

Callender Lake Property Owners Improvement Association
Profit & Loss Budget Performance
January 2019

	Jan 19	Budget	Jan 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Balance Transfer	0.00	0.00	0.00	0.00	0.00
4010 · MAINTENANCE FEE INCOME	47,891.00	41,439.00	47,891.00	41,439.00	159,465.00
4011 · REIMB. COURT COSTS	218.75	418.00	218.75	418.00	1,277.00
4019 · SERVICE FEES					
4015 · Gate Card Reactivation Fee	0.00	0.00	0.00	0.00	16.00
4016 · Convenience Fee	157.46	64.00	157.46	64.00	249.00
4017 · MF service charge	11.53	97.00	11.53	97.00	353.00
4018 · Late Payment Penalty	37.84	442.00	37.84	442.00	957.00
4020 · Returned Check Fee	0.00	2.00	0.00	2.00	3.00
4023 · Daily Violation Fee Per Day	0.00	90.00	0.00	90.00	2,217.00
Total 4019 · SERVICE FEES	206.83	695.00	206.83	695.00	3,795.00
4030 · GATE CARD LEASES	440.00	492.00	440.00	492.00	2,391.00
4070 · INTEREST INCOME	25.97	80.00	25.97	80.00	244.00
4090 · SPEC. PROJECTS INCOME					
4091 · Telephone Book	0.00	0.00	0.00	0.00	5.00
4092 · CL Lines Advertising	90.00	116.00	90.00	116.00	297.00
4093 · Building Permit	100.00	372.00	100.00	372.00	1,274.00
4094 · Comm. Center Rental	100.00	55.00	100.00	55.00	114.00
Total 4090 · SPEC. PROJECTS INCOME	290.00	543.00	290.00	543.00	1,690.00
6000 · OTHER INCOME					
6012 · Transfer Fee	1,200.00	1,888.00	1,200.00	1,888.00	9,119.00
6014 · Copies & Faxes	2.00	11.00	2.00	11.00	58.00
6016 · Replenished Petty Cash	0.00	9.00	0.00	9.00	19.00
Total 6000 · OTHER INCOME	1,202.00	1,908.00	1,202.00	1,908.00	9,196.00
7200 · CDs,SAVINGS&EXTRACURRICULARACCT					
7201 · Resale Shop	0.00	362.00	0.00	362.00	1,976.00
7202 · Recreation Comm.	0.00	134.00	0.00	134.00	603.00
7204 · Fish & Wildlife	0.00	59.00	0.00	59.00	124.00
7207 · Equipment Maint. & Repair	0.00	3.00	0.00	3.00	16.00
Total 7200 · CDs,SAVINGS&EXTRACURRICULARACCT	0.00	558.00	0.00	558.00	2,719.00
Total Income	50,274.55	46,133.00	50,274.55	46,133.00	180,777.00
Gross Profit	50,274.55	46,133.00	50,274.55	46,133.00	180,777.00
Expense					
Merchant deposit fees	96.15	0.00	96.15	0.00	5.00
4085 · COMMUNITY CENTER					
4086 · Maintenance	70.00	91.00	70.00	91.00	1,004.00
4087 · Repairs	0.00	12.00	0.00	12.00	144.00
4088 · Exterminating	0.00	12.00	0.00	12.00	353.00
4089 · Septic Service	0.00	8.00	0.00	8.00	116.00
4096 · Signs	0.00	9.00	0.00	9.00	103.00
4097 · Community Center Supplies	0.00	44.00	0.00	44.00	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
Total 4085 · COMMUNITY CENTER	70.00	176.00	70.00	176.00	2,260.00

