



CCLRD
CY2016 ANNUAL
FINANCIAL REPORT

Compiled By: Charles Walker
CCLRD Treasurer
July 10, 2017 - Rev A

Camp Lake-Center Lake Rehabilitation District 2016 Financial Summary - Annual Report

Prepared By: Charles Walker
7/6/2017

	2016 <u>Budget</u>	2016 <u>Actuals</u>
<u>REVENUES</u>		
<u>TAXES</u>		
General Property Tax	\$ 201,000.00	\$ 201,000.00
<u>INTERGOVERNMENTAL</u>	\$ -	\$ 26,990.62
<u>MISCELLANEOUS REVENUES</u>	\$ 5,550.00	\$ 11,369.69
TOTAL REVENUES	\$ 206,550.00	\$ 239,360.31
<u>EXPENDITURES</u>		
<u>GENERAL GOVERNMENT</u>	\$ (49,900.00)	\$ (55,915.40)
<u>CONSERVATION AND DEVELOPMENT</u>	\$ (180,168.00)	\$ (145,055.92)
<u>CAPITAL OUTLAY</u>	\$ -	\$ -
<u>DEBT SERVICE</u>	\$ -	\$ -
TOTAL BUDGETED EXPENDITURES	\$ (230,068.00)	\$ (200,971.32)
TOTAL ACCOUNT BALANCES - JANUARY 1		\$ 230,396.40
TOTAL ACCOUNT BALANCES - DECEMBER 31		\$ 268,785.39

Camp Lake-Center Lake Rehabilitation District

2016 Financial Detail - Annual Report

Prepared By: Charles Walker

7/6/2017

		2016 <u>Budget</u>	2016 <u>Actuals</u>	<u>OVER/UNDER</u> <u>BUDGET VALUE</u>
<u>REVENUES</u>				
<u>TAXES</u>				
41110	General Property Tax Revenue	\$ 201,000.00	\$ 201,000.00	\$ -
TOTAL TAXES		\$ 201,000.00	\$ 201,000.00	\$ -
<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	\$ -	\$ 26,990.62	\$ 26,990.62
TOTAL INTERGOVERNMENTAL		\$ -	\$ 26,990.62	\$ 26,990.62
<u>MISCELLANEOUS REVENUES</u>				
48050	Other	\$ 250.00	\$ 4,196.78	\$ 3,946.78
48100	Interest Income	\$ 300.00	\$ 234.78	\$ (65.22)
48200	Chemical Application Fees	\$ 5,000.00	\$ 6,938.13	\$ 1,938.13
48500	Donations	\$ -	\$ -	\$ -
48600	Use Value Penalties	\$ -	\$ -	\$ -
49000	Proceeds from Long-Term Debt	\$ -	\$ -	\$ -
TOTAL MISCELLANEOUS		\$ 5,550.00	\$ 11,369.69	\$ 5,819.69
TOTAL REVENUES		\$ 206,550.00	\$ 239,360.31	\$ 32,810.31

