

Callender Lake Property Owners Improvement Association
Profit & Loss Budget Performance
December 2017

	Dec 17	Budget	Sep - Dec 17	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4010 · MAINTENANCE FEE INCOME					
4999 · Uncategorized Income	261.20		612.63		
4010 · MAINTENANCE FEE INCOME - Other	44,914.41	0.00	70,135.28	0.00	0.00
Total 4010 · MAINTENANCE FEE INCOME	45,175.61	0.00	70,747.91	0.00	0.00
4011 · REIMB. COURT COSTS	312.66	0.00	1,363.13	0.00	0.00
4019 · SERVICE FEES					
4016 · Convenience Fee	79.36		176.41		
4017 · MF service charge	151.76	0.00	221.42	0.00	0.00
4018 · Late Payment Penalty	99.36	0.00	2,513.87	0.00	0.00
4020 · Returned Check Fee	25.00		25.00		
Total 4019 · SERVICE FEES	355.48	0.00	2,936.70	0.00	0.00
4021 · TRANSFER FEE	0.00	0.00	0.00	0.00	0.00
4030 · GATE CARD LEASES	190.00	0.00	1,170.00	0.00	0.00
4070 · INTEREST INCOME	21.54	0.00	182.16	0.00	0.00
4090 · SPEC. PROJECTS INCOME					
4091 · Telephone Book	0.00	0.00	2,355.00	0.00	0.00
4092 · CL Lines Advertising	0.00	0.00	423.50	0.00	0.00
4093 · Building Permit	100.00	0.00	950.00	0.00	0.00
4094 · Comm. Center Rental	0.00	0.00	0.00	0.00	0.00
Total 4090 · SPEC. PROJECTS INCOME	100.00	0.00	3,728.50	0.00	0.00
6000 · OTHER INCOME					
6012 · Transfer Fee	0.00	0.00	3,000.00	0.00	0.00
6014 · Copies & Faxes	10.75	0.00	32.25	0.00	0.00
6015 · Reimbursed Expenses	0.00	0.00	0.00	0.00	0.00
6016 · Replenished Petty Cash	0.00	0.00	0.00	0.00	0.00
6000 · OTHER INCOME - Other	0.00	0.00	0.00	0.00	0.00
Total 6000 · OTHER INCOME	10.75	0.00	3,032.25	0.00	0.00
7200 · CDs,SAVINGS&EXTRACURRICULARACCT					
7201 · Resale Shop	421.68	0.00	1,052.57	0.00	0.00
7202 · Recreation Comm.	507.00	0.00	847.88	0.00	0.00
7204 · Fish & Wildlife	1.88	0.00	3.76	0.00	0.00
7207 · Equipment Maint. & Repair	11.22		11.22		
7200 · CDs,SAVINGS&EXTRACURRICULARACCT - Other	0.00	0.00	0.00	0.00	0.00
Total 7200 · CDs,SAVINGS&EXTRACURRICULARACCT	941.78	0.00	1,915.43	0.00	0.00
Total Income	47,107.82	0.00	85,076.08	0.00	0.00
Gross Profit	47,107.82	0.00	85,076.08	0.00	0.00
Expense					
4085 · COMMUNITY CENTER					
4086 · Maintenance	70.00	83.34	280.00	333.36	1,000.00
4087 · Repairs	19.82	41.67	43.62	166.68	500.00
4088 · Exterminating	0.00	25.00	95.63	100.00	300.00
4089 · Septic Service	0.00	8.34	0.00	33.36	100.00
4095 · Community Center Rental Deposit	0.00	0.00	0.00	0.00	0.00
4096 · Signs	0.00		102.70		
4097 · Community Center Supplies	0.00	58.34	135.17	233.36	700.00
4098 · Equipment	0.00	100.00	0.00	400.00	1,200.00
4099 · Community Center Other	0.00	8.34	0.00	33.36	100.00

