

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

	Jul 18	Budget	Sep '17 - Jul 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Balance Transfer	0.00		0.00		
4010 · MAINTENANCE FEE INCOME					
4999 · Uncategorized Income	0.00		-261.20		
4010 · MAINTENANCE FEE INCOME - Other	2,162.62		154,299.82	0.00	0.00
Total 4010 · MAINTENANCE FEE INCOME	2,162.62		154,038.62	0.00	0.00
4011 · REIMB. COURT COSTS	600.00		2,807.07	0.00	0.00
4019 · SERVICE FEES					
4016 · Convenience Fee	15.98		477.51		
4017 · MF service charge	46.87		720.12	0.00	0.00
4018 · Late Payment Penalty	57.63		3,290.83	0.00	0.00
4020 · Returned Check Fee	0.00		14.38		
4023 · Daily Violation Fee Per Day	81.13		680.00		
Total 4019 · SERVICE FEES	201.61		5,182.84	0.00	0.00
4021 · TRANSFER FEE	0.00		0.00	0.00	0.00
4030 · GATE CARD LEASES	350.00		3,380.00	0.00	0.00
4070 · INTEREST INCOME	42.05		571.57	0.00	0.00
4090 · SPEC. PROJECTS INCOME					
4091 · Telephone Book	5.00		2,375.00	0.00	0.00
4092 · CL Lines Advertising	75.00		873.50	0.00	0.00
4093 · Building Permit	200.00		2,550.00	0.00	0.00
4094 · Comm. Center Rental	100.00		310.00	0.00	0.00
Total 4090 · SPEC. PROJECTS INCOME	380.00		6,108.50	0.00	0.00
6000 · OTHER INCOME					
6012 · Transfer Fee	3,200.00		13,600.00	0.00	0.00
6014 · Copies & Faxes	3.25		79.00	0.00	0.00
6015 · Reimbursed Expenses	0.00		0.00	0.00	0.00
6016 · Replenished Petty Cash	0.00		70.89	0.00	0.00
6000 · OTHER INCOME - Other	0.00		0.00	0.00	0.00
Total 6000 · OTHER INCOME	3,203.25		13,749.89	0.00	0.00
7200 · CDs, SAVINGS & EXTRACURRICULAR ACCT					
7201 · Resale Shop	304.35		2,518.34	0.00	0.00
7202 · Recreation Comm.	139.00		1,008.75	0.00	0.00
7204 · Fish & Wildlife	0.00		441.89	0.00	0.00
7207 · Equipment Maint. & Repair	0.00		22.21		
7200 · CDs, SAVINGS & EXTRACURRICULAR ACCT - Other	0.00		0.00	0.00	0.00
Total 7200 · CDs, SAVINGS & EXTRACURRICULAR ACCT	443.35		3,991.19	0.00	0.00
Total Income	7,382.88		189,829.68	0.00	0.00
Gross Profit	7,382.88		189,829.68	0.00	0.00
Expense					
4085 · COMMUNITY CENTER					
4086 · Maintenance	40.00	83.33	920.63	916.67	1,000.00
4087 · Repairs	0.00	41.66	139.45	458.34	500.00
4088 · Exterminating	50.00	25.00	145.63	275.00	300.00
4089 · Septic Service	0.00	8.33	0.00	91.67	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	24.54	58.33	513.42	641.67	700.00

