

## Callender Lake Property Owners Improvement Association Profit & Loss Budget Performance

February 2019

Budget Variance

Ordinary Income/Expense

Income

	Feb 19	Budget	Jan - Feb 19	YTD Budget	Annual Budget	February	YTD
Balance Transfer	0.00	0.00	0.00	0.00	0.00		
<b>4010 · MAINTENANCE FEE INCOME</b>	15,189.62	8,965.00	63,077.62	50,404.00	159,465.00	6,224.62	12,673.62
<b>4011 · REIMB. COURT COSTS</b>	356.25	90.00	575.00	508.00	1,277.00	266.25	67.00
<b>4019 · SERVICE FEES</b>							
4015 · Gate Card Reactivation Fee	9.30	0.00	9.30	0.00	16.00		
4016 · Convenience Fee	208.78	14.00	366.24	78.00	249.00		
4017 · MF service charge	51.00	21.00	62.53	118.00	353.00		
4018 · Late Payment Penalty	318.12	96.00	355.96	538.00	957.00		
4020 · Returned Check Fee	0.00	0.00	0.00	2.00	3.00		
4023 · Daily Violation Fee Per Day	3,520.00	20.00	3,520.00	110.00	2,217.00		
<b>Total 4019 · SERVICE FEES</b>	4,107.20	151.00	4,314.03	846.00	3,795.00	3,956.20	3,468.03
4021 · TRANSFER FEE	20.00		20.00				
4030 · GATE CARD LEASES	290.00	106.00	730.00	598.00	2,391.00		
4070 · INTEREST INCOME	45.67	17.00	71.64	97.00	244.00		
<b>4090 · SPEC. PROJECTS INCOME</b>							
4091 · Telephone Book	5.00	0.00	5.00	0.00	5.00		
4092 · CL Lines Advertising	15.00	25.00	105.00	141.00	297.00		
4093 · Building Permit	100.00	81.00	200.00	453.00	1,274.00		
4094 · Comm. Center Rental	0.00	12.00	100.00	67.00	114.00		
<b>Total 4090 · SPEC. PROJECTS INCOME</b>	120.00	118.00	410.00	661.00	1,690.00	2.00	-251.00
<b>6000 · OTHER INCOME</b>							
6012 · Transfer Fee	1,400.00	408.00	2,600.00	2,296.00	9,119.00		
6014 · Copies & Faxes	2.25	2.00	4.25	13.00	58.00		
6016 · Replenished Petty Cash	0.00	2.00	0.00	11.00	19.00		
<b>Total 6000 · OTHER INCOME</b>	1,402.25	412.00	2,604.25	2,320.00	9,196.00	990.25	284.25
<b>7200 · CDs, SAVINGS &amp; EXTRACURRICULAR ACCT</b>							
7201 · Resale Shop	0.00	78.00	0.00	440.00	1,976.00		
7202 · Recreation Comm.	0.00	29.00	0.00	163.00	603.00		
7204 · Fish & Wildlife	0.00	13.00	0.00	72.00	124.00		
7207 · Equipment Maint. & Repair	0.00	1.00	0.00	4.00	16.00		

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February 2019

						Budget Variance	
	Feb 19	Budget	Jan - Feb 19	YTD Budget	Annual Budget	February	YTD
<b>Total 7200 · CDs,SAVINGS&amp;EXTRACURRICULARACCT</b>	0.00	121.00	0.00	679.00	2,719.00	-121.00	-679.00
<b>Total Income</b>	21,530.99	9,980.00	71,802.54	56,113.00	180,777.00	11,550.99	15,689.54
<b>Gross Profit</b>	21,530.99	9,980.00	71,802.54	56,113.00	180,777.00	11,550.99	15,689.54
<b>Expense</b>							
<b>Merchant deposit fees</b>	144.39	0.00	240.54	0.00	5.00	144.39	240.54
<b>4085 · COMMUNITY CENTER</b>							
4086 · Maintenance	40.00	91.00	110.00	182.00	1,004.00		
4087 · Repairs	0.00	12.00	0.00	24.00	144.00		
4088 · Exterminating	0.00	12.00	0.00	24.00	353.00		
4089 · Septic Service	0.00	8.00	0.00	16.00	116.00		
4096 · Signs	0.00	9.00	0.00	18.00	103.00		
4097 · Community Center Supplies	0.00	44.00	0.00	88.00	512.00		
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		
<b>Total 4085 · COMMUNITY CENTER</b>	40.00	176.00	110.00	352.00	2,260.00	-136.00	-242.00
<b>5000 · SANITATION</b>							
5010 · Household Trash	0.00	1,701.00	2,953.91	3,402.00	19,869.00		
5015 · Repairs	0.00	0.00	0.00	0.00	0.00		
5020 · Bulk Trash	0.00	527.00	681.32	1,054.00	6,290.00		
<b>Total 5000 · SANITATION</b>	0.00	2,228.00	3,635.23	4,456.00	26,159.00	-2,228.00	-820.77
<b>5100 · INSURANCE</b>							
5110 · Community Center/Liability	0.00	566.00	0.00	1,132.00	6,792.00		
5120 · D&O Liability	0.00	190.00	0.00	380.00	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		
<b>Total 5100 · INSURANCE</b>	0.00	756.00	0.00	1,512.00	9,175.00	-756.00	-1,512.00
<b>5200 · PUBLIC AREA/RECREATION</b>							
5203 · Committed Tractor Payment	465.69	466.00	931.38	932.00	5,592.00		
5204 · Swimming Park	0.00	42.00	0.00	84.00	1,835.00		
5205 · Fishing Park	0.00	25.00	0.00	50.00	339.00		
5206 · Boat Launch	0.00	0.00	0.00	0.00	66.00		
5207 · Tractor Maintenance	0.00	23.00	0.00	46.00	951.00		

