

Posted 08/31/2018

Crystal Lakes Road and Recreation Association
Operating

Assets

Cash

Guaranty Bank - Operating	191,986.99
Alliance - ICS Operating Reserves	400,443.35
Alliance - Debit Card	5,000.00
Alliance - Checking	42,236.81
Cash	500.00

Total Cash 640,167.15

Fixed Assets

Automobiles & Trucks	144,493.97
Land & Improvements	115,158.14
Building & Improvements	197,481.36
Machinery & Equipment	575,832.23
Tract E Land & Building	220,254.33
Tract E Equipment	21,973.61
Office Furniture & Equipment	11,786.81
Other Depreciable Property	119,660.51
180 Ada Ct	15,179.00
Accumulated Depreciation	(872,789.02)

Total Fixed Assets 549,030.94

Total Assets 1,189,198.09

Liabilities & Equity

Liability

Pre-paid Assessments	6,575.00
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Total Liability 6,575.00

Equity

General Fund Bal.(Retain.Earn)	296,690.88
Fixed Assets	533,851.94
Current Year Net Income/(Loss)	352,080.27

Total Equity 1,182,623.09

Total Liabilities & Equity 1,189,198.09

Posted 08/31/2018

Crystal Lakes Road and Recreation Association Reserves

AssetsReserve

RBC - Fishing Reserves	63,950.00
RBC - Reserves	1,001,505.14
Securities	82,883.75
RBC - CD 6/30/19	52,040.15
RBC - CD 11/29/19	50,000.00
Market Adjustment	(8,579.89)

<u>Total Reserve</u>	<u>1,241,799.15</u>
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<i>Total Assets</i>	<u><u>1,241,799.15</u></u>
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Liabilities & EquityEquity

Replacement Fund (Restricted)	1,005,490.62
Market Adjustment	(8,579.89)
Current Year Net Income/(Loss)	244,888.42

<u>Total Equity</u>	<u>1,241,799.15</u>
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<i>Total Liabilities & Equity</i>	<u><u>1,241,799.15</u></u>
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Crystal Lakes Road and Recreation Association

