

Posted 11/30/2018

Crystal Lakes Road and Recreation Association

Operating

AssetsCash

Guaranty Bank - Operating	211,714.94
Alliance - ICS Operating Reserves	200,739.97
Alliance - Debit Card	5,000.00
Alliance - Checking	13,378.45
Cash	500.00

Total Cash	431,333.36
-------------------	-------------------

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
---------------------------	-------------------

<i>Total Assets</i>		<u><u>980,364.30</u></u>
---------------------	--	---------------------------------

Liabilities & EquityLiability

Pre-paid Assessments	7,177.52
----------------------	----------

Total Liability	7,177.52
------------------------	-----------------

Equity

General Fund Bal.(Retain.Earn)	296,690.88
Fixed Assets	533,851.94
Current Year Net Income/(Loss)	142,643.96

Total Equity	973,186.78
---------------------	-------------------

<i>Total Liabilities & Equity</i>		<u><u>980,364.30</u></u>
---------------------------------------	--	---------------------------------

Posted 11/30/2018

Crystal Lakes Road and Recreation Association

Reserves

AssetsReserve

RBC - Fishing Reserves	64,022.30
RBC - Reserves	362,321.91
Securities	79,111.92
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	52,015.04
RBC - CD 9/30/19	99,822.70
RBC - CD 11/29/19	50,000.00
Market Adjustment	(9,174.99)

<u>Total Reserve</u>	<u>998,118.88</u>
----------------------	-------------------

<i>Total Assets</i>		<u><u>998,118.88</u></u>
---------------------	--	--------------------------

Liabilities & EquityEquity

Replacement Fund (Restricted)	1,005,490.62
Market Adjustment	(9,174.99)
Out of Period Adjustment	(1,121.92)
Current Year Net Income/(Loss)	2,925.17

<u>Total Equity</u>	<u>998,118.88</u>
---------------------	-------------------

<i>Total Liabilities & Equity</i>		<u><u>998,118.88</u></u>
---------------------------------------	--	--------------------------

Crystal Lakes Road and Recreation Association

Income / Expense Statement

Period 11/1/2018 To 11/30/2018 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	2,213.25	0.00	2,213.25	691,599.07	705,500.00	(13,900.93)	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	(55.00)	0.00	(55.00)	0.00	0.00	0.00	0.00
TOTAL Assessment Revenue	2,158.25	0.00	2,158.25	693,599.07	707,500.00	(13,900.93)	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	175.00	5,417.00	(5,242.00)	56,620.00	32,502.00	24,118.00	65,000.00
3502 Fishing Donation	0.00	42.00	(42.00)	433.00	252.00	181.00	500.00
TOTAL Fishing Revenue	175.00	5,459.00	(5,284.00)	72,953.00	48,654.00	24,299.00	81,400.00
<u>Operating Revenue</u>							
3500 Recreation Revenue	550.50	375.00	175.50	5,238.50	2,250.00	2,988.50	4,500.00
3505 Slash Revenue	141.50	1,500.00	(1,358.50)	16,948.90	9,000.00	7,948.90	18,000.00
3508 Special Trash Day	0.00	42.00	(42.00)	0.00	252.00	(252.00)	500.00
3540 Laundry Income	151.00	142.00	9.00	1,700.00	852.00	848.00	1,700.00
3551 Prior Mgmt Admin Fees	0.00	0.00	0.00	777.52	0.00	777.52	0.00
3570 Interest	296.62	0.00	296.62	720.80	0.00	720.80	0.00
3590 Other Income	0.00	417.00	(417.00)	2,312.50	2,502.00	(189.50)	5,000.00
3604 OHV Fees	105.00	0.00	105.00	18,355.00	15,000.00	3,355.00	15,000.00
3700 Legal Reimb.	872.85	417.00	455.85	5,474.97	2,502.00	2,972.97	5,000.00
3710 Administrative Fees	185.00	0.00	185.00	2,540.00	0.00	2,540.00	0.00
3712 Basecamp Transfer Fee	1,925.00	1,458.00	467.00	12,125.00	8,748.00	3,377.00	17,500.00
3750 Fines	0.00	0.00	0.00	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	43.83	125.00	(81.17)	3,199.56	750.00	2,449.56	1,500.00
TOTAL Operating Revenue	4,271.30	4,476.00	(204.70)	74,099.31	41,856.00	32,243.31	68,700.00
<u>Rental Revenue</u>							
3521 Trailer Storage Rental	375.00	0.00	375.00	13,459.01	13,125.00	334.01	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
TOTAL Rental Revenue	375.00	0.00	375.00	15,934.01	18,625.00	(2,690.99)	18,625.00
<u>Sales Revenue</u>							
3509 PO Box Sales	400.00	133.00	267.00	2,600.00	798.00	1,802.00	1,600.00
3605 Map Sales	0.00	83.00	(83.00)	449.80	498.00	(48.20)	1,000.00
TOTAL Sales Revenue	400.00	216.00	184.00	3,049.80	1,296.00	1,753.80	2,600.00
ALL CATEGORY Income	7,379.55	10,151.00	(2,771.45)	859,635.19	817,931.00	41,704.19	878,825.00
Expense							
<u>Administrative</u>							
5220 Office Equip. Repair	0.00	167.00	167.00	0.00	1,002.00	1,002.00	2,000.00
5300 Watchman-Security	363.92	500.00	136.08	2,888.98	3,000.00	111.02	6,000.00
6010 Cleaning Supplies	0.00	167.00	167.00	708.64	1,002.00	293.36	2,000.00