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Total 4085 · COMMUNITY CENTER	89.82	325.03	657.12	1,300.12	3,900.00
5000 · SANITATION					
5010 · Household Trash	1,971.57	1,667.00	5,324.07	6,668.00	20,000.00
5015 · Repairs	0.00	225.00	0.00	900.00	2,700.00
5020 · Bulk Trash	0.00	567.00	2,314.04	2,268.00	6,800.00
Total 5000 · SANITATION	1,971.57	2,459.00	7,638.11	9,836.00	29,500.00
5100 · INSURANCE					
5110 · Community Center/Liability	0.00	541.67	0.00	2,166.68	6,500.00
5120 · D&O Liability	0.00	175.00	0.00	700.00	2,100.00
5170 · Notary Bond	0.00	8.34	0.00	33.36	100.00
Total 5100 · INSURANCE	0.00	725.01	0.00	2,900.04	8,700.00
5200 · PUBLIC AREA/RECREATION					
5203 · Committed Tractor Payment	465.69	500.00	1,862.76	2,000.00	6,000.00
5204 · Swimming Park	0.00	50.00	229.09	200.00	600.00
5205 · Fishing Park	0.00	25.00	0.00	100.00	300.00
5207 · Tractor Maintenance	121.50	25.00	121.50	100.00	300.00
5208 · Mower Maintenance	0.00	108.34	57.34	433.36	1,300.00
5209 · Fuel	80.31	66.67	225.24	266.68	800.00
5210 · Outdoor Operational Supplies	0.00	25.00	0.00	100.00	300.00
5215 · Beautification	52.10	41.67	92.26	166.68	500.00
5216 · Campers Sanitary Dump	0.00	25.00	0.00	100.00	300.00
5217 · Signs	0.00	16.67	0.00	66.68	200.00
5218 · Equipment	0.00	16.67	0.00	66.68	200.00
5219 · Flag	0.00	0.00	0.00	0.00	0.00
5220 · Tractor Barn	0.00	4.17	0.00	16.68	50.00
5221 · Tree Removal	0.00	83.34	0.00	333.36	1,000.00
5223 · Tools	0.00	33.34	0.00	133.36	400.00
5224 · Childrens Park	0.00	41.67	0.00	166.68	500.00
5225 · Misc.	0.00	91.67	0.00	366.68	1,100.00
5227 · Weed Eater/trimmer	0.00	16.67	33.64	66.68	200.00
5229 · Public Areas Other	0.00	4.17	0.00	16.68	50.00
5200 · PUBLIC AREA/RECREATION - Other	0.00	0.00	0.00	0.00	0.00
Total 5200 · PUBLIC AREA/RECREATION	719.60	1,175.05	2,621.83	4,700.20	14,100.00
5300 · ROAD MAINTENANCE					
5310 · Repair	0.00	83.34	0.00	333.36	1,000.00
5311 · Signs	0.00	25.00	0.00	100.00	300.00
5340 · Material/Supplies	0.00	58.34	30.25	233.36	700.00
Total 5300 · ROAD MAINTENANCE	0.00	166.68	30.25	666.72	2,000.00
5400 · SECURITY/GATE					
5403 · Gate Collision Repair	170.10		-425.88		
5404 · Gate Repair Other	0.00	167.00	49.00	668.00	2,000.00
5405 · Maintenance/Supplies	0.00	8.34	178.61	33.36	100.00
5406 · New Equip. Purchase	0.00	83.34	0.00	333.36	1,000.00
5408 · Entry Surveillance System	0.00	25.00	0.00	100.00	300.00
5411 · Security Maintenance Contracts	0.00	29.16	0.00	116.64	350.00
5412 · Light Replacement	0.00	16.67	0.00	66.68	200.00
5414 · Equipment Repair	0.00	50.00	345.00	200.00	600.00
5415 · Contracted Patrol	1,802.56	2,333.33	7,581.00	9,333.32	28,000.00
5416 · Gate Card Purchases	0.00	100.00	0.00	400.00	1,200.00

