

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

	Nov 18	Budget	Sep - Nov 18	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Balance Transfer	0.00		0.00		0.00
<b>4010 · MAINTENANCE FEE INCOME</b>					
4999 · Uncategorized Income	0.00	0.00	0.00	0.00	0.00
4010 · MAINTENANCE FEE INCOME - Other	19,917.10	25,030.00	21,623.86	31,723.00	155,837.00
<b>Total 4010 · MAINTENANCE FEE INCOME</b>	<b>19,917.10</b>	<b>25,030.00</b>	<b>21,623.86</b>	<b>31,723.00</b>	<b>155,837.00</b>
<b>4011 · REIMB. COURT COSTS</b>	<b>11.44</b>	<b>253.00</b>	<b>111.44</b>	<b>320.00</b>	<b>1,570.00</b>
<b>4019 · SERVICE FEES</b>					
4015 · Gate Card Reactivation Fee	0.00		15.70		
4016 · Convenience Fee	49.10	39.00	70.21	49.00	241.00
4017 · MF service charge	56.15	59.00	126.25	75.00	364.00
4018 · Late Payment Penalty	19.32	267.00	34.07	339.00	1,665.00
4020 · Returned Check Fee	0.00	1.00	0.00	1.00	6.00
4023 · Daily Violation Fee Per Day	0.00	55.00	168.91	70.00	341.00
<b>Total 4019 · SERVICE FEES</b>	<b>124.57</b>	<b>421.00</b>	<b>415.14</b>	<b>534.00</b>	<b>2,617.00</b>
<b>4030 · GATE CARD LEASES</b>	<b>370.00</b>	<b>297.00</b>	<b>1,070.00</b>	<b>376.00</b>	<b>1,849.00</b>
<b>4070 · INTEREST INCOME</b>	<b>23.79</b>	<b>48.00</b>	<b>76.77</b>	<b>61.00</b>	<b>302.00</b>
<b>4090 · SPEC. PROJECTS INCOME</b>					
4091 · Telephone Book	0.00	0.00	5.00	0.00	0.00
4092 · CL Lines Advertising	0.00	70.00	11.00	89.00	436.00
4093 · Building Permit	200.00	225.00	400.00	285.00	1,401.00
4094 · Comm. Center Rental	0.00	33.00	0.00	42.00	206.00
<b>Total 4090 · SPEC. PROJECTS INCOME</b>	<b>200.00</b>	<b>328.00</b>	<b>416.00</b>	<b>416.00</b>	<b>2,043.00</b>
<b>6000 · OTHER INCOME</b>					
6012 · Transfer Fee	0.00	1,140.00	2,000.00	1,445.00	7,099.00
6014 · Copies & Faxes	4.00	7.00	30.25	9.00	42.00
6016 · Replenished Petty Cash	0.00	6.00	0.00	8.00	36.00
<b>Total 6000 · OTHER INCOME</b>	<b>4.00</b>	<b>1,153.00</b>	<b>2,030.25</b>	<b>1,462.00</b>	<b>7,177.00</b>
<b>7200 · CDs,SAVINGS&amp;EXTRACURRICULARACCT</b>					
7201 · Resale Shop	0.00	219.00	886.17	277.00	1,362.00
7202 · Recreation Comm.	0.00	81.00	288.00	103.00	504.00
7204 · Fish & Wildlife	0.00	35.00	0.00	45.00	223.00
7207 · Equipment Maint. & Repair	0.00	2.00	11.24	2.00	10.00
<b>Total 7200 · CDs,SAVINGS&amp;EXTRACURRICULARACCT</b>	<b>0.00</b>	<b>337.00</b>	<b>1,185.41</b>	<b>427.00</b>	<b>2,099.00</b>
<b>Total Income</b>	<b>20,650.90</b>	<b>27,867.00</b>	<b>26,928.87</b>	<b>35,319.00</b>	<b>173,494.00</b>
<b>Gross Profit</b>	<b>20,650.90</b>	<b>27,867.00</b>	<b>26,928.87</b>	<b>35,319.00</b>	<b>173,494.00</b>
<b>Expense</b>					
<b>4085 · COMMUNITY CENTER</b>					
4086 · Maintenance	70.00	91.00	140.00	273.00	1,092.00
4087 · Repairs	0.00	12.00	0.00	36.00	144.00
4088 · Exterminating	0.00	12.00	191.26	36.00	150.00
4089 · Septic Service	0.00	8.00	0.00	24.00	100.00
4096 · Signs	0.00	9.00	0.00	27.00	107.00
4097 · Community Center Supplies	0.00	44.00	30.30	132.00	528.00
4098 · Equipment	27.00	0.00	27.00	0.00	0.00