Camp Lake-Center Lake Rehabilitation District

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EXPENDITURES

GENERAL GOVERNMENT

		2016 <u>Budget</u>	2016 <u>Actuals</u>	<u>OVER/UNDER</u> <u>BUDGET VALUE</u>
51300	Legal Expenses	\$ (5,000.00)	\$ -	\$ 5,000.00
51330	Notices (Newspaper Ads)	\$ -		\$ -
51400	Board Salaries	\$ (9,500.00)	\$ (9,500.00)	\$ -
51405	Postage	\$ -		\$ -
51410	Telephone	\$ -		\$ -
51415	Dues and Subscriptions	\$ (500.00)	\$ (750.00)	\$ (250.00)
51420	Printing/Copying Costs (Quarterly meetings & general)	\$ (500.00)	\$ (395.50)	\$ 104.50
51430	Newsletter	\$ -		\$ -
51435	P.O. Box Rental	\$ (50.00)	\$ (48.00)	\$ 2.00
51440	Annual Meeting Expenditures	\$ (5,000.00)	\$ (4,942.68)	\$ 57.32
51445	Conventions	\$ (1,000.00)		\$ 1,000.00
51450	Travel	\$ (1,100.00)	\$ (280.00)	\$ 820.00
51455	Office and Computer Supplies	\$ (2,500.00)	\$ (3,487.66)	\$ (987.66)
51460	Charitable Contributions	\$ (500.00)		\$ 500.00
51465	Petty Cash	\$ (750.00)	\$ (500.00)	\$ 250.00
51500	Accounting	\$ (1,500.00)	\$ (1,000.00)	\$ 500.00
51600	Street Lighting & building electric	\$ (500.00)	\$ (550.31)	\$ (50.31)
51700	Web Site - hosting, editing, management	\$ (1,500.00)	\$ (1,705.54)	\$ (205.54)
51800	Property & Liability Insurance	\$ (16,000.00)	\$ (21,801.00)	\$ (5,801.00)
51900	Contingency	\$ (2,000.00)	\$ (10,042.22)	\$ (8,042.22)
51910	Dredging Study	\$ -		\$ -
51920	Meeting minutes transcribing	\$ (750.00)	\$ (680.00)	\$ 70.00
51930	General Office Equipment	\$ (1,000.00)		\$ 1,000.00
51940	Bank Fees	\$ (100.00)	\$ (77.51)	\$ 22.49
51950	Taxes - property	\$ (150.00)	\$ (154.98)	\$ (4.98)
TOTAL GENERAL GOVERNMENT		\$ (49,900.00)	\$ (55,915.40)	\$ (6,015.40)

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CONSERVATION AND DEVELOPMENT

56800-LAKE MANAGEMENT AND DEVELOPMENT

	2016 <u>Budget</u>	2016 <u>Actuals</u>	<u>OVER/UNDER</u> <u>BUDGET VALUE</u>
56805 Lake Management Plan		\$ (7,444.00)	
56808a Wages - Weed Harvesting direct labor & management	\$ (41,000.00)	\$ (20,660.41)	\$ 20,339.59
56808b Wages - Lake District support labor			\$ -
56809 Weed Harvesting-Expenses	\$ (45,618.00)	\$ (48,977.20)	\$ (3,359.20)
56809a Weed Harvesting - Fuel	\$ (4,500.00)	\$ (593.43)	\$ 3,906.57
56809b Weed Harvesting - Hydraulic Oil	\$ (1,000.00)		\$ 1,000.00
56809c Weed Harvesting - License Fees	\$ (1,250.00)	\$ (512.50)	\$ 737.50
56809d Weed Harvesting - Parts & Supplies	\$ (9,500.00)	\$ (3,216.72)	\$ 6,283.28
56809e Weed Harvesting - Equipment Repair	\$ (9,800.00)	\$ (26,239.40)	\$ (16,439.40)
56809f Weed Harvesting - Outside Contractor Services	\$ (2,000.00)	\$ (1,425.00)	\$ 575.00
56809g Weed Harvesting - Equipment Storage	\$ (5,000.00)	\$ (5,000.00)	\$ -
56809h Weed Harvesting - Weed Disposal	\$ (5,500.00)	\$ (7,500.00)	\$ (2,000.00)
56809j Weed Harvesting - Property Rental	\$ (2,818.00)	\$ (2,818.00)	\$ -
56809k Weed Harvesting - Payroll Account Service	\$ (1,750.00)	\$ (1,532.60)	\$ 217.40
56809m Weed Harvesting - Permit Fees	\$ -		
56809n Weed Harvesting - Travel & Misc	\$ (1,000.00)	\$ (139.55)	\$ 860.45
56809o Non capital harvesting equipment	\$ (1,500.00)		\$ 1,500.00
56810 Chemical Application - Expenses	\$ (57,550.00)	\$ (50,041.70)	\$ 7,508.30
56810a Chemical Application - Material & Labor Service	\$ (55,000.00)	\$ (48,641.25)	\$ 6,358.75
56810c Chemical Application - Management	\$ (800.00)	\$ (700.00)	\$ 100.00
56810b Chemical Application - Permit Fees	\$ (1,000.00)	\$ -	\$ 1,000.00
56810d Chemical Application - Mailing & Notification	\$ (750.00)	\$ (700.45)	\$ 49.55
56812 General Lake Contract, Maintenance & Safety	\$ (16,000.00)	\$ (13,133.95)	\$ 2,866.05
56815 Non capital equipment purchase	\$ (2,000.00)	\$ (1,500.00)	\$ 500.00
56820 Water Quality Monitoring	\$ (3,000.00)	\$ (1,872.00)	\$ 1,128.00
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)	\$ (700.00)	\$ 6,800.00

