



CCLRD
CY2014 ANNUAL
FINANCIAL REPORT

Compiled By: Charles Walker
CCLRD Treasurer
July 7, 2015 - Rev A

Camp Lake-Center Lake Rehabilitation District 2014 Financial Summary - Annual Report

Prepared By: Charles Walker
7/6/2015

	2014 <u>Budget</u>	2014 <u>Actuals</u>	Percent Change per Item
REVENUES	(TAX INCREASE FROM 2013)	(TAX INCREASE FROM 2014)	
PERCENTAGE CHANGE FROM PREVIOUS YEAR	8.97%	0.00%	
<u>TAXES</u>			
General Property Tax	\$ 243,000.00	\$ 243,000.00	0.00%
<u>INTERGOVERNMENTAL</u>	\$ -	\$ 24,750.00	
<u>MISCELLANEOUS REVENUES</u>	\$ 8,350.00	\$ 38,623.09	362.55%
TOTAL REVENUES	\$ 251,350.00	\$ 306,373.09	21.89%
EXPENDITURES			
<u>GENERAL GOVERNMENT</u>	\$ (52,600.00)	\$ (45,891.01)	-12.75%
<u>CONSERVATION AND DEVELOPMENT</u>	\$ (170,806.75)	\$ (143,148.44)	-16.19%
<u>CAPITAL OUTLAY</u>	\$ (42,700.00)	\$ (51,897.88)	21.54%
<u>DEBT SERVICE</u>		\$ -	
TOTAL BUDGETED EXPENDITURES	\$ (266,106.75)	\$ (240,937.33)	-9.46%
TOTAL ACCOUNT BALANCES - JANUARY 1		\$ 164,391.87	
TOTAL ACCOUNT BALANCES - DECEMBER 31		\$ 254,827.63	

Camp Lake-Center Lake Rehabilitation District

2014 Financial Detail - Annual Report

Prepared By: Charles Walker

7/6/2015

		2014 <u>Budget</u>	2014 <u>Actuals</u>	<u>OVER/UNDER</u> <u>BUDGET VALUE</u>
<u>REVENUES</u>		+8.97% Increase from 2013 Budget		
<u>TAXES</u>				
41110	General Property Tax Revenue	\$ 243,000.00	\$ 243,000.00	\$ -
TOTAL TAXES		\$ 243,000.00	\$ 243,000.00	\$ -
<u>INTERGOVERNMENTAL</u>				
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		\$ 24,750.00	\$ 24,750.00
TOTAL INTERGOVERNMENTAL		\$ -	\$ 24,750.00	\$ 24,750.00
<u>MISCELLANEOUS REVENUES</u>				
48050	Other	\$ 250.00	\$ 30,747.65	\$ 30,497.65
48100	Interest Income	\$ 500.00	\$ 338.45	\$ (161.55)
48200	Chemical Application Fees	\$ 7,600.00	\$ 7,536.99	\$ (63.01)
48500	Donations	\$ -	\$ -	\$ -
48600	Use Value Penalties	\$ -	\$ -	\$ -
49000	Proceeds from Long-Term Debt	\$ -	\$ -	\$ -
TOTAL MISCELLANEOUS		\$ 8,350.00	\$ 38,623.09	\$ 30,273.09
TOTAL REVENUES		\$ 251,350.00	\$ 306,373.09	\$ 55,023.09

