



CCLRD
CY2013 ANNUAL
FINANCIAL REPORT

Compiled By: Charles Walker
CCLRD Treasurer
May 7, 2014 - Rev B

Camp Lake-Center Lake Rehabilitation District 2013 Annual Report Summary

Prepared By: Charles Walker
5/3/2014

REVENUES

PERCENTAGE CHANGE FROM PREVIOUS YEAR

TAXES

General Property Tax

INTERGOVERNMENTAL

MISCELLANEOUS REVENUES

TOTAL REVENUES

EXPENDITURES

GENERAL GOVERNMENT

CONSERVATION AND DEVELOPMENT

CAPITAL OUTLAY

DEBT SERVICE

TOTAL BUDGETED EXPENDITURES

TOTAL ACCOUNT BALANCES - JANUARY 1

TOTAL ACCOUNT BALANCES - DECEMBER 31

ACCOUNT BALANCES - JANUARY 1, 2013

ACCOUNT BALANCES - DECEMBER 31, 2013

ACTUAL EXPENDITURES OVER/(UNDER) REVENUE w/Capital Expense

SUGGESTED CY15 BUDGET REVENUE ADD

SUGGESTED CAPITAL SAVINGS AMOUNT ADDED TO "SAVINGS ACCOUNT"

2013 <u>Budget</u>		2013 <u>Actuals</u>	
(TAX INCREASE FROM 2012)			Percent Change per Item
24.09%			
\$ 223,000.00		\$ 223,000.00	0.00%
\$ -		\$ -	
\$ 7,500.00		\$ 9,453.99	26.05%
\$ 230,500.00		\$ 232,453.99	0.85%
\$ (53,800.00)		\$ (46,025.49)	-14.45%
\$ (161,556.75)		\$ (144,643.40)	-10.47%
\$ (19,000.00)		\$ (89,342.96)	370.23%
\$ -		\$ -	
\$ (234,356.75)		\$ (280,011.85)	19.48%

\$ 211,949.73

\$ 164,391.87

\$ 47,557.86

\$ -

\$ -

Camp Lake-Center Lake Rehabilitation District 2013 Annual Report Detail

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Date: 5/3/2014

		2013 Budget	2013 Actual	OVER/UNDER BUDGET VALUE
REVENUES				
		+24.09% Increase from 2012 Budget		
TAXES				
41110	General Property Tax Revenue	\$ 223,000.00	\$ 223,000.00	\$ -
TOTAL TAXES		\$ 223,000.00	\$ 223,000.00	\$ -
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	\$ -	\$ -	\$ -
TOTAL INTERGOVERNMENTAL		\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES				
48050	Other	\$ 500.00	\$ 3,059.85	\$ 2,559.85
48100	Interest Income	\$ 1,000.00	\$ 347.14	\$ (652.86)
48200	Chemical Application Fees	\$ 6,000.00	\$ 6,047.00	\$ 47.00
48500	Donations	\$ -	\$ -	\$ -
48600	Use Value Penalties	\$ -	\$ -	\$ -
49000	Proceeds from Long-Term Debt	\$ -	\$ -	\$ -
TOTAL MISCELLANEOUS		\$ 7,500.00	\$ 9,453.99	\$ 1,953.99
TOTAL REVENUES		\$ 230,500.00	\$ 232,453.99	\$ 1,953.99
EXPENDITURES				
GENERAL GOVERNMENT				
51300	Legal Expenses	\$ (5,000.00)	\$ (952.00)	\$ 4,048.00
51330	Notices (Newspaper Ads)	\$ -	\$ -	\$ -
51400	Board Salaries	\$ (9,500.00)	\$ (9,500.00)	\$ -
51405	Postage	\$ (100.00)	\$ (316.70)	\$ (216.70)
51410	Telephone	\$ -	\$ -	\$ -
51415	Dues and Subscriptions	\$ (750.00)	\$ (580.00)	\$ 170.00
51420	Printing/Copying Costs (Quarterly meetings & general)	\$ -	\$ -	\$ -
51430	Newsletter	\$ -	\$ -	\$ -
51435	P.O. Box Rental	\$ (50.00)	\$ (44.00)	\$ 6.00
51440	Annual Meeting Expenditures	\$ (4,600.00)	\$ (5,129.66)	\$ (529.66)