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5417 · Phone box repair	0.00	41.67	0.00	166.68	500.00
5418 · Gate Card Returns/Refunds	0.00	8.34	0.00	33.36	100.00
5419 · Signs	0.00	8.34	0.00	33.36	100.00
Total 5400 · SECURITY/GATE	1,972.66	2,871.19	7,727.73	11,484.76	34,450.00
5500 · ADMINISTRATION					
5503 · Copier	220.83	208.34	885.50	833.36	2,500.00
5504 · Phone / Internet	357.11	316.67	1,425.92	1,266.68	3,800.00
5505 · CL Lines	0.00	8.34	0.00	33.36	100.00
5507 · Equipment Replacement	0.00	16.67	0.00	66.68	200.00
5508 · Office Supplies	103.37	167.00	505.08	668.00	2,000.00
5509 · Postage	0.00	167.00	596.40	668.00	2,000.00
5510 · Association Utilities	320.29	625.00	2,187.50	2,500.00	7,500.00
5511 · Attorneys & Legal Fees	825.00	541.67	975.00	2,166.68	6,500.00
5512 · Accountant Fees	618.75	458.34	773.75	1,833.36	5,500.00
5513 · Collection Fees	0.00	0.00	0.00	0.00	0.00
5515 · VZ County Records	26.00	33.34	52.00	133.36	400.00
5516 · Advertisement	0.00	0.00	0.00	0.00	0.00
5517 · County Filing Fees	0.00	33.34	0.00	133.36	400.00
5518 · Other Professional Fees	0.00	0.00	31.00	0.00	0.00
5519 · Library Supplies	0.00	8.34	0.00	33.36	100.00
5521 · Safe Deposit Box Rental	0.00	4.17	0.00	16.68	50.00
5522 · Membership Fee	0.00	0.00	0.00	0.00	0.00
5523 · P.O. Box Rental	0.00	4.17	0.00	16.68	50.00
5527 · Computer Subscriptions	0.00	125.00	20.17	500.00	1,500.00
5528 · Collection Agency Fees	0.00	8.34	-1,839.16	33.36	100.00
5529 · Mileage Reimbursement	0.00	4.17	0.00	16.68	50.00
5570 · Board Event	0.00	41.67	70.98	166.68	500.00
5590 · Replenish Petty Cash	0.00	8.34	0.00	33.36	100.00
5595 · Bad Debt	0.00		4,546.14		
5598 · CLPOIA Phone Book	0.00		104.93		
5599 · Bank Charges	111.12	83.34	306.40	333.36	1,000.00
Total 5500 · ADMINISTRATION	2,582.47	2,863.25	10,641.61	11,453.00	34,350.00
5526 · A/R BUSINESS FEES	14.19	45.84	47.02	183.36	550.00
5550 · CLPOIA EMPLOYEES					
5201 · Maintenance Personnel Wages	899.00	1,333.34	3,638.67	5,333.36	16,000.00
5501 · Office Personnel Wages	1,240.00	1,500.00	5,378.51	6,000.00	18,000.00
5830 · Federal Payroll Tax	208.16	250.00	733.86	1,000.00	3,000.00
5840 · State Unemployment	0.00	83.34	0.00	333.36	1,000.00
5845 · Bonuses	400.00	16.67	400.00	66.68	200.00
Total 5550 · CLPOIA EMPLOYEES	2,747.16	3,183.35	10,151.04	12,733.40	38,200.00
5561 · RETURNED CHECKS & FEES (E)	0.00	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
5700 · CAPITAL IMPROVEMENTS - Other	0.00	0.00	20,049.00	0.00	0.00
Total 5700 · CAPITAL IMPROVEMENTS	0.00	0.00	20,049.00	0.00	0.00
5800 · TAXES					
5820 · Prpty-Schl/Cnty	0.00	5.00	37.49	20.00	60.00
5822 · Sales Taxes	0.00		0.00		
Total 5800 · TAXES	0.00	5.00	37.49	20.00	60.00

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6100 · DAM MAINTENANCE					
6105 · Contract Mowing	0.00	175.00	0.00	700.00	2,100.00
6106 · Maintenance	0.00	16.67	0.00	66.68	200.00
Total 6100 · DAM MAINTENANCE	0.00	191.67	0.00	766.68	2,300.00
6200 · RECREATION COMMITTEE	0.00	0.00	0.00	0.00	0.00
6400 · PAYROLL EXPENSES	182.00		182.00		
6500 · PUBLICITY	0.00	41.67	0.00	166.68	500.00
6550 · FISH & WILDLIFE	0.00	0.00	0.00	0.00	0.00
69800 · UNCATEGORIZED EXPENSES	0.00	0.00	0.00	0.00	0.00
7300 · CD,SAVINGS&EXTRACURRICULARACCT					
7301 · Resale Shop	500.00	0.00	557.65	0.00	0.00
7302 · Recreation Comm.	336.83	0.00	622.41	0.00	0.00
7304 · Fish & Wildlife	0.00	0.00	0.00	0.00	0.00
Total 7300 · CD,SAVINGS&EXTRACURRICULARACCT	836.83	0.00	1,180.06	0.00	0.00
Total Expense	11,116.30	14,052.74	60,963.26	56,210.96	168,610.00
Net Ordinary Income	35,991.52	-14,052.74	24,112.82	-56,210.96	-168,610.00
Net Income	35,991.52	-14,052.74	24,112.82	-56,210.96	-168,610.00

