

Posted 09/30/2018

Crystal Lakes Road and Recreation Association

Operating

AssetsCash

Guaranty Bank - Operating	206,539.24
Alliance - ICS Operating Reserves	200,443.35
Alliance - Debit Card	5,000.00
Alliance - Checking	187,047.56
Cash	500.00

<u>Total Cash</u>	<u>599,530.15</u>
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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)

<u>Total Fixed Assets</u>	<u>549,030.94</u>
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<i>Total Assets</i>	<u><u>1,148,561.09</u></u>
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Liabilities & EquityLiability

Pre-paid Assessments	6,475.50
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<u>Total Liability</u>	<u>6,475.50</u>
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Equity

General Fund Bal.(Retain.Earn)	296,690.88
Fixed Assets	533,851.94
Current Year Net Income/(Loss)	311,542.77

<u>Total Equity</u>	<u>1,142,085.59</u>
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<i>Total Liabilities & Equity</i>	<u><u>1,148,561.09</u></u>
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Posted 09/30/2018

Crystal Lakes Road and Recreation Association

Reserves

AssetsReserve

RBC - Fishing Reserves	63,971.02
RBC - Reserves	594,144.43
Securities	80,809.12
RBC - CD 12/28/18	100,000.00
RBC - CD 3/28/19	100,000.00
RBC - CD 6/27/19	100,000.00
RBC - CD 6/30/19	52,032.70
RBC - CD 9/30/19	99,822.70
RBC - CD 11/29/18	50,000.00
Market Adjustment	(9,455.00)

<u>Total Reserve</u>	<u>1,231,324.97</u>
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<i>Total Assets</i>	<u><u>1,231,324.97</u></u>
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Liabilities & EquityEquity

Replacement Fund (Restricted)	1,005,490.62
Market Adjustment	(9,455.00)
Out of Period Adjustment	(1,121.92)
Current Year Net Income/(Loss)	236,411.27

<u>Total Equity</u>	<u>1,231,324.97</u>
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<i>Total Liabilities & Equity</i>	<u><u>1,231,324.97</u></u>
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Crystal Lakes Road and Recreation Association

Income / Expense Statement

Period 9/1/2018 To 9/30/2018 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	5,031.77	5,500.00	(468.23)	686,002.32	705,500.00	(19,497.68)	705,500.00
3002 Road Use Fees	0.00	0.00	0.00	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	5,031.77	5,500.00	(468.23)	688,057.32	707,500.00	(19,442.68)	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	7,985.00	5,417.00	2,568.00	55,305.00	21,668.00	33,637.00	65,000.00
3502 Fishing Donation	15.00	42.00	(27.00)	408.00	168.00	240.00	500.00
3570 Interest	0.00	0.00	0.00	424.18	0.00	424.18	0.00
TOTAL Fishing Revenue	8,000.00	5,459.00	2,541.00	72,037.18	37,736.00	34,301.18	81,400.00
<u>Operating Revenue</u>							
3500 Recreation Revenue	2,569.00	375.00	2,194.00	4,649.50	1,500.00	3,149.50	4,500.00
3505 Slash Revenue	2,684.00	1,500.00	1,184.00	15,643.40	6,000.00	9,643.40	18,000.00
3508 Special Trash Day	0.00	42.00	(42.00)	0.00	168.00	(168.00)	500.00
3540 Laundry Income	0.00	142.00	(142.00)	1,172.50	568.00	604.50	1,700.00
3551 Prior Mgmt Admin Fees	0.10	0.00	0.10	777.52	0.00	777.52	0.00
3590 Other Income	285.00	417.00	(132.00)	1,942.50	1,668.00	274.50	5,000.00
3604 OHV Fees	900.00	0.00	900.00	18,115.00	15,000.00	3,115.00	15,000.00
3700 Legal Reimb.	0.00	417.00	(417.00)	4,502.12	1,668.00	2,834.12	5,000.00
3710 Administrative Fees	570.00	0.00	570.00	1,825.00	0.00	1,825.00	0.00
3712 Basecamp Transfer Fee	1,800.00	1,458.00	342.00	8,400.00	5,832.00	2,568.00	17,500.00
3750 Fines	1,650.00	0.00	1,650.00	3,438.80	0.00	3,438.80	0.00
3950 Late Fees	0.00	0.00	0.00	849.66	0.00	849.66	0.00
3955 Interest - Homeowner	194.20	125.00	69.20	2,959.51	500.00	2,459.51	1,500.00
TOTAL Operating Revenue	10,652.30	4,476.00	6,176.30	64,275.51	32,904.00	31,371.51	68,700.00
<u>Rental Revenue</u>							
3521 Trailer Storage Rental	334.01	0.00	334.01	12,834.01	13,125.00	(290.99)	13,125.00
3522 Facility Rental	0.00	250.00	(250.00)	0.00	1,000.00	(1,000.00)	1,000.00
3523 Trailer Pad Rental	150.00	1,125.00	(975.00)	2,475.00	4,500.00	(2,025.00)	4,500.00
TOTAL Rental Revenue	484.01	1,375.00	(890.99)	15,309.01	18,625.00	(3,315.99)	18,625.00
<u>Sales Revenue</u>							
3509 PO Box Sales	400.00	133.00	267.00	1,800.00	532.00	1,268.00	1,600.00
3605 Map Sales	0.00	83.00	(83.00)	449.80	332.00	117.80	1,000.00
TOTAL Sales Revenue	400.00	216.00	184.00	2,249.80	864.00	1,385.80	2,600.00
ALL CATEGORY Income	24,568.08	17,026.00	7,542.08	841,928.82	797,629.00	44,299.82	878,825.00
Expense							
<u>Administrative</u>							
5220 Office Equip. Repair	0.00	167.00	167.00	0.00	668.00	668.00	2,000.00
5300 Watchman-Security	269.56	500.00	230.44	2,178.56	2,000.00	(178.56)	6,000.00
6010 Cleaning Supplies	74.95	167.00	92.05	708.64	668.00	(40.64)	2,000.00

