



CCLRD CY2009 ANNUAL FINANCIAL REPORT

Compiled By: Charles Walker
CCLRD Treasurer
February 21, 2010

Camp and Center Lake Rehabilitation District 2009 Annual Financial Report Summary

Prepared By: Charles Walker
Date: 2/21/2010

	<u>2009 Budget</u>	<u>2009 Actuals</u>
<u>REVENUES</u>		
<u>TAXES</u>		
General Property Tax	\$ 231,500.00	\$ 231,500.00
<u>INTERGOVERNMENTAL</u>	\$ -	\$ 22,500.00
<u>MISCELLANEOUS REVENUES</u>	\$ 20,500.00	\$ 15,773.89
TOTAL REVENUES	\$ 252,000.00	\$ 269,773.89
<u>EXPENDITURES</u>		
<u>GENERAL GOVERNMENT</u>	\$ (52,490.00)	\$ (30,005.25)
<u>CONSERVATION AND DEVELOPMENT</u>	\$ (169,480.00)	\$ (163,198.70)
<u>CAPITAL OUTLAY</u>	\$ (43,000.00)	\$ (139,530.95)
<u>DEBT SERVICE</u>	\$ -	
TOTAL BUDGETED EXPENDITURES	\$ (264,970.00)	\$ (332,734.90)
TOTAL EXPENDITURES w/o CAPITAL	\$ (221,970.00)	\$ (193,203.95)
ACCOUNT BALANCES - JANUARY 1, 2009		\$ 336,751.50
ACCOUNT BALANCES - DECEMBER 31, 2009		\$ 273,540.49
ACTUAL EXPENDITURES OVER/(UNDER) REVENUE w/Capital Expense		\$ 62,961.01
ACTUAL EXPENDITURES OVER/(UNDER) REVENUE w/o Capital Expense		\$ (38,296.05)
ACTUAL 4 YEAR CAPITAL SAVINGS OVER/(UNDER) EXPENDITURES TOTAL		\$ 23,789.05
UNDER BUDGET CAPITAL EXPENDITURE TOTAL		\$ 62,085.10
SUGGESTED MONEY MARKET PREFERRED CHECKING TRANSFER (Based on \$192,979.71 in account as of 2/9/2010)		\$ 93,000.00
SUGGESTED CAPITAL SAVINGS AMOUNT ADDED TO "SAVINGS ACCOUNT"		\$ 155,085.10

Camp Lake-Center Lake Rehabilitation District 2009 Financial Report Detail

Prepared By: Charles Walker

Date: 2/21/2010

REVENUES

TAXES

41110 General Property Tax Revenue

TOTAL TAXES

INTERGOVERNMENTAL

43580 State Planning Grants

43581 State Non-Point Source Pollution Grants

43582 Wisconsin Waterways Commission Grants

43583 State LAG Grant

43584 State Exempt Computer Aids

43585 DNR Reimbursement Grants

TOTAL INTERGOVERNMENTAL

MISCELLANEOUS REVENUES

48050 Other

48100 Interest Income

48200 Chemical Application Fees

48500 Donations

48600 Use Value Penalties

49000 Proceeds from Long-Term Debt

TOTAL MISCELLANEOUS

TOTAL REVENUES

2009 <u>Budget</u>	2009 <u>Actual</u>
\$ 231,500.00	\$ 231,500.00
\$ 231,500.00	\$ 231,500.00
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	\$ 22,500.00
\$ -	\$ 22,500.00
\$ -	\$ 963.90
\$ 6,000.00	\$ 2,543.27
\$ 14,500.00	\$ 12,266.72
\$ -	
\$ -	
\$ -	
\$ 20,500.00	\$ 15,773.89
\$ 252,000.00	\$ 269,773.89

Camp Lake-Center Lake Rehabilitation District

2009 Financial Report Detail

Prepared By: Charles Walker

Date: 2/21/2010

EXPENDITURES

GENERAL GOVERNMENT

	2009 <u>Budget</u>	2009 <u>Actual</u>
51300 Legal Expenses	\$ (7,200.00)	\$ (598.26)
51330 Notices (Newspaper Ads)	\$ (750.00)	
51400 Board Salaries	\$ (7,000.00)	\$ (7,000.00)
51405 Postage	\$ (250.00)	
51410 Telephone	\$ (100.00)	
51415 Dues and Subscriptions (Wisconsin Area Of Lakes)	\$ (1,200.00)	\$ (580.00)
51420 Printing/Copying Costs (Quarterly meetings & general)	\$ (1,500.00)	\$ -
51430 Newsletter	\$ -	
51435 P.O. Box Rental	\$ (40.00)	\$ (40.00)
51440 Annual Meeting Expenditures	\$ (5,500.00)	\$ (3,725.71)
51445 Conventions	\$ (2,000.00)	\$ (2,164.48)
51450 Mileage (Overall travel including hotels)	\$ (1,000.00)	\$ (872.69)
51455 Office Supplies	\$ (850.00)	\$ (247.17)
51460 Charitable Contributions	\$ (1,000.00)	\$ (1,000.00)
51465 Petty Cash	\$ (500.00)	
51500 Accounting	\$ (700.00)	
51600 Street Lighting	\$ -	
51700 Web Site	\$ (1,000.00)	\$ (470.00)
51800 Property & Liability Insurance	\$ (15,000.00)	\$ (11,768.00)
51900 Contingency	\$ (5,000.00)	
51910 Dredging Study	\$ -	
51920 Meeting minutes transcribing	\$ (750.00)	\$ (188.85)
51930 General Office Equipment	\$ (1,000.00)	\$ (1,280.09)
51940 Bank & Tax Fees	\$ (150.00)	\$ (10.00)
51950 Taxes - property	\$ -	\$ (60.00)
TOTAL GENERAL GOVERNMENT	\$ (52,490.00)	\$ (30,005.25)

