers Sanitary Dump	0.00	0.00	0.00	0.0%
5217 · Signs	0.00	14.00	-14.00	0.0%
5218 · Equipment	0.00	0.00	0.00	0.0%
5220 · Tractor Barn	0.00	2.00	-2.00	0.0%
5221 · Tree Removal	0.00	83.00	-83.00	0.0%
5223 · Tools	0.00	17.00	-17.00	0.0%
5224 · Childrens Park	604.48	83.00	521.48	728.29%
5225 · Misc.	0.00	1.00	-1.00	0.0%
5227 · Weed Eater/trimmer	0.00	21.00	-21.00	0.0%
5229 · Public Areas Other	0.00	27.00	-27.00	0.0%
Total 5200 · PUBLIC AREA/RECREATION	1,165.58	948.00	217.58	122.95%
5300 · ROAD MAINTENANCE				
5310 · Repair	0.00	83.00	-83.00	0.0%
5311 · Signs	0.00	42.00	-42.00	0.0%
5320 · Equip. Repair/Supplies	0.00	4.00	-4.00	0.0%
5340 · Material/Supplies	0.00	287.00	-287.00	0.0%
Total 5300 · ROAD MAINTENANCE	0.00	416.00	-416.00	0.0%
5400 · SECURITY/GATE				
5403 · Gate Collision Repair	337.74	54.00	283.74	625.44%
5404 · Gate Repair Other	0.00	4.00	-4.00	0.0%

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5405 · Maintenance/Supplies	0.00	20.00	-20.00	0.0%
5406 · New Equip. Purchase	0.00	66.00	-66.00	0.0%
5408 · Entry Surveillance System	0.00	0.00	0.00	0.0%
5412 · Light Replacement	0.00	0.00	0.00	0.0%
5414 · Equipment Repair	0.00	30.00	-30.00	0.0%
5415 · Contracted Patrol	1,368.63	2,807.00	-1,438.37	48.76%
5416 · Gate Card Purchases	0.00	83.00	-83.00	0.0%
5417 · Phone box repair	0.00	0.00	0.00	0.0%
5418 · Gate Card Returns/Refunds	0.00	0.00	0.00	0.0%
5419 · Signs	0.00	0.00	0.00	0.0%
Total 5400 · SECURITY/GATE	1,706.37	3,064.00	-1,357.63	55.69%
5500 · ADMINISTRATION				
5503 · Copier	220.83	228.00	-7.17	96.86%
5504 · Phone / Internet	292.43	380.00	-87.57	76.96%
5505 · CL Lines	0.00	0.00	0.00	0.0%
5507 · Equipment Replacement	0.00	0.00	0.00	0.0%
5508 · Office Supplies	0.00	124.00	-124.00	0.0%
5509 · Postage	165.00	144.00	21.00	114.58%
5510 · Association Utilities	602.26	586.00	16.26	102.78%
5511 · Attorneys & Legal Fees	0.00	583.00	-583.00	0.0%
5512 · Accountant Fees	0.00	387.00	-387.00	0.0%
5513 · Collection Fees	0.00	9.00	-9.00	0.0%
5514 · Taxes Pd to Collection Agency	0.00	0.00	0.00	0.0%
5515 · VZ County Records	0.00	7.00	-7.00	0.0%
5517 · County Filing Fees	0.00	2.00	-2.00	0.0%
5518 · Other Professional Fees	0.00	18.00	-18.00	0.0%
5519 · Library Supplies	0.00	8.00	-8.00	0.0%
5521 · Safe Deposit Box Rental	0.00	3.00	-3.00	0.0%
5523 · P.O. Box Rental	0.00	0.00	0.00	0.0%
5524 · Interest Charge	0.00	0.00	0.00	0.0%
5527 · Computer Subscriptions	2.13	89.00	-86.87	2.39%
5528 · Collection Agency Fees	0.00	43.00	-43.00	0.0%
5529 · Mileage Reimbursement	0.00	0.00	0.00	0.0%
5570 · Board Event	0.00	6.00	-6.00	0.0%
5590 · Replenish Petty Cash	0.00	6.00	-6.00	0.0%
5595 · Bad Debt	0.00	0.00	0.00	0.0%
5598 · CLPOIA Phone Book	0.00	0.00	0.00	0.0%
5599 · Bank Charges	0.00	69.00	-69.00	0.0%
Total 5500 · ADMINISTRATION	1,282.65	2,692.00	-1,409.35	47.65%
5526 · A/R BUSINESS FEES	43.56	24.00	19.56	181.5%
5530 · MISC.	0.00	4.00	-4.00	0.0%
5550 · CLPOIA EMPLOYEES				
5201 · Maintenance Personnel Wages	926.28	1,065.00	-138.72	86.98%
5501 · Office Personnel Wages	1,269.61	1,467.00	-197.39	86.55%

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5830 · Federal Payroll Tax	181.17	207.00	-25.83	87.52%
5840 · State Unemployment	7.91	7.00	0.91	113.0%
5845 · Bonuses	0.00	34.00	-34.00	0.0%
Total 5550 · CLPOIA EMPLOYEES	2,384.97	2,780.00	-395.03	85.79%
5700 · CAPITAL IMPROVEMENTS				
5704 · Capital Improvement Other	0.00	0.00	0.00	0.0%
5710 · Road Construction	0.00	0.00	0.00	0.0%
5700 · CAPITAL IMPROVEMENTS - Other	0.00	0.00	0.00	0.0%
Total 5700 · CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.0%
5800 · TAXES				
5820 · Prpty-Schl/Cnty	0.00	3.00	-3.00	0.0%
5822 · Sales Taxes	0.00	6.00	-6.00	0.0%
Total 5800 · TAXES	0.00	9.00	-9.00	0.0%
6100 · DAM MAINTENANCE				
6105 · Contract Mowing	0.00	125.00	-125.00	0.0%
6106 · Maintenance	0.00	33.00	-33.00	0.0%
Total 6100 · DAM MAINTENANCE	0.00	158.00	-158.00	0.0%
6300 · CONTINGENT LIABILITY				
6302 · Dam Repair	0.00	0.00	0.00	0.0%
Total 6300 · CONTINGENT LIABILITY	0.00	0.00	0.00	0.0%
6400 · PAYROLL EXPENSES	0.00	42.00	-42.00	0.0%
6500 · PUBLICITY	0.00	22.00	-22.00	0.0%
6550 · FISH & WILDLIFE	0.00	0.00	0.00	0.0%
7300 · CD,SAVINGS&EXTRACURRICULARACCT				
7301 · Resale Shop	625.50	113.00	512.50	553.54%
7302 · Recreation Comm.	179.76	42.00	137.76	428.0%
7304 · Fish & Wildlife	0.00	18.00	-18.00	0.0%
Total 7300 · CD,SAVINGS&EXTRACURRICULARACCT	805.26	173.00	632.26	465.47%
Total Expense	10,079.79	13,492.00	-3,412.21	74.71%
Net Ordinary Income	1,451.57	-9,072.00	10,523.57	-16.0%
Other Income/Expense				
Other Income				
6013 · Credit Card Rewards	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Other Expense				
8000 · DEPRECIATION EXPENSES	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	1,451.57	-9,072.00	10,523.57	-16.0%