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February 2019

	Budget Variance						
	Feb 19	Budget	Jan - Feb 19	YTD Budget	Annual Budget	February	YTD
5208 · Mower Maintenance	0.00	20.00	0.00	40.00	236.00		
5209 · Fuel	0.00	83.00	49.77	166.00	1,097.00		
5210 · Outdoor Operational Supplies	0.00	21.00	19.45	42.00	258.00		
5215 · Beautification	0.00	20.00	0.00	40.00	600.00		
5216 · Campers Sanitary Dump	0.00	0.00	0.00	0.00	0.00		
5217 · Signs	186.80	14.00	186.80	28.00	148.00		
5218 · Equipment	0.00	0.00	0.00	0.00	0.00		
5220 · Tractor Barn	0.00	2.00	0.00	4.00	24.00		
5221 · Tree Removal	0.00	83.00	0.00	166.00	996.00		
5223 · Tools	0.00	17.00	0.00	34.00	200.00		
5224 · Childrens Park	0.00	83.00	0.00	166.00	963.00		
5225 · Misc.	9.60	1.00	9.60	2.00	12.00		
5227 · Weed Eater/trimmer	0.00	21.00	0.00	42.00	250.00		
5229 · Public Areas Other	875.00	27.00	875.00	54.00	495.00		
<b>Total 5200 · PUBLIC AREA/RECREATION</b>	<b>1,537.09</b>	<b>948.00</b>	<b>2,072.00</b>	<b>1,896.00</b>	<b>14,062.00</b>	<b>589.09</b>	<b>176.00</b>
<b>5300 · ROAD MAINTENANCE</b>							
5310 · Repair	0.00	83.00	0.00	166.00	1,016.00		
5311 · Signs	0.00	42.00	0.00	84.00	507.00		
5320 · Equip. Repair/Supplies	0.00	4.00	0.00	8.00	48.00		
5340 · Material/Supplies	158.08	287.00	186.16	574.00	3,464.00		
<b>Total 5300 · ROAD MAINTENANCE</b>	<b>158.08</b>	<b>416.00</b>	<b>186.16</b>	<b>832.00</b>	<b>5,035.00</b>	<b>-257.92</b>	<b>-645.84</b>
<b>5400 · SECURITY/GATE</b>							
5403 · Gate Collision Repair	0.00	54.00	583.47	108.00	1,347.00		
5404 · Gate Repair Other	0.00	4.00	0.00	8.00	315.00		
5405 · Maintenance/Supplies	0.00	20.00	0.00	40.00	240.00		
5406 · New Equip. Purchase	627.30	66.00	2,381.79	132.00	792.00		
5408 · Entry Surveillance System	0.00	0.00	0.00	0.00	0.00		
5412 · Light Replacement	0.00	0.00	925.00	0.00	0.00		
5414 · Equipment Repair	0.00	30.00	0.00	60.00	360.00		
5415 · Contracted Patrol	0.00	2,807.00	912.42	5,614.00	33,301.00		
5416 · Gate Card Purchases	0.00	83.00	0.00	166.00	996.00		
5417 · Phone box repair	0.00	0.00	0.00	0.00	0.00		