Income / Expense Statement

Period 8/1/2018 To 8/31/2018 11:59:00 PM

	Current Period Operating			Year to Date Operating			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
Income							
<u>Assessment Revenue</u>							
3000 Assessments	10,739.10	50,000.00	(39,260.90)	680,970.55	700,000.00	(19,029.45)	705,500.00
3002 Road Use Fees	250.00	0.00	250.00	2,000.00	2,000.00	0.00	2,000.00
3003 ERRA Assessments	0.00	0.00	0.00	55.00	0.00	55.00	0.00
TOTAL Assessment Revenue	10,989.10	50,000.00	(39,010.90)	683,025.55	702,000.00	(18,974.45)	707,500.00
<u>Fishing Revenue</u>							
3001 Fishing Allotment	0.00	0.00	0.00	15,900.00	15,900.00	0.00	15,900.00
3501 Fishing Revenue	8,155.00	5,417.00	2,738.00	47,320.00	16,251.00	31,069.00	65,000.00
3502 Fishing Donation	0.00	42.00	(42.00)	393.00	126.00	267.00	500.00
3570 Interest	223.42	0.00	223.42	424.18	0.00	424.18	0.00
TOTAL Fishing Revenue	8,378.42	5,459.00	2,919.42	64,037.18	32,277.00	31,760.18	81,400.00
<u>Operating Revenue</u>							
3500 Recreation Revenue	1,081.50	375.00	706.50	2,080.50	1,125.00	955.50	4,500.00
3505 Slash Revenue	4,304.80	1,500.00	2,804.80	12,959.40	4,500.00	8,459.40	18,000.00
3508 Special Trash Day	0.00	42.00	(42.00)	0.00	126.00	(126.00)	500.00
3540 Laundry Income	285.75	142.00	143.75	1,172.50	426.00	746.50	1,700.00
3551 Prior Mgmt Admin Fees	100.00	0.00	100.00	777.42	0.00	777.42	0.00
3590 Other Income	3.00	417.00	(414.00)	1,657.50	1,251.00	406.50	5,000.00
3604 OHV Fees	1,550.00	0.00	1,550.00	17,215.00	15,000.00	2,215.00	15,000.00
3700 Legal Reimb.	1,159.62	417.00	742.62	4,502.12	1,251.00	3,251.12	5,000.00
3710 Administrative Fees	1,095.00	0.00	1,095.00	1,255.00	0.00	1,255.00	0.00
3712 Basecamp Transfer Fee	1,800.00	1,458.00	342.00	6,600.00	4,374.00	2,226.00	17,500.00
3750 Fines	256.90	0.00	256.90	1,788.80	0.00	1,788.80	0.00
3950 Late Fees	60.00	0.00	60.00	849.66	0.00	849.66	0.00
3955 Interest - Homeowner	505.70	125.00	380.70	2,765.31	375.00	2,390.31	1,500.00
TOTAL Operating Revenue	12,202.27	4,476.00	7,726.27	53,623.21	28,428.00	25,195.21	68,700.00
<u>Rental Revenue</u>							
3521 Trailer Storage Rental	247.00	0.00	247.00	12,500.00	13,125.00	(625.00)	13,125.00
3522 Facility Rental	0.00	250.00	(250.00)	0.00	750.00	(750.00)	1,000.00
3523 Trailer Pad Rental	660.00	1,125.00	(465.00)	2,325.00	3,375.00	(1,050.00)	4,500.00
TOTAL Rental Revenue	907.00	1,375.00	(468.00)	14,825.00	17,250.00	(2,425.00)	18,625.00
<u>Sales Revenue</u>							
3509 PO Box Sales	200.00	133.00	67.00	1,400.00	399.00	1,001.00	1,600.00
3605 Map Sales	70.00	83.00	(13.00)	449.80	249.00	200.80	1,000.00
TOTAL Sales Revenue	270.00	216.00	54.00	1,849.80	648.00	1,201.80	2,600.00
ALL CATEGORY Income	32,746.79	61,526.00	(28,779.21)	817,360.74	780,603.00	36,757.74	878,825.00
Expense							
<u>Administrative</u>							
5220 Office Equip. Repair	0.00	167.00	167.00	0.00	501.00	501.00	2,000.00
5300 Watchman-Security	544.00	500.00	(44.00)	1,909.00	1,500.00	(409.00)	6,000.00
6010 Cleaning Supplies	47.87	167.00	119.13	633.69	501.00	(132.69)	2,000.00