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

	Jul 18	Budget	Sep '17 - Jul 18	YTD Budget	Annual Budget
4098 · Equipment	0.00	100.00	0.00	1,100.00	1,200.00
4099 · Community Center Other	0.00	8.33	0.00	91.67	100.00
Total 4085 · COMMUNITY CENTER	114.54	324.98	1,821.83	3,575.02	3,900.00
5000 · SANITATION					
5010 · Household Trash	1,473.91	1,666.00	16,867.43	18,334.00	20,000.00
5015 · Repairs	0.00	225.00	0.00	2,475.00	2,700.00
5020 · Bulk Trash	463.78	567.00	5,431.95	6,233.00	6,800.00
Total 5000 · SANITATION	1,937.69	2,458.00	22,299.38	27,042.00	29,500.00
5100 · INSURANCE					
5110 · Community Center/Liability	0.00	541.66	6,596.10	5,958.34	6,500.00
5120 · D&O Liability	0.00	175.00	2,217.00	1,925.00	2,100.00
5170 · Notary Bond	0.00	8.33	100.00	91.67	100.00
Total 5100 · INSURANCE	0.00	724.99	8,913.10	7,975.01	8,700.00
5200 · PUBLIC AREA/RECREATION					
5203 · Committed Tractor Payment	465.69	500.00	1,886.04	5,500.00	6,000.00
5204 · Swimming Park	43.92	50.00	437.82	550.00	600.00
5205 · Fishing Park	0.00	25.00	0.00	275.00	300.00
5207 · Tractor Maintenance	0.00	25.00	221.25	275.00	300.00
5208 · Mower Maintenance	76.09	108.33	223.14	1,191.67	1,300.00
5209 · Fuel	83.18	66.66	600.12	733.34	800.00
5210 · Outdoor Operational Supplies	70.98	25.00	246.07	275.00	300.00
5215 · Beautification	0.00	41.66	228.60	458.34	500.00
5216 · Campers Sanitary Dump	0.00	25.00	0.00	275.00	300.00
5217 · Signs	0.00	16.66	160.14	183.34	200.00
5218 · Equipment	0.00	16.66	0.00	183.34	200.00
5219 · Flag	0.00		0.00	0.00	0.00
5220 · Tractor Barn	0.00	4.16	24.88	45.84	50.00
5221 · Tree Removal	0.00	83.33	0.00	916.67	1,000.00
5223 · Tools	0.00	33.33	0.00	366.67	400.00
5224 · Childrens Park	-85.72	1,601.66	4,643.24	6,698.34	8,300.00
5225 · Misc.	0.00	91.66	0.88	1,008.34	1,100.00
5227 · Weed Eater/trimmer	104.54	16.66	243.36	183.34	200.00
5229 · Public Areas Other	0.00	4.16	7.40	45.84	50.00
5200 · PUBLIC AREA/RECREATION - Other	0.00		0.00	0.00	0.00
Total 5200 · PUBLIC AREA/RECREATION	758.68	2,734.93	8,922.94	19,165.07	21,900.00
5300 · ROAD MAINTENANCE					
5310 · Repair	0.00	12,295.93	0.00	49,767.07	62,063.00
5311 · Signs	0.00	25.00	427.12	275.00	300.00
5320 · Equip. Repair/Supplies	0.00		46.42		
5340 · Material/Supplies	991.07	58.33	2,001.43	641.67	700.00
Total 5300 · ROAD MAINTENANCE	991.07	12,379.26	2,474.97	50,683.74	63,063.00
5400 · SECURITY/GATE					
5403 · Gate Collision Repair	-2,890.00		-2,174.01		
5404 · Gate Repair Other	0.00	166.00	49.00	1,834.00	2,000.00
5405 · Maintenance/Supplies	55.07	8.33	233.68	91.67	100.00
5406 · New Equip. Purchase	44.36	83.33	773.32	916.67	1,000.00
5408 · Entry Surveillance System	0.00	25.00	0.00	275.00	300.00
5411 · Security Maintenance Contracts	0.00	29.17	0.00	320.83	350.00
5412 · Light Replacement	0.00	16.66	0.00	183.34	200.00

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

	Jul 18	Budget	Sep '17 - Jul 18	YTD Budget	Annual Budget
5414 · Equipment Repair	0.00	50.00	345.00	550.00	600.00
5415 · Contracted Patrol	-2,150.13	2,333.34	24,356.58	25,666.66	28,000.00
5416 · Gate Card Purchases	0.00	100.00	970.44	1,100.00	1,200.00
5417 · Phone box repair	0.00	41.66	0.00	458.34	500.00
5418 · Gate Card Returns/Refunds	0.00	8.33	0.00	91.67	100.00
5419 · Signs	0.00	8.33	0.00	91.67	100.00
Total 5400 · SECURITY/GATE	-4,940.70	2,870.15	24,554.01	31,579.85	34,450.00
5500 · ADMINISTRATION					
5503 · Copier	220.83	208.33	2,431.31	2,291.67	2,500.00
5504 · Phone / Internet	379.92	316.66	4,043.24	3,483.34	3,800.00
5505 · CL Lines	0.00	8.33	0.00	91.67	100.00
5507 · Equipment Replacement	0.00	16.66	0.00	183.34	200.00
5508 · Office Supplies	0.00	166.00	1,345.43	1,834.00	2,000.00
5509 · Postage	42.00	166.00	1,351.15	1,834.00	2,000.00
5510 · Association Utilities	763.24	625.00	6,051.30	6,875.00	7,500.00
5511 · Attorneys & Legal Fees	0.00	541.66	975.00	5,958.34	6,500.00
5512 · Accountant Fees	280.50	458.33	4,347.50	5,041.67	5,500.00
5513 · Collection Fees	0.00	0.00	99.27	0.00	0.00
5514 · Taxes Pd to Collection Agency	0.00		0.06		
5515 · VZ County Records	106.00	33.33	191.10	366.67	400.00
5516 · Advertisement	0.00		0.00	0.00	0.00
5517 · County Filing Fees	0.00	33.33	0.00	366.67	400.00
5518 · Other Professional Fees	0.00		230.00	0.00	0.00
5519 · Library Supplies	0.00	8.33	13.00	91.67	100.00
5521 · Safe Deposit Box Rental	0.00	4.16	35.00	45.84	50.00
5522 · Membership Fee	0.00		0.00	0.00	0.00
5523 · P.O. Box Rental	0.00	4.16	0.00	45.84	50.00
5524 · Interest Charge	0.00		-1.33		
5527 · Computer Subscriptions	0.00	125.00	1,012.24	1,375.00	1,500.00
5528 · Collection Agency Fees	0.00	8.33	500.46	91.67	100.00
5529 · Mileage Reimbursement	0.00	4.16	0.00	45.84	50.00
5570 · Board Event	0.00	41.66	70.98	458.34	500.00
5590 · Replenish Petty Cash	0.00	8.33	70.89	91.67	100.00
5595 · Bad Debt	0.00		4,546.14		
5598 · CLPOIA Phone Book	0.00		104.93		
5599 · Bank Charges	40.83	83.33	782.32	916.67	1,000.00
Total 5500 · ADMINISTRATION	1,833.32	2,861.09	28,199.99	31,488.91	34,350.00
5526 · A/R BUSINESS FEES	4.17	45.83	267.63	504.17	550.00
5530 · MISC.	0.00		43.30		
5550 · CLPOIA EMPLOYEES					
5201 · Maintenance Personnel Wages	1,678.38	1,333.33	11,428.80	14,666.67	16,000.00
5501 · Office Personnel Wages	1,813.51	1,500.00	15,621.47	16,500.00	18,000.00
5830 · Federal Payroll Tax	271.77	250.00	2,220.50	2,750.00	3,000.00
5840 · State Unemployment	9.49	83.33	77.77	916.67	1,000.00
5845 · Bonuses	0.00	16.66	400.00	183.34	200.00
Total 5550 · CLPOIA EMPLOYEES	3,773.15	3,183.32	29,748.54	35,016.68	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