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EXPENDITURES

GENERAL GOVERNMENT

		<u>2014 Budget</u>	<u>2014 Actuals</u>	<u>OVER/UNDER BUDGET VALUE</u>
51300	Legal Expenses	\$ (5,000.00)	\$ (765.00)	\$ 4,235.00
51330	Notices (Newspaper Ads)	\$ -	\$ (214.04)	\$ (214.04)
51400	Board Salaries	\$ (9,500.00)	\$ (9,500.00)	\$ -
51405	Postage	\$ -	\$ -	\$ -
51410	Telephone	\$ -	\$ -	\$ -
51415	Dues and Subscriptions	\$ (750.00)	\$ (330.00)	\$ 420.00
51420	Printing/Copying Costs (Quarterly meetings & general)	\$ -	\$ -	\$ -
51430	Newsletter	\$ -	\$ -	\$ -
51435	P.O. Box Rental	\$ (50.00)	\$ (48.00)	\$ 2.00
51440	Annual Meeting Expenditures	\$ (5,000.00)	\$ (4,194.49)	\$ 805.51
51445	Conventions	\$ (1,000.00)	\$ (1,118.17)	\$ (118.17)
51450	Travel	\$ (1,500.00)	\$ (742.39)	\$ 757.61
51455	Office and Computer Supplies	\$ (1,500.00)	\$ (2,099.40)	\$ (599.40)
51460	Charitable Contributions	\$ (1,000.00)	\$ (171.23)	\$ 828.77
51465	Petty Cash	\$ (750.00)	\$ (500.00)	\$ 250.00
51500	Accounting	\$ (4,000.00)	\$ (4,500.00)	\$ (500.00)
51600	Street Lighting & building electric	\$ (500.00)	\$ (449.68)	\$ 50.32
51700	Web Site - hosting, editing, management	\$ (1,500.00)	\$ (1,060.00)	\$ 440.00
51800	Property & Liability Insurance	\$ (16,000.00)	\$ (15,547.00)	\$ 453.00
51900	Contingency	\$ (2,500.00)	\$ (1,880.00)	\$ 620.00
51910	Dredging Study	\$ -	\$ -	\$ -
51920	Meeting minutes transcribing	\$ (750.00)	\$ (1,076.13)	\$ (326.13)
51930	General Office Equipment	\$ (1,000.00)	\$ (1,563.68)	\$ (563.68)
51940	Bank Fees	\$ (100.00)	\$ (10.00)	\$ 90.00
51950	Taxes - property	\$ (200.00)	\$ (121.80)	\$ 78.20
TOTAL GENERAL GOVERNMENT		\$ (52,600.00)	\$ (45,891.01)	\$ 6,708.99

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CONSERVATION AND DEVELOPMENT

56800-LAKE MANAGEMENT AND DEVELOPMENT

		2014 <u>Budget</u>	2014 <u>Actuals</u>	<u>OVER/UNDER</u> <u>BUDGET VALUE</u>
56805	Lake Management Plan			
56808a	Wages - Weed Harvesting direct labor & management	\$ (40,000.00)	\$ (28,851.20)	\$ 11,148.80
56808b	Wages - Lake District support labor	\$ (9,000.00)		\$ 9,000.00
56809	Weed Harvesting-Expenses	\$ (42,056.75)	\$ (34,876.37)	\$ 7,180.38
56809a	Weed Harvesting - Fuel	\$ (5,500.00)	\$ (3,367.16)	\$ 2,132.84
56809b	Weed Harvesting - Hydraulic Oil	\$ (1,500.00)		\$ 1,500.00
56809c	Weed Harvesting - License Fees	\$ (1,500.00)	\$ (987.50)	\$ 512.50
56809d	Weed Harvesting - Parts & Supplies	\$ (9,500.00)	\$ (4,868.43)	\$ 4,631.57
56809e	Weed Harvesting - Equipment Repair	\$ (2,500.00)	\$ (10,436.16)	\$ (7,936.16)
56809f	Weed Harvesting - Outside Contractor Services	\$ (2,000.00)	\$ (1,629.55)	\$ 370.45
56809g	Weed Harvesting - Equipment Storage	\$ (5,000.00)	\$ (5,000.00)	\$ -
56809h	Weed Harvesting - Weed Disposal	\$ (7,000.00)	\$ (4,237.50)	\$ 2,762.50
56809j	Weed Harvesting - Property Rental	\$ (2,806.75)	\$ (2,771.00)	\$ 35.75
56809k	Weed Harvesting - Payroll Account Service	\$ (1,750.00)	\$ (1,398.26)	\$ 351.74
56809m	Weed Harvesting - Permit Fees	-		
56809n	Weed Harvesting - Travel & Misc	\$ (1,500.00)	\$ (180.81)	\$ 1,319.19
56809o	Non capital harvesting equipment	\$ (1,500.00)		\$ 1,500.00
56810	Chemical Application - Expenses	\$ (42,500.00)	\$ (51,981.29)	\$ (9,481.29)
56810a	Chemical Application - Material & Labor Service	\$ (38,200.00)	\$ (50,689.87)	\$ (12,489.87)
56810c	Chemical Application - Management	\$ (800.00)	\$ (800.00)	\$ -
56810b	Chemical Application - Permit Fees	\$ (2,500.00)	\$ (5.79)	\$ 2,494.21
56810d	Chemical Application - Mailing & Notification	\$ (1,000.00)	\$ (485.63)	\$ 514.37
56812	General Lake Contract, Maintenance & Safety	\$ (16,000.00)	\$ (16,464.56)	\$ (464.56)
56815	Non capital equipment purchase	\$ (3,000.00)		\$ 3,000.00
56820	Water Quality Monitoring	\$ (1,750.00)	\$ (2,343.00)	\$ (593.00)
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	\$ -		\$ -
56897	Lake Water Patrol - additional patrol above current amount	\$ (7,500.00)	\$ (7,660.00)	\$ (160.00)

