

Posted 05/31/2019

Crystal Lakes Road and Recreation Association

Operating

AssetsCash

Independent Bank - Operating	14,483.22
Alliance - ICS Operating Reserves	151,220.47
Alliance - Checking	43,153.93
Cash	500.00

<u>Total Cash</u>	<u>209,357.62</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>743,209.56</u></u>
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Liabilities & EquityLiability

Pre-paid Assessments	26,067.09
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<u>Total Liability</u>	<u>26,067.09</u>
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Equity

General Fund Bal.(Retain.Earn)	296,697.37
Fixed Assets	533,851.94
Current Year Net Income/(Loss)	(113,406.84)

<u>Total Equity</u>	<u>717,142.47</u>
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<i>Total Liabilities & Equity</i>	<u><u>743,209.56</u></u>
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Posted 05/31/2019

Crystal Lakes Road and Recreation Association

Reserves

AssetsReserve

RBC - Fishing Reserves	65,497.45
RBC - Reserves	294,089.65
Securities	75,499.72
RBC - CD 6/27/19	100,000.00
RBC - CD 6/30/19	51,963.48
RBC - CD 9/30/19	99,822.70
Market Adjustment	(96.85)

<u>Total Reserve</u>	<u>686,776.15</u>
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<i>Total Assets</i>	<u><u>686,776.15</u></u>
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Liabilities & EquityEquity

Replacement Fund (Restricted)	1,004,368.70
Market Adjustment	(96.85)
Current Year Net Income/(Loss)	(317,495.70)

<u>Total Equity</u>	<u>686,776.15</u>
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<i>Total Liabilities & Equity</i>	<u><u>686,776.15</u></u>
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Crystal Lakes Road and Recreation Association

Income / Expense Statement

Period 5/1/2019 To 5/31/2019 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	(80.46)	0.00	(80.46)	696,494.91	705,500.00	(9,005.09)	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)	714.30	0.00	714.30	2,961.01	0.00	2,961.01	0.00
TOTAL Assessment Revenue	633.84	0.00	633.84	701,705.92	707,500.00	(5,794.08)	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	3,431.00	5,413.00	(1,982.00)	63,346.00	65,000.00	(1,654.00)	65,000.00
