

Posted 06/30/2019

Crystal Lakes Road and Recreation Association

Operating

AssetsCash

Independent Bank - Operating	54,048.50
Alliance - ICS Operating Reserves	151,282.62
Alliance - Checking	761,955.85
Cash	500.00

<u>Total Cash</u>	<u>967,786.97</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>1,501,638.91</u></u>
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Liabilities & EquityLiability

Pre-paid Assessments	6,802.53
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<u>Total Liability</u>	<u>6,802.53</u>
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Equity

General Fund Bal.(Retain.Earn)	183,290.53
Fixed Assets	533,851.94
Current Year Net Income/(Loss)	777,693.91

<u>Total Equity</u>	<u>1,494,836.38</u>
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<i>Total Liabilities & Equity</i>	<u><u>1,501,638.91</u></u>
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Posted 06/30/2019

Crystal Lakes Road and Recreation Association

Reserves

AssetsReserve

RBC - Fishing Reserves	65,571.74
RBC - Reserves	241,317.50
Securities	74,071.24
RBC - CD 12/30/19	150,000.00
RBC - CD 6/30/34	51,955.88
RBC - CD 9/30/19	99,822.70
Market Adjustment	111.66

<u>Total Reserve</u>	<u>682,850.72</u>
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<i>Total Assets</i>	<u><u>682,850.72</u></u>
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Liabilities & EquityEquity

Replacement Fund (Restricted)	686,873.00
Market Adjustment	111.66
Current Year Net Income/(Loss)	(4,133.94)

<u>Total Equity</u>	<u>682,850.72</u>
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<i>Total Liabilities & Equity</i>	<u><u>682,850.72</u></u>
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Crystal Lakes Road and Recreation Association

Income / Expense Statement

Period 6/1/2019 To 6/30/2019 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 Annual Assessments	734,771.64	750,000.00	(15,228.36)	734,771.64	750,000.00	(15,228.36)	1,024,772.00
3002 Road Use Fees	1,750.00	2,250.00	(500.00)	1,750.00	2,250.00	(500.00)	2,250.00
TOTAL Assessment Revenue	736,521.64	752,250.00	(15,728.36)	736,521.64	752,250.00	(15,728.36)	1,027,022.00
<u>Fishing Revenue</u>							
3001 Fishing Allotment	15,800.00	15,800.00	0.00	15,800.00	15,800.00	0.00	15,800.00
3501 Fishing Revenue	23,238.00	5,417.00	17,821.00	23,238.00	5,417.00	17,821.00	65,000.00
3502 Fishing Donation	308.63	42.00	266.63	308.63	42.00	266.63	500.00
TOTAL Fishing Revenue	39,346.63	21,259.00	18,087.63	39,346.63	21,259.00	18,087.63	81,300.00
<u>Operating Revenue</u>							
3500 Recreation Revenue	174.00	417.00	(243.00)	174.00	417.00	(243.00)	5,000.00
3505 Slash Revenue	4,529.98	1,500.00	3,029.98	4,529.98	1,500.00	3,029.98	18,000.00
3520 Tax Refund	13,037.17	0.00	13,037.17	13,037.17	0.00	13,037.17	0.00
3540 Laundry Income	103.00	167.00	(64.00)	103.00	167.00	(64.00)	2,000.00
3570 Interest	62.15	0.00	62.15	62.15	0.00	62.15	0.00
3590 Other Income	0.00	417.00	(417.00)	0.00	417.00	(417.00)	5,000.00
3604 OHV Fees	10,040.00	16,000.00	(5,960.00)	10,040.00	16,000.00	(5,960.00)	16,000.00
3700 Legal Reimb.	7,231.31	417.00	6,814.31	7,231.31	417.00	6,814.31	5,000.00
3710 Administrative Fees	640.00	0.00	640.00	640.00	0.00	640.00	0.00
3712 Transfer Fee	750.00	208.00	542.00	750.00	208.00	542.00	2,500.00
3750 Fines	550.00	0.00	550.00	550.00	0.00	550.00	0.00
3955 Interest - Homeowner	727.00	250.00	477.00	727.00	250.00	477.00	3,000.00
TOTAL Operating Revenue	37,844.61	19,376.00	18,468.61	37,844.61	19,376.00	18,468.61	56,500.00
<u>Rental Revenue</u>							
3521 Trailer Storage Rental	8,500.00	13,125.00	(4,625.00)	8,500.00	13,125.00	(4,625.00)	13,125.00
3522 Facility Rental	100.00	83.00	17.00	100.00	83.00	17.00	1,000.00
3523 Trailer Pad Rental	675.00	1,125.00	(450.00)	675.00	1,125.00	(450.00)	2,500.00
TOTAL Rental Revenue	9,275.00	14,333.00	(5,058.00)	9,275.00	14,333.00	(5,058.00)	16,625.00
<u>Sales Revenue</u>							
3509 P.O. Boxes	200.00	167.00	33.00	200.00	167.00	33.00	2,000.00
3605 Maps	400.00	167.00	233.00	400.00	167.00	233.00	2,000.00
TOTAL Sales Revenue	600.00	334.00	266.00	600.00	334.00	266.00	4,000.00
ALL CATEGORY Income	823,587.88	807,552.00	16,035.88	823,587.88	807,552.00	16,035.88	1,185,447.00
Expense							
<u>Administrative</u>							
5220 Office Equip. & Repair	0.00	125.00	125.00	0.00	125.00	125.00	1,500.00
5300 OHV Attendant	0.00	583.00	583.00	0.00	583.00	583.00	7,000.00
5303 OHV Administration	0.00	625.00	625.00	0.00	625.00	625.00	7,500.00
6010 Cleaning Supplies	0.00	167.00	167.00	0.00	167.00	167.00	2,000.00
6011 OHV & Vehicle Supplies	0.00	125.00	125.00	0.00	125.00	125.00	1,500.00
6460 Office Supplies	47.76	292.00	244.24	47.76	292.00	244.24	3,500.00