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4099 · Community Center Other	0.00	0.00	0.00	0.00	0.00
<b>Total 4085 · COMMUNITY CENTER</b>	<b>97.00</b>	<b>176.00</b>	<b>388.56</b>	<b>528.00</b>	<b>2,121.00</b>
<b>5000 · SANITATION</b>					
5010 · Household Trash	1,473.90	1,701.00	2,947.80	5,103.00	20,415.00
5015 · Repairs	0.00	0.00	0.00	0.00	0.00
5020 · Bulk Trash	0.00	527.00	585.44	1,581.00	6,327.00
<b>Total 5000 · SANITATION</b>	<b>1,473.90</b>	<b>2,228.00</b>	<b>3,533.24</b>	<b>6,684.00</b>	<b>26,742.00</b>
<b>5100 · INSURANCE</b>					
5110 · Community Center/Liability	0.00	566.00	0.00	1,698.00	6,792.00
5120 · D&O Liability	0.00	190.00	0.00	570.00	2,280.00
5150 · Workers Compensation	0.00		0.00		0.00
5170 · Notary Bond	0.00	9.00	0.00	27.00	108.00
<b>Total 5100 · INSURANCE</b>	<b>0.00</b>	<b>765.00</b>	<b>0.00</b>	<b>2,295.00</b>	<b>9,180.00</b>
<b>5200 · PUBLIC AREA/RECREATION</b>					
5203 · Committed Tractor Payment	465.69	466.00	1,397.07	1,398.00	5,592.00
5204 · Swimming Park	64.93	42.00	1,414.27	126.00	504.00
5205 · Fishing Park	59.43	25.00	86.49	75.00	300.00
5207 · Tractor Maintenance	0.00	23.00	0.00	69.00	276.00
5208 · Mower Maintenance	0.00	20.00	15.14	60.00	240.00
5209 · Fuel	0.00	83.00	208.70	249.00	996.00
5210 · Outdoor Operational Supplies	25.94	21.00	25.94	63.00	252.00
5215 · Beautification	77.35	20.00	342.17	60.00	240.00
5216 · Campers Sanitary Dump	0.00	0.00	0.00	0.00	0.00
5217 · Signs	0.00	14.00	0.00	42.00	164.00
5218 · Equipment	0.00	0.00	0.00	0.00	0.00
5220 · Tractor Barn	0.00	2.00	0.00	6.00	24.00
5221 · Tree Removal	0.00	83.00	0.00	249.00	996.00
5223 · Tools	0.00	17.00	0.00	51.00	200.00
5224 · Childrens Park	48.67	83.00	48.67	249.00	996.00
5225 · Misc.	0.00	1.00	0.00	3.00	12.00
5227 · Weed Eater/trimmer	0.00	21.00	0.00	63.00	250.00
5229 · Public Areas Other	0.00	27.00	19.03	81.00	324.00
<b>Total 5200 · PUBLIC AREA/RECREATION</b>	<b>742.01</b>	<b>948.00</b>	<b>3,557.48</b>	<b>2,844.00</b>	<b>11,366.00</b>
<b>5300 · ROAD MAINTENANCE</b>					
5310 · Repair	0.00	83.00	0.00	249.00	1,000.00
5311 · Signs	43.95	42.00	43.95	126.00	504.00
5320 · Equip. Repair/Supplies	0.00	4.00	0.00	12.00	48.00
5340 · Material/Supplies	0.00	287.00	0.00	861.00	3,448.00
<b>Total 5300 · ROAD MAINTENANCE</b>	<b>43.95</b>	<b>416.00</b>	<b>43.95</b>	<b>1,248.00</b>	<b>5,000.00</b>
<b>5400 · SECURITY/GATE</b>					
5403 · Gate Collision Repair	731.46	54.00	731.46	162.00	648.00
5404 · Gate Repair Other	262.74	4.00	262.74	12.00	48.00
5405 · Maintenance/Supplies	0.00	20.00	0.00	60.00	240.00
5406 · New Equip. Purchase	0.00	66.00	0.00	198.00	792.00
5408 · Entry Surveillance System	0.00	0.00	0.00	0.00	0.00
5411 · Security Maintenance Contracts	0.00	0.00	0.00	0.00	0.00
5412 · Light Replacement	0.00	0.00	0.00	0.00	0.00