3502 Fishing Donation	150.00	38.00	112.00	583.00	500.00	83.00	500.00
TOTAL Fishing Revenue	3,581.00	5,451.00	(1,870.00)	79,829.00	81,400.00	(1,571.00)	81,400.00
<u>Operating Revenue</u>							
3500 Recreation Revenue	146.00	375.00	(229.00)	7,814.00	4,500.00	3,314.00	4,500.00
3505 Slash Revenue	695.35	1,500.00	(804.65)	17,644.25	18,000.00	(355.75)	18,000.00
3508 Special Trash Day	0.00	38.00	(38.00)	0.00	500.00	(500.00)	500.00
3540 Laundry Income	180.00	138.00	42.00	2,068.00	1,700.00	368.00	1,700.00
3551 Prior Mgmt Admin Fees	0.00	0.00	0.00	877.52	0.00	877.52	0.00
3570 Interest	64.88	0.00	64.88	1,201.30	0.00	1,201.30	0.00
3590 Other Income	0.00	413.00	(413.00)	5,067.75	5,000.00	67.75	5,000.00
3604 OHV Fees	345.00	0.00	345.00	19,245.00	15,000.00	4,245.00	15,000.00
3700 Legal Reimb.	0.00	413.00	(413.00)	7,786.74	5,000.00	2,786.74	5,000.00
3710 Administrative Fees	0.00	0.00	0.00	4,325.51	0.00	4,325.51	0.00
3712 Transfer Fee	1,200.00	1,462.00	(262.00)	18,108.95	17,500.00	608.95	17,500.00
3750 Fines	618.00	0.00	618.00	9,553.91	0.00	9,553.91	0.00
3751 Ada Ct Revenue	0.00	0.00	0.00	(1,300.00)	0.00	(1,300.00)	0.00
3950 Late Fees	10.00	0.00	10.00	842.66	0.00	842.66	0.00
3955 Interest - Homeowner	145.93	125.00	20.93	4,042.84	1,500.00	2,542.84	1,500.00
TOTAL Operating Revenue	3,405.16	4,464.00	(1,058.84)	97,278.43	68,700.00	28,578.43	68,700.00
<u>Rental Revenue</u>							
3521 Trailer Storage Rental	0.00	0.00	0.00	13,397.00	13,125.00	272.00	13,125.00
3522 Facility Rental	0.00	0.00	0.00	100.00	1,000.00	(900.00)	1,000.00
3523 Trailer Pad Rental	190.00	0.00	190.00	2,875.00	4,500.00	(1,625.00)	4,500.00
TOTAL Rental Revenue	190.00	0.00	190.00	16,372.00	18,625.00	(2,253.00)	18,625.00
<u>Sales Revenue</u>							
3509 PO Box Sales	400.00	137.00	263.00	4,600.00	1,600.00	3,000.00	1,600.00
3605 Map Sales	700.00	87.00	613.00	3,549.80	1,000.00	2,549.80	1,000.00
TOTAL Sales Revenue	1,100.00	224.00	876.00	8,149.80	2,600.00	5,549.80	2,600.00
ALL CATEGORY Income	8,910.00	10,139.00	(1,229.00)	903,335.15	878,825.00	24,510.15	878,825.00
Expense							
<u>Administrative</u>							
5220 Office Equip. Repair	0.00	163.00	163.00	0.00	2,000.00	2,000.00	2,000.00
5300 OHV Attendant	192.15	500.00	307.85	2,370.71	6,000.00	3,629.29	6,000.00

