



CCLRD
CY2008 ANNUAL
FINANCIAL REPORT

Compiled By: Charles Walker
CCLRD Treasurer
February 13, 2008

Camp and Center Lake Rehabilitation District 2008 Annual Financial Report Summary

Prepared By: Charles Walker
Date: 2/13/2009

	<u>2008 Budget</u>	<u>2008 Actuals</u>
REVENUES		
<u>TAXES</u>		
General Property Tax	\$ 231,500.00	\$ 231,500.00
<u>INTERGOVERNMENTAL</u>		
	\$ -	\$ -
<u>MISCELLANEOUS REVENUES</u>		
	\$ 17,200.00	\$ 33,785.85
TOTAL REVENUES	\$ 248,700.00	\$ 265,285.85
EXPENDITURES		
<u>GENERAL GOVERNMENT</u>		
	\$ 45,155.00	\$ 32,877.72
<u>CONSERVATION AND DEVELOPMENT</u>		
	\$ 147,200.00	\$ 135,677.08
<u>CAPITAL OUTLAY</u>		
	\$ 62,820.00	\$ 62,820.00
<u>DEBT SERVICE</u>		
	\$ -	
TOTAL BUDGETED EXPENDITURES	\$ 255,175.00	\$ 231,374.80
ACCOUNT BALANCES - JANUARY 1		\$ 263,980.45
ACCOUNT BALANCES - DECEMBER 31		\$ 336,751.50

Camp and Center Lake Rehabilitation District 2008 Annual Financial Report Detail

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REVENUES

TAXES

41110 General Property Tax Revenue

TOTAL TAXES

INTERGOVERNMENTAL

43580 State Planning Grants
 43581 State Non-Point Source Pollution Grants
 43582 Wisconsin Waterways Commission Grants
 43583 State LAG Grant
 53584 State Exempt Computer Aids

TOTAL INTERGOVERNMENTAL

MISCELLANEOUS REVENUES

48050 Other
 48100 Interest Income
 48200 Chemical Application Fees
 48500 Donations
 48600 Use Value Penalties
 49000 Proceeds from Long-Term Debt

TOTAL MISCELLANEOUS

TOTAL REVENUES

EXPENDITURES

GENERAL GOVERNMENT

51300 Legal Expenses

	2007 <u>Budget</u>	2007 <u>Actual</u>	2008 <u>Budget</u>	2008 <u>Actual</u>
	\$ 231,550.00	\$ 231,550.00	\$ 231,500.00	\$ 231,500.00
TOTAL TAXES	\$ 231,550.00	\$ 231,550.00	\$ 231,500.00	\$ 231,500.00
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
TOTAL INTERGOVERNMENTAL	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 6,106.51	\$ -	\$ 1,772.52
	\$ 1,200.00	\$ 1,637.31	\$ 1,200.00	\$ 5,913.40
	0	12998.83	\$ 16,000.00	\$ 26,099.93
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
TOTAL MISCELLANEOUS	\$ 1,200.00	\$ 20,742.65	\$ 17,200.00	\$ 33,785.85
TOTAL REVENUES	\$ 232,750.00	\$ 252,292.65	\$ 248,700.00	\$ 265,285.85
	\$ -	\$ 2,807.51	\$ 2,000.00	\$ 4,667.27

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	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Actual</u>
51330 Notices (Newspaper Ads)	\$ 300.00		\$ 300.00	\$ 44.20
51400 Board Salaries	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
51405 Postage	\$ 250.00		\$ 250.00	\$ -
51410 Telephone	\$ 150.00		\$ 150.00	\$ -
51415 Dues and Subscriptions	\$ 1,000.00	\$ 60.00	\$ 1,200.00	\$ 355.00
51420 Printing/Copying Costs (Quarterly meetings & general)	\$ 1,200.00		\$ 1,500.00	
51430 Newsletter	\$ -		\$ -	\$ -
51435 P.O. Box Rental	\$ 25.00		\$ 30.00	\$ 74.00
51440 Annual Meeting Expenditures	\$ 2,500.00	\$ 4,306.71	\$ 2,500.00	\$ 3,424.05
51445 Conventions	\$ 2,000.00	\$ 1,060.72	\$ 2,000.00	\$ 2,030.84
51450 Mileage (Overall travel including hotels)	\$ 500.00	\$ 549.06	\$ 500.00	\$ 1,563.34
51455 Office Supplies	\$ 200.00	\$ 733.88	\$ 200.00	\$ 479.69
51460 Charitable Contributions	\$ -		\$ 1,000.00	\$ 500.00
51465 Petty Cash	\$ 1,000.00		\$ 500.00	\$ -
51500 Accounting	\$ 700.00	\$ 540.00	\$ 700.00	\$ 450.00
51600 Street Lighting	\$ -		\$ -	\$ -
51700 Web Site	\$ 1,000.00	\$ 295.00	\$ 1,000.00	\$ 1,100.00
51800 Property & Liability Insurance	\$ 15,000.00	\$ 9,669.00	\$ 15,000.00	\$ 9,302.00
51900 Contingency	\$ 5,000.00		\$ 5,000.00	\$ -
51910 Dredging Study	\$ 5,000.00		\$ 2,500.00	\$ -
51920 Meeting minutes transcribing	\$ 750.00	\$ 250.00	\$ 750.00	\$ -
51930 General Office Equipment	\$ 2,000.00		\$ 1,000.00	\$ 1,880.89
51940 Bank Fees	\$ 75.00	\$ 4.00	\$ 75.00	\$ -
51950 Taxes - property				\$ 6.44
TOTAL GENERAL GOVERNMENT	\$ 45,650.00	\$ 27,275.88	\$ 45,155.00	\$ 32,877.72
 CONSERVATION AND DEVELOPMENT				
56800-LAKE MANAGEMENT AND DEVELOPMENT				
56805 Lake Management Plan	\$ -		\$ -	\$ -
56808 Weed Harvesting-Wages	\$ 50,000.00	\$ 39,378.48	\$ 45,000.00	\$ 37,147.48
56809 Weed Harvesting-Expenses	\$ 34,550.00	\$ 31,664.65	\$ 38,500.00	\$ 31,299.05
56809a Weed Harvesting - Fuel	\$ 5,500.00	\$ 3,347.43	\$ 6,500.00	\$ 5,154.01
56809b Weed Harvesting - Hydraulic Oil	\$ 2,500.00	\$ 1,273.74	\$ 3,500.00	\$ 1,745.00
56809c Weed Harvesting - License Fees	\$ 300.00	\$ 1,053.00	\$ 750.00	\$ 619.50
56809d Weed Harvesting - Parts & Supplies	\$ 7,500.00	\$ 8,524.51	\$ 8,000.00	\$ 12,178.51
56809e Weed Harvesting - Equipment Repair	\$ 1,000.00	\$ 315.00	\$ 1,000.00	\$ 390.00

