



# CCLRD CY2011 ANNUAL FINANCIAL REPORT

Compiled By: Charles Walker  
CCLRD Treasurer  
June 2, 2012

# Camp and Center Lake Rehabilitation District 2011 Annual Financial Report Summary

Prepared By: Charles Walker  
5/2/2012

|                                                               | 2011<br>Budget         | 2011<br>Actuals        |
|---------------------------------------------------------------|------------------------|------------------------|
| <b>REVENUES</b>                                               |                        |                        |
| <b><u>TAXES</u></b>                                           |                        |                        |
| General Property Tax                                          | \$ 210,000.00          | \$ 210,000.00          |
| <b><u>INTERGOVERNMENTAL</u></b>                               | \$ -                   | \$ 22,500.00           |
| <b><u>MISCELLANEOUS REVENUES</u></b>                          | \$ 10,000.00           | \$ 10,476.25           |
| <b>TOTAL REVENUES</b>                                         | <b>\$ 220,000.00</b>   | <b>\$ 242,976.25</b>   |
| <b>EXPENDITURES</b>                                           |                        |                        |
| <b><u>GENERAL GOVERNMENT</u></b>                              | \$ (49,495.00)         | \$ (45,539.48)         |
| <b><u>CONSERVATION AND DEVELOPMENT</u></b>                    | \$ (183,215.00)        | \$ (174,700.26)        |
| <b><u>CAPITAL OUTLAY</u></b>                                  | \$ (6,000.00)          | \$ (19,749.98)         |
| <b><u>DEBT SERVICE</u></b>                                    | \$ -                   | \$ -                   |
| <b>TOTAL BUDGETED EXPENDITURES</b>                            | <b>\$ (238,710.00)</b> |                        |
| <b>TOTAL ACTUAL EXPENDITURES</b>                              |                        | <b>\$ (239,989.72)</b> |
| ACCOUNT BALANCES - JANUARY 1, 2011                            |                        | \$ 293,337.42          |
| ACCOUNT BALANCES - DECEMBER 31, 2011                          |                        | \$ 296,383.52          |
| ACTUAL EXPENDITURES OVER/(UNDER) REVENUE w/Capital Expense    |                        | \$ (2,986.53)          |
| ACTUAL 4 YEAR CAPITAL SAVINGS OVER/(UNDER) EXPENDITURES TOTAL |                        |                        |
| SUGGESTED CY13 BUDGET REVENUE ADD                             |                        | \$ 2,986.53            |
| SUGGESTED CAPITAL SAVINGS AMOUNT ADDED TO "SAVINGS ACCOUNT"   |                        |                        |

Actual budgeted expense versus actual expense was **0.53%**  
different which is excellent for a budgeted annual value

# Camp Lake-Center Lake Rehabilitation District

## 2011 Annual Financial Report Detail

Prepared By: Charles Walker

Date: 5/2/2012

|                                                             |                                     |                         |                     | <u>OVER/UNDER<br/>BUDGET VALUE</u> |
|-------------------------------------------------------------|-------------------------------------|-------------------------|---------------------|------------------------------------|
|                                                             | <u>2011<br/>Budget</u>              | <u>2011<br/>Actuals</u> |                     |                                    |
| <b>REVENUES</b>                                             |                                     |                         |                     |                                    |
|                                                             | -7.08% Decrease<br>from 2010 Budget |                         |                     |                                    |
| <b>TAXES</b>                                                |                                     |                         |                     |                                    |
| 41110 General Property Tax Revenue                          | \$ 210,000.00                       | \$ 210,000.00           | \$ -                |                                    |
| <b>TOTAL TAXES</b>                                          | <b>\$ 210,000.00</b>                | <b>\$ 210,000.00</b>    | <b>\$ -</b>         |                                    |
| <b>INTERGOVERNMENTAL</b>                                    |                                     |                         |                     |                                    |
| 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                              |                                     | \$ 22,500.00            | \$ 22,500.00        |                                    |
| <b>TOTAL INTERGOVERNMENTAL</b>                              | <b>\$ -</b>                         | <b>\$ 22,500.00</b>     | <b>\$ 22,500.00</b> |                                    |
| <b>MISCELLANEOUS REVENUES</b>                               |                                     |                         |                     |                                    |
| 48050 Other                                                 | \$ 500.00                           | \$ 3,767.89             | \$ 3,267.89         |                                    |
| 48100 Interest Income                                       | \$ 1,500.00                         | \$ 1,017.36             | \$ (482.64)         |                                    |
| 48200 Chemical Application Fees                             | \$ 8,000.00                         | \$ 5,941.00             | \$ (2,059.00)       |                                    |
| 48500 Donations - Petty Cash                                | \$ -                                | \$ (250.00)             | \$ (250.00)         |                                    |
| 48600 Use Value Penalties                                   | \$ -                                |                         | \$ -                |                                    |
| 49000 Proceeds from Long-Term Debt                          | \$ -                                |                         | \$ -                |                                    |
| <b>TOTAL MISCELLANEOUS</b>                                  | <b>\$ 10,000.00</b>                 | <b>\$ 10,476.25</b>     | <b>\$ 476.25</b>    |                                    |
| <b>TOTAL REVENUES</b>                                       | <b>\$ 220,000.00</b>                | <b>\$ 242,976.25</b>    |                     |                                    |
| <b>EXPENDITURES</b>                                         |                                     |                         |                     |                                    |
| <b>GENERAL GOVERNMENT</b>                                   |                                     |                         |                     |                                    |
| 51300 Legal Expenses                                        | \$ (5,000.00)                       | \$ (5,005.86)           | \$ (5.86)           |                                    |
| 51330 Notices (Newspaper Ads)                               | \$ (750.00)                         | \$ (46.01)              | \$ 703.99           |                                    |
| 51400 Board Salaries                                        | \$ (7,000.00)                       | \$ (7,000.00)           | \$ -                |                                    |
| 51405 Postage                                               | \$ (250.00)                         |                         | \$ 250.00           |                                    |
| 51410 Telephone                                             | \$ -                                |                         | \$ -                |                                    |
| 51415 Dues and Subscriptions                                | \$ (1,200.00)                       | \$ (580.00)             | \$ 620.00           |                                    |
| 51420 Printing/Copying Costs (Quarterly meetings & general) | \$ (1,000.00)                       | \$ (645.81)             | \$ 354.19           |                                    |
| 51430 Newsletter                                            | \$ -                                |                         | \$ -                |                                    |
| 51435 P.O. Box Rental                                       | \$ (45.00)                          | \$ (42.00)              | \$ 3.00             |                                    |
| 51440 Annual Meeting Expenditures                           | \$ (4,500.00)                       | \$ (3,734.17)           | \$ 765.83           |                                    |
| 51445 Conventions                                           | \$ (3,000.00)                       | \$ (525.27)             | \$ 2,474.73         |                                    |
| 51450 Mileage (Overall travel including hotels)             | \$ (1,000.00)                       | \$ (598.72)             | \$ 401.28           |                                    |
| 51455 Office and Computer Supplies                          | \$ (1,200.00)                       | \$ (984.67)             | \$ 215.33           |                                    |
| 51460 Charitable Contributions                              | \$ (1,000.00)                       | \$ (1,094.95)           | \$ (94.95)          |                                    |
| 51465 Petty Cash                                            | \$ (500.00)                         | \$ (750.00)             | \$ (250.00)         |                                    |
| 51500 Accounting                                            | \$ (1,500.00)                       | \$ (1,100.00)           | \$ 400.00           |                                    |
| 51600 Street Lighting                                       | \$ -                                |                         | \$ -                |                                    |
| 51700 Web Site                                              | \$ (1,500.00)                       | \$ (840.00)             | \$ 660.00           |                                    |
| 51800 Property & Liability Insurance                        | \$ (15,000.00)                      | \$ (20,730.00)          | \$ (5,730.00)       |                                    |
| 51900 Contingency                                           | \$ (3,000.00)                       | \$ (484.36)             | \$ 2,515.64         |                                    |
| 51910 Dredging Study                                        | \$ -                                |                         | \$ -                |                                    |
| 51920 Meeting minutes transcribing                          | \$ (750.00)                         | \$ (320.00)             | \$ 430.00           |                                    |
| 51930 General Office Equipment                              | \$ (1,000.00)                       | \$ (831.30)             | \$ 168.70           |                                    |
| 51940 Bank Fees                                             | \$ (150.00)                         | \$ (59.18)              | \$ 90.82            |                                    |
| 51950 Taxes - property                                      | \$ (150.00)                         | \$ (167.18)             | \$ (17.18)          |                                    |
| <b>TOTAL GENERAL GOVERNMENT</b>                             | <b>\$ (49,495.00)</b>               | <b>\$ (45,539.48)</b>   | <b>\$ 3,955.52</b>  |                                    |

