

Posted 12/31/2018

Crystal Lakes Road and Recreation Association

Operating

AssetsCash

Guaranty Bank - Operating	113,437.88
Alliance - ICS Operating Reserves	200,825.23
Alliance - Debit Card	5,000.00
Alliance - Checking	77,685.30
Cash	500.00

Total Cash	397,448.41
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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)

Total Fixed Assets	549,030.94
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<i>Total Assets</i>	<i>946,479.35</i>
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Liabilities & EquityLiability

Pre-paid Assessments	8,315.58
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Total Liability	8,315.58
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Equity

General Fund Bal.(Retain.Earn)	296,690.88
Fixed Assets	533,851.94
Current Year Net Income/(Loss)	107,620.95

Total Equity	938,163.77
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<i>Total Liabilities & Equity</i>	<i>946,479.35</i>
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Posted 12/31/2018

**Crystal Lakes Road and Recreation Association
Reserves**

Assets

Reserve

RBC - Fishing Reserves	65,424.00
RBC - Reserves	358,018.81
Securities	78,327.66
RBC - CD 3/28/19	100,000.00
RBC - CD 6/27/19	100,000.00
RBC - CD 6/30/19	52,006.88
RBC - CD 9/30/19	99,822.70
RBC - CD 11/29/19	50,000.00
Market Adjustment	(6,207.89)

Total Reserve 897,392.16

Total Assets 897,392.16

Liabilities & Equity

Equity

Replacement Fund (Restricted)	1,004,368.70
Market Adjustment	(6,207.89)
Current Year Net Income/(Loss)	(100,768.65)

Total Equity 897,392.16

Total Liabilities & Equity 897,392.16

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	
Income							
<u>Assessment Revenue</u>							
3000 Assessments	3,418.10	0.00	3,418.10	695,017.17	705,500.00	(10,482.83)	705,500.00
3002 Road Use Fees	250.00	0.00	250.00	2,250.00	2,000.00	250.00	2,000.00
3005 Overhead Fee (W&S)	2,246.71	0.00	2,246.71	2,246.71	0.00	2,246.71	0.00
TOTAL Assessment Revenue	5,914.81	0.00	5,914.81	699,513.88	707,500.00	(7,986.12)	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	1,295.00	5,417.00	(4,122.00)	57,915.00	37,919.00	19,996.00	65,000.00
3502 Fishing Donation	0.00	42.00	(42.00)	433.00	294.00	139.00	500.00
TOTAL Fishing Revenue	1,295.00	5,459.00	(4,164.00)	74,248.00	54,113.00	20,135.00	81,400.00
<u>Operating Revenue</u>							
3500 Recreation Revenue	1,345.50	375.00	970.50	6,584.00	2,625.00	3,959.00	4,500.00
3505 Slash Revenue	0.00	1,500.00	(1,500.00)	16,948.90	10,500.00	6,448.90	18,000.00
3508 Special Trash Day	0.00	42.00	(42.00)	0.00	294.00	(294.00)	500.00
3540 Laundry Income	0.00	142.00	(142.00)	1,700.00	994.00	706.00	1,700.00
3551 Prior Mgmt Admin Fees	0.00	0.00	0.00	777.52	0.00	777.52	0.00
3570 Interest	85.26	0.00	85.26	806.06	0.00	806.06	0.00
3590 Other Income	0.00	417.00	(417.00)	2,312.50	2,919.00	(606.50)	5,000.00
3604 OHV Fees	35.00	0.00	35.00	18,390.00	15,000.00	3,390.00	15,000.00
3700 Legal Reimb.	250.00	417.00	(167.00)	5,724.97	2,919.00	2,805.97	5,000.00
3710 Administrative Fees	1,170.00	0.00	1,170.00	3,710.00	0.00	3,710.00	0.00
3712 Basecamp Transfer Fee	1,175.00	1,458.00	(283.00)	13,300.00	10,206.00	3,094.00	17,500.00
3750 Fines	255.51	0.00	255.51	4,112.41	0.00	4,112.41	0.00
3950 Late Fees	0.00	0.00	0.00	849.66	0.00	849.66	0.00
3955 Interest - Homeowner	280.67	125.00	155.67	3,480.23	875.00	2,605.23	1,500.00
TOTAL Operating Revenue	4,596.94	4,476.00	120.94	78,696.25	46,332.00	32,364.25	68,700.00
<u>Rental Revenue</u>							
3521 Trailer Storage Rental	0.00	0.00	0.00	13,459.01	13,125.00	334.01	13,125.00
3522 Facility Rental	1.00	0.00	1.00	1.00	1,000.00	(999.00)	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	1.00	0.00	1.00	15,935.01	18,625.00	(2,689.99)	18,625.00
<u>Sales Revenue</u>							
3509 PO Box Sales	0.00	133.00	(133.00)	2,600.00	931.00	1,669.00	1,600.00
3605 Map Sales	0.00	83.00	(83.00)	449.80	581.00	(131.20)	1,000.00
TOTAL Sales Revenue	0.00	216.00	(216.00)	3,049.80	1,512.00	1,537.80	2,600.00
ALL CATEGORY Income	11,807.75	10,151.00	1,656.75	871,442.94	828,082.00	43,360.94	878,825.00
Expense							
<u>Administrative</u>							
5220 Office Equip. Repair	0.00	167.00	167.00	0.00	1,169.00	1,169.00	2,000.00
5300 Watchman-Security	85.00	500.00	415.00	2,973.98	3,500.00	526.02	6,000.00
6010 Cleaning Supplies	0.00	167.00	167.00	708.64	1,169.00	460.36	2,000.00

