

Posted 10/31/2018

## Crystal Lakes Road and Recreation Association

### Operating

**Assets**Cash

Guaranty Bank - Operating	209,800.13
Alliance - ICS Operating Reserves	200,443.35
Alliance - Debit Card	5,000.00
Alliance - Checking	142,790.03
Cash	500.00

<b>Total Cash</b>	<b>558,533.51</b>
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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)

<b>Total Fixed Assets</b>	<b>549,030.94</b>
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<i>Total Assets</i>	<b>1,107,564.45</b>
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**Liabilities & Equity**Liability

Pre-paid Assessments	7,171.24
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<b>Total Liability</b>	<b>7,171.24</b>
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Equity

General Fund Bal.(Retain.Earn)	296,690.88
Fixed Assets	533,851.94
Current Year Net Income/(Loss)	269,850.39

<b>Total Equity</b>	<b>1,100,393.21</b>
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<i>Total Liabilities &amp; Equity</i>	<b>1,107,564.45</b>
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Posted 10/31/2018

## Crystal Lakes Road and Recreation Association

### Reserves

**Assets**Reserve

RBC - Fishing Reserves	63,992.12
RBC - Reserves	594,439.49
Securities	79,919.98
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	52,024.01
RBC - CD 9/30/19	99,822.70
RBC - CD 11/29/18	50,000.00
Market Adjustment	(10,906.77)

<u>Total Reserve</u>	<u>1,229,291.53</u>
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<i>Total Assets</i>	<u><u>1,229,291.53</u></u>
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**Liabilities & Equity**Equity

Replacement Fund (Restricted)	1,005,490.62
Market Adjustment	(10,906.77)
Out of Period Adjustment	(1,121.92)
Current Year Net Income/(Loss)	235,829.60

<u>Total Equity</u>	<u>1,229,291.53</u>
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<i>Total Liabilities &amp; Equity</i>	<u><u>1,229,291.53</u></u>
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# Crystal Lakes Road and Recreation Association

