

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

	May 18	Budget	Sep '17 - May 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Balance Transfer	0.00		209.00		
4010 · MAINTENANCE FEE INCOME					
4999 · Uncategorized Income	0.00		612.63		
4010 · MAINTENANCE FEE INCOME - Other	1,611.24		148,024.97	0.00	0.00
Total 4010 · MAINTENANCE FEE INCOME	1,611.24		148,637.60	0.00	0.00
4011 · REIMB. COURT COSTS	0.00		1,722.40	0.00	0.00
4019 · SERVICE FEES					
4016 · Convenience Fee	12.50		427.92		
4017 · MF service charge	80.00		622.25	0.00	0.00
4018 · Late Payment Penalty	-18.50		3,113.21	0.00	0.00
4020 · Returned Check Fee	0.00		25.00		
4023 · Daily Violation Fee Per Day	0.00		598.87		
Total 4019 · SERVICE FEES	74.00		4,787.25	0.00	0.00
4021 · TRANSFER FEE	0.00		0.00	0.00	0.00
4030 · GATE CARD LEASES	470.00		2,420.00	0.00	0.00
4070 · INTEREST INCOME	46.22		476.58	0.00	0.00
4090 · SPEC. PROJECTS INCOME					
4091 · Telephone Book	0.00		2,360.00	0.00	0.00
4092 · CL Lines Advertising	0.00		708.50	0.00	0.00
4093 · Building Permit	50.00		1,700.00	0.00	0.00
4094 · Comm. Center Rental	0.00		210.00	0.00	0.00
Total 4090 · SPEC. PROJECTS INCOME	50.00		4,978.50	0.00	0.00
6000 · OTHER INCOME					
6012 · Transfer Fee	1,600.00		7,800.00	0.00	0.00
6014 · Copies & Faxes	7.50		68.75	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	1,607.50		7,939.64	0.00	0.00
7200 · CDs,SAVINGS&EXTRACURRICULARACCT					
7201 · Resale Shop	462.90		2,007.68	0.00	0.00
7202 · Recreation Comm.	20.00		869.75	0.00	0.00
7204 · Fish & Wildlife	0.00		5.51	0.00	0.00
7207 · Equipment Maint. & Repair	0.00		22.21		
7200 · CDs,SAVINGS&EXTRACURRICULARACCT - Other	0.00		0.00	0.00	0.00
Total 7200 · CDs,SAVINGS&EXTRACURRICULARACCT	482.90		2,905.15	0.00	0.00
Total Income	4,341.86		174,076.12	0.00	0.00
Gross Profit	4,341.86		174,076.12	0.00	0.00
Expense					
4085 · COMMUNITY CENTER					
4086 · Maintenance	40.00	83.33	810.63	750.01	1,000.00
4087 · Repairs	15.73	41.66	139.45	375.02	500.00
4088 · Exterminating	0.00	25.00	286.89	225.00	300.00
4089 · Septic Service	0.00	8.33	0.00	75.01	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	0.00	58.33	452.04	525.01	700.00

