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# CCLRD

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Camp and Center Lakes Rehabilitation District



# A LOOK BACK IN FINANCIALS CCLRD 2016

Where have we been, where are we going

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## Camp and Center Lakes Rehabilitation District

### WHAT ARE CCLRD CASH ASSETS TODAY?

#### Net Worth - As of 8/24/2016

<b>Banking Account Assets</b>	<b>Balance</b>	
<b>Preferred Checking 5690</b>	\$ 38,750	This account is a non-interest bearing checking account used for all expense payments throughout the year.
<b>Lapsable Account 4089</b>	\$ 92,079	This account is an interest bearing savings account for all monies used for annual expenses except capital purchases
<b>Non-Lapsable Account 1561</b>	\$ 99,043	This account is an interest bearing savings account for all monies used for capital savings and can be held over year over year
	<b>\$ 229,871</b>	<b>OVERALL TOTAL</b>

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## Camp and Center Lakes Rehabilitation District

### BY THE NUMBERS

REVENUE and EXPENSES – 2014 to 2017  
(by major category)

	2014 Actuals	2015 Actuals	2016 Budget	2016 Actuals YTD 7/23/16	Proposed 2017 Budget
<b>REVENUES</b>			(TAX DECREASE FROM 2015) -17.28%		(TAX INCREASE FROM 2016) 16.92%
			PERCENTAGE CHANGE FROM PREVIOUS YEAR		
<b>TAXES</b>					
General Property Tax	\$ 243,000.00	\$ 243,000.00	\$ 201,000.00	\$ 139,747.89	\$ 235,000.00
<b>INTERGOVERNMENTAL</b>	\$ 24,750.00	\$ -	\$ -	\$ -	\$ -
<b>MISCELLANEOUS REVENUES</b>	\$ 38,623.09	\$ 28,569.17	\$ 5,550.00	\$ 7,174.47	\$ 7,050.00
<b>TOTAL ACTUAL REVENUES</b>	<b>\$ 306,373.09</b>	<b>\$ 271,569.17</b>	<b>\$ 206,550.00</b>	<b>\$ 146,922.36</b>	<b>\$ 242,050.00</b>
<b>EXPENDITURES</b>					
<b>GENERAL GOVERNMENT</b>	\$ (45,891.01)	\$ (42,865.56)	\$ (49,900.00)	\$ (16,844.72)	\$ (50,800.00)
<b>CONSERVATION AND DEVELOPMENT</b>	\$ (143,148.44)	\$ (154,134.84)	\$ (180,230.70)	\$ (97,244.08)	\$ (198,950.00)
<b>CAPITAL OUTLAY</b>	\$ (51,897.88)	\$ (99,000.00)	\$ -	\$ -	\$ (25,000.00)
<b>DEBT SERVICE</b>					
<b>TOTAL ACTUAL EXPENDITURES</b>	<b>\$ (240,937.33)</b>	<b>\$ (296,000.40)</b>	<b>\$ (230,130.70)</b>	<b>\$ (114,088.80)</b>	<b>\$ (274,750.00)</b>

Date 8/27/2016

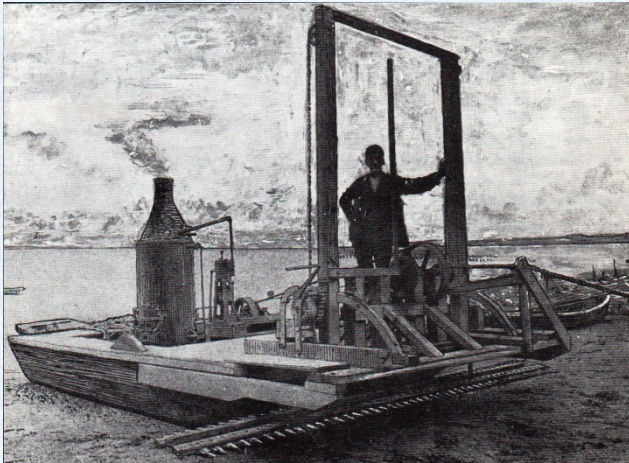
CCLRD 2016 Annual Meeting

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Camp and Center Lakes Rehabilitation District

## CCLRD FINANCIAL GOALS FOR 2017



*Start capital saving for new equipment.*

- WHY???

- CCLRD will need to be replacing at least one of the shore conveyers in a couple years, and in about 4 years we will need to replace the oldest harvester.

*Maintain healthy financials for the district and continue to be fiscally responsible to you, our constituents.*



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## Camp and Center Lakes Rehabilitation District

# 2017 Forecast