# Camp Lake-Center Lake Rehabilitation District

## 2011 Annual Financial Report Detail

Prepared By: Charles Walker

Date: 5/2/2012

|                                                                                |                        |                        | OVER/UNDER<br>BUDGET VALUE |
|--------------------------------------------------------------------------------|------------------------|------------------------|----------------------------|
|                                                                                | 2011                   | 2011                   |                            |
| <b>CONSERVATION AND DEVELOPMENT</b>                                            |                        |                        |                            |
| <b>56800-LAKE MANAGEMENT AND DEVELOPMENT</b>                                   |                        |                        |                            |
| 56805 Lake Management Plan                                                     | \$ (8,000.00)          | \$ (7,100.00)          | \$ 900.00                  |
| 56808 Weed Harvesting-Wages                                                    | \$ (41,250.00)         | \$ (58,029.37)         | \$ (16,779.37)             |
| 56809 Weed Harvesting-Expenses                                                 | \$ (41,965.00)         | \$ (37,092.02)         | \$ 4,872.98                |
| 56809a Weed Harvesting - Fuel                                                  | \$ (8,500.00)          | \$ (5,134.59)          | \$ 3,365.41                |
| 56809b Weed Harvesting - Hydraulic Oil                                         | \$ (4,000.00)          |                        | \$ 4,000.00                |
| 56809c Weed Harvesting - License Fees                                          | \$ (1,100.00)          | \$ (1,025.00)          | \$ 75.00                   |
| 56809d Weed Harvesting - Parts & Supplies                                      | \$ (9,500.00)          | \$ (13,097.78)         | \$ (3,597.78)              |
| 56809e Weed Harvesting - Equipment Repair                                      | \$ (1,000.00)          | \$ (3,991.26)          | \$ (2,991.26)              |
| 56809f Weed Harvesting - Outside Contractor Services                           | \$ (2,000.00)          | \$ (1,640.00)          | \$ 360.00                  |
| 56809g Weed Harvesting - Equipment Storage                                     | \$ (1,000.00)          |                        | \$ 1,000.00                |
| 56809h Weed Harvesting - Weed Disposal                                         | \$ (8,000.00)          | \$ (6,667.50)          | \$ 1,332.50                |
| 56809j Weed Harvesting - Property Rental                                       | \$ (2,665.00)          | \$ (2,665.00)          | \$ -                       |
| 56809k Weed Harvesting - Payroll Account Service                               | \$ (1,200.00)          | \$ (1,574.94)          | \$ (374.94)                |
| 56809m Weed Harvesting - Permit Fees                                           | \$ -                   |                        | \$ -                       |
| 56809n Weed Harvesting - Misc                                                  | \$ (1,500.00)          | \$ (1,295.95)          | \$ 204.05                  |
| 56809o Non capital harvesting equipment                                        | \$ (1,500.00)          |                        | \$ 1,500.00                |
| 56810 Chemical Application - Expenses                                          | \$ (52,500.00)         | \$ (46,699.21)         | \$ 5,800.79                |
| 56810a Chemical Application - Material & Labor Service                         | \$ (50,000.00)         | \$ (43,811.90)         | \$ 6,188.10                |
| 56810b Chemical Application - Permit Fees                                      | \$ (2,000.00)          | \$ (1,790.00)          | \$ 210.00                  |
| 56810d Chemical Application - Mailing & Notification                           | \$ (500.00)            | \$ (1,097.31)          | \$ (597.31)                |
| 56812 General Lake Contract, Maintenance & Safety - labor only                 | \$ (20,000.00)         | \$ (9,841.97)          | \$ 10,158.03               |
| 56815 Non capital equipment purchase                                           | \$ (1,000.00)          | \$ (5,383.69)          | \$ (4,383.69)              |
| 56820 Water Quality Monitoring Project                                         | \$ -                   | \$ (1,594.00)          | \$ (1,594.00)              |
| 56825 Camp Lake Spillway Project                                               | \$ -                   |                        | \$ -                       |
| 56835 Center Lake Boat Ramp Project                                            | \$ -                   |                        | \$ -                       |
| 56840 Beach Restoration Projects                                               | \$ -                   |                        | \$ -                       |
| 56845 Center Lake Spillway Project Investigation                               | \$ -                   |                        | \$ -                       |
| 56850 Weevil Project                                                           | \$ -                   |                        | \$ -                       |
| 56855 Fish Stocking Project                                                    | \$ -                   |                        | \$ -                       |
| 56895 Miscellaneous Maintenance, Development, Awards & Books                   | \$ (500.00)            |                        | \$ 500.00                  |
| 56897 Lake Water Patrol - additional patrol above current amount               | \$ (9,500.00)          | \$ (8,960.00)          | \$ 540.00                  |
|                                                                                | \$ -                   |                        | \$ -                       |
| <b>56900-WATERSHED MAINTENANCE AND RESTORATION</b>                             |                        |                        |                            |
| 56905 Watershed Management Services/ S.W. Badger RC&D                          | \$ -                   |                        | \$ -                       |
| 56915 Watershed Restoration Projects/ 50% Cost Share Program                   | \$ (4,500.00)          |                        | \$ 4,500.00                |
| 56925 Priority Watershed Consulting Fees                                       | \$ -                   |                        | \$ -                       |
| 56930 Non-Point Source Pollution Projects / LAG & NPS Grant Cost Share Program | \$ -                   |                        | \$ -                       |
| 56940 Miscellaneous Maintenance and Restoration                                | \$ (2,500.00)          |                        | \$ 2,500.00                |
| 56950 TRM Grant/ 5% Cost Share Program                                         | \$ -                   |                        | \$ -                       |
| 56960 Educational Signs (Located & Boat Ramps)                                 | \$ (1,500.00)          |                        | \$ 1,500.00                |
|                                                                                | \$ -                   |                        | \$ -                       |
| <b>TOTAL CONSERVATION AND DEVELOPMENT</b>                                      | <b>\$ (183,215.00)</b> | <b>\$ (174,700.26)</b> | <b>\$ 8,514.74</b>         |
|                                                                                | \$ -                   |                        | \$ -                       |
| <b>CAPITAL OUTLAY</b>                                                          |                        |                        |                            |
| 57900 Weed Harvesting Equipment (Trucks, Harvesters, Conveyors)                | \$ -                   |                        | \$ -                       |
| 57910 Dredging Program                                                         | \$ -                   |                        | \$ -                       |
| 56935 Land Acquisition                                                         | \$ -                   | \$ (750.00)            | \$ (750.00)                |
| 56945 Center Lake Spillway Replacement                                         | \$ (1,000.00)          | \$ (10,629.98)         | \$ (9,629.98)              |
| 57915 Building Acquisition                                                     | \$ (5,000.00)          | \$ (8,370.00)          | \$ (3,370.00)              |
| 57920 Capital Savings - Future Equipment Purchase                              | \$ -                   |                        | \$ -                       |
|                                                                                | \$ -                   |                        | \$ -                       |
| <b>TOTAL CAPITAL OUTLAY</b>                                                    | <b>\$ (6,000.00)</b>   | <b>\$ (19,749.98)</b>  | <b>\$ (13,749.98)</b>      |
|                                                                                | \$ -                   |                        | \$ -                       |
| <b>DEBT SERVICE</b>                                                            |                        |                        |                            |
| 58100 Annual Payment on Long-Term Debt                                         | \$ -                   |                        | \$ -                       |
| 58200 Interest on Long-Term Debt                                               | \$ -                   |                        | \$ -                       |
| 58300 Loan Payoff on Long Term Debt                                            | \$ -                   |                        | \$ -                       |
|                                                                                | \$ -                   |                        | \$ -                       |
| <b>TOTAL DEBT SERVICE</b>                                                      | <b>\$ -</b>            |                        |                            |
|                                                                                | \$ -                   |                        | \$ -                       |
| <b>TOTAL EXPENDITURES</b>                                                      | <b>\$ (238,710.00)</b> | <b>\$ (239,989.72)</b> | <b>\$ (1,279.72)</b>       |
| <b>TOTAL EXPENDITURES w/o CAPITAL</b>                                          |                        |                        |                            |
| EXPENDITURES OVER (UNDER) REVENUE                                              | \$ (18,710.00)         | \$ (2,986.53)          |                            |

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



CY2011 CCLRD  
Annual Preferred Checking Account Summary  
1/1/2011 through 12/31/2011

| Category Description                | Item SubTotals | Sub Category Totals | Category Totals        |
|-------------------------------------|----------------|---------------------|------------------------|
| <b><u>INCOME</u></b>                |                |                     | <b>\$ 217,633.66</b>   |
| Transfer from Money Market Checking |                |                     | \$ 205,000.00          |
| Chemical Application Fee            |                |                     | 5,941.00               |
| Tax Settlement                      |                |                     | 3,174.77               |
| Petty Cash                          |                |                     | -250.00                |
| Other Inc                           |                |                     | 3,767.89               |
| <b><u>EXPENSES</u></b>              |                |                     | <b>\$ (239,739.72)</b> |
| Uncategorized                       |                |                     | 0                      |
| Accountant Fees                     |                |                     | -1,100.00              |
| Ads                                 |                |                     | -46.01                 |
| Building - Storage                  |                |                     | -8,370.00              |
| Center Lake Spillway                |                |                     | -10,629.98             |
| Chemical                            |                |                     | -48,293.21             |
| Chemical:Chemical Application       | -43,811.90     |                     |                        |
| Chemical:Chemical Application Fees  | -1,790.00      |                     |                        |
| Chemical:Herbicide Mailing          | -637.43        |                     |                        |
| Chemical:Meeting Presentations      | -377.13        |                     |                        |
| Chemical:Notices                    | -82.75         |                     |                        |
| Chemical:Testing, Sampling & Misc   | -1,594.00      |                     |                        |
| Computer                            |                |                     | -553.98                |
| Computer:Software                   | -553.98        |                     |                        |

Date: 5/2/2012

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CY2011 CCLRD  
Annual Preferred Checking Account Summary  
1/1/2011 through 12/31/2011

| Category Description                            | Item SubTotals | Sub Category Totals | Category Totals |
|-------------------------------------------------|----------------|---------------------|-----------------|
| Conventions                                     |                |                     | -525.27         |
| Donations                                       |                |                     | -1,000.00       |
| Employee Benefit, Business                      |                |                     | -379.23         |
| Fees                                            |                |                     | -10             |
| Fees:Tax Renewal Fee                            |                | -10                 |                 |
| General Lake Service                            |                |                     | -15,225.66      |
|                                                 |                | -149.97             |                 |
| General lake cleanup service - Invoice #111     |                | -1,725.00           |                 |
| General lake cleanup service - Invoice #113     |                | -1,525.00           |                 |
| General lake cleanup service - Invoice #113     |                | -777                |                 |
| General lake cleanup service - Invoice #115     |                | -1,392.00           |                 |
|                                                 |                | -920                |                 |
| Install pier & boat lift for CY2011             |                | -450                |                 |
| General lake cleanup service - Invoice #118     |                | -1,329.00           |                 |
| General lake cleanup service - Invoice #119     |                | -834                |                 |
| Remove pier & boat lift for CY2011              |                | -350                |                 |
| Email invoice from Dean                         |                | -280                |                 |
| General Lake Service:Equipment parts & supplies |                | -5,383.69           |                 |
| General Lake Service:Equipment repair           |                | -110                |                 |
| Gifts Given                                     |                |                     | -94.95          |
| Harvesting                                      |                |                     | -92,456.39      |
| Harvesting:Fuel - Diesel                        |                | -5,008.32           |                 |
| Harvesting:Fuel - Gas                           |                | -126.27             |                 |
| General Lake Service:License Fees               |                | -1,025.00           |                 |

