

**Callender Lake Property Owners Improvement Association
Profit & Loss Budget Performance
August 2018**

	Aug 18	Budget	Sep '17 - Aug 18	YTD Budget	Annual Budget
4098 · Equipment	0.00	100.00	0.00	1,200.00	1,200.00
4099 · Community Center Other	0.00	8.33	0.00	100.00	100.00
Total 4085 · COMMUNITY CENTER	140.00	324.98	1,961.83	3,900.00	3,900.00
5000 · SANITATION					
5010 · Household Trash	2,952.81	1,666.00	19,820.24	20,000.00	20,000.00
5015 · Repairs	0.00	225.00	0.00	2,700.00	2,700.00
5020 · Bulk Trash	711.17	567.00	6,143.12	6,800.00	6,800.00
Total 5000 · SANITATION	3,663.98	2,458.00	25,963.36	29,500.00	29,500.00
5100 · INSURANCE					
5110 · Community Center/Liability	0.00	541.66	6,596.10	6,500.00	6,500.00
5120 · D&O Liability	0.00	175.00	2,217.00	2,100.00	2,100.00
5170 · Notary Bond	0.00	8.33	100.00	100.00	100.00
Total 5100 · INSURANCE	0.00	724.99	8,913.10	8,700.00	8,700.00
5200 · PUBLIC AREA/RECREATION					
5203 · Committed Tractor Payment	465.69	500.00	2,351.73	6,000.00	6,000.00
5204 · Swimming Park	564.81	50.00	1,002.63	600.00	600.00
5205 · Fishing Park	1,770.35	25.00	1,770.35	300.00	300.00
5207 · Tractor Maintenance	41.31	25.00	262.56	300.00	300.00
5208 · Mower Maintenance	10.92	108.33	234.06	1,300.00	1,300.00
5209 · Fuel	101.30	66.66	701.42	800.00	800.00
5210 · Outdoor Operational Supplies	0.00	25.00	246.07	300.00	300.00
5215 · Beautification	0.00	41.66	228.60	500.00	500.00
5216 · Campers Sanitary Dump	0.00	25.00	0.00	300.00	300.00
5217 · Signs	0.00	16.66	160.14	200.00	200.00
5218 · Equipment	0.00	16.66	0.00	200.00	200.00
5219 · Flag	0.00		0.00	0.00	0.00
5220 · Tractor Barn	0.00	4.16	24.88	50.00	50.00
5221 · Tree Removal	0.00	83.33	0.00	1,000.00	1,000.00
5223 · Tools	0.00	33.33	0.00	400.00	400.00
5224 · Childrens Park	6.88	1,601.66	4,650.12	8,300.00	8,300.00
5225 · Misc.	8.17	91.66	9.05	1,100.00	1,100.00
5227 · Weed Eater/trimmer	0.00	16.66	243.36	200.00	200.00
5229 · Public Areas Other	309.59	4.16	316.99	50.00	50.00
5200 · PUBLIC AREA/RECREATION - Other	0.00		0.00	0.00	0.00
Total 5200 · PUBLIC AREA/RECREATION	3,279.02	2,734.93	12,201.96	21,900.00	21,900.00
5300 · ROAD MAINTENANCE					
5310 · Repair	0.00	295.93	51,063.17	2,063.00	2,063.00
5311 · Signs	0.00	25.00	427.12	300.00	300.00
5340 · Material/Supplies	0.00	58.33	2,047.85	700.00	700.00
Total 5300 · ROAD MAINTENANCE	0.00	379.26	53,538.14	3,063.00	3,063.00
5400 · SECURITY/GATE					
5403 · Gate Collision Repair	0.00		623.99		
5404 · Gate Repair Other	0.00	166.00	49.00	2,000.00	2,000.00
5405 · Maintenance/Supplies	0.00	8.33	233.68	100.00	100.00
5406 · New Equip. Purchase	0.00	83.33	773.32	1,000.00	1,000.00
5408 · Entry Surveillance System	0.00	25.00	0.00	300.00	300.00
5411 · Security Maintenance Contracts	0.00	29.17	0.00	350.00	350.00
5412 · Light Replacement	0.00	16.66	0.00	200.00	200.00
5414 · Equipment Repair	0.00	50.00	345.00	600.00	600.00