Crystal Lakes Road and Recreation Association

Income / Expense Statement

Period 8/1/2018 To 8/31/2018 11:59:00 PM

		Current Period Operating			Year to Date Operating			
		Actual	Budget	\$ Var	Actual	Budget	\$ Var	Annual Budget
6011	OHV Supplies	0.00	125.00	125.00	0.00	375.00	375.00	1,500.00
6460	Office Supplies	73.47	292.00	218.53	324.70	876.00	551.30	3,500.00
7510	Accounting Svcs Fee	2,135.00	2,135.00	0.00	6,405.00	6,405.00	0.00	25,620.00
7511	Consulting Services	0.00	0.00	0.00	1,241.25	1,500.00	258.75	1,500.00
7520	Legal - General	212.82	500.00	287.18	817.82	1,500.00	682.18	6,000.00
7521	Audit & Tax Prep	0.00	0.00	0.00	0.00	0.00	0.00	9,200.00
7522	Income Tax	0.00	0.00	0.00	0.00	0.00	0.00	200.00
7523	Property Tax	0.00	0.00	0.00	0.00	0.00	0.00	350.00
7524	Sales Tax	0.00	0.00	0.00	1.49	0.00	(1.49)	0.00
7530	Insurance	8,240.25	4,167.00	(4,073.25)	29,593.75	25,334.00	(4,259.75)	50,000.00
7540	Postage	125.14	308.00	182.86	212.26	924.00	711.74	3,700.00
7545	Phone/Internet	51.79	270.00	218.21	445.19	810.00	364.81	3,240.00
7550	Printing / Copies	285.91	167.00	(118.91)	391.50	501.00	109.50	2,000.00
7551	Meeting	0.00	63.00	63.00	205.45	189.00	(16.45)	750.00
7571	Contingency	0.00	417.00	417.00	124.00	1,251.00	1,127.00	5,000.00
7573	Planning/Development	0.00	250.00	250.00	0.00	250.00	250.00	250.00
7575	Website Expense	176.98	20.00	(156.98)	535.41	60.00	(475.41)	240.00
7576	Computer Expense	142.98	83.00	(59.98)	283.64	249.00	(34.64)	1,000.00
7577	Cash Over/Short	0.00	13.00	13.00	0.00	39.00	39.00	150.00
7580	Legal - Collection	1,221.50	667.00	(554.50)	4,368.42	2,001.00	(2,367.42)	8,000.00
7600	Memberships	0.00	42.00	42.00	0.00	126.00	126.00	500.00
7631	Volunteer Appreciation	0.00	83.00	83.00	211.90	249.00	37.10	1,000.00
8710	Collection Admin. Fees	100.00	250.00	150.00	655.00	750.00	95.00	3,000.00
8720	Bank Service Charges	0.00	8.00	8.00	0.00	24.00	24.00	100.00
8721	Credit Card Fees	638.43	167.00	(471.43)	1,319.29	501.00	(818.29)	2,000.00
TOTAL Administrative		<u>13,996.14</u>	<u>10,861.00</u>	<u>(3,135.14)</u>	<u>49,678.76</u>	<u>46,416.00</u>	<u>(3,262.76)</u>	<u>138,800.00</u>
<u>Building Maintenance</u>								
5100	Shop Labor	0.00	42.00	42.00	0.00	126.00	126.00	500.00
5120	Cleaning Services	1,540.00	667.00	(873.00)	1,820.00	2,001.00	181.00	8,000.00
5130	Shop Materials	0.00	83.00	83.00	0.00	249.00	249.00	1,000.00
5141	Basecamp Labor	635.00	250.00	(385.00)	1,061.00	750.00	(311.00)	3,000.00
5142	Basecamp Materials	1,715.83	375.00	(1,340.83)	2,087.45	1,125.00	(962.45)	4,500.00
5143	Wapiti Ctr Labor	982.50	83.00	(899.50)	1,072.50	249.00	(823.50)	1,000.00
5144	Wapiti Ctr Materials	1,095.85	83.00	(1,012.85)	1,095.85	249.00	(846.85)	1,000.00
TOTAL Building Maintenance		<u>5,969.18</u>	<u>1,583.00</u>	<u>(4,386.18)</u>	<u>7,136.80</u>	<u>4,749.00</u>	<u>(2,387.80)</u>	<u>19,000.00</u>
<u>Employee Expense</u>								
5318	CAM Services	6,500.00	6,667.00	167.00	16,250.00	20,001.00	3,751.00	80,000.00
5319	Wages-OT	0.00	250.00	250.00	0.00	750.00	750.00	3,000.00
5320	Salaries/Wages	16,434.77	17,642.00	1,207.23	53,599.98	52,926.00	(673.98)	211,700.00
5321	Payroll Taxes	1,533.69	1,833.00	299.31	5,225.85	5,499.00	273.15	22,000.00
5322	Payroll Benefits	1,713.98	2,850.00	1,136.02	9,581.26	8,550.00	(1,031.26)	34,200.00
5323	Payroll Services	567.91	250.00	(317.91)	1,011.27	750.00	(261.27)	3,000.00
5324	Protective Clothing/Uniform	0.00	83.00	83.00	0.00	249.00	249.00	1,000.00
5326	Mileage Reimb.	0.00	42.00	42.00	33.17	126.00	92.83	500.00