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5000 · SANITATION					
5010 · Household Trash	2,953.91	1,701.00	2,953.91	1,701.00	19,869.00
5015 · Repairs	0.00	0.00	0.00	0.00	0.00
5020 · Bulk Trash	681.32	527.00	681.32	527.00	6,290.00
Total 5000 · SANITATION	3,635.23	2,228.00	3,635.23	2,228.00	26,159.00
5100 · INSURANCE					
5110 · Community Center/Liability	0.00	566.00	0.00	566.00	6,792.00
5120 · D&O Liability	0.00	190.00	0.00	190.00	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
Total 5100 · INSURANCE	0.00	756.00	0.00	756.00	9,175.00
5200 · PUBLIC AREA/RECREATION					
5203 · Committed Tractor Payment	465.69	466.00	465.69	466.00	5,592.00
5204 · Swimming Park	0.00	42.00	0.00	42.00	1,835.00
5205 · Fishing Park	0.00	25.00	0.00	25.00	339.00
5206 · Boat Launch	0.00	0.00	0.00	0.00	66.00
5207 · Tractor Maintenance	0.00	23.00	0.00	23.00	951.00
5208 · Mower Maintenance	0.00	20.00	0.00	20.00	236.00
5209 · Fuel	49.77	83.00	49.77	83.00	1,097.00
5210 · Outdoor Operational Supplies	19.45	21.00	19.45	21.00	258.00
5215 · Beautification	0.00	20.00	0.00	20.00	600.00
5216 · Campers Sanitary Dump	0.00	0.00	0.00	0.00	0.00
5217 · Signs	0.00	14.00	0.00	14.00	148.00
5218 · Equipment	0.00	0.00	0.00	0.00	0.00
5220 · Tractor Barn	0.00	2.00	0.00	2.00	24.00
5221 · Tree Removal	0.00	83.00	0.00	83.00	996.00
5223 · Tools	0.00	17.00	0.00	17.00	200.00
5224 · Childrens Park	0.00	83.00	0.00	83.00	963.00
5225 · Misc.	0.00	1.00	0.00	1.00	12.00
5227 · Weed Eater/trimmer	0.00	21.00	0.00	21.00	250.00
5229 · Public Areas Other	0.00	27.00	0.00	27.00	495.00
Total 5200 · PUBLIC AREA/RECREATION	534.91	948.00	534.91	948.00	14,062.00
5300 · ROAD MAINTENANCE					
5310 · Repair	0.00	83.00	0.00	83.00	1,016.00
5311 · Signs	0.00	42.00	0.00	42.00	507.00
5320 · Equip. Repair/Supplies	0.00	4.00	0.00	4.00	48.00
5340 · Material/Supplies	28.08	287.00	28.08	287.00	3,464.00
Total 5300 · ROAD MAINTENANCE	28.08	416.00	28.08	416.00	5,035.00
5400 · SECURITY/GATE					
5403 · Gate Collision Repair	583.47	54.00	583.47	54.00	1,347.00
5404 · Gate Repair Other	0.00	4.00	0.00	4.00	315.00
5405 · Maintenance/Supplies	0.00	20.00	0.00	20.00	240.00
5406 · New Equip. Purchase	1,754.49	66.00	1,754.49	66.00	792.00
5408 · Entry Surveillance System	0.00	0.00	0.00	0.00	0.00
5412 · Light Replacement	925.00	0.00	925.00	0.00	0.00
5414 · Equipment Repair	0.00	30.00	0.00	30.00	360.00
5415 · Contracted Patrol	912.42	2,807.00	912.42	2,807.00	33,301.00

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5416 · Gate Card Purchases	0.00	83.00	0.00	83.00	996.00
5417 · Phone box repair	0.00	0.00	0.00	0.00	0.00
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
Total 5400 · SECURITY/GATE	4,175.38	3,064.00	4,175.38	3,064.00	37,392.00
5500 · ADMINISTRATION					
5503 · Copier	235.10	228.00	235.10	228.00	2,732.00
5504 · Phone / Internet	354.07	380.00	354.07	380.00	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	188.59	124.00	188.59	124.00	1,849.00
5509 · Postage	150.00	144.00	150.00	144.00	1,780.67
5510 · Association Utilities	493.53	586.00	493.53	586.00	6,765.00
5511 · Attorneys & Legal Fees	0.00	583.00	0.00	583.00	6,996.00
5512 · Accountant Fees	2,573.75	387.00	2,573.75	387.00	4,223.00
5513 · Collection Fees	0.00	9.00	0.00	9.00	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	7.00	246.00
5517 · County Filing Fees	0.00	2.00	0.00	2.00	88.00
5518 · Other Professional Fees	0.00	18.00	0.00	18.00	216.00
5519 · Library Supplies	0.00	8.00	0.00	8.00	182.00
5521 · Safe Deposit Box Rental	35.00	3.00	35.00	3.00	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	241.59	89.00	241.59	89.00	1,012.00
5528 · Collection Agency Fees	0.00	43.00	0.00	43.00	516.00
5529 · Mileage Reimbursement	0.00	0.00	0.00	0.00	0.00
5570 · Board Event	0.00	6.00	0.00	6.00	81.00
5590 · Replenish Petty Cash	0.00	6.00	0.00	6.00	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	69.00	672.00
Total 5500 · ADMINISTRATION	4,271.63	2,692.00	4,271.63	2,692.00	32,825.67
5526 · A/R BUSINESS FEES	80.57	24.00	80.57	24.00	329.00
5530 · MISC.	0.00	4.00	0.00	4.00	48.00
5550 · CLPOIA EMPLOYEES					
5201 · Maintenance Personnel Wages	436.76	1,065.00	436.76	1,065.00	12,497.00
5501 · Office Personnel Wages	2,133.16	1,467.00	2,133.16	1,467.00	17,599.00
5830 · Federal Payroll Tax	227.03	207.00	227.03	207.00	2,442.00
5840 · State Unemployment	9.91	7.00	9.91	7.00	78.00
5845 · Bonuses	0.00	34.00	0.00	34.00	786.00
Total 5550 · CLPOIA EMPLOYEES	2,806.86	2,780.00	2,806.86	2,780.00	33,402.00
5700 · CAPITAL IMPROVEMENTS					
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
Total 5700 · CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00