Crystal Lakes Road and Recreation Association

Income / Expense Statement

Period 5/1/2019 To 5/31/2019 11:59:00 PM

	Current Period Operating			Year to Date Operating			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
6010 Cleaning Supplies	(74.95)	163.00	237.95	737.11	2,000.00	1,262.89	2,000.00
6011 OHV Supplies	0.00	125.00	125.00	309.00	1,500.00	1,191.00	1,500.00
6460 Office Supplies	306.49	288.00	(18.49)	2,704.74	3,500.00	795.26	3,500.00
7510 Accounting Svcs Fee	2,135.00	2,135.00	0.00	25,620.00	25,620.00	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	(919.00)	500.00	1,419.00	15,101.84	6,000.00	(9,101.84)	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	350.00	350.00	350.00
7530 Insurance	2,116.10	0.00	(2,116.10)	43,044.94	50,000.00	6,955.06	50,000.00
7540 Postage	1,497.88	312.00	(1,185.88)	3,441.37	3,700.00	258.63	3,700.00
7545 Phone/Internet	765.48	270.00	(495.48)	2,665.01	3,240.00	574.99	3,240.00
7550 Printing / Copies	2,809.15	163.00	(2,646.15)	7,950.31	2,000.00	(5,950.31)	2,000.00
7551 Meeting	76.48	57.00	(19.48)	507.88	750.00	242.12	750.00
7571 Contingency	87.70	413.00	325.30	1,644.38	5,000.00	3,355.62	5,000.00
7573 Planning/Development	0.00	0.00	0.00	0.00	250.00	250.00	250.00
7575 Website Expense	68.94	20.00	(48.94)	252.78	240.00	(12.78)	240.00
7576 Computer Expense	115.14	87.00	(28.14)	1,425.26	1,000.00	(425.26)	1,000.00
7577 Cash Over/Short	0.00	7.00	7.00	0.00	150.00	150.00	150.00
7580 Legal - Collection	(519.00)	663.00	1,182.00	15,962.79	8,000.00	(7,962.79)	8,000.00
7600 Memberships	5.02	38.00	32.98	444.51	500.00	55.49	500.00
7631 Volunteer Appreciation	126.17	87.00	(39.17)	353.92	1,000.00	646.08	1,000.00
8710 Collection Admin. Fees	0.00	250.00	250.00	3,755.51	3,000.00	(755.51)	3,000.00
8720 Bank Service Charges	413.89	12.00	(401.89)	413.89	100.00	(313.89)	100.00
8721 Credit Card Fees	0.00	163.00	163.00	2,442.36	2,000.00	(442.36)	2,000.00
TOTAL Administrative	9,202.64	6,416.00	(2,786.64)	142,669.56	138,800.00	(3,869.56)	138,800.00
<u>Building Maintenance</u>							
5100 Shop Labor	0.00	38.00	38.00	270.00	500.00	230.00	500.00
5120 Cleaning Services	1,120.00	663.00	(457.00)	7,560.00	8,000.00	440.00	8,000.00
5130 Shop Materials	0.00	87.00	87.00	358.05	1,000.00	641.95	1,000.00
5141 Basecamp Labor	0.00	250.00	250.00	1,511.00	3,000.00	1,489.00	3,000.00
5142 Basecamp Materials	167.48	375.00	207.52	3,167.90	4,500.00	1,332.10	4,500.00
5143 Wapiti Ctr Labor	0.00	87.00	87.00	3,013.10	1,000.00	(2,013.10)	1,000.00
5144 Wapiti Ctr Materials	37.87	87.00	49.13	1,380.29	1,000.00	(380.29)	1,000.00
TOTAL Building Maintenance	1,325.35	1,587.00	261.65	17,260.34	19,000.00	1,739.66	19,000.00
<u>Employee Expense</u>							
5318 CAM Services	6,500.00	6,663.00	163.00	74,750.00	80,000.00	5,250.00	80,000.00
5319 Wages-OT	0.00	250.00	250.00	0.00	3,000.00	3,000.00	3,000.00
5320 Salaries/Wages	13,542.48	17,638.00	4,095.52	183,550.77	211,700.00	28,149.23	211,700.00
5321 Payroll Taxes	(9,211.85)	1,837.00	11,048.85	18,329.25	22,000.00	3,670.75	22,000.00
5322 Payroll Benefits	136.96	2,850.00	2,713.04	27,037.52	34,200.00	7,162.48	34,200.00
5323 Payroll Services	355.13	250.00	(105.13)	2,749.25	3,000.00	250.75	3,000.00
5324 Protective Clothing/Uniform	222.52	87.00	(135.52)	417.97	1,000.00	582.03	1,000.00
5326 Mileage Reimb.	0.00	38.00	38.00	33.17	500.00	466.83	500.00

