

Posted 01/31/2019

Crystal Lakes Road and Recreation Association

Operating

AssetsCash

Independent Bank - Operating	45,934.49
Alliance - ICS Operating Reserves	200,910.52
Alliance - Debit Card	5,000.00
Alliance - Checking	114,044.42
Cash	500.00

<u>Total Cash</u>	<u>366,389.43</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
Accumulated Depreciation	(872,789.02)

<u>Total Fixed Assets</u>	<u>533,851.94</u>
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<i>Total Assets</i>		<u><u>900,241.37</u></u>
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Liabilities & EquityLiability

Pre-paid Assessments	7,646.98
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<u>Total Liability</u>	<u>7,646.98</u>
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Equity

General Fund Bal.(Retain.Earn)	296,690.88
Fixed Assets	533,851.94
Current Year Net Income/(Loss)	62,051.57

<u>Total Equity</u>	<u>892,594.39</u>
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<i>Total Liabilities & Equity</i>		<u><u>900,241.37</u></u>
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Posted 01/31/2019

Crystal Lakes Road and Recreation Association

Reserves

AssetsReserve

RBC - Fishing Reserves	65,451.46
RBC - Reserves	359,003.80
Securities	77,709.76
RBC - CD 3/28/19	100,000.00
RBC - CD 6/27/19	100,000.00
RBC - CD 6/30/19	51,998.03
RBC - CD 9/30/19	99,822.70
RBC - CD 11/29/19	50,000.00
Market Adjustment	(4,600.58)

<u>Total Reserve</u>	<u>899,385.17</u>
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<i>Total Assets</i>	<u><u>899,385.17</u></u>
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Liabilities & EquityEquity

Replacement Fund (Restricted)	1,004,368.70
Market Adjustment	(4,600.58)
Current Year Net Income/(Loss)	(100,382.95)

<u>Total Equity</u>	<u>899,385.17</u>
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<i>Total Liabilities & Equity</i>	<u><u>899,385.17</u></u>
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Crystal Lakes Road and Recreation Association

Income / Expense Statement

Period 1/1/2019 To 1/31/2019 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	103.40	0.00	103.40	695,120.57	705,500.00	(10,379.43)	705,500.00
3002 Road Use Fees	0.00	0.00	0.00	2,250.00	2,000.00	250.00	2,000.00
3005 Overhead Fee (W&S)	0.00	0.00	0.00	2,246.71	0.00	2,246.71	0.00
TOTAL Assessment Revenue	103.40	0.00	103.40	699,617.28	707,500.00	(7,882.72)	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	100.00	5,417.00	(5,317.00)	58,015.00	43,336.00	14,679.00	65,000.00
3502 Fishing Donation	0.00	42.00	(42.00)	433.00	336.00	97.00	500.00
TOTAL Fishing Revenue	100.00	5,459.00	(5,359.00)	74,348.00	59,572.00	14,776.00	81,400.00
<u>Operating Revenue</u>							
3500 Recreation Revenue	279.00	375.00	(96.00)	6,863.00	3,000.00	3,863.00	4,500.00
3505 Slash Revenue	0.00	1,500.00	(1,500.00)	16,948.90	12,000.00	4,948.90	18,000.00
3508 Special Trash Day	0.00	42.00	(42.00)	0.00	336.00	(336.00)	500.00
3540 Laundry Income	119.00	142.00	(23.00)	1,819.00	1,136.00	683.00	1,700.00
3551 Prior Mgmt Admin Fees	0.00	0.00	0.00	777.52	0.00	777.52	0.00
3570 Interest	85.29	0.00	85.29	891.35	0.00	891.35	0.00
3590 Other Income	0.00	417.00	(417.00)	2,312.50	3,336.00	(1,023.50)	5,000.00
3604 OHV Fees	35.00	0.00	35.00	18,425.00	15,000.00	3,425.00	15,000.00
3700 Legal Reimb.	354.00	417.00	(63.00)	6,078.97	3,336.00	2,742.97	5,000.00
3710 Administrative Fees	185.00	0.00	185.00	3,895.00	0.00	3,895.00	0.00
3712 Basecamp Transfer Fee	750.00	1,458.00	(708.00)	14,050.00	11,664.00	2,386.00	17,500.00
3750 Fines	1,750.00	0.00	1,750.00	5,862.41	0.00	5,862.41	0.00
3751 Ada Ct Revenue	1,455.25	0.00	1,455.25	1,455.25	0.00	1,455.25	0.00
3950 Late Fees	(37.00)	0.00	(37.00)	812.66	0.00	812.66	0.00
3955 Interest - Homeowner	44.60	125.00	(80.40)	3,524.83	1,000.00	2,524.83	1,500.00
TOTAL Operating Revenue	5,020.14	4,476.00	544.14	83,716.39	50,808.00	32,908.39	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)	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	(1.00)	0.00	(1.00)	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	3,000.00	1,064.00	1,936.00	1,600.00
3605 Map Sales	0.00	83.00	(83.00)	449.80	664.00	(214.20)	1,000.00
TOTAL Sales Revenue	400.00	216.00	184.00	3,449.80	1,728.00	1,721.80	2,600.00
ALL CATEGORY Income	5,622.54	10,151.00	(4,528.46)	877,065.48	838,233.00	38,832.48	878,825.00
Expense							
<u>Administrative</u>							
5220 Office Equip. Repair	0.00	167.00	167.00	0.00	1,336.00	1,336.00	2,000.00
5300 Watchman-Security	796.76	500.00	(296.76)	3,770.74	4,000.00	229.26	6,000.00