Crystal Lakes Road and Recreation Association

Income / Expense Statement

Period 12/1/2018 To 12/31/2018 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	875.00	875.00	1,500.00
6460	Office Supplies	456.06	292.00	(164.06)	1,899.52	2,044.00	144.48	3,500.00
7510	Accounting Svcs Fee	2,135.00	2,135.00	0.00	14,945.00	14,945.00	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	135.00	500.00	365.00	12,532.64	3,500.00	(9,032.64)	6,000.00
7521	Audit & Tax Prep	0.00	0.00	0.00	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	0.00	0.00	0.00	53,939.25	50,000.00	(3,939.25)	50,000.00
7540	Postage	58.34	308.00	249.66	430.80	2,156.00	1,725.20	3,700.00
7542	Shop Phone	38.52	0.00	(38.52)	38.52	0.00	(38.52)	0.00
7545	Phone/Internet	186.27	270.00	83.73	1,683.36	1,890.00	206.64	3,240.00
7550	Printing / Copies	192.38	167.00	(25.38)	758.21	1,169.00	410.79	2,000.00
7551	Meeting	36.68	63.00	26.32	329.20	441.00	111.80	750.00
7571	Contingency	1,500.00	417.00	(1,083.00)	1,556.68	2,919.00	1,362.32	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)	137.88	140.00	2.12	240.00
7576	Computer Expense	149.99	83.00	(66.99)	1,080.12	581.00	(499.12)	1,000.00
7577	Cash Over/Short	0.00	13.00	13.00	0.00	91.00	91.00	150.00
7580	Legal - Collection	1,334.54	667.00	(667.54)	8,813.40	4,669.00	(4,144.40)	8,000.00
7600	Memberships	0.00	42.00	42.00	38.00	294.00	256.00	500.00
7631	Volunteer Appreciation	0.00	83.00	83.00	227.75	581.00	353.25	1,000.00
8710	Collection Admin. Fees	185.00	250.00	65.00	1,970.00	1,750.00	(220.00)	3,000.00
8720	Bank Service Charges	0.00	8.00	8.00	0.00	56.00	56.00	100.00
8721	Credit Card Fees	98.52	167.00	68.48	2,193.86	1,169.00	(1,024.86)	2,000.00
TOTAL Administrative		6,614.28	6,444.00	(170.28)	117,779.55	106,258.00	(11,521.55)	138,800.00
<u>Building Maintenance</u>								
5100	Shop Labor	0.00	42.00	42.00	225.00	294.00	69.00	500.00
5120	Cleaning Services	280.00	667.00	387.00	3,990.00	4,669.00	679.00	8,000.00
5130	Shop Materials	0.00	83.00	83.00	178.56	581.00	402.44	1,000.00
5141	Basecamp Labor	0.00	250.00	250.00	1,511.00	1,750.00	239.00	3,000.00
5142	Basecamp Materials	0.00	375.00	375.00	2,692.40	2,625.00	(67.40)	4,500.00
5143	Wapiti Ctr Labor	0.00	83.00	83.00	1,811.60	581.00	(1,230.60)	1,000.00
5144	Wapiti Ctr Materials	0.00	83.00	83.00	1,121.05	581.00	(540.05)	1,000.00
TOTAL Building Maintenance		280.00	1,583.00	1,303.00	11,529.61	11,081.00	(448.61)	19,000.00
<u>Employee Expense</u>								
5318	CAM Services	6,500.00	6,667.00	167.00	42,250.00	46,669.00	4,419.00	80,000.00
5319	Wages-OT	0.00	250.00	250.00	0.00	1,750.00	1,750.00	3,000.00
5320	Salaries/Wages	15,429.89	17,642.00	2,212.11	110,814.37	123,494.00	12,679.63	211,700.00
5321	Payroll Taxes	1,333.53	1,833.00	499.47	21,637.80	12,831.00	(8,806.80)	22,000.00
5322	Payroll Benefits	2,455.18	2,850.00	394.82	19,401.98	19,950.00	548.02	34,200.00
5323	Payroll Services	169.24	250.00	80.76	1,805.70	1,750.00	(55.70)	3,000.00
5324	Protective Clothing/Uniform	0.00	83.00	83.00	195.45	581.00	385.55	1,000.00

