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# CCLRD

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Camp and Center Lakes Rehabilitation District



## A LOOK BACK IN FINANCIALS CCLRD 2012

Where have we been, where are we going

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Date 8/18/2012

CCLRD 2012 Annual Meeting

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**FINANCIAL CRISIS**

**IS THIS THE END?**

**DRY LAKE  
BED SIGHTED  
DUE TO  
DROUGHT**

**24% CCLRD Tax Increase????**

**SHOCK**

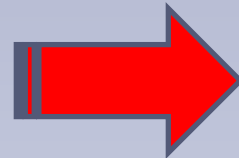
**COMMUNITY  
IN CRISIS**

**Is the CCLRD  
board crazy?**

**Invasion of invasive species**

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**Here are the numbers!**

REVENUE and EXPENSES – 2009 to 2012  
(by major category)

No, we are not crazy.....

|                                    | 2009                | 2010                | 2011                | 2012<br>Budget      | 2013<br>Proposed Budget |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Tax Revenue                        | \$ 231,500          | \$ 226,000          | \$ 210,000          | \$ 179,703          | \$ 223,000              |
| Intergovernmental Revenue          | \$ 22,500           | \$ -                | \$ 22,500           | \$ -                | \$ -                    |
| Misc Revenue                       | \$ 15,774           | \$ 12,179           | \$ 10,476           | \$ 8,800            | \$ 7,500                |
| <b>Total Revenue</b>               | <b>\$ 269,774</b>   | <b>\$ 238,179</b>   | <b>\$ 242,976</b>   | <b>\$ 188,503</b>   | <b>\$ 230,500</b>       |
| TOTAL GENERAL GOVERNMENT           | \$ (30,005)         | \$ (48,033)         | \$ (45,539)         | \$ (43,700)         | \$ (53,800)             |
| TOTAL CONSERVATION AND DEVELOPMENT | \$ (163,199)        | \$ (170,348)        | \$ (174,700)        | \$ (177,000)        | \$ (161,557)            |
| TOTAL CAPITAL OUTLAY               | \$ (139,531)        | \$ -                | \$ (19,750)         | \$ (157,000)        | \$ (19,000)             |
| <b>Total Expenses w/Capital</b>    | <b>\$ (332,735)</b> | <b>\$ (218,382)</b> | <b>\$ (239,990)</b> | <b>\$ (377,700)</b> | <b>\$ (234,357)</b>     |
| <b>Total Expenses w/o Capital</b>  | <b>\$ (193,204)</b> | <b>\$ (218,382)</b> | <b>\$ (220,240)</b> | <b>\$ (220,700)</b> | <b>\$ (215,357)</b>     |

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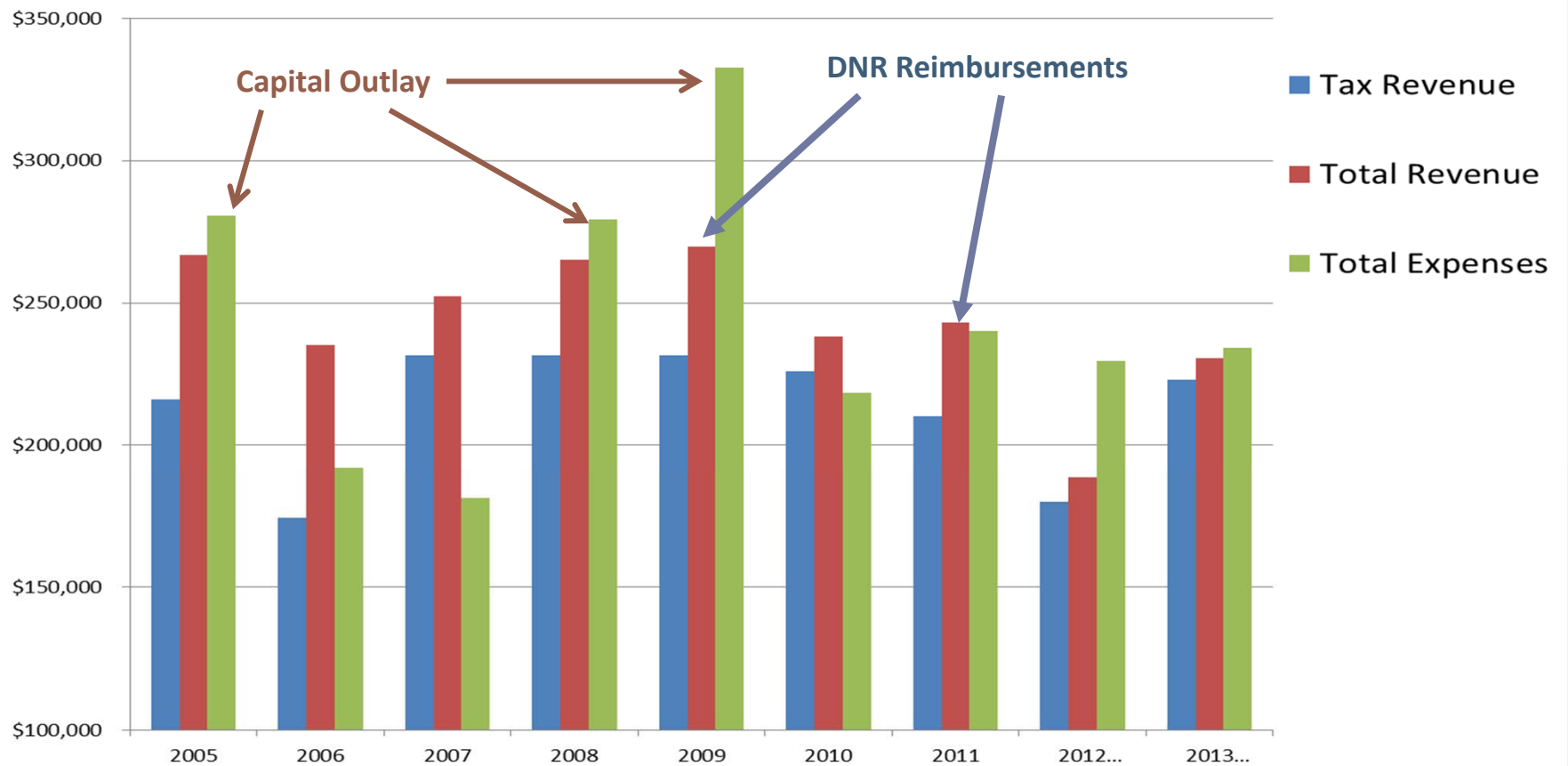
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### Total Income vs Expenses - Annual Basis



