

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

	Feb 18	Budget	Sep '17 - Feb 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4010 · MAINTENANCE FEE INCOME					
4999 · Uncategorized Income	0.00		612.63		
4010 · MAINTENANCE FEE INCOME - Other	9,569.79		131,060.57	0.00	0.00
Total 4010 · MAINTENANCE FEE INCOME	9,569.79		131,673.20	0.00	0.00
4011 · REIMB. COURT COSTS	0.00		1,363.13	0.00	0.00
4019 · SERVICE FEES					
4016 · Convenience Fee	48.83		351.69		
4017 · MF service charge	30.00		324.67	0.00	0.00
4018 · Late Payment Penalty	207.46		2,810.08	0.00	0.00
4020 · Returned Check Fee	0.00		25.00		
4023 · Daily Violation Fee Per Day	0.00		466.00		
Total 4019 · SERVICE FEES	286.29		3,977.44	0.00	0.00
4021 · TRANSFER FEE	0.00		0.00	0.00	0.00
4030 · GATE CARD LEASES	150.00		1,480.00	0.00	0.00
4070 · INTEREST INCOME	33.33		252.11	0.00	0.00
4090 · SPEC. PROJECTS INCOME					
4091 · Telephone Book	0.00		2,355.00	0.00	0.00
4092 · CL Lines Advertising	150.00		663.50	0.00	0.00
4093 · Building Permit	100.00		1,200.00	0.00	0.00
4094 · Comm. Center Rental	145.00		145.00	0.00	0.00
Total 4090 · SPEC. PROJECTS INCOME	395.00		4,363.50	0.00	0.00
6000 · OTHER INCOME					
6012 · Transfer Fee	400.00		3,600.00	0.00	0.00
6014 · Copies & Faxes	22.25		56.50	0.00	0.00
6015 · Reimbursed Expenses	0.00		1,200.00	0.00	0.00
6016 · Replenished Petty Cash	0.00		0.00	0.00	0.00
6000 · OTHER INCOME - Other	0.00		0.00	0.00	0.00
Total 6000 · OTHER INCOME	422.25		4,856.50	0.00	0.00
7200 · CDs, SAVINGS & EXTRACURRICULAR ACCT					
7201 · Resale Shop	182.85		1,235.42	0.00	0.00
7202 · Recreation Comm.	0.00		847.88	0.00	0.00
7204 · Fish & Wildlife	0.00		3.76	0.00	0.00
7207 · Equipment Maint. & Repair	0.00		11.22		
7200 · CDs, SAVINGS & EXTRACURRICULAR ACCT - Other	0.00		0.00	0.00	0.00
Total 7200 · CDs, SAVINGS & EXTRACURRICULAR ACCT	182.85		2,098.28	0.00	0.00
Total Income	11,039.51		150,064.16	0.00	0.00
Gross Profit	11,039.51		150,064.16	0.00	0.00
Expense					
4085 · COMMUNITY CENTER					
4086 · Maintenance	70.00	83.33	390.00	500.02	1,000.00
4087 · Repairs	80.10	41.67	123.72	250.02	500.00
4088 · Exterminating	0.00	25.00	191.26	150.00	300.00
4089 · Septic Service	0.00	8.33	0.00	50.02	100.00
4095 · Community Center Rental Deposit	0.00		0.00	0.00	0.00
4096 · Signs	0.00		102.70		
4097 · Community Center Supplies	119.74	58.33	254.91	350.02	700.00
4098 · Equipment	0.00	100.00	0.00	600.00	1,200.00