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4098 · Equipment	0.00	100.00	0.00	900.00	1,200.00
4099 · Community Center Other	0.00	8.33	0.00	75.01	100.00
Total 4085 · COMMUNITY CENTER	55.73	324.98	1,791.71	2,925.06	3,900.00
5000 · SANITATION					
5010 · Household Trash	1,515.74	1,666.00	13,877.78	15,002.00	20,000.00
5015 · Repairs	0.00	225.00	0.00	2,025.00	2,700.00
5020 · Bulk Trash	884.30	567.00	4,692.61	5,099.00	6,800.00
Total 5000 · SANITATION	2,400.04	2,458.00	18,570.39	22,126.00	29,500.00
5100 · INSURANCE					
5110 · Community Center/Liability	0.00	541.66	6,596.10	4,875.02	6,500.00
5120 · D&O Liability	0.00	175.00	2,217.00	1,575.00	2,100.00
5170 · Notary Bond	0.00	8.33	100.00	75.01	100.00
Total 5100 · INSURANCE	0.00	724.99	8,913.10	6,525.03	8,700.00
5200 · PUBLIC AREA/RECREATION					
5203 · Committed Tractor Payment	465.69	500.00	4,214.49	4,500.00	6,000.00
5204 · Swimming Park	0.00	50.00	229.09	450.00	600.00
5205 · Fishing Park	0.00	25.00	0.00	225.00	300.00
5207 · Tractor Maintenance	0.00	25.00	121.50	225.00	300.00
5208 · Mower Maintenance	18.45	108.33	75.79	975.01	1,300.00
5209 · Fuel	86.50	66.66	516.94	600.02	800.00
5210 · Outdoor Operational Supplies	0.00	25.00	10.65	225.00	300.00
5215 · Beautification	0.00	41.66	217.26	375.02	500.00
5216 · Campers Sanitary Dump	0.00	25.00	0.00	225.00	300.00
5217 · Signs	0.00	16.66	135.04	150.02	200.00
5218 · Equipment	0.00	16.66	0.00	150.02	200.00
5219 · Flag	0.00		0.00	0.00	0.00
5220 · Tractor Barn	0.00	4.16	24.88	37.52	50.00
5221 · Tree Removal	0.00	83.33	0.00	750.01	1,000.00
5223 · Tools	0.00	33.33	0.00	300.01	400.00
5224 · Childrens Park	0.00	1,601.66	0.00	3,495.02	8,300.00
5225 · Misc.	0.00	91.66	0.88	825.02	1,100.00
5227 · Weed Eater/trimmer	57.00	16.66	138.82	150.02	200.00
5229 · Public Areas Other	0.00	4.16	0.00	37.52	50.00
5200 · PUBLIC AREA/RECREATION - Other	0.00		0.00	0.00	0.00
Total 5200 · PUBLIC AREA/RECREATION	627.64	2,734.93	5,685.34	13,695.21	21,900.00
5300 · ROAD MAINTENANCE					
5310 · Repair	0.00	12,295.93	0.00	25,175.21	62,063.00
5311 · Signs	0.00	25.00	427.12	225.00	300.00
5320 · Equip. Repair/Supplies	0.00		46.42		
5340 · Material/Supplies	0.00	58.33	1,010.36	525.01	700.00
Total 5300 · ROAD MAINTENANCE	0.00	12,379.26	1,483.90	25,925.22	63,063.00
5400 · SECURITY/GATE					
5403 · Gate Collision Repair	0.00		715.99		
5404 · Gate Repair Other	0.00	166.00	49.00	1,502.00	2,000.00
5405 · Maintenance/Supplies	0.00	8.33	178.61	75.01	100.00
5406 · New Equip. Purchase	0.00	83.33	728.96	750.01	1,000.00
5408 · Entry Surveillance System	0.00	25.00	0.00	225.00	300.00
5411 · Security Maintenance Contracts	0.00	29.17	0.00	262.49	350.00
5412 · Light Replacement	0.00	16.66	0.00	150.02	200.00