56900-WATERSHED MAINTENANCE AND RESTORATION

56905	Watershed Management Services/ S.W. Badger RC&D			\$ -
56915	Watershed Restoration Projects/ 50% Cost Share Program	\$ (5,500.00)		\$ 5,500.00
56925	Priority Watershed Consulting Fees	\$ -		\$ -

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		2014 <u>Budget</u>	2014 <u>Actuals</u>	<u>OVER/UNDER</u> <u>BUDGET VALUE</u>
56930	Non-Point Source Pollution Projects / LAG & NPS Grant Cost Share Program	\$ -		\$ -
56940	Miscellaneous Maintenance and Restoration	\$ -		\$ -
56950	TRM Grant/ 5% Cost Share Program	\$ -		\$ -
56960	Educational Signs (Located & Boat Ramps)	\$ (3,500.00)	\$ (972.02)	\$ 2,527.98
TOTAL CONSERVATION AND DEVELOPMENT		\$ (170,806.75)	\$ (143,148.44)	\$ 27,658.31
<u>CAPITAL OUTLAY</u>				
57900	Weed Harvesting Equipment (Trucks, Harvesters, Conveyors)		\$ (24,750.00)	\$ (24,750.00)
57910	Dredging Program			\$ -
56935	Land Acquisition	\$ -		\$ -
56945	Center Lake Spillway Replacement	\$ (9,200.00)	\$ (1,572.88)	\$ 7,627.12
57915	Storage Building Acquisition / Investment	\$ (8,500.00)	\$ (575.00)	\$ 7,925.00
57920	Capital Savings - Future Equipment Purchase	\$ (25,000.00)	\$ (25,000.00)	\$ -
TOTAL CAPITAL OUTLAY		\$ (42,700.00)	\$ (51,897.88)	\$ (9,197.88)
<u>DEBT SERVICE</u>				
58100	Annual Payment on Long-Term Debt	\$ -		\$ -
58200	Interest on Long-Term Debt	\$ -		\$ -
58300	Loan Payoff on Long Term Debt	\$ -		\$ -
TOTAL DEBT SERVICE				
TOTAL EXPENDITURES		\$ (266,106.75)	\$ (240,937.33)	\$ 25,169.42
TOTAL EXPENDITURES w/o CAPITAL		\$ (223,406.75)	\$ (189,039.45)	
REVENUE VERSUS EXPENSE (OVER) / UNDER		\$ (14,756.75)	\$ 65,435.76	

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

Designates item increase from prior year

Designates item decrease from prior year



CY2014 CCLRD
Annual Preferred Checking Account Summary
1/1/2014 through 12/31/2014
Account #xxxx-5690

