

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

	<u>Dec 18</u>	<u>Budget</u>	<u>Jan - Dec 18</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Balance Transfer	0.00		0.00
<b>4010 · MAINTENANCE FEE INCOME</b>			
4999 · Uncategorized Income	0.00	0.00	0.00
4010 · MAINTENANCE FEE INCOME - Other	51,788.24	38,075.00	155,393.21
<b>Total 4010 · MAINTENANCE FEE INCOME</b>	<b>51,788.24</b>	<b>38,075.00</b>	<b>155,393.21</b>
<b>4011 · REIMB. COURT COSTS</b>	<b>300.00</b>	<b>381.00</b>	<b>2,909.27</b>
<b>4019 · SERVICE FEES</b>			
4015 · Gate Card Reactivation Fee	0.00		15.70
4016 · Convenience Fee	46.15	59.00	425.26
4017 · MF service charge	18.00	89.00	644.45
4018 · Late Payment Penalty	3.75	407.00	1,505.87
4020 · Returned Check Fee	0.00	2.00	14.38
4023 · Daily Violation Fee Per Day	1,860.00	83.00	2,708.91
<b>Total 4019 · SERVICE FEES</b>	<b>1,927.90</b>	<b>640.00</b>	<b>5,314.57</b>
<b>4030 · GATE CARD LEASES</b>	<b>300.00</b>	<b>452.00</b>	<b>3,900.00</b>
<b>4070 · INTEREST INCOME</b>	<b>34.77</b>	<b>74.00</b>	<b>532.11</b>
<b>4090 · SPEC. PROJECTS INCOME</b>			
4091 · Telephone Book	0.00	0.00	25.00
4092 · CL Lines Advertising	45.00	107.00	506.00
4093 · Building Permit	100.00	342.00	2,350.00
4094 · Comm. Center Rental	0.00	50.00	410.00
<b>Total 4090 · SPEC. PROJECTS INCOME</b>	<b>145.00</b>	<b>499.00</b>	<b>3,291.00</b>
<b>6000 · OTHER INCOME</b>			
6012 · Transfer Fee	3,200.00	1,735.00	16,600.00
6014 · Copies & Faxes	4.50	10.00	83.50
6016 · Replenished Petty Cash	0.00	9.00	70.89
<b>Total 6000 · OTHER INCOME</b>	<b>3,204.50</b>	<b>1,754.00</b>	<b>16,754.39</b>
<b>7200 · CDs,SAVINGS&amp;EXTRACURRICULARACCT</b>			
7201 · Resale Shop	398.30	333.00	3,292.62
7202 · Recreation Comm.	910.00	123.00	1,395.87
7204 · Fish & Wildlife	241.08	54.00	975.51
7207 · Equipment Maint. & Repair	0.00	3.00	22.23
<b>Total 7200 · CDs,SAVINGS&amp;EXTRACURRICULARACCT</b>	<b>1,549.38</b>	<b>513.00</b>	<b>5,686.23</b>
<b>Total Income</b>	<b>59,249.79</b>	<b>42,391.00</b>	<b>193,780.78</b>
<b>Gross Profit</b>	<b>59,249.79</b>	<b>42,391.00</b>	<b>193,780.78</b>
<b>Expense</b>			
Merchant deposit fees	4.81		4.81
<b>4085 · COMMUNITY CENTER</b>			
4086 · Maintenance	40.00	91.00	960.63
4087 · Repairs	0.00	12.00	95.83
4088 · Exterminating	0.00	12.00	241.26
4089 · Septic Service	0.00	8.00	0.00
4096 · Signs	0.00	9.00	0.00
4097 · Community Center Supplies	39.47	44.00	448.02
4098 · Equipment	0.00	0.00	27.00
4099 · Community Center Other	0.00	0.00	0.00
<b>Total 4085 · COMMUNITY CENTER</b>	<b>79.47</b>	<b>176.00</b>	<b>1,772.74</b>