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
56925 Priority Watershed Consulting Fees	\$ -		\$ -

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		2016 <u>Budget</u>	2016 <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)	\$ (3,000.00)	\$ (726.66)	\$ 2,273.34
TOTAL CONSERVATION AND DEVELOPMENT		\$ (180,168.00)	\$ (145,055.92)	\$ 35,112.08
<u>CAPITAL OUTLAY</u>				
57900	Weed Harvesting Equipment (Trucks, Harvesters, Conveyors)			\$ -
57910	Dredging Program			\$ -
56935	Land Acquisition	\$ -	\$ -	\$ -
56945	Center Lake Spillway Replacement	\$ -	\$ -	\$ -
57915	Storage Building Acquisition / Investment	\$ -	\$ -	\$ -
57920	Capital Savings - Future Equipment Purchase			\$ -
TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ -
<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)	\$ 29,096.68
TOTAL EXPENDITURES w/o CAPITAL		\$ (230,068.00)	\$ (200,971.32)	
REVENUE VERSUS EXPENSE (OVER) / UNDER		\$ (23,518.00)	\$ 38,388.99	

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



CY2016 CCLRD
Annual Preferred Checking Account Summary
1/1/2016 through 12/31/2016
Account #xxxx-5690

Prepared By: Charles Walker
Date: 7/8/17

Category Description	Items	Item Subtotals	Sub Category Totals	Category Totals
<u>INCOME</u>				15,282.00
Chemical Application Fee			6,938.13	
Lottery Credit Settlement			4,147.09	
Other Inc			4,196.78	
<u>EXPENSES</u>				(200,971.32)
Accountant Fees			(1,000.00)	
Awards			(43.22)	
Bank Charge			(77.51)	
Bank Charge:Check proof correction debit		(76.25)		
Other Bank Charge		(1.26)		
Cash			(500.00)	
Chemical			(51,913.70)	
Chemical:Chemical Application		(48,641.25)		
Chemical:Herbicide Mailing		(503.99)		
Chemical:Herbicide Management		(700.00)		
Chemical:Notices		(196.46)		
Chemical:Testing, Sampling & Misc		(1,872.00)		
Computer			(2,480.32)	
Computer:General Items		(1,335.37)		
Computer:Laptop Equipment		(368.61)		
Computer:Printers		(245.60)		
Computer:Software		(530.74)		
General Lake Service			(24,632.95)	
General Lake Service:Equipment parts & supplies		(1,001.95)		
General Lake Service:Equipment Purchase		(1,500.00)		
General Lake Service:Equipment repair		(135.00)		
General Lake Service:Kenosha County collaboration		(9,999.00)		



CY2016 CCLRD
Annual Preferred Checking Account Summary
1/1/2016 through 12/31/2016
Account #xxxx-5690