Callender Lake Property Owners Improvement Association
Cash Balances

Cash Resources:	November 30, 2017	December 30, 2017
Checking	102,870.40	124,989.38
Petty Cash	36.68	36.68
Capital Road Repair CD	50,974.63	50,974.63
Equip/Maint/Repair - Savings	17,811.20	17,822.42
Resale	5,533.82	5,455.50
Recreation	913.36	1,083.53
Fish & Wildlife	2,976.61	2,978.49
Total	\$181,116.70	\$203,340.63

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Callender Lake Property Owners Improvement Association
Reconciliation Detail
1010 - Checking-1st Sta.Bk.Edom, Period Ending 12/29/2017

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						102,870.40
Cleared Transactions						
Checks and Payments - 30 items						
Bill Pmt -Check	11/16/2017	8981	Southside Bank Visa	√	-210.63	-210.63
Bill Pmt -Check	11/16/2017	8978	Athens Tractor & Equipment	√	-99.75	-310.38
Bill Pmt -Check	11/16/2017	8983	Marler, Jan	√	-40.16	-350.54
Paycheck	11/21/2017	8987	Van Roy, Salina S	√	-597.35	-947.89
Check	11/30/2017	CCADJ		√	-20.00	-967.89
Bill Pmt -Check	12/02/2017	8992	Elite Protection & Investigation	√	-961.40	-1,929.29
Bill Pmt -Check	12/02/2017	8995	Healy Law Offices, P.C.	√	-390.00	-2,319.29
Bill Pmt -Check	12/02/2017	8997	Smith, Jeff	√	-170.10	-2,489.39
Bill Pmt -Check	12/02/2017	8996	Office Depot	√	-84.71	-2,574.10
Check	12/02/2017	CCADJ		√	-24.78	-2,598.88
Paycheck	12/05/2017	8989	Van Roy, Salina S	√	-522.88	-3,121.76
Paycheck	12/05/2017	8988	Ferris, Douglas R	√	-468.24	-3,590.00
Bill Pmt -Check	12/05/2017	8998	Dones, Lisa	√	-70.00	-3,660.00
Check	12/05/2017	CCADJ		√	-3.59	-3,663.59
Bill Pmt -Check	12/07/2017	9004	Republic Services #070	√	-1,971.57	-5,635.16
Bill Pmt -Check	12/07/2017	9001	CenturyLink	√	-357.11	-5,992.27
Bill Pmt -Check	12/07/2017	9003	ETCS Leasing	√	-220.83	-6,213.10
Bill Pmt -Check	12/07/2017	8999	Athens Tractor & Equipment	√	-106.29	-6,319.39
Bill Pmt -Check	12/07/2017	9000	Bolle, Dick	√	-19.82	-6,339.21
Bill Pmt -Check	12/14/2017	9005	Bill Hullum CPA PC	√	-618.75	-6,957.96
Bill Pmt -Check	12/14/2017	9009	Trinity Valley Electric Cooperative Inc	√	-149.47	-7,107.43
Bill Pmt -Check	12/14/2017	9010	Van Roy, Salina	√	-18.66	-7,126.09
Liability Check	12/15/2017	EFT	United States Treasury	√	-590.00	-7,716.09
Bill Pmt -Check	12/16/2017	9016	Elite Protection & Investigation	√	-841.16	-8,557.25
Paycheck	12/19/2017	9015	Van Roy, Salina S	√	-749.47	-9,306.72
Paycheck	12/19/2017	9014	Ferris, Douglas R	√	-488.25	-9,794.97
Bill Pmt -Check	12/21/2017	9018	Monarch Utilities, Inc.	√	-170.82	-9,965.79
Check	12/21/2017	CCADJ		√	-2.85	-9,968.64
Check	12/22/2017	CCADJ		√	-10.33	-9,978.97
Check	12/29/2017		A/R Business Fees	√	-14.19	-9,993.16
Total Checks and Payments					-9,993.16	-9,993.16
Deposits and Credits - 22 items						
Total Deposits and Credits					32,112.14	32,112.14
Total Cleared Transactions					22,118.98	22,118.98
Cleared Balance					22,118.98	124,989.38

