

Posted 07/31/2019

Crystal Lakes Road and Recreation Association

Operating

AssetsCash

Independent Bank - Operating	86,259.55
Alliance - ICS Operating Reserves	183,508.11
Alliance - Checking	640,549.39
Cash	500.00

Total Cash	910,817.05
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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)

Total Fixed Assets	533,851.94
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<i>Total Assets</i>	1,444,668.99
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Liabilities & EquityLiability

Pre-paid Assessments	7,638.62
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Total Liability	7,638.62
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Equity

General Fund Bal.(Retain.Earn)	183,290.53
Fixed Assets	533,851.94
Current Year Net Income/(Loss)	719,887.90

Total Equity	1,437,030.37
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<i>Total Liabilities & Equity</i>	1,444,668.99
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Posted 07/31/2019

Crystal Lakes Road and Recreation Association

Reserves

AssetsReserve

RBC - Fishing Reserves	65,571.74
RBC - Reserves	518,391.80
Securities	69,281.59
RBC - CD 12/30/19	150,000.00
RBC - CD 9/30/19	99,822.70
Market Adjustment	2,369.27

<u>Total Reserve</u>	<u>905,437.10</u>
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<i>Total Assets</i>		<u><u>905,437.10</u></u>
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Liabilities & EquityEquity

Replacement Fund (Restricted)	686,873.00
Market Adjustment	2,369.27
Current Year Net Income/(Loss)	216,194.83

<u>Total Equity</u>	<u>905,437.10</u>
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<i>Total Liabilities & Equity</i>		<u><u>905,437.10</u></u>
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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 Annual Assessments	222,416.85	75,000.00	147,416.85	957,188.49	825,000.00	132,188.49	1,024,772.00
3002 Road Use Fees	500.00	0.00	500.00	2,250.00	2,250.00	0.00	2,250.00
TOTAL Assessment Revenue	222,916.85	75,000.00	147,916.85	959,438.49	827,250.00	132,188.49	1,027,022.00
<u>Fishing Revenue</u>							
3001 Fishing Allotment	0.00	0.00	0.00	15,800.00	15,800.00	0.00	15,800.00
3501 Fishing Revenue	26,657.00	5,417.00	21,240.00	49,895.00	10,834.00	39,061.00	65,000.00
3502 Fishing Donation	595.00	42.00	553.00	903.63	84.00	819.63	500.00
TOTAL Fishing Revenue	27,252.00	5,459.00	21,793.00	66,598.63	26,718.00	39,880.63	81,300.00
<u>Operating Revenue</u>							
3500 Recreation Revenue	378.00	417.00	(39.00)	552.00	834.00	(282.00)	5,000.00
3505 Slash Revenue	5,876.11	1,500.00	4,376.11	10,406.09	3,000.00	7,406.09	18,000.00
3520 Tax Refund	0.00	0.00	0.00	13,037.17	0.00	13,037.17	0.00
3540 Laundry Income	260.00	167.00	93.00	363.00	334.00	29.00	2,000.00
3570 Interest	66.43	0.00	66.43	128.58	0.00	128.58	0.00
3590 Other Income	0.00	417.00	(417.00)	0.00	834.00	(834.00)	5,000.00
3600 Insurance	526.00	0.00	526.00	526.00	0.00	526.00	0.00
3604 OHV Fees	11,680.00	0.00	11,680.00	21,720.00	16,000.00	5,720.00	16,000.00
3700 Legal Reimb.	3.00	417.00	(414.00)	7,234.31	834.00	6,400.31	5,000.00
3710 Administrative Fees	470.00	0.00	470.00	1,110.00	0.00	1,110.00	0.00
3712 Transfer Fee	475.00	208.00	267.00	1,225.00	416.00	809.00	2,500.00
3750 Fines	1,536.74	0.00	1,536.74	2,086.74	0.00	2,086.74	0.00
3950 Late Fees	(19.94)	0.00	(19.94)	(19.94)	0.00	(19.94)	0.00
3955 Interest - Homeowner	925.49	250.00	675.49	1,652.49	500.00	1,152.49	3,000.00
TOTAL Operating Revenue	22,176.83	3,376.00	18,800.83	60,021.44	22,752.00	37,269.44	56,500.00
<u>Rental Revenue</u>							
3521 Trailer Storage Rental	3,101.30	0.00	3,101.30	11,601.30	13,125.00	(1,523.70)	13,125.00
3522 Facility Rental	862.50	83.00	779.50	962.50	166.00	796.50	1,000.00
3523 Trailer Pad Rental	1,050.00	1,125.00	(75.00)	1,725.00	2,250.00	(525.00)	2,500.00
TOTAL Rental Revenue	5,013.80	1,208.00	3,805.80	14,288.80	15,541.00	(1,252.20)	16,625.00
<u>Sales Revenue</u>							
3509 P.O. Boxes	200.00	167.00	33.00	400.00	334.00	66.00	2,000.00
3605 Maps	0.00	167.00	(167.00)	400.00	334.00	66.00	2,000.00
TOTAL Sales Revenue	200.00	334.00	(134.00)	800.00	668.00	132.00	4,000.00
ALL CATEGORY Income	277,559.48	85,377.00	192,182.48	1,101,147.36	892,929.00	208,218.36	1,185,447.00
Expense							
<u>Administrative</u>							
5220 Office Equip. & Repair	0.00	125.00	125.00	0.00	250.00	250.00	1,500.00
5300 OHV Attendant	1,193.00	583.00	(610.00)	1,193.00	1,166.00	(27.00)	7,000.00
5303 OHV Administration	0.00	625.00	625.00	0.00	1,250.00	1,250.00	7,500.00
6010 Cleaning Supplies	452.91	167.00	(285.91)	452.91	334.00	(118.91)	2,000.00