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5415 · Contracted Patrol	3,854.63	2,333.34	31,402.06	28,000.00	28,000.00
5416 · Gate Card Purchases	0.00	100.00	970.44	1,200.00	1,200.00
5417 · Phone box repair	0.00	41.66	0.00	500.00	500.00
5418 · Gate Card Returns/Refunds	0.00	8.33	0.00	100.00	100.00
5419 · Signs	0.00	8.33	0.00	100.00	100.00
Total 5400 · SECURITY/GATE	3,854.63	2,870.15	34,397.49	34,450.00	34,450.00
5500 · ADMINISTRATION					
5503 · Copier	220.83	208.33	2,652.14	2,500.00	2,500.00
5504 · Phone / Internet	379.32	316.66	4,422.56	3,800.00	3,800.00
5505 · CL Lines	0.00	8.33	0.00	100.00	100.00
5507 · Equipment Replacement	0.00	16.66	0.00	200.00	200.00
5508 · Office Supplies	95.38	166.00	1,440.81	2,000.00	2,000.00
5509 · Postage	328.83	166.00	1,679.98	2,000.00	2,000.00
5510 · Association Utilities	770.99	625.00	6,822.29	7,500.00	7,500.00
5511 · Attorneys & Legal Fees	0.00	541.66	975.00	6,500.00	6,500.00
5512 · Accountant Fees	166.25	458.33	4,513.75	5,500.00	5,500.00
5513 · Collection Fees	0.00	0.00	99.27	0.00	0.00
5514 · Taxes Pd to Collection Agency	0.00		0.06		
5515 · VZ County Records	0.00	33.33	191.10	400.00	400.00
5516 · Advertisement	0.00		0.00	0.00	0.00
5517 · County Filing Fees	0.00	33.33	26.00	400.00	400.00
5518 · Other Professional Fees	0.00		204.00	0.00	0.00
5519 · Library Supplies	0.00	8.33	13.00	100.00	100.00
5521 · Safe Deposit Box Rental	0.00	4.16	35.00	50.00	50.00
5522 · Membership Fee	0.00		0.00	0.00	0.00
5523 · P.O. Box Rental	0.00	4.16	0.00	50.00	50.00
5524 · Interest Charge	0.00		-1.33		
5527 · Computer Subscriptions	20.17	125.00	1,032.41	1,500.00	1,500.00
5528 · Collection Agency Fees	0.00	8.33	500.46	100.00	100.00
5529 · Mileage Reimbursement	0.00	4.16	0.00	50.00	50.00
5570 · Board Event	0.00	41.66	70.98	500.00	500.00
5590 · Replenish Petty Cash	0.00	8.33	70.89	100.00	100.00
5595 · Bad Debt	0.00		4,546.14		
5598 · CLPOIA Phone Book	0.00		104.93		
5599 · Bank Charges	26.46	83.33	808.78	1,000.00	1,000.00
Total 5500 · ADMINISTRATION	2,008.23	2,861.09	30,208.22	34,350.00	34,350.00
5526 · A/R BUSINESS FEES	8.13	45.83	275.76	550.00	550.00
5530 · MISC.	0.00		43.30		
5550 · CLPOIA EMPLOYEES					
5201 · Maintenance Personnel Wages	978.75	1,333.33	12,407.55	16,000.00	16,000.00
5501 · Office Personnel Wages	1,464.75	1,500.00	17,086.22	18,000.00	18,000.00
5830 · Federal Payroll Tax	186.92	250.00	2,407.42	3,000.00	3,000.00
5840 · State Unemployment	4.50	83.33	82.27	1,000.00	1,000.00
5845 · Bonuses	0.00	16.66	400.00	200.00	200.00
Total 5550 · CLPOIA EMPLOYEES	2,634.92	3,183.32	32,383.46	38,200.00	38,200.00
5561 · RETURNED CHECKS & FEES (E)	0.00		0.00	0.00	0.00
5700 · CAPITAL IMPROVEMENTS					
5704 · Capital Improvement Other	0.00	0.00	0.00	0.00	0.00
5710 · Road Construction	0.00	12,000.00	3,936.83	60,000.00	60,000.00