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	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Actual</u>
56809f Weed Harvesting - Outside Contractor Services	\$ 750.00	\$ 1,900.00	\$ 2,000.00	\$ 500.00
56809g Weed Harvesting - Equipment Storage	\$ 750.00		\$ 1,000.00	\$ 250.00
56809h Weed Harvesting - Weed Disposal	\$ 12,000.00	\$ 7,527.00	\$ 10,000.00	\$ 5,482.50
56809j Weed Harvesting - Property Rental	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,600.00
56809k Weed Harvesting - Payroll Account Service	\$ 1,000.00	\$ 999.82	\$ 1,000.00	\$ 1,089.38
56809m Weed Harvesting - Permit Fees	\$ -		\$ 750.00	\$ 119.98
56809n Weed Harvesting - Misc	\$ 1,000.00	\$ 1,201.25	\$ 1,000.00	\$ 1,170.17
56809o Non capital harvesting equipment	\$ 250.00	\$ 3,522.90	\$ 1,000.00	
56810 Chemical Application - Expenses	\$ 10,000.00	\$ 26,327.02	\$ 32,000.00	\$ 51,654.96
56810a Chemical Application - Labor Service		\$ 25,372.02	\$ 30,000.00	\$ 49,711.82
56810b Chemical Application - Permit Fees		\$ 955.00	\$ 1,500.00	\$ 1,640.00
56810c Chemical Application - Material				
56810d Chemical Application - Mailing & Notification			\$ 500.00	\$ 303.14
56809 General Lake Contract Service	\$ 10,000.00	\$ 8,665.00	\$ 13,500.00	\$ 12,120.00
56815 Non capital equipment purchase			\$ 2,000.00	\$ 105.59
56820 Water Quality Monitoring Project	\$ 500.00		\$ 500.00	
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	\$ -		\$ -	\$ -
56895 Miscellaneous Maintenance, Development, Awards & Books	\$ 5,000.00		\$ 2,500.00	\$ 1,000.00
<u>56900-WATERSHED MAINTENANCE AND RESTORATION</u>				
56905 Watershed Management Services/ S.W. Badger RC&D	\$ -		\$ -	\$ -
56915 Watershed Restoration Projects/ 50% Cost Share Program	\$ 10,000.00	\$ 9,117.42	\$ 9,700.00	
56925 Priority Watershed Consulting Fees	\$ 2,000.00		\$ 1,000.00	
56930 Non-Point Source Pollution Projects / LAG & NPS Grant Cost Share Program	\$ -	\$ 1,737.47	\$ -	\$ -
56935 Land Acquisition	\$ 2,000.00	\$ 5,600.00	\$ -	\$ -
56940 Miscellaneous Maintenance and Restoration	\$ 1,500.00		\$ 1,500.00	
56950 TRM Grant/ 5% Cost Share Program	\$ -		\$ -	\$ -
56960 Educational Signs (Located & Boat Ramps)	\$ 2,000.00	\$ 770.57	\$ 1,000.00	\$ 2,350.00
TOTAL CONSERVATION AND DEVELOPMENT	\$ 162,100.00	\$ 123,260.61	\$ 147,200.00	\$ 135,677.08

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	2007 <u>Budget</u>	2007 <u>Actual</u>	2008 <u>Budget</u>	2008 <u>Actual</u>	
CAPITAL OUTLAY					
57900 Weed Harvesting Equipment (Trucks, Harvesters, Conveyors)	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 23,960.00	
57910 Dredging Program	\$ -		\$ -	\$ -	
57920 Capital Savings - Future Equipment Purchase	\$ -		\$ 37,820.00	\$ 38,860.00	Monies allocated in Savings Account
TOTAL CAPITAL OUTLAY	\$ 25,000.00	\$ 25,000.00	\$ 62,820.00	\$ 62,820.00	
DEBT SERVICE					
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	\$ 232,750.00	\$ 175,536.49	\$ 255,175.00	\$ 231,374.80	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 76,756.16	\$ (6,475.00)	\$ 33,911.05	
EXPENDITURES - ACTUALS VERSUS BUDGET OVER (UNDER)		\$ (57,213.51)		\$ (23,800.20)	
ACCOUNT BALANCES - JANUARY 1		\$ 162,099.96		\$ 263,980.45	
ACCOUNT BALANCES - DECEMBER 31		\$ 263,980.45		\$ 336,751.50	