Crystal Lakes Road and Recreation Association

Income / Expense Statement

Period 9/1/2018 To 9/30/2018 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	500.00	500.00	1,500.00
6460	Office Supplies	142.42	292.00	149.58	467.12	1,168.00	700.88	3,500.00
7509	Management Fee	6,500.00	0.00	(6,500.00)	6,500.00	0.00	(6,500.00)	0.00
7510	Accounting Svcs Fee	2,135.00	2,135.00	0.00	8,540.00	8,540.00	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	2,893.50	500.00	(2,393.50)	3,711.32	2,000.00	(1,711.32)	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	200.00	200.00	0.00	200.00	200.00	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	16,480.50	24,666.00	8,185.50	46,074.25	50,000.00	3,925.75	50,000.00
7540	Postage	49.56	308.00	258.44	261.82	1,232.00	970.18	3,700.00
7545	Phone/Internet	8.85	270.00	261.15	454.04	1,080.00	625.96	3,240.00
7550	Printing / Copies	64.65	167.00	102.35	456.15	668.00	211.85	2,000.00
7551	Meeting	0.00	63.00	63.00	205.45	252.00	46.55	750.00
7571	Contingency	(124.00)	417.00	541.00	0.00	1,668.00	1,668.00	5,000.00
7573	Planning/Development	0.00	0.00	0.00	0.00	250.00	250.00	250.00
7575	Website Expense	22.98	20.00	(2.98)	558.39	80.00	(478.39)	240.00
7576	Computer Expense	40.00	83.00	43.00	323.64	332.00	8.36	1,000.00
7577	Cash Over/Short	0.00	13.00	13.00	0.00	52.00	52.00	150.00
7580	Legal - Collection	266.00	667.00	401.00	4,634.42	2,668.00	(1,966.42)	8,000.00
7600	Memberships	0.00	42.00	42.00	0.00	168.00	168.00	500.00
7631	Volunteer Appreciation	0.00	83.00	83.00	211.90	332.00	120.10	1,000.00
8710	Collection Admin. Fees	30.00	250.00	220.00	685.00	1,000.00	315.00	3,000.00
8720	Bank Service Charges	0.00	8.00	8.00	0.00	32.00	32.00	100.00
8721	Credit Card Fees	399.75	167.00	(232.75)	1,719.04	668.00	(1,051.04)	2,000.00
TOTAL Administrative		29,253.72	31,310.00	2,056.28	78,932.48	77,726.00	(1,206.48)	138,800.00
<u>Building Maintenance</u>								
5100	Shop Labor	0.00	42.00	42.00	0.00	168.00	168.00	500.00
5120	Cleaning Services	560.00	667.00	107.00	2,380.00	2,668.00	288.00	8,000.00
5130	Shop Materials	40.34	83.00	42.66	40.34	332.00	291.66	1,000.00
5141	Basecamp Labor	450.00	250.00	(200.00)	1,511.00	1,000.00	(511.00)	3,000.00
5142	Basecamp Materials	266.11	375.00	108.89	2,353.56	1,500.00	(853.56)	4,500.00
5143	Wapiti Ctr Labor	350.10	83.00	(267.10)	1,422.60	332.00	(1,090.60)	1,000.00
5144	Wapiti Ctr Materials	25.20	83.00	57.80	1,121.05	332.00	(789.05)	1,000.00
TOTAL Building Maintenance		1,691.75	1,583.00	(108.75)	8,828.55	6,332.00	(2,496.55)	19,000.00
<u>Employee Expense</u>								
5318	CAM Services	0.00	6,667.00	6,667.00	16,250.00	26,668.00	10,418.00	80,000.00
5319	Wages-OT	0.00	250.00	250.00	0.00	1,000.00	1,000.00	3,000.00
5320	Salaries/Wages	14,103.87	17,642.00	3,538.13	67,703.85	70,568.00	2,864.15	211,700.00
5321	Payroll Taxes	1,313.67	1,833.00	519.33	6,539.52	7,332.00	792.48	22,000.00
5322	Payroll Benefits	2,455.18	2,850.00	394.82	12,036.44	11,400.00	(636.44)	34,200.00
5323	Payroll Services	209.28	250.00	40.72	1,220.55	1,000.00	(220.55)	3,000.00
5324	Protective Clothing/Uniform	0.00	83.00	83.00	0.00	332.00	332.00	1,000.00