Date: 5/2/2012

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CY2011 CCLRD  
Annual Preferred Checking Account Summary  
1/1/2011 through 12/31/2011

| Category Description                                  | Item SubTotals | Sub Category Totals | Category Totals |
|-------------------------------------------------------|----------------|---------------------|-----------------|
| Harvesting:Parts & Supplies                           |                | -13,097.78          |                 |
| Harvesting:Payroll                                    |                | -61,244.31          |                 |
| Harvesting:Payroll:Contract Labor                     | -1,640.00      |                     |                 |
| Harvesting:Payroll:Paychex Net Payroll                | -44,356.20     |                     |                 |
| Harvesting:Payroll:Paychex Tax Withholding & Expenses | -13,673.17     |                     |                 |
| Harvesting:Payroll:Service Fees                       | -1,574.94      |                     |                 |
| Harvesting:Repair - Trucks                            |                | -3,991.26           |                 |
| Harvesting:Travel                                     |                | -1,295.95           |                 |
| Harvesting:Weed Disposal                              |                | -6,667.50           |                 |
| Insurance                                             |                |                     | -20,730.00      |
| Insurance:Commercial Auto                             |                | -4,212.00           |                 |
| Insurance:General Liability                           |                | -3,039.00           |                 |
| Insurance:Inland Marine                               |                | -8,616.00           |                 |
| Insurance:Workers Comp                                |                | -4,863.00           |                 |
| Lake Water Patrol                                     |                |                     | -8,960.00       |
| Land purchase                                         |                |                     | -750            |
| Late Fees                                             |                |                     | -59.18          |
| Legal-Prof Fees                                       |                |                     | -5,005.86       |
| Membership Dues                                       |                |                     | -580            |
| Misc                                                  |                |                     | -105.13         |
| Office supplies - General                             |                |                     | -831.3          |
| Petty Cash                                            |                |                     | -500            |
| Post Office Box Renewal                               |                |                     | -42             |
| Property Rental                                       |                |                     | -2,665.00       |

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CY2011 CCLRD  
Annual Preferred Checking Account Summary  
1/1/2011 through 12/31/2011

| Category Description                              | Item SubTotals | Sub Category Totals | Category Totals       |
|---------------------------------------------------|----------------|---------------------|-----------------------|
| Salary - Annual                                   |                |                     | -7,000.00             |
| Secretarial Expenses                              |                |                     | -4,484.86             |
| Secretarial expenses                              |                | -122.71             |                       |
| Secretarial Expenses:Annual Meeting Publication   |                | -3,734.17           |                       |
| Secretarial Expenses:Meeting Minutes transcribing |                | -320                |                       |
| Misc                                              |                | -307.98             |                       |
| Shoreline Stabilization                           |                |                     | -7,100.00             |
| Shoreline Stabilization:Project Documentation     |                | -7,100.00           |                       |
| Signs                                             |                |                     | -645.81               |
| Taxes - Property                                  |                |                     | -157.18               |
| Travel:Mileage                                    |                |                     | -598.72               |
| Utilities                                         |                |                     | -840                  |
| Utilities:Internet                                |                | -840                |                       |
| Utilities:Internet:Website editing                | -720           |                     |                       |
| Utilities:Internet:Website Hosting                | -120           |                     |                       |
| <b>BANK SUBTOTAL (Income - Expenses)</b>          |                |                     | <b>\$ (22,106.06)</b> |
| <b>OPENING BALANCE - 1/1/2011</b>                 |                |                     | <b>\$ 41,105.09</b>   |
| <b>ENDING BALANCE - 12/31/2011</b>                |                |                     | <b>\$ 18,999.03</b>   |

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CCLRD CY2011  
Annual Money Market Account Summary  
1/1/2011 through 12/31/2011

| Category Description                     | Category<br>SubTotals | Category Totals        |
|------------------------------------------|-----------------------|------------------------|
| <b><u>INCOME</u></b>                     |                       | <b>\$ 229,904.87</b>   |
| Interest Inc                             | \$ 579.64             |                        |
| DNR Reimbursement                        | \$ 22,500.00          |                        |
| Tax Settlement                           | \$ 206,825.23         |                        |
| <b><u>EXPENSES</u></b>                   |                       | <b>\$ (225,046.93)</b> |
| TRANSFERS                                |                       |                        |
| Preffered Checking                       | \$ (205,000.00)       |                        |
| Savings Money Market Pref                | \$ (19,796.93)        |                        |
| Petty Cash                               | \$ (250.00)           |                        |
| <b>BANK SUBTOTAL (Income - Expenses)</b> | <b>\$</b>             | <b>4,857.94</b>        |
| <b>OPENING BALANCE - 1/1/2011</b>        | <b>\$</b>             | <b>122,544.40</b>      |
| <b>ENDING BALANCE - 12/31/2011</b>       | <b>\$</b>             | <b>127,402.34</b>      |

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CCLRD CY2011  
Annual Savings Money Market Preferred Account Summary  
1/1/2011 through 12/31/2011

| Category Description   | Category<br>SubTotals | Category Totals     |
|------------------------|-----------------------|---------------------|
| <b><u>INCOME</u></b>   |                       | <b>\$ 20,294.22</b> |
| Interest Inc           | \$ 497.29             |                     |
| TRANSFERS              |                       |                     |
| Money Market Checking  | \$ 19,796.93          |                     |
| <b><u>EXPENSES</u></b> |                       | <b>\$ -</b>         |