Prepared By: Charles Walker
Date: 7/8/17

Category Description	Items	Item Subtotals	Sub Category Totals	Category Totals
General Lake Service:Lake service		(11,490.00)		
General Lake Service:License Fees		(507.00)		
Harvesting			(61,819.61)	
Harvesting:Fuel - Diesel		(569.58)		
Harvesting:Fuel - Gas		(23.85)		
Harvesting:License Fees		(512.50)		
Harvesting:Operations Management		(3,775.00)		
Harvesting:Parts & Supplies		(3,216.72)		
Harvesting:Payroll		(19,843.01)		
Harvesting:Payroll:Contract Labor	(1,425.00)			
Harvesting:Payroll:Paychex Net Payroll	(13,338.20)			
Harvesting:Payroll:Paychex Tax Withholding & Expenses	(3,547.21)			
Harvesting:Payroll:Service Fees	(1,532.60)			
Harvesting:Repair - Harvester		(22,176.23)		
Harvesting:Repair - Trucks		(4,063.17)		
Harvesting:Travel		(139.55)		
Harvesting:Weed Disposal		(7,500.00)		
Insurance			(21,801.00)	
Insurance:Commercial Auto		(11,674.00)		
Insurance:General Liability		(5,086.00)		
Insurance:Inland Marine		(4,764.00)		
Insurance:Property		(277.00)		
Lake Water Patrol			(700.00)	
Membership Dues			(750.00)	
Office supplies - General			(1,007.34)	
Plans - Aquatic Plant Management NR 109			(7,444.00)	
Post Office Box Renewal			(48.00)	
Property Lease			(5,000.00)	
Property Rental - Faber			(2,818.00)	



CY2016 CCLRD
Annual Preferred Checking Account Summary
1/1/2016 through 12/31/2016
Account #xxxx-5690

Prepared By: Charles Walker
Date: 7/8/17

Category Description	Items	Item Subtotals	Sub Category Totals	Category Totals
Salary - Annual			(9,500.00)	
Secretarial Expenses			(5,850.51)	
Secretarial Expenses:Annual Meeting Publication		(4,942.68)		
Secretarial Expenses:Meeting Minutes transcribing		(680.00)		
Secretarial Expenses:Misc		(14.76)		
Secretarial Expenses:Mtg publication & postage		(213.07)		
Signs			(726.66)	
Taxes - Property			(154.98)	
Travel			(280.00)	
Travel:Mileage		(280.00)		
Treasurer			(167.67)	
Utilities			(2,255.85)	
Utilities:Gas & Electric		(550.31)		
Other Utilities:Gas & Electric	(550.31)			
Utilities:Internet		(1,705.54)		
Utilities:Internet:Website editing	(1,670.34)			
Utilities:Internet:Website Hosting	(35.20)			
TRANSFERS				189,633.30
[Lapsable Account 4089]			163,000.00	
[Non lapsable Account 1561]			26,633.30	

BANK SUBTOTAL (Income - Expenses) 3,943.98

OPENING BALANCE - 1/1/2016 20,366.59

+

ENDING BALANCE - 12/31/2016 24,310.57



CCLRD CY2016
Annual Lapsable Savings Account Summary
1/1/2016 through 12/31/2016
Account #xxxx-4089

Prepared By: Charles Walker
Date: 7/8/2017

Category Description	Category Subtotals	Category Totals
<u>INCOME</u>		\$ 223,995.95
DNR Reimbursement	26,990.62	
Interest Inc	152.42	
Tax Settlement	196,852.91	
<u>TRANSFERS</u>		\$ (163,000.00)
[Preferred Checking 5690]	\$ (163,000.00)	

BANK SUBTOTAL (Income - Expenses)	\$	60,995.95
OPENING BALANCE - 1/1/2016	\$	84,396.51
ENDING BALANCE - 12/31/2016	\$	145,392.46