Crystal Lakes Road and Recreation Association

Income / Expense Statement

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	Current Period Operating			Year to Date Operating			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
5328 Training/Prof Development	183.75	167.00	(16.75)	183.75	501.00	317.25	2,000.00
5330 Recruiting	0.00	83.00	83.00	0.00	249.00	249.00	1,000.00
7531 Workers Comp Ins	0.00	833.00	833.00	0.00	2,499.00	2,499.00	10,000.00
TOTAL Employee Expense	26,934.10	30,700.00	3,765.90	85,885.28	92,100.00	6,214.72	368,400.00
<u>Equipment Maintenance</u>							
6432 1998 Grader	1,233.43	500.00	(733.43)	3,106.02	3,000.00	(106.02)	4,000.00
6433 2005 Cat Loader	0.00	292.00	292.00	0.00	876.00	876.00	3,500.00
6434 2007 Skid Steer	0.00	167.00	167.00	0.00	501.00	501.00	2,000.00
6435 1991 Ford Dump Truck	0.00	167.00	167.00	0.00	501.00	501.00	2,000.00
6436 2016 Dodge Pickup	21.31	125.00	103.69	21.31	375.00	353.69	1,500.00
6437 2000 Backhoe	30.88	292.00	261.12	30.88	876.00	845.12	3,500.00
6439 2012 Ford Pickup	21.31	250.00	228.69	21.31	750.00	728.69	3,000.00
6441 2015 Ford Pickup	241.91	125.00	(116.91)	241.91	375.00	133.09	1,500.00
6442 1995 Road Water Truck	682.67	0.00	(682.67)	682.67	250.00	(432.67)	500.00
6443 2017 Polaris ATV	0.00	0.00	0.00	128.99	500.00	371.01	500.00
6444 1996 Cat Roller	0.00	500.00	500.00	0.00	500.00	500.00	500.00
6445 2015 Big Tex Trailer	52.00	0.00	(52.00)	52.00	0.00	(52.00)	350.00
6447 Warning Sirens	0.00	0.00	0.00	0.00	1,500.00	1,500.00	3,000.00
TOTAL Equipment Maintenance	2,283.51	2,418.00	134.49	4,285.09	10,004.00	5,718.91	25,850.00
<u>Fishing Expenses</u>							
7621 Watchman-Fishing	1,488.00	667.00	(821.00)	5,316.50	2,001.00	(3,315.50)	8,000.00
7622 Fish Stocking	7,100.00	11,000.00	3,900.00	31,420.00	32,000.00	580.00	58,000.00
7624 Fishing Other	(335.04)	1,350.00	1,685.04	3,827.02	4,050.00	222.98	5,400.00
TOTAL Fishing Expenses	8,252.96	13,017.00	4,764.04	40,563.52	38,051.00	(2,512.52)	71,400.00
<u>Grounds Maintenance Expenses</u>							
4040 Trash Removal	2,738.93	2,125.00	(613.93)	8,375.24	6,375.00	(2,000.24)	25,500.00
4041 Outside Toilets	0.00	500.00	500.00	55.00	1,500.00	1,445.00	2,000.00
4042 Slash Operations	(564.00)	2,250.00	2,814.00	1,710.00	6,750.00	5,040.00	9,000.00
6400 Shop Supplies	60.02	250.00	189.98	261.21	750.00	488.79	1,000.00
6410 Shop Tools	0.00	375.00	375.00	214.89	1,125.00	910.11	1,500.00
6411 Greenbelt Committee	0.00	83.00	83.00	0.00	249.00	249.00	1,000.00
6413 Fuel	3,115.23	1,292.00	(1,823.23)	5,993.54	3,876.00	(2,117.54)	15,500.00
6430 Slash Attendant	1,380.03	333.00	(1,047.03)	1,380.03	999.00	(381.03)	4,000.00
TOTAL Grounds Maintenance Exp	6,730.21	7,208.00	477.79	17,989.91	21,624.00	3,634.09	59,500.00
<u>Recreation Expenses</u>							
7582 Recreation Committee	(96.26)	458.00	554.26	591.27	1,374.00	782.73	5,500.00
7630 Annual Meeting	0.00	0.00	0.00	641.84	1,000.00	358.16	1,000.00
TOTAL Recreation Expenses	(96.26)	458.00	554.26	1,233.11	2,374.00	1,140.89	6,500.00
<u>Reserve Fund Transfer</u>							
8801 Transfer to Reserves	246,000.00	246,462.00	462.00	246,000.00	246,462.00	462.00	246,462.00
8803 Fishing Habitat Reserves	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00
TOTAL Reserve Fund Transfer	256,000.00	256,462.00	462.00	256,000.00	256,462.00	462.00	256,462.00