**BANK SUBTOTAL (Income - Expenses) \$ 20,294.22**

**OPENING BALANCE - 1/1/2011 \$ 129,687.93**

**ENDING BALANCE - 12/31/2011 \$ 149,982.15**

Date: 5/2/2012

Prepared By: Charles Walker

# Camp Lake-Center Lake Rehabilitation District All Years Comparison Detail

Prepared By: Charles Walker

Date: 4/27/2012

|                                                             | 2004<br>Budget | 2004<br>Actual | 2005<br>Budget             | 2005<br>Actual | 2006<br>Budget<br>w/LAG & NPS | 2006<br>Actual<br>w/LAG & NPS | 2007<br>Budget             | 2007<br>Actual | 2008<br>Budget               | 2008<br>Actual | 2009<br>Budget                      | 2009<br>Actual<br>YTD as of 7/5/09 | 2010<br>Budget                      | 2010<br>Actuals | 2011<br>Budget                      | 2011<br>Actuals |
|-------------------------------------------------------------|----------------|----------------|----------------------------|----------------|-------------------------------|-------------------------------|----------------------------|----------------|------------------------------|----------------|-------------------------------------|------------------------------------|-------------------------------------|-----------------|-------------------------------------|-----------------|
| <b>REVENUES</b>                                             |                |                | +15% Increase<br>over 2004 |                | -21% Decrease<br>over 2005    |                               | +36% Increase<br>over 2006 |                | -0.22% Decrease<br>over 2007 |                | 0.0% Difference<br>over 2008 Budget |                                    | -2.38% Decrease<br>from 2009 Budget |                 | -7.08% Decrease<br>from 2010 Budget |                 |
| <b>TAXES</b>                                                |                |                |                            |                |                               |                               |                            |                |                              |                |                                     |                                    |                                     |                 |                                     |                 |
| 41110 General Property Tax Revenue                          | \$ 187,227.78  | \$ 187,227.28  | \$ 215,975.84              | \$ 215,982.84  | \$ 170,820.00                 | \$ 174,139.44                 | \$ 231,550.00              | \$ 231,550.00  | \$ 231,500.00                | \$ 231,500.00  | \$ 231,500.00                       | \$ 231,500.00                      | \$ 226,000.00                       | \$ 226,000.00   | \$ 210,000.00                       | \$ 210,000.00   |
| <b>TOTAL TAXES</b>                                          | \$ 187,227.78  | \$ 187,227.28  | \$ 215,975.84              | \$ 215,982.84  | \$ 170,820.00                 | \$ 174,139.44                 | \$ 231,550.00              | \$ 231,550.00  | \$ 231,500.00                | \$ 231,500.00  | \$ 231,500.00                       | \$ 231,500.00                      | \$ 226,000.00                       | \$ 226,000.00   | \$ 210,000.00                       | \$ 210,000.00   |
| <b>INTERGOVERNMENTAL</b>                                    |                |                |                            |                |                               |                               |                            |                |                              |                |                                     |                                    |                                     |                 |                                     |                 |
| 43580 State Planning Grants                                 | \$ 10,000.00   | \$ 3,000.00    | \$ -                       | \$ -           | \$ 4,000.00                   | \$ 3,351.10                   | \$ -                       | \$ -           | \$ -                         | \$ -           | \$ -                                | \$ -                               | \$ -                                | \$ -            | \$ -                                | \$ -            |
| 43581 State Non-Point Source Pollution Grants               | \$ -           | \$ 34,320.48   | \$ -                       | \$ -           | \$ -                          | \$ -                          | \$ -                       | \$ -           | \$ -                         | \$ -           | \$ -                                | \$ -                               | \$ -                                | \$ -            | \$ -                                | \$ -            |
| 43582 Wisconsin Waterways Commission Grants                 | \$ -           | \$ -           | \$ -                       | \$ -           | \$ -                          | \$ -                          | \$ -                       | \$ -           | \$ -                         | \$ -           | \$ -                                | \$ -                               | \$ -                                | \$ -            | \$ -                                | \$ -            |
| 43583 State LAG Grant                                       | \$ 55,000.00   | \$ 58,264.37   | \$ 56,295.00               | \$ 46,839.43   | \$ 56,295.00                  | \$ 56,295.00                  | \$ -                       | \$ -           | \$ -                         | \$ -           | \$ -                                | \$ -                               | \$ -                                | \$ -            | \$ -                                | \$ -            |
| 43584 State Exempt Computer Aids                            | \$ 5.00        | \$ 2.00        | \$ 2.00                    | \$ -           | \$ 5.00                       | \$ -                          | \$ -                       | \$ -           | \$ -                         | \$ -           | \$ -                                | \$ -                               | \$ -                                | \$ -            | \$ -                                | \$ -            |
| 43585 DNR Reimbursement Grants                              |                |                |                            |                |                               |                               |                            |                |                              |                |                                     | \$ 22,500.00                       |                                     |                 |                                     | \$ 22,500.00    |
| <b>TOTAL INTERGOVERNMENTAL</b>                              | \$ 65,005.00   | \$ 95,586.85   | \$ 56,297.00               | \$ 46,839.43   | \$ 60,300.00                  | \$ 59,646.10                  | \$ -                       | \$ -           | \$ -                         | \$ -           | \$ -                                | \$ 22,500.00                       | \$ -                                | \$ -            | \$ -                                | \$ 22,500.00    |
| <b>MISCELLANEOUS REVENUES</b>                               |                |                |                            |                |                               |                               |                            |                |                              |                |                                     |                                    |                                     |                 |                                     |                 |
| 48050 Other                                                 |                |                |                            | \$ 2,328.01    |                               | \$ 185.00                     | \$ -                       | \$ 6,106.51    | \$ -                         | \$ 1,772.52    | \$ -                                | \$ 963.90                          | \$ -                                | \$ 4,256.00     | \$ 500.00                           | \$ 3,767.89     |
| 48100 Interest Income                                       | \$ 750.00      | \$ 1,362.27    | \$ 1,500.00                | \$ 1,639.17    | \$ 1,000.00                   | \$ 1,219.61                   | \$ 1,200.00                | \$ 1,637.31    | \$ 1,200.00                  | \$ 5,913.40    | \$ 6,000.00                         | \$ 2,543.27                        | \$ 6,000.00                         | \$ 1,475.52     | \$ 1,500.00                         | \$ 1,017.36     |
| 48200 Chemical Application Fees                             |                |                |                            |                |                               |                               | \$ -                       | \$ 12,998.83   | \$ 16,000.00                 | \$ 26,099.93   | \$ 14,500.00                        | \$ 12,266.72                       | \$ 19,500.00                        | \$ 6,447.00     | \$ 8,000.00                         | \$ 5,941.00     |
| 48500 Donations                                             | \$ -           | \$ -           | \$ -                       | \$ -           | \$ -                          | \$ -                          | \$ -                       | \$ -           | \$ -                         | \$ -           | \$ -                                | \$ -                               | \$ -                                | \$ -            | \$ -                                | \$ (250.00)     |
| 48600 Use Value Penalties                                   | \$ -           | \$ -           | \$ -                       | \$ -           | \$ -                          | \$ -                          | \$ -                       | \$ -           | \$ -                         | \$ -           | \$ -                                | \$ -                               | \$ -                                | \$ -            | \$ -                                | \$ -            |
| 49000 Proceeds from Long-Term Debt                          | \$ -           | \$ -           | \$ -                       | \$ -           | \$ -                          | \$ -                          | \$ -                       | \$ -           | \$ -                         | \$ -           | \$ -                                | \$ -                               | \$ -                                | \$ -            | \$ -                                | \$ -            |
| <b>TOTAL MISCELLANEOUS</b>                                  | \$ 750.00      | \$ 1,362.27    | \$ 1,500.00                | \$ 3,967.18    | \$ 1,000.00                   | \$ 1,404.61                   | \$ 1,200.00                | \$ 20,742.65   | \$ 17,200.00                 | \$ 33,785.85   | \$ 20,500.00                        | \$ 15,773.89                       | \$ 25,500.00                        | \$ 12,178.52    | \$ 10,000.00                        | \$ 10,476.25    |
| <b>TOTAL REVENUES</b>                                       | \$ 252,982.78  | \$ 284,176.40  | \$ 273,772.84              | \$ 266,789.45  | \$ 232,120.00                 | \$ 235,190.15                 | \$ 232,750.00              | \$ 252,292.65  | \$ 248,700.00                | \$ 265,285.85  | \$ 252,000.00                       | \$ 269,773.89                      | \$ 251,500.00                       | \$ 238,178.52   | \$ 220,000.00                       | \$ 242,976.25   |
| <b>EXPENDITURES</b>                                         |                |                |                            |                |                               |                               |                            |                |                              |                |                                     |                                    |                                     |                 |                                     |                 |
| <b>GENERAL GOVERNMENT</b>                                   |                |                |                            |                |                               |                               |                            |                |                              |                |                                     |                                    |                                     |                 |                                     |                 |
| 51300 Legal Expenses                                        | \$ -           | \$ 1,983.89    | \$ 1,000.00                | \$ 810.00      | \$ -                          | \$ 25.00                      | \$ -                       | \$ 2,807.51    | \$ 2,000.00                  | \$ 4,667.27    | \$ (7,200.00)                       | \$ (598.26)                        | \$ (5,000.00)                       | \$ (4,999.56)   | \$ (5,000.00)                       | \$ (5,005.86)   |
| 51330 Notices (Newspaper Ads)                               | \$ -           | \$ -           | \$ -                       | \$ 255.91      | \$ -                          | \$ 137.36                     | \$ 300.00                  | \$ -           | \$ 300.00                    | \$ 44.20       | \$ (750.00)                         | \$ -                               | \$ (750.00)                         | \$ -            | \$ (750.00)                         | \$ (46.01)      |
| 51400 Board Salaries                                        | \$ 5,000.00    | \$ 5,000.00    | \$ 5,000.00                | \$ 5,000.00    | \$ 5,000.00                   | \$ 5,000.00                   | \$ 7,000.00                | \$ 7,000.00    | \$ 7,000.00                  | \$ 7,000.00    | \$ (7,000.00)                       | \$ (7,000.00)                      | \$ (7,000.00)                       | \$ (7,000.00)   | \$ (7,000.00)                       | \$ (7,000.00)   |
| 51405 Postage                                               | \$ 750.00      | \$ 133.80      | \$ 716.00                  | \$ 193.65      | \$ 700.00                     | \$ -                          | \$ 250.00                  | \$ -           | \$ 250.00                    | \$ -           | \$ (250.00)                         | \$ -                               | \$ (250.00)                         | \$ -            | \$ (250.00)                         | \$ -            |
| 51410 Telephone                                             | \$ 300.00      | \$ 21.31       | \$ 350.00                  | \$ 145.30      | \$ 300.00                     | \$ -                          | \$ 150.00                  | \$ -           | \$ 150.00                    | \$ -           | \$ (100.00)                         | \$ -                               | \$ -                                | \$ -            | \$ -                                | \$ -            |
| 51415 Dues and Subscriptions                                | \$ 350.00      | \$ 565.00      | \$ 400.00                  | \$ 930.00      | \$ 500.00                     | \$ 250.00                     | \$ 1,000.00                | \$ 60.00       | \$ 1,200.00                  | \$ 355.00      | \$ (1,200.00)                       | \$ (580.00)                        | \$ (1,200.00)                       | \$ (580.00)     | \$ (1,200.00)                       | \$ (580.00)     |
| 51420 Printing/Copying Costs (Quarterly meetings & general) | \$ 750.00      | \$ 586.00      | \$ 750.00                  | \$ 1,068.74    | \$ 1,000.00                   | \$ 2,771.59                   | \$ 1,200.00                | \$ -           | \$ 1,500.00                  | \$ -           | \$ (1,500.00)                       | \$ -                               | \$ (1,000.00)                       | \$ -            | \$ (1,000.00)                       | \$ (645.81)     |