Prepared By: Charles Walker
Date: 7/8/2015

Category Description	Items	Item Subtotals	Sub Category Totals	Category Totals
<u>INCOME</u>				\$ 43,650.84
Cash Reward Reimbursement			\$ 175.00	
Chemical Application Fee			\$ 7,536.99	
Lottery Credit Settlement			\$ 5,366.20	
Other Inc			\$ 30,572.65	
<u>TRANSFERS</u>				\$ 191,950.00
[Lapsable Account 4089]			\$ 167,200.00	
[Non lapsable Account 1561]			\$ 24,750.00	
<u>EXPENSES</u>				\$ (215,937.33)
Accountant Fees			\$ (4,500.00)	
Bank Charge			\$ (10.00)	
Building - Storage			\$ (575.00)	
Other Building - Storage		\$ (575.00)		
Center Lake Spillway			\$ (1,572.88)	
Other Center Lake Spillway		\$ (1,572.88)		
Chemical			\$ (54,925.29)	
Chemical:Chemical Application		\$ (48,529.87)		
Chemical:Chemical Application Fees		\$ (2,160.00)		
Chemical:Herbicide Mailing		\$ (485.63)		
Chemical:Herbicide Management		\$ (800.00)		
Chemical:Meeting Presentations		\$ (601.00)		
Chemical:Notices		\$ (5.79)		
Chemical:Testing, Sampling & Misc		\$ (2,343.00)		
Computer			\$ (1,838.92)	
Computer:General Items		\$ (444.25)		



CY2014 CCLRD
Annual Preferred Checking Account Summary
1/1/2014 through 12/31/2014
Account #xxxx-5690

Prepared By: Charles Walker
Date: 7/8/2015

Category Description	Items	Item Subtotals	Sub Category Totals	Category Totals
Computer:Laptop Equipment		\$ (1,026.48)		
Computer:Printers		\$ (123.40)		
Computer:Software		\$ (244.79)		
Conventions			\$ (1,118.17)	
Conventions:Conventions Travel		\$ (637.40)		
Conventions:Food		\$ (41.61)		
Conventions:Hotel		\$ (93.08)		
Other Conventions		\$ (346.08)		
General Lake Service			\$ (16,464.56)	
General Lake Service:Equipment parts & supplies		\$ (3,180.49)		
General Lake Service:Equipment Purchase		\$ (124.57)		
Other General Lake Service		\$ (3,525.00)		
General Lake Service:License Fees		\$ (37.50)		
General Lake Service:Lake service		\$ (9,597.00)		
Harvesting			\$ (80,706.57)	
Harvesting:Equipment Purchase		\$ (24,750.00)		
Harvesting:Fuel - Diesel		\$ (3,322.40)		
Harvesting:Fuel - Gas		\$ (44.76)		
Harvesting:License Fees		\$ (987.50)		
Harvesting:Operations Management		\$ (4,536.28)		
Harvesting:Parts & Supplies		\$ (4,868.43)		
Harvesting:Payroll		\$ (27,342.73)		
Harvesting:Payroll:Contract Labor	\$ (1,629.55)			
Harvesting:Payroll:Paychex Net Payroll	\$ (18,692.70)			
Harvesting:Payroll:Paychex Tax Withholding & Expenses	\$ (5,622.22)			
Harvesting:Payroll:Service Fees	\$ (1,398.26)			
Harvesting:Repair - Harvester		\$ (3,635.01)		
Harvesting:Repair - Trucks		\$ (6,801.15)		
Harvesting:Travel		\$ (180.81)		



CY2014 CCLRD
Annual Preferred Checking Account Summary
1/1/2014 through 12/31/2014
Account #xxxx-5690