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	Dec 18	Budget	Jan - Dec 18
<b>5000 · SANITATION</b>			
5010 · Household Trash	1,473.90	1,701.00	18,917.87
5015 · Repairs	0.00	0.00	0.00
5020 · Bulk Trash	395.98	527.00	4,810.50
<b>Total 5000 · SANITATION</b>	<b>1,869.88</b>	<b>2,228.00</b>	<b>23,728.37</b>
<b>5100 · INSURANCE</b>			
5110 · Community Center/Liability	0.00	566.00	6,596.10
5120 · D&O Liability	0.00	190.00	2,217.00
5170 · Notary Bond	100.00	9.00	200.00
<b>Total 5100 · INSURANCE</b>	<b>100.00</b>	<b>765.00</b>	<b>9,013.10</b>
<b>5200 · PUBLIC AREA/RECREATION</b>			
5203 · Committed Tractor Payment	465.69	466.00	5,611.56
5204 · Swimming Park	0.00	42.00	2,187.81
5205 · Fishing Park	0.00	25.00	1,856.84
5206 · Boat Launch	64.46		64.46
5207 · Tractor Maintenance	677.72	23.00	719.03
5208 · Mower Maintenance	0.00	20.00	191.86
5209 · Fuel	130.71	83.00	815.59
5210 · Outdoor Operational Supplies	0.00	21.00	272.01
5215 · Beautification	64.80	20.00	543.31
5216 · Campers Sanitary Dump	0.00	0.00	0.00
5217 · Signs	0.00	14.00	160.14
5218 · Equipment	0.00	0.00	0.00
5220 · Tractor Barn	0.00	2.00	24.88
5221 · Tree Removal	0.00	83.00	0.00
5223 · Tools	0.00	17.00	0.00
5224 · Childrens Park	0.00	83.00	4,698.79
5225 · Misc.	0.00	1.00	9.05
5227 · Weed Eater/trimmer	0.00	21.00	209.72
5229 · Public Areas Other	0.00	27.00	336.02
<b>Total 5200 · PUBLIC AREA/RECREATION</b>	<b>1,403.38</b>	<b>948.00</b>	<b>17,701.07</b>
<b>5300 · ROAD MAINTENANCE</b>			
5310 · Repair	0.00	83.00	0.00
5311 · Signs	0.00	42.00	471.07
5320 · Equip. Repair/Supplies	0.00	4.00	0.00
5340 · Material/Supplies	0.00	287.00	2,017.60
<b>Total 5300 · ROAD MAINTENANCE</b>	<b>0.00</b>	<b>416.00</b>	<b>2,488.67</b>
<b>5400 · SECURITY/GATE</b>			
5403 · Gate Collision Repair	0.00	54.00	1,781.33
5404 · Gate Repair Other	0.00	4.00	262.74
5405 · Maintenance/Supplies	0.00	20.00	55.07
5406 · New Equip. Purchase	6,869.46	66.00	7,642.78
5408 · Entry Surveillance System	0.00	0.00	0.00
5411 · Security Maintenance Contracts	0.00	0.00	0.00
5412 · Light Replacement	0.00	0.00	0.00
5414 · Equipment Repair	0.00	30.00	0.00
5415 · Contracted Patrol	608.28	2,807.00	31,626.94
5416 · Gate Card Purchases	0.00	83.00	970.44
5417 · Phone box repair	0.00	0.00	0.00