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	
6011	OHV & Vehicle Supplies	0.00	125.00	125.00	0.00	250.00	250.00	1,500.00
6460	Office Supplies	59.60	292.00	232.40	107.36	584.00	476.64	3,500.00
7510	Accounting Svcs Fee	2,135.00	2,135.00	0.00	4,270.00	4,270.00	0.00	25,620.00
7511	Consulting Services	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
7520	Legal - General	0.00	1,250.00	1,250.00	0.00	2,500.00	2,500.00	15,000.00
7521	Audit & Tax Prep	0.00	0.00	0.00	0.00	0.00	0.00	9,500.00
7530	Insurance	350.00	17,000.00	16,650.00	350.00	26,167.00	25,817.00	60,000.00
7540	Postage	785.60	500.00	(285.60)	1,768.15	1,000.00	(768.15)	6,000.00
7545	Phone/Internet	151.66	550.00	398.34	151.66	1,100.00	948.34	6,600.00
7550	Printing / Copies	1,051.67	292.00	(759.67)	1,082.50	584.00	(498.50)	3,500.00
7551	Meeting	47.32	63.00	15.68	47.32	126.00	78.68	750.00
7571	Contingency	0.00	833.00	833.00	0.00	1,666.00	1,666.00	10,000.00
7575	Website Expense	22.98	58.00	35.02	22.98	116.00	93.02	700.00
7576	Computer Expense	76.00	125.00	49.00	116.00	250.00	134.00	1,500.00
7577	Cash Over/Short	0.00	0.00	0.00	0.00	0.00	0.00	150.00
7580	Legal - Collection	3.00	1,250.00	1,247.00	207.25	2,500.00	2,292.75	15,000.00
7600	Memberships	0.00	63.00	63.00	0.00	126.00	126.00	750.00
7631	Volunteer Appreciation	0.00	83.00	83.00	0.00	166.00	166.00	1,000.00
8710	Collection Admin. Fees	640.00	250.00	(390.00)	640.00	500.00	(140.00)	3,000.00
8720	Bank Service Charges	864.34	8.00	(856.34)	1,067.67	16.00	(1,051.67)	100.00
8721	Credit Card Fees	0.00	225.00	225.00	0.00	450.00	450.00	2,700.00
TOTAL Administrative		7,833.08	27,602.00	19,768.92	11,476.80	46,371.00	34,894.20	185,870.00
<u>Building Maintenance</u>								
5100	Shop Bldg Maint Labor	0.00	42.00	42.00	0.00	84.00	84.00	500.00
5120	Cleaning Services	1,165.00	750.00	(415.00)	2,097.00	1,500.00	(597.00)	9,000.00
5130	Shop Bldg Maint Materials	92.83	83.00	(9.83)	187.68	166.00	(21.68)	1,000.00
5141	Base Camp Bldg Maint Lab	0.00	250.00	250.00	0.00	500.00	500.00	3,000.00
5142	Base Camp Bldg Maint Mat	37.62	375.00	337.38	37.62	750.00	712.38	4,500.00
5143	Wapiti Ctr Maint Labor	0.00	83.00	83.00	0.00	166.00	166.00	1,000.00
5144	Wapiti Ctr Materials	0.00	83.00	83.00	68.84	166.00	97.16	1,000.00
TOTAL Building Maintenance		1,295.45	1,666.00	370.55	2,391.14	3,332.00	940.86	20,000.00
<u>Employee Expense</u>								
5318	CAM Services	6,500.00	6,667.00	167.00	13,000.00	13,334.00	334.00	80,000.00
5319	Wages-OT	0.00	250.00	250.00	0.00	500.00	500.00	3,000.00
5320	Salaries/Wages	22,746.50	18,333.00	(4,413.50)	35,696.16	36,666.00	969.84	220,000.00
5321	Payroll Taxes	12,985.15	1,917.00	(11,068.15)	14,378.95	3,834.00	(10,544.95)	23,000.00
5322	Payroll Benefits	5,258.50	3,000.00	(2,258.50)	6,174.17	6,000.00	(174.17)	36,000.00
5323	Payroll Services	211.59	292.00	80.41	418.38	584.00	165.62	3,500.00
5324	Protective Clothing	(84.75)	83.00	167.75	(84.75)	166.00	250.75	1,000.00
5326	Mileage Reimb.	0.00	125.00	125.00	0.00	250.00	250.00	1,500.00
5328	Training/Prof Development	0.00	167.00	167.00	0.00	334.00	334.00	2,000.00
5330	Recruiting	0.00	208.00	208.00	0.00	416.00	416.00	2,500.00