Crystal Lakes Road and Recreation Association

Income / Expense Statement

Period 1/1/2019 To 1/31/2019 11:59:00 PM

	Current Period Operating			Year to Date Operating			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
6010 Cleaning Supplies	0.00	167.00	167.00	708.64	1,336.00	627.36	2,000.00
6011 OHV Supplies	0.00	125.00	125.00	0.00	1,000.00	1,000.00	1,500.00
6460 Office Supplies	328.53	292.00	(36.53)	2,228.05	2,336.00	107.95	3,500.00
7510 Accounting Svcs Fee	2,135.00	2,135.00	0.00	17,080.00	17,080.00	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	447.20	500.00	52.80	12,979.84	4,000.00	(8,979.84)	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	1,010.00	0.00	(1,010.00)	54,949.25	50,000.00	(4,949.25)	50,000.00
7540 Postage	15.98	308.00	292.02	446.78	2,464.00	2,017.22	3,700.00
7545 Phone/Internet	0.00	270.00	270.00	1,721.88	2,160.00	438.12	3,240.00
7550 Printing / Copies	45.87	167.00	121.13	804.08	1,336.00	531.92	2,000.00
7551 Meeting	30.68	63.00	32.32	359.88	504.00	144.12	750.00
7571 Contingency	92.56	417.00	324.44	1,649.24	3,336.00	1,686.76	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)	160.86	160.00	(0.86)	240.00
7576 Computer Expense	80.00	83.00	3.00	1,160.12	664.00	(496.12)	1,000.00
7577 Cash Over/Short	0.00	13.00	13.00	0.00	104.00	104.00	150.00
7580 Legal - Collection	2,074.50	667.00	(1,407.50)	10,887.90	5,336.00	(5,551.90)	8,000.00
7600 Memberships	149.00	42.00	(107.00)	187.00	336.00	149.00	500.00
7631 Volunteer Appreciation	0.00	83.00	83.00	227.75	664.00	436.25	1,000.00
8710 Collection Admin. Fees	1,170.00	250.00	(920.00)	3,140.00	2,000.00	(1,140.00)	3,000.00
8720 Bank Service Charges	0.00	8.00	8.00	0.00	64.00	64.00	100.00
8721 Credit Card Fees	69.64	167.00	97.36	2,263.50	1,336.00	(927.50)	2,000.00
TOTAL Administrative	8,468.70	6,444.00	(2,024.70)	126,248.25	112,702.00	(13,546.25)	138,800.00
<u>Building Maintenance</u>							
5100 Shop Labor	0.00	42.00	42.00	225.00	336.00	111.00	500.00
5120 Cleaning Services	700.00	667.00	(33.00)	4,690.00	5,336.00	646.00	8,000.00
5130 Shop Materials	0.00	83.00	83.00	178.56	664.00	485.44	1,000.00
5141 Basecamp Labor	0.00	250.00	250.00	1,511.00	2,000.00	489.00	3,000.00
5142 Basecamp Materials	273.14	375.00	101.86	2,965.54	3,000.00	34.46	4,500.00
5143 Wapiti Ctr Labor	0.00	83.00	83.00	1,811.60	664.00	(1,147.60)	1,000.00
5144 Wapiti Ctr Materials	0.00	83.00	83.00	1,121.05	664.00	(457.05)	1,000.00
TOTAL Building Maintenance	973.14	1,583.00	609.86	12,502.75	12,664.00	161.25	19,000.00
<u>Employee Expense</u>							
5318 CAM Services	6,500.00	6,667.00	167.00	48,750.00	53,336.00	4,586.00	80,000.00
5319 Wages-OT	0.00	250.00	250.00	0.00	2,000.00	2,000.00	3,000.00