Crystal Lakes Road and Recreation Association

Income / Expense Statement

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	Current Period Operating			Year to Date Operating			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
Road Maintenance							
5106 Weed Control	0.00	500.00	500.00	0.00	1,500.00	1,500.00	2,000.00
5180 Snow Removal	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
5199 Road Drainage/Culvert	0.00	1,500.00	1,500.00	0.00	4,500.00	4,500.00	6,000.00
5231 Signage	463.98	500.00	36.02	609.71	1,500.00	890.29	2,000.00
5312 Bridge Maintenance	0.00	500.00	500.00	0.00	1,500.00	1,500.00	2,000.00
5314 Road Maint Material	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
TOTAL Road Maintenance	<u>463.98</u>	<u>3,000.00</u>	<u>2,536.02</u>	<u>609.71</u>	<u>9,000.00</u>	<u>8,390.29</u>	<u>77,000.00</u>
Utilities Expenses							
4020 Basecamp Propane	326.57	333.00	6.43	326.57	999.00	672.43	4,000.00
4021 Shop Propane	81.00	100.00	19.00	81.00	300.00	219.00	1,200.00
4022 Wapiti Center Propane	287.01	292.00	4.99	287.01	876.00	588.99	3,500.00
4030 Basecamp Electricity	159.57	167.00	7.43	427.67	501.00	73.33	2,000.00
4031 Shop Electricity	105.49	167.00	61.51	386.55	501.00	114.45	2,000.00
4032 Wapiti Center Electricity	79.09	83.00	3.91	235.77	249.00	13.23	1,000.00
4036 Trailer Pad Utilities	67.50	167.00	99.50	153.72	501.00	347.28	2,000.00
TOTAL Utilities Expenses	<u>1,106.23</u>	<u>1,309.00</u>	<u>202.77</u>	<u>1,898.29</u>	<u>3,927.00</u>	<u>2,028.71</u>	<u>15,700.00</u>
ALL CATEGORY Expense	<u>321,640.05</u>	<u>327,016.00</u>	<u>5,375.95</u>	<u>465,280.47</u>	<u>484,707.00</u>	<u>19,426.53</u>	<u>1,038,612.00</u>
Excess Revenue / Expense	<u>(288,893.26)</u>	<u>(265,490.00)</u>	<u>(23,403.26)</u>	<u>352,080.27</u>	<u>295,896.00</u>	<u>56,184.27</u>	<u>(159,787.00)</u>

Crystal Lakes Road and Recreation Association

Income / Expense Statement

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	Current Period Reserves			Year to Date Reserves			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
Income							
<u>Replacement Fund Income</u>							
9000 Replacement Fund (Restrict	246,000.00	253,923.00	(7,923.00)	246,000.00	253,923.00	(7,923.00)	253,923.00
9091 Fishing Habitat Reserves	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00
9400 Interest - Restricted	727.16	0.00	727.16	2,405.27	0.00	2,405.27	0.00
9401 Unrealized Gain / Loss	(9.36)	0.00	(9.36)	1,628.20	0.00	1,628.20	0.00
TOTAL Replacement Fund Income	<u>256,717.80</u>	<u>253,923.00</u>	<u>2,794.80</u>	<u>260,033.47</u>	<u>253,923.00</u>	<u>6,110.47</u>	<u>253,923.00</u>
ALL CATEGORY Income	<u>256,717.80</u>	<u>253,923.00</u>	<u>2,794.80</u>	<u>260,033.47</u>	<u>253,923.00</u>	<u>6,110.47</u>	<u>253,923.00</u>
Expense							
<u>Replacement Fund Expenses</u>							
9503 Fire Mitigation	0.00	0.00	0.00	5,939.60	0.00	(5,939.60)	0.00
9592 Design Phase (Basement/C	8,775.45	0.00	(8,775.45)	9,155.45	0.00	(9,155.45)	0.00
9599 Service Fee	0.00	0.00	0.00	50.00	0.00	(50.00)	0.00
TOTAL Replacement Fund Expen	<u>8,775.45</u>	<u>0.00</u>	<u>(8,775.45)</u>	<u>15,145.05</u>	<u>0.00</u>	<u>(15,145.05)</u>	<u>0.00</u>
ALL CATEGORY Expense	<u>8,775.45</u>	<u>0.00</u>	<u>(8,775.45)</u>	<u>15,145.05</u>	<u>0.00</u>	<u>(15,145.05)</u>	<u>0.00</u>
Excess Revenue / Expense	<u>247,942.35</u>	<u>253,923.00</u>	<u>(5,980.65)</u>	<u>244,888.42</u>	<u>253,923.00</u>	<u>(9,034.58)</u>	<u>253,923.00</u>