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

	Jul 18	Budget	Sep '17 - Jul 18	YTD Budget	Annual Budget
5710 · Road Construction	55,000.00		55,000.00		
5700 · CAPITAL IMPROVEMENTS - Other	0.00		-5,012.00	0.00	0.00
Total 5700 · CAPITAL IMPROVEMENTS	55,000.00	0.00	49,988.00	0.00	0.00
5800 · TAXES					
5820 · Prpty-Schl/Cnty	0.00	5.00	37.49	55.00	60.00
5822 · Sales Taxes	39.00		65.31		
Total 5800 · TAXES	39.00	5.00	102.80	55.00	60.00
6100 · DAM MAINTENANCE					
6105 · Contract Mowing	0.00	175.00	1,400.00	1,925.00	2,100.00
6106 · Maintenance	0.00	16.66	0.00	183.34	200.00
Total 6100 · DAM MAINTENANCE	0.00	191.66	1,400.00	2,108.34	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	41.66	254.82	458.34	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	119.00		1,644.65	0.00	0.00
7302 · Recreation Comm.	284.24		1,100.72	0.00	0.00
7304 · Fish & Wildlife	0.00		1,176.84	0.00	0.00
Total 7300 · CD,SAVINGS&EXTRACURRICULARACCT	403.24		3,922.21	0.00	0.00
Total Expense	59,914.16	27,820.87	183,397.52	209,652.13	237,473.00
Net Ordinary Income	-52,531.28	-27,820.87	6,432.16	-209,652.13	-237,473.00
Other Income/Expense					
Other Income					
6013 · Credit Card Rewards	0.00		8.05		
Total Other Income	0.00		8.05		
Other Expense					
8000 · DEPRECIATION EXPENSES	0.00		27,212.78		
Total Other Expense	0.00		27,212.78		
Net Other Income	0.00		-27,204.73		
Net Income	-52,531.28	-27,820.87	-20,772.57	-209,652.13	-237,473.00

Callender Lake Property Owners Improvement Association
Cash Balances

Cash Resources:	June 30, 2018	July 31, 2018
Checking	205,397.33	148,337.10
Petty Cash	98.13	98.13
Equip/Maint/Repair - Savings	17,844.52	17,844.52
Resale	5,619.92	5,766.27
Recreation	911.33	766.09
Fish & Wildlife	2,239.78	2,239.78
Total	\$232,111.01	\$175,051.89