| 51430 Newsletter                                            | \$ -           | \$ -           | \$ -                       | \$ -           | \$ -                          | \$ -                          | \$ -                       | \$ -           | \$ -                         | \$ -           | \$ -                                | \$ -                               | \$ -                                | \$ -            | \$ -                                | \$ -            |
| 51435 P.O. Box Rental                                       | \$ 30.00       | \$ 24.00       | \$ 25.00                   | \$ 24.00       | \$ 25.00                      | \$ 26.00                      | \$ 25.00                   | \$ -           | \$ 30.00                     | \$ 74.00       | \$ (40.00)                          | \$ (40.00)                         | \$ (40.00)                          | \$ (40.00)      | \$ (45.00)                          | \$ (42.00)      |
| 51440 Annual Meeting Expenditures                           | \$ 1,000.00    | \$ 1,357.36    | \$ 1,000.00                | \$ 2,100.00    | \$ 1,500.00                   | \$ -                          | \$ 2,500.00                | \$ 4,306.71    | \$ 2,500.00                  | \$ 3,424.05    | \$ (5,500.00)                       | \$ (3,725.71)                      | \$ (5,500.00)                       | \$ (4,528.79)   | \$ (4,500.00)                       | \$ (3,734.17)   |
| 51445 Conventions                                           | \$ 2,000.00    | \$ 1,646.10    | \$ 2,000.00                | \$ 111.85      | \$ 1,500.00                   | \$ 546.58                     | \$ 2,000.00                | \$ 1,060.72    | \$ 2,000.00                  | \$ 2,030.84    | \$ (2,000.00)                       | \$ (2,164.48)                      | \$ (2,000.00)                       | \$ (2,334.03)   | \$ (3,000.00)                       | \$ (525.27)     |
| 51450 Mileage (Overall travel including hotels)             | \$ 500.00      | \$ -           | \$ 500.00                  | \$ 1,006.22    | \$ 500.00                     | \$ -                          | \$ 500.00                  | \$ 549.06      | \$ 500.00                    | \$ 1,563.34    | \$ (1,000.00)                       | \$ (872.69)                        | \$ (1,000.00)                       | \$ (2,582.82)   | \$ (1,000.00)                       | \$ (598.72)     |
| 51455 Office Supplies                                       | \$ 100.00      | \$ 487.85      | \$ 100.00                  | \$ -           | \$ 150.00                     | \$ 44.98                      | \$ 200.00                  | \$ 733.88      | \$ 200.00                    | \$ 479.69      | \$ (850.00)                         | \$ (247.17)                        | \$ (850.00)                         | \$ (1,234.07)   | \$ (1,200.00)                       | \$ (984.67)     |
| 51460 Charitable Contributions                              | \$ -           | \$ -           | \$ -                       | \$ -           | \$ -                          | \$ 1,000.00                   | \$ -                       | \$ -           | \$ 1,000.00                  | \$ 500.00      | \$ (1,000.00)                       | \$ (1,000.00)                      | \$ (1,000.00)                       | \$ -            | \$ (1,000.00)                       | \$ (1,094.95)   |
| 51465 Petty Cash                                            | \$ 500.00      | \$ 949.77      | \$ 500.00                  | \$ 2,593.52    | \$ 1,000.00                   | \$ 500.00                     | \$ 1,000.00                | \$ -           | \$ 500.00                    | \$ -           | \$ (500.00)                         | \$ -                               | \$ (500.00)                         | \$ (250.00)     | \$ (500.00)                         | \$ (750.00)     |
| 51500 Accounting                                            | \$ 1,500.00    | \$ 1,450.00    | \$ 1,500.00                | \$ 600.00      | \$ 1,500.00                   | \$ 640.00                     | \$ 700.00                  | \$ 540.00      | \$ 700.00                    | \$ 450.00      | \$ (700.00)                         | \$ (700.00)                        | \$ (700.00)                         | \$ (700.00)     | \$ (1,500.00)                       | \$ (1,100.00)   |
| 51600 Street Lighting                                       | \$ 175.00      | \$ 377.88      | \$ 150.00                  | \$ 160.00      | \$ 400.00                     | \$ 160.00                     | \$ -                       | \$ -           | \$ -                         | \$ -           | \$ -                                | \$ -                               | \$ -                                | \$ -            | \$ -                                | \$ -            |
| 51700 Web Site                                              | \$ -           | \$ 2,755.00    | \$ 4,500.00                | \$ 4,681.00    | \$ 4,750.00                   | \$ 914.95                     | \$ 1,000.00                | \$ 295.00      | \$ 1,000.00                  | \$ 1,100.00    | \$ (1,000.00)                       | \$ (470.00)                        | \$ (1,500.00)                       | \$ (720.00)     | \$ (1,500.00)                       | \$ (840.00)     |
| 51800 Property & Liability Insurance                        | \$ 9,250.00    | \$ 11,919.00   | \$ 9,250.00                | \$ 13,081.00   | \$ 13,500.00                  | \$ 9,896.00                   | \$ 15,000.00               | \$ 9,669.00    | \$ 15,000.00                 | \$ 9,302.00    | \$ (15,000.00)                      | \$ (11,768.00)                     | \$ (12,000.00)                      | \$ (13,769.00)  | \$ (15,000.00)                      | \$ (20,730.00)  |
| 51900 Contingency                                           | \$ 5,000.00    | \$ -           | \$ 4,000.00                | \$ -           | \$ 4,750.00                   | \$ 593.94                     | \$ 5,000.00                | \$ -           | \$ 5,000.00                  | \$ -           | \$ (5,000.00)                       | \$ -                               | \$ (5,000.00)                       | \$ (829.25)     | \$ (3,000.00)                       | \$ (484.36)     |
| 51910 Dredging Study                                        | \$ -           | \$ -           | \$ -                       | \$ 112.89      | \$ -                          | \$ -                          | \$ 5,000.00                | \$ -           | \$ 2,500.00                  | \$ -           | \$ -                                | \$ -                               | \$ -                                | \$ -            | \$ -                                | \$ -            |
| 51920 Meeting minutes transcribing                          | \$ -           | \$ -           | \$ -                       | \$ 590.00      | \$ -                          | \$ 20.00                      | \$ 750.00                  | \$ 250.00      | \$ 750.00                    | \$ -           | \$ (750.00)                         | \$ (188.85)                        | \$ (750.00)                         | \$ (215.82)     | \$ (750.00)                         | \$ (320.00)     |
| 51930 General Office Equipment                              | \$ -           | \$ -           | \$ -                       | \$ 3,161.78    | \$ -                          | \$ 2,062.73                   | \$ 2,000.00                | \$ -           | \$ 1,000.00                  | \$ 1,880.89    | \$ (1,000.00)                       | \$ (1,280.09)                      | \$ (1,000.00)                       | \$ (1,000.13)   | \$ (1,000.00)                       | \$ (831.30)     |
| 51940 Bank Fees                                             | \$ -           | \$ -           | \$ -                       | \$ 68.73       | \$ -                          | \$ -                          | \$ 75.00                   | \$ 4.00        | \$ 75.00                     | \$ -           | \$ (150.00)                         | \$ (10.00)                         | \$ (150.00)                         | \$ (25.00)      | \$ (150.00)                         | \$ (59.18)      |
| 51950 Taxes - property                                      | \$ -           | \$ -           | \$ -                       | \$ -           | \$ -                          | \$ -                          | \$ -                       | \$ -           | \$ -                         | \$ 6.44        | \$ -                                | \$ (60.00)                         | \$ (150.00)                         | \$ (121.80)     | \$ (150.00)                         | \$ (167.18)     |
| <b>TOTAL GENERAL GOVERNMENT</b>                             | \$ 27,205.00   | \$ 29,256.96   | \$ 31,741.00               | \$ 36,684.59   | \$ 37,075.00                  | \$ 24,589.13                  | \$ 45,650.00               | \$ 27,275.88   | \$ 45,155.00                 | \$ 32,877.72   | \$ (52,490.00)                      | \$ (30,005.25)                     | \$ (47,340.00)                      | \$ (48,033.37)  | \$ (49,495.00)                      | \$ (45,539.48)  |
| <b>CONSERVATION AND DEVELOPMENT</b>                         |                |                |                            |                |                               |                               |                            |                |                              |                |                                     |                                    |                                     |                 |                                     |                 |
| <b>56800-LAKE MANAGEMENT AND DEVELOPMENT</b>                |                |                |                            |                |                               |                               |                            |                |                              |                |                                     |                                    |                                     |                 |                                     |                 |
| 56805 Lake Management Plan                                  | \$ -           | \$ -           | \$ 4,000.00                | \$ 15,738.06   | \$ -                          | \$ 2,173.16                   | \$ -                       | \$ -           | \$ -                         | \$ -           | \$ -                                | \$ -                               | \$ -                                | \$ -            | \$ (8,000.00)                       | \$ (7,100.00)   |
| 56808 Weed Harvesting-Wages                                 | \$ 50,000.00   | \$ 30,647.50   | \$ 55,000.00               | \$ 61,492.09   | \$ 50,000.00                  | \$ 38,272.43                  | \$ 50,000.00               | \$ 39,378.48   | \$ 45,000.00                 | \$ 37,147.48   | \$ (45,000.00)                      | \$ (48,311.89)                     | \$ (41,250.00)                      | \$ (56,697.07)  | \$ (41,250.00)                      | \$ (58,028.37)  |
| 56809 Weed Harvesting-Expenses                              | \$ 25,000.00   | \$ 16,850.26   | \$ 30,000.00               | \$ 33,008.40   | \$ 25,000.00                  | \$ 30,816.39                  | \$ 34,850.00               | \$ 31,664.85   | \$ 38,500.00                 | \$ 31,299.05   | \$ (44,790.00)                      | \$ (38,864.92)                     | \$ (43,715.00)                      | \$ (31,844.33)  | \$ (41,865.00)                      | \$ (37,692.02)  |
| 56809a Weed Harvesting - Fuel                               |                |                |                            | \$ 5,384.57    |                               | \$ 4,755.32                   | \$ 5,500.00                | \$ 3,347.43    | \$ 6,500.00                  | \$ 5,154.01    | \$ (8,500.00)                       | \$ (3,406.82)                      | \$ (8,500.00)                       | \$ (3,421.94)   | \$ (8,500.00)                       | \$ (5,134.59)   |
| 56809b Weed Harvesting - Hydraulic Oil                      |                |                |                            | \$ 2,047.49    |                               | \$ 3,290.47                   | \$ 2,500.00                | \$ 1,273.74    | \$ 3,500.00                  | \$ 1,745.00    | \$ (4,000.00)                       | \$ (1,815.00)                      | \$ (4,000.00)                       | \$ (4,000.00)   | \$ (4,000.00)                       | \$ (4,000.00)   |
| 56809c Weed Harvesting - License Fees                       |                |                |                            | \$ 45.25       |                               | \$ 399.63                     | \$ 300.00                  | \$ 1,053.00    | \$ 750.00                    | \$ 619.50      | \$ (1,100.00)                       | \$ (504.88)                        | \$ (1,100.00)                       | \$ (1,975.00)   | \$ (1,100.00)                       | \$ (1,025.00)   |
| 56809d Weed Harvesting - Parts & Supplies                   |                |                |                            | \$ 7,362.98    |                               | \$ 6,916.15                   | \$ 7,500.00                | \$ 8,524.51    | \$ 8,000.00                  | \$ 12,178.51   | \$ (9,500.00)                       | \$ (9,570.34)                      | \$ (9,500.00)                       | \$ (11,895.46)  | \$ (9,500.00)                       | \$ (13,097.78)  |
| 56809e Weed Harvesting - Equipment Repair                   |                |                |                            | \$ 703.00      |                               | \$ -                          | \$ 1,000.00                | \$ 315.00      | \$ 1,000.00                  | \$ 390.00      | \$ (1,000.00)                       | \$ -                               | \$ (1,000.00)                       | \$ (100.00)     | \$ (1,000.00)                       | \$ (3,991.26)   |
| 56809f Weed Harvesting - Outside Contractor Services        |                |                |                            | \$ 590.00      |                               | \$ 4,477.96                   | \$ 750.00                  | \$ 1,900.00    | \$ 2,000.00                  | \$ 500.00      | \$ (2,000.00)                       | \$ (10,387.26)                     | \$ (2,000.00)                       | \$ (3,380.00)   | \$ (2,000.00)                       | \$ (1,640.00)   |
| 56809g Weed Harvesting - Equipment Storage                  |                |                |                            | \$ 731.82      |                               | \$ -                          | \$ 750.00                  | \$ -           | \$ 1,000.00                  | \$ 250.00      | \$ (1,000.00)                       | \$ (150.00)                        | \$ (1,000.00)                       | \$ (150.00)     | \$ (1,000.00)                       | \$ (1,000.00)   |
| 56809h Weed Harvesting - Weed Disposal                      |                |                |                            | \$ 11,695.00   |                               | \$ 6,675.00                   | \$ 12,000.00               | \$ 7,527.00    | \$ 10,000.00                 | \$ 5,482.50    | \$ (10,000.00)                      | \$ (6,435.00)                      | \$ (9,000.00)                       | \$ (5,475.00)   | \$ (8,000.00)                       | \$ (6,667.50)   |

