

Posted 06/30/2021

## Crystal Lakes Road and Recreation Association

### Operating

**Assets**Cash

Independent Bank - Operating	71,934.52
Alliance - ICS Operating Reserves	118,201.09
Alliance - Checking	576,588.18
Alliance-Operating Reserve CDARS 4/22	152,506.12
Cash	500.00
Alliance - CD 12/25/21 0.350	200,801.47

<u>Total Cash</u>	<u>1,120,531.38</u>
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Fixed Assets

Property & Equipment	1,490,993.00
Accumulated Depreciation	(1,059,203.00)

<u>Total Fixed Assets</u>	<u>431,790.00</u>
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<i>Total Assets</i>	<u><u>1,552,321.38</u></u>
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**Liabilities & Equity**Liability

Pre-paid Assessments	12,424.58
Special Roads Project	37,027.17
Deferred Revenue	66.67

<u>Total Liability</u>	<u>49,518.42</u>
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Equity

General Fund Bal.(Retain.Earn)	804,767.86
Current Year Net Income/(Loss)	698,035.10

<u>Total Equity</u>	<u>1,502,802.96</u>
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<i>Total Liabilities &amp; Equity</i>	<u><u>1,552,321.38</u></u>
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Posted 06/30/2021

## Crystal Lakes Road and Recreation Association

### Reserves

**Assets**Reserve

RBC - Fishing Reserves	122,663.88
RBC - Reserves	346,308.29
Securities	134,064.96
RBC - CD 07/07/22 0.100	245,000.00
RBC - CD 01/12/22 0.050	245,000.00
RBC - CD 07/09/21 0.200	245,000.00
Market Adjustment	(1,221.71)

<u>Total Reserve</u>	<u>1,336,815.42</u>
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<i>Total Assets</i>	<u><u>1,336,815.42</u></u>
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**Liabilities & Equity**Equity

Replacement Fund (Restricted)	1,121,265.72
Market Adjustment	(1,221.71)
Current Year Net Income/(Loss)	216,771.41

<u>Total Equity</u>	<u>1,336,815.42</u>
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<i>Total Liabilities &amp; Equity</i>	<u><u>1,336,815.42</u></u>
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# Crystal Lakes Road and Recreation Association