Callender Lake Property Owners Improvement Association
Reconciliation Detail
1010-Checking-1st Sta. Bk.Edom, Period Ending 7/31/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						205,397.33
Cleared Transactions						
Checks and Payments - 42 Items						
Bill Pmt -Check	06/09/2018	9157	Holfield, Cynthia-Flowers & Sprnklr Rpr	√	-108.73	-108.73
Bill Pmt -Check	06/21/2018	9169	Elite Protection & Investigatio	√	-895.92	-1,004.65
Check	06/28/2018	CCADJ	Credit Card Trans. Fee	√	-1.95	-1,006.60
Bill Pmt -Check	06/30/2018	9178	Bill Hullum CPA PC	√	-2,237.50	-3,244.10
Bill Pmt -Check	06/30/2018	9176	Peden, Dan.-Concrete Children Park	√	-1,277.35	-4,521.45
Bill Pmt -Check	06/30/2018	9173	Elite Protection & Investigatio	√	-960.46	-5,481.91
Bill Pmt -Check	06/30/2018	9175	Office Depot	√	-207.27	-5,689.18
Bill Pmt -Check	06/30/2018	9174	Kirkes, Chris-Lumber Childrens Park	√	-192.90	-5,882.08
Check	06/30/2018	CCADJ	Credit Card Trans. Fee	√	-20.00	-5,902.08
Bill Pmt -Check	06/30/2018	9177	Bolle, Dick-Lake Entrance Light Repair	√	-7.40	-5,909.48
Check	06/30/2018	CCADJ	Credit Card Trans. Fee	√	-0.98	-5,910.46
Paycheck	07/03/2018	9172	Van Roy, Salina S	√	-575.41	-6,485.87
Paycheck	07/03/2018	9171	Ferris, Douglas R	√	-481.59	-6,967.46
Check	07/03/2018	CCADJ	Credit Card Trans. Fee	√	-5.31	-6,972.77
Bill Pmt -Check	07/07/2018	9186	Republic Services #070	√	-1,937.69	-8,910.46
Bill Pmt -Check	07/07/2018	9183	Elite Protection & Investigatio	√	-1,040.72	-9,951.18
Bill Pmt -Check	07/07/2018	9184	Kubota Credit Corporation US	√	-465.69	-10,416.87
Bill Pmt -Check	07/07/2018	9181	CenturyLink	√	-379.92	-10,796.79
Bill Pmt -Check	07/07/2018	9180	Athens Tractor & Equipment	√	-147.03	-10,943.82
Bill Pmt -Check	07/07/2018	9179	AAA Sanitation, Inc. Dones, Lisa-cleaning Community Center	√	-43.92	-10,987.74
Bill Pmt -Check	07/07/2018	9182	State Comptroller	√	-40.00	-11,027.74
Bill Pmt -Check	07/07/2018	9185	State Comptroller	√	-39.00	-11,066.74
Check	07/12/2018	CCADJ	Credit Card Trans. Fee	√	-5.05	-11,071.79
Liability Check	07/13/2018	EFT	United States Treasury	√	-590.14	-11,661.93
Bill Pmt -Check	07/14/2018	9194	Southside Bank Visa	√	-1,032.83	-12,694.76
Bill Pmt -Check	07/14/2018	9190	Monarch Utilities, Inc.	√	-297.86	-12,992.62
Bill Pmt -Check	07/14/2018	9189	ETCS Leasing	√	-220.83	-13,213.45
Bill Pmt -Check	07/14/2018	9193	U. S. Postal Service-PO Box Rental	√	-42.00	-13,255.45
Bill Pmt -Check	07/14/2018	9192	Liedtke, Jan-Cleaning Supplies for Community Center	√	-24.54	-13,279.99
Paycheck	07/17/2018	9188	Van Roy, Salina S	√	-600.04	-13,880.03
Paycheck	07/17/2018	9187	Ferris, Douglas R	√	-444.07	-14,324.10
Check	07/17/2018	CCADJ	Credit Card Trans. Fee	√	-3.70	-14,327.80
Bill Pmt -Check	07/19/2018	9196	Trinity Valley Electric Coopera	√	-465.38	-14,793.18
Bill Pmt -Check	07/19/2018	9197	Bill Hullum CPA PC	√	-280.50	-15,073.68
Check	07/19/2018	CCADJ	Credit Card Trans. Fee	√	-3.76	-15,077.44
Check	07/20/2018	9039	Stop Payment-Lost in Mail-Harris Pest Control	√	-25.00	-15,102.44
Check	07/20/2018	9122	Stop Payment-Lost in Mail-Harris Pest Control	√	-25.00	-15,127.44
Bill Pmt -Check	07/21/2018	9199	Franklin Paving & Excavating-Road Repair	√	-55,000.00	-70,127.44
Check	07/21/2018	CCADJ	Credit Card Trans. Fee	√	-3.01	-70,130.45
Paycheck	07/31/2018	9200	Ferris, Douglas R	√	-496.32	-70,626.77
Liability Check	07/31/2018	EFT	Cashier, Texas Workforce Co	√	-33.59	-70,660.36
Check	07/31/2018		A/R Business Fee	√	-4.17	-70,664.53
Total Checks and Payments					-70,664.53	-70,664.53
Deposits and Credits - 18 items						
Total Deposits and Credits					13,604.30	13,604.30
Total Cleared Transactions					-57,060.23	-57,060.23
Cleared Balance					-57,060.23	148,337.10