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**SO, WHERE ARE WE TODAY?**

**WHERE DO WE FORECAST WE  
WILL BE AT THE END OF 2012?**

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### BANK ACCOUNT FINANCIALS – ANNUAL BASIS

| Bank Accounts                                         | 12/31/2009 Balance  | 12/31/2010 Balance  | 12/31/11 Balance    | 7/25/12 Balance     |
|-------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                                       |                     |                     |                     |                     |
| Money Market Savings<br>(Major Fund Checking\Savings) | \$192,979.71        | \$122,544.40        | \$127,402.34        | \$152,308.62        |
| Preferred Checking<br>(Main Checking Account)         | \$40,697.12         | \$41,105.09         | \$18,999.03         | \$18,813.93         |
| Non Lapsable Savings Money Market                     | \$39,863.66         | \$129,687.93        | \$149,982.15        | \$74,156.34         |
| LAG                                                   | \$0.00              | \$0.00              | \$0.00              | \$0.00              |
| NPS                                                   | \$0.00              | \$0.00              | \$0.00              | \$0.00              |
|                                                       |                     |                     |                     |                     |
| <b>TOTAL ALL Bank Accounts</b>                        | <b>\$273,540.49</b> | <b>\$293,337.42</b> | <b>\$296,383.52</b> | <b>\$245,278.89</b> |

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### Treasurer Forecast

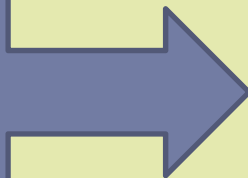
|                      |                                                                    |
|----------------------|--------------------------------------------------------------------|
| \$ 372,484.16        | Total cash assets as of 7/11/2011                                  |
| \$ 66,998.21         | Income still open                                                  |
| \$ (123,572.11)      | Expected additional expenditures from 7/11/2011 - 12/31/2011       |
| <b>\$ 315,910.26</b> | <b>Total expected year ending 2011 cash assets</b>                 |
| <b>\$ 296,383.52</b> | <b>Total actual year ending 2011 cash assets</b>                   |
|                      |                                                                    |
| \$ 188,503.07        | 2012 Total revenue                                                 |
| \$ (157,000.00)      | Land/Building capital purchase in 2012                             |
| \$ (220,700.00)      | 2012 Expenses w/o capital                                          |
| <b>\$ 126,713.33</b> | <b>Total expected year ending 2012 cash assets AS OF 7/11/2011</b> |

#### Rough Estimation

2011 Forecast



2012  
Forecast



|                      |                                                                                 |
|----------------------|---------------------------------------------------------------------------------|
| \$ 249,840.77        | Total cash assets as of 7/16/2012                                               |
| \$ 56,969.59         | Income still open                                                               |
| \$ (209,114.30)      | Expected additional expenditures from 7/16/2012 - 12/31/2012, including capital |
| <b>\$ 97,696.06</b>  | <b>ESTIMATED Total expected year ending 2012 cash assets AS OF 7/16/2012</b>    |
|                      |                                                                                 |
| \$ 230,500.00        | 2013 Total revenue                                                              |
| \$ (19,000.00)       | Building/Spillway capital in 2013                                               |
| \$ (215,356.75)      | 2013 Expenses w/o capital                                                       |
| <b>\$ 93,839.31</b>  | <b>ESTIMATED Total expected year ending 2013 cash assets AS OF 7/16/2012</b>    |
| <b>\$ 100,000.00</b> | <b>Accountant (C&amp;H) recommended reserve funds year over year</b>            |
| <b>\$ (6,160.69)</b> | <b>Amount under reserve</b>                                                     |

#### Rough Estimation

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### Treasurer Notes

- ➔ Based on the CPA CY2008 & CY2009 audits and how a lake district is defined by the state, “A policy should be established to set a dollar amount for reserves/retained earnings”. This dollar amount for CCLRD would be “a reserve balance of \$88,134 to \$110,845”
- ❖ CCLRD had targeted a \$100K reserve for CY2012, and is now targeting a \$94K reserve for CY2013
- ➔ **As can be seen by the previous graphs, CCLRD’s annual expenditures vary over an average of 20% year over year, making it a challenge to predict the budget year expenses and revenue. This is the main reason for the reserve, and we are doing well in predicting & holding to that balance.**

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# WHAT ELSE????