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5414 · Equipment Repair	0.00	30.00	0.00	90.00	360.00
5415 · Contracted Patrol	3,310.49	2,807.00	7,197.60	8,421.00	33,681.00
5416 · Gate Card Purchases	0.00	83.00	0.00	249.00	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	40.00	0.00	0.00
5419 · Signs	0.00	0.00	0.00	0.00	0.00
<b>Total 5400 · SECURITY/GATE</b>	<b>4,304.69</b>	<b>3,064.00</b>	<b>8,231.80</b>	<b>9,192.00</b>	<b>36,765.00</b>
<b>5500 · ADMINISTRATION</b>					
5503 · Copier	220.83	228.00	662.49	684.00	2,736.00
5504 · Phone / Internet	382.80	380.00	1,142.20	1,140.00	4,560.00
5505 · CL Lines	0.00	0.00	0.00	0.00	0.00
5507 · Equipment Replacement	568.29	0.00	627.00	0.00	0.00
5508 · Office Supplies	467.88	124.00	467.88	372.00	1,488.00
5509 · Postage	428.22	144.00	434.92	432.00	1,728.00
5510 · Association Utilities	569.85	586.00	1,786.06	1,758.00	7,032.00
5511 · Attorneys & Legal Fees	0.00	583.00	0.00	1,749.00	6,996.00
5512 · Accountant Fees	414.00	387.00	1,064.00	1,161.00	4,644.00
5513 · Collection Fees	0.00	9.00	0.00	27.00	107.00
5514 · Taxes Pd to Collection Agency	0.00		0.00		0.00
5515 · VZ County Records	0.00	7.00	93.40	21.00	84.00
5517 · County Filing Fees	0.00	2.00	0.00	6.00	24.00
5518 · Other Professional Fees	0.00	18.00	0.00	54.00	216.00
5519 · Library Supplies	0.00	8.00	98.97	24.00	96.00
5521 · Safe Deposit Box Rental	0.00	3.00	0.00	9.00	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	108.24	89.00	128.41	267.00	1,063.00
5528 · Collection Agency Fees	0.00	43.00	0.00	129.00	516.00
5529 · Mileage Reimbursement	0.00	0.00	0.00	0.00	0.00
5570 · Board Event	0.00	6.00	15.00	18.00	72.00
5590 · Replenish Petty Cash	0.00	6.00	0.00	18.00	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	30.00	69.00	100.09	207.00	828.00
<b>Total 5500 · ADMINISTRATION</b>	<b>3,190.11</b>	<b>2,692.00</b>	<b>6,620.42</b>	<b>8,076.00</b>	<b>32,298.00</b>
5526 · A/R BUSINESS FEES	90.99	24.00	109.21	72.00	288.00
5530 · MISC.	0.00	4.00	0.00	12.00	48.00
<b>5550 · CLPOIA EMPLOYEES</b>					
5201 · Maintenance Personnel Wages	971.50	1,065.00	3,034.13	3,195.00	12,780.00
5501 · Office Personnel Wages	1,460.88	1,467.00	4,351.63	4,401.00	17,599.00
5830 · Federal Payroll Tax	186.08	207.00	565.02	621.00	2,484.00
5840 · State Unemployment	0.00	7.00	0.53	21.00	84.00
5845 · Bonuses	0.00	34.00	0.00	102.00	408.00
<b>Total 5550 · CLPOIA EMPLOYEES</b>	<b>2,618.46</b>	<b>2,780.00</b>	<b>7,951.31</b>	<b>8,340.00</b>	<b>33,355.00</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