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	Dec 18	Budget	Jan - Dec 18
5418 · Gate Card Returns/Refunds	0.00	0.00	40.00
5419 · Signs	0.00	0.00	0.00
<b>Total 5400 · SECURITY/GATE</b>	<b>7,477.74</b>	<b>3,064.00</b>	<b>42,379.30</b>
<b>5500 · ADMINISTRATION</b>			
5503 · Copier	220.83	228.00	2,649.96
5504 · Phone / Internet	383.20	380.00	4,522.04
5505 · CL Lines	0.00	0.00	0.00
5507 · Equipment Replacement	0.00	0.00	627.00
5508 · Office Supplies	0.00	124.00	1,079.51
5509 · Postage	13.40	144.00	1,531.90
5510 · Association Utilities	231.55	586.00	6,652.40
5511 · Attorneys & Legal Fees	0.00	583.00	0.00
5512 · Accountant Fees	31.25	387.00	4,835.25
5513 · Collection Fees	0.00	9.00	0.00
5514 · Taxes Pd to Collection Agency	0.00		0.00
5515 · VZ County Records	78.00	7.00	204.50
5517 · County Filing Fees	64.00	2.00	64.00
5518 · Other Professional Fees	0.00	18.00	199.00
5519 · Library Supplies	0.00	8.00	111.97
5521 · Safe Deposit Box Rental	0.00	3.00	35.00
5523 · P.O. Box Rental	0.00	0.00	0.00
5524 · Interest Charge	0.00	0.00	0.00
5527 · Computer Subscriptions	0.00	89.00	1,140.65
5528 · Collection Agency Fees	0.00	43.00	500.46
5529 · Mileage Reimbursement	0.00	0.00	0.00
5570 · Board Event	0.00	6.00	15.00
5590 · Replenish Petty Cash	0.00	6.00	70.89
5595 · Bad Debt	0.00	0.00	0.00
5598 · CLPOIA Phone Book	0.00	0.00	0.00
5599 · Bank Charges	16.28	69.00	618.75
<b>Total 5500 · ADMINISTRATION</b>	<b>1,038.51</b>	<b>2,692.00</b>	<b>24,858.28</b>
5526 · A/R BUSINESS FEES	8.60	24.00	332.36
5530 · MISC.	0.00	4.00	43.30
<b>5550 · CLPOIA EMPLOYEES</b>			
5201 · Maintenance Personnel Wages	826.50	1,065.00	12,629.51
5501 · Office Personnel Wages	1,344.63	1,467.00	17,403.97
5830 · Federal Payroll Tax	196.68	207.00	2,435.26
5840 · State Unemployment	0.00	7.00	82.80
5845 · Bonuses	400.00	34.00	400.00
<b>Total 5550 · CLPOIA EMPLOYEES</b>	<b>2,767.81</b>	<b>2,780.00</b>	<b>32,951.54</b>
<b>5700 · CAPITAL IMPROVEMENTS</b>			
5704 · Capital Improvement Other	0.00	0.00	0.00
5710 · Road Construction	0.00	0.00	55,000.00
5700 · CAPITAL IMPROVEMENTS - Other	0.00	0.00	0.00
<b>Total 5700 · CAPITAL IMPROVEMENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>55,000.00</b>
<b>5800 · TAXES</b>			
5820 · Prpty-Schl/Cnty	0.00	3.00	37.34
5822 · Sales Taxes	-65.00	6.00	56.59
<b>Total 5800 · TAXES</b>	<b>-65.00</b>	<b>9.00</b>	<b>93.93</b>

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	<u>Dec 18</u>	<u>Budget</u>	<u>Jan - Dec 18</u>
<b>6100 · DAM MAINTENANCE</b>			
6105 · Contract Mowing	0.00	125.00	1,400.00
6106 · Maintenance	0.00	33.00	354.20
<b>Total 6100 · DAM MAINTENANCE</b>	<u>0.00</u>	<u>158.00</u>	<u>1,754.20</u>
<b>6300 · CONTINGENT LIABILITY</b>			
6302 · Dam Repair	0.00	0.00	0.00
<b>Total 6300 · CONTINGENT LIABILITY</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>6400 · PAYROLL EXPENSES</b>	0.00	42.00	302.00
<b>6500 · PUBLICITY</b>	0.00	22.00	254.82
<b>6550 · FISH &amp; WILDLIFE</b>	0.00	0.00	0.00
<b>7300 · CD,SAVINGS&amp;EXTRACURRICULARACCT</b>			
7301 · Resale Shop	65.00	113.00	3,666.52
7302 · Recreation Comm.	208.79	42.00	1,005.67
7304 · Fish & Wildlife	0.00	18.00	2,106.70
<b>Total 7300 · CD,SAVINGS&amp;EXTRACURRICULARACCT</b>	<u>273.79</u>	<u>173.00</u>	<u>6,778.89</u>
<b>Total Expense</b>	<u>14,958.99</u>	<u>13,501.00</u>	<u>219,457.38</u>
<b>Net Ordinary Income</b>	44,290.80	28,890.00	-25,676.60
<b>Other Income/Expense</b>			
<b>Other Income</b>			
Trinity Valley Capital Credits	8.94		8.94
6013 · Credit Card Rewards	0.00	0.00	8.05
<b>Total Other Income</b>	<u>8.94</u>	<u>0.00</u>	<u>16.99</u>
<b>Other Expense</b>			
8000 · DEPRECIATION EXPENSES	0.00	0.00	0.00
<b>Total Other Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Net Other Income</b>	<u>8.94</u>	<u>0.00</u>	<u>16.99</u>
<b>Net Income</b>	<u>44,299.74</u>	<u>28,890.00</u>	<u>-25,659.61</u>