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5800 · TAXES					
5820 · Prpty-Schl/Cnty	0.00	3.00	0.00	3.00	71.00
5822 · Sales Taxes	64.98	6.00	64.98	6.00	177.00
Total 5800 · TAXES	64.98	9.00	64.98	9.00	248.00
6100 · DAM MAINTENANCE					
6105 · Contract Mowing	0.00	125.00	0.00	125.00	1,500.00
6106 · Maintenance	0.00	33.00	0.00	33.00	441.33
Total 6100 · DAM MAINTENANCE	0.00	158.00	0.00	158.00	1,941.33
6300 · CONTINGENT LIABILITY					
6302 · Dam Repair	0.00	0.00	0.00	0.00	0.00
Total 6300 · CONTINGENT LIABILITY	0.00	0.00	0.00	0.00	0.00
6400 · PAYROLL EXPENSES	182.00	42.00	182.00	42.00	489.00
6500 · PUBLICITY	0.00	22.00	0.00	22.00	264.00
6550 · FISH & WILDLIFE	0.00	0.00	0.00	0.00	0.00
7300 · CD,SAVINGS&EXTRACURRICULARACCT					
7301 · Resale Shop	0.00	113.00	0.00	113.00	3,555.00
7302 · Recreation Comm.	0.00	42.00	0.00	42.00	748.00
7304 · Fish & Wildlife	0.00	18.00	0.00	18.00	216.00
Total 7300 · CD,SAVINGS&EXTRACURRICULARACCT	0.00	173.00	0.00	173.00	4,519.00
Total Expense	15,945.79	13,492.00	15,945.79	13,492.00	168,154.00
Net Ordinary Income	34,328.76	32,641.00	34,328.76	32,641.00	12,623.00
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
Other Expense					
8000 · DEPRECIATION EXPENSES	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00
Net Income	34,328.76	32,641.00	34,328.76	32,641.00	12,623.00

Callender Lake Property Owners Improvement Association
Cash Balances

Cash Resources:	December 31, 2018	January 31, 2019
Checking	\$186,446.10	\$99,332.76
Petty Cash	\$98.70	\$98.70
Resale	\$4,956.60	\$4,956.60
Recreation	\$1,473.73	\$1,430.79
Fish & Wildlife	\$1,847.30	\$1,847.30
New CD 32511 **	\$1,000.00	\$25,000.00
New Money Market	\$0.00	\$100,000.00
Total	\$195,822.43	\$232,666.15