Camp Lake-Center Lake Rehabilitation District

2013 Annual Report Detail

Prepared By: Charles Walker
Date: 5/3/2014

		2013 Budget	2013 Actual	OVER/UNDER BUDGET VALUE
51445	Conventions	\$ (1,000.00)	\$ (582.30)	\$ 417.70
51450	Travel	\$ (1,500.00)	\$ (1,132.73)	\$ 367.27
51455	Office and Computer Supplies	\$ (1,500.00)	\$ (5,249.29)	\$ (3,749.29)
51460	Charitable Contributions & Recreation	\$ (1,000.00)	\$ (688.00)	\$ 312.00
51465	Petty Cash	\$ (750.00)	\$ (800.00)	\$ (50.00)
51500	Accounting	\$ (1,500.00)	\$ (1,500.00)	\$ -
51600	Street Lighting & building electric	\$ -	\$ (360.81)	\$ (360.81)
51700	Web Site	\$ (2,000.00)	\$ (2,739.00)	\$ (739.00)
51800	Property & Liability Insurance	\$ (21,000.00)	\$ (15,224.00)	\$ 5,776.00
51900	Contingency	\$ (1,500.00)	\$ (606.69)	\$ 893.31
51910	Dredging Study	\$ -	\$ -	\$ -
51920	Meeting minutes transcribing	\$ (750.00)	\$ (490.00)	\$ 260.00
51930	General Office Equipment	\$ (1,000.00)	\$ -	\$ 1,000.00
51940	Bank Fees	\$ (100.00)	\$ (10.31)	\$ 89.69
51950	Taxes - property	\$ (200.00)	\$ (120.00)	\$ 80.00
TOTAL GENERAL GOVERNMENT		\$ (53,800.00)	\$ (46,025.49)	\$ 7,774.51
				\$ -
CONSERVATION AND DEVELOPMENT				
56800-LAKE MANAGEMENT AND DEVELOPMENT				
56805	Lake Management Plan			
56808a	Wages - Weed Harvesting	\$ (40,000.00)	\$ (35,506.69)	\$ 4,493.31
56808b	Wages - Lake District support labor	\$ (9,000.00)	\$ -	\$ 9,000.00
56809	Weed Harvesting-Expenses	\$ (44,806.75)	\$ (38,674.41)	\$ 6,132.34
56809a	Weed Harvesting - Fuel	\$ (5,500.00)	\$ (3,942.56)	\$ 1,557.44
56809b	Weed Harvesting - Hydraulic Oil	\$ (1,500.00)	\$ (892.38)	\$ 607.62
56809c	Weed Harvesting - License Fees	\$ (2,000.00)	\$ (987.50)	\$ 1,012.50
56809d	Weed Harvesting - Parts & Supplies	\$ (11,500.00)	\$ (15,654.52)	\$ (4,154.52)
56809e	Weed Harvesting - Equipment Repair	\$ (2,500.00)	\$ (2,623.69)	\$ (123.69)
56809f	Weed Harvesting - Outside Contractor Services	\$ (2,000.00)	\$ (939.99)	\$ 1,060.01
56809g	Weed Harvesting - Equipment Storage	\$ (5,000.00)	\$ (5,040.00)	\$ (40.00)
56809h	Weed Harvesting - Weed Disposal	\$ (7,000.00)	\$ (2,880.00)	\$ 4,120.00
56809j	Weed Harvesting - Property Rental	\$ (2,806.75)	\$ (2,725.00)	\$ 81.75
56809k	Weed Harvesting - Payroll Account Service	\$ (2,000.00)	\$ (1,428.84)	\$ 571.16
56809m	Weed Harvesting - Permit Fees	\$ -	\$ -	\$ -
56809n	Weed Harvesting - Travel & Misc	\$ (1,500.00)	\$ (1,559.93)	\$ (59.93)
56809o	Non capital harvesting equipment	\$ (1,500.00)	\$ -	\$ 1,500.00
56810	Chemical Application - Expenses	\$ (42,500.00)	\$ (43,028.38)	\$ (528.38)
56810a	Chemical Application - Material & Labor Service	\$ (39,000.00)	\$ (41,674.55)	\$ (2,674.55)
56810c	Chemical Application - Material	\$ -	\$ -	\$ -
56810b	Chemical Application - Permit Fees	\$ (2,500.00)	\$ (853.56)	\$ 1,646.44
56810d	Chemical Application - Mailing & Notification	\$ (1,000.00)	\$ (500.27)	\$ 499.73
56812	General Lake Contract, Maintenance & Safety	\$ (15,000.00)	\$ (7,047.32)	\$ 7,952.68
56815	Non capital equipment purchase	\$ 4,500.00	\$ (1,300.00)	\$ (5,800.00)
56820	Water Quality Monitoring Project	\$ (1,750.00)	\$ (5,025.80)	\$ (3,275.80)
56825	Camp Lake Spillway Project	\$ -	\$ -	\$ -
56835	Center Lake Boat Ramp Project	\$ -	\$ -	\$ -
56840	Beach Restoration Projects	\$ -	\$ -	\$ -