## Income / Expense Statement

Period 6/1/2021 To 6/30/2021 11:59:00 PM

	Current Period Operating			Year to Date Operating			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
<b>Income</b>							
<b><u>Assessment Revenue</u></b>							
3000 Annual Assessments	942,125.88	945,000.00	(2,874.12)	942,125.88	945,000.00	(2,874.12)	1,027,400.00
3002 Road Use Fees	2,000.00	2,000.00	0.00	2,000.00	2,000.00	0.00	2,250.00
<b>TOTAL Assessment Revenue</b>	<b>944,125.88</b>	<b>947,000.00</b>	<b>(2,874.12)</b>	<b>944,125.88</b>	<b>947,000.00</b>	<b>(2,874.12)</b>	<b>1,029,650.00</b>
<b><u>Fishing Revenue</u></b>							
3501 Fishing Revenue	35,734.00	5,917.00	29,817.00	35,734.00	5,917.00	29,817.00	71,000.00
3502 Fishing Donation	1,942.22	42.00	1,900.22	1,942.22	42.00	1,900.22	500.00
<b>TOTAL Fishing Revenue</b>	<b>37,676.22</b>	<b>5,959.00</b>	<b>31,717.22</b>	<b>37,676.22</b>	<b>5,959.00</b>	<b>31,717.22</b>	<b>71,500.00</b>
<b><u>Operating Revenue</u></b>							
3500 Recreation Revenue	941.00	417.00	524.00	941.00	417.00	524.00	5,000.00
3505 Slash Revenue	3,300.80	3,600.00	(299.20)	3,300.80	3,600.00	(299.20)	18,000.00
3540 Laundry Income	265.00	167.00	98.00	265.00	167.00	98.00	2,000.00
3570 Interest	127.71	0.00	127.71	127.71	0.00	127.71	0.00
3590 Other Income	0.00	417.00	(417.00)	0.00	417.00	(417.00)	5,000.00
3604 OHV Fees	15,325.00	10,000.00	5,325.00	15,325.00	10,000.00	5,325.00	25,000.00
3700 Legal Reimb.	19,884.37	1,667.00	18,217.37	19,884.37	1,667.00	18,217.37	20,000.00
3710 Administrative Fees	635.00	0.00	635.00	635.00	0.00	635.00	0.00
3712 Transfer Fee	475.00	208.00	267.00	475.00	208.00	267.00	2,500.00
3955 Interest - Homeowner	3,774.54	250.00	3,524.54	3,774.54	250.00	3,524.54	3,000.00
<b>TOTAL Operating Revenue</b>	<b>44,728.42</b>	<b>16,726.00</b>	<b>28,002.42</b>	<b>44,728.42</b>	<b>16,726.00</b>	<b>28,002.42</b>	<b>80,500.00</b>
<b><u>Rental Revenue</u></b>							
3521 Trailer Storage Rental	11,500.00	13,125.00	(1,625.00)	11,500.00	13,125.00	(1,625.00)	13,125.00
3522 Facility Rental	0.00	125.00	(125.00)	0.00	125.00	(125.00)	1,500.00
3523 Trailer Pad Rental	1,110.00	1,125.00	(15.00)	1,110.00	1,125.00	(15.00)	3,000.00
<b>TOTAL Rental Revenue</b>	<b>12,610.00</b>	<b>14,375.00</b>	<b>(1,765.00)</b>	<b>12,610.00</b>	<b>14,375.00</b>	<b>(1,765.00)</b>	<b>17,625.00</b>
<b><u>Sales Revenue</u></b>							
3509 P.O. Boxes	200.00	167.00	33.00	200.00	167.00	33.00	2,000.00
3605 Maps	164.00	167.00	(3.00)	164.00	167.00	(3.00)	2,000.00
<b>TOTAL Sales Revenue</b>	<b>364.00</b>	<b>334.00</b>	<b>30.00</b>	<b>364.00</b>	<b>334.00</b>	<b>30.00</b>	<b>4,000.00</b>
<b>ALL CATEGORY Income</b>	<b>1,039,504.52</b>	<b>984,394.00</b>	<b>55,110.52</b>	<b>1,039,504.52</b>	<b>984,394.00</b>	<b>55,110.52</b>	<b>1,203,275.00</b>
<b>Expense</b>							
<b><u>Administrative</u></b>							
5220 Office Equip. & Repair	0.00	125.00	125.00	0.00	125.00	125.00	1,500.00
5300 OHV Attendant/Admin	0.00	333.00	333.00	0.00	333.00	333.00	4,000.00
5302 OHV Contracted Attendant	3,992.00	1,500.00	(2,492.00)	3,992.00	1,500.00	(2,492.00)	18,000.00
6010 Cleaning Supplies	0.00	83.00	83.00	0.00	83.00	83.00	1,000.00
6011 OHV & Vehicle Supplies	0.00	125.00	125.00	0.00	125.00	125.00	1,500.00
6460 Office Supplies	78.94	167.00	88.06	78.94	167.00	88.06	2,000.00
7510 Accounting Svcs Fee	2,265.00	2,292.00	27.00	2,265.00	2,292.00	27.00	27,500.00
7511 Consulting Services	0.00	208.00	208.00	0.00	208.00	208.00	2,500.00
7520 Legal - General	839.00	1,250.00	411.00	839.00	1,250.00	411.00	15,000.00