7531	Workers Comp Ins	0.00	833.00	833.00	0.00	1,666.00	1,666.00	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
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TOTAL Employee Expense	47,616.99	31,875.00	(15,741.99)	69,582.91	63,750.00	(5,832.91)	382,500.00
Equipment Maintenance							
6432 1998 Grader Maint/Rpr	699.89	458.00	(241.89)	1,551.29	916.00	(635.29)	5,500.00
6433 2005 Cat Loader Maint/Rpr	337.42	333.00	(4.42)	337.42	666.00	328.58	4,000.00
6434 2007 Skid Steer Maint/Rpr	0.00	125.00	125.00	58.50	250.00	191.50	1,500.00
6435 1991 Ford Dump Truck	383.79	167.00	(216.79)	383.79	334.00	(49.79)	2,000.00
6436 2016 Dodge Pickup	136.72	146.00	9.28	136.72	292.00	155.28	1,750.00
6437 2000 Backhoe	0.00	333.00	333.00	0.00	666.00	666.00	4,000.00
6439 2012 Ford Pickup Miant/Rp	(351.96)	333.00	684.96	(351.96)	666.00	1,017.96	4,000.00
6441 2015 Ford Pickup Maint/Rp	(401.96)	167.00	568.96	(401.96)	334.00	735.96	2,000.00
6442 1995 Road Water Truck	24.64	125.00	100.36	459.48	250.00	(209.48)	1,500.00
6443 2017 Polaris ATV	0.00	500.00	500.00	0.00	500.00	500.00	500.00
6444 1996 Cat Roller	0.00	0.00	0.00	124.91	0.00	(124.91)	1,000.00
6445 2015 Big Tex Trailer	12.19	0.00	(12.19)	12.19	0.00	(12.19)	500.00
6447 Warning Sirens Maint/Rpr	0.00	2,250.00	2,250.00	0.00	2,250.00	2,250.00	4,500.00
6450 Equip Contingency	0.00	833.00	833.00	0.00	1,666.00	1,666.00	10,000.00
TOTAL Equipment Maintenance	840.73	5,770.00	4,929.27	2,310.38	8,790.00	6,479.62	42,750.00
Fishing Expenses							
7621 Fishing Attendant	1,860.00	667.00	(1,193.00)	3,640.75	1,334.00	(2,306.75)	8,000.00
7622 Fish Stocking	17,933.50	11,000.00	(6,933.50)	25,351.80	21,000.00	(4,351.80)	58,000.00
7624 Fish Other	589.50	1,350.00	760.50	589.50	2,700.00	2,110.50	5,400.00
TOTAL Fishing Expenses	20,383.00	13,017.00	(7,366.00)	29,582.05	25,034.00	(4,548.05)	71,400.00
Grounds Maintenance Expenses							
4040 Trash Removal	1,782.65	2,500.00	717.35	3,495.40	5,000.00	1,504.60	30,000.00
4041 Outside Toilets	0.00	1,500.00	1,500.00	75.00	3,000.00	2,925.00	6,000.00
4042 Slash Operations	1,403.00	1,167.00	(236.00)	5,655.00	2,334.00	(3,321.00)	14,000.00
4043 Laundry Operations	0.00	75.00	75.00	0.00	150.00	150.00	900.00
6400 Shop Supplies	59.63	250.00	190.37	59.63	500.00	440.37	1,000.00
6410 Shop Tools	1,768.99	375.00	(1,393.99)	1,783.06	750.00	(1,033.06)	1,500.00
6411 Greenbelt Committee	0.00	83.00	83.00	0.00	166.00	166.00	1,000.00
6413 Fuel	1,713.88	2,083.00	369.12	2,933.15	4,166.00	1,232.85	25,000.00
6430 Slash Attendant	0.00	333.00	333.00	0.00	666.00	666.00	4,000.00
TOTAL Grounds Maintenance Exp	6,728.15	8,366.00	1,637.85	14,001.24	16,732.00	2,730.76	83,400.00
Recreation Expenses							
7582 Recreation Committee	0.00	500.00	500.00	8.28	1,000.00	991.72	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	441.77	0.00	(441.77)	882.98	1,000.00	117.02	1,000.00
TOTAL Recreation Expenses	441.77	500.00	58.23	891.26	2,000.00	1,108.74	9,500.00
Reserve Fund Transfer							
8801 Transfer to Reserves	249,027.00	0.00	(249,027.00)	249,027.00	0.00	(249,027.00)	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	249,027.00	0.00	(249,027.00)	249,027.00	0.00	(249,027.00)	259,027.00