Callender Lake Property Owners Improvement Association  
Cash Balances

Cash Resources:	<u>November 30, 2018</u>	<u>December 31, 2018</u>
Checking	\$117,657.51	\$186,446.10
Petty Cash	\$98.70	\$98.70
Equip/Maint/Repair Savings**	\$17,855.76	\$0.00
Resale	\$6,585.05	\$4,956.60
Recreation	\$904.72	\$1,473.73
Fish & Wildlife	\$2,016.55	\$1,847.30
New CD 32511 **		\$1,000.00
<b>Total</b>	<u>\$145,118.29</u>	<u>\$195,822.43</u>

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

**1010 - Checking-1st Sta. Bk.Edom, Period Ending 12/31/2018**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						<b>113,146.52</b>
<b>Cleared Transactions</b>						
			<b>Checks and Payments - 38 items</b>			
Bill Pmt -Check	10/20/2018	9281	Harris, Rulaine -Power supply for Office Computer	√	-58.71	-58.71
Check	10/31/2018		Oct. Business Fees	√	-6.13	-64.84
Bill Pmt -Check	11/03/2018	9288	Harris, Harold Dwayne -Certified mail for ACC violation lettr mailout	√	-76.92	-141.76
Bill Pmt -Check	11/10/2018	9298	Holifield, Cynthia-Beautification - Fertilizer & Compost	√	-77.35	-219.11
Check	11/29/2018	CCADJ	Credit Card Processing fee	√	-3.38	-222.49
Check	11/30/2018		Nov. Business Fees	√	-42.43	-264.92
Check	11/30/2018	CCADJ	Credit Card Processing fee	√	-20.00	-284.92
Bill Pmt -Check	12/01/2018	9308	Republic Services #070 - Trash Service	√	-1,869.88	-2,154.80
Bill Pmt -Check	12/01/2018	9306	Bill Hullum CPA PC-Payroll Taxes	√	-31.25	-2,186.05
Bill Pmt -Check	12/01/2018	9307	Harwood, John-Certified mail for Finance Committee	√	-13.40	-2,199.45
Paycheck	12/04/2018	9310	Van Roy, Salina S - Payroll	√	-485.63	-2,685.08
Paycheck	12/04/2018	9309	Ferris, Douglas R - Payroll	√	-414.59	-3,099.67
Bill Pmt -Check	12/06/2018	9311	Dones, Lisa - Cleaning Comm. Cntr Athens Tractor & Equipment-Tractor Maint. & Fuel	√	-40.00	-3,139.67
Bill Pmt -Check	12/08/2018	9313	Shepherd Security LLC	√	-724.36	-3,864.03
Bill Pmt -Check	12/08/2018	9317	Kubola Credit Corporation USA-Tractor payment	√	-608.28	-4,472.31
Bill Pmt -Check	12/08/2018	9316	CenturyLink - phone & internet	√	-465.69	-4,938.00
Bill Pmt -Check	12/08/2018	9314	Van Zandt County Clerk-Lien release	√	-383.20	-5,321.20
Bill Pmt -Check	12/08/2018	9312	Kirkes, Trisha-Filing MFIP Dedicatory document w/Van Zandt & Henderson County	√	-78.00	-5,399.20
Bill Pmt -Check	12/08/2018	9315	Backstreet Surveillance-New Surveillance Camera's	√	-64.00	-5,463.20
Bill Pmt -Check	12/11/2018	9318	Backstreet Surveillance-New Surveillance Camera's	√	-6,513.35	-11,976.55