# Crystal Lakes Road and Recreation Association

## Income / Expense Statement

Period 6/1/2021 To 6/30/2021 11:59:00 PM

		Current Period Operating			Year to Date Operating			
		Actual	Budget	\$ Var	Actual	Budget	\$ Var	Annual Budget
7521	Audit & Tax Prep	0.00	0.00	0.00	0.00	0.00	0.00	6,750.00
7530	Insurance	13,779.00	14,250.00	471.00	13,779.00	14,250.00	471.00	57,000.00
7540	Postage	204.27	250.00	45.73	204.27	250.00	45.73	3,000.00
7545	Phone/Internet	356.42	333.00	(23.42)	356.42	333.00	(23.42)	4,000.00
7550	Printing / Copies	29.23	292.00	262.77	29.23	292.00	262.77	3,500.00
7551	Meeting	772.18	108.00	(664.18)	772.18	108.00	(664.18)	1,300.00
7570	Contingency	1,549.95	833.00	(716.95)	1,549.95	833.00	(716.95)	10,000.00
7575	Website Expense	0.00	200.00	200.00	0.00	200.00	200.00	2,400.00
7576	Computer Expense	128.00	83.00	(45.00)	128.00	83.00	(45.00)	1,000.00
7580	Legal - Collection	1,109.00	2,500.00	1,391.00	1,109.00	2,500.00	1,391.00	30,000.00
7600	Memberships	0.00	63.00	63.00	0.00	63.00	63.00	750.00
7631	Volunteer Appreciation	144.86	125.00	(19.86)	144.86	125.00	(19.86)	1,500.00
8710	Collection Admin. Fees	365.00	500.00	135.00	365.00	500.00	135.00	6,000.00
8721	Credit Card Fees	0.00	250.00	250.00	0.00	250.00	250.00	3,000.00
<b>TOTAL Administrative</b>		<b>25,612.85</b>	<b>25,870.00</b>	<b>257.15</b>	<b>25,612.85</b>	<b>25,870.00</b>	<b>257.15</b>	<b>203,200.00</b>
<b><u>Building Maintenance</u></b>								
5100	Shop Bldg Maint Labor	0.00	42.00	42.00	0.00	42.00	42.00	500.00
5120	Cleaning Services	932.00	1,250.00	318.00	932.00	1,250.00	318.00	15,000.00
5130	Shop Bldg Maint Materials	0.00	83.00	83.00	0.00	83.00	83.00	1,000.00
5141	Base Camp Bldg Maint Lab	0.00	167.00	167.00	0.00	167.00	167.00	2,000.00
5142	Base Camp Bldg Maint Mat	0.00	167.00	167.00	0.00	167.00	167.00	2,000.00
5143	Wapiti Ctr Maint Labor	0.00	83.00	83.00	0.00	83.00	83.00	1,000.00
5144	Wapiti Ctr Materials	15.54	63.00	47.46	15.54	63.00	47.46	750.00
<b>TOTAL Building Maintenance</b>		<b>947.54</b>	<b>1,855.00</b>	<b>907.46</b>	<b>947.54</b>	<b>1,855.00</b>	<b>907.46</b>	<b>22,250.00</b>
<b><u>Employee Expense</u></b>								
5319	Wages-OT	33.39	125.00	91.61	33.39	125.00	91.61	1,500.00
5320	Salaries/Wages	25,705.49	21,000.00	(4,705.49)	25,705.49	21,000.00	(4,705.49)	252,000.00
5321	Payroll Taxes	2,222.09	2,475.00	252.91	2,222.09	2,475.00	252.91	29,700.00
5322	Payroll Benefits	172.72	3,709.00	3,536.28	172.72	3,709.00	3,536.28	44,508.00
5323	Payroll Services	139.71	292.00	152.29	139.71	292.00	152.29	3,500.00
5324	Protective Clothing	116.06	83.00	(33.06)	116.06	83.00	(33.06)	1,000.00
5326	Mileage Reimb.	0.00	63.00	63.00	0.00	63.00	63.00	750.00
5328	Training/Prof Development	100.00	125.00	25.00	100.00	125.00	25.00	1,500.00
7531	Workers Comp Ins	0.00	500.00	500.00	0.00	500.00	500.00	6,000.00
<b>TOTAL Employee Expense</b>		<b>28,489.46</b>	<b>28,372.00</b>	<b>(117.46)</b>	<b>28,489.46</b>	<b>28,372.00</b>	<b>(117.46)</b>	<b>340,458.00</b>
<b><u>Equipment Maintenance</u></b>								
6431	2009 Grader	649.87	208.00	(441.87)	649.87	208.00	(441.87)	2,500.00
6432	1998 Grader Maint/Rpr	684.83	417.00	(267.83)	684.83	417.00	(267.83)	5,000.00
6433	2005 Cat Loader Maint/Rpr	0.00	458.00	458.00	0.00	458.00	458.00	5,500.00
6434	2007 Skid Steer Maint/Rpr	136.41	125.00	(11.41)	136.41	125.00	(11.41)	1,500.00
6435	1991 Ford Dump Truck	32.80	167.00	134.20	32.80	167.00	134.20	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	151.02	208.00	56.98	151.02	208.00	56.98	2,500.00