Crystal Lakes Road and Recreation Association

Income / Expense Statement

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

	Current Period Operating			Year to Date Operating			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
6011 OHV Supplies	0.00	125.00	125.00	0.00	750.00	750.00	1,500.00
6460 Office Supplies	883.23	292.00	(591.23)	1,443.46	1,752.00	308.54	3,500.00
7510 Accounting Svcs Fee	2,135.00	2,135.00	0.00	12,810.00	12,810.00	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	8,297.82	500.00	(7,797.82)	12,397.64	3,000.00	(9,397.64)	6,000.00
7521 Audit & Tax Prep	10,280.00	9,200.00	(1,080.00)	10,280.00	9,200.00	(1,080.00)	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	7,530.00	0.00	(7,530.00)	53,939.25	50,000.00	(3,939.25)	50,000.00
7540 Postage	28.67	308.00	279.33	372.46	1,848.00	1,475.54	3,700.00
7545 Phone/Internet	1,034.20	270.00	(764.20)	1,497.09	1,620.00	122.91	3,240.00
7550 Printing / Copies	42.86	167.00	124.14	565.83	1,002.00	436.17	2,000.00
7551 Meeting	0.00	63.00	63.00	292.52	378.00	85.48	750.00
7570 Contingency	(56.68)	0.00	56.68	0.00	0.00	0.00	0.00
7571 Contingency	56.68	417.00	360.32	56.68	2,502.00	2,445.32	5,000.00
7573 Planning/Development	0.00	0.00	0.00	0.00	250.00	250.00	250.00
7575 Website Expense	(824.95)	20.00	844.95	114.90	120.00	5.10	240.00
7576 Computer Expense	80.00	83.00	3.00	930.13	498.00	(432.13)	1,000.00
7577 Cash Over/Short	0.00	13.00	13.00	0.00	78.00	78.00	150.00
7580 Legal - Collection	1,865.72	667.00	(1,198.72)	7,478.86	4,002.00	(3,476.86)	8,000.00
7600 Memberships	0.00	42.00	42.00	38.00	252.00	214.00	500.00
7631 Volunteer Appreciation	15.85	83.00	67.15	227.75	498.00	270.25	1,000.00
8710 Collection Admin. Fees	530.00	250.00	(280.00)	1,785.00	1,500.00	(285.00)	3,000.00
8720 Bank Service Charges	0.00	8.00	8.00	0.00	48.00	48.00	100.00
8721 Credit Card Fees	108.19	167.00	58.81	2,095.34	1,002.00	(1,093.34)	2,000.00
TOTAL Administrative	32,370.51	15,644.00	(16,726.51)	111,165.27	99,814.00	(11,351.27)	138,800.00
<u>Building Maintenance</u>							
5100 Shop Labor	0.00	42.00	42.00	225.00	252.00	27.00	500.00
5120 Cleaning Services	700.00	667.00	(33.00)	3,710.00	4,002.00	292.00	8,000.00
5130 Shop Materials	0.00	83.00	83.00	178.56	498.00	319.44	1,000.00
5141 Basecamp Labor	0.00	250.00	250.00	1,511.00	1,500.00	(11.00)	3,000.00
5142 Basecamp Materials	300.27	375.00	74.73	2,692.40	2,250.00	(442.40)	4,500.00
5143 Wapiti Ctr Labor	0.00	83.00	83.00	1,811.60	498.00	(1,313.60)	1,000.00
5144 Wapiti Ctr Materials	0.00	83.00	83.00	1,121.05	498.00	(623.05)	1,000.00
TOTAL Building Maintenance	1,000.27	1,583.00	582.73	11,249.61	9,498.00	(1,751.61)	19,000.00
<u>Employee Expense</u>							
5318 CAM Services	6,500.00	6,667.00	167.00	35,750.00	40,002.00	4,252.00	80,000.00
5319 Wages-OT	0.00	250.00	250.00	0.00	1,500.00	1,500.00	3,000.00
5320 Salaries/Wages	14,800.33	17,642.00	2,841.67	95,384.48	105,852.00	10,467.52	211,700.00
5321 Payroll Taxes	12,610.85	1,833.00	(10,777.85)	20,304.27	10,998.00	(9,306.27)	22,000.00
5322 Payroll Benefits	2,455.18	2,850.00	394.82	16,946.80	17,100.00	153.20	34,200.00
5323 Payroll Services	312.13	250.00	(62.13)	1,636.46	1,500.00	(136.46)	3,000.00
5324 Protective Clothing/Uniform	0.00	83.00	83.00	195.45	498.00	302.55	1,000.00