Mistake in 2013 budget. Should have been -\$4,500, not positive

Camp Lake-Center Lake Rehabilitation District 2013 Annual Report Detail

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Date: 5/3/2014

		2013 <u>Budget</u>	2013 <u>Actual</u>	<u>OVER/UNDER BUDGET VALUE</u>
56845	Center Lake Spillway Project Investigation	\$ -		\$ -
56850	Weevil Project	\$ -		\$ -
56855	Fish Stocking Project	\$ -		\$ -
56895	Miscellaneous Maintenance, Development, Awards & Books	\$ (500.00)		\$ 500.00
56897	Lake Water Patrol - additional patrol above current amount	\$ (9,500.00)	\$ (9,695.70)	\$ (195.70)
56900-WATERSHED MAINTENANCE AND RESTORATION				
56905	Watershed Management Services/ S.W. Badger RC&D	\$ -		\$ -
56915	Watershed Restoration Projects/ 50% Cost Share Program	\$ (1,500.00)	\$ (3,500.00)	\$ (2,000.00)
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)	\$ (1,500.00)	\$ (865.10)	\$ 634.90
TOTAL CONSERVATION AND DEVELOPMENT		\$ (161,556.75)	\$ (144,643.40)	\$ 16,913.35
CAPITAL OUTLAY				
57900	Weed Harvesting Equipment (Trucks, Harvesters, Conveyors)			\$ -
57910	Dredging Program			\$ -
56935	Land Acquisition	\$ -		\$ -
56945	Center Lake Spillway Replacement	\$ (9,500.00)	\$ (81,382.04)	\$ (71,882.04)
57915	Building Acquisition	\$ (9,500.00)	\$ (7,960.92)	\$ 1,539.08
57920	Capital Savings - Future Equipment Purchase			\$ -
TOTAL CAPITAL OUTLAY		\$ (19,000.00)	\$ (89,342.96)	\$ (70,342.96)
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		\$ (234,356.75)	\$ (280,011.85)	\$ (45,655.10) +\$7,774.51 Government, +\$16,913.35 Conservation, -\$70,342.96 Capital
TOTAL EXPENDITURES w/o CAPITAL		\$ (215,356.75)	\$ (190,668.89)	
ACTUALS VERSUS BUDGET (OVER) / UNDER		\$ (3,856.75)	\$ (47,557.86)	
			\$ (42,000.00) Center Lake Spillway Construction Costs	
			\$ (16,295.09) Center Lake Spillway Legal Costs	
			\$ (36,211.81) Center Lake Spillway Engineering Costs	
		\$ (92,500.00)	\$ (94,506.90) Total Spillway Budget versus Costs	



CY2013 CCLRD
 Annual Preferred Checking Account Summary
 1/1/2013 through 12/31/2013
 Account #xxxx-5690

Prepared By: Charles Walker
 Date: 5/3/14

Category Description	Item Subtotals	Sub Category Totals	Category Totals
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INCOME

\$ 280,159.81

Chemical Application Fee			\$ 6,047.00
Lottery Credit			\$ 4,052.96
Other Inc			\$ 826.85
State Of Wisconsin DNR			
West Bend Mutual refund			\$ 2,233.00
Transfer [Lapsable Account 4089]			\$ 225,000.00
Transfer [Non lapsable Account 1561]			\$ 42,000.00

EXPENSES

\$ (280,011.85)

Accountant Fees			\$ (1,500.00)
Building - Storage			\$ (7,960.92)
Center Lake Spillway			\$ (81,382.04)
Chemical			\$ (48,054.18)
Chemical: Chemical Application		\$ (41,674.55)	
Chemical: Herbicide Mailing		\$ (500.27)	
Chemical: Herbicide Management		\$ (800.00)	
Chemical: Notices		\$ (53.56)	
Chemical: Testing, Sampling & Misc		\$ (5,025.80)	
Computer			\$ (3,133.99)
Computer: General Items		\$ (1,222.51)	
Computer: Laptop Equipment		\$ (1,441.67)	