Crystal Lakes Road and Recreation Association

Income / Expense Statement

Period 6/1/2019 To 6/30/2019 11:59:00 PM

	Current Period Operating			Year to Date Operating			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
7510 Accounting Svcs Fee	2,135.00	2,135.00	0.00	2,135.00	2,135.00	0.00	25,620.00
7511 Consulting Services	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
7520 Legal - General	0.00	1,250.00	1,250.00	0.00	1,250.00	1,250.00	15,000.00
7521 Audit & Tax Prep	0.00	0.00	0.00	0.00	0.00	0.00	9,500.00
7530 Insurance	0.00	9,167.00	9,167.00	0.00	9,167.00	9,167.00	60,000.00
7540 Postage	982.55	500.00	(482.55)	982.55	500.00	(482.55)	6,000.00
7545 Phone/Internet	0.00	550.00	550.00	0.00	550.00	550.00	6,600.00
7550 Printing / Copies	30.83	292.00	261.17	30.83	292.00	261.17	3,500.00
7551 Meeting	0.00	63.00	63.00	0.00	63.00	63.00	750.00
7571 Contingency	0.00	833.00	833.00	0.00	833.00	833.00	10,000.00
7575 Website Expense	0.00	58.00	58.00	0.00	58.00	58.00	700.00
7576 Computer Expense	40.00	125.00	85.00	40.00	125.00	85.00	1,500.00
7577 Cash Over/Short	0.00	0.00	0.00	0.00	0.00	0.00	150.00
7580 Legal - Collection	204.25	1,250.00	1,045.75	204.25	1,250.00	1,045.75	15,000.00
7600 Memberships	0.00	63.00	63.00	0.00	63.00	63.00	750.00
7631 Volunteer Appreciation	0.00	83.00	83.00	0.00	83.00	83.00	1,000.00
8710 Collection Admin. Fees	0.00	250.00	250.00	0.00	250.00	250.00	3,000.00
8720 Bank Service Charges	203.33	8.00	(195.33)	203.33	8.00	(195.33)	100.00
8721 Credit Card Fees	0.00	225.00	225.00	0.00	225.00	225.00	2,700.00
TOTAL Administrative	3,643.72	18,769.00	15,125.28	3,643.72	18,769.00	15,125.28	185,870.00
<u>Building Maintenance</u>							
5100 Shop Bldg Maint Labor	0.00	42.00	42.00	0.00	42.00	42.00	500.00
5120 Cleaning Services	932.00	750.00	(182.00)	932.00	750.00	(182.00)	9,000.00
5130 Shop Bldg Maint Materials	94.85	83.00	(11.85)	94.85	83.00	(11.85)	1,000.00
5141 Base Camp Bldg Maint Lab	0.00	250.00	250.00	0.00	250.00	250.00	3,000.00
5142 Base Camp Bldg Maint Mat	0.00	375.00	375.00	0.00	375.00	375.00	4,500.00
5143 Wapiti Ctr Maint Labor	0.00	83.00	83.00	0.00	83.00	83.00	1,000.00
5144 Wapiti Ctr Materials	68.84	83.00	14.16	68.84	83.00	14.16	1,000.00
TOTAL Building Maintenance	1,095.69	1,666.00	570.31	1,095.69	1,666.00	570.31	20,000.00
<u>Employee Expense</u>							
5318 CAM Services	6,500.00	6,667.00	167.00	6,500.00	6,667.00	167.00	80,000.00
5319 Wages-OT	0.00	250.00	250.00	0.00	250.00	250.00	3,000.00
5320 Salaries/Wages	12,949.66	18,333.00	5,383.34	12,949.66	18,333.00	5,383.34	220,000.00
5321 Payroll Taxes	1,393.80	1,917.00	523.20	1,393.80	1,917.00	523.20	23,000.00
5322 Payroll Benefits	915.67	3,000.00	2,084.33	915.67	3,000.00	2,084.33	36,000.00
5323 Payroll Services	206.79	292.00	85.21	206.79	292.00	85.21	3,500.00
5324 Protective Clothing	0.00	83.00	83.00	0.00	83.00	83.00	1,000.00
5326 Mileage Reimb.	0.00	125.00	125.00	0.00	125.00	125.00	1,500.00
5328 Training/Prof Development	0.00	167.00	167.00	0.00	167.00	167.00	2,000.00
5330 Recruiting	0.00	208.00	208.00	0.00	208.00	208.00	2,500.00
7531 Workers Comp Ins	0.00	833.00	833.00	0.00	833.00	833.00	10,000.00
TOTAL Employee Expense	21,965.92	31,875.00	9,909.08	21,965.92	31,875.00	9,909.08	382,500.00
<u>Equipment Maintenance</u>							