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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>
5800 · TAXES					
5820 · Prpty-Schl/Cnty	0.00	3.00	37.34	9.00	36.00
5822 · Sales Taxes	0.00	6.00	56.28	18.00	70.00
<b>Total 5800 · TAXES</b>	<b>0.00</b>	<b>9.00</b>	<b>93.62</b>	<b>27.00</b>	<b>106.00</b>
6100 · DAM MAINTENANCE					
6105 · Contract Mowing	0.00	125.00	0.00	375.00	1,500.00
6106 · Maintenance	6.79	33.00	104.20	99.00	400.00
<b>Total 6100 · DAM MAINTENANCE</b>	<b>6.79</b>	<b>158.00</b>	<b>104.20</b>	<b>474.00</b>	<b>1,900.00</b>
6300 · CONTINGENT LIABILITY					
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>
6400 · PAYROLL EXPENSES	0.00	42.00	0.00	126.00	501.00
6500 · PUBLICITY	0.00	22.00	0.00	66.00	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	164.52	339.00	1,356.00
7302 · Recreation Comm.	0.00	42.00	149.37	126.00	504.00
7304 · Fish & Wildlife	0.00	18.00	-1.30	54.00	216.00
<b>Total 7300 · CD,SAVINGS&amp;EXTRACURRICULARACCT</b>	<b>0.00</b>	<b>173.00</b>	<b>312.59</b>	<b>519.00</b>	<b>2,076.00</b>
<b>Total Expense</b>	<b>12,567.90</b>	<b>13,501.00</b>	<b>30,946.38</b>	<b>40,503.00</b>	<b>162,010.00</b>
<b>Net Ordinary Income</b>	<b>8,083.00</b>	<b>14,366.00</b>	<b>-4,017.51</b>	<b>-5,184.00</b>	<b>11,484.00</b>
Other Income/Expense					
Other Income					
6013 · Credit Card Rewards	0.00	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Other Expense					
8000 · DEPRECIATION EXPENSES	0.00	0.00	0.00	0.00	0.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>8,083.00</b>	<b>14,366.00</b>	<b>-4,017.51</b>	<b>-5,184.00</b>	<b>11,484.00</b>

**Callender Lake Property Owners Improvement Association  
Cash Balances**

Cash Resources:	October 31, 2018	November 30, 2018
Checking	\$117,657.51	\$117,657.51
Petty Cash	\$98.70	\$98.70
Equip/Maint/Repair Savings	\$17,855.76	\$17,855.76
Resale	\$6,585.05	\$6,585.05
Recreation	\$904.72	\$904.72
Fish & Wildlife	\$2,016.55	\$2,016.55
<b>Total</b>	<b>\$145,118.29</b>	<b>\$145,118.29</b>

\*\* Resale and Recreation have not received bank statements at this time.  
\*\*Equipment/Maint/Repair Savings and Fish & Wildlife Statements come every 3 months. Next statement due January 2019.