CY2013 CCLRD
 Annual Preferred Checking Account Summary
 1/1/2013 through 12/31/2013
 Account #xxxx-5690

Prepared By: Charles Walker
 Date: 5/3/14

Category Description	Item Subtotals	Sub Category Totals	Category Totals
Computer: Software		\$ (469.81)	
Conventions			\$ (582.30)
Donations			
Education			
Fees			\$ (10.31)
General Lake Service			\$ (8,347.32)
General Lake Service: Equipment parts & supplies		\$ (1,679.82)	
General Lake Service: Equipment Purchase		\$ (1,300.00)	
General Lake Service: Equipment repair		\$ -	
General Lake Service: Lake service		\$ (5,298.00)	
Other General Lake Service		\$ (69.50)	
Gifts Given			\$ -
Harvesting			\$ (66,456.10)
Harvesting: Equipment storage		\$ (40.00)	
Harvesting: Fuel - Diesel		\$ (3,677.44)	
Harvesting: Fuel - Gas		\$ (265.12)	
Harvesting: Hydraulic Oil		\$ (892.38)	
Harvesting: License Fees		\$ (987.50)	
Harvesting: Parts & Supplies		\$ (15,654.52)	
Harvesting: Payroll		\$ (37,875.52)	
Harvesting:Payroll:Contract Labor	\$ (939.99)		
Harvesting:Payroll:Paychex Net Payroll	\$ (27,067.22)		
Harvesting:Payroll:Paychex Tax Withholding & Expenses	\$ (8,439.47)		
Harvesting:Payroll:Service Fees	\$ (1,428.84)		
Harvesting:Permt Fees		\$ -	
Harvesting: Repair - Trucks & Cutters		\$ (2,623.69)	
Harvesting: Travel		\$ (1,559.93)	



CY2013 CCLRD
 Annual Preferred Checking Account Summary
 1/1/2013 through 12/31/2013
 Account #xxxx-5690

Prepared By: Charles Walker
 Date: 5/3/14

Category Description	Item Subtotals	Sub Category Totals	Category Totals
Harvesting: Weed Disposal		\$ (2,880.00)	
Insurance			\$ (15,224.00)
Insurance:Commercial Auto		\$ (2,535.00)	
Insurance:General Liability		\$ (1,562.00)	
Insurance:Inland Marine		\$ (3,703.00)	
Insurance:Workers Comp		\$ (7,424.00)	
Lake Water Patrol			\$ (9,695.70)
Land purchase			\$ -
Legal-Prof Fees			\$ (952.00)
Membership Dues			\$ (580.00)
Misc			\$ (606.69)
Office supplies - General			\$ (2,115.30)
Petty Cash			\$ (800.00)
Plans - Aquatic Plant Management NR 109			\$ -
Post Office Box Rental			\$ (44.00)
Property Lease			\$ (5,000.00)
Property Rental			\$ (2,725.00)
Recreation			\$ (688.00)
Salary - Annual			\$ (9,500.00)
Secretarial Expenses			\$ (5,936.36)
Secretarial Expenses: Annual Meeting Publication		\$ (5,129.66)	
Secretarial Expenses:Mtg publication & postage		\$ (316.70)	
Secretarial Expenses:Transcribing		\$ (490.00)	
Shoreline Stabilization			\$ (3,500.00)
Cost Share Projects		\$ (3,500.00)	
Signs			\$ (865.10)
Taxes - Property			\$ (120.00)



CY2013 CCLRD
 Annual Preferred Checking Account Summary
 1/1/2013 through 12/31/2013
 Account #xxxx-5690

Prepared By: Charles Walker
 Date: 5/3/14

Category Description	Item Subtotals	Sub Category Totals	Category Totals
Travel			\$ (1,132.73)
Utilities			\$ (3,099.81)
Utilities:Gas & Electric		\$ (360.81)	
Utilities:Internet		\$ (2,739.00)	
BANK SUBTOTAL (Income - Expenses)			\$ 147.96
OPENING BALANCE - 1/1/2013			\$ 23,284.68
ENDING BALANCE - 12/31/2013			\$ 23,432.64



CCLRD CY2013
Annual Lapsable Savings Account Summary
1/1/2013 through 12/31/2013
Account #xxxx-4089