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	Budget Variance						
	Feb 19	Budget	Jan - Feb 19	YTD Budget	Annual Budget	February	YTD
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		
<b>Total 5400 · SECURITY/GATE</b>	<b>627.30</b>	<b>3,064.00</b>	<b>4,802.68</b>	<b>6,128.00</b>	<b>37,392.00</b>	<b>-2,436.70</b>	<b>-1,325.32</b>
<b>5500 · ADMINISTRATION</b>							
5503 · Copier	220.83	228.00	455.93	456.00	2,732.00		
5504 · Phone / Internet	287.17	380.00	641.24	760.00	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	248.00	1,849.00		
5509 · Postage	147.60	144.00	297.60	288.00	1,780.67		
5510 · Association Utilities	536.67	586.00	1,030.20	1,172.00	6,765.00		
5511 · Attorneys & Legal Fees	0.00	583.00	0.00	1,166.00	6,996.00		
5512 · Accountant Fees	2,120.00	387.00	4,693.75	774.00	4,223.00		
5513 · Collection Fees	0.00	9.00	0.00	18.00	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	14.00	246.00		
5517 · County Filing Fees	30.75	2.00	30.75	4.00	88.00		
5518 · Other Professional Fees	0.00	18.00	0.00	36.00	216.00		
5519 · Library Supplies	0.00	8.00	0.00	16.00	182.00		
5521 · Safe Deposit Box Rental	0.00	3.00	35.00	6.00	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	353.54	89.00	595.13	178.00	1,012.00		
5528 · Collection Agency Fees	0.00	43.00	0.00	86.00	516.00		
5529 · Mileage Reimbursement	0.00	0.00	0.00	0.00	0.00		
5570 · Board Event	0.00	6.00	0.00	12.00	81.00		
5590 · Replenish Petty Cash	0.00	6.00	0.00	12.00	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	0.00	138.00	672.00		
<b>Total 5500 · ADMINISTRATION</b>	<b>3,696.56</b>	<b>2,692.00</b>	<b>7,968.19</b>	<b>5,384.00</b>	<b>32,825.67</b>	<b>1,004.56</b>	<b>2,584.19</b>
<b>5526 · A/R BUSINESS FEES</b>	<b>186.11</b>	<b>24.00</b>	<b>266.68</b>	<b>48.00</b>	<b>329.00</b>	<b>162.11</b>	<b>218.68</b>

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February 2019

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	Feb 19	Budget	Jan - Feb 19	YTD Budget	Annual Budget	February	YTD
5530 · MISC.	0.00	4.00	0.00	8.00	48.00	-4.00	-8.00
<b>5550 · CLPOIA EMPLOYEES</b>							
5201 · Maintenance Personnel Wages	480.57	1,065.00	917.33	2,130.00	12,497.00		
5501 · Office Personnel Wages	1,505.17	1,467.00	3,638.33	2,934.00	17,599.00		
5830 · Federal Payroll Tax	163.81	207.00	390.84	414.00	2,442.00		
5840 · State Unemployment	7.14	7.00	17.05	14.00	78.00		
5845 · Bonuses	0.00	34.00	0.00	68.00	786.00		
<b>Total 5550 · CLPOIA EMPLOYEES</b>	<b>2,156.69</b>	<b>2,780.00</b>	<b>4,963.55</b>	<b>5,560.00</b>	<b>33,402.00</b>	<b>-623.31</b>	<b>-596.45</b>
<b>5700 · CAPITAL IMPROVEMENTS</b>							
5704 · Capital Improvement Other	0.00	0.00	0.00	0.00	0.00		
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		
<b>Total 5700 · CAPITAL IMPROVEMENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5800 · TAXES</b>							
5820 · Prpty-Schl/Cnty	0.00	3.00	0.00	6.00	71.00		
5822 · Sales Taxes	0.00	6.00	64.98	12.00	177.00		
<b>Total 5800 · TAXES</b>	<b>0.00</b>	<b>9.00</b>	<b>64.98</b>	<b>18.00</b>	<b>248.00</b>	<b>-9.00</b>	<b>46.98</b>
<b>6100 · DAM MAINTENANCE</b>							
6105 · Contract Mowing	0.00	125.00	0.00	250.00	1,500.00		
6106 · Maintenance	0.00	33.00	0.00	66.00	441.33		
<b>Total 6100 · DAM MAINTENANCE</b>	<b>0.00</b>	<b>158.00</b>	<b>0.00</b>	<b>316.00</b>	<b>1,941.33</b>	<b>-158.00</b>	<b>-316.00</b>
<b>6300 · CONTINGENT LIABILITY</b>							
6302 · Dam Repair	0.00	0.00	0.00	0.00	0.00		
<b>Total 6300 · CONTINGENT LIABILITY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6400 · PAYROLL EXPENSES	0.00	42.00	182.00	84.00	489.00	-42.00	98.00
6500 · PUBLICITY	0.00	22.00	0.00	44.00	264.00	-22.00	-44.00
6550 · FISH & WILDLIFE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>7300 · CD,SAVINGS&amp;EXTRACURRICULARACCT</b>							
7301 · Resale Shop	0.00	113.00	0.00	226.00	3,555.00		
7302 · Recreation Comm.	0.00	42.00	0.00	84.00	748.00		
7304 · Fish & Wildlife	0.00	18.00	0.00	36.00	216.00		
<b>Total 7300 · CD,SAVINGS&amp;EXTRACURRICULARACCT</b>	<b>0.00</b>	<b>173.00</b>	<b>0.00</b>	<b>346.00</b>	<b>4,519.00</b>	<b>-173.00</b>	<b>-346.00</b>