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Income				
Balance Transfer	0.00	0.00	0.00	0.0%
4010 · MAINTENANCE FEE INCOME	78,213.44	67,685.00	10,528.44	115.56%
4011 · REIMB. COURT COSTS	3,462.31	682.00	2,780.31	507.67%
4019 · SERVICE FEES				
4015 · Gate Card Reactivation Fee	84.30	0.00	84.30	100.0%
4016 · Convenience Fee	492.33	105.00	387.33	468.89%
4017 · MF service charge	164.38	158.00	6.38	104.04%
4018 · Late Payment Penalty	1,212.71	722.00	490.71	167.97%
4020 · Returned Check Fee	0.00	3.00	-3.00	0.0%
4023 · Daily Violation Fee Per Day	3,521.75	148.00	3,373.75	2,379.56%
4025 · Violation Fee	50.00			
Total 4019 · SERVICE FEES	5,525.47	1,136.00	4,389.47	486.4%
4021 · TRANSFER FEE	20.00			
4030 · GATE CARD LEASES	1,670.00	803.00	867.00	207.97%
4070 · INTEREST INCOME	174.23	131.00	43.23	133.0%
4090 · SPEC. PROJECTS INCOME				
4091 · Telephone Book	5.00	0.00	5.00	100.0%
4092 · CL Lines Advertising	228.00	189.00	39.00	120.64%
4093 · Building Permit	1,200.00	609.00	591.00	197.04%
4094 · Comm. Center Rental	325.00	90.00	235.00	361.11%
Total 4090 · SPEC. PROJECTS INCOME	1,758.00	888.00	870.00	197.97%
6000 · OTHER INCOME				
6012 · Transfer Fee	6,600.00	3,083.00	3,517.00	214.08%
6014 · Copies & Faxes	14.50	17.00	-2.50	85.29%
6016 · Replenished Petty Cash	0.00	15.00	-15.00	0.0%
6000 · OTHER INCOME - Other	75.06			
Total 6000 · OTHER INCOME	6,689.56	3,115.00	3,574.56	214.75%
7200 · CDs,SAVINGS&EXTRACURRICULARACCT				
7201 · Resale Shop	900.05	591.00	309.05	152.29%
7202 · Recreation Comm.	139.76	219.00	-79.24	63.82%
7204 · Fish & Wildlife	89.18	97.00	-7.82	91.94%
7207 · Equipment Maint. & Repair	0.00	5.00	-5.00	0.0%
Total 7200 · CDs,SAVINGS&EXTRACURRICULARACCT	1,128.99	912.00	216.99	123.79%
Total Income	98,642.00	75,352.00	23,290.00	130.91%
Gross Profit	98,642.00	75,352.00	23,290.00	130.91%
Expense				
Merchant deposit fees	390.22	0.00	390.22	100.0%
4085 · COMMUNITY CENTER				
4086 · Maintenance	220.00	364.00	-144.00	60.44%
4087 · Repairs	380.26	48.00	332.26	792.21%
4088 · Exterminating	95.63	48.00	47.63	199.23%
4089 · Septic Service	0.00	32.00	-32.00	0.0%

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4096 · Signs	0.00	36.00	-36.00	0.0%
4097 · Community Center Supplies	12.76	176.00	-163.24	7.25%
4098 · Equipment	0.00	0.00	0.00	0.0%
4099 · Community Center Other	0.00	0.00	0.00	0.0%
Total 4085 · COMMUNITY CENTER	708.65	704.00	4.65	100.66%
5000 · SANITATION				
5010 · Household Trash	6,278.27	6,804.00	-525.73	92.27%
5015 · Repairs	0.00	0.00	0.00	0.0%
5020 · Bulk Trash	681.32	2,108.00	-1,426.68	32.32%
Total 5000 · SANITATION	6,959.59	8,912.00	-1,952.41	78.09%
5100 · INSURANCE				
5110 · Community Center/Liability	6,542.55	2,264.00	4,278.55	288.98%
5120 · D&O Liability	2,217.00	760.00	1,457.00	291.71%
5150 · Workers Compensation	0.00	0.00	0.00	0.0%
5170 · Notary Bond	0.00	0.00	0.00	0.0%
Total 5100 · INSURANCE	8,759.55	3,024.00	5,735.55	289.67%
5200 · PUBLIC AREA/RECREATION				
5203 · Committed Tractor Payment	1,862.76	1,864.00	-1.24	99.93%
5204 · Swimming Park	0.00	168.00	-168.00	0.0%
5205 · Fishing Park	0.00	100.00	-100.00	0.0%
5206 · Boat Launch	14.59	0.00	14.59	100.0%
5207 · Tractor Maintenance	0.00	92.00	-92.00	0.0%
5208 · Mower Maintenance	0.00	80.00	-80.00	0.0%
5209 · Fuel	173.61	332.00	-158.39	52.29%
5210 · Outdoor Operational Supplies	19.45	84.00	-64.55	23.16%
5215 · Beautification	48.77	80.00	-31.23	60.96%
5216 · Campers Sanitary Dump	0.00	0.00	0.00	0.0%
5217 · Signs	186.80	56.00	130.80	333.57%
5218 · Equipment	0.00	0.00	0.00	0.0%
5220 · Tractor Barn	0.00	8.00	-8.00	0.0%
5221 · Tree Removal	0.00	332.00	-332.00	0.0%
5223 · Tools	0.00	68.00	-68.00	0.0%
5224 · Childrens Park	604.48	332.00	272.48	182.07%
5225 · Misc.	9.60	4.00	5.60	240.0%
5227 · Weed Eater/trimmer	0.00	84.00	-84.00	0.0%
5229 · Public Areas Other	875.00	108.00	767.00	810.19%
Total 5200 · PUBLIC AREA/RECREATION	3,795.06	3,792.00	3.06	100.08%
5300 · ROAD MAINTENANCE				
5310 · Repair	0.00	332.00	-332.00	0.0%
5311 · Signs	0.00	168.00	-168.00	0.0%
5320 · Equip. Repair/Supplies	0.00	16.00	-16.00	0.0%
5340 · Material/Supplies	961.34	1,148.00	-186.66	83.74%
Total 5300 · ROAD MAINTENANCE	961.34	1,664.00	-702.66	57.77%
5400 · SECURITY/GATE				