# Crystal Lakes Road and Recreation Association

## Income / Expense Statement

Period 6/1/2021 To 6/30/2021 11:59:00 PM

		Current Period Operating			Year to Date Operating			Annual Budget
		Actual	Budget	\$ Var	Actual	Budget	\$ Var	
6440	2020 Pickup	0.00	42.00	42.00	0.00	42.00	42.00	500.00
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	0.00	125.00	125.00	0.00	125.00	125.00	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	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6445	2015 Big Tex Trailer	118.25	0.00	(118.25)	118.25	0.00	(118.25)	250.00
6447	Warning Sirens Maint/Rpr	766.66	0.00	(766.66)	766.66	0.00	(766.66)	2,000.00
<b>TOTAL Equipment Maintenance</b>		<b>2,539.84</b>	<b>2,063.00</b>	<b>(476.84)</b>	<b>2,539.84</b>	<b>2,063.00</b>	<b>(476.84)</b>	<b>28,000.00</b>
<b><u>Fishing Expenses</u></b>								
7621	Fishing Attendant	1,543.00	542.00	(1,001.00)	1,543.00	542.00	(1,001.00)	6,500.00
7622	Fish Stocking	5,100.00	10,500.00	5,400.00	5,100.00	10,500.00	5,400.00	64,000.00
7624	Fish Other	1,268.02	250.00	(1,018.02)	1,268.02	250.00	(1,018.02)	1,000.00
<b>TOTAL Fishing Expenses</b>		<b>7,911.02</b>	<b>11,292.00</b>	<b>3,380.98</b>	<b>7,911.02</b>	<b>11,292.00</b>	<b>3,380.98</b>	<b>71,500.00</b>
<b><u>Grounds Maintenance Expenses</u></b>								
4040	Trash Removal	0.00	2,667.00	2,667.00	0.00	2,667.00	2,667.00	32,000.00
4041	Outside Toilets	55.94	1,500.00	1,444.06	55.94	1,500.00	1,444.06	6,000.00
4042	Slash Operations	5,460.68	833.00	(4,627.68)	5,460.68	833.00	(4,627.68)	10,000.00
4043	Laundry Operations	1,377.06	125.00	(1,252.06)	1,377.06	125.00	(1,252.06)	1,500.00
6400	Shop Supplies	0.00	250.00	250.00	0.00	250.00	250.00	1,000.00
6410	Shop Tools	465.45	250.00	(215.45)	465.45	250.00	(215.45)	1,000.00
6411	Greenbelt Committee	686.28	167.00	(519.28)	686.28	167.00	(519.28)	2,000.00
6413	Fuel	1,918.41	917.00	(1,001.41)	1,918.41	917.00	(1,001.41)	11,000.00
6430	Slash Attendant	1,272.50	558.00	(714.50)	1,272.50	558.00	(714.50)	6,700.00
<b>TOTAL Grounds Maintenance Exp</b>		<b>11,236.32</b>	<b>7,267.00</b>	<b>(3,969.32)</b>	<b>11,236.32</b>	<b>7,267.00</b>	<b>(3,969.32)</b>	<b>71,200.00</b>
<b><u>Recreation Expenses</u></b>								
7582	Recreation Committee	82.88	500.00	417.12	82.88	500.00	417.12	6,000.00
7630	Annual Meeting	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
<b>TOTAL Recreation Expenses</b>		<b>82.88</b>	<b>500.00</b>	<b>417.12</b>	<b>82.88</b>	<b>500.00</b>	<b>417.12</b>	<b>8,000.00</b>
<b><u>Reserve Fund Transfer</u></b>								
8801	Transfer to Reserves	240,067.00	240,067.00	0.00	240,067.00	240,067.00	0.00	240,067.00
8803	Fishing Habitat Reserves	15,600.00	15,600.00	0.00	15,600.00	15,600.00	0.00	15,600.00
<b>TOTAL Reserve Fund Transfer</b>		<b>255,667.00</b>	<b>255,667.00</b>	<b>0.00</b>	<b>255,667.00</b>	<b>255,667.00</b>	<b>0.00</b>	<b>255,667.00</b>
<b><u>Road Maintenance</u></b>								
5106	Road Weed Control	0.00	500.00	500.00	0.00	500.00	500.00	2,000.00
5180	Snow Removal	468.12	0.00	(468.12)	468.12	0.00	(468.12)	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	500.00	500.00	0.00	500.00	500.00	1,000.00
5314	Road Maint Material	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00
5315	Special Road Projects	7,066.81	0.00	(7,066.81)	7,066.81	0.00	(7,066.81)	80,000.00
<b>TOTAL Road Maintenance</b>		<b>7,534.93</b>	<b>3,750.00</b>	<b>(3,784.93)</b>	<b>7,534.93</b>	<b>3,750.00</b>	<b>(3,784.93)</b>	<b>179,000.00</b>
<b><u>Utilities Expenses</u></b>								