Crystal Lakes Road and Recreation Association

Income / Expense Statement

Period 11/1/2018 To 11/30/2018 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	252.00	218.83	500.00
5328 Training/Prof Development	0.00	167.00	167.00	473.75	1,002.00	528.25	2,000.00
5330 Recruiting	38.00	83.00	45.00	38.00	498.00	460.00	1,000.00
7531 Workers Comp Ins	0.00	833.00	833.00	0.00	4,998.00	4,998.00	10,000.00
TOTAL Employee Expense	36,716.49	30,700.00	(6,016.49)	170,762.38	184,200.00	13,437.62	368,400.00
<u>Equipment Maintenance</u>							
6432 1998 Grader	0.00	0.00	0.00	3,584.49	3,500.00	(84.49)	4,000.00
6433 2005 Cat Loader	987.33	292.00	(695.33)	4,493.43	1,752.00	(2,741.43)	3,500.00
6434 2007 Skid Steer	0.00	167.00	167.00	993.46	1,002.00	8.54	2,000.00
6435 1991 Ford Dump Truck	0.00	167.00	167.00	0.00	1,002.00	1,002.00	2,000.00
6436 2016 Dodge Pickup	0.00	125.00	125.00	1,364.51	750.00	(614.51)	1,500.00
6437 2000 Backhoe	0.00	292.00	292.00	67.56	1,752.00	1,684.44	3,500.00
6439 2012 Ford Pickup	274.01	250.00	(24.01)	309.31	1,500.00	1,190.69	3,000.00
6441 2015 Ford Pickup	0.00	125.00	125.00	241.91	750.00	508.09	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	0.00	0.00	0.00	189.56	350.00	160.44	350.00
6447 Warning Sirens	0.00	1,500.00	1,500.00	0.00	3,000.00	3,000.00	3,000.00
TOTAL Equipment Maintenance	1,261.34	2,918.00	1,656.66	12,371.66	16,608.00	4,236.34	25,850.00
<u>Fishing Expenses</u>							
7621 Watchman-Fishing	0.00	667.00	667.00	6,200.00	4,002.00	(2,198.00)	8,000.00
7622 Fish Stocking	0.00	2,000.00	2,000.00	45,620.00	49,000.00	3,380.00	58,000.00
7624 Fishing Other	175.87	0.00	(175.87)	4,107.51	4,050.00	(57.51)	5,400.00
TOTAL Fishing Expenses	175.87	2,667.00	2,491.13	55,927.51	57,052.00	1,124.49	71,400.00
<u>Grounds Maintenance Expenses</u>							
4040 Trash Removal	2,575.42	2,125.00	(450.42)	17,651.58	12,750.00	(4,901.58)	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	425.00	0.00	(425.00)	3,020.00	9,000.00	5,980.00	9,000.00
6400 Shop Supplies	495.69	0.00	(495.69)	822.07	1,000.00	177.93	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	498.00	498.00	1,000.00
6413 Fuel	2,940.54	1,292.00	(1,648.54)	11,272.15	7,752.00	(3,520.15)	15,500.00
6430 Slash Attendant	240.00	333.00	93.00	2,886.03	1,998.00	(888.03)	4,000.00
TOTAL Grounds Maintenance Exp	6,676.65	3,833.00	(2,843.65)	36,060.64	36,498.00	437.36	59,500.00
<u>Recreation Expenses</u>							
7582 Recreation Committee	955.86	458.00	(497.86)	3,099.99	2,748.00	(351.99)	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	955.86	458.00	(497.86)	3,741.83	3,748.00	6.17	6,500.00
<u>Reserve Fund Transfer</u>							
8801 Transfer to Reserves	462.00	0.00	(462.00)	246,462.00	246,462.00	0.00	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 11/1/2018 To 11/30/2018 11:59:00 PM