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	
6432 1998 Grader Maint/Rpr	851.40	458.00	(393.40)	851.40	458.00	(393.40)	5,500.00
6433 2005 Cat Loader Maint/Rpr	0.00	333.00	333.00	0.00	333.00	333.00	4,000.00
6434 2007 Skid Steer Maint/Rpr	58.50	125.00	66.50	58.50	125.00	66.50	1,500.00
6435 1991 Ford Dump Truck	0.00	167.00	167.00	0.00	167.00	167.00	2,000.00
6436 2016 Dodge Pickup	0.00	146.00	146.00	0.00	146.00	146.00	1,750.00
6437 2000 Backhoe	0.00	333.00	333.00	0.00	333.00	333.00	4,000.00
6439 2012 Ford Pickup Miant/Rp	0.00	333.00	333.00	0.00	333.00	333.00	4,000.00
6441 2015 Ford Pickup Maint/Rp	0.00	167.00	167.00	0.00	167.00	167.00	2,000.00
6442 1995 Road Water Truck	434.84	125.00	(309.84)	434.84	125.00	(309.84)	1,500.00
6443 2017 Polaris ATV	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6444 1996 Cat Roller	124.91	0.00	(124.91)	124.91	0.00	(124.91)	1,000.00
6445 2015 Big Tex Trailer	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6447 Warning Sirens Maint/Rpr	0.00	0.00	0.00	0.00	0.00	0.00	4,500.00
6450 Equip Contingency	0.00	833.00	833.00	0.00	833.00	833.00	10,000.00
TOTAL Equipment Maintenance	1,469.65	3,020.00	1,550.35	1,469.65	3,020.00	1,550.35	42,750.00
<u>Fishing Expenses</u>							
7621 Fishing Attendant	1,780.75	667.00	(1,113.75)	1,780.75	667.00	(1,113.75)	8,000.00
7622 Fish Stocking	7,418.30	10,000.00	2,581.70	7,418.30	10,000.00	2,581.70	58,000.00
7624 Fish Other	0.00	1,350.00	1,350.00	0.00	1,350.00	1,350.00	5,400.00
TOTAL Fishing Expenses	9,199.05	12,017.00	2,817.95	9,199.05	12,017.00	2,817.95	71,400.00
<u>Grounds Maintenance Expenses</u>							
4040 Trash Removal	1,712.75	2,500.00	787.25	1,712.75	2,500.00	787.25	30,000.00
4041 Outside Toilets	75.00	1,500.00	1,425.00	75.00	1,500.00	1,425.00	6,000.00
4042 Slash Operations	4,252.00	1,167.00	(3,085.00)	4,252.00	1,167.00	(3,085.00)	14,000.00
4043 Laundry Operations	0.00	75.00	75.00	0.00	75.00	75.00	900.00
6400 Shop Supplies	0.00	250.00	250.00	0.00	250.00	250.00	1,000.00
6410 Shop Tools	14.07	375.00	360.93	14.07	375.00	360.93	1,500.00
6411 Greenbelt Committee	0.00	83.00	83.00	0.00	83.00	83.00	1,000.00
6413 Fuel	1,219.27	2,083.00	863.73	1,219.27	2,083.00	863.73	25,000.00
6430 Slash Attendant	0.00	333.00	333.00	0.00	333.00	333.00	4,000.00
TOTAL Grounds Maintenance Exp	7,273.09	8,366.00	1,092.91	7,273.09	8,366.00	1,092.91	83,400.00
<u>Recreation Expenses</u>							
7582 Recreation Committee	8.28	500.00	491.72	8.28	500.00	491.72	6,000.00
7583 50 Year Anniversary	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
7630 Annual Meeting	441.21	1,000.00	558.79	441.21	1,000.00	558.79	1,000.00
TOTAL Recreation Expenses	449.49	1,500.00	1,050.51	449.49	1,500.00	1,050.51	9,500.00
<u>Reserve Fund Transfer</u>							
8801 Transfer to Reserves	0.00	0.00	0.00	0.00	0.00	0.00	249,027.00
8803 Fishing Habitat Reserves	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
TOTAL Reserve Fund Transfer	0.00	0.00	0.00	0.00	0.00	0.00	259,027.00
<u>Road Maintenance</u>							
5106 Road Weed Control	0.00	500.00	500.00	0.00	500.00	500.00	2,000.00