Crystal Lakes Road and Recreation Association

Income / Expense Statement

Period 9/1/2018 To 9/30/2018 11:59:00 PM

	Current Period Operating			Year to Date Operating			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
5326 Mileage Reimb.	0.00	42.00	42.00	33.17	168.00	134.83	500.00
5328 Training/Prof Development	0.00	167.00	167.00	183.75	668.00	484.25	2,000.00
5330 Recruiting	0.00	83.00	83.00	0.00	332.00	332.00	1,000.00
7531 Workers Comp Ins	0.00	833.00	833.00	0.00	3,332.00	3,332.00	10,000.00
TOTAL Employee Expense	18,082.00	30,700.00	12,618.00	103,967.28	122,800.00	18,832.72	368,400.00
<u>Equipment Maintenance</u>							
6432 1998 Grader	478.47	500.00	21.53	3,584.49	3,500.00	(84.49)	4,000.00
6433 2005 Cat Loader	3,506.10	292.00	(3,214.10)	3,506.10	1,168.00	(2,338.10)	3,500.00
6434 2007 Skid Steer	0.00	167.00	167.00	0.00	668.00	668.00	2,000.00
6435 1991 Ford Dump Truck	0.00	167.00	167.00	0.00	668.00	668.00	2,000.00
6436 2016 Dodge Pickup	0.00	125.00	125.00	21.31	500.00	478.69	1,500.00
6437 2000 Backhoe	0.00	292.00	292.00	30.88	1,168.00	1,137.12	3,500.00
6439 2012 Ford Pickup	0.00	250.00	250.00	21.31	1,000.00	978.69	3,000.00
6441 2015 Ford Pickup	0.00	125.00	125.00	241.91	500.00	258.09	1,500.00
6442 1995 Road Water Truck	0.00	0.00	0.00	682.67	250.00	(432.67)	500.00
6443 2017 Polaris ATV	315.77	0.00	(315.77)	444.76	500.00	55.24	500.00
6444 1996 Cat Roller	0.00	0.00	0.00	0.00	500.00	500.00	500.00
6445 2015 Big Tex Trailer	0.00	0.00	0.00	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	4,300.34	1,918.00	(2,382.34)	8,585.43	11,922.00	3,336.57	25,850.00
<u>Fishing Expenses</u>							
7621 Watchman-Fishing	883.50	667.00	(216.50)	6,200.00	2,668.00	(3,532.00)	8,000.00
7622 Fish Stocking	7,100.00	11,000.00	3,900.00	38,520.00	43,000.00	4,480.00	58,000.00
7624 Fishing Other	104.62	0.00	(104.62)	3,931.64	4,050.00	118.36	5,400.00
TOTAL Fishing Expenses	8,088.12	11,667.00	3,578.88	48,651.64	49,718.00	1,066.36	71,400.00
<u>Grounds Maintenance Expenses</u>							
4040 Trash Removal	266.11	2,125.00	1,858.89	8,641.35	8,500.00	(141.35)	25,500.00
4041 Outside Toilets	0.00	500.00	500.00	55.00	2,000.00	1,945.00	2,000.00
4042 Slash Operations	425.00	2,250.00	1,825.00	2,135.00	9,000.00	6,865.00	9,000.00
6400 Shop Supplies	0.00	250.00	250.00	261.21	1,000.00	738.79	1,000.00
6410 Shop Tools	138.92	375.00	236.08	353.81	1,500.00	1,146.19	1,500.00
6411 Greenbelt Committee	0.00	83.00	83.00	0.00	332.00	332.00	1,000.00
6413 Fuel	0.00	1,292.00	1,292.00	5,993.54	5,168.00	(825.54)	15,500.00
6430 Slash Attendant	627.00	333.00	(294.00)	2,007.03	1,332.00	(675.03)	4,000.00
TOTAL Grounds Maintenance Exp	1,457.03	7,208.00	5,750.97	19,446.94	28,832.00	9,385.06	59,500.00
<u>Recreation Expenses</u>							
7582 Recreation Committee	1,126.30	458.00	(668.30)	1,717.57	1,832.00	114.43	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	1,126.30	458.00	(668.30)	2,359.41	2,832.00	472.59	6,500.00
<u>Reserve Fund Transfer</u>							
8801 Transfer to Reserves	0.00	0.00	0.00	246,000.00	246,462.00	462.00	246,462.00
8803 Fishing Habitat Reserves	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00