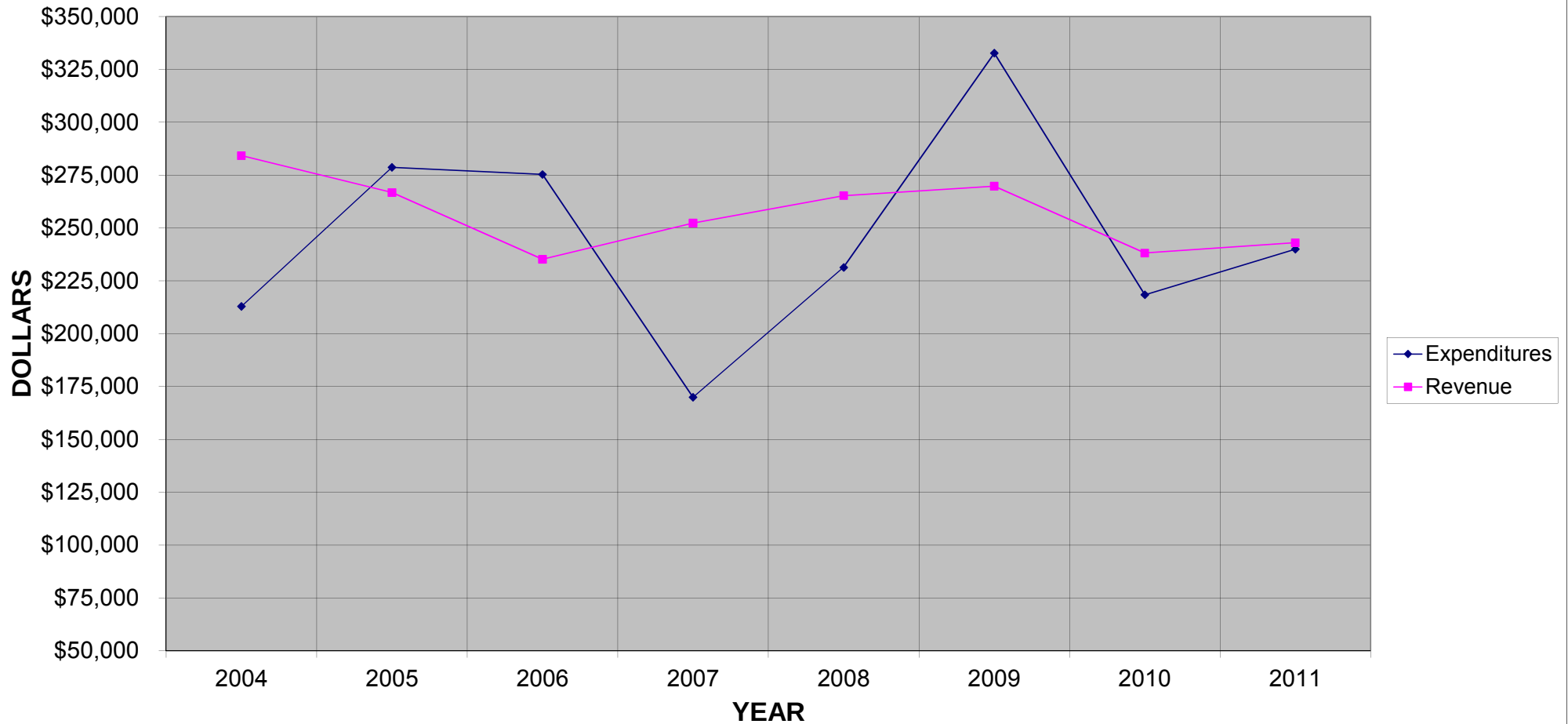
## Camp Lake-Center Lake Rehabilitation District All Years Comparison Detail