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

	Feb 18	Budget	Sep '17 - Feb 18	YTD Budget	Annual Budget
4099 · Community Center Other	0.00	8.33	0.00	50.02	100.00
Total 4085 · COMMUNITY CENTER	269.84	324.99	1,062.59	1,950.10	3,900.00
5000 · SANITATION					
5010 · Household Trash	1,695.09	1,667.00	8,769.00	10,002.00	20,000.00
5015 · Repairs	0.00	225.00	0.00	1,350.00	2,700.00
5020 · Bulk Trash	655.42	566.00	3,808.31	3,400.00	6,800.00
Total 5000 · SANITATION	2,350.51	2,458.00	12,577.31	14,752.00	29,500.00
5100 · INSURANCE					
5110 · Community Center/Liability	0.00	541.67	0.00	3,250.02	6,500.00
5120 · D&O Liability	0.00	175.00	0.00	1,050.00	2,100.00
5170 · Notary Bond	0.00	8.33	100.00	50.02	100.00
Total 5100 · INSURANCE	0.00	725.00	100.00	4,350.04	8,700.00
5200 · PUBLIC AREA/RECREATION					
5203 · Committed Tractor Payment	488.97	500.00	2,817.42	3,000.00	6,000.00
5204 · Swimming Park	0.00	50.00	229.09	300.00	600.00
5205 · Fishing Park	0.00	25.00	0.00	150.00	300.00
5207 · Tractor Maintenance	0.00	25.00	121.50	150.00	300.00
5208 · Mower Maintenance	0.00	108.33	57.34	650.02	1,300.00
5209 · Fuel	123.60	66.67	348.84	400.02	800.00
5210 · Outdoor Operational Supplies	0.00	25.00	10.65	150.00	300.00
5215 · Beautification	0.00	41.67	217.26	250.02	500.00
5216 · Campers Sanitary Dump	0.00	25.00	0.00	150.00	300.00
5217 · Signs	0.00	16.67	0.00	100.02	200.00
5218 · Equipment	0.00	16.67	0.00	100.02	200.00
5219 · Flag	0.00		0.00	0.00	0.00
5220 · Tractor Barn	24.88	4.17	24.88	25.02	50.00
5221 · Tree Removal	0.00	83.33	0.00	500.02	1,000.00
5223 · Tools	0.00	33.33	0.00	200.02	400.00
5224 · Childrens Park	0.00	41.67	0.00	250.02	500.00
5225 · Misc.	0.88	91.67	0.88	550.02	1,100.00
5227 · Weed Eater/trimmer	48.18	16.67	81.82	100.02	200.00
5229 · Public Areas Other	0.00	4.17	0.00	25.02	50.00
5200 · PUBLIC AREA/RECREATION - Other	0.00		0.00	0.00	0.00
Total 5200 · PUBLIC AREA/RECREATION	686.51	1,175.02	3,909.68	7,050.24	14,100.00
5300 · ROAD MAINTENANCE					
5310 · Repair	0.00	83.33	0.00	500.02	1,000.00
5311 · Signs	0.00	25.00	0.00	150.00	300.00
5320 · Equip. Repair/Supplies	46.42		46.42		
5340 · Material/Supplies	0.00	58.33	30.25	350.02	700.00
Total 5300 · ROAD MAINTENANCE	46.42	166.66	76.67	1,000.04	2,000.00
5400 · SECURITY/GATE					
5403 · Gate Collision Repair	947.77		-678.11		
5404 · Gate Repair Other	0.00	167.00	49.00	1,002.00	2,000.00
5405 · Maintenance/Supplies	0.00	8.33	178.61	50.02	100.00
5406 · New Equip. Purchase	728.96	83.33	728.96	500.02	1,000.00
5408 · Entry Surveillance System	0.00	25.00	0.00	150.00	300.00
5411 · Security Maintenance Contracts	0.00	29.17	0.00	174.98	350.00
5412 · Light Replacement	0.00	16.67	0.00	100.02	200.00
5414 · Equipment Repair	0.00	50.00	345.00	300.00	600.00