	Current Period Operating			Year to Date Operating			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
TOTAL Reserve Fund Transfer	462.00	0.00	(462.00)	256,462.00	256,462.00	0.00	256,462.00
Road Maintenance							
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	2,500.00	2,500.00	0.00	2,500.00	2,500.00	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	51,090.44	0.00	(51,090.44)	51,090.44	50,000.00	(1,090.44)	50,000.00
TOTAL Road Maintenance	51,090.44	2,500.00	(48,590.44)	52,415.93	64,500.00	12,084.07	77,000.00
Utilities Expenses							
4020 Basecamp Propane	1,298.83	333.00	(965.83)	1,802.25	1,998.00	195.75	4,000.00
4021 Shop Propane	959.71	100.00	(859.71)	1,040.71	600.00	(440.71)	1,200.00
4022 Wapiti Center Propane	1,153.77	292.00	(861.77)	1,564.71	1,752.00	187.29	3,500.00
4030 Basecamp Electricity	147.80	167.00	19.20	847.49	1,002.00	154.51	2,000.00
4031 Shop Electricity	187.45	167.00	(20.45)	813.94	1,002.00	188.06	2,000.00
4032 Wapiti Center Electricity	77.59	83.00	5.41	470.04	498.00	27.96	1,000.00
4036 Trailer Pad Utilities	51.40	167.00	115.60	295.26	1,002.00	706.74	2,000.00
TOTAL Utilities Expenses	3,876.55	1,309.00	(2,567.55)	6,834.40	7,854.00	1,019.60	15,700.00
ALL CATEGORY Expense	134,585.98	61,612.00	(72,973.98)	716,991.23	736,234.00	19,242.77	1,038,612.00
Excess Revenue / Expense	(127,206.43)	(51,461.00)	(75,745.43)	142,643.96	81,697.00	60,946.96	(159,787.00)

Crystal Lakes Road and Recreation Association

Income / Expense Statement

Period 11/1/2018 To 11/30/2018 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 (Restrict	462.00	0.00	462.00	246,462.00	246,462.00	0.00	246,462.00
9091 Fishing Habitat Reserves	0.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00
9400 Interest - Restricted	898.47	0.00	898.47	5,977.15	0.00	5,977.15	0.00
9401 Unrealized Gain / Loss	(8.98)	0.00	(8.98)	1,603.10	0.00	1,603.10	0.00
TOTAL Replacement Fund Income	<u>1,351.49</u>	<u>0.00</u>	<u>1,351.49</u>	<u>264,042.25</u>	<u>246,462.00</u>	<u>17,580.25</u>	<u>246,462.00</u>
ALL CATEGORY Income	<u>1,351.49</u>	<u>0.00</u>	<u>1,351.49</u>	<u>264,042.25</u>	<u>246,462.00</u>	<u>17,580.25</u>	<u>246,462.00</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 Deferred Maintenance	205,964.92	0.00	(205,964.92)	222,349.48	0.00	(222,349.48)	0.00
9593 Exterior Doors	28,291.00	0.00	(28,291.00)	28,291.00	0.00	(28,291.00)	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>234,255.92</u>	<u>0.00</u>	<u>(234,255.92)</u>	<u>261,117.08</u>	<u>0.00</u>	<u>(261,117.08)</u>	<u>0.00</u>
ALL CATEGORY Expense	<u>234,255.92</u>	<u>0.00</u>	<u>(234,255.92)</u>	<u>261,117.08</u>	<u>0.00</u>	<u>(261,117.08)</u>	<u>0.00</u>
Excess Revenue / Expense	<u>(232,904.43)</u>	<u>0.00</u>	<u>(232,904.43)</u>	<u>2,925.17</u>	<u>246,462.00</u>	<u>(243,536.83)</u>	<u>246,462.00</u>