CONSERVATION AND DEVELOPMENT

56800-LAKE MANAGEMENT AND DEVELOPMENT

56805 Lake Management Plan	\$ -	\$ -
56808 Weed Harvesting-Wages	\$ (45,000.00)	\$ (48,311.89)
56809 Weed Harvesting-Expenses	\$ (44,780.00)	\$ (38,864.92)
56809a Weed Harvesting - Fuel	\$ (8,500.00)	\$ (3,406.82)
56809b Weed Harvesting - Hydraulic Oil	\$ (4,000.00)	\$ (1,815.00)
56809c Weed Harvesting - License Fees	\$ (1,100.00)	\$ (504.88)

Camp Lake-Center Lake Rehabilitation District

2009 Financial Report Detail

Prepared By: Charles Walker

Date: 2/21/2010

56809d	Weed Harvesting - Parts & Supplies
56809e	Weed Harvesting - Equipment Repair
56809f	Weed Harvesting - Outside Contractor Services
56809g	Weed Harvesting - Equipment Storage
56809h	Weed Harvesting - Weed Disposal
56809j	Weed Harvesting - Property Rental
56809k	Weed Harvesting - Payroll Account Service
56809m	Weed Harvesting - Permit Fees
56809n	Weed Harvesting - Misc
56809o	Non capital harvesting equipment
56810	Chemical Application - Expenses
56810a	Chemical Application - Labor Service
56810b	Chemical Application - Permit Fees
56810c	Chemical Application - Material
56810d	Chemical Application - Mailing & Notification
56812	General Lake Contract Service
56815	Non capital equipment purchase
56820	Water Quality Monitoring Project
56855	Fish Stocking Project
56895	Miscellaneous Maintenance, Development, Awards & Books

56900-WATERSHED MAINTENANCE AND RESTORATION

56905	Watershed Management Services/ S.W. Badger RC&D
56915	Watershed Restoration Projects/ 50% Cost Share Program
56925	Priority Watershed Consulting Fees
56930	Non-Point Source Pollution Projects / LAG & NPS Grant Cost Share Program
56935	Land Acquisition
56995	Miscellaneous Maintenance and Restoration
56999	TRM Grant/ 5% Cost Share Program
	Educational Signs (Located & Boat Ramps)

TOTAL CONSERVATION AND DEVELOPMENT

CAPITAL OUTLAY

57900	Weed Harvesting Equipment (New used truck, new harvester, new trailer)
57910	Dredging Program
57920	Capital Savings - Future Equipment Purchase

TOTAL CAPITAL OUTLAY

2009 <u>Budget</u>	2009 <u>Actual</u>
\$ (9,500.00)	\$ (9,570.34)
\$ (1,000.00)	
\$ (2,000.00)	\$ (10,387.26)
\$ (1,000.00)	\$ (150.00)
\$ (10,000.00)	\$ (6,435.00)
\$ (2,730.00)	\$ (2,600.00)
\$ (1,200.00)	\$ (1,689.38)
\$ (750.00)	
\$ (1,500.00)	\$ (2,306.24)
\$ (1,500.00)	
\$ (47,000.00)	\$ (48,518.02)
\$ (45,000.00)	\$ (46,705.21)
\$ (1,500.00)	\$ (1,665.00)
\$ -	
\$ (500.00)	\$ (147.81)
\$ (17,500.00)	\$ (17,880.90)
\$ (1,000.00)	\$ (4,323.92)
\$ (500.00)	
\$ -	
\$ (1,500.00)	\$ (299.05)
\$ -	
\$ (9,500.00)	
\$ -	
\$ -	
\$ (1,500.00)	
\$ -	
\$ (1,200.00)	
\$ (169,480.00)	\$ (163,198.70)
\$ (43,000.00)	\$ (139,530.95)
\$ -	\$ -
\$ (43,000.00)	\$ (139,530.95)

Camp Lake-Center Lake Rehabilitation District 2009 Financial Report Detail

Prepared By: Charles Walker

Date: 2/21/2010

DEBT SERVICE

58100 Annual Payment on Long-Term Debt
58200 Interest on Long-Term Debt
58300 Loan Payoff on Long Term Debt

	2009 Budget	2009 Actual
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
TOTAL DEBT SERVICE	\$ -	\$ -
TOTAL EXPENDITURES	\$ (264,970.00)	\$ (332,734.90)
TOTAL EXPENDITURES w/o CAPITAL	\$ (221,970.00)	\$ (193,203.95)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (12,970.00)	\$ (62,961.01)

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

Designates new row added

Designates amount put into savings for future capital outlay

	Calendar Year	Capital Savings	Government (DNR) Reimbursement	Capital Expenses
	2005	\$ 10,000.00		\$ (15,000.00)
	2006	\$ -		\$ -
	2007	\$ 25,000.00		\$ -
	2008	\$ 62,820.00		\$ -
	2009	\$ 43,000.00	\$ 22,500.00	\$ (139,530.95)
		\$ 140,820.00	\$ 22,500.00	\$ (139,530.95)
Capital Savings & Reimbursement minus Expense				\$ 23,789.05