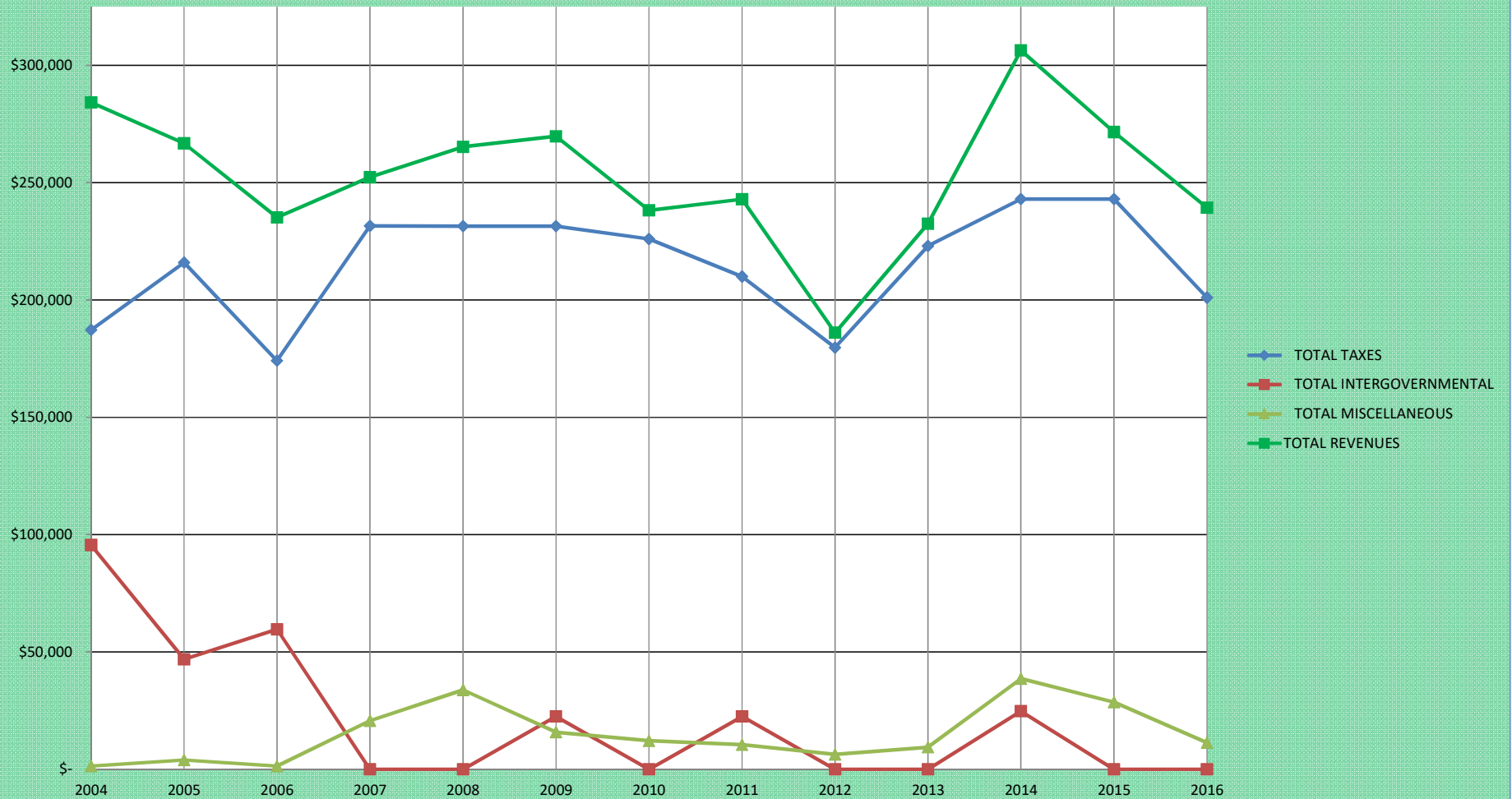


CCLRD CY2016
Annual Savings Non-Lapsable Savings Account Summary
1/1/2016 through 12/31/2016
Account #xxxx-1561