5320 Salaries/Wages	20,012.78	17,642.00	(2,370.78)	130,827.15	141,136.00	10,308.85	211,700.00
5321 Payroll Taxes	1,973.88	1,833.00	(140.88)	23,611.68	14,664.00	(8,947.68)	22,000.00
5322 Payroll Benefits	2,555.26	2,850.00	294.74	21,957.24	22,800.00	842.76	34,200.00
5323 Payroll Services	195.25	250.00	54.75	2,000.95	2,000.00	(0.95)	3,000.00
5324 Protective Clothing/Uniform	0.00	83.00	83.00	195.45	664.00	468.55	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	336.00	302.83	500.00
5328 Training/Prof Development	0.00	167.00	167.00	819.82	1,336.00	516.18	2,000.00
5330 Recruiting	0.00	83.00	83.00	53.20	664.00	610.80	1,000.00
7531 Workers Comp Ins	0.00	833.00	833.00	0.00	6,664.00	6,664.00	10,000.00
TOTAL Employee Expense	31,237.17	30,700.00	(537.17)	228,248.66	245,600.00	17,351.34	368,400.00
<u>Equipment Maintenance</u>							
6432 1998 Grader	750.00	0.00	(750.00)	4,334.49	3,500.00	(834.49)	4,000.00
6433 2005 Cat Loader	0.00	292.00	292.00	4,493.43	2,336.00	(2,157.43)	3,500.00
6434 2007 Skid Steer	0.00	167.00	167.00	993.46	1,336.00	342.54	2,000.00
6435 1991 Ford Dump Truck	0.00	167.00	167.00	0.00	1,336.00	1,336.00	2,000.00
6436 2016 Dodge Pickup	0.00	125.00	125.00	1,364.51	1,000.00	(364.51)	1,500.00
6437 2000 Backhoe	1,253.75	292.00	(961.75)	1,321.31	2,336.00	1,014.69	3,500.00
6439 2012 Ford Pickup	0.00	250.00	250.00	309.31	2,000.00	1,690.69	3,000.00
6441 2015 Ford Pickup	0.00	125.00	125.00	241.91	1,000.00	758.09	1,500.00
6442 1995 Road Water Truck	0.00	0.00	0.00	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	2,003.75	1,418.00	(585.75)	14,375.41	19,694.00	5,318.59	25,850.00
<u>Fishing Expenses</u>							
7621 Watchman-Fishing	647.26	667.00	19.74	7,343.26	5,336.00	(2,007.26)	8,000.00
7622 Fish Stocking	0.00	1,000.00	1,000.00	45,620.00	51,000.00	5,380.00	58,000.00
7624 Fishing Other	237.62	0.00	(237.62)	4,345.13	4,050.00	(295.13)	5,400.00
TOTAL Fishing Expenses	884.88	1,667.00	782.12	57,308.39	60,386.00	3,077.61	71,400.00
<u>Grounds Maintenance Expenses</u>							
4040 Trash Removal	1,638.45	2,125.00	486.55	20,844.37	17,000.00	(3,844.37)	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)	4,720.00	9,000.00	4,280.00	9,000.00
6400 Shop Supplies	0.00	0.00	0.00	1,103.31	1,000.00	(103.31)	1,000.00
6410 Shop Tools	200.56	0.00	(200.56)	589.46	1,500.00	910.54	1,500.00
6411 Greenbelt Committee	0.00	83.00	83.00	0.00	664.00	664.00	1,000.00
6413 Fuel	921.95	1,292.00	370.05	13,619.13	10,336.00	(3,283.13)	15,500.00
6430 Slash Attendant	0.00	333.00	333.00	2,886.03	2,664.00	(222.03)	4,000.00
TOTAL Grounds Maintenance Exp	3,610.96	3,833.00	222.04	43,817.30	44,164.00	346.70	59,500.00
<u>Recreation Expenses</u>							