Callender Lake Property Owners Improvement Association
Reconciliation Detail
1010 - Checking-1st Sta.Bk. Edom
Period Ending 1/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						186,446.10
Cleared Transactions		Checks and Payments - 37 items				
Bill Pmt -Check	12/15/2018	9322	Holfield, Cynthia-Dafodils & Gift card for Doug	√	-64.80	-64.80
Bill Pmt -Check	12/20/2018	9331	CNA Surety - Notary Bond	√	-100.00	-164.80
Bill Pmt -Check	01/03/2019	9340	Republic Services #070	√	-1,499.88	-1,664.68
Paycheck	01/03/2019	9335	Van Roy, Salina S - Payroll	√	-623.08	-2,287.76
Bill Pmt -Check	01/03/2019	9337	Kubota Credit Corporation USA - Tractor pmnt	√	-465.89	-2,753.45
Paycheck	01/03/2019	9334	Ferris, Douglas R -Payroll	√	-372.72	-3,126.17
Bill Pmt -Check	01/03/2019	9336	CenturyLink - Phone & Internet	√	-354.07	-3,480.24
Bill Pmt -Check	01/03/2019	9338	Bill Hullum CPA PC - Accountant Fees	√	-128.75	-3,608.99
Bill Pmt -Check	01/03/2019	9339	State Comptroller - 4th Quarer Sales Tax	√	-64.98	-3,673.97
Check	01/03/2019	CCADJ	Credit Card Processing Fees	√	-56.62	-3,730.59
Bill Pmt -Check	01/05/2019	9341	Dones, Lisa - Cleaning Comm. Center Harris, Rulaine - Reimburse for Testing Equipment for Security System	√	-70.00	-3,800.59
Bill Pmt -Check	01/05/2019	9342		√	-63.84	-3,864.43
Check	01/05/2019	CCADJ	Credit Card Processing Fees	√	-3.83	-3,868.26
Check	01/08/2019	9344	Callender Lake POA -New Money Market Acct.	√	-100,000.00	-103,868.26
Check	01/08/2019	9343	Callender Lake POA - New CD account	√	-24,000.00	-127,868.26
Check	01/08/2019	CCADJ	Credit Card Processing Fees	√	-2.85	-127,871.11
Check	01/09/2019	CCADJ	Credit Card Processing Fees	√	-1.95	-127,873.06
Check	01/10/2019	CCADJ	Credit Card Processing Fees	√	-1.95	-127,875.01
Bill Pmt -Check	01/12/2019	9347	Bill Hullum CPA PC - Accountant Fees	√	-1,665.00	-129,540.01
Bill Pmt -Check	01/12/2019	9350	Southside Visa -Fuel,trash bags,blacktop patch,cables&hookups for new camera's,GoDaddy Hosting,QuickBooks Card Reader	√	-919.82	-130,459.83
Bill Pmt -Check	01/12/2019	9348	Data Max - Copier Lease	√	-220.83	-130,680.66
Bill Pmt -Check	01/12/2019	9349	Monarch Utilities, Inc. - Association Water	√	-52.18	-130,732.84
Check	01/12/2019	CCADJ	Credit Card Processing Fees	√	-1.56	-130,734.40
Paycheck	01/15/2019	9346	Van Roy, Salina S - Payroll	√	-647.30	-131,381.70
Liability Check	01/15/2019	EFT	United States Treasury - Payroll Taxes	√	-571.36	-131,953.06
Paycheck	01/15/2019	9345	Ferris, Douglas R -Payroll	√	-55.19	-132,008.25
Bill Pmt -Check	01/22/2019	9352	Shepherd Security LLC	√	-912.42	-132,920.67
Bill Pmt -Check	01/22/2019	9353	Overhead Door of Tyler - Gate Collision Repair	√	-583.47	-133,504.14
Bill Pmt -Check	01/22/2019	9358	Trinity Valley Electric Cooperative Inc Trinity Valley EC - Electrical work for Dumpster lights	√	-441.35	-133,945.49
Bill Pmt -Check	01/22/2019	9357		√	-309.72	-134,255.21
Bill Pmt -Check	01/22/2019	9356	Swoverland, Mark-Reimburse for Postage - Office & Late letter mail out	√	-150.00	-134,405.21
Bill Pmt -Check	01/22/2019	9355	First State Bank Ben Wheeler Branch-Safe Deposit Box	√	-35.00	-134,440.21
Check	01/22/2019	Cash	Graham, Kirk William - Contractor card reimburse	√	-10.00	-134,450.21
Paycheck	01/29/2019	9359	Van Roy, Salina S - Payroll	√	-618.11	-135,068.32
Check	01/29/2019	CCADJ	Credit Card Processing Fees	√	-2.54	-135,070.86
Liability Check	01/30/2019	EFT	United States Treasury - Payroll Taxes	√	-84.00	-135,154.86
Check	01/31/2019		A/R Business Fees	√	-80.57	-135,235.43
Total Checks and Payments					-135,235.43	-135,235.43
Deposits and Credits - 31 items					48,122.09	48,122.09
Total Cleared Transactions					-87,113.34	-87,113.34
Cleared Balance					-87,113.34	99,332.76
Uncleared Transactions		Total Checks and Payments - 8 items				
					-4,868.06	-4,868.06
Deposits and Credits - 1 item					51.50	51.50
Total Uncleared Transactions					-4,816.56	-4,816.56
Register Balance as of 01/31/2019					-91,929.90	94,516.20
New Transactions		Total Checks and Payments - 2 items				
					-675.93	-675.93
Total Deposits and Credits - 4 items					3,863.59	3,863.59
Total New Transactions					3,187.66	3,187.66
Ending Balance					-88,742.24	97,703.86

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Recreation	\$1,473.73	\$1,430.79
Fish & Wildlife	\$1,847.30	\$1,847.30
New CD 32511 **	\$1,000.00	\$25,000.00
New Money Market	\$0.00	\$100,000.00
Total	\$195,822.43	\$232,666.15
Budgeted Revenues Feb - Dec 2019		\$134,644.00
Budgeted Expenditures Feb - Dec 2019		-\$154,662.00
Estimated Cash Balance at December 2019		\$212,648.15
Estimated 6 months of Expenditures Emergency Funds		-\$84,077.00
Budgeted Maintenance Fee Income Nov/Dec 2019		-\$72,095.00
Estimated Remainder For Large Expenditures		\$56,476.15