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5700 · CAPITAL IMPROVEMENTS - Other	0.00		-5,012.00	0.00	0.00
Total 5700 · CAPITAL IMPROVEMENTS	0.00	12,000.00	-1,075.17	60,000.00	60,000.00
5800 · TAXES					
5820 · Prpty-Schl/Cnty	0.00	5.00	37.49	60.00	60.00
5822 · Sales Taxes	0.00		65.31		
Total 5800 · TAXES	0.00	5.00	102.80	60.00	60.00
6100 · DAM MAINTENANCE					
6105 · Contract Mowing	0.00	175.00	1,400.00	2,100.00	2,100.00
6106 · Maintenance	250.00	16.66	250.00	200.00	200.00
Total 6100 · DAM MAINTENANCE	250.00	191.66	1,650.00	2,300.00	2,300.00
6200 · RECREATION COMMITTEE	0.00		0.00	0.00	0.00
6400 · PAYROLL EXPENSES	0.00		484.00		
6500 · PUBLICITY	0.00	41.66	254.82	500.00	500.00
6550 · FISH & WILDLIFE	0.00		0.00	0.00	0.00
69800 · UNCATEGORIZED EXPENSES	0.00		0.00	0.00	0.00
7300 · CD,SAVINGS&EXTRACURRICULARACCT					
7301 · Resale Shop	50.00		1,694.65	0.00	0.00
7302 · Recreation Comm.	0.00		1,100.72	0.00	0.00
7304 · Fish & Wildlife	0.00		1,176.84	0.00	0.00
Total 7300 · CD,SAVINGS&EXTRACURRICULARACCT	50.00		3,972.21	0.00	0.00
Total Expense	15,888.91	27,820.87	205,275.28	237,473.00	237,473.00
Net Ordinary Income	-12,684.86	-27,820.87	-12,011.55	-237,473.00	-237,473.00
Other Income/Expense					
Other Income					
6013 · Credit Card Rewards	0.00		8.05		
Total Other Income	0.00		8.05		
Other Expense					
8000 · DEPRECIATION EXPENSES	0.00		27,212.78		
Total Other Expense	0.00		27,212.78		
Net Other Income	0.00		-27,204.73		
Net Income	-12,684.86	-27,820.87	-39,216.28	-237,473.00	-237,473.00

Callender Lake Property Owners Improvement Association
Cash Balances

Cash Resources:	July 31, 2018	August 31, 2018
Checking	148,337.10	138,530.82
Petty Cash	98.13	96.83
Equip/Maint/Repair - Savings	17,844.52	17,844.52
Resale	5,766.27	5,920.40
Recreation	766.09	766.09
Fish & Wildlife	2,239.78	2,239.78
Total	\$175,051.89	\$165,398.44