Prepared By: Charles Walker
Date: 5/3/14

Category Description	Category Subtotals	Category Totals
<u>INCOME</u>		\$ 219,196.22
Interest Inc		249.18
Tax Settlement		218,947.04
<u>EXPENSES</u>		\$ (225,000.00)
TRANSFERS		-225,000.00
	BANK SUBTOTAL (Income - Expenses)	\$ (5,803.78)
	OPENING BALANCE - 1/1/2013	\$ 114,434.14
	ENDING BALANCE - 12/31/2013	\$ 108,630.36

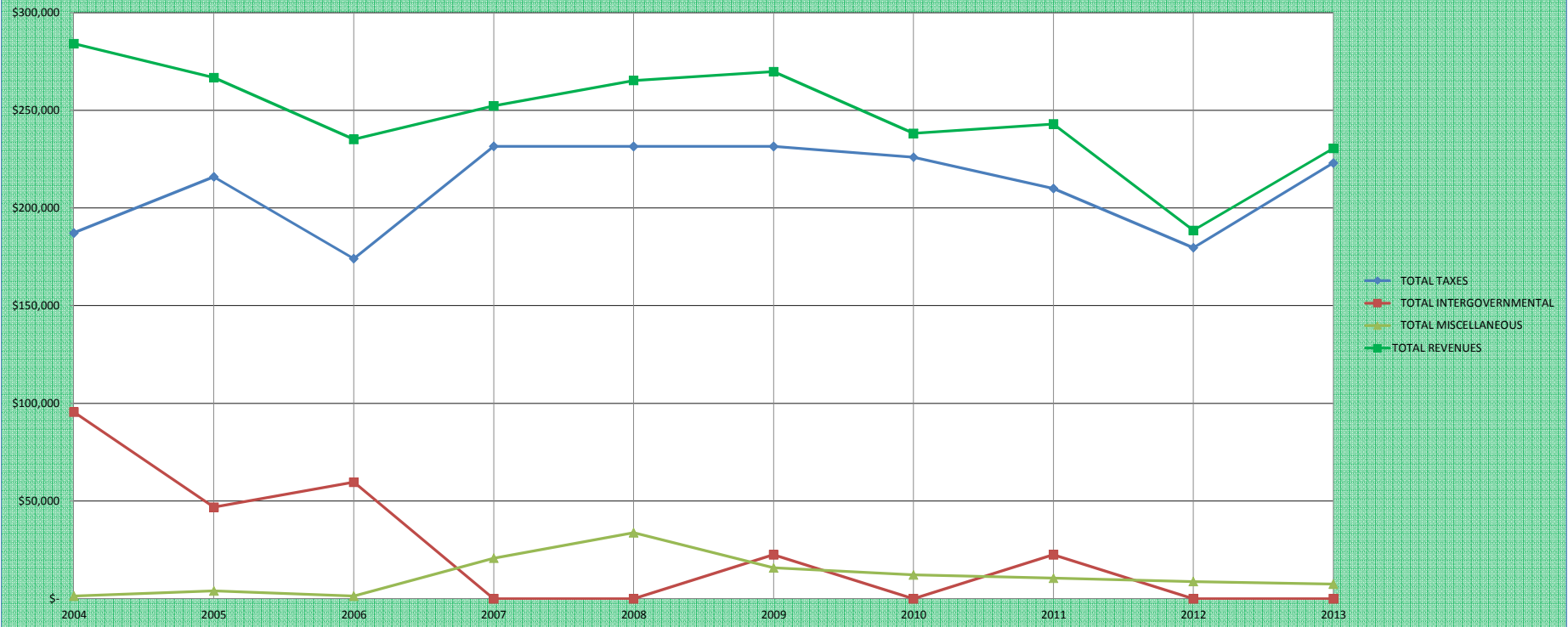


CCLRD CY2013
Annual Savings Non-Lapsable Savings Account Summary
1/1/2013 through 12/31/2013
Account #xxxx-1561