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5403 · Gate Collision Repair	374.65	216.00	158.65	173.45%
5404 · Gate Repair Other	0.00	16.00	-16.00	0.0%
5405 · Maintenance/Supplies	10.89	80.00	-69.11	13.61%
5406 · New Equip. Purchase	2,626.06	264.00	2,362.06	994.72%
5408 · Entry Surveillance System	0.00	0.00	0.00	0.0%
5412 · Light Replacement	925.00	0.00	925.00	100.0%
5414 · Equipment Repair	250.00	120.00	130.00	208.33%
5415 · Contracted Patrol	2,281.05	11,228.00	-8,946.95	20.32%
5416 · Gate Card Purchases	0.00	332.00	-332.00	0.0%
5417 · Phone box repair	0.00	0.00	0.00	0.0%
5418 · Gate Card Returns/Refunds	0.00	0.00	0.00	0.0%
5419 · Signs	0.00	0.00	0.00	0.0%
Total 5400 · SECURITY/GATE	6,467.65	12,256.00	-5,788.35	52.77%
5500 · ADMINISTRATION				
5503 · Copier	897.59	912.00	-14.41	98.42%
5504 · Phone / Internet	1,226.03	1,520.00	-293.97	80.66%
5505 · CL Lines	0.00	0.00	0.00	0.0%
5507 · Equipment Replacement	0.00	0.00	0.00	0.0%
5508 · Office Supplies	188.59	496.00	-307.41	38.02%
5509 · Postage	462.60	576.00	-113.40	80.31%
5510 · Association Utilities	2,248.70	2,344.00	-95.30	95.93%
5511 · Attorneys & Legal Fees	0.00	2,332.00	-2,332.00	0.0%
5512 · Accountant Fees	5,237.50	1,548.00	3,689.50	338.34%
5513 · Collection Fees	0.00	36.00	-36.00	0.0%
5514 · Taxes Pd to Collection Agency	0.00	0.00	0.00	0.0%
5515 · VZ County Records	0.00	28.00	-28.00	0.0%
5517 · County Filing Fees	30.75	8.00	22.75	384.38%
5518 · Other Professional Fees	0.00	72.00	-72.00	0.0%
5519 · Library Supplies	18.00	32.00	-14.00	56.25%
5521 · Safe Deposit Box Rental	35.00	12.00	23.00	291.67%
5523 · P.O. Box Rental	0.00	0.00	0.00	0.0%
5524 · Interest Charge	0.00	0.00	0.00	0.0%
5527 · Computer Subscriptions	1,027.02	356.00	671.02	288.49%
5528 · Collection Agency Fees	0.00	172.00	-172.00	0.0%
5529 · Mileage Reimbursement	0.00	0.00	0.00	0.0%
5570 · Board Event	0.00	24.00	-24.00	0.0%
5590 · Replenish Petty Cash	0.00	24.00	-24.00	0.0%
5595 · Bad Debt	0.00	0.00	0.00	0.0%
5598 · CLPOIA Phone Book	0.00	0.00	0.00	0.0%
5599 · Bank Charges	-97.38	276.00	-373.38	-35.28%
Total 5500 · ADMINISTRATION	11,274.40	10,768.00	506.40	104.7%
5526 · A/R BUSINESS FEES	453.41	96.00	357.41	472.3%
5530 · MISC.	0.00	16.00	-16.00	0.0%
5550 · CLPOIA EMPLOYEES				

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5201 · Maintenance Personnel Wages	2,560.73	4,260.00	-1,699.27	60.11%
5501 · Office Personnel Wages	6,528.90	5,868.00	660.90	111.26%
5830 · Federal Payroll Tax	764.91	828.00	-63.09	92.38%
5840 · State Unemployment	33.38	28.00	5.38	119.21%
5845 · Bonuses	0.00	136.00	-136.00	0.0%
Total 5550 · CLPOIA EMPLOYEES	9,887.92	11,120.00	-1,232.08	88.92%
5700 · CAPITAL IMPROVEMENTS				
5704 · Capital Improvement Other	0.00	0.00	0.00	0.0%
5710 · Road Construction	0.00	0.00	0.00	0.0%
5700 · CAPITAL IMPROVEMENTS - Other	0.00	0.00	0.00	0.0%
Total 5700 · CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.0%
5800 · TAXES				
5820 · Prpty-Schl/Cnty	0.00	12.00	-12.00	0.0%
5822 · Sales Taxes	66.85	24.00	42.85	278.54%
Total 5800 · TAXES	66.85	36.00	30.85	185.69%
6100 · DAM MAINTENANCE				
6105 · Contract Mowing	800.00	500.00	300.00	160.0%
6106 · Maintenance	0.00	132.00	-132.00	0.0%
Total 6100 · DAM MAINTENANCE	800.00	632.00	168.00	126.58%
6300 · CONTINGENT LIABILITY				
6302 · Dam Repair	0.00	0.00	0.00	0.0%
Total 6300 · CONTINGENT LIABILITY	0.00	0.00	0.00	0.0%
6400 · PAYROLL EXPENSES	182.00	168.00	14.00	108.33%
6500 · PUBLICITY	0.00	88.00	-88.00	0.0%
6550 · FISH & WILDLIFE	0.00	0.00	0.00	0.0%
7300 · CD,SAVINGS&EXTRACURRICULARACCT				
7301 · Resale Shop	625.50	452.00	173.50	138.39%
7302 · Recreation Comm.	317.99	168.00	149.99	189.28%
7304 · Fish & Wildlife	0.00	72.00	-72.00	0.0%
Total 7300 · CD,SAVINGS&EXTRACURRICULARACCT	943.49	692.00	251.49	136.34%
Total Expense	51,650.13	53,968.00	-2,317.87	95.71%
Net Ordinary Income	46,991.87	21,384.00	25,607.87	219.75%
Other Income/Expense				
Other Income				
6013 · Credit Card Rewards	52.60	0.00	52.60	100.0%
Total Other Income	52.60	0.00	52.60	100.0%
Other Expense				
8000 · DEPRECIATION EXPENSES	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	52.60	0.00	52.60	100.0%
Net Income	47,044.47	21,384.00	25,660.47	220.0%

Callender Lake Property Owners Improvement Association
Profit & Loss Budget Performance
April 2019

	Apr 19	Budget	Jan - Apr 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Balance Transfer	0.00	0.00	0.00	0.00	0.00
4010 · MAINTENANCE FEE INCOME	6,472.12	3,970.00	78,213.44	67,685.00	159,465.00
4011 · REIMB. COURT COSTS	1,765.25	40.00	3,462.31	682.00	1,277.00
4019 · SERVICE FEES					
4015 · Gate Card Reactivation Fee	50.00	0.00	84.30	0.00	16.00
4016 · Convenience Fee	41.79	6.00	492.33	105.00	249.00
4017 · MF service charge	41.85	9.00	164.38	158.00	353.00
4018 · Late Payment Penalty	281.06	42.00	1,212.71	722.00	957.00
4020 · Returned Check Fee	0.00	0.00	0.00	3.00	3.00
4023 · Daily Violation Fee Per Day	1.75	9.00	3,521.75	148.00	2,217.00
4025 · Violation Fee	0.00		50.00		
Total 4019 · SERVICE FEES	416.45	66.00	5,525.47	1,136.00	3,795.00
4021 · TRANSFER FEE	0.00		20.00		
4030 · GATE CARD LEASES	480.00	47.00	1,670.00	803.00	2,391.00
4070 · INTEREST INCOME	53.32	8.00	174.23	131.00	244.00
4090 · SPEC. PROJECTS INCOME					
4091 · Telephone Book	0.00	0.00	5.00	0.00	5.00
4092 · CL Lines Advertising	0.00	11.00	228.00	189.00	297.00
4093 · Building Permit	850.00	36.00	1,200.00	609.00	1,274.00
4094 · Comm. Center Rental	25.00	5.00	325.00	90.00	114.00
Total 4090 · SPEC. PROJECTS INCOME	875.00	52.00	1,758.00	888.00	1,690.00
6000 · OTHER INCOME					
6012 · Transfer Fee	800.00	181.00	6,600.00	3,083.00	9,119.00
6014 · Copies & Faxes	8.00	1.00	14.50	17.00	58.00
6016 · Replenished Petty Cash	0.00	1.00	0.00	15.00	19.00
6000 · OTHER INCOME - Other	75.06		75.06		
Total 6000 · OTHER INCOME	883.06	183.00	6,689.56	3,115.00	9,196.00
7200 · CDs, SAVINGS & EXTRACURRICULAR ACCT					
7201 · Resale Shop	486.40	35.00	900.05	591.00	1,976.00
7202 · Recreation Comm.	99.76	13.00	139.76	219.00	603.00
7204 · Fish & Wildlife	0.00	6.00	89.18	97.00	124.00
7207 · Equipment Maint. & Repair	0.00	0.00	0.00	5.00	16.00
Total 7200 · CDs, SAVINGS & EXTRACURRICULAR ACCT	586.16	54.00	1,128.99	912.00	2,719.00
Total Income	11,531.36	4,420.00	98,642.00	75,352.00	180,777.00
Gross Profit	11,531.36	4,420.00	98,642.00	75,352.00	180,777.00
Expense					
Merchant deposit fees	70.75	0.00	390.22	0.00	5.00
4085 · COMMUNITY CENTER					
4086 · Maintenance	40.00	91.00	220.00	364.00	1,004.00
4087 · Repairs	255.26	12.00	380.26	48.00	144.00
4088 · Exterminating	95.63	12.00	95.63	48.00	353.00
4089 · Septic Service	0.00	8.00	0.00	32.00	116.00
4096 · Signs	0.00	9.00	0.00	36.00	103.00
4097 · Community Center Supplies	12.76	44.00	12.76	176.00	512.00