Check	12/13/2018	CCADJ	Credit Card Processing fee	√	-14.16	-11,990.71
Bill Pmt -Check	12/15/2018	9320	Data Max- Office copier lease	√	-220.83	-12,211.54
Bill Pmt -Check	12/15/2018	9325	Trinity Valley Electric Cooperative Inc	√	-179.37	-12,390.91
Paycheck	12/15/2018	9329	Van Roy, Salina S - Christmas bonus	√	-178.70	-12,569.61
Paycheck	12/15/2018	9328	Ferris, Douglas R - Christmas bonus	√	-178.70	-12,748.31
Bill Pmt -Check	12/15/2018	9324	Southside Bank Visa - Outdoor operational supplies	√	-148.53	-12,896.84
Bill Pmt -Check	12/15/2018	9323	Monarch Utilities, Inc. - Water	√	-52.18	-12,949.02
Bill Pmt -Check	12/15/2018	9319	Bolle, Dick - Comm. Center Supplies	√	-39.47	-12,988.49
Bill Pmt -Check	12/15/2018	9321	Harris, Rulaine - shipping for surveillance equipment	√	-37.94	-13,026.43
Check	12/15/2018	CCADJ	Credit Card Processing fee	√	-2.12	-13,028.55
Liability Check	12/17/2018	EFT	United States Treasury - Payroll taxes	√	-567.16	-13,595.71
Paycheck	12/18/2018	9327	Van Roy, Salina S - Payroll	√	-644.14	-14,239.85
Paycheck	12/18/2018	9326	Ferris, Douglas R - Payroll	√	-294.69	-14,534.54
Bill Pmt -Check	12/20/2018	9330	Callender Lake POA - Open a new CD	√	-1,000.00	-15,534.54
Bill Pmt -Check	12/20/2018	9333	Harris, Rulaine-Cables etc. for new Surveillance System	√	-174.19	-15,708.73
Bill Pmt -Check	12/20/2018	9332	Harris, Rulaine- Weatherproof NEMA Enclosure w/Cooling Fan -Surveillance	√	-143.98	-15,852.71
Check	12/20/2018	CCADJ	Credit Card Processing fee	√	-4.81	-15,857.52
Check	12/31/2018		A/R Business Fees	√	-8.60	-15,866.12
<b>Total Checks and Payments</b>					<u>-15,866.12</u>	<u>-15,866.12</u>
<b>Total Deposits and Credits - 31 items</b>					<u>89,165.70</u>	<u>89,165.70</u>
<b>Total Cleared Transactions</b>					<u>73,299.58</u>	<u>73,299.58</u>
<b>Cleared Balance</b>					73,299.58	186,446.10
<b>Uncleared Transactions</b>						
<b>Total Checks and Payments - 3 items</b>					<u>-1,164.80</u>	<u>-1,164.80</u>
<b>Total Uncleared Transactions</b>					<u>-1,164.80</u>	<u>-1,164.80</u>
<b>Register Balance as of 12/31/2018</b>					72,134.78	185,281.30
<b>New Transactions</b>						
<b>Total Checks and Payments - 18 items</b>					<u>-128,361.67</u>	<u>-128,361.67</u>
<b>Total Deposits and Credits - 13 items</b>					<u>26,351.97</u>	<u>26,351.97</u>
<b>Total New Transactions</b>					<u>-102,009.70</u>	<u>-102,009.70</u>
<b>Ending Balance</b>					<u>-29,874.92</u>	<u>83,271.60</u>