Prepared By: Charles Walker
Date: 7/8/2015

Category Description	Items	Item Subtotals	Sub Category Totals	Category Totals
Harvesting:Weed Disposal		\$ (4,237.50)		
Insurance			\$ (15,547.00)	
Insurance:Inland Marine		\$ (7,832.00)		
Insurance:Workers Comp		\$ (7,715.00)		
Lake Water Patrol			\$ (7,660.00)	
Legal-Prof Fees			\$ (765.00)	
Membership Dues			\$ (330.00)	
Misc			\$ (171.23)	
Office supplies - General			\$ (1,498.35)	
Petty Cash			\$ (500.00)	
Post Office Box Renewal			\$ (48.00)	
Property Lease			\$ (5,000.00)	
Property Rental - Faber			\$ (2,771.00)	
Recreation			\$ (1,880.00)	
Salary - Annual			\$ (9,500.00)	
Secretarial Expenses			\$ (4,948.99)	
Secretarial Expenses:Annual Meeting Publication		\$ (3,593.49)		
Secretarial Expenses:Meeting Minutes transcribing		\$ (1,076.13)		
Secretarial Expenses:Misc		\$ (32.67)		
Secretarial Expenses:Mtg publication & postage		\$ (214.04)		
Other Secretarial Expenses		\$ (32.66)		
Signs			\$ (972.02)	
Taxes - Property			\$ (121.80)	
Travel			\$ (742.39)	
Travel:Mileage		\$ (742.39)		
Treasurer			\$ (260.48)	
Treasurer:Stationary Supplies		\$ (260.48)		
Utilities			\$ (1,509.68)	
Utilities:Gas & Electric		\$ (449.68)		



CY2014 CCLRD
Annual Preferred Checking Account Summary
1/1/2014 through 12/31/2014
Account #xxxx-5690

Prepared By: Charles Walker
Date: 7/8/2015

Category Description	Items	Item Subtotals	Sub Category Totals	Category Totals
Other Utilities:Gas & Electric	\$ (449.68)			
Utilities:Internet		\$ (1,060.00)		
Utilities:Internet:Website editing	\$ (940.00)			
Utilities:Internet:Website Hosting	\$ (120.00)			

BANK SUBTOTAL (Income - Expenses) \$ 19,663.51

OPENING BALANCE - 1/1/2014 \$ 23,432.64

ENDING BALANCE - 12/31/2014 \$ 43,096.15



CCLRD CY2014
Annual Lapsable Savings Account Summary
1/1/2014 through 12/31/2014
Account #xxxx-4089

Prepared By: Charles Walker
Date: 7/8/2015

Category Description	Category Subtotals	Category Totals
<u>INCOME</u>		\$ 237,818.33
Interest Inc	\$ 184.53	
Tax Settlement	\$ 237,633.80	
<u>TRANSFERS</u>		\$ (260,200.00)
[Non lapsable Account 1561]	\$ (93,000.00)	
[Preferred Checking 5690]	\$ (167,200.00)	
BANK SUBTOTAL (Income - Expenses)		\$ (22,381.67)
OPENING BALANCE - 1/1/2014		\$ 108,630.36
ENDING BALANCE - 12/31/2014		\$ 86,248.69