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February 2019

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	Feb 19	Budget	Jan - Feb 19	YTD Budget	Annual Budget	February	YTD
Total Expense	8,546.22	13,492.00	24,492.01	26,984.00	168,154.00	-4,945.78	-2,491.99
Net Ordinary Income	12,984.77	-3,512.00	47,310.53	29,129.00	12,623.00	16,496.77	18,181.53
Other Income/Expense							
Other Income							
6013 · Credit Card Rewards	0.00	0.00	0.00	0.00	0.00		
Total Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense							
8000 · DEPRECIATION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	<b>12,984.77</b>	<b>-3,512.00</b>	<b>47,310.53</b>	<b>29,129.00</b>	<b>12,623.00</b>	<b>16,496.77</b>	<b>18,181.53</b>

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

	Feb 19	Feb 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010 · MAINTENANCE FEE INCOME	15,189.62	9,591.04	5,598.58	58.37%
4011 · REIMB. COURT COSTS	356.25	0.00	356.25	100.0%
<b>4019 · SERVICE FEES</b>				
4015 · Gate Card Reactivation Fee	9.30	0.00	9.30	100.0%
4016 · Convenience Fee	208.78	53.33	155.45	291.49%
4017 · MF service charge	51.00	54.00	-3.00	-5.56%
4018 · Late Payment Penalty	318.12	216.71	101.41	46.8%
4023 · Daily Violation Fee Per Day	3,520.00	0.00	3,520.00	100.0%
<b>Total 4019 · SERVICE FEES</b>	<b>4,107.20</b>	<b>324.04</b>	<b>3,783.16</b>	<b>1,167.5%</b>
4021 · TRANSFER FEE	20.00	0.00	20.00	100.0%
4030 · GATE CARD LEASES	290.00	180.00	110.00	61.11%
4070 · INTEREST INCOME	45.67	33.33	12.34	37.02%
<b>4090 · SPEC. PROJECTS INCOME</b>				
4091 · Telephone Book	5.00	0.00	5.00	100.0%
4092 · CL Lines Advertising	15.00	150.00	-135.00	-90.0%
4093 · Building Permit	100.00	100.00	0.00	0.0%
4094 · Comm. Center Rental	0.00	145.00	-145.00	-100.0%
<b>Total 4090 · SPEC. PROJECTS INCOME</b>	<b>120.00</b>	<b>395.00</b>	<b>-275.00</b>	<b>-69.62%</b>
<b>6000 · OTHER INCOME</b>				
6012 · Transfer Fee	1,400.00	400.00	1,000.00	250.0%
6014 · Copies & Faxes	2.25	22.25	-20.00	-89.89%
<b>Total 6000 · OTHER INCOME</b>	<b>1,402.25</b>	<b>422.25</b>	<b>980.00</b>	<b>232.09%</b>
<b>7200 · CDs,SAVINGS&amp;EXTRACURRICULARACCT</b>				
7201 · Resale Shop	0.00	182.85	-182.85	-100.0%
<b>Total 7200 · CDs,SAVINGS&amp;EXTRACURRICULARACCT</b>	<b>0.00</b>	<b>182.85</b>	<b>-182.85</b>	<b>-100.0%</b>
<b>Total Income</b>	<b>21,530.99</b>	<b>11,128.51</b>	<b>10,402.48</b>	<b>93.48%</b>
<b>Gross Profit</b>	<b>21,530.99</b>	<b>11,128.51</b>	<b>10,402.48</b>	<b>93.48%</b>
<b>Expense</b>				
Merchant deposit fees	144.39	0.00	144.39	100.0%
4085 · COMMUNITY CENTER				

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February 2019

	Feb 19	Feb 18	\$ Change	% Change
4086 · Maintenance	40.00	70.00	-30.00	-42.86%
4087 · Repairs	0.00	80.10	-80.10	-100.0%
4097 · Community Center Supplies	0.00	119.74	-119.74	-100.0%
<b>Total 4085 · COMMUNITY CENTER</b>	<b>40.00</b>	<b>269.84</b>	<b>-229.84</b>	<b>-85.18%</b>
<b>5000 · SANITATION</b>				
5010 · Household Trash	0.00	1,695.09	-1,695.09	-100.0%
5020 · Bulk Trash	0.00	655.42	-655.42	-100.0%
<b>Total 5000 · SANITATION</b>	<b>0.00</b>	<b>2,350.51</b>	<b>-2,350.51</b>	<b>-100.0%</b>
<b>5200 · PUBLIC AREA/RECREATION</b>				
5203 · Committed Tractor Payment	465.69	488.97	-23.28	-4.76%
5209 · Fuel	0.00	123.60	-123.60	-100.0%
5217 · Signs	186.80	0.00	186.80	100.0%
5220 · Tractor Barn	0.00	24.88	-24.88	-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%
<b>Total 5200 · PUBLIC AREA/RECREATION</b>	<b>1,537.09</b>	<b>686.51</b>	<b>850.58</b>	<b>123.9%</b>
<b>5300 · ROAD MAINTENANCE</b>				
5340 · Material/Supplies	158.08	46.42	111.66	240.54%
<b>Total 5300 · ROAD MAINTENANCE</b>	<b>158.08</b>	<b>46.42</b>	<b>111.66</b>	<b>240.54%</b>
<b>5400 · SECURITY/GATE</b>				
5403 · Gate Collision Repair	0.00	947.77	-947.77	-100.0%
5406 · New Equip. Purchase	627.30	728.96	-101.66	-13.95%
5415 · Contracted Patrol	0.00	2,040.53	-2,040.53	-100.0%
5416 · Gate Card Purchases	0.00	970.44	-970.44	-100.0%
<b>Total 5400 · SECURITY/GATE</b>	<b>627.30</b>	<b>4,687.70</b>	<b>-4,060.40</b>	<b>-86.62%</b>
<b>5500 · ADMINISTRATION</b>				
5503 · Copier	220.83	220.83	0.00	0.0%
5504 · Phone / Internet	287.17	382.41	-95.24	-24.91%
5508 · Office Supplies	0.00	1.86	-1.86	-100.0%
5509 · Postage	147.60	152.01	-4.41	-2.9%
5510 · Association Utilities	536.67	680.23	-143.56	-21.11%