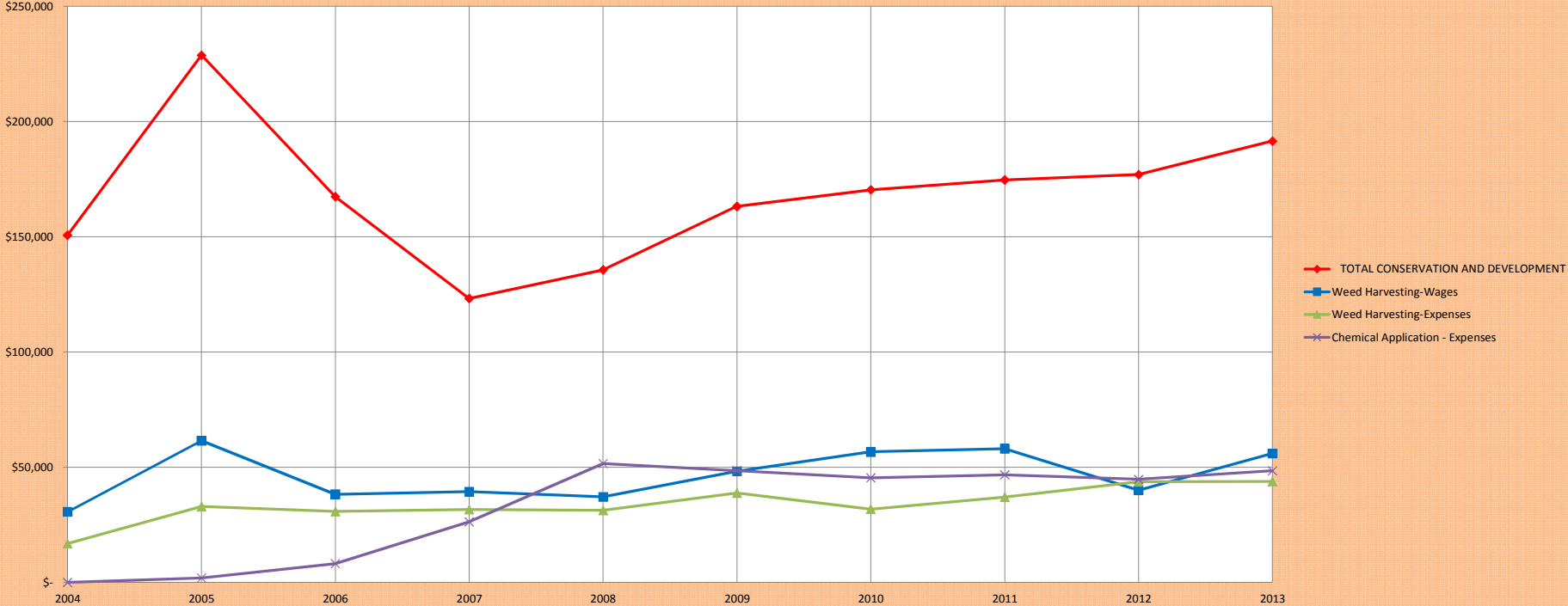
Prepared By: Charles Walker
Date: 5/3/2014

Category Description	Category Subtotals	Category Totals
<u>INCOME</u>		\$ 97.96
Interest Inc		97.96
<u>EXPENSES</u>		\$ (42,000.00)
TRANSFERS		-42,000.00
	BANK SUBTOTAL (Income - Expenses) \$	(41,902.04)
	OPENING BALANCE - 1/1/2013 \$	74,230.91
	ENDING BALANCE - 12/31/2013 \$	32,328.87