## Income / Expense Statement

Period 10/1/2018 To 10/31/2018 11:59:00 PM

	Current Period Operating			Year to Date Operating			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
<b>Income</b>							
<b><u>Assessment Revenue</u></b>							
3000 Assessments	3,383.50	0.00	3,383.50	689,385.82	705,500.00	(16,114.18)	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 ERRRA Assessments	0.00	0.00	0.00	55.00	0.00	55.00	0.00
<b>TOTAL Assessment Revenue</b>	<b>3,383.50</b>	<b>0.00</b>	<b>3,383.50</b>	<b>691,440.82</b>	<b>707,500.00</b>	<b>(16,059.18)</b>	<b>707,500.00</b>
<b><u>Fishing Revenue</u></b>							
3001 Fishing Allotment	0.00	0.00	0.00	15,900.00	15,900.00	0.00	15,900.00
3501 Fishing Revenue	1,140.00	5,417.00	(4,277.00)	56,445.00	27,085.00	29,360.00	65,000.00
3502 Fishing Donation	25.00	42.00	(17.00)	433.00	210.00	223.00	500.00
3570 Interest	0.00	0.00	0.00	424.18	0.00	424.18	0.00
<b>TOTAL Fishing Revenue</b>	<b>1,165.00</b>	<b>5,459.00</b>	<b>(4,294.00)</b>	<b>73,202.18</b>	<b>43,195.00</b>	<b>30,007.18</b>	<b>81,400.00</b>
<b><u>Operating Revenue</u></b>							
3500 Recreation Revenue	38.50	375.00	(336.50)	4,688.00	1,875.00	2,813.00	4,500.00
3505 Slash Revenue	1,164.00	1,500.00	(336.00)	16,807.40	7,500.00	9,307.40	18,000.00
3508 Special Trash Day	0.00	42.00	(42.00)	0.00	210.00	(210.00)	500.00
3540 Laundry Income	376.50	142.00	234.50	1,549.00	710.00	839.00	1,700.00
3551 Prior Mgmt Admin Fees	0.00	0.00	0.00	777.52	0.00	777.52	0.00
3590 Other Income	370.00	417.00	(47.00)	2,312.50	2,085.00	227.50	5,000.00
3604 OHV Fees	135.00	0.00	135.00	18,250.00	15,000.00	3,250.00	15,000.00
3700 Legal Reimb.	100.00	417.00	(317.00)	4,602.12	2,085.00	2,517.12	5,000.00
3710 Administrative Fees	530.00	0.00	530.00	2,355.00	0.00	2,355.00	0.00
3712 Basecamp Transfer Fee	1,800.00	1,458.00	342.00	10,200.00	7,290.00	2,910.00	17,500.00
3750 Fines	418.10	0.00	418.10	3,856.90	0.00	3,856.90	0.00
3950 Late Fees	0.00	0.00	0.00	849.66	0.00	849.66	0.00
3955 Interest - Homeowner	196.22	125.00	71.22	3,155.73	625.00	2,530.73	1,500.00
<b>TOTAL Operating Revenue</b>	<b>5,128.32</b>	<b>4,476.00</b>	<b>652.32</b>	<b>69,403.83</b>	<b>37,380.00</b>	<b>32,023.83</b>	<b>68,700.00</b>
<b><u>Rental Revenue</u></b>							
3521 Trailer Storage Rental	250.00	0.00	250.00	13,084.01	13,125.00	(40.99)	13,125.00
3522 Facility Rental	0.00	0.00	0.00	0.00	1,000.00	(1,000.00)	1,000.00
3523 Trailer Pad Rental	0.00	0.00	0.00	2,475.00	4,500.00	(2,025.00)	4,500.00
<b>TOTAL Rental Revenue</b>	<b>250.00</b>	<b>0.00</b>	<b>250.00</b>	<b>15,559.01</b>	<b>18,625.00</b>	<b>(3,065.99)</b>	<b>18,625.00</b>
<b><u>Sales Revenue</u></b>							
3509 PO Box Sales	400.00	133.00	267.00	2,200.00	665.00	1,535.00	1,600.00
3605 Map Sales	0.00	83.00	(83.00)	449.80	415.00	34.80	1,000.00
<b>TOTAL Sales Revenue</b>	<b>400.00</b>	<b>216.00</b>	<b>184.00</b>	<b>2,649.80</b>	<b>1,080.00</b>	<b>1,569.80</b>	<b>2,600.00</b>
<b>ALL CATEGORY Income</b>	<b>10,326.82</b>	<b>10,151.00</b>	<b>175.82</b>	<b>852,255.64</b>	<b>807,780.00</b>	<b>44,475.64</b>	<b>878,825.00</b>
<b>Expense</b>							
<b><u>Administrative</u></b>							
5220 Office Equip. Repair	0.00	167.00	167.00	0.00	835.00	835.00	2,000.00
5300 Watchman-Security	346.50	500.00	153.50	2,525.06	2,500.00	(25.06)	6,000.00
6010 Cleaning Supplies	0.00	167.00	167.00	708.64	835.00	126.36	2,000.00