Callender Lake Property Owners Improvement Association
Profit & Loss Budget Performance
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	Apr 19	Budget	Jan - Apr 19	YTD Budget	Annual Budget
4098 · Equipment	0.00	0.00	0.00	0.00	28.00
4099 · Community Center Other	0.00	0.00	0.00	0.00	0.00
Total 4085 · COMMUNITY CENTER	403.65	176.00	708.65	704.00	2,260.00
5000 · SANITATION					
5010 · Household Trash	0.00	1,701.00	6,278.27	6,804.00	19,869.00
5015 · Repairs	0.00	0.00	0.00	0.00	0.00
5020 · Bulk Trash	0.00	527.00	681.32	2,108.00	6,290.00
Total 5000 · SANITATION	0.00	2,228.00	6,959.59	8,912.00	26,159.00
5100 · INSURANCE					
5110 · Community Center/Liability	0.00	566.00	6,542.55	2,264.00	6,792.00
5120 · D&O Liability	2,217.00	190.00	2,217.00	760.00	2,280.00
5150 · Workers Compensation	0.00	0.00	0.00	0.00	0.00
5170 · Notary Bond	0.00	0.00	0.00	0.00	103.00
Total 5100 · INSURANCE	2,217.00	756.00	8,759.55	3,024.00	9,175.00
5200 · PUBLIC AREA/RECREATION					
5203 · Committed Tractor Payment	465.69	466.00	1,862.76	1,864.00	5,592.00
5204 · Swimming Park	0.00	42.00	0.00	168.00	1,835.00
5205 · Fishing Park	0.00	25.00	0.00	100.00	339.00
5206 · Boat Launch	14.59	0.00	14.59	0.00	66.00
5207 · Tractor Maintenance	0.00	23.00	0.00	92.00	951.00
5208 · Mower Maintenance	0.00	20.00	0.00	80.00	236.00
5209 · Fuel	80.82	83.00	173.61	332.00	1,097.00
5210 · Outdoor Operational Supplies	0.00	21.00	19.45	84.00	258.00
5215 · Beautification	0.00	20.00	48.77	80.00	600.00
5216 · Campers Sanitary Dump	0.00	0.00	0.00	0.00	0.00
5217 · Signs	0.00	14.00	186.80	56.00	148.00
5218 · Equipment	0.00	0.00	0.00	0.00	0.00
5220 · Tractor Barn	0.00	2.00	0.00	8.00	24.00
5221 · Tree Removal	0.00	83.00	0.00	332.00	996.00
5223 · Tools	0.00	17.00	0.00	68.00	200.00
5224 · Childrens Park	604.48	83.00	604.48	332.00	963.00
5225 · Misc.	0.00	1.00	9.60	4.00	12.00
5227 · Weed Eater/trimmer	0.00	21.00	0.00	84.00	250.00
5229 · Public Areas Other	0.00	27.00	875.00	108.00	495.00
Total 5200 · PUBLIC AREA/RECREATION	1,165.58	948.00	3,795.06	3,792.00	14,062.00
5300 · ROAD MAINTENANCE					
5310 · Repair	0.00	83.00	0.00	332.00	1,016.00
5311 · Signs	0.00	42.00	0.00	168.00	507.00
5320 · Equip. Repair/Supplies	0.00	4.00	0.00	16.00	48.00
5340 · Material/Supplies	0.00	287.00	961.34	1,148.00	3,464.00
Total 5300 · ROAD MAINTENANCE	0.00	416.00	961.34	1,664.00	5,035.00
5400 · SECURITY/GATE					
5403 · Gate Collision Repair	337.74	54.00	374.65	216.00	1,347.00
5404 · Gate Repair Other	0.00	4.00	0.00	16.00	315.00
5405 · Maintenance/Supplies	0.00	20.00	10.89	80.00	240.00
5406 · New Equip. Purchase	0.00	66.00	2,626.06	264.00	792.00
5408 · Entry Surveillance System	0.00	0.00	0.00	0.00	0.00

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April 2019

	Apr 19	Budget	Jan - Apr 19	YTD Budget	Annual Budget
5412 · Light Replacement	0.00	0.00	925.00	0.00	0.00
5414 · Equipment Repair	0.00	30.00	250.00	120.00	360.00
5415 · Contracted Patrol	1,368.63	2,807.00	2,281.05	11,228.00	33,301.00
5416 · Gate Card Purchases	0.00	83.00	0.00	332.00	996.00
5417 · Phone box repair	0.00	0.00	0.00	0.00	0.00
5418 · Gate Card Returns/Refunds	0.00	0.00	0.00	0.00	41.00
5419 · Signs	0.00	0.00	0.00	0.00	0.00
Total 5400 · SECURITY/GATE	1,706.37	3,064.00	6,467.65	12,256.00	37,392.00
5500 · ADMINISTRATION					
5503 · Copier	220.83	228.00	897.59	912.00	2,732.00
5504 · Phone / Internet	292.43	380.00	1,226.03	1,520.00	4,611.00
5505 · CL Lines	0.00	0.00	0.00	0.00	0.00
5507 · Equipment Replacement	0.00	0.00	0.00	0.00	645.00
5508 · Office Supplies	0.00	124.00	188.59	496.00	1,849.00
5509 · Postage	165.00	144.00	462.60	576.00	1,780.67
5510 · Association Utilities	602.26	586.00	2,248.70	2,344.00	6,765.00
5511 · Attorneys & Legal Fees	0.00	583.00	0.00	2,332.00	6,996.00
5512 · Accountant Fees	0.00	387.00	5,237.50	1,548.00	4,223.00
5513 · Collection Fees	0.00	9.00	0.00	36.00	103.00
5514 · Taxes Pd to Collection Agency	0.00	0.00	0.00	0.00	0.00
5515 · VZ County Records	0.00	7.00	0.00	28.00	246.00
5517 · County Filing Fees	0.00	2.00	30.75	8.00	88.00
5518 · Other Professional Fees	0.00	18.00	0.00	72.00	216.00
5519 · Library Supplies	0.00	8.00	18.00	32.00	182.00
5521 · Safe Deposit Box Rental	0.00	3.00	35.00	12.00	36.00
5523 · P.O. Box Rental	0.00	0.00	0.00	0.00	0.00
5524 · Interest Charge	0.00	0.00	0.00	0.00	0.00
5527 · Computer Subscriptions	2.13	89.00	1,027.02	356.00	1,012.00
5528 · Collection Agency Fees	0.00	43.00	0.00	172.00	516.00
5529 · Mileage Reimbursement	0.00	0.00	0.00	0.00	0.00
5570 · Board Event	0.00	6.00	0.00	24.00	81.00
5590 · Replenish Petty Cash	0.00	6.00	0.00	24.00	72.00
5595 · Bad Debt	0.00	0.00	0.00	0.00	0.00
5598 · CLPOIA Phone Book	0.00	0.00	0.00	0.00	0.00
5599 · Bank Charges	0.00	69.00	-97.38	276.00	672.00
Total 5500 · ADMINISTRATION	1,282.65	2,692.00	11,274.40	10,768.00	32,825.67
5526 · A/R BUSINESS FEES	43.56	24.00	453.41	96.00	329.00
5530 · MISC.	0.00	4.00	0.00	16.00	48.00
5550 · CLPOIA EMPLOYEES					
5201 · Maintenance Personnel Wages	926.28	1,065.00	2,560.73	4,260.00	12,497.00
5501 · Office Personnel Wages	1,269.61	1,467.00	6,528.90	5,868.00	17,599.00
5830 · Federal Payroll Tax	181.17	207.00	764.91	828.00	2,442.00
5840 · State Unemployment	7.91	7.00	33.38	28.00	78.00
5845 · Bonuses	0.00	34.00	0.00	136.00	786.00
Total 5550 · CLPOIA EMPLOYEES	2,384.97	2,780.00	9,887.92	11,120.00	33,402.00
5700 · CAPITAL IMPROVEMENTS					
5704 · Capital Improvement Other	0.00	0.00	0.00	0.00	0.00

