

Camp Lake-Center Lake Rehabilitation District 2019 Financial Summary

Prepared By: Charles Walker
7/8/2020

		2018 <u>Budget</u>	2018 <u>Actuals</u>	2019 <u>Budget</u>
REVENUES				
	PERCENTAGE CHANGE FROM PREVIOUS YEAR	(TAX DECREASE FROM 2017) -2.98%		(TAX DECREASE FROM 2018) -19.30%
<u>TAXES</u>	General Property Tax	\$ 228,000.00	\$ 232,120.07	\$ 184,000.00
<u>INTERGOVERNMENTAL</u>		\$ -	\$ 6,090.00	\$ -
<u>MISCELLANEOUS REVENUES</u>		\$ 46,688.99	\$ 46,903.59	\$ 69,605.37
TOTAL REVENUES		\$ 274,688.99	\$ 285,113.66	\$ 253,605.37
EXPENDITURES				
<u>GENERAL GOVERNMENT</u>		\$ (69,410.00)	\$ (52,664.90)	\$ (64,010.00)
<u>CONSERVATION AND DEVELOPMENT</u>		\$ (207,850.00)	\$ (138,985.45)	\$ (185,825.00)
<u>CAPITAL OUTLAY</u>		\$ (15,000.00)	\$ (16,250.00)	\$ (50,000.00)
<u>DEBT SERVICE</u>				
TOTAL BUDGETED EXPENDITURES		\$ (292,260.00)	\$ (207,900.35)	\$ (299,835.00)
TOTAL ACCOUNT BALANCES - JANUARY 1			\$ 363,870.76	
TOTAL ACCOUNT BALANCES - DECEMBER 31			\$ 402,695.08	

Camp Lake-Center Lake Rehabilitation District 2019 Financial Detail

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REVENUES

TAXES

	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals
41110 General Property Tax Revenue	\$ 201,000.00	\$ 201,000.00	\$ 235,000.00	\$ 235,000.00	\$ 228,000.00	\$ 232,120.07
TOTAL TAXES	\$ 201,000.00	\$ 201,000.00	\$ 235,000.00	\$ 235,000.00	\$ 228,000.00	\$ 232,120.07

INTERGOVERNMENTAL

43580 State Planning Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43581 State Non-Point Source Pollution Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43582 Wisconsin Waterways Commission Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43583 State LAG Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43584 State Exempt Computer Aids	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43585 DNR Reimbursement Grants	\$ -	\$ 26,990.62	\$ -	\$ -	\$ -	\$ 6,090.00
TOTAL INTERGOVERNMENTAL	\$ -	\$ 26,990.62	\$ -	\$ -	\$ -	\$ 6,090.00

MISCELLANEOUS REVENUES

48050 Other	\$ 250.00	\$ 4,196.78	\$ 250.00	\$ 1,489.00	\$ 500.00	\$ 4,022.69
48100 Interest Income	\$ 300.00	\$ 234.78	\$ 300.00	\$ 230.99	\$ 300.00	\$ 698.14
48200 Chemical Application Fees	\$ 5,000.00	\$ 6,938.13	\$ 6,500.00	\$ 7,504.34	\$ 7,500.00	\$ 3,793.77
48500 Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48600 Use Value Penalties / Carry forward from previous year unused	\$ -	\$ -	\$ -	\$ -	\$ 38,388.99	\$ 38,388.99
49000 Proceeds from Long-Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL MISCELLANEOUS	\$ 5,550.00	\$ 11,369.69	\$ 7,050.00	\$ 9,224.33	\$ 46,688.99	\$ 46,903.59

TOTAL REVENUES	\$ 206,550.00	\$ 239,360.31	\$ 242,050.00	\$ 244,224.33	\$ 274,688.99	\$ 285,113.66
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EXPENDITURES

GENERAL GOVERNMENT

51300 Legal Expenses	\$ (5,000.00)	\$ -	\$ (5,000.00)	\$ (4,000.00)	\$ (400.00)
51330 Notices (Newspaper Ads)	\$ -	\$ -	\$ -	\$ -	\$ -
51400 Board Salaries	\$ (9,500.00)	\$ (9,500.00)	\$ (9,500.00)	\$ (9,500.00)	\$ (9,500.00)
51405 Postage	\$ -	\$ -	\$ -	\$ (85.00)	\$ (240.86)