# Crystal Lakes Road and Recreation Association

## Income / Expense Statement

Period 10/1/2018 To 10/31/2018 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	625.00	625.00	1,500.00
6460	Office Supplies	93.11	292.00	198.89	560.23	1,460.00	899.77	3,500.00
7510	Accounting Svcs Fee	2,135.00	2,135.00	0.00	10,675.00	10,675.00	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	388.50	500.00	111.50	4,099.82	2,500.00	(1,599.82)	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	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	335.00	0.00	(335.00)	46,409.25	50,000.00	3,590.75	50,000.00
7540	Postage	81.97	308.00	226.03	343.79	1,540.00	1,196.21	3,700.00
7545	Phone/Internet	8.85	270.00	261.15	462.89	1,350.00	887.11	3,240.00
7550	Printing / Copies	66.82	167.00	100.18	522.97	835.00	312.03	2,000.00
7551	Meeting	87.07	63.00	(24.07)	292.52	315.00	22.48	750.00
7570	Contingency	56.68	0.00	(56.68)	56.68	0.00	(56.68)	0.00
7571	Contingency	0.00	417.00	417.00	0.00	2,085.00	2,085.00	5,000.00
7573	Planning/Development	0.00	0.00	0.00	0.00	250.00	250.00	250.00
7575	Website Expense	381.46	20.00	(361.46)	939.85	100.00	(839.85)	240.00
7576	Computer Expense	526.49	83.00	(443.49)	850.13	415.00	(435.13)	1,000.00
7577	Cash Over/Short	0.00	13.00	13.00	0.00	65.00	65.00	150.00
7580	Legal - Collection	978.72	667.00	(311.72)	5,613.14	3,335.00	(2,278.14)	8,000.00
7600	Memberships	38.00	42.00	4.00	38.00	210.00	172.00	500.00
7631	Volunteer Appreciation	0.00	83.00	83.00	211.90	415.00	203.10	1,000.00
8710	Collection Admin. Fees	570.00	250.00	(320.00)	1,255.00	1,250.00	(5.00)	3,000.00
8720	Bank Service Charges	0.00	8.00	8.00	0.00	40.00	40.00	100.00
8721	Credit Card Fees	268.11	167.00	(101.11)	1,987.15	835.00	(1,152.15)	2,000.00
<b>TOTAL Administrative</b>		<b>6,362.28</b>	<b>6,444.00</b>	<b>81.72</b>	<b>78,794.76</b>	<b>84,170.00</b>	<b>5,375.24</b>	<b>138,800.00</b>
<b><u>Building Maintenance</u></b>								
5100	Shop Labor	225.00	42.00	(183.00)	225.00	210.00	(15.00)	500.00
5120	Cleaning Services	630.00	667.00	37.00	3,010.00	3,335.00	325.00	8,000.00
5130	Shop Materials	138.22	83.00	(55.22)	178.56	415.00	236.44	1,000.00
5141	Basecamp Labor	0.00	250.00	250.00	1,511.00	1,250.00	(261.00)	3,000.00
5142	Basecamp Materials	38.57	375.00	336.43	2,392.13	1,875.00	(517.13)	4,500.00
5143	Wapiti Ctr Labor	389.00	83.00	(306.00)	1,811.60	415.00	(1,396.60)	1,000.00
5144	Wapiti Ctr Materials	0.00	83.00	83.00	1,121.05	415.00	(706.05)	1,000.00
<b>TOTAL Building Maintenance</b>		<b>1,420.79</b>	<b>1,583.00</b>	<b>162.21</b>	<b>10,249.34</b>	<b>7,915.00</b>	<b>(2,334.34)</b>	<b>19,000.00</b>
<b><u>Employee Expense</u></b>								
5318	CAM Services	6,500.00	6,667.00	167.00	29,250.00	33,335.00	4,085.00	80,000.00
5319	Wages-OT	0.00	250.00	250.00	0.00	1,250.00	1,250.00	3,000.00
5320	Salaries/Wages	12,880.30	17,642.00	4,761.70	80,584.15	88,210.00	7,625.85	211,700.00
5321	Payroll Taxes	1,153.90	1,833.00	679.10	7,693.42	9,165.00	1,471.58	22,000.00
5322	Payroll Benefits	2,455.18	2,850.00	394.82	14,491.62	14,250.00	(241.62)	34,200.00
5323	Payroll Services	103.78	250.00	146.22	1,324.33	1,250.00	(74.33)	3,000.00
5324	Protective Clothing/Uniform	195.45	83.00	(112.45)	195.45	415.00	219.55	1,000.00