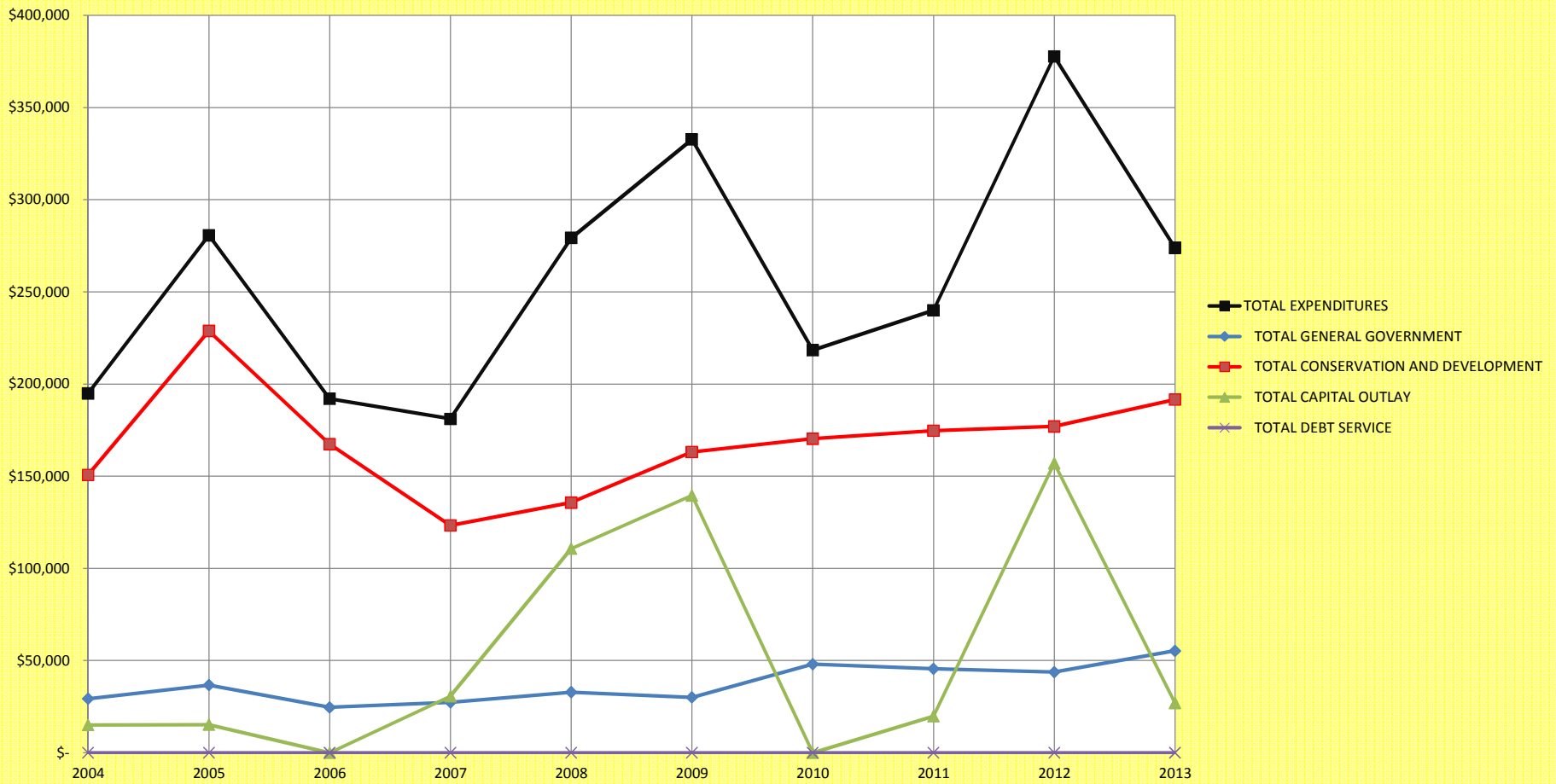
CCLRD Revenue over time - Actual



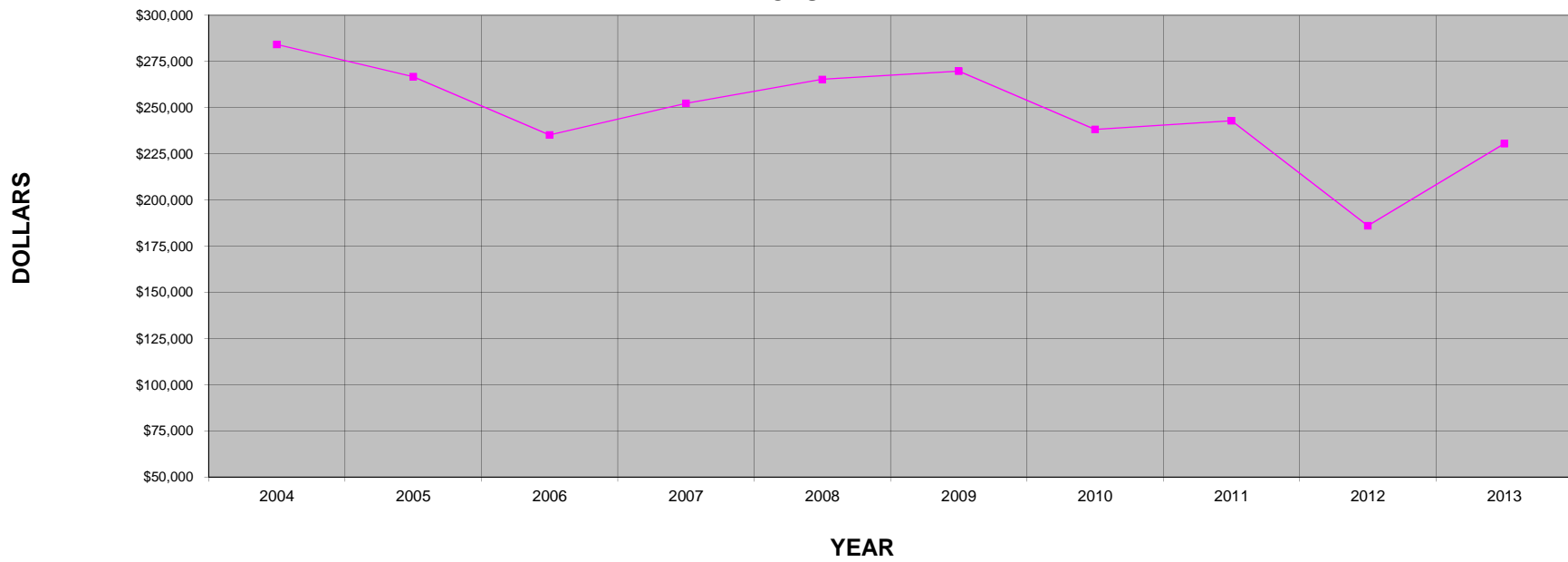
CCLRD Expenses over time - Actual
Conservation & Development (Major Items)