Callender Lake Property Owners Improvement Association
Profit & Loss Budget Performance
April 2019

	Apr 19	Budget	Jan - Apr 19	YTD Budget	Annual Budget
5710 · Road Construction	0.00	0.00	0.00	0.00	0.00
5700 · CAPITAL IMPROVEMENTS - Other	0.00	0.00	0.00	0.00	0.00
Total 5700 · CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
5800 · TAXES					
5820 · Prpty-Schl/Cnty	0.00	3.00	0.00	12.00	71.00
5822 · Sales Taxes	0.00	6.00	66.85	24.00	177.00
Total 5800 · TAXES	0.00	9.00	66.85	36.00	248.00
6100 · DAM MAINTENANCE					
6105 · Contract Mowing	0.00	125.00	800.00	500.00	1,500.00
6106 · Maintenance	0.00	33.00	0.00	132.00	441.33
Total 6100 · DAM MAINTENANCE	0.00	158.00	800.00	632.00	1,941.33
6300 · CONTINGENT LIABILITY					
6302 · Dam Repair	0.00	0.00	0.00	0.00	0.00
Total 6300 · CONTINGENT LIABILITY	0.00	0.00	0.00	0.00	0.00
6400 · PAYROLL EXPENSES	0.00	42.00	182.00	168.00	489.00
6500 · PUBLICITY	0.00	22.00	0.00	88.00	264.00
6550 · FISH & WILDLIFE	0.00	0.00	0.00	0.00	0.00
7300 · CD,SAVINGS&EXTRACURRICULARACCT					
7301 · Resale Shop	625.50	113.00	625.50	452.00	3,555.00
7302 · Recreation Comm.	179.76	42.00	317.99	168.00	748.00
7304 · Fish & Wildlife	0.00	18.00	0.00	72.00	216.00
Total 7300 · CD,SAVINGS&EXTRACURRICULARACCT	805.26	173.00	943.49	692.00	4,519.00
Total Expense	10,079.79	13,492.00	51,650.13	53,968.00	168,154.00
Net Ordinary Income	1,451.57	-9,072.00	46,991.87	21,384.00	12,623.00
Other Income/Expense					
Other Income					
6013 · Credit Card Rewards	0.00	0.00	52.60	0.00	0.00
Total Other Income	0.00	0.00	52.60	0.00	0.00
Other Expense					
8000 · DEPRECIATION EXPENSES	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	52.60	0.00	0.00
Net Income	1,451.57	-9,072.00	47,044.47	21,384.00	12,623.00

Callender Lake Property Owners Improvement Association
Profit & Loss Prev Year Comparison
April 2019

	Apr 19	Apr 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
4010 · MAINTENANCE FEE INCOME	6,472.12	2,187.84	4,284.28	195.82%
4011 · REIMB. COURT COSTS	1,765.25	0.00	1,765.25	100.0%
4019 · SERVICE FEES				
4015 · Gate Card Reactivation Fee	50.00	0.00	50.00	100.0%
4016 · Convenience Fee	41.79	37.79	4.00	10.59%
4017 · MF service charge	41.85	93.50	-51.65	-55.24%
4018 · Late Payment Penalty	281.06	114.04	167.02	146.46%
4023 · Daily Violation Fee Per Day	1.75	132.87	-131.12	-98.68%
Total 4019 · SERVICE FEES	416.45	378.20	38.25	10.11%
4030 · GATE CARD LEASES	480.00	110.00	370.00	336.36%
4070 · INTEREST INCOME	53.32	47.65	5.67	11.9%
4090 · SPEC. PROJECTS INCOME				
4093 · Building Permit	850.00	150.00	700.00	466.67%
4094 · Comm. Center Rental	25.00	15.00	10.00	66.67%
Total 4090 · SPEC. PROJECTS INCOME	875.00	165.00	710.00	430.3%
6000 · OTHER INCOME				
6012 · Transfer Fee	800.00	1,600.00	-800.00	-50.0%
6014 · Copies & Faxes	8.00	2.50	5.50	220.0%
6000 · OTHER INCOME - Other	75.06	0.00	75.06	100.0%
Total 6000 · OTHER INCOME	883.06	1,602.50	-719.44	-44.9%
7200 · CDs,SAVINGS&EXTRACURRICULARACCT				
7201 · Resale Shop	486.40	0.00	486.40	100.0%
7202 · Recreation Comm.	99.76	1.87	97.89	5,234.76%
7204 · Fish & Wildlife	0.00	435.00	-435.00	-100.0%
Total 7200 · CDs,SAVINGS&EXTRACURRICULARACCT	586.16	436.87	149.29	34.17%
Total Income	11,531.36	4,928.06	6,603.30	133.99%
Gross Profit	11,531.36	4,928.06	6,603.30	133.99%
Expense				
Merchant deposit fees	70.75	0.00	70.75	100.0%
4085 · COMMUNITY CENTER				
4086 · Maintenance	40.00	70.00	-30.00	-42.86%
4087 · Repairs	255.26	0.00	255.26	100.0%
4088 · Exterminating	95.63	0.00	95.63	100.0%
4097 · Community Center Supplies	12.76	104.02	-91.26	-87.73%
Total 4085 · COMMUNITY CENTER	403.65	174.02	229.63	131.96%
5000 · SANITATION				
5010 · Household Trash	0.00	1,869.90	-1,869.90	-100.0%
Total 5000 · SANITATION	0.00	1,869.90	-1,869.90	-100.0%
5100 · INSURANCE				
5120 · D&O Liability	2,217.00	2,217.00	0.00	0.0%
Total 5100 · INSURANCE	2,217.00	2,217.00	0.00	0.0%
5200 · PUBLIC AREA/RECREATION				