# Crystal Lakes Road and Recreation Association

## Income / Expense Statement

Period 10/1/2018 To 10/31/2018 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	210.00	176.83	500.00
5328 Training/Prof Development	290.00	167.00	(123.00)	473.75	835.00	361.25	2,000.00
5330 Recruiting	0.00	83.00	83.00	0.00	415.00	415.00	1,000.00
7531 Workers Comp Ins	0.00	833.00	833.00	0.00	4,165.00	4,165.00	10,000.00
<b>TOTAL Employee Expense</b>	<b>23,578.61</b>	<b>30,700.00</b>	<b>7,121.39</b>	<b>134,045.89</b>	<b>153,500.00</b>	<b>19,454.11</b>	<b>368,400.00</b>
<b><u>Equipment Maintenance</u></b>							
6432 1998 Grader	0.00	0.00	0.00	3,584.49	3,500.00	(84.49)	4,000.00
6433 2005 Cat Loader	0.00	292.00	292.00	3,506.10	1,460.00	(2,046.10)	3,500.00
6434 2007 Skid Steer	993.46	167.00	(826.46)	993.46	835.00	(158.46)	2,000.00
6435 1991 Ford Dump Truck	0.00	167.00	167.00	0.00	835.00	835.00	2,000.00
6436 2016 Dodge Pickup	1,343.20	125.00	(1,218.20)	1,364.51	625.00	(739.51)	1,500.00
6437 2000 Backhoe	36.68	292.00	255.32	67.56	1,460.00	1,392.44	3,500.00
6439 2012 Ford Pickup	13.99	250.00	236.01	35.30	1,250.00	1,214.70	3,000.00
6441 2015 Ford Pickup	0.00	125.00	125.00	241.91	625.00	383.09	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	0.00	0.00	0.00	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	137.56	350.00	212.44	189.56	350.00	160.44	350.00
6447 Warning Sirens	0.00	0.00	0.00	0.00	1,500.00	1,500.00	3,000.00
<b>TOTAL Equipment Maintenance</b>	<b>2,524.89</b>	<b>1,768.00</b>	<b>(756.89)</b>	<b>11,110.32</b>	<b>13,690.00</b>	<b>2,579.68</b>	<b>25,850.00</b>
<b><u>Fishing Expenses</u></b>							
7621 Watchman-Fishing	0.00	667.00	667.00	6,200.00	3,335.00	(2,865.00)	8,000.00
7622 Fish Stocking	7,100.00	4,000.00	(3,100.00)	45,620.00	47,000.00	1,380.00	58,000.00
7624 Fishing Other	0.00	0.00	0.00	3,931.64	4,050.00	118.36	5,400.00
<b>TOTAL Fishing Expenses</b>	<b>7,100.00</b>	<b>4,667.00</b>	<b>(2,433.00)</b>	<b>55,751.64</b>	<b>54,385.00</b>	<b>(1,366.64)</b>	<b>71,400.00</b>
<b><u>Grounds Maintenance Expenses</u></b>							
4040 Trash Removal	6,434.81	2,125.00	(4,309.81)	15,076.16	10,625.00	(4,451.16)	25,500.00
4041 Outside Toilets	0.00	0.00	0.00	55.00	2,000.00	1,945.00	2,000.00
4042 Slash Operations	460.00	0.00	(460.00)	2,595.00	9,000.00	6,405.00	9,000.00
6400 Shop Supplies	65.17	0.00	(65.17)	326.38	1,000.00	673.62	1,000.00
6410 Shop Tools	0.00	0.00	0.00	353.81	1,500.00	1,146.19	1,500.00
6411 Greenbelt Committee	0.00	83.00	83.00	0.00	415.00	415.00	1,000.00
6413 Fuel	2,338.07	1,292.00	(1,046.07)	8,331.61	6,460.00	(1,871.61)	15,500.00
6430 Slash Attendant	639.00	333.00	(306.00)	2,646.03	1,665.00	(981.03)	4,000.00
<b>TOTAL Grounds Maintenance Exp</b>	<b>9,937.05</b>	<b>3,833.00</b>	<b>(6,104.05)</b>	<b>29,383.99</b>	<b>32,665.00</b>	<b>3,281.01</b>	<b>59,500.00</b>
<b><u>Recreation Expenses</u></b>							
7582 Recreation Committee	426.56	458.00	31.44	2,144.13	2,290.00	145.87	5,500.00
7630 Annual Meeting	0.00	0.00	0.00	641.84	1,000.00	358.16	1,000.00
<b>TOTAL Recreation Expenses</b>	<b>426.56</b>	<b>458.00</b>	<b>31.44</b>	<b>2,785.97</b>	<b>3,290.00</b>	<b>504.03</b>	<b>6,500.00</b>
<b><u>Reserve Fund Transfer</u></b>							
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