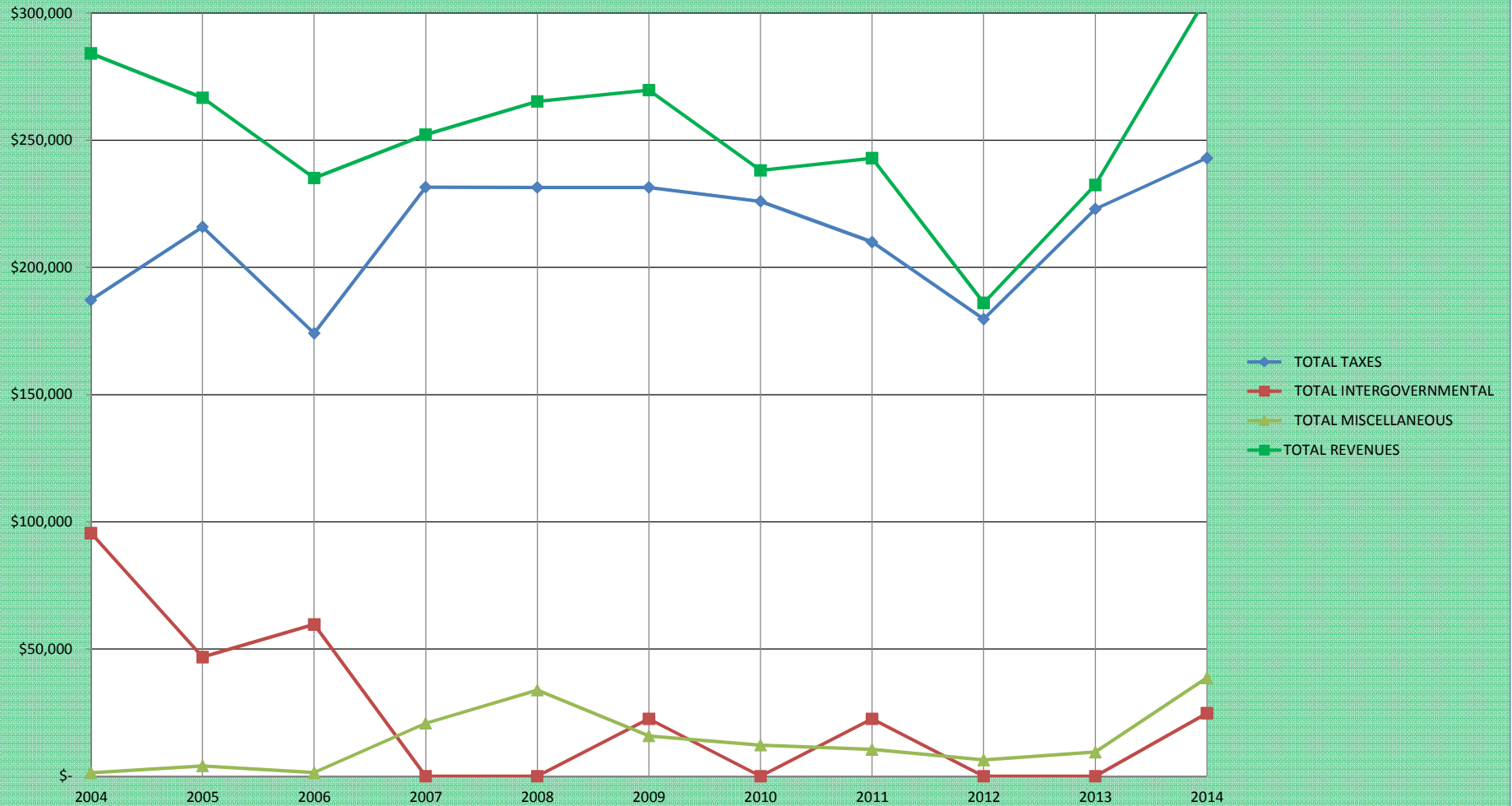


CCLRD CY2014
Annual Savings Non-Lapsable Savings Account Summary
1/1/2014 through 12/31/2014
Account #xxxx-1561