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

	Feb 18	Budget	Sep '17 - Feb 18	YTD Budget	Annual Budget
5415 · Contracted Patrol	2,040.53	2,333.33	12,870.87	13,999.98	28,000.00
5416 · Gate Card Purchases	970.44	100.00	970.44	600.00	1,200.00
5417 · Phone box repair	0.00	41.67	0.00	250.02	500.00
5418 · Gate Card Returns/Refunds	0.00	8.33	0.00	50.02	100.00
5419 · Signs	0.00	8.33	0.00	50.02	100.00
Total 5400 · SECURITY/GATE	4,687.70	2,871.16	14,464.77	17,227.08	34,450.00
5500 · ADMINISTRATION					
5503 · Copier	220.83	208.33	1,106.33	1,250.02	2,500.00
5504 · Phone / Internet	382.41	316.67	2,165.51	1,900.02	3,800.00
5505 · CL Lines	0.00	8.33	0.00	50.02	100.00
5507 · Equipment Replacement	0.00	16.67	0.00	100.02	200.00
5508 · Office Supplies	1.86	167.00	506.94	1,002.00	2,000.00
5509 · Postage	152.01	167.00	761.59	1,002.00	2,000.00
5510 · Association Utilities	680.23	625.00	3,447.96	3,750.00	7,500.00
5511 · Attorneys & Legal Fees	0.00	541.67	975.00	3,250.02	6,500.00
5512 · Accountant Fees	605.75	458.33	1,635.75	2,750.02	5,500.00
5513 · Collection Fees	0.00	0.00	0.00	0.00	0.00
5515 · VZ County Records	0.00	33.33	52.00	200.02	400.00
5516 · Advertisement	0.00		0.00	0.00	0.00
5517 · County Filing Fees	0.00	33.33	0.00	200.02	400.00
5518 · Other Professional Fees	0.00		31.00	0.00	0.00
5519 · Library Supplies	0.00	8.33	13.00	50.02	100.00
5521 · Safe Deposit Box Rental	0.00	4.17	35.00	25.02	50.00
5522 · Membership Fee	0.00		0.00	0.00	0.00
5523 · P.O. Box Rental	0.00	4.17	0.00	25.02	50.00
5527 · Computer Subscriptions	0.00	125.00	199.04	750.00	1,500.00
5528 · Collection Agency Fees	0.00	8.33	-1,839.16	50.02	100.00
5529 · Mileage Reimbursement	0.00	4.17	0.00	25.02	50.00
5570 · Board Event	0.00	41.67	70.98	250.02	500.00
5590 · Replenish Petty Cash	0.00	8.33	70.89	50.02	100.00
5595 · Bad Debt	0.00		4,546.14		
5598 · CLPOIA Phone Book	0.00		104.93		
5599 · Bank Charges	111.90	83.33	498.38	500.02	1,000.00
Total 5500 · ADMINISTRATION	2,154.99	2,863.16	14,381.28	17,179.32	34,350.00
5526 · A/R BUSINESS FEES	50.21	45.83	222.35	275.02	550.00
5550 · CLPOIA EMPLOYEES					
5201 · Maintenance Personnel Wages	717.75	1,333.33	5,523.67	8,000.02	16,000.00
5501 · Office Personnel Wages	1,395.01	1,500.00	8,246.03	9,000.00	18,000.00
5830 · Federal Payroll Tax	174.30	250.00	1,150.86	1,500.00	3,000.00
5840 · State Unemployment	12.47	83.33	29.83	500.02	1,000.00
5845 · Bonuses	0.00	16.67	400.00	100.02	200.00
Total 5550 · CLPOIA EMPLOYEES	2,299.53	3,183.33	15,350.39	19,100.06	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
5700 · CAPITAL IMPROVEMENTS - Other	0.00		-5,012.00	0.00	0.00
Total 5700 · CAPITAL IMPROVEMENTS	0.00	0.00	-5,012.00	0.00	0.00
5800 · TAXES					
5820 · Prpty-Schl/Cnty	0.00	5.00	37.49	30.00	60.00

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

	Feb 18	Budget	Sep '17 - Feb 18	YTD Budget	Annual Budget
5822 · Sales Taxes	0.00		47.31		
Total 5800 · TAXES	0.00	5.00	84.80	30.00	60.00
6100 · DAM MAINTENANCE					
6105 · Contract Mowing	0.00	175.00	0.00	1,050.00	2,100.00
6106 · Maintenance	0.00	16.67	0.00	100.02	200.00
Total 6100 · DAM MAINTENANCE	0.00	191.67	0.00	1,150.02	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	41.67	0.00	250.02	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	918.00		1,475.65	0.00	0.00
7302 · Recreation Comm.	0.00		654.10	0.00	0.00
7304 · Fish & Wildlife	0.00		0.00	0.00	0.00
Total 7300 · CD,SAVINGS&EXTRACURRICULARACCT	918.00		2,129.75	0.00	0.00
Total Expense	13,463.71	14,051.49	59,831.59	84,313.94	168,610.00
Net Ordinary Income	-2,424.20	-14,051.49	90,232.57	-84,313.94	-168,610.00
Net Income	-2,424.20	-14,051.49	90,232.57	-84,313.94	-168,610.00

Callender Lake Property Owners Improvement Association
Cash Balances

Cash Resources:	January 31, 2018	February 28, 2018
Checking	175,088.79	178,113.62
Petty Cash	29.11	29.11
Capital Road Repair CD	50,974.63	50,974.63
Equip/Maint/Repair - Savings	17,822.42	17,822.42
Resale	4,537.50	4,720.35
Recreation	1,051.84	1,051.84
Fish & Wildlife	2,978.49	2,978.49
Total	\$252,482.78	\$255,690.46