# Crystal Lakes Road and Recreation Association

## Income / Expense Statement

Period 6/1/2021 To 6/30/2021 11:59:00 PM

	Current Period Operating			Year to Date Operating			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
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	360.00	350.00	(10.00)	360.00	350.00	(10.00)	500.00
4024 Shop Sewer Fee	280.00	300.00	20.00	280.00	300.00	20.00	500.00
4030 Base camp Electricity	123.10	125.00	1.90	123.10	125.00	1.90	1,500.00
4031 Shop Electricity	142.48	125.00	(17.48)	142.48	125.00	(17.48)	1,500.00
4032 Wapiti Center Electricity	163.80	125.00	(38.80)	163.80	125.00	(38.80)	1,500.00
4036 Trailer Pad Utilities	35.99	42.00	6.01	35.99	42.00	6.01	500.00
TOTAL Utilities Expenses	<u>1,447.58</u>	<u>2,567.00</u>	<u>1,119.42</u>	<u>1,447.58</u>	<u>2,567.00</u>	<u>1,119.42</u>	<u>24,000.00</u>
ALL CATEGORY Expense	<u>341,469.42</u>	<u>339,203.00</u>	<u>(2,266.42)</u>	<u>341,469.42</u>	<u>339,203.00</u>	<u>(2,266.42)</u>	<u>1,203,275.00</u>
Excess Revenue / Expense	<u>698,035.10</u>	<u>645,191.00</u>	<u>52,844.10</u>	<u>698,035.10</u>	<u>645,191.00</u>	<u>52,844.10</u>	<u>0.00</u>

# Crystal Lakes Road and Recreation Association

## Income / Expense Statement

Period 6/1/2021 To 6/30/2021 11:59:00 PM

	Current Period Reserves			Year to Date Reserves			Annual Budget
	Actual	Budget	\$ Var	Actual	Budget	\$ Var	
<b>Income</b>							
<b><u>Replacement Fund Income</u></b>							
9000 Replacement Fund (Restric	240,067.00	240,067.00	0.00	240,067.00	240,067.00	0.00	240,067.00
9091 Fishing Habitat Reserves	15,600.00	15,600.00	0.00	15,600.00	15,600.00	0.00	15,600.00
9400 Interest - Restricted	144.36	0.00	144.36	144.36	0.00	144.36	0.00
9401 Unrealized Gain / Loss	(27.91)	0.00	(27.91)	(27.91)	0.00	(27.91)	0.00
TOTAL Replacement Fund Income	<u>255,783.45</u>	<u>255,667.00</u>	<u>116.45</u>	<u>255,783.45</u>	<u>255,667.00</u>	<u>116.45</u>	<u>255,667.00</u>
ALL CATEGORY Income	<u>255,783.45</u>	<u>255,667.00</u>	<u>116.45</u>	<u>255,783.45</u>	<u>255,667.00</u>	<u>116.45</u>	<u>255,667.00</u>
<b>Expense</b>							
<b><u>Replacement Fund Expenses</u></b>							
9573 HVAC	39,012.04	0.00	(39,012.04)	39,012.04	0.00	(39,012.04)	0.00
TOTAL Replacement Fund Expense	<u>39,012.04</u>	<u>0.00</u>	<u>(39,012.04)</u>	<u>39,012.04</u>	<u>0.00</u>	<u>(39,012.04)</u>	<u>0.00</u>
ALL CATEGORY Expense	<u>39,012.04</u>	<u>0.00</u>	<u>(39,012.04)</u>	<u>39,012.04</u>	<u>0.00</u>	<u>(39,012.04)</u>	<u>0.00</u>
Excess Revenue / Expense	<u>216,771.41</u>	<u>255,667.00</u>	<u>(38,895.59)</u>	<u>216,771.41</u>	<u>255,667.00</u>	<u>(38,895.59)</u>	<u>255,667.00</u>