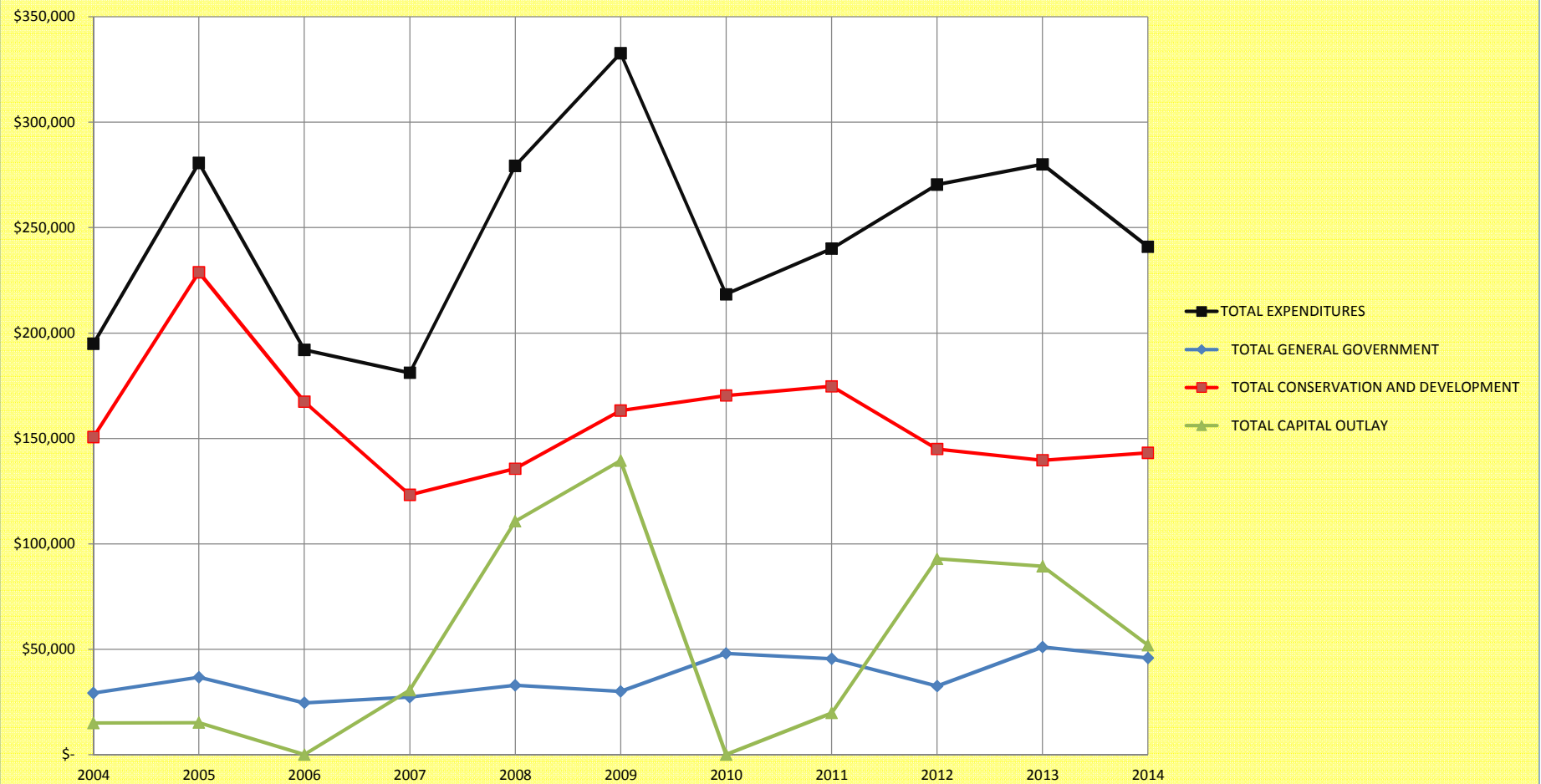
Prepared By: Charles Walker
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Category Description	Category Subtotals	Category Totals
<u>INCOME</u>		\$ 24,903.92
DNR Reimbursement	\$ 24,750.00	
Interest Inc	\$ 153.92	
<u>TRANSFERS</u>		\$ 68,347.96
[Lapsable Account 4089]	\$ 93,000.00	
[Preffered Checking 5690]	\$ (24,750.00)	
Interest Inc	\$ 97.96	
BANK SUBTOTAL (Income - Expenses)	\$	93,251.88
OPENING BALANCE - 1/1/2014	\$	32,328.87
ENDING BALANCE - 12/31/2014	\$	125,482.79

CCLRD Revenue over time - Actual



CCLRD Expenses over time - Actual



**CCLRD Expenses over time - Actual
Conservation & Development (Major Items)**