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## Income / Expense Statement

Period 10/1/2018 To 10/31/2018 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
<b>Road Maintenance</b>							
5106 Weed Control	0.00	0.00	0.00	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	0.00	0.00	0.00	6,000.00	6,000.00	6,000.00
5231 Signage	0.00	0.00	0.00	1,325.49	2,000.00	674.51	2,000.00
5312 Bridge Maintenance	0.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
5314 Road Maint Material	0.00	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00
TOTAL Road Maintenance	0.00	0.00	0.00	1,325.49	62,000.00	60,674.51	77,000.00
<b>Utilities Expenses</b>							
4020 Basecamp Propane	176.85	333.00	156.15	503.42	1,665.00	1,161.58	4,000.00
4021 Shop Propane	0.00	100.00	100.00	81.00	500.00	419.00	1,200.00
4022 Wapiti Center Propane	123.93	292.00	168.07	410.94	1,460.00	1,049.06	3,500.00
4030 Basecamp Electricity	136.01	167.00	30.99	699.69	835.00	135.31	2,000.00
4031 Shop Electricity	119.82	167.00	47.18	626.49	835.00	208.51	2,000.00
4032 Wapiti Center Electricity	77.59	83.00	5.41	392.45	415.00	22.55	1,000.00
4036 Trailer Pad Utilities	34.82	167.00	132.18	243.86	835.00	591.14	2,000.00
TOTAL Utilities Expenses	669.02	1,309.00	639.98	2,957.85	6,545.00	3,587.15	15,700.00
ALL CATEGORY Expense	52,019.20	50,762.00	(1,257.20)	582,405.25	674,622.00	92,216.75	1,038,612.00
Excess Revenue / Expense	(41,692.38)	(40,611.00)	(1,081.38)	269,850.39	133,158.00	136,692.39	(159,787.00)

# Crystal Lakes Road and Recreation Association

## Income / Expense Statement

Period 10/1/2018 To 10/31/2018 11:59:00 PM

	Current Period Reserves			Year to Date Reserves			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
<b>Income</b>							
<b><u>Replacement Fund Income</u></b>							
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	2,134.06	0.00	2,134.06	5,078.68	0.00	5,078.68	0.00
9401 Unrealized Gain / Loss	(8.68)	0.00	(8.68)	1,612.08	0.00	1,612.08	0.00
TOTAL Replacement Fund Income	<u>2,125.38</u>	<u>0.00</u>	<u>2,125.38</u>	<u>262,690.76</u>	<u>253,923.00</u>	<u>8,767.76</u>	<u>253,923.00</u>
ALL CATEGORY Income	<u>2,125.38</u>	<u>0.00</u>	<u>2,125.38</u>	<u>262,690.76</u>	<u>253,923.00</u>	<u>8,767.76</u>	<u>253,923.00</u>
<b>Expense</b>							
<b><u>Replacement Fund Expenses</u></b>							
9503 Fire Mitigation	0.00	0.00	0.00	5,939.60	0.00	(5,939.60)	0.00
9592 Deferred Maintenance	2,707.05	0.00	(2,707.05)	16,384.56	0.00	(16,384.56)	0.00
9599 Service Fee	0.00	0.00	0.00	50.00	0.00	(50.00)	0.00
9625 Fishing Habitat Study	0.00	0.00	0.00	4,487.00	0.00	(4,487.00)	0.00
TOTAL Replacement Fund Expense	<u>2,707.05</u>	<u>0.00</u>	<u>(2,707.05)</u>	<u>26,861.16</u>	<u>0.00</u>	<u>(26,861.16)</u>	<u>0.00</u>
ALL CATEGORY Expense	<u>2,707.05</u>	<u>0.00</u>	<u>(2,707.05)</u>	<u>26,861.16</u>	<u>0.00</u>	<u>(26,861.16)</u>	<u>0.00</u>
Excess Revenue / Expense	<u>(581.67)</u>	<u>0.00</u>	<u>(581.67)</u>	<u>235,829.60</u>	<u>253,923.00</u>	<u>(18,093.40)</u>	<u>253,923.00</u>