Callender Lake Property Owners Improvement Association
Reconciliation Detail

1010 - Checking-1st Sta.Bk.Edom, Period Ending 8/31/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						148,337.10
Cleared Transactions						
Checks and Payments - 31 Items						
Bill Pmt -Check	06/21/2018	9170	Faulkner, Ann-Supplies 6/23 Town Hall Mtg	√	-26.89	-26.89
Bill Pmt -Check	07/14/2018	9191	Harris, Rulaine-New locks Guard House	√	-99.43	-126.32
Bill Pmt -Check	07/19/2018	9198	Holifield, Cynthia-Parts for Sprkler Systm	√	-60.28	-186.60
Paycheck	07/31/2018	9201	Van Roy, Salina S	√	-352.32	-538.92
Check	07/31/2018	CCADJ	Credit Card Trasaction Fee	√	-20.00	-558.92
Bill Pmt -Check	08/04/2018	9202	CenturyLink	√	-379.32	-938.24
Check	08/04/2018	9204	Harwood, John-Envelopes for Ballots	√	-95.38	-1,033.62
Check	08/04/2018	CCADJ	Credit Card Trasaction Fee	√	-0.98	-1,034.60
Bill Pmt -Check	08/07/2018	9209	Monarch Utilities, Inc.	√	-309.08	-1,343.68
Bill Pmt -Check	08/07/2018	9207	AAA Sanitation, Inc.	√	-164.81	-1,508.49
Check	08/07/2018	9206	Dones, Lisa-Cleaning Comm. Center	√	-70.00	-1,578.49
Bill Pmt -Check	08/07/2018	9208	Athens Tractor & Equipment	√	-52.23	-1,630.72
Bill Pmt -Check	08/09/2018	9210	Republic Services #070	√	-2,095.84	-3,726.56
Paycheck	08/14/2018	9212	Van Roy, Salina S	√	-603.62	-4,330.18
Paycheck	08/14/2018	9211	Ferris, Douglas R	√	-348.94	-4,679.12
Bill Pmt -Check	08/14/2018	9213	Steve Erwin-Diver for Dam Flood Gate	√	-250.00	-4,929.12
Liability Check	08/15/2018	EFT	United States Treasury	√	-809.28	-5,738.40
Bill Pmt -Check	08/16/2018	9214	Kubota Credit Corporation USA	√	-465.69	-6,204.09
Check	08/16/2018	CCADJ	Credit Card Trasaction Fee	√	-0.64	-6,204.73
Bill Pmt -Check	08/18/2018	9216	Trinity Valley Electric Cooperative Inc	√	-461.91	-6,666.64
Bill Pmt -Check	08/18/2018	9215	Southside Bank Visa	√	-309.66	-6,976.30
Check	08/18/2018	CCADJ	Credit Card Trasaction Fee	√	-1.66	-6,977.96
Bill Pmt -Check	08/21/2018	9217	Dones, Lisa-Cleaning Comm. Center	√	-70.00	-7,047.96
Check	08/21/2018	CCADJ	Credit Card Trasaction Fee	√	-1.22	-7,049.18
Bill Pmt -Check	08/25/2018	9226	Overhead Door of Tyler-New Gate	√	-5,143.00	-12,192.18
Paycheck	08/25/2018	9219	Van Roy, Salina S	√	-622.08	-12,814.26
Paycheck	08/25/2018	9218	Ferris, Douglas R	√	-484.94	-13,299.20
Bill Pmt -Check	08/25/2018	9220	Bill Hullum CPA PC	√	-166.25	-13,465.45
Bill Pmt -Check	08/25/2018	9232	ken petty-certified violation letters	√	-154.10	-13,619.55
Check	08/28/2018	CCADJ	Credit Card Trasaction Fee	√	-0.98	-13,620.53
Check	08/31/2018		A/R Business Fees	√	-8.13	-13,628.66
Total Checks and Payments					-13,628.66	-13,628.66
Deposits and Credits - 11 items						
Total Deposits and Credits					3,822.38	3,822.38
Total Cleared Transactions					-9,806.28	-9,806.28
Cleared Balance					-9,806.28	138,530.82
Uncleared Transactions - Checks and Payments - 12 items						
Total Checks and Payments					-8,250.81	-8,250.81
Total Uncleared Transactions					-8,250.81	-8,250.81
Register Balance as of 08/31/2018					-18,057.09	130,280.01
New Transactions - Checks and Payments - 6 items						
Total Checks and Payments					-662.68	-662.68
Deposits and Credits - 3 items						
Total Deposits and Credits					351.98	351.98
Total New Transactions					-310.70	-310.70
Ending Balance					-18,367.79	129,969.31