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

February 2019

	Feb 19	Feb 18	\$ Change	% Change
5512 · Accountant Fees	2,120.00	605.75	1,514.25	249.98%
5517 · County Filing Fees	30.75	0.00	30.75	100.0%
5527 · Computer Subscriptions	353.54	0.00	353.54	100.0%
5528 · Collection Agency Fees	0.00	91.47	-91.47	-100.0%
5599 · Bank Charges	0.00	111.90	-111.90	-100.0%
<b>Total 5500 · ADMINISTRATION</b>	<b>3,696.56</b>	<b>2,246.46</b>	<b>1,450.10</b>	<b>64.55%</b>
5526 · A/R BUSINESS FEES	186.11	50.21	135.90	270.66%
5550 · CLPOIA EMPLOYEES				
5201 · Maintenance Personnel Wages	480.57	717.75	-237.18	-33.05%
5501 · Office Personnel Wages	1,505.17	1,395.01	110.16	7.9%
5830 · Federal Payroll Tax	163.81	174.30	-10.49	-6.02%
5840 · State Unemployment	7.14	12.47	-5.33	-42.74%
<b>Total 5550 · CLPOIA EMPLOYEES</b>	<b>2,156.69</b>	<b>2,299.53</b>	<b>-142.84</b>	<b>-6.21%</b>
7300 · CD,SAVINGS&EXTRACURRICULARACCT				
7301 · Resale Shop	0.00	918.00	-918.00	-100.0%
7302 · Recreation Comm.	0.00	0.00	0.00	0.0%
7304 · Fish & Wildlife	0.00	236.73	-236.73	-100.0%
<b>Total 7300 · CD,SAVINGS&amp;EXTRACURRICULARACCT</b>	<b>0.00</b>	<b>1,154.73</b>	<b>-1,154.73</b>	<b>-100.0%</b>
<b>Total Expense</b>	<b>8,546.22</b>	<b>13,791.91</b>	<b>-5,245.69</b>	<b>-38.04%</b>
<b>Net Ordinary Income</b>	<b>12,984.77</b>	<b>-2,663.40</b>	<b>15,648.17</b>	<b>587.53%</b>
<b>Net Income</b>	<b>12,984.77</b>	<b>-2,663.40</b>	<b>15,648.17</b>	<b>587.53%</b>

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

	Jan - Feb 19	Jan - Feb 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Balance Transfer	0.00	0.00	0.00	0.0%
4010 · MAINTENANCE FEE INCOME	63,077.62	59,632.30	3,445.32	5.78%
4011 · REIMB. COURT COSTS	575.00	0.00	575.00	100.0%
<b>4019 · SERVICE FEES</b>				
4015 · Gate Card Reactivation Fee	9.30	0.00	9.30	100.0%
4016 · Convenience Fee	366.24	179.78	186.46	103.72%
4017 · MF service charge	62.53	115.33	-52.80	-45.78%
4018 · Late Payment Penalty	355.96	305.46	50.50	16.53%
4020 · Returned Check Fee	0.00	14.38	-14.38	-100.0%
4023 · Daily Violation Fee Per Day	3,520.00	466.00	3,054.00	655.37%
<b>Total 4019 · SERVICE FEES</b>	<b>4,314.03</b>	<b>1,080.95</b>	<b>3,233.08</b>	<b>299.1%</b>
4021 · TRANSFER FEE	20.00	0.00	20.00	100.0%
4030 · GATE CARD LEASES	730.00	340.00	390.00	114.71%
4070 · INTEREST INCOME	71.64	69.95	1.69	2.42%
<b>4090 · SPEC. PROJECTS INCOME</b>				
4091 · Telephone Book	5.00	0.00	5.00	100.0%
4092 · CL Lines Advertising	105.00	240.00	-135.00	-56.25%
4093 · Building Permit	200.00	250.00	-50.00	-20.0%
4094 · Comm. Center Rental	100.00	145.00	-45.00	-31.03%
<b>Total 4090 · SPEC. PROJECTS INCOME</b>	<b>410.00</b>	<b>635.00</b>	<b>-225.00</b>	<b>-35.43%</b>
<b>6000 · OTHER INCOME</b>				
6012 · Transfer Fee	2,600.00	600.00	2,000.00	333.33%
6014 · Copies & Faxes	4.25	24.25	-20.00	-82.47%
<b>Total 6000 · OTHER INCOME</b>	<b>2,604.25</b>	<b>624.25</b>	<b>1,980.00</b>	<b>317.18%</b>
<b>7200 · CDs,SAVINGS&amp;EXTRACURRICULARACCT</b>				
7201 · Resale Shop	0.00	182.85	-182.85	-100.0%
<b>Total 7200 · CDs,SAVINGS&amp;EXTRACURRICULARACCT</b>	<b>0.00</b>	<b>182.85</b>	<b>-182.85</b>	<b>-100.0%</b>
<b>Total Income</b>	<b>71,802.54</b>	<b>62,565.30</b>	<b>9,237.24</b>	<b>14.76%</b>
<b>Gross Profit</b>	<b>71,802.54</b>	<b>62,565.30</b>	<b>9,237.24</b>	<b>14.76%</b>
<b>Expense</b>				