Crystal Lakes Road and Recreation Association

Income / Expense Statement

Period 5/1/2019 To 5/31/2019 11:59:00 PM

	Current Period Operating			Year to Date Operating			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
5328 Training/Prof Development	80.00	163.00	83.00	924.82	2,000.00	1,075.18	2,000.00
5330 Recruiting	30.00	87.00	57.00	83.20	1,000.00	916.80	1,000.00
7531 Workers Comp Ins	2,359.00	837.00	(1,522.00)	3,064.00	10,000.00	6,936.00	10,000.00
TOTAL Employee Expense	14,014.24	30,700.00	16,685.76	310,939.95	368,400.00	57,460.05	368,400.00
<u>Equipment Maintenance</u>							
6432 1998 Grader	5,799.04	500.00	(5,299.04)	19,846.64	4,000.00	(15,846.64)	4,000.00
6433 2005 Cat Loader	0.00	288.00	288.00	18,599.24	3,500.00	(15,099.24)	3,500.00
6434 2007 Skid Steer	2.83	163.00	160.17	996.29	2,000.00	1,003.71	2,000.00
6435 1991 Ford Dump Truck	873.57	163.00	(710.57)	873.57	2,000.00	1,126.43	2,000.00
6436 2016 Dodge Pickup	903.11	125.00	(778.11)	2,738.26	1,500.00	(1,238.26)	1,500.00
6437 2000 Backhoe	0.00	288.00	288.00	1,321.31	3,500.00	2,178.69	3,500.00
6439 2012 Ford Pickup	1,628.78	250.00	(1,378.78)	1,982.13	3,000.00	1,017.87	3,000.00
6441 2015 Ford Pickup	2,623.72	125.00	(2,498.72)	3,137.36	1,500.00	(1,637.36)	1,500.00
6442 1995 Road Water Truck	1,097.02	0.00	(1,097.02)	1,779.69	500.00	(1,279.69)	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	128.27	0.00	(128.27)	376.23	350.00	(26.23)	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	13,056.34	1,902.00	(11,154.34)	52,095.48	25,850.00	(26,245.48)	25,850.00
<u>Fishing Expenses</u>							
7621 Fishing Attendant	0.00	663.00	663.00	7,482.76	8,000.00	517.24	8,000.00
7622 Fish Stocking	7,444.20	2,000.00	(5,444.20)	53,064.20	58,000.00	4,935.80	58,000.00
7624 Fishing Other	0.00	1,350.00	1,350.00	4,496.88	5,400.00	903.12	5,400.00
TOTAL Fishing Expenses	7,444.20	4,013.00	(3,431.20)	65,043.84	71,400.00	6,356.16	71,400.00
<u>Grounds Maintenance Expenses</u>							
4040 Trash Removal	3,713.34	2,125.00	(1,588.34)	27,720.56	25,500.00	(2,220.56)	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	891.00	0.00	(891.00)	10,789.02	9,000.00	(1,789.02)	9,000.00
6400 Shop Supplies	9.72	0.00	(9.72)	2,389.26	1,000.00	(1,389.26)	1,000.00
6410 Shop Tools	368.89	0.00	(368.89)	958.35	1,500.00	541.65	1,500.00
6411 Greenbelt Committee	0.00	87.00	87.00	0.00	1,000.00	1,000.00	1,000.00
6413 Fuel	0.00	1,288.00	1,288.00	21,940.08	15,500.00	(6,440.08)	15,500.00
6430 Slash Attendant	0.00	337.00	337.00	2,886.03	4,000.00	1,113.97	4,000.00
TOTAL Grounds Maintenance Exp	4,982.95	3,837.00	(1,145.95)	66,738.30	59,500.00	(7,238.30)	59,500.00
<u>Recreation Expenses</u>							
7582 Recreation Committee	1,994.40	462.00	(1,532.40)	6,180.92	5,500.00	(680.92)	5,500.00
7630 Annual Meeting	557.35	0.00	(557.35)	1,199.19	1,000.00	(199.19)	1,000.00
TOTAL Recreation Expenses	2,551.75	462.00	(2,089.75)	7,380.11	6,500.00	(880.11)	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
TOTAL Reserve Fund Transfer	0.00	0.00	0.00	262,323.00	256,462.00	(5,861.00)	256,462.00