Callender Lake Property Owners Improvement Association Reconciliation Detail

1010 - Checking-1st Sta. Bk.Edom, Period Ending 02/28/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						175,088.79
Cleared Transactions						
Checks and Payments - 38 Items						
Bill Pmt -Check	01/02/2018	9024	CNA Surety	√	-100.00	-100.00
Bill Pmt -Check	01/15/2018	9034	Southside Bank Visa	√	-189.52	-289.52
Bill Pmt -Check	01/20/2018	9038	Dones, Lisa	√	-40.00	-329.52
Bill Pmt -Check	01/27/2018	9043	Elite Protection & Investigation	√	-378.88	-708.40
Bill Pmt -Check	01/27/2018	9045	First State Bank Ben Wheeler Branch	√	-35.00	-743.40
Bill Pmt -Check	01/27/2018	9044	Carney, Gloria*	√	-13.00	-756.40
Paycheck	01/30/2018	9042	Van Roy, Salina S	√	-500.52	-1,256.92
Check	01/30/2018	CCADJ		√	-39.22	-1,296.14
Check	01/31/2018	CCADJ		√	-20.00	-1,316.14
Check	02/01/2018	CCADJ		√	-21.06	-1,337.20
Bill Pmt -Check	02/03/2018	9049	Republic Services #070	√	-2,350.51	-3,687.71
Bill Pmt -Check	02/03/2018	9048	Elite Protection & Investigation	√	-714.45	-4,402.16
Bill Pmt -Check	02/03/2018	9050	Bill Hullum CPA PC	√	-518.25	-4,920.41
Bill Pmt -Check	02/03/2018	9051	CenturyLink	√	-382.41	-5,302.82
Check	02/06/2018	CCADJ		√	-28.02	-5,330.84
Check	02/08/2018	CCADJ		√	-13.12	-5,343.96
Bill Pmt -Check	02/10/2018	9055	SECURAC, Inc.	√	-2,647.17	-7,991.13
Bill Pmt -Check	02/10/2018	9054	Elite Protection & Investigation	√	-378.88	-8,370.01
Bill Pmt -Check	02/10/2018	9061	ETCS Leasing	√	-220.83	-8,590.84
Bill Pmt -Check	02/10/2018	9063	Monarch Utilities, Inc.	√	-92.76	-8,683.60
Bill Pmt -Check	02/10/2018	9059	Athens Tractor & Equipment	√	-88.08	-8,771.68
Bill Pmt -Check	02/10/2018	9060	Dones, Lisa	√	-70.00	-8,841.68
Bill Pmt -Check	02/10/2018	9062	Liedtke, Jan	√	-55.24	-8,896.92
Paycheck	02/13/2018	9053	Van Roy, Salina S	√	-581.57	-9,478.49
Paycheck	02/13/2018	9052	Ferris, Douglas R	√	-330.85	-9,809.34
Check	02/13/2018	CCADJ		√	-2.98	-9,812.32
Liability Check	02/15/2018	EFT	United States Treasury	√	-695.10	-10,507.42
Bill Pmt -Check	02/17/2018	9058	Trinity Valley Electric Cooperative Inc	√	-587.47	-11,094.89
Bill Pmt -Check	02/17/2018	9057	Elite Protection & Investigation	√	-568.32	-11,663.21
Bill Pmt -Check	02/17/2018	9065	Kubota Credit Corporation USA	√	-488.97	-12,152.18
Bill Pmt -Check	02/17/2018	9068	Harris, Harold Dwayne	√	-152.01	-12,304.19
Bill Pmt -Check	02/17/2018	9066	Bill Hullum CPA PC	√	-87.50	-12,391.69
Check	02/17/2018	CCADJ		√	-5.70	-12,397.39
Check	02/20/2018	CCADJ		√	-16.08	-12,413.47
Check	02/24/2018	CCADJ		√	-1.22	-12,414.69
Paycheck	02/27/2018	9071	Van Roy, Salina S	√	-587.72	-13,002.41
Paycheck	02/27/2018	9070	Ferris, Douglas R	√	-289.00	-13,291.41
Check	02/28/2018			√	-50.21	-13,341.62
Total Checks and Payments					-13,341.62	-13,341.62
Deposits and Credits - 17 items						
Total Deposits and Credits					16,366.45	16,366.45
Total Cleared Transactions					3,024.83	3,024.83
Cleared Balance					3,024.83	178,113.62