## Callender Lake Property Owners Improvement Association

### Profit & Loss Prev Year Comparison

January through February 2019

	Jan - Feb 19	Jan - Feb 18	\$ Change	% Change
Merchant deposit fees	240.54	0.00	240.54	100.0%
<b>4085 · COMMUNITY CENTER</b>				
4086 · Maintenance	110.00	110.00	0.00	0.0%
4087 · Repairs	0.00	80.10	-80.10	-100.0%
4097 · Community Center Supplies	0.00	119.74	-119.74	-100.0%
<b>Total 4085 · COMMUNITY CENTER</b>	<b>110.00</b>	<b>309.84</b>	<b>-199.84</b>	<b>-64.5%</b>
<b>5000 · SANITATION</b>				
5010 · Household Trash	2,953.91	3,444.93	-491.02	-14.25%
5020 · Bulk Trash	681.32	1,494.27	-812.95	-54.4%
<b>Total 5000 · SANITATION</b>	<b>3,635.23</b>	<b>4,939.20</b>	<b>-1,303.97</b>	<b>-26.4%</b>
<b>5100 · INSURANCE</b>				
5170 · Notary Bond	0.00	100.00	-100.00	-100.0%
<b>Total 5100 · INSURANCE</b>	<b>0.00</b>	<b>100.00</b>	<b>-100.00</b>	<b>-100.0%</b>
<b>5200 · PUBLIC AREA/RECREATION</b>				
5203 · Committed Tractor Payment	931.38	954.66	-23.28	-2.44%
5209 · Fuel	49.77	123.60	-73.83	-59.73%
5210 · Outdoor Operational Supplies	19.45	10.65	8.80	82.63%
5215 · Beautification	0.00	125.00	-125.00	-100.0%
5217 · Signs	186.80	0.00	186.80	100.0%
5220 · Tractor Barn	0.00	24.88	-24.88	-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	-1,200.00	2,075.00	172.92%
<b>Total 5200 · PUBLIC AREA/RECREATION</b>	<b>2,072.00</b>	<b>87.85</b>	<b>1,984.15</b>	<b>2,258.57%</b>
<b>5300 · ROAD MAINTENANCE</b>				
5340 · Material/Supplies	186.16	46.42	139.74	301.03%
<b>Total 5300 · ROAD MAINTENANCE</b>	<b>186.16</b>	<b>46.42</b>	<b>139.74</b>	<b>301.03%</b>
<b>5400 · SECURITY/GATE</b>				
5403 · Gate Collision Repair	583.47	-252.23	835.70	331.33%
5406 · New Equip. Purchase	2,381.79	728.96	1,652.83	226.74%
5412 · Light Replacement	925.00	0.00	925.00	100.0%
5415 · Contracted Patrol	912.42	5,289.87	-4,377.45	-82.75%