Prepared By: Charles Walker

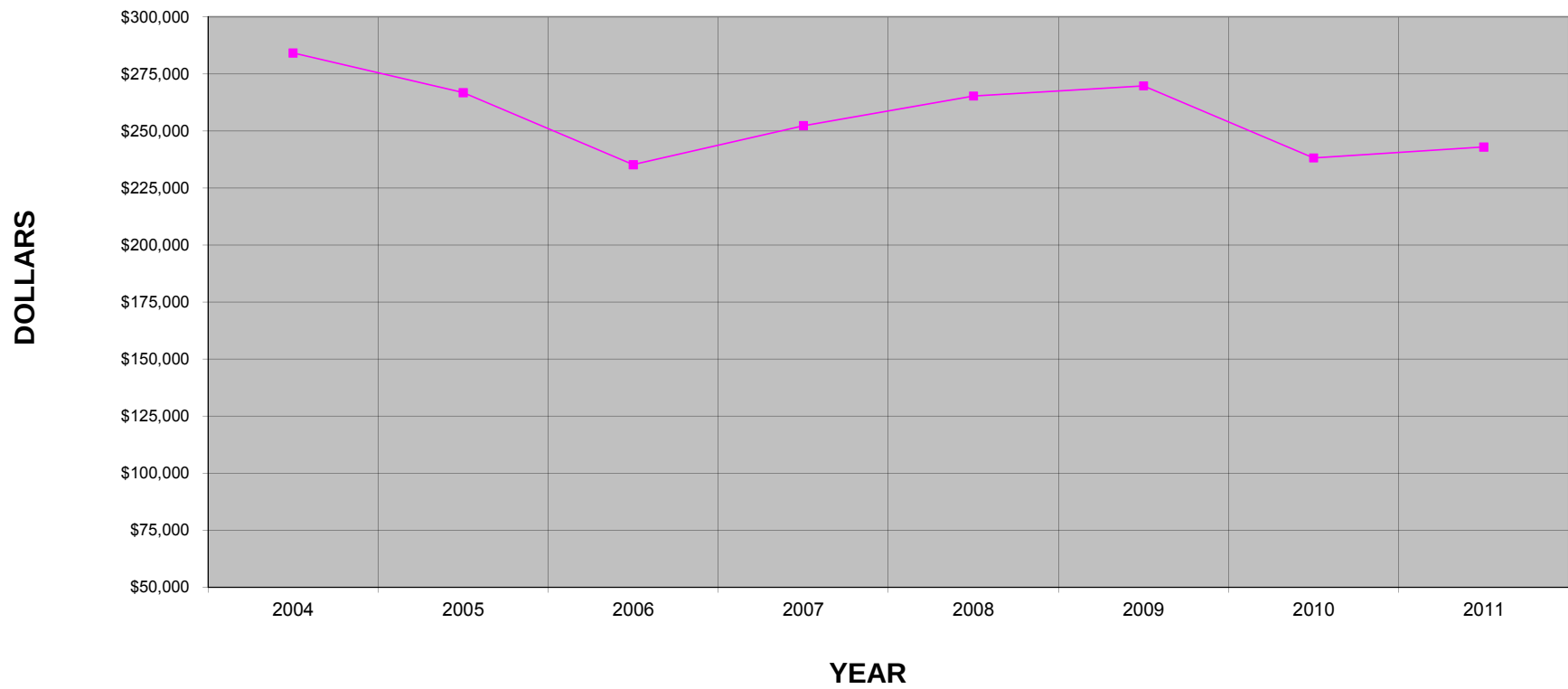
Date: 4/27/2012

|                                                                                | 2004<br>Budget | 2004<br>Actual | 2005<br>Budget | 2005<br>Actual | 2006<br>Budget | 2006<br>Actual | 2007<br>Budget | 2007<br>Actual | 2008<br>Budget | 2008<br>Actual | 2009<br>Budget  | 2009<br>Actual   | 2010<br>Budget  | 2010<br>Actuals | 2011<br>Budget  | 2011<br>Actuals |
|--------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|-----------------|-----------------|-----------------|-----------------|
|                                                                                |                |                |                |                | w/LAG & NPS    | w/LAG & NPS    |                |                |                |                |                 | YTD as of 7/5/09 |                 |                 |                 |                 |
| 56809j Weed Harvesting - Property Rental                                       |                |                |                | \$ 2,000.00    |                | \$ 2,000.00    | \$ 2,000.00    | \$ 2,000.00    | \$ 2,600.00    | \$ (2,730.00)  | \$ (2,600.00)   | \$ (2,665.00)    | \$ (2,665.00)   | \$ (2,665.00)   | \$ (2,665.00)   | \$ (2,665.00)   |
| 56809k Weed Harvesting - Payroll Account Service                               |                |                |                | \$ 908.63      |                | \$ 910.81      | \$ 1,000.00    | \$ 999.82      | \$ 1,089.38    | \$ (1,200.00)  | \$ (1,689.38)   | \$ (1,200.00)    | \$ (1,200.00)   | \$ (1,718.23)   | \$ (1,200.00)   | \$ (1,574.94)   |
| 56809m Weed Harvesting - Permit Fees                                           |                |                |                | \$ 450.00      |                | \$ 560.00      | \$ -           | \$ -           | \$ 750.00      | \$ 1,199.98    | \$ (750.00)     | \$ (750.00)      | \$ (750.00)     | \$ -            | \$ -            | \$ -            |
| 56809n Weed Harvesting - Misc                                                  |                |                |                | \$ -           |                | \$ 633.00      | \$ 1,000.00    | \$ 1,201.25    | \$ 1,000.00    | \$ 1,170.17    | \$ (1,500.00)   | \$ (2,306.24)    | \$ (1,500.00)   | \$ (1,500.00)   | \$ (1,500.00)   | \$ (1,295.95)   |
| 56809o Non capital harvesting equipment                                        |                |                |                | \$ 1,107.75    |                | \$ 199.99      | \$ 250.00      | \$ 3,522.99    | \$ 1,000.00    | \$ -           | \$ (1,500.00)   | \$ (1,500.00)    | \$ (1,500.00)   | \$ -            | \$ -            | \$ -            |
| 56810 Chemical Application - Expenses                                          |                |                |                | \$ 1,977.00    |                | \$ 8,198.85    | \$ 10,000.00   | \$ 26,327.02   | \$ 32,000.00   | \$ 51,654.96   | \$ 47,000.00    | \$ (48,518.02)   | \$ (52,500.00)  | \$ (45,390.49)  | \$ (52,500.00)  | \$ (46,699.21)  |
| 56810a Chemical Application - Labor Service                                    |                |                |                | \$ 1,339.00    |                | \$ 569.00      | \$ -           | \$ 25,372.02   | \$ 30,000.00   | \$ 49,711.82   | \$ (45,000.00)  | \$ (46,705.21)   | \$ (50,000.00)  | \$ (42,189.60)  | \$ (50,000.00)  | \$ (43,811.90)  |
| 56810b Chemical Application - Permit Fees                                      |                |                |                | \$ 290.00      |                | \$ 29.73       | \$ -           | \$ 955.00      | \$ 1,500.00    | \$ 1,640.00    | \$ (1,500.00)   | \$ (1,665.00)    | \$ (2,000.00)   | \$ (2,600.00)   | \$ (2,000.00)   | \$ (1,790.00)   |
| 56810c Chemical Application - Material                                         |                |                |                | \$ 348.00      |                | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -            | \$ -             | \$ -            | \$ -            | \$ -            | \$ -            |
| 56810d Chemical Application - Mailing & Notification                           |                |                |                | \$ -           |                | \$ -           | \$ -           | \$ -           | \$ 500.00      | \$ 303.14      | \$ (500.00)     | \$ (147.81)      | \$ (500.00)     | \$ (600.89)     | \$ (500.00)     | \$ (1,097.31)   |
| 56812 General Lake Contract Service                                            |                |                |                | \$ 8,742.50    |                | \$ 5,075.00    | \$ 10,000.00   | \$ 8,665.00    | \$ 13,500.00   | \$ 12,120.00   | \$ (17,500.00)  | \$ (17,880.90)   | \$ (20,000.00)  | \$ (20,270.88)  | \$ (20,000.00)  | \$ (9,841.97)   |
| 56815 Non capital equipment purchase                                           |                |                |                | \$ -           |                | \$ -           | \$ -           | \$ -           | \$ 2,000.00    | \$ 105.59      | \$ (1,000.00)   | \$ (4,323.92)    | \$ (1,000.00)   | \$ (3,450.00)   | \$ (1,000.00)   | \$ (5,383.69)   |
| 56820 Water Quality Monitoring Project                                         | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ 500.00      | \$ -           | \$ 500.00      | \$ -           | \$ (500.00)     | \$ -             | \$ (500.00)     | \$ -            | \$ -            | \$ (1,594.00)   |
| 56825 Camp Lake Spillway Project                                               |                |                |                | \$ -           |                | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -            | \$ -             | \$ -            | \$ -            | \$ -            | \$ -            |
| 56835 Center Lake Boat Ramp Project                                            |                |                |                | \$ -           |                | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -            | \$ -             | \$ -            | \$ -            | \$ -            | \$ -            |
| 56840 Beach Restoration Projects                                               |                |                |                | \$ -           |                | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -            | \$ -             | \$ -            | \$ -            | \$ -            | \$ -            |
| 56845 Center Lake Spillway Project                                             |                |                |                | \$ -           |                | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -            | \$ -             | \$ -            | \$ -            | \$ -            | \$ -            |
| 56850 Weevil Project                                                           |                |                |                | \$ -           |                | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -            | \$ -             | \$ -            | \$ -            | \$ -            | \$ -            |
| 56855 Fish Stocking Project                                                    | \$ 4,500.00    | \$ 745.40      | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -            | \$ -             | \$ -            | \$ -            | \$ -            | \$ -            |
| 56895 Miscellaneous Maintenance, Development, Awards & Books                   | \$ 5,000.00    | \$ 14,231.99   | \$ 4,500.00    | \$ 5,114.89    | \$ 20,000.00   | \$ -           | \$ 5,000.00    | \$ -           | \$ 2,500.00    | \$ 1,000.00    | \$ (1,500.00)   | \$ (299.05)      | \$ (1,500.00)   | \$ (9,500.00)   | \$ (8,900.00)   | \$ (9,500.00)   |
| 56897 Lake Water Patrol - additional patrol above current amount               |                |                |                | \$ -           |                | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -            | \$ -             | \$ -            | \$ -            | \$ -            | \$ (8,960.00)   |
| <b>56900-WATERSHED MAINTENANCE AND RESTORATION</b>                             |                |                |                |                |                |                |                |                |                |                |                 |                  |                 |                 |                 |                 |
| 56905 Watershed Management Services/ S.W. Badger RC&D                          | \$ 56,295.00   | \$ 48,206.66   | \$ 56,295.00   | \$ 16,890.76   | \$ 56,295.00   | \$ 56,295.00   | \$ -           | \$ 9,117.42    | \$ -           | \$ -           | \$ -            | \$ -             | \$ -            | \$ -            | \$ -            | \$ -            |
| 56915 Watershed Restoration Projects/ 50% Cost Share Program                   | \$ 12,500.00   | \$ 27,443.08   | \$ 12,500.00   | \$ -           | \$ 7,500.00    | \$ 7,500.00    | \$ 10,000.00   | \$ 9,117.42    | \$ 9,700.00    | \$ (9,500.00)  | \$ (5,000.00)   | \$ (9,500.00)    | \$ (9,500.00)   | \$ (3,500.00)   | \$ (4,500.00)   | \$ -            |
| 56925 Priority Watershed Consulting Fees                                       | \$ 4,500.00    | \$ 10,261.01   | \$ 2,000.00    | \$ -           | \$ 2,500.00    | \$ 2,500.00    | \$ 2,000.00    | \$ 1,000.00    | \$ 1,000.00    | \$ -           | \$ -            | \$ -             | \$ -            | \$ -            | \$ -            | \$ -            |
| 56930 Non-Point Source Pollution Projects / LAG & NPS Grant Cost Share Program | \$ 30,000.00   | \$ 1,941.18    | \$ 20,000.00   | \$ 46,608.60   | \$ 20,000.00   | \$ 19,843.71   | \$ -           | \$ 1,737.47    | \$ -           | \$ -           | \$ -            | \$ -             | \$ -            | \$ -            | \$ -            | \$ -            |
| 56940 Miscellaneous Maintenance and Restoration                                | \$ 4,000.00    | \$ 380.00      | \$ 4,500.00    | \$ -           | \$ 4,750.00    | \$ -           | \$ 1,500.00    | \$ 1,500.00    | \$ 1,500.00    | \$ (1,500.00)  | \$ (1,500.00)   | \$ (1,500.00)    | \$ (1,500.00)   | \$ (2,500.00)   | \$ (2,500.00)   | \$ -            |
| 56950 TRM Grant/ 5% Cost Share Program                                         | \$ 10,290.00   | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -            | \$ -             | \$ -            | \$ -            | \$ -            | \$ -            |
| 56960 Educational Signs (Located & Boat Ramps)                                 | \$ -           | \$ -           | \$ -           | \$ 4,192.73    | \$ -           | \$ 4,336.05    | \$ 2,000.00    | \$ 770.57      | \$ 1,000.00    | \$ 2,350.00    | \$ (1,200.00)   | \$ -             | \$ (1,500.00)   | \$ (295.65)     | \$ (1,500.00)   | \$ -            |
|                                                                                |                |                |                |                |                |                |                |                |                |                |                 |                  |                 |                 |                 |                 |
| <b>TOTAL CONSERVATION AND DEVELOPMENT</b>                                      | \$ 202,085.00  | \$ 150,707.08  | \$ 188,795.00  | \$ 193,783.12  | \$ 186,045.00  | \$ 206,417.59  | \$ 160,100.00  | \$ 117,660.61  | \$ 147,200.00  | \$ 135,677.08  | \$ (169,480.00) | \$ (163,198.70)  | \$ (182,465.00) | \$ (170,348.22) | \$ (183,215.00) | \$ (174,700.26) |
|                                                                                |                |                |                |                |                |                |                |                |                |                |                 |                  |                 |                 |                 |                 |
| <b>CAPITAL OUTLAY</b>                                                          |                |                |                |                |                |                |                |                |                |                |                 |                  |                 |                 |                 |                 |
| 57900 Weed Harvesting Equipment (Trucks, Harvesters, Conveyors)                | \$ -           | \$ -           | \$ 10,000.00   | \$ 15,206.30   | \$ -           | \$ -           | \$ 25,000.00   | \$ 25,000.00   | \$ 25,000.00   | \$ 23,960.00   | \$ (43,000.00)  | \$ (139,530.95)  | \$ (22,000.00)  | \$ -            | \$ -            | \$ -            |
| 57910 Dredging Program                                                         | \$ 10,000.00   | \$ 15,000.00   | \$ 10,000.00   | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -            | \$ -             | \$ -            | \$ -            | \$ -            | \$ -            |
| 56935 Land Acquisition                                                         | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ 2,000.00    | \$ 5,600.00    | \$ -           | \$ -           | \$ -            | \$ -             | \$ -            | \$ -            | \$ -            | \$ (750.00)     |
| 56945 Center Lake Spillway Replacement                                         |                |                |                |                |                |                |                |                |                |                |                 |                  |                 |                 | \$ (1,000.00)   | \$ (10,629.98)  |
| 57915 Building Acquisition                                                     |                |                |                |                |                |                |                |                |                |                |                 |                  |                 |                 | \$ (5,000.00)   | \$ (8,370.00)   |
| 57920 Capital Savings - Future Equipment Purchase                              |                |                |                |                |                |                |                |                | \$ 37,820.00   | \$ 38,860.00   | \$ -            | \$ -             | \$ -            | \$ -            | \$ -            | \$ -            |
|                                                                                |                |                |                |                |                |                |                |                |                |                |                 |                  |                 |                 |                 |                 |
| <b>TOTAL CAPITAL OUTLAY</b>                                                    | \$ 10,000.00   | \$ 15,000.00   | \$ 20,000.00   | \$ 15,206.30   | \$ -           | \$ -           | \$ 25,000.00   | \$ 25,000.00   | \$ 62,820.00   | \$ 62,820.00   | \$ (43,000.00)  | \$ (139,530.95)  | \$ (22,000.00)  | \$ -            | \$ (6,000.00)   | \$ (19,749.98)  |
|                                                                                |                |                |                |                |                |                |                |                |                |                |                 |                  |                 |                 |                 |                 |
| <b>DEBT SERVICE</b>                                                            |                |                |                |                |                |                |                |                |                |                |                 |                  |                 |                 |                 |                 |
| 58100 Annual Payment on Long-Term Debt                                         | \$ 2,083.66    | \$ 2,083.66    | \$ 14,362.10   | \$ 32,958.34   | \$ -           | \$ 15,344.56   | \$ -           | \$ -           | \$ -           | \$ -           | \$ -            | \$ -             | \$ -            | \$ -            | \$ -            | \$ -            |
| 58200 Interest on Long-Term Debt                                               | \$ 15,808.62   | \$ 15,808.62   | \$ 18,874.74   | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -            | \$ -             | \$ -            | \$ -            | \$ -            | \$ -            |
| 58300 Loan Payoff on Long Term Debt                                            |                |                |                |                |                | \$ 28,965.17   |                |                |                |                |                 |                  |                 |                 | \$ -            | \$ -            |
|                                                                                |                |                |                |                |                |                |                |                |                |                |                 |                  |                 |                 |                 |                 |
| <b>TOTAL DEBT SERVICE</b>                                                      | \$ 17,892.28   | \$ 17,892.28   | \$ 33,236.84   | \$ 32,958.34   | \$ -           | \$ 44,309.73   | \$ -           | \$ -           | \$ -           | \$ -           | \$ -            | \$ -             | \$ -            | \$ -            | \$ -            | \$ -            |