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	
5326 Mileage Reimb.	0.00	42.00	42.00	33.17	294.00	260.83	500.00
5328 Training/Prof Development	346.07	167.00	(179.07)	819.82	1,169.00	349.18	2,000.00
5330 Recruiting	15.20	83.00	67.80	53.20	581.00	527.80	1,000.00
7531 Workers Comp Ins	0.00	833.00	833.00	0.00	5,831.00	5,831.00	10,000.00
TOTAL Employee Expense	26,249.11	30,700.00	4,450.89	197,011.49	214,900.00	17,888.51	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	0.00	292.00	292.00	4,493.43	2,044.00	(2,449.43)	3,500.00
6434 2007 Skid Steer	0.00	167.00	167.00	993.46	1,169.00	175.54	2,000.00
6435 1991 Ford Dump Truck	0.00	167.00	167.00	0.00	1,169.00	1,169.00	2,000.00
6436 2016 Dodge Pickup	0.00	125.00	125.00	1,364.51	875.00	(489.51)	1,500.00
6437 2000 Backhoe	0.00	292.00	292.00	67.56	2,044.00	1,976.44	3,500.00
6439 2012 Ford Pickup	0.00	250.00	250.00	309.31	1,750.00	1,440.69	3,000.00
6441 2015 Ford Pickup	0.00	125.00	125.00	241.91	875.00	633.09	1,500.00
6442 1995 Road Water Truck	0.00	250.00	250.00	682.67	500.00	(182.67)	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	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00
TOTAL Equipment Maintenance	0.00	1,668.00	1,668.00	12,371.66	18,276.00	5,904.34	25,850.00
<u>Fishing Expenses</u>							
7621 Watchman-Fishing	496.00	667.00	171.00	6,696.00	4,669.00	(2,027.00)	8,000.00
7622 Fish Stocking	0.00	1,000.00	1,000.00	45,620.00	50,000.00	4,380.00	58,000.00
7624 Fishing Other	0.00	0.00	0.00	4,107.51	4,050.00	(57.51)	5,400.00
TOTAL Fishing Expenses	496.00	1,667.00	1,171.00	56,423.51	58,719.00	2,295.49	71,400.00
<u>Grounds Maintenance Expenses</u>							
4040 Trash Removal	1,554.34	2,125.00	570.66	19,205.92	14,875.00	(4,330.92)	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	850.00	0.00	(850.00)	3,870.00	9,000.00	5,130.00	9,000.00
6400 Shop Supplies	281.24	0.00	(281.24)	1,103.31	1,000.00	(103.31)	1,000.00
6410 Shop Tools	35.09	0.00	(35.09)	388.90	1,500.00	1,111.10	1,500.00
6411 Greenbelt Committee	0.00	83.00	83.00	0.00	581.00	581.00	1,000.00
6413 Fuel	1,425.03	1,292.00	(133.03)	12,697.18	9,044.00	(3,653.18)	15,500.00
6430 Slash Attendant	0.00	333.00	333.00	2,886.03	2,331.00	(555.03)	4,000.00
TOTAL Grounds Maintenance Exp	4,145.70	3,833.00	(312.70)	40,206.34	40,331.00	124.66	59,500.00
<u>Recreation Expenses</u>							
7582 Recreation Committee	0.00	458.00	458.00	3,099.99	3,206.00	106.01	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	0.00	458.00	458.00	3,741.83	4,206.00	464.17	6,500.00
<u>Reserve Fund Transfer</u>							
8801 Transfer to Reserves	0.00	0.00	0.00	246,462.00	246,462.00	0.00	246,462.00
8803 Fishing Habitat Reserves	5,861.00	0.00	(5,861.00)	15,861.00	10,000.00	(5,861.00)	10,000.00

