

CCLRD

Camp and Center Lakes Rehabilitation District



CCLRD 2025 FINANCIALS

Date 8/16/2025

CCLRD 2025 Annual Meeting

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WHAT ARE CCLRD'S CASH ASSETS AS OF TODAY?

Cash Assets - As of 8/15/2025

Bank Account

Balance

Preferred Checking 5690	\$ 28,322	This account is a non-interest bearing checking account used for all expense payments throughout the year.
Lapsable Account 4089	\$ 109,869	This account is an interest bearing savings account for all monies used for annual operating expenses
Non-Lapsable Account 9252	\$ 25,001	This account is an interest bearing savings account for all monies used for project savings and can be held year over year
Non-Lapsable Account 1561	\$ 136,450	This account is an interest bearing savings account for all monies used for capital savings and can be held year over year

\$ 299,642 OVERALL TOTAL

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CCLRD FINANCIAL CASH ASSETS – ANNUAL BASIS

CCLRD Bank Accounts

	12/31/2021 Balance	12/31/2022 Balance	12/31/2023 Balance	12/31/2024 Balance	8/16/2025 Balance
Preferred Checking - 5690	\$ 18,324	\$ 622	\$ 7,208	\$ 8,187	\$ 28,322
Lapsable Account - Money Market Savings - 4089	\$ 173,733	\$ 159,070	\$ 209,783	\$ 158,610	\$ 109,869
Non-Lapsable Account 9252					\$ 25,001
Non lapsable Account - Money Market Savings - 1561	\$ 149,295	\$ 189,313	\$ 115,392	\$ 136,284	\$ 136,450
TOTAL ALL ACCOUNTS	\$ 341,352	\$ 349,005	\$ 332,383	\$ 303,081	\$ 299,642

A new Non-Lapsable account was opened to account for unused project monies that will be used in the following years

\$25K was moved from the Lapsable 4089 account to the new 9252 projects account based on unused monies from 2022, 2023 & 2024.

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Camp Lake-Center Lake Rehabilitation District 2026 Budget Summary

Prepared By: Charles Walker
7/25/2025

	2024 Budget	2024 Actual	2025 Budget	2025 Actuals YTD (as of 7/16/25)	PROPOSED 2026 Budget
REVENUES					
	TAX CHANGE FROM 2023		TAX CHANGE FROM 2024		TAX CHANGE FROM 2025
	-5.77%		8.16%		2.64%
TAXES					
General Property Tax	\$ 245,000	\$ 245,000	\$ 265,000	\$ 177,334	\$ 272,000
INTERGOVERNMENTAL	\$ 59,650	\$ 128,614	\$ -	\$ 6,550	\$ 16
MISCELLANEOUS REVENUES	\$ 9,820	\$ 1,878	\$ 800	\$ 2,712	\$ 800
TOTAL REVENUES	\$ 314,470	\$ 375,493	\$ 265,800	\$ 186,595	\$ 272,816
EXPENDITURES					
GENERAL GOVERNMENT	\$ 53,135	\$ 46,826	\$ 52,770	\$ 27,833	\$ 53,960
CONSERVATION AND DEVELOPMENT	\$ 232,910	\$ 245,618	\$ 232,350	\$ 138,186	\$ 245,850
CAPITAL OUTLAY	\$ 119,300	\$ 112,350	\$ 4,500	\$ -	\$ -
DEBT SERVICE/HOLDOVER	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BUDGETED EXPENDITURES	\$ 405,345	\$ 404,794	\$ 289,620	\$ 166,019	\$ 299,810
TOTAL ACCOUNT BALANCES - JANUARY 1		\$ 332,383		\$ 303,081	
TOTAL ACCOUNT BALANCES - DECEMBER 31		\$ 303,081		\$ 323,658	
				YTD	

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Projections for 2025

\$ 299,642 Total cash assets as of 8/15/2025

\$ 87,666 Revenue still due

\$ 84,101 Expected additional expenditures from 8/15/2025 - 12/31/2025

\$ 303,207 **ESTIMATED Total expected year ending 2025 cash assets including lapsable & non-lapsable funds**

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

\$ 161,451 Deduct lapsable capital savings & project savings fund

\$ 41,756 **ESTIMATED Total year ending 2025 operating funds**

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Projections for 2026

\$ 41,756 ESTIMATED Total year ending 2025 operating funds

\$ 272,816 Expected 2026 revenue

\$ 299,810 Expected 2026 expenses

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

\$ 161,451 Deduct lapsable capital savings & project savings fund

\$ 14,762 ESTIMATED Total year ending 2026 operating funds

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Voting for
Budget
Expenditures
over \$10K
AND
Total
Expenditures

EXPENDITURES

GENERAL GOVERNMENT

Property, Commercial & Liability Insurance

PROPOSED

2026
Budget

\$ 18,500

CONSERVATION AND DEVELOPMENT

LAKE MANAGEMENT AND DEVELOPMENT

Lake Management Plan

Wages - Weed Harvesting direct labor & management

\$ 30,000

Chemical Application - Expenses

\$ 101,500

Chemical Application - Material & Labor Service

\$ 95,000

General Lake - Contract, Maintenance & Safety

\$ 25,500

General Lake - Contract lake service

\$ 18,000

Lake Water Patrol

\$ 23,850

Lake Water Patrol - lake patrol sheriff labor

\$ 15,000

WATERSHED MAINTENANCE AND RESTORATION

Watershed Restoration Projects/ 50% Cost Share Program

\$ 17,000

TOTAL EXPENDITURES

\$ 299,810

Do not add into totals. These figures are subgroup totals for FYI only

Designates single item over \$10K - Need specific approval vote

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Voting for Budget Tax Revenue

		PROPOSED
		2026 Budget
<u>REVENUES</u>		
		+2.64% Change from 2025 Budget
		2.64%
<u>TAXES</u>		
General Property Tax Revenue		\$ 272,000
TOTAL TAXES		\$ 272,000
<u>INTERGOVERNMENTAL</u>		
State Exempt Computer Aids		\$ 16
Interest Income		\$ 800
TOTAL REVENUES		\$ 272,816

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Questions for CCLRD

- **Why open a new Non-Lapsable account?**

With programs like the Shoreline Rehabilitation program CCLRD needed to capture unspent funds to hold over for the following year.

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

CCLRD did receive DNR reimbursement (\$6,550) for 2024 water patrol costs using KCSD. CCLRD expects to receive reimbursement again for 2025 costs.

- **What happens to unused operating funds at the end of the fiscal year?**

Unused operating funds are counted as revenue for the 2nd following year per state statutes.

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More questions for CCLRD?

An aerial photograph of a residential area with two large lakes. The text 'CCLRD' is centered at the top in green, flanked by horizontal lines. Below it, 'Camp and Center Lakes Rehabilitation District' is written in green. The word 'THANK YOU!' is centered in large white letters with a black outline. At the bottom, there are three lines of text: 'Date 8/16/2025', 'CCLRD 2025 Annual Meeting', and 'CJW'. The map shows streets, houses, and green spaces.

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THANK YOU!

Date 8/16/2025

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