Callender Lake Property Owners Improvement Association Profit & Loss Prev Year Comparison

April 2019

	Apr 19	Apr 18	\$ Change	% Change
5203 · Committed Tractor Payment	465.69	0.00	465.69	100.0%
5206 · Boat Launch	14.59	0.00	14.59	100.0%
5209 · Fuel	80.82	81.60	-0.78	-0.96%
5224 · Childrens Park	604.48	0.00	604.48	100.0%
Total 5200 · PUBLIC AREA/RECREATION	1,165.58	81.60	1,083.98	1,328.41%
5300 · ROAD MAINTENANCE				
5311 · Signs	0.00	427.12	-427.12	-100.0%
5340 · Material/Supplies	0.00	980.11	-980.11	-100.0%
Total 5300 · ROAD MAINTENANCE	0.00	1,407.23	-1,407.23	-100.0%
5400 · SECURITY/GATE				
5403 · Gate Collision Repair	337.74	0.00	337.74	100.0%
5415 · Contracted Patrol	1,368.63	2,773.43	-1,404.80	-50.65%
Total 5400 · SECURITY/GATE	1,706.37	2,773.43	-1,067.06	-38.47%
5500 · ADMINISTRATION				
5503 · Copier	220.83	220.83	0.00	0.0%
5504 · Phone / Internet	292.43	379.88	-87.45	-23.02%
5509 · Postage	165.00	0.00	165.00	100.0%
5510 · Association Utilities	602.26	397.75	204.51	51.42%
5512 · Accountant Fees	0.00	93.75	-93.75	-100.0%
5515 · VZ County Records	0.00	33.10	-33.10	-100.0%
5527 · Computer Subscriptions	2.13	0.00	2.13	100.0%
5599 · Bank Charges	0.00	58.52	-58.52	-100.0%
Total 5500 · ADMINISTRATION	1,282.65	1,183.83	98.82	8.35%
5526 · A/R BUSINESS FEES	43.56	11.47	32.09	279.77%
5550 · CLPOIA EMPLOYEES				
5201 · Maintenance Personnel Wages	926.28	1,015.00	-88.72	-8.74%
5501 · Office Personnel Wages	1,269.61	1,304.59	-34.98	-2.68%
5830 · Federal Payroll Tax	181.17	191.37	-10.20	-5.33%
5840 · State Unemployment	7.91	0.87	7.04	809.2%
Total 5550 · CLPOIA EMPLOYEES	2,384.97	2,511.83	-126.86	-5.05%
5800 · TAXES				
5822 · Sales Taxes	0.00	29.00	-29.00	-100.0%
Total 5800 · TAXES	0.00	29.00	-29.00	-100.0%
6500 · PUBLICITY	0.00	12.98	-12.98	-100.0%
7300 · CD,SAVINGS&EXTRACURRICULARACCT				
7301 · Resale Shop	625.50	0.00	625.50	100.0%
7302 · Recreation Comm.	179.76	19.09	160.67	841.65%
Total 7300 · CD,SAVINGS&EXTRACURRICULARACCT	805.26	19.09	786.17	4,118.23%
Total Expense	10,079.79	12,291.38	-2,211.59	-17.99%
Net Ordinary Income	1,451.57	-7,363.32	8,814.89	119.71%
Net Income	1,451.57	-7,363.32	8,814.89	119.71%

Callender Lake Property Owners Improvement Association

Profit & Loss Prev Year Comparison

January through April 2019

	Jan - Apr 19	Jan - Apr 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
Balance Transfer	0.00	0.00	0.00	0.0%
4010 · MAINTENANCE FEE INCOME	78,213.44	73,718.77	4,494.67	6.1%
4011 · REIMB. COURT COSTS	3,462.31	809.27	2,653.04	327.83%
4019 · SERVICE FEES				
4015 · Gate Card Reactivation Fee	84.30	0.00	84.30	100.0%
4016 · Convenience Fee	492.33	245.76	246.57	100.33%
4017 · MF service charge	164.38	298.83	-134.45	-44.99%
4018 · Late Payment Penalty	1,212.71	1,305.49	-92.78	-7.11%
4023 · Daily Violation Fee Per Day	3,521.75	598.87	2,922.88	488.07%
4025 · Violation Fee	50.00	0.00	50.00	100.0%
Total 4019 · SERVICE FEES	5,525.47	2,448.95	3,076.52	125.63%
4021 · TRANSFER FEE	20.00	0.00	20.00	100.0%
4030 · GATE CARD LEASES	1,670.00	790.00	880.00	111.39%
4070 · INTEREST INCOME	174.23	248.20	-73.97	-29.8%
4090 · SPEC. PROJECTS INCOME				
4091 · Telephone Book	5.00	5.00	0.00	0.0%
4092 · CL Lines Advertising	228.00	285.00	-57.00	-20.0%
4093 · Building Permit	1,200.00	700.00	500.00	71.43%
4094 · Comm. Center Rental	325.00	210.00	115.00	54.76%
Total 4090 · SPEC. PROJECTS INCOME	1,758.00	1,200.00	558.00	46.5%
6000 · OTHER INCOME				
6012 · Transfer Fee	6,600.00	3,400.00	3,200.00	94.12%
6014 · Copies & Faxes	14.50	29.00	-14.50	-50.0%
6016 · Replenished Petty Cash	0.00	70.89	-70.89	-100.0%
6000 · OTHER INCOME - Other	75.06	0.00	75.06	100.0%
Total 6000 · OTHER INCOME	6,689.56	3,499.89	3,189.67	91.14%
7200 · CDs, SAVINGS & EXTRACURRICULAR ACCT				
7201 · Resale Shop	900.05	492.21	407.84	82.86%
7202 · Recreation Comm.	139.76	1.87	137.89	7,373.8%
7204 · Fish & Wildlife	89.18	436.75	-347.57	-79.58%
7207 · Equipment Maint. & Repair	0.00	10.99	-10.99	-100.0%
Total 7200 · CDs, SAVINGS & EXTRACURRICULAR ACCT	1,128.99	941.82	187.17	19.87%
Total Income	98,642.00	83,656.90	14,985.10	17.91%
Gross Profit	98,642.00	83,656.90	14,985.10	17.91%
Expense				
Merchant deposit fees	390.22	0.00	390.22	100.0%
4085 · COMMUNITY CENTER				
4086 · Maintenance	220.00	490.63	-270.63	-55.16%
4087 · Repairs	380.26	80.10	300.16	374.73%
4088 · Exterminating	95.63	0.00	95.63	100.0%
4097 · Community Center Supplies	12.76	316.87	-304.11	-95.97%
Total 4085 · COMMUNITY CENTER	708.65	887.60	-178.95	-20.16%

Callender Lake Property Owners Improvement Association
Profit & Loss Prev Year Comparison
January through April 2019