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	
TOTAL Reserve Fund Transfer	5,861.00	0.00	(5,861.00)	262,323.00	256,462.00	(5,861.00)	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	5,000.00	5,000.00	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	162.79	0.00	(162.79)	1,488.28	2,000.00	511.72	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	51,090.44	50,000.00	(1,090.44)	50,000.00
TOTAL Road Maintenance	162.79	2,500.00	2,337.21	52,578.72	67,000.00	14,421.28	77,000.00
Utilities Expenses							
4020 Basecamp Propane	927.02	333.00	(594.02)	2,729.27	2,331.00	(398.27)	4,000.00
4021 Shop Propane	792.01	100.00	(692.01)	1,832.72	700.00	(1,132.72)	1,200.00
4022 Wapiti Center Propane	801.01	292.00	(509.01)	2,365.72	2,044.00	(321.72)	3,500.00
4030 Basecamp Electricity	112.46	167.00	54.54	959.95	1,169.00	209.05	2,000.00
4031 Shop Electricity	130.82	167.00	36.18	944.76	1,169.00	224.24	2,000.00
4032 Wapiti Center Electricity	77.59	83.00	5.41	547.63	581.00	33.37	1,000.00
4036 Trailer Pad Utilities	180.97	167.00	(13.97)	476.23	1,169.00	692.77	2,000.00
TOTAL Utilities Expenses	3,021.88	1,309.00	(1,712.88)	9,856.28	9,163.00	(693.28)	15,700.00
ALL CATEGORY Expense	46,830.76	50,162.00	3,331.24	763,821.99	786,396.00	22,574.01	1,038,612.00
Excess Revenue / Expense	(35,023.01)	(40,011.00)	4,987.99	107,620.95	41,686.00	65,934.95	(159,787.00)

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	0.00	0.00	0.00	246,462.00	246,462.00	0.00	246,462.00
9091 Fishing Habitat Reserves	5,861.00	0.00	5,861.00	15,861.00	0.00	15,861.00	0.00
9400 Interest - Restricted	1,460.24	0.00	1,460.24	7,437.39	0.00	7,437.39	0.00
9401 Unrealized Gain / Loss	(8.16)	0.00	(8.16)	1,594.94	0.00	1,594.94	0.00
TOTAL Replacement Fund Income	<u>7,313.08</u>	<u>0.00</u>	<u>7,313.08</u>	<u>271,355.33</u>	<u>246,462.00</u>	<u>24,893.33</u>	<u>246,462.00</u>
ALL CATEGORY Income	<u>7,313.08</u>	<u>0.00</u>	<u>7,313.08</u>	<u>271,355.33</u>	<u>246,462.00</u>	<u>24,893.33</u>	<u>246,462.00</u>
Expense							
<u>Replacement Fund Expenses</u>							
9503 Fire Mitigation	9,467.57	0.00	(9,467.57)	15,407.17	0.00	(15,407.17)	0.00
9592 Deferred Maintenance	97,052.33	0.00	(97,052.33)	319,401.81	0.00	(319,401.81)	0.00
9593 Exterior Doors	0.00	0.00	0.00	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	4,487.00	0.00	(4,487.00)	8,974.00	0.00	(8,974.00)	0.00
TOTAL Replacement Fund Expense	<u>111,006.90</u>	<u>0.00</u>	<u>(111,006.90)</u>	<u>372,123.98</u>	<u>0.00</u>	<u>(372,123.98)</u>	<u>0.00</u>
ALL CATEGORY Expense	<u>111,006.90</u>	<u>0.00</u>	<u>(111,006.90)</u>	<u>372,123.98</u>	<u>0.00</u>	<u>(372,123.98)</u>	<u>0.00</u>
Excess Revenue / Expense	<u>(103,693.82)</u>	<u>0.00</u>	<u>(103,693.82)</u>	<u>(100,768.65)</u>	<u>246,462.00</u>	<u>(347,230.65)</u>	<u>246,462.00</u>