Crystal Lakes Road and Recreation Association

Income / Expense Statement

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	Current Period Operating			Year to Date Operating			Annual Budget
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Road Maintenance							
5106 Road Weed Control	0.00	500.00	500.00	0.00	1,000.00	1,000.00	2,000.00
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	4,000.00	4,000.00	8,000.00
5231 Signage	0.00	750.00	750.00	0.00	1,500.00	1,500.00	3,000.00
5312 Bridge Maintenance	771.92	750.00	(21.92)	771.92	1,500.00	728.08	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>771.92</u>	<u>4,000.00</u>	<u>3,228.08</u>	<u>771.92</u>	<u>8,000.00</u>	<u>7,228.08</u>	<u>101,000.00</u>
Utilities Expenses							
4020 Base camp Propane	0.00	500.00	500.00	114.07	1,000.00	885.93	6,000.00
4021 Shop Propane	0.00	500.00	500.00	114.07	1,000.00	885.93	6,000.00
4022 Wapiti Center Propane	0.00	500.00	500.00	114.07	1,000.00	885.93	6,000.00
4023 Shop Water Fee	0.00	42.00	42.00	0.00	84.00	84.00	500.00
4024 Shop Sewer Fee	0.00	42.00	42.00	0.00	84.00	84.00	500.00
4030 Base camp Electricity	132.41	250.00	117.59	256.94	500.00	243.06	3,000.00
4031 Shop Electricity	157.80	250.00	92.20	351.71	500.00	148.29	3,000.00
4032 Wapiti Center Electricity	104.86	250.00	145.14	209.72	500.00	290.28	3,000.00
4036 Trailer Pad Utilities	32.33	167.00	134.67	64.18	334.00	269.82	2,000.00
TOTAL Utilities Expenses	<u>427.40</u>	<u>2,501.00</u>	<u>2,073.60</u>	<u>1,224.76</u>	<u>5,002.00</u>	<u>3,777.24</u>	<u>30,000.00</u>
ALL CATEGORY Expense	<u>335,365.49</u>	<u>95,297.00</u>	<u>(240,068.49)</u>	<u>381,259.46</u>	<u>179,011.00</u>	<u>(202,248.46)</u>	<u>1,185,447.00</u>
Excess Revenue / Expense	<u>(57,806.01)</u>	<u>(9,920.00)</u>	<u>(47,886.01)</u>	<u>719,887.90</u>	<u>713,918.00</u>	<u>5,969.90</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	249,027.00	0.00	249,027.00	249,027.00	0.00	249,027.00	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	684.71	0.00	684.71	2,758.36	0.00	2,758.36	0.00
9401 Unrealized Gain / Loss	(1,955.89)	0.00	(1,955.89)	(1,963.48)	0.00	(1,963.48)	0.00
TOTAL Replacement Fund Income	<u>247,755.82</u>	<u>0.00</u>	<u>247,755.82</u>	<u>249,821.88</u>	<u>0.00</u>	<u>249,821.88</u>	<u>259,027.00</u>
ALL CATEGORY Income	<u>247,755.82</u>	<u>0.00</u>	<u>247,755.82</u>	<u>249,821.88</u>	<u>0.00</u>	<u>249,821.88</u>	<u>259,027.00</u>
Expense							
<u>Replacement Fund Expenses</u>							
9592 Deferred Maintenance	27,427.05	0.00	(27,427.05)	27,427.05	0.00	(27,427.05)	0.00
9596 Shop Remodel	0.00	0.00	0.00	6,200.00	0.00	(6,200.00)	0.00
TOTAL Replacement Fund Expense	<u>27,427.05</u>	<u>0.00</u>	<u>(27,427.05)</u>	<u>33,627.05</u>	<u>0.00</u>	<u>(33,627.05)</u>	<u>0.00</u>
ALL CATEGORY Expense	<u>27,427.05</u>	<u>0.00</u>	<u>(27,427.05)</u>	<u>33,627.05</u>	<u>0.00</u>	<u>(33,627.05)</u>	<u>0.00</u>
Excess Revenue / Expense	<u>220,328.77</u>	<u>0.00</u>	<u>220,328.77</u>	<u>216,194.83</u>	<u>0.00</u>	<u>216,194.83</u>	<u>259,027.00</u>