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5414 · Equipment Repair	0.00	50.00	345.00	450.00	600.00
5415 · Contracted Patrol	3,359.11	2,333.34	21,846.35	20,999.98	28,000.00
5416 · Gate Card Purchases	0.00	100.00	970.44	900.00	1,200.00
5417 · Phone box repair	0.00	41.66	0.00	375.02	500.00
5418 · Gate Card Returns/Refunds	0.00	8.33	0.00	75.01	100.00
5419 · Signs	0.00	8.33	0.00	75.01	100.00
Total 5400 · SECURITY/GATE	3,359.11	2,870.15	24,834.35	25,839.55	34,450.00
5500 · ADMINISTRATION					
5503 · Copier	220.83	208.33	1,989.65	1,875.01	2,500.00
5504 · Phone / Internet	379.04	316.66	3,283.40	2,850.02	3,800.00
5505 · CL Lines	0.00	8.33	0.00	75.01	100.00
5507 · Equipment Replacement	0.00	16.66	0.00	150.02	200.00
5508 · Office Supplies	0.00	166.00	638.04	1,502.00	2,000.00
5509 · Postage	0.00	166.00	809.15	1,502.00	2,000.00
5510 · Association Utilities	393.53	625.00	4,730.07	5,625.00	7,500.00
5511 · Attorneys & Legal Fees	0.00	541.66	975.00	4,875.02	6,500.00
5512 · Accountant Fees	68.75	458.33	1,829.50	4,125.01	5,500.00
5513 · Collection Fees	0.00	0.00	0.76	0.00	0.00
5514 · Taxes Pd to Collection Agency	0.00		0.06		
5515 · VZ County Records	0.00	33.33	85.10	300.01	400.00
5516 · Advertisement	0.00		0.00	0.00	0.00
5517 · County Filing Fees	0.00	33.33	0.00	300.01	400.00
5518 · Other Professional Fees	0.00		31.00	0.00	0.00
5519 · Library Supplies	0.00	8.33	13.00	75.01	100.00
5521 · Safe Deposit Box Rental	0.00	4.16	35.00	37.52	50.00
5522 · Membership Fee	0.00		0.00	0.00	0.00
5523 · P.O. Box Rental	0.00	4.16	0.00	37.52	50.00
5524 · Interest Charge	0.00		-1.33		
5527 · Computer Subscriptions	0.00	125.00	1,012.24	1,125.00	1,500.00
5528 · Collection Agency Fees	258.83	8.33	258.83	75.01	100.00
5529 · Mileage Reimbursement	0.00	4.16	0.00	37.52	50.00
5570 · Board Event	0.00	41.66	70.98	375.02	500.00
5590 · Replenish Petty Cash	0.00	8.33	70.89	75.01	100.00
5595 · Bad Debt	0.00		4,546.14		
5598 · CLPOIA Phone Book	0.00		104.93		
5599 · Bank Charges	39.64	83.33	690.12	750.01	1,000.00
Total 5500 · ADMINISTRATION	1,360.62	2,861.09	21,172.53	25,766.73	34,350.00
5526 · A/R BUSINESS FEES	3.27	45.83	259.77	412.51	550.00
5530 · MISC.	0.00		43.30		
5550 · CLPOIA EMPLOYEES					
5201 · Maintenance Personnel Wages	1,044.00	1,333.33	8,662.92	12,000.01	16,000.00
5501 · Office Personnel Wages	1,420.83	1,500.00	12,378.08	13,500.00	18,000.00
5830 · Federal Payroll Tax	202.23	250.00	1,749.63	2,250.00	3,000.00
5840 · State Unemployment	11.34	83.33	56.70	750.01	1,000.00
5845 · Bonuses	0.00	16.66	400.00	150.02	200.00
Total 5550 · CLPOIA EMPLOYEES	2,678.40	3,183.32	23,247.33	28,650.04	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

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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	45.00	60.00
5822 · Sales Taxes	0.00		26.31		
Total 5800 · TAXES	0.00	5.00	63.80	45.00	60.00
6100 · DAM MAINTENANCE					
6105 · Contract Mowing	0.00	175.00	0.00	1,575.00	2,100.00
6106 · Maintenance	0.00	16.66	0.00	150.02	200.00
Total 6100 · DAM MAINTENANCE	0.00	191.66	0.00	1,725.02	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	41.66	12.98	375.02	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	0.00		1,525.65	0.00	0.00
7302 · Recreation Comm.	116.98		816.48	0.00	0.00
7304 · Fish & Wildlife	0.00		1,176.84	0.00	0.00
Total 7300 · CD,SAVINGS&EXTRACURRICULARACCT	116.98		3,518.97	0.00	0.00
Total Expense	10,601.79	27,820.87	105,069.47	154,010.39	237,473.00
Net Ordinary Income	-6,259.93	-27,820.87	69,006.65	-154,010.39	-237,473.00
Other Income/Expense					
Other Income					
6013 · Credit Card Rewards	0.00		8.05		
Total Other Income	0.00		8.05		
Net Other Income	0.00		8.05		
Net Income	-6,259.93	-27,820.87	69,014.70	-154,010.39	-237,473.00