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	
Road Maintenance							
5106 Weed Control	1,962.41	0.00	(1,962.41)	1,962.41	2,000.00	37.59	2,000.00
5180 Snow Removal	540.84	0.00	(540.84)	4,261.43	15,000.00	10,738.57	15,000.00
5199 Road Drainage/Culvert	5,774.95	0.00	(5,774.95)	5,774.95	6,000.00	225.05	6,000.00
5231 Signage	0.00	0.00	0.00	1,580.84	2,000.00	419.16	2,000.00
5312 Bridge Maintenance	77.78	0.00	(77.78)	77.78	2,000.00	1,922.22	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	<u>8,355.98</u>	<u>0.00</u>	<u>(8,355.98)</u>	<u>64,747.85</u>	<u>77,000.00</u>	<u>12,252.15</u>	<u>77,000.00</u>
Utilities Expenses							
4020 Basecamp Propane	671.17	337.00	(334.17)	6,651.18	4,000.00	(2,651.18)	4,000.00
4021 Shop Propane	525.92	100.00	(425.92)	6,720.88	1,200.00	(5,520.88)	1,200.00
4022 Wapiti Center Propane	614.40	288.00	(326.40)	6,072.70	3,500.00	(2,572.70)	3,500.00
4023 Shop Water	360.00	0.00	(360.00)	1,860.00	0.00	(1,860.00)	0.00
4024 Shop Sewer	300.00	0.00	(300.00)	800.00	0.00	(800.00)	0.00
4030 Basecamp Electricity	120.60	163.00	42.40	1,558.73	2,000.00	441.27	2,000.00
4031 Shop Electricity	255.31	163.00	(92.31)	2,185.38	2,000.00	(185.38)	2,000.00
4032 Wapiti Center Electricity	77.78	87.00	9.22	1,008.69	1,000.00	(8.69)	1,000.00
4036 Trailer Pad Utilities	30.07	163.00	132.93	686.00	2,000.00	1,314.00	2,000.00
TOTAL Utilities Expenses	<u>2,955.25</u>	<u>1,301.00</u>	<u>(1,654.25)</u>	<u>27,543.56</u>	<u>15,700.00</u>	<u>(11,843.56)</u>	<u>15,700.00</u>
ALL CATEGORY Expense	<u>63,888.70</u>	<u>50,218.00</u>	<u>(13,670.70)</u>	<u>1,016,741.99</u>	<u>1,038,612.00</u>	<u>21,870.01</u>	<u>1,038,612.00</u>
Excess Revenue / Expense	<u>(54,978.70)</u>	<u>(40,079.00)</u>	<u>(14,899.70)</u>	<u>(113,406.84)</u>	<u>(159,787.00)</u>	<u>46,380.16</u>	<u>(159,787.00)</u>

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 (Restric	0.00	0.00	0.00	246,462.00	246,462.00	0.00	246,462.00
9091 Fishing Habitat Reserves	0.00	0.00	0.00	15,861.00	10,000.00	5,861.00	10,000.00
9400 Interest - Restricted	292.84	0.00	292.84	11,388.83	0.00	11,388.83	0.00
9401 Unrealized Gain / Loss	(9.28)	0.00	(9.28)	1,551.56	0.00	1,551.56	0.00
TOTAL Replacement Fund Income	<u>283.56</u>	<u>0.00</u>	<u>283.56</u>	<u>275,263.39</u>	<u>256,462.00</u>	<u>18,801.39</u>	<u>256,462.00</u>
ALL CATEGORY Income	<u>283.56</u>	<u>0.00</u>	<u>283.56</u>	<u>275,263.39</u>	<u>256,462.00</u>	<u>18,801.39</u>	<u>256,462.00</u>
Expense							
<u>Replacement Fund Expenses</u>							
9503 Fire Mitigation	1,831.81	0.00	(1,831.81)	17,238.98	0.00	(17,238.98)	0.00
9515 Reserve Study	1,170.00	0.00	(1,170.00)	1,170.00	0.00	(1,170.00)	0.00
9592 Deferred Maintenance	2,045.69	0.00	(2,045.69)	527,175.66	0.00	(527,175.66)	0.00
9593 Exterior Doors	0.00	0.00	0.00	28,291.00	0.00	(28,291.00)	0.00
9596 Shop Remodel	652.29	0.00	(652.29)	652.29	0.00	(652.29)	0.00
9599 Service Fee	0.00	0.00	0.00	50.00	0.00	(50.00)	0.00
9615 Wapiti Furniture	(92.20)	0.00	92.20	9,207.16	0.00	(9,207.16)	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>5,607.59</u>	<u>0.00</u>	<u>(5,607.59)</u>	<u>592,759.09</u>	<u>0.00</u>	<u>(592,759.09)</u>	<u>0.00</u>
ALL CATEGORY Expense	<u>5,607.59</u>	<u>0.00</u>	<u>(5,607.59)</u>	<u>592,759.09</u>	<u>0.00</u>	<u>(592,759.09)</u>	<u>0.00</u>
Excess Revenue / Expense	<u>(5,324.03)</u>	<u>0.00</u>	<u>(5,324.03)</u>	<u>(317,495.70)</u>	<u>256,462.00</u>	<u>(573,957.70)</u>	<u>256,462.00</u>