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

	Jan - Feb 19	Jan - Feb 18	\$ Change	% Change
5416 · Gate Card Purchases	0.00	970.44	-970.44	-100.0%
<b>Total 5400 · SECURITY/GATE</b>	<b>4,802.68</b>	<b>6,737.04</b>	<b>-1,934.36</b>	<b>-28.71%</b>
<b>5500 · ADMINISTRATION</b>				
5503 · Copier	455.93	220.83	235.10	106.46%
5504 · Phone / Internet	641.24	739.59	-98.35	-13.3%
5508 · Office Supplies	188.59	1.86	186.73	10,039.25%
5509 · Postage	297.60	165.19	132.41	80.16%
5510 · Association Utilities	1,030.20	1,260.46	-230.26	-18.27%
5512 · Accountant Fees	4,693.75	862.00	3,831.75	444.52%
5513 · Collection Fees	0.00	-213.37	213.37	100.0%
5517 · County Filing Fees	30.75	0.00	30.75	100.0%
5519 · Library Supplies	0.00	13.00	-13.00	-100.0%
5521 · Safe Deposit Box Rental	35.00	35.00	0.00	0.0%
5527 · Computer Subscriptions	595.13	178.87	416.26	232.72%
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	0.00	191.98	-191.98	-100.0%
<b>Total 5500 · ADMINISTRATION</b>	<b>7,968.19</b>	<b>3,767.93</b>	<b>4,200.26</b>	<b>111.47%</b>
5526 · A/R BUSINESS FEES	266.68	161.14	105.54	65.5%
<b>5550 · CLPOIA EMPLOYEES</b>				
5201 · Maintenance Personnel Wages	917.33	1,885.00	-967.67	-51.34%
5501 · Office Personnel Wages	3,638.33	2,867.52	770.81	26.88%
5830 · Federal Payroll Tax	390.84	416.99	-26.15	-6.27%
5840 · State Unemployment	17.05	29.83	-12.78	-42.84%
<b>Total 5550 · CLPOIA EMPLOYEES</b>	<b>4,963.55</b>	<b>5,199.34</b>	<b>-235.79</b>	<b>-4.54%</b>
<b>5800 · TAXES</b>				
5822 · Sales Taxes	64.98	47.31	17.67	37.35%
<b>Total 5800 · TAXES</b>	<b>64.98</b>	<b>47.31</b>	<b>17.67</b>	<b>37.35%</b>
6400 · PAYROLL EXPENSES	182.00	302.00	-120.00	-39.74%
<b>7300 · CD,SAVINGS&amp;EXTRACURRICULARACCT</b>				
7301 · Resale Shop	0.00	918.00	-918.00	-100.0%
7302 · Recreation Comm.	0.00	31.69	-31.69	-100.0%

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

	Jan - Feb 19	Jan - Feb 18	\$ Change	% Change
7304 · Fish & Wildlife	0.00	236.73	-236.73	-100.0%
Total 7300 · CD,SAVINGS&EXTRACURRICULARACCT	0.00	1,186.42	-1,186.42	-100.0%
Total Expense	24,492.01	22,884.49	1,607.52	7.02%
Net Ordinary Income	47,310.53	39,680.81	7,629.72	19.23%
Net Income	47,310.53	39,680.81	7,629.72	19.23%

Callender Lake Property Owners Improvement Association  
Cash Balances

Cash Resources:	<u>December 31, 2018</u>	<u>Jan 2019</u>	<u>Feb 2019</u>
Checking	\$186,281.30	\$94,516.20	\$109,093.11
Petty Cash	\$98.70	\$100,000.00	\$100,025.89
Resale	\$4,956.60	\$98.70	\$98.70
Recreation	\$1,473.73	\$4,956.60	\$4,956.60
Fish & Wildlife	\$1,847.30	\$1,430.79	\$1,430.79
New CD 32511 **	\$1,000.00	\$1,847.30	\$1,847.30
New Money Market	\$0.00	\$25,000.00	\$25,000.00
<b>Total</b>	<b><u>\$195,657.63</u></b>	<b><u>\$227,849.59</u></b>	<b><u>\$242,452.39</u></b>
Budgeted Revenues Remainder of Year		\$134,644.00	\$124,664.00
Budgeted Expenditures Remainder of Year		<u>-\$154,662.00</u>	<u>-\$141,170.00</u>
Estimated Cash Balance at December 2019		\$207,831.59	\$225,946.39
Estimated 6 months of Expenditures Emergency Funds		-\$84,077.00	-\$84,077.00
Budgeted Maintenance Fee Income Nov/Dec 2019		<u>-\$72,095.00</u>	<u>-\$72,095.00</u>
Estimated Remainder For Large Expenditures		<b><u>\$51,659.59</u></b>	<b><u>\$69,774.39</u></b>

Callender Lake Property Owners Improvement Association  
Reconciliation Detail  
1010 - Checking-1st Sta.Bk. Edom  
Period Ending 2/28/2019