## CCLRD ACTUAL ANNUAL REVENUE VERSUS EXPENSES

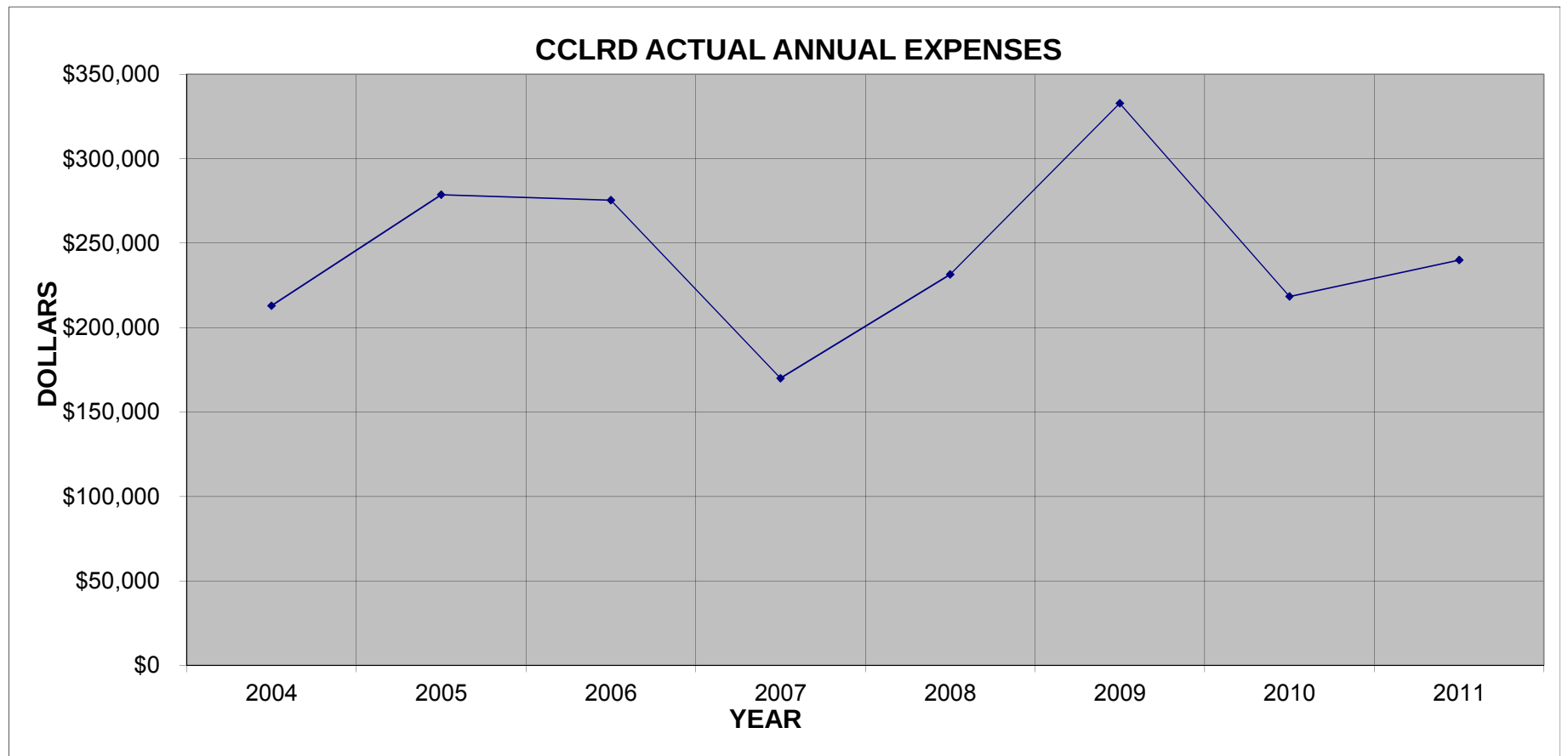


### CCLRD ACTUAL ANNUAL TAX REVENUE



Date: 4/27/2012

CJW



Date: 4/27/2012

CJW

## **2011 Over Harvesting Wages Summary, 2013 suggestions and 2012 budget plan of action: (By Dennis Faber, Harvesting Manager)**

### **2011 Summary:**

Our harvesting wages for 2011 were \$16,779.37 over budget for two reasons. (Also see page two)

Reason Number one: In preparing the 2011 budget I overlooked additional work or wages we were going to pay our harvesting employees for non harvesting work. Especially notable was the amount we spent on cleaning up our storage site to construct our new storage building, placing the buoys with proper weight and continually moving some back to their legal location, installing the old and new boat hoist canopy and repairing the shoreline where the equipment is parked.

Reason number two: I had not considered additional wages that may be needed to combat a forecasted severe snow cover winter coupled with an over abundant, late season plant community that could result in a lake freeze out and fish kill if we stopped harvesting.

### **2013 suggestion:**

In conversations I have had with our Herbicide manager, Mr. Dean Hintzman about how to address these two issues without increasing taxes in our 2013 budget we suggest a portion of money budgeted for in lake maintenance be allocated to cover wages that are for non harvesting activity preformed by our harvesting employees.

Secondly, to cover the possibility of needing to harvest later in the season because of a forecasted severe snow cover coupled with an abundant late season plant community we suggest that money be diverted from the herbicide budget which is expected to be reduced approximately \$6,000.00 for 2013. This money would be added to our "Contingency Account" with the intention of using it to supplement harvesting wages on an as needed late season harvesting basis.

### **2012 budget plan of action:**

Reduce the non harvesting expenses as follows:

The Salem Water Patrol will assist in preparing the patrol boat hoist and the stronger new cover is not anticipated to tear and blow off which will substantially reduce that cost. I have reduced the storage site work load to 80 hours for concreting around the below ground support posts, re-securing the fencing and other minor storage building needs for this year. There is no equipment parking shoreline and lawn repair planned as this is not done annually. General maintenance will be more closely coordinated with our "In Lake Maintenance" independent contractor on a priority basis with storm damage our highest priority.

### **Budget Management:**

As the total harvesting wages approach the budgeted wages for the current operating year, a special Board meeting shall be held to determine if continued harvesting is appropriate. Only under majority Board approval will harvesting continue beyond the approved budget for harvesting wages. If approved, those wages would be taken out of the contingency fund.

## **\$16,779.37 over harvesting wage budget review**

### **Part # 1 - Non Harvesting wages:**

| Amount             | Description                | Hours | Review                                                                                                                                                                                                                                                                                                                                                                                               |
|--------------------|----------------------------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$ 1,410.75        | Buoys                      | 75    | 32 hours assemble with weights and put in, (4 men 4 hours, two days) 32 hours take out clean-store, (4 men 4 hours, two days) 11 hours storm re-location (2 men 2 hours, 4 times and 1 man 3 hours to check GPS locations. Worked split shifts due to weather conditions.                                                                                                                            |
| 658.35             | Boat Lift / Pier           | 35    | 4 men 2.5 hours, to put on cover, 1 man 1 hour secure ripped top during storm, 4 men 3 hours repair and replace hardware and install new cover, 3 men 2 hours fix lift and replace two piers sections, 3 men 2 hours take apart, clean and put cover in storage.                                                                                                                                     |
| 1,598.85           | Shoreline / Lawn           | 85    | 2 men 40 hours repair, replace shoreline telephone poles cutters and transport damaged and back fill and plant grass, 1 man 5 hours lawn work (fill tire damage, repair fuel spills and plant grass)                                                                                                                                                                                                 |
| 3,498.66           | Prep construction site     | 186   | 5 men 24 hours (3-8 hour days) 4 men 8 hours (1-8 hour day) 4 man 6 hours, (1-6 hour day) 2 men 5 hours (1-5 hour day) work load - discard cement blocks, bricks wood pallets, cut shrubs, trees along fence and building, empty existing building, re-stage stored equipment, and haul numerous loads to our dump site. Work was divided with winterizing and staging our harvesters and transport. |
| 451.44             | Chemical posting           | 24    | 2 men 12 hours (2-6 hour days) (had to re-post Center Lake because of rain and wind)                                                                                                                                                                                                                                                                                                                 |
| 263.34             | Center Lake dam            | 14    | 1 man 2 hours, 7 days (clean beaver debris blocking dam during the week)                                                                                                                                                                                                                                                                                                                             |
| 564.30             | General Maintenance        | 30    | 2011 storm damage, 3 men 3 hours at and around Camp Lake Oaks beach 2 men 3 hours long channel Camp Lake, 1 man 3 hours (locate and remove debris and submerged posts buried in the mud) 1 man 2 hours 4 times throughout the season to pick up plastic bottles, logs and other junk, cut tree and shrub branches along dump site road that obstruct truck driver's view.                            |
| <u>\$ 8,445.69</u> | Total Non Harvesting Wages |       |                                                                                                                                                                                                                                                                                                                                                                                                      |

### **Part # 2 – Winter Forecast harvesting wage budget adjustment.**

The evaluation is made based on the plant community and winter forecast to either continue or stop harvesting. The forecast was for a severe snow cover winter and the plant community was above average in late August 2011.

\$ 8,321.50      **A 10% increase of the total harvesting budget (20% of total budgeted harvesting wages) was added to continue harvesting based on the winter forecast and the amount of vegetation on hand in late August.**

**\$16,767.19      Total 2011 Non Harvesting Wages and Winter weather forecast budget adjustment.  
This reconciles everything except \$12.18 of the amount we were over budget.**