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	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals
51410 Telephone	\$ -		\$ -		\$ -	
51415 Dues and Subscriptions	\$ (500.00)	\$ (750.00)	\$ (1,250.00)	\$ (1,500.00)	\$ (1,250.00)	\$ (1,084.00)
51420 Printing/Copying Costs (Quarterly meetings & general)	\$ (500.00)	\$ (395.50)	\$ (500.00)	\$ (87.53)	\$ (500.00)	\$ (367.34)
51435 P.O. Box Rental	\$ (50.00)	\$ (48.00)	\$ (50.00)	\$ (52.00)	\$ (60.00)	
51440 Annual Meeting Expenditures	\$ (5,000.00)	\$ (4,942.68)	\$ (6,500.00)	\$ (4,132.84)	\$ (6,500.00)	\$ (3,593.42)
51445 Conventions	\$ (1,000.00)		\$ (1,000.00)		\$ (1,500.00)	\$ (385.10)
51450 Travel	\$ (1,100.00)	\$ (280.00)	\$ (750.00)	\$ (120.19)	\$ (750.00)	\$ (774.85)
51455 Office and Computer Supplies	\$ (2,500.00)	\$ (3,487.66)	\$ (2,250.00)	\$ (1,126.25)	\$ (2,750.00)	\$ (475.18)
51460 Charitable Contributions	\$ (500.00)		\$ (1,000.00)	\$ (50.00)	\$ (750.00)	\$ (1,979.16)
51465 Petty Cash	\$ (750.00)	\$ (500.00)	\$ (750.00)	\$ (1,000.00)	\$ (750.00)	\$ (1,425.00)
51500 Accounting	\$ (1,500.00)	\$ (1,000.00)	\$ (1,500.00)	\$ (1,000.00)	\$ (1,500.00)	\$ (1,100.00)
51600 Street Lighting & building electric	\$ (500.00)	\$ (550.31)	\$ (500.00)	\$ (433.73)	\$ (750.00)	\$ (483.23)
51700 Web Site - hosting, editing, management	\$ (1,500.00)	\$ (1,705.54)	\$ (1,500.00)	\$ (2,623.23)	\$ (1,800.00)	\$ (1,286.92)
51800 Property & Liability Insurance	\$ (16,000.00)	\$ (21,801.00)	\$ (16,000.00)	\$ (4,010.00)	\$ (18,500.00)	\$ (18,625.00)
51900 Contingency	\$ (2,000.00)	\$ (10,042.22)	\$ (1,000.00)		\$ (1,500.00)	\$ (1,050.00)
51910 Dredging study & test plots	\$ -		\$ -	\$ (750.00)	\$ (15,000.00)	\$ (9,000.00)
51920 Meeting minutes transcribing	\$ (750.00)	\$ (680.00)	\$ (750.00)	\$ (920.00)	\$ (1,000.00)	\$ (684.84)
51930 General Office Equipment	\$ (1,000.00)		\$ (750.00)		\$ (750.00)	
51940 Bank Fees	\$ (100.00)	\$ (77.51)	\$ (100.00)	\$ (55.00)	\$ (100.00)	\$ (60.00)
51950 Taxes - property	\$ (150.00)	\$ (154.98)	\$ (150.00)	\$ (130.00)	\$ (200.00)	\$ (150.00)
TOTAL GENERAL GOVERNMENT	\$ (49,900.00)	\$ (55,915.40)	\$ (50,800.00)	\$ (27,575.77)	\$ (69,410.00)	\$ (52,664.90)
CONSERVATION AND DEVELOPMENT						
56800-LAKE MANAGEMENT AND DEVELOPMENT						
56805 Lake Management Plan		\$ (7,444.00)	\$ (7,500.00)	\$ (6,197.95)	\$ (1,000.00)	
56808a Wages - Weed Harvesting direct labor & management	\$ (41,000.00)	\$ (20,660.41)	\$ (43,000.00)	\$ (15,099.31)	\$ (41,000.00)	\$ (15,728.08)
56809 Weed Harvesting-Expenses	\$ (45,618.00)	\$ (48,977.20)	\$ (53,400.00)	\$ (28,458.16)	\$ (49,550.00)	\$ (21,249.39)
56809a Weed Harvesting - Fuel	\$ (4,500.00)	\$ (593.43)	\$ (4,000.00)	\$ (638.69)	\$ (4,000.00)	\$ (963.60)
56809b Weed Harvesting - Hydraulic Oil	\$ (1,000.00)		\$ (1,750.00)	\$ (828.90)	\$ (1,750.00)	
56809c Weed Harvesting - License Fees	\$ (1,250.00)	\$ (512.50)	\$ (1,250.00)		\$ (1,250.00)	\$ (4,841.80)
56809d Weed Harvesting - Parts & Supplies	\$ (9,500.00)	\$ (3,216.72)	\$ (7,500.00)	\$ (716.40)	\$ (7,500.00)	\$ (678.75)
56809e Weed Harvesting - Equipment Repair	\$ (9,800.00)	\$ (26,239.40)	\$ (19,000.00)	\$ (7,100.32)	\$ (15,000.00)	\$ (2,463.43)
56809f Weed Harvesting - Outside Contractor Services	\$ (2,000.00)	\$ (1,425.00)	\$ (1,000.00)		\$ (1,000.00)	\$ (130.00)
56809g Weed Harvesting - Equipment Storage	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)	
56809h Weed Harvesting - Weed Disposal	\$ (5,500.00)	\$ (7,500.00)	\$ (7,500.00)	\$ (7,500.00)	\$ (7,500.00)	\$ (7,500.00)
56809j Weed Harvesting - Property Rental	\$ (2,818.00)	\$ (2,818.00)	\$ (2,900.00)	\$ (2,853.00)	\$ (2,950.00)	\$ (2,900.00)
56809k Weed Harvesting - Payroll Account Service	\$ (1,750.00)	\$ (1,532.60)	\$ (1,750.00)	\$ (1,450.34)	\$ (1,850.00)	\$ (1,571.81)
56809m Weed Harvesting - Permit Fees	\$ -		\$ -		\$ -	
56809n Weed Harvesting - Travel & Misc	\$ (1,000.00)	\$ (139.55)	\$ (750.00)	\$ (170.51)	\$ (750.00)	
56809o Weed Harvesting - Non capital harvesting equipment	\$ (1,500.00)		\$ (1,000.00)		\$ (1,000.00)	