CCLRD Expenses over time - Actual



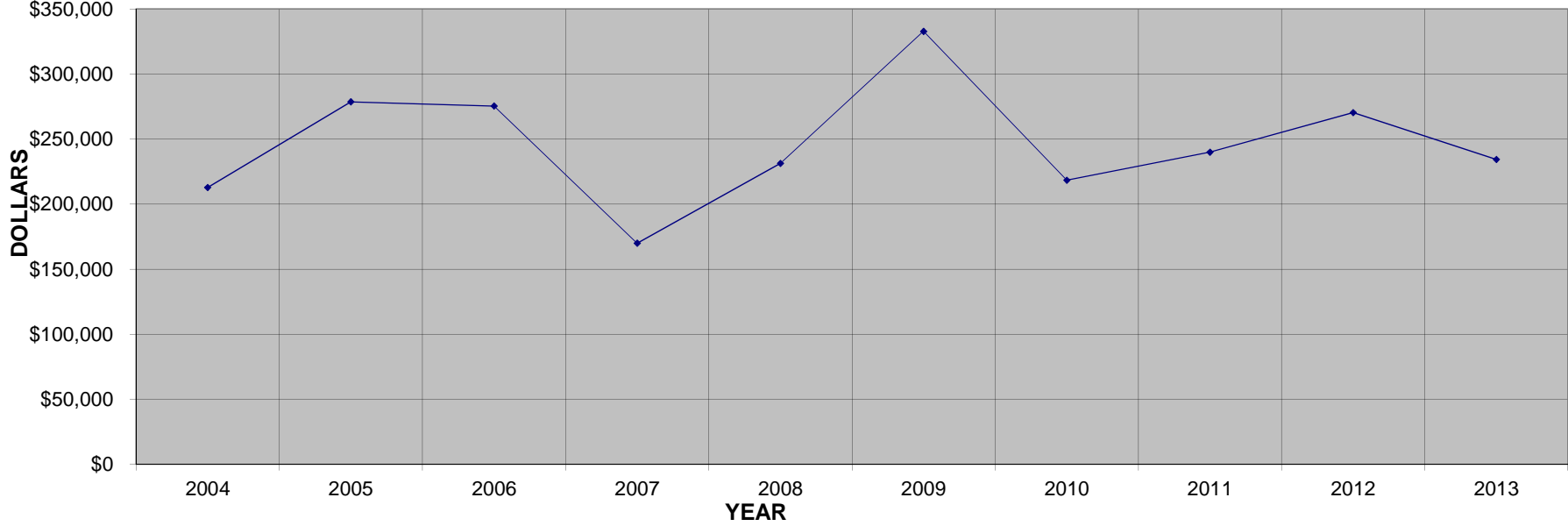
CCLRD ANNUAL TAX REVENUE ACTUAL



Date: 5/3/2014

CJW

**CCLRD ANNUAL EXPENSES
ACTUAL**



Date: 5/3/2014

CJW