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						<b>99,332.76</b>
<b>Cleared Transactions</b>						
<b>Checks and Payments - 35 items</b>						
Bill Pmt -Check	01/22/2019	9354	Data Max-2018 Sales Tax	√	-14.27	-14.27
Bill Pmt -Check	01/31/2019	9360	Republic Services #070	√	-2,135.35	-2,149.62
Bill Pmt -Check	01/31/2019	9361	Ryan Electric, LLC-Electrical work to fix old lights in dumpster area	√	-925.00	-3,074.62
Bill Pmt -Check	01/31/2019	9364	Ryan Electric, LLC-Meter Pole/Installation/rod&wire at boat ramp	√	-800.00	-3,874.62
Bill Pmt -Check	01/31/2019	9362	Bill Hullum CPA PC - Accountant Fees	√	-780.00	-4,654.62
Bill Pmt -Check	01/31/2019	9363	Office Depot - Office Supplies	√	-188.59	-4,843.21
Check	01/31/2019	CCADJ	Credit Card Processing Monthly Fee	√	-20.00	-4,863.21
Check	01/31/2019	CCADJ	Credit Card Processing Fee	√	-4.85	-4,868.06
Check	02/05/2019	CCADJ	Credit Card Processing Fee	√	-29.89	-4,897.95
Bill Pmt -Check	02/09/2019	9367	Ryan Electric, LLC-Reworked wiring and demoed Old Lights at road sign; installed LED lights; ran new PVC pipe box, wire box & breaker	√	-875.00	-5,772.95
Bill Pmt -Check	02/09/2019	9368	Backstreet Surveillance-90 ft night vision / alarm kit	√	-627.30	-6,400.25
Bill Pmt -Check	02/09/2019	9373	Kubota Credit Corporation USA- Tractor Payment	√	-465.69	-6,865.94
Bill Pmt -Check	02/09/2019	9376	Southside Bank Visa-QB Payroll subscription;Asphalt for pot holes;Doug's Planner	√	-391.22	-7,257.16
Bill Pmt -Check	02/09/2019	9369	CenturyLink-Association Phone & Internet	√	-287.17	-7,544.33
Bill Pmt -Check	02/09/2019	9375	Data Max-Copier Lease	√	-220.83	-7,765.16
Bill Pmt -Check	02/09/2019	9371	Flowers Trucking-Oil Sand delivery	√	-130.00	-7,895.16
Bill Pmt -Check	02/09/2019	9372	Harris, Rulaine-Security Fines Certified Letters	√	-104.30	-7,999.46
Bill Pmt -Check	02/09/2019	9374	Monarch Utilities, Inc.-Association Water	√	-52.18	-8,051.64
Bill Pmt -Check	02/09/2019	9377	Bill Hullum CPA PC-Accountant Fees	√	-41.25	-8,092.89
Bill Pmt -Check	02/09/2019	9370	Dones, Lisa-Cleaning Community Center	√	-40.00	-8,132.89
Paycheck	02/12/2019	9366	Van Roy, Salina S-Payroll	√	-659.92	-8,792.81
Paycheck	02/12/2019	9365	Ferris, Douglas R-Payroll	√	-180.26	-8,973.07
Check	02/12/2019	CCADJ	Credit Card Processing Fee	√	-18.10	-8,991.17
Check	02/14/2019	CCADJ	Credit Card Processing Fee	√	-15.43	-9,006.60
Liability Check	02/15/2019	EFT	United States Treasury - Payroll Taxes	√	-646.04	-9,652.64
Check	02/16/2019	CCADJ	Credit Card Processing Fee	√	-2.36	-9,655.00
Check	02/19/2019	CCADJ	Credit Card Processing Fee	√	-5.65	-9,660.65
Bill Pmt -Check	02/21/2019	9379	Trinity Valley Electric Cooperative Inc	√	-484.49	-10,145.14
Check	02/21/2019	CCADJ	Credit Card Processing Fee	√	-31.42	-10,176.56
Bill Pmt -Check	02/23/2019	9380	Bill Hullum CPA PC-Accountant Fees	√	-2,078.75	-12,255.31
Bill Pmt -Check	02/23/2019	9381	Ken Petty - Signs for Boat Launch Area	√	-186.80	-12,442.11
Paycheck	02/26/2019	9383	Van Roy, Salina S - Payroll	√	-638.11	-13,080.22
Paycheck	02/26/2019	9382	Ferris, Douglas R - Payroll	√	-244.55	-13,324.77

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Callender Lake Property Owners Improvement Association  
Reconciliation Detail

		1010 - Checking-1st Sta.Bk. Edom		
		Period Ending 2/28/2019	√	
Check	02/26/2019 CCADJ Credit Card Processing Fee		-21.54	-13,346.31
Check	02/28/2019 A/R Business Fees (PayPal processing fees)		-186.11	-13,532.42
Total Checks and Payments			<u>-13,532.42</u>	<u>-13,532.42</u>
<b>Total Deposits and Credits - 21 items</b>			<u>19,614.86</u>	<u>19,614.86</u>
Total Cleared Transactions			<u>6,082.44</u>	<u>6,082.44</u>
Cleared Balance			6,082.44	105,415.20
<b>Uncleared Transactions</b>	<b>Total Checks and Payments - 2 items</b>		<u>-94.05</u>	<u>-94.05</u>
<b>Deposits and Credits - 1 item</b>			<u>3,891.44</u>	<u>3,891.44</u>
Total Uncleared Transactions			<u>3,797.39</u>	<u>3,797.39</u>
Register Balance as of 02/28/2019			9,879.83	109,212.59
<b>New Transactions</b>	<b>Checks and Payments - 1 item</b>		<u>-414.80</u>	<u>-414.80</u>
<b>Deposits and Credits - 3 items</b>			<u>972.98</u>	<u>972.98</u>
Total New Transactions			558.18	558.18
<b>Ending Balance</b>			<u><u>10,438.01</u></u>	<u><u>109,770.77</u></u>