7582 Recreation Committee	362.86	458.00	95.14	3,462.85	3,664.00	201.15	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	362.86	458.00	95.14	4,104.69	4,664.00	559.31	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	0.00	0.00	0.00	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	0.00	0.00	0.00	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	146.25	2,500.00	2,353.75	146.25	7,500.00	7,353.75	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	1,488.28	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	146.25	2,500.00	2,353.75	52,724.97	69,500.00	16,775.03	77,000.00
Utilities Expenses							
4020 Basecamp Propane	811.97	333.00	(478.97)	3,541.24	2,664.00	(877.24)	4,000.00
4021 Shop Propane	1,515.68	100.00	(1,415.68)	3,348.40	800.00	(2,548.40)	1,200.00
4022 Wapiti Center Propane	721.75	292.00	(429.75)	3,087.47	2,336.00	(751.47)	3,500.00
4030 Basecamp Electricity	116.38	167.00	50.62	1,076.33	1,336.00	259.67	2,000.00
4031 Shop Electricity	171.35	167.00	(4.35)	1,116.11	1,336.00	219.89	2,000.00
4032 Wapiti Center Electricity	77.59	83.00	5.41	625.22	664.00	38.78	1,000.00
4036 Trailer Pad Utilities	89.49	167.00	77.51	565.72	1,336.00	770.28	2,000.00
TOTAL Utilities Expenses	3,504.21	1,309.00	(2,195.21)	13,360.49	10,472.00	(2,888.49)	15,700.00
ALL CATEGORY Expense	51,191.92	49,912.00	(1,279.92)	815,013.91	836,308.00	21,294.09	1,038,612.00
Excess Revenue / Expense	(45,569.38)	(39,761.00)	(5,808.38)	62,051.57	1,925.00	60,126.57	(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	0.00	10,000.00	(10,000.00)	15,861.00	10,000.00	5,861.00	10,000.00
9400 Interest - Restricted	542.36	0.00	542.36	7,979.75	0.00	7,979.75	0.00
9401 Unrealized Gain / Loss	(8.85)	0.00	(8.85)	1,586.09	0.00	1,586.09	0.00
TOTAL Replacement Fund Income	<u>533.51</u>	<u>10,000.00</u>	<u>(9,466.49)</u>	<u>271,888.84</u>	<u>256,462.00</u>	<u>15,426.84</u>	<u>256,462.00</u>
ALL CATEGORY Income	<u>533.51</u>	<u>10,000.00</u>	<u>(9,466.49)</u>	<u>271,888.84</u>	<u>256,462.00</u>	<u>15,426.84</u>	<u>256,462.00</u>
Expense							
<u>Replacement Fund Expenses</u>							
9503 Fire Mitigation	0.00	0.00	0.00	15,407.17	0.00	(15,407.17)	0.00
9592 Deferred Maintenance	147.81	0.00	(147.81)	319,549.62	0.00	(319,549.62)	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	0.00	0.00	0.00	8,974.00	0.00	(8,974.00)	0.00
TOTAL Replacement Fund Expense	<u>147.81</u>	<u>0.00</u>	<u>(147.81)</u>	<u>372,271.79</u>	<u>0.00</u>	<u>(372,271.79)</u>	<u>0.00</u>
ALL CATEGORY Expense	<u>147.81</u>	<u>0.00</u>	<u>(147.81)</u>	<u>372,271.79</u>	<u>0.00</u>	<u>(372,271.79)</u>	<u>0.00</u>
Excess Revenue / Expense	<u><u>385.70</u></u>	<u><u>10,000.00</u></u>	<u><u>(9,614.30)</u></u>	<u><u>(100,382.95)</u></u>	<u><u>256,462.00</u></u>	<u><u>(356,844.95)</u></u>	<u><u>256,462.00</u></u>