

**CCLRD**

**Camp and Center Lakes Rehabilitation District**



# **CCLRD 2024 FINANCIALS**

# CCLRD

## Camp and Center Lakes Rehabilitation District

### **WHAT ARE CCLRD'S CASH ASSETS AS OF TODAY?**

#### **Cash Assets - As of 8/12/2024**

| Banking Account Assets          | Balance    |   |
|---------------------------------|------------|---|
| Preferred Checking 5690         | \$ 14,644  | This account is a non-interest bearing checking account used for all expense payments throughout the year.                      |
| Lapsable Account 4089           | \$ 139,363 | This account is an interest bearing savings account for all monies used for annual expenses except capital purchases            |
| Non-Lapsable Account 1561       | \$ 15,533  | This account is an interest bearing savings account for all monies used for capital savings and can be held over year over year |
| <b>\$ 169,540 OVERALL TOTAL</b> |            |   |

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## Camp and Center Lakes Rehabilitation District

### CCLRD FINANCIAL CASH ASSETS – ANNUAL BASIS

#### CCLRD Bank Accounts

|  | 12/31/2019<br>Balance | 12/31/2020<br>Balance | 12/31/2021<br>Balance | 12/31/2022<br>Balance | 12/31/2023<br>Balance | 8/12/2024<br>Balance |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|

|  |                   |                   |                   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Preferred Checking - 5690                          | \$ 40,067         | \$ 40,486         | \$ 18,324         | \$ 622            | \$ 7,208          | \$ 14,644         |
| Lapsable Account - Money Market Savings - 4089     | \$ 146,521        | \$ 126,141        | \$ 173,733        | \$ 159,070        | \$ 209,783        | \$ 139,363        |
| Non lapsable Account - Money Market Savings - 1561 | \$ 149,165        | \$ 149,280        | \$ 149,295        | \$ 189,313        | \$ 115,392        | \$ 15,533         |
| <b>TOTAL ALL ACCOUNTS</b>                          | <b>\$ 335,753</b> | <b>\$ 315,907</b> | <b>\$ 341,352</b> | <b>\$ 349,005</b> | <b>\$ 332,383</b> | <b>\$ 169,540</b> |

New harvester paid for in full so this depleted the capital savings account. Treasurer kept \$15K in account to hold it open. When DNR reimbursement check arrives (about \$112K) that will be deposited here

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## Camp and Center Lakes Rehabilitation District

### Camp Lake-Center Lake Rehabilitation District 2025 Budget Summary

Prepared By: Charles Walker  
6/17/2024

|                                      | 2023<br><u>Budget</u>                | 2023<br><u>Actuals</u> | 2024<br><u>Budget</u> | 2024<br><u>Actuals YTD</u><br>(as Of 7/11/24) | PROPOSED<br><u>2025<br/>Budget</u> |
|--------------------------------------|--------------------------------------|------------------------|-----------------------|---|------------------------------------|
| <b>REVENUES</b>                      |                                      |                        |                       |   |                                    |
|                                      | PERCENTAGE CHANGE FROM PREVIOUS YEAR |                        |                       |   |                                    |
| <b>TAXES</b>                         |                                      |                        |                       |   |                                    |
| General Property Tax                 | \$ 260,000.00                        | \$ 260,000.00          | \$ 245,000.00         | \$ 172,578.82                                 | \$ 265,000.00                      |
| <b>INTERGOVERNMENTAL</b>             |                                      |                        |                       |   |                                    |
|                                      | \$ -                                 | \$ 8,987.23            | \$ 59,650.00          | \$ 110.81                                     | \$ -                               |
| <b>MISCELLANEOUS REVENUES</b>        |                                      |                        |                       |   |                                    |
|                                      | \$ 14,945.52                         | \$ 14,945.52           | \$ 9,820.45           | \$ 7,580.60                                   | \$ 800.00                          |
| <b>TOTAL REVENUES</b>                | <b>\$ 274,945.52</b>                 | <b>\$ 283,932.75</b>   | <b>\$ 314,470.45</b>  | <b>\$ 180,270.23</b>                          | <b>\$ 265,800.00</b>               |
| <b>EXPENDITURES</b>                  |                                      |                        |                       |   |                                    |
| <b>GENERAL GOVERNMENT</b>            | \$ 48,550.00                         | \$ 38,654.20           | \$ 53,135.00          | \$ 27,191.04                                  | \$ 52,770.00                       |
| <b>CONSERVATION AND DEVELOPMENT</b>  | \$ 214,675.00                        | \$ 116,047.89          | \$ 232,910.00         | \$ 191,028.82                                 | \$ 232,350.00                      |
| <b>CAPITAL OUTLAY</b>                | \$ 45,000.00                         | \$ 133,050.00          | \$ 119,300.00         | \$ 112,350.00                                 | \$ 4,500.00                        |
| <b>DEBT SERVICE/HOLDOVER</b>         | \$ -                                 | \$ -                   | \$ -                  | \$ -  | \$ -                               |
| <b>TOTAL BUDGETED EXPENDITURES</b>   | <b>\$ 308,225.00</b>                 | <b>\$ 287,752.09</b>   | <b>\$ 405,345.00</b>  | <b>\$ 330,569.86</b>                          | <b>\$ 289,620.00</b>               |
| TOTAL ACCOUNT BALANCES - JANUARY 1   |                                      |                        |                       |   |                                    |
|                                      |                                      | \$ 349,005.47          |                       | \$ 332,382.70                                 |                                    |
| TOTAL ACCOUNT BALANCES - DECEMBER 31 |                                      |                        |                       |   |                                    |
|                                      |                                      | \$ 332,382.70          |                       | \$ 182,083.07                                 | YTD                                |

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## Camp and Center Lakes Rehabilitation District

### Projections for 2024

\$ 169,540 Total cash assets as of 8/12/2024

\$72,421 Revenue still due

\$74,775 Expected additional expenditures from 8/18/2024 - 12/31/2024

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**\$279,186** ESTIMATED Total year ending 2024 cash assets including lapsable (plus DNR \$112K reimbursement) & reserve funds

\$100,000 Deduct CPA recommended reserve operating funds year over year

\$127,533 Deduct lapsable capital savings funds

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**\$51,653** ESTIMATED Total year ending 2024 operating funds ONLY

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## Camp and Center Lakes Rehabilitation District

### Projections for 2025

**\$51,653 ESTIMATED Total year ending 2024 operating funds ONLY**

\$265,800 Expected 2025 Revenue

\$289,620 Expected 2025 Expenses

\$100,000 Accountant (C&H) recommended reserve funds year over year

\$127,533 2025 capital savings account funds

**\$27,833 ESTIMATED Total year ending 2025 operating funds**

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## Camp and Center Lakes Rehabilitation District

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### Questions for CCLRD

- **When does CCLRD expect to get the DNR reimbursement funds for the new harvester?**

CCLRD expects to receive the reimbursement from the DNR towards the new harvester by the end of 2024. A delay on the part of the DNR occurred such that CCLRD never received the 1<sup>st</sup> installment of \$56K, so the treasurer has applied for the full reimbursement.

- **Will CCLRD receive any reimbursement from the DNR for the lake patrol expenses?**

CCLRD plans to work with KCSD, who handles the management of the program, to obtain reimbursement. Expected reimbursement is typically 50-75% of total water patrol costs.

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## Camp and Center Lakes Rehabilitation District

**More questions for CCLRD?**

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**THANK YOU!**