Callender Lake Property Owners Improvement Association
Cash Balances

Cash Resources:	April 30, 2018	May 31, 2018
Checking	219,829.56	215,213.87
Petty Cash	98.13	98.13
Capital Road Repair CD	0.00	0.00
Equip/Maint/Repair - Savings	17,833.41	17,833.41
Resale	4,979.71	5,413.61
Recreation	1,008.31	911.33
Fish & Wildlife	1,803.40	1,803.40
Total	\$245,552.52	\$241,273.75

Callender Lake Property Owners Improvement Association Reconciliation Detail

1010 · Checking-1st Sta. Bk.Edom, Period Ending 05/31/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						219,829.56
Cleared Transactions						
Checks and Payments - 29 items						
Bill Pmt -Check	04/12/2018	9107	Bolle, Dick	√	-12.98	-12.98
Bill Pmt -Check	04/17/2018	9118	Van Zandt County Appraisal Dist.	√	-33.10	-46.08
Bill Pmt -Check	04/26/2018	9121	Elite Protection & Investigation	√	-1,515.77	-1,561.85
Bill Pmt -Check	04/26/2018	9123	Liedtke, Jan	√	-36.99	-1,598.84
Check	04/28/2018	CCADJ	QB Credit Card Transaction fee	√	-1.90	-1,600.74
Check	04/30/2018	CCADJ	QB Credit Card Transaction fee	√	-20.00	-1,620.74
Bill Pmt -Check	05/05/2018	9126	Elite Protection & Investigation	√	-891.87	-2,512.61
Bill Pmt -Check	05/05/2018	9127	Kubota Credit Corporation USA	√	-465.69	-2,978.30
Bill Pmt -Check	05/05/2018	9129	CenturyLink	√	-379.04	-3,357.34
Bill Pmt -Check	05/05/2018	9128	Athens Tractor & Equipment	√	-57.00	-3,414.34
Check	05/05/2018	CCADJ	QB Credit Card Transaction fee	√	-13.77	-3,428.11
Paycheck	05/08/2018	9125	Van Roy, Salina S	√	-568.05	-3,996.16
Paycheck	05/08/2018	9124	Ferris, Douglas R	√	-466.85	-4,463.01
Check	05/08/2018	CCADJ	QB Credit Card Transaction fee	√	-0.96	-4,463.97
Bill Pmt -Check	05/10/2018	9133	Elite Protection & Investigation	√	-886.39	-5,350.36
Bill Pmt -Check	05/10/2018	9134	ETCS Leasing	√	-220.83	-5,571.19
Bill Pmt -Check	05/10/2018	9136	Southside Bank Visa	√	-104.95	-5,676.14
Bill Pmt -Check	05/10/2018	9135	Monarch Utilities, Inc.	√	-83.47	-5,759.61
Bill Pmt -Check	05/10/2018	9131	Bill Hullum CPA PC	√	-68.75	-5,828.36
Bill Pmt -Check	05/10/2018	9132	Dones, Lisa	√	-40.00	-5,868.36
Liability Check	05/15/2018	EFT	United States Treasury	√	-535.90	-6,404.26
Check	05/17/2018	CCADJ	QB Credit Card Transaction fee	√	-1.66	-6,405.92
Bill Pmt -Check	05/19/2018	9139	Elite Protection & Investigation	√	-690.64	-7,096.56
Bill Pmt -Check	05/19/2018	9140	Trinity Valley Electric Cooperative Inc	√	-310.06	-7,406.62
Paycheck	05/22/2018	9138	Van Roy, Salina S	√	-622.08	-8,028.70
Paycheck	05/22/2018	9137	Ferris, Douglas R	√	-420.29	-8,448.99
Check	05/22/2018	CCADJ	QB Credit Card Transaction fee	√	-2.00	-8,450.99
Check	05/24/2018	CCADJ	QB Credit Card Transaction fee	√	-1.25	-8,452.24
Check	05/31/2018		A/R Business Fees	√	-3.27	-8,455.51
Total Checks and Payments					-8,455.51	-8,455.51
Deposits and Credits - 14 items						
Total Deposits and Credits					3,839.82	3,839.82
Total Cleared Transactions					-4,615.69	-4,615.69
Cleared Balance					-4,615.69	215,213.87