

— CCLRD —

Camp and Center Lakes Rehabilitation District



CCLRD 2025 FINANCIALS

Date 8/16/2025

CCLRD 2025 Annual Meeting

CJW

CCLRD

Camp and Center Lakes Rehabilitation District

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

CCLRD

Camp and Center Lakes Rehabilitation District

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.

CCLRD

Camp and Center Lakes Rehabilitation District

Camp Lake-Center Lake Rehabilitation District 2026 Budget Summary

Prepared By: Charles Walker
7/25/2025

	2024 <u>Budget</u>	2024 <u>Actual</u>	2025 <u>Budget</u>	2025 <u>Actuals YTD</u> (as of 7/16/25)	PROPOSED <u>2026 Budget</u>
REVENUES			TAX CHANGE FROM 2024		
			-5.77%		TAX CHANGE FROM 2025
TAXES					2.64%
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

CCLRD

Camp and Center Lakes Rehabilitation District

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

CCLRD

Camp and Center Lakes Rehabilitation District

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**

CCLRD

Camp and Center Lakes Rehabilitation District

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

PROPOSED 2026 Budget
EXPENDITURES
GENERAL GOVERNMENT
Property, Commercial & Liability Insurance \$ 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

CCLRD

Camp and Center Lakes Rehabilitation District

Voting for Budget Tax Revenue

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

CCLRD

Camp and Center Lakes Rehabilitation District

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.

CCLRD

Camp and Center Lakes Rehabilitation District

More questions for CCLRD?

CCLRD

Camp and Center Lakes Rehabilitation District

THANK YOU!