	Jan - Apr 19	Jan - Apr 18	\$ Change	% Change
5000 · SANITATION				
5010 · Household Trash	6,278.27	7,037.97	-759.70	-10.79%
5020 · Bulk Trash	681.32	1,494.27	-812.95	-54.4%
Total 5000 · SANITATION	6,959.59	8,532.24	-1,572.65	-18.43%
5100 · INSURANCE				
5110 · Community Center/Liability	6,542.55	6,596.10	-53.55	-0.81%
5120 · D&O Liability	2,217.00	2,217.00	0.00	0.0%
5170 · Notary Bond	0.00	100.00	-100.00	-100.0%
Total 5100 · INSURANCE	8,759.55	8,913.10	-153.55	-1.72%
5200 · PUBLIC AREA/RECREATION				
5203 · Committed Tractor Payment	1,862.76	1,886.04	-23.28	-1.23%
5206 · Boat Launch	14.59	0.00	14.59	100.0%
5209 · Fuel	173.61	205.20	-31.59	-15.4%
5210 · Outdoor Operational Supplies	19.45	10.65	8.80	82.63%
5215 · Beautification	48.77	125.00	-76.23	-60.98%
5217 · Signs	186.80	135.04	51.76	38.33%
5220 · Tractor Barn	0.00	24.88	-24.88	-100.0%
5224 · Childrens Park	604.48	0.00	604.48	100.0%
5225 · Misc.	9.60	0.88	8.72	990.91%
5227 · Weed Eater/trimmer	0.00	48.18	-48.18	-100.0%
5229 · Public Areas Other	875.00	0.00	875.00	100.0%
Total 5200 · PUBLIC AREA/RECREATION	3,795.06	2,435.87	1,359.19	55.8%
5300 · ROAD MAINTENANCE				
5311 · Signs	0.00	427.12	-427.12	-100.0%
5340 · Material/Supplies	961.34	1,026.53	-65.19	-6.35%
Total 5300 · ROAD MAINTENANCE	961.34	1,453.65	-492.31	-33.87%
5400 · SECURITY/GATE				
5403 · Gate Collision Repair	374.65	1,141.87	-767.22	-67.19%
5405 · Maintenance/Supplies	10.89	0.00	10.89	100.0%
5406 · New Equip. Purchase	2,626.06	728.96	1,897.10	260.25%
5412 · Light Replacement	925.00	0.00	925.00	100.0%
5414 · Equipment Repair	250.00	0.00	250.00	100.0%
5415 · Contracted Patrol	2,281.05	10,906.24	-8,625.19	-79.09%
5416 · Gate Card Purchases	0.00	970.44	-970.44	-100.0%
Total 5400 · SECURITY/GATE	6,467.65	13,747.51	-7,279.86	-52.95%
5500 · ADMINISTRATION				
5503 · Copier	897.59	883.32	14.27	1.62%
5504 · Phone / Internet	1,226.03	1,478.44	-252.41	-17.07%
5508 · Office Supplies	188.59	132.96	55.63	41.84%
5509 · Postage	462.60	212.75	249.85	117.44%
5510 · Association Utilities	2,248.70	2,149.04	99.66	4.64%
5512 · Accountant Fees	5,237.50	987.00	4,250.50	430.65%
5513 · Collection Fees	0.00	-212.61	212.61	100.0%
5514 · Taxes Pd to Collection Agency	0.00	0.06	-0.06	-100.0%

Callender Lake Property Owners Improvement Association
Profit & Loss Prev Year Comparison
January through April 2019

	Jan - Apr 19	Jan - Apr 18	\$ Change	% Change
5515 · VZ County Records	0.00	33.10	-33.10	-100.0%
5517 · County Filing Fees	30.75	0.00	30.75	100.0%
5519 · Library Supplies	18.00	13.00	5.00	38.46%
5521 · Safe Deposit Box Rental	35.00	35.00	0.00	0.0%
5524 · Interest Charge	0.00	-1.33	1.33	100.0%
5527 · Computer Subscriptions	1,027.02	992.07	34.95	3.52%
5528 · Collection Agency Fees	0.00	241.63	-241.63	-100.0%
5590 · Replenish Petty Cash	0.00	70.89	-70.89	-100.0%
5599 · Bank Charges	-97.38	344.08	-441.46	-128.3%
Total 5500 · ADMINISTRATION	11,274.40	7,359.40	3,915.00	53.2%
5526 · A/R BUSINESS FEES	453.41	195.29	258.12	132.17%
5530 · MISC.	0.00	43.30	-43.30	-100.0%
5550 · CLPOIA EMPLOYEES				
5201 · Maintenance Personnel Wages	2,560.73	3,980.25	-1,419.52	-35.66%
5501 · Office Personnel Wages	6,528.90	5,578.74	950.16	17.03%
5830 · Federal Payroll Tax	764.91	813.53	-48.62	-5.98%
5840 · State Unemployment	33.38	45.36	-11.98	-26.41%
Total 5550 · CLPOIA EMPLOYEES	9,887.92	10,417.88	-529.96	-5.09%
5700 · CAPITAL IMPROVEMENTS				
5710 · Road Construction	0.00	0.00	0.00	0.0%
Total 5700 · CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.0%
5800 · TAXES				
5822 · Sales Taxes	66.85	26.31	40.54	154.09%
Total 5800 · TAXES	66.85	26.31	40.54	154.09%
6100 · DAM MAINTENANCE				
6105 · Contract Mowing	800.00	0.00	800.00	100.0%
Total 6100 · DAM MAINTENANCE	800.00	0.00	800.00	100.0%
6400 · PAYROLL EXPENSES	182.00	302.00	-120.00	-39.74%
6500 · PUBLICITY	0.00	12.98	-12.98	-100.0%
7300 · CD,SAVINGS&EXTRACURRICULARACCT				
7301 · Resale Shop	625.50	968.00	-342.50	-35.38%
7302 · Recreation Comm.	317.99	77.09	240.90	312.49%
7304 · Fish & Wildlife	0.00	1,176.84	-1,176.84	-100.0%
Total 7300 · CD,SAVINGS&EXTRACURRICULARACCT	943.49	2,221.93	-1,278.44	-57.54%
Total Expense	51,650.13	56,549.06	-4,898.93	-8.66%
Net Ordinary Income	46,991.87	27,107.84	19,884.03	73.35%
Other Income/Expense				
Other Income				
6013 · Credit Card Rewards	52.60	8.05	44.55	553.42%
Total Other Income	52.60	8.05	44.55	553.42%
Net Other Income	52.60	8.05	44.55	553.42%
Net Income	47,044.47	27,115.89	19,928.58	73.49%

Callender Lake Property Owners Improvement Association
Cash Balances

Cash Resources:	December 31, 2018	Jan 2019	Feb 2019	Mar 2019	Apr 2019
Checking	\$186,281.30	\$94,473.26	\$108,907.00	\$106,791.06	\$106,241.73
New Money Market	\$0.00	\$100,000.00	\$100,025.89	\$100,052.75	\$100,082.49
Petty Cash	\$98.70	\$98.70	\$98.70	\$85.94	\$85.94
Resale	\$4,956.60	\$4,956.60	\$5,241.05	\$5,370.25	\$5,207.15
Recreation	\$1,473.73	\$1,430.79	\$1,410.79	\$1,375.50	\$1,295.50
Fish & Wildlife	\$1,847.30	\$1,847.30	\$1,935.30	\$1,936.48	\$1,936.48
New CD 32511 **	\$1,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
Total	\$195,657.63	\$227,806.65	\$242,618.73	\$240,611.98	\$239,849.29
Budgeted Revenues Remainder of Year		\$134,644.00	\$124,664.00	\$93,666.36	\$82,135.00
Budgeted Expenditures Remainder of Year		-\$154,662.00	-\$141,170.00	-\$126,583.66	-\$116,503.87
Estimated Cash Balance at December 2019		\$207,788.65	\$226,112.73	\$207,694.68	\$205,480.42
Estimated 6 months of Expenditures Emergency Funds		-\$84,077.00	-\$84,077.00	-\$84,077.00	-\$84,077.00
Budgeted Maintenance Fee Income Nov/Dec 2019		-\$72,095.00	-\$72,095.00	-\$72,095.00	-\$72,095.00
Estimated Remainder For Large Expenditures		\$51,616.65	\$69,940.73	\$51,522.68	\$49,308.42