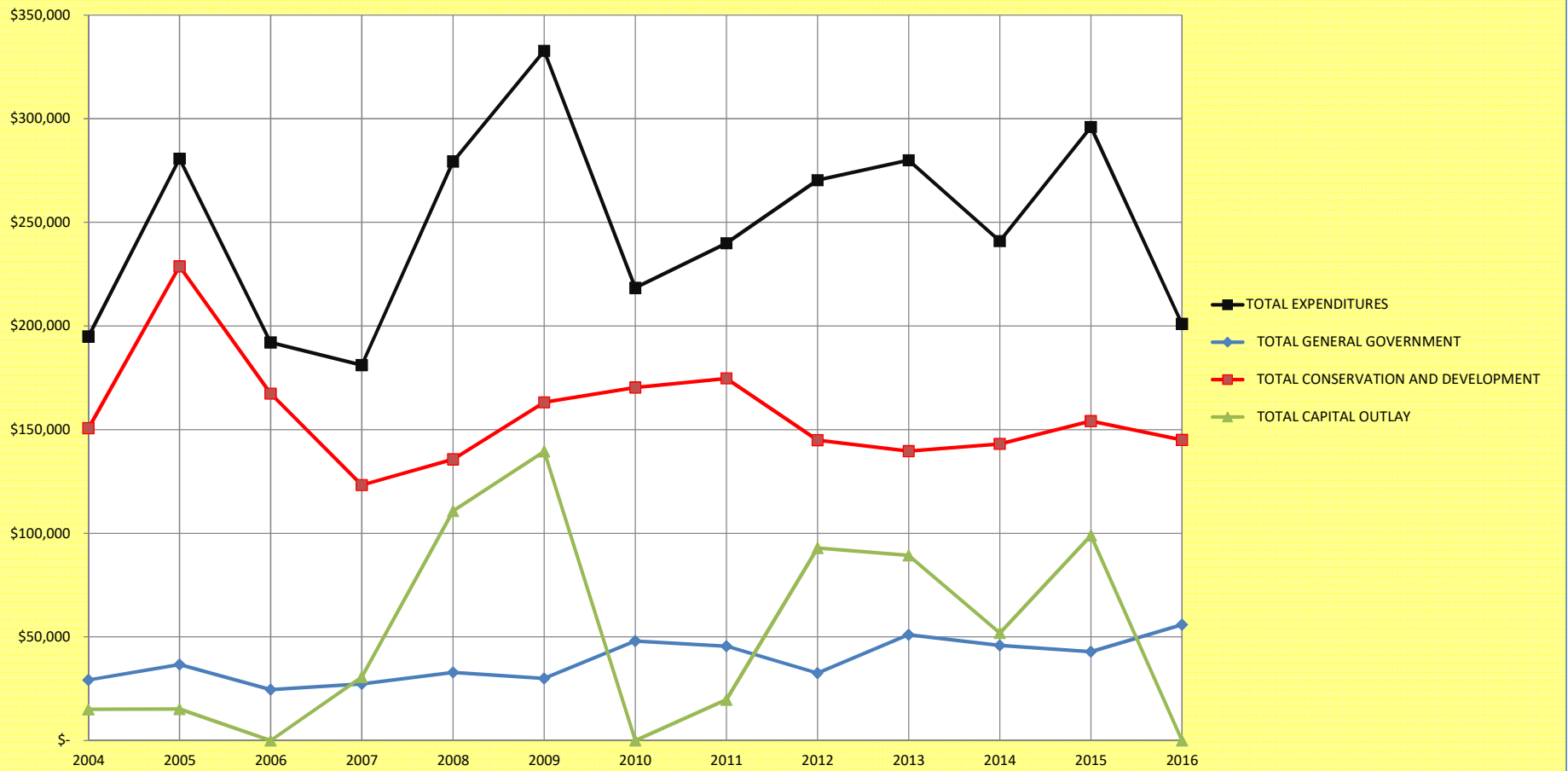
Prepared By: Charles Walker
Date: 7/8/2017

Category Description	Category Subtotals	Category Totals
<u>INCOME</u>		\$ 82.36
Interest Inc	\$ 82.36	
<u>TRANSFERS</u>		\$ (26,633.30)
[Preffered Checking 5690]	\$ (26,633.30)	
BANK SUBTOTAL (Income - Expenses)		\$ (26,550.94)
OPENING BALANCE - 1/1/2014		\$ 125,633.30
ENDING BALANCE - 12/31/2014		\$ 99,082.36

CCLRD Revenue over time - Actual



CCLRD Expenses over time - Actual



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