Crystal Lakes Road and Recreation Association

Income / Expense Statement

Period 9/1/2018 To 9/30/2018 11:59:00 PM

	Current Period Operating			Year to Date Operating			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
TOTAL Reserve Fund Transfer	0.00	0.00	0.00	256,000.00	256,462.00	462.00	256,462.00
Road Maintenance							
5106 Weed Control	0.00	500.00	500.00	0.00	2,000.00	2,000.00	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	6,000.00	6,000.00	6,000.00
5231 Signage	715.78	500.00	(215.78)	1,325.49	2,000.00	674.51	2,000.00
5312 Bridge Maintenance	0.00	500.00	500.00	0.00	2,000.00	2,000.00	2,000.00
5314 Road Maint Material	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
TOTAL Road Maintenance	715.78	53,000.00	52,284.22	1,325.49	62,000.00	60,674.51	77,000.00
Utilities Expenses							
4020 Basecamp Propane	0.00	333.00	333.00	326.57	1,332.00	1,005.43	4,000.00
4021 Shop Propane	0.00	100.00	100.00	81.00	400.00	319.00	1,200.00
4022 Wapiti Center Propane	0.00	292.00	292.00	287.01	1,168.00	880.99	3,500.00
4030 Basecamp Electricity	136.01	167.00	30.99	563.68	668.00	104.32	2,000.00
4031 Shop Electricity	120.12	167.00	46.88	506.67	668.00	161.33	2,000.00
4032 Wapiti Center Electricity	79.09	83.00	3.91	314.86	332.00	17.14	1,000.00
4036 Trailer Pad Utilities	55.32	167.00	111.68	209.04	668.00	458.96	2,000.00
TOTAL Utilities Expenses	390.54	1,309.00	918.46	2,288.83	5,236.00	2,947.17	15,700.00
ALL CATEGORY Expense	65,105.58	139,153.00	74,047.42	530,386.05	623,860.00	93,473.95	1,038,612.00
Excess Revenue / Expense	(40,537.50)	(122,127.00)	81,589.50	311,542.77	173,769.00	137,773.77	(159,787.00)

Crystal Lakes Road and Recreation Association

Income / Expense Statement

Period 9/1/2018 To 9/30/2018 11:59:00 PM

	Current Period Reserves			Year to Date Reserves			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
Income							
<u>Replacement Fund Income</u>							
9000 Replacement Fund (Restric	0.00	0.00	0.00	246,000.00	253,923.00	(7,923.00)	253,923.00
9091 Fishing Habitat Reserves	0.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00
9400 Interest - Restricted	539.35	0.00	539.35	2,944.62	0.00	2,944.62	0.00
9401 Unrealized Gain / Loss	(7.44)	0.00	(7.44)	1,620.76	0.00	1,620.76	0.00
TOTAL Replacement Fund Income	<u>531.91</u>	<u>0.00</u>	<u>531.91</u>	<u>260,565.38</u>	<u>253,923.00</u>	<u>6,642.38</u>	<u>253,923.00</u>
ALL CATEGORY Income	<u>531.91</u>	<u>0.00</u>	<u>531.91</u>	<u>260,565.38</u>	<u>253,923.00</u>	<u>6,642.38</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	4,522.06	0.00	(4,522.06)	13,677.51	0.00	(13,677.51)	0.00
9599 Service Fee	0.00	0.00	0.00	50.00	0.00	(50.00)	0.00
9625 Fishing Habitat Study	4,487.00	0.00	(4,487.00)	4,487.00	0.00	(4,487.00)	0.00
TOTAL Replacement Fund Expen:	<u>9,009.06</u>	<u>0.00</u>	<u>(9,009.06)</u>	<u>24,154.11</u>	<u>0.00</u>	<u>(24,154.11)</u>	<u>0.00</u>
ALL CATEGORY Expense	<u>9,009.06</u>	<u>0.00</u>	<u>(9,009.06)</u>	<u>24,154.11</u>	<u>0.00</u>	<u>(24,154.11)</u>	<u>0.00</u>
Excess Revenue / Expense	<u>(8,477.15)</u>	<u>0.00</u>	<u>(8,477.15)</u>	<u>236,411.27</u>	<u>253,923.00</u>	<u>(17,511.73)</u>	<u>253,923.00</u>