**Callender Lake Property Owners Improvement Association
Reconciliation Detail
1010 - Checking-1st Sta.Bk.Edom, Period Ending 04/30/2019**

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						110,472.94
Checks and Payments - 41 items			Cleared Transactions			
Bill Pmt -Check	03/19/2019	9393	Data Max - March Copier lease	√	-220.83	-220.83
Bill Pmt -Check	03/19/2019	9392	Cynthia Holifield * - Bark Mulch for Flower beds	√	-48.77	-269.60
Bill Pmt -Check	03/28/2019	9405	Republic Services #070 - Community Trash Service	√	-1,850.46	-2,120.06
Bill Pmt -Check	03/28/2019	9401	Bill Hullum CPA PC - Assoc. Accountant - Monthly Payroll taxes, Yearly taxes etc...	√	-543.75	-2,663.81
Bill Pmt -Check	03/28/2019	9402	Campbell, David - Trencher Rental to bury electrical wiring	√	-244.27	-2,908.08
Bill Pmt -Check	03/28/2019	9404	Harris, Rulaine - Wiring for Call box; Breaker & Cables for Call box & Security Camera's; Fuel for the Tractor	√	-227.92	-3,136.00
Bill Pmt -Check	03/28/2019	9400	Batie Repair & Construction - Repair busted pipe at Community Center	√	-125.00	-3,261.00
Bill Pmt -Check	03/28/2019	9403	Cynthia Holifield * Books on CD & DVD's for Library	√	-18.00	-3,279.00
Check	03/28/2019	CCADJ	Intuit Credit Card Processing Fee	√	-1.78	-3,280.78
Check	03/31/2019	CCADJ	Monthly Intuit Credit Card Processing Fee	√	-20.00	-3,300.78
Check	04/04/2019	CCADJ	Intuit Credit Card Processing Fee	√	-2.08	-3,302.86
Bill Pmt -Check	04/06/2019	9408	Insurance One Agency, L.C. - Director's & Officers Liability Policy	√	-2,217.00	-5,519.86
Bill Pmt -Check	04/06/2019	9409	Kubota Credit Corporation USA - Tractor Payment	√	-465.69	-5,985.55
Bill Pmt -Check	04/06/2019	9410	CenturyLink - Association Phone & Internet	√	-292.43	-6,277.98
Check	04/06/2019	CCADJ	Intuit Credit Card Processing Fee	√	-5.16	-6,283.14
Paycheck	04/09/2019	9407	Van Roy, Salina S - Salary	√	-454.62	-6,737.76
Paycheck	04/09/2019	9406	Ferris, Douglas R - Salary	√	-402.61	-7,140.37
Check	04/09/2019	CCADJ	Intuit Credit Card Processing Fee	√	-1.66	-7,142.03
Check	04/11/2019	CCADJ	Intuit Credit Card Processing Fee	√	-1.54	-7,143.57
Bill Pmt -Check	04/13/2019	9412	Shepherd Security LLC - Security Services 3/9 - 3/17	√	-1,368.63	-8,512.20
Bill Pmt -Check	04/13/2019	9411	SECURAC, Inc. - New box of Gate Cards	√	-1,007.77	-9,519.97
Bill Pmt -Check	04/13/2019	9413	Data Max - April Copier lease	√	-220.83	-9,740.80
Bill Pmt -Check	04/13/2019	9417	Monarch Utilities, Inc.- Association water	√	-177.09	-9,917.89
Bill Pmt -Check	04/13/2019	9416	HarrisPest Control - Qtrly pest control - Community Center	√	-95.63	-10,013.52
Bill Pmt -Check	04/13/2019	9415	Harris, Rulaine - Gas for Mower	√	-80.82	-10,094.34
Bill Pmt -Check	04/13/2019	9414	Dones, Lisa - Monthly Cleaning Community Center	√	-40.00	-10,134.34
Bill Pmt -Check	04/13/2019	9419	Southside Bank Visa	√	-16.72	-10,151.06
Bill Pmt -Check	04/13/2019	9418	Recreation Committee - Mop & Glo for Community Center Floors	√	-12.76	-10,163.82
Liability Check	04/15/2019	EFT	United States Treasury - Payroll taxes	√	-505.74	-10,669.56
Bill Pmt -Check	04/18/2019	9421	Trinity Valley Electric Cooperative Inc - Assoc. Electric	√	-425.17	-11,094.73
Bill Pmt -Check	04/18/2019	9423	Mark Driver^ - Lumber & Quickcrete for Childrens Park update	√	-292.94	-11,387.67
Bill Pmt -Check	04/18/2019	9424	Swoverland, Mark - Postage for Office and Intent to Lien letters	√	-165.00	-11,552.67
Check	04/18/2019	CCADJ	Intuit Credit Card Processing Fee	√	-1.30	-11,553.97
Bill Pmt -Check	04/20/2019	9427	Mark Driver^ - Lumber for Childrens Park update	√	-311.54	-11,865.51
Paycheck	04/23/2019	9426	Van Roy, Salina S - Salary	√	-650.86	-12,516.37

**Callender Lake Property Owners Improvement Association
Reconciliation Detail**

1010 - Checking-1st Sta.Bk.Edom, Period Ending 04/30/2019

Paycheck	04/23/2019	9425	Ferris, Douglas R - Salary	√	-389.81	-12,906.18
Check	04/23/2019	CCADJ	Intuit Credit Card Processing Fee	√	-2.76	-12,908.94
Check	04/25/2019	CCADJ	Intuit Credit Card Processing Fee	√	-15.43	-12,924.37
Check	04/27/2019	CCADJ	Intuit Credit Card Processing Fee	√	-10.37	-12,934.74
Check	04/30/2019		A/R Business Fees - PayPal processing	√	-43.56	-12,978.30
Liability Check	04/30/2019	EFT	Cashier, Texas Workforce Commission	√	-25.47	-13,003.77
Total Checks and Payments					-13,003.77	-13,003.77
Total Deposits and Credits			Deposits and Credits - 15 items		9,029.34	9,029.34
Total Cleared Transactions					-3,974.43	-3,974.43
Cleared Balance					-3,974.43	106,498.51
Uncleared Transactions						
Total Checks and Payments			2 Items Uncleared		-593.00	-593.00
Deposits and Credits						
Total Deposits and Credits			2 Items		366.67	366.67
Total Uncleared Transactions					-226.33	-226.33
Register Balance as of 04/30/2019					-4,200.76	106,272.18
Checks and Payments			New Transactions			
Total Checks and Payments			8 Items		-3,854.07	-3,854.07
Total New Transactions					-3,854.07	-3,854.07
Ending Balance					-8,054.83	102,418.11