Callender Lake Property Owners Improvement Association  
Reconciliation Detail

1010 - Checking - 1st Sta.Bk.Edom, Period Ending 11/30/2018

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						<b>117,657.51</b>
<b>Cleared Transactions</b>						
<b>Checks and Payments - 26 Items</b>						
Check	10/09/2018	9273	Van Zandt County Appraisal Dist. - Callender Lake County Records	√	-15.40	-15.40
Check	10/31/2018	CCADJ	Credit Card Monthly Processing fee	√	-20.00	-35.40
Bill Pmt -Check	11/03/2018	9290	Office Depot - New Computer for office/Virus Protection/Office Supplies	√	-805.61	-841.01
Bill Pmt -Check	11/03/2018	9289	Kubota Credit Corporation USA- Tractor Payment	√	-465.69	-1,306.70
Bill Pmt -Check	11/03/2018	9287	CenturyLink - Phone & Internet Service	√	-382.80	-1,689.50
Bill Pmt -Check	11/03/2018	9291	Swoverland, Mark - Postage for Statement Mailout	√	-300.00	-1,989.50
Bill Pmt -Check	11/03/2018	9286	AAA Sanitation, Inc. - Portable Toilet for Swim Park	√	-64.93	-2,054.43
Bill Pmt -Check	11/06/2018	9293	Shepherd Security LLC - Aug. & Sept. Services	√	-3,310.49	-5,364.92
Bill Pmt -Check	11/06/2018	9292	Republic Services #070 - Trash Service	√	-1,473.90	-6,838.82
Paycheck	11/06/2018	9285	Van Roy, Salina S - Bi-Weekly Payroll	√	-622.09	-7,460.91
Paycheck	11/06/2018	9284	Ferris, Douglas R - Bi-Weekly Payroll	√	-438.38	-7,899.29
Bill Pmt -Check	11/06/2018	9295	Dones, Lisa - Monthly Cleaning of Comm. Center	√	-70.00	-7,969.29
Bill Pmt -Check	11/06/2018	9294	Swoverland, Mark - Postage for Office/Statement Mailouts to England & Australia	√	-51.30	-8,020.59
Check	11/08/2018	CCADJ	Credit Card Processing fee	√	-4.00	-8,024.59
Bill Pmt -Check	11/10/2018	9297	Bill Hullum CPA PC - Accounting fees	√	-414.00	-8,438.59
Bill Pmt -Check	11/10/2018	9299	Monarch Utilities, Inc.- Water Comm. Center & Office	√	-218.33	-8,656.92
Check	11/10/2018	9296	Harvey, Robert - Bldg permit reimbursement	√	-100.00	-8,756.92
Liability Check	11/15/2018	EFT	United States Treasury - Payroll Taxes	√	-540.62	-9,297.54
Bill Pmt -Check	11/17/2018	9300	Overhead Door of Tyler - Gate Repair	√	-994.20	-10,291.74
Paycheck	11/17/2018	9305	Van Roy, Salina S - Bi-Weekly Payroll	√	-600.03	-10,891.77
Bill Pmt -Check	11/17/2018	9301	Southside Bank Visa - Outdoor Light-Office, Concrete Supplies-Benches, Lumber-PicnicTables, Microsoft-Office, THA Law Books, Tire Damage Sign	√	-550.58	-11,442.35
Paycheck	11/17/2018	9304	Ferris, Douglas R - Bi-Weekly Payroll	√	-390.80	-11,833.15
Bill Pmt -Check	11/17/2018	9303	Trinity Valley Electric Cooperative Inc - Assoc. Electric	√	-351.52	-12,184.67
Bill Pmt -Check	11/17/2018	9302	Data Max - Lease for Office Copier	√	-220.83	-12,405.50
Check	11/20/2018	CCADJ	Credit Card Processing fee	√	-2.62	-12,408.12
Check	11/30/2018		A/R Business Fees	√	-48.56	-12,456.68
Total Checks and Payments					-12,456.68	-12,456.68
<b>Deposits and Credits - 10 Items</b>						
Total Deposits and Credits					7,945.69	7,945.69
Total Cleared Transactions					-4,510.99	-4,510.99
Cleared Balance					-4,510.99	113,146.52
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 7 Items</b>					-284.92	-284.92
<b>Deposits and Credits - 3 Items</b>						
Total Deposits and Credits					10,029.00	10,029.00
Total Uncleared Transactions					9,744.08	9,744.08
Register Balance as of 11/30/2018					5,233.09	122,890.60
<b>New Transactions</b>						
<b>Checks and Payments - 5 Items</b>					-2,814.75	-2,814.75
<b>Deposits and Credits - 3 Items</b>						
Total Deposits and Credits					6,179.46	6,179.46
Total New Transactions					3,364.71	3,364.71
<b>Ending Balance</b>					<b>8,597.80</b>	<b>126,255.31</b>