Crystal Lakes Road and Recreation Association

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	Current Period Operating			Year to Date Operating			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
5180 Snow Removal	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
5199 Road Drainage/Culvert	0.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	8,000.00
5231 Signage	0.00	750.00	750.00	0.00	750.00	750.00	3,000.00
5312 Bridge Maintenance	0.00	750.00	750.00	0.00	750.00	750.00	3,000.00
5314 Road Maint Material	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00
TOTAL Road Maintenance	<u>0.00</u>	<u>4,000.00</u>	<u>4,000.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>4,000.00</u>	<u>101,000.00</u>
<u>Utilities Expenses</u>							
4020 Base camp Propane	114.07	500.00	385.93	114.07	500.00	385.93	6,000.00
4021 Shop Propane	114.07	500.00	385.93	114.07	500.00	385.93	6,000.00
4022 Wapiti Center Propane	114.07	500.00	385.93	114.07	500.00	385.93	6,000.00
4023 Shop Water Fee	0.00	42.00	42.00	0.00	42.00	42.00	500.00
4024 Shop Sewer Fee	0.00	42.00	42.00	0.00	42.00	42.00	500.00
4030 Base camp Electricity	124.53	250.00	125.47	124.53	250.00	125.47	3,000.00
4031 Shop Electricity	193.91	250.00	56.09	193.91	250.00	56.09	3,000.00
4032 Wapiti Center Electricity	104.86	250.00	145.14	104.86	250.00	145.14	3,000.00
4036 Trailer Pad Utilities	31.85	167.00	135.15	31.85	167.00	135.15	2,000.00
TOTAL Utilities Expenses	<u>797.36</u>	<u>2,501.00</u>	<u>1,703.64</u>	<u>797.36</u>	<u>2,501.00</u>	<u>1,703.64</u>	<u>30,000.00</u>
ALL CATEGORY Expense	<u>45,893.97</u>	<u>83,714.00</u>	<u>37,820.03</u>	<u>45,893.97</u>	<u>83,714.00</u>	<u>37,820.03</u>	<u>1,185,447.00</u>
Excess Revenue / Expense	<u>777,693.91</u>	<u>723,838.00</u>	<u>53,855.91</u>	<u>777,693.91</u>	<u>723,838.00</u>	<u>53,855.91</u>	<u>0.00</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	0.00	0.00	0.00	249,027.00
9091 Fishing Habitat Reserves	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
9400 Interest - Restricted	2,073.65	0.00	2,073.65	2,073.65	0.00	2,073.65	0.00
9401 Unrealized Gain / Loss	(7.59)	0.00	(7.59)	(7.59)	0.00	(7.59)	0.00
TOTAL Replacement Fund Income	<u>2,066.06</u>	<u>0.00</u>	<u>2,066.06</u>	<u>2,066.06</u>	<u>0.00</u>	<u>2,066.06</u>	<u>259,027.00</u>
ALL CATEGORY Income	<u>2,066.06</u>	<u>0.00</u>	<u>2,066.06</u>	<u>2,066.06</u>	<u>0.00</u>	<u>2,066.06</u>	<u>259,027.00</u>
Expense							
<u>Replacement Fund Expenses</u>							
9596 Shop Remodel	6,200.00	0.00	(6,200.00)	6,200.00	0.00	(6,200.00)	0.00
TOTAL Replacement Fund Expense	<u>6,200.00</u>	<u>0.00</u>	<u>(6,200.00)</u>	<u>6,200.00</u>	<u>0.00</u>	<u>(6,200.00)</u>	<u>0.00</u>
ALL CATEGORY Expense	<u>6,200.00</u>	<u>0.00</u>	<u>(6,200.00)</u>	<u>6,200.00</u>	<u>0.00</u>	<u>(6,200.00)</u>	<u>0.00</u>
Excess Revenue / Expense	<u>(4,133.94)</u>	<u>0.00</u>	<u>(4,133.94)</u>	<u>(4,133.94)</u>	<u>0.00</u>	<u>(4,133.94)</u>	<u>259,027.00</u>