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	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals
56809p Weed Harvesting - Unemployment Contribution				\$ (2,200.00)		\$ (200.00)
56810 Chemical Application - Expenses	\$ (57,550.00)	\$ (50,041.70)	\$ (58,300.00)	\$ (45,883.61)	\$ (58,300.00)	\$ (47,693.91)
56810a Chemical Application - Material & Labor Service	\$ (55,000.00)	\$ (48,641.25)	\$ (55,000.00)	\$ (41,525.08)	\$ (55,000.00)	\$ (40,190.08)
56810c Chemical Application - Management	\$ (800.00)	\$ (700.00)	\$ (800.00)	\$ (3,750.00)	\$ (800.00)	\$ (4,500.00)
56810b Chemical Application - Permit Fees	\$ (1,000.00)	\$ -	\$ (1,500.00)	\$ (1,500.00)	\$ (1,500.00)	\$ (2,311.75)
56810d Chemical Application - Mailing & Notification	\$ (750.00)	\$ (700.45)	\$ (1,000.00)	\$ (608.53)	\$ (1,000.00)	\$ (692.08)
56812 General Lake - Contract, Maintenance & Safety	\$ (16,000.00)	\$ (13,133.95)	\$ (17,750.00)	\$ (16,077.34)	\$ (18,000.00)	\$ (24,249.73)
56812a General Lake - Non capital equipment/parts purchase	\$ (2,000.00)	\$ (1,500.00)	\$ (1,750.00)	\$ (1,624.84)		\$ (7,368.73)
56812b General Lake - Equipment repair						\$ (580.00)
56812c General Lake - Contract lake service			\$ (16,000.00)	\$ (14,452.50)	\$ (18,000.00)	\$ (16,301.00)
56812d General Lake - Slow No Wake Program						
56820 Water Quality Monitoring	\$ (3,000.00)	\$ (1,872.00)	\$ (2,500.00)	\$ (946.00)	\$ (2,500.00)	\$ (2,062.00)
56855 Fish Stocking Project	\$ -		\$ -		\$ -	
56857 Dredging Program						
56895 Miscellaneous Maintenance, Development, Awards & Books	\$ -		\$ (500.00)		\$ (500.00)	
56897 Lake Water Patrol	\$ (7,500.00)	\$ (700.00)	\$ (7,500.00)	\$ (700.00)		\$ (20,442.21)
56897a Lake Water Patrol - lake patrol sheriff labor					\$ (7,500.00)	\$ (4,472.13)
56897b Lake Water Patrol - parts & equipment						\$ (9,953.80)
56897c Lake Water Patrol - license fees						\$ (845.57)
56897d Lake Water Patrol - other (maintenance labor, repair labor, fuel etc.)						\$ (5,170.71)
56897e Lake Water Patrol - property lease						
56900-WATERSHED MAINTENANCE AND RESTORATION						
56905 Watershed Management Services/ S.W. Badger RC&D						
56915 Watershed Restoration Projects/ 50% Cost Share Program	\$ (4,500.00)		\$ (4,500.00)	\$ (8,900.00)	\$ (7,500.00)	\$ (7,500.00)
56925 Priority Watershed Consulting Fees	\$ -		\$ -		\$ -	
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)	\$ (3,000.00)	\$ (726.66)	\$ (4,000.00)	\$ (80.82)	\$ (4,000.00)	\$ (60.13)
TOTAL CONSERVATION AND DEVELOPMENT	\$ (180,168.00)	\$ (145,055.92)	\$ (198,950.00)	\$ (122,343.19)	\$ (207,850.00)	\$ (138,985.45)
CAPITAL OUTLAY						
57900 Weed Harvesting Equipment (Trucks, Harvesters, Conveyors)						
57900a Capital equipment actual purchase (non Harvesting)					\$ (15,000.00)	\$ (16,250.00)
57910 Dredging Program						
56935 Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	
56945 Center Lake Spillway Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	
57915 Storage Building Acquisition / Investment	\$ -	\$ -	\$ -	\$ -	\$ -	
57920 Capital Savings - Future Equipment Purchase			\$ (25,000.00)	\$ (25,000.00)		
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ (25,000.00)	\$ (25,000.00)	\$ (15,000.00)	\$ (16,250.00)

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	<u>2016 Budget</u>	<u>2016 Actuals</u>	<u>2017 Budget</u>	<u>2017 Actuals</u>	<u>2018 Budget</u>	<u>2018 Actuals</u>
<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	\$ (230,068.00)	\$ (200,971.32)	\$ (274,750.00)	\$ (174,918.96)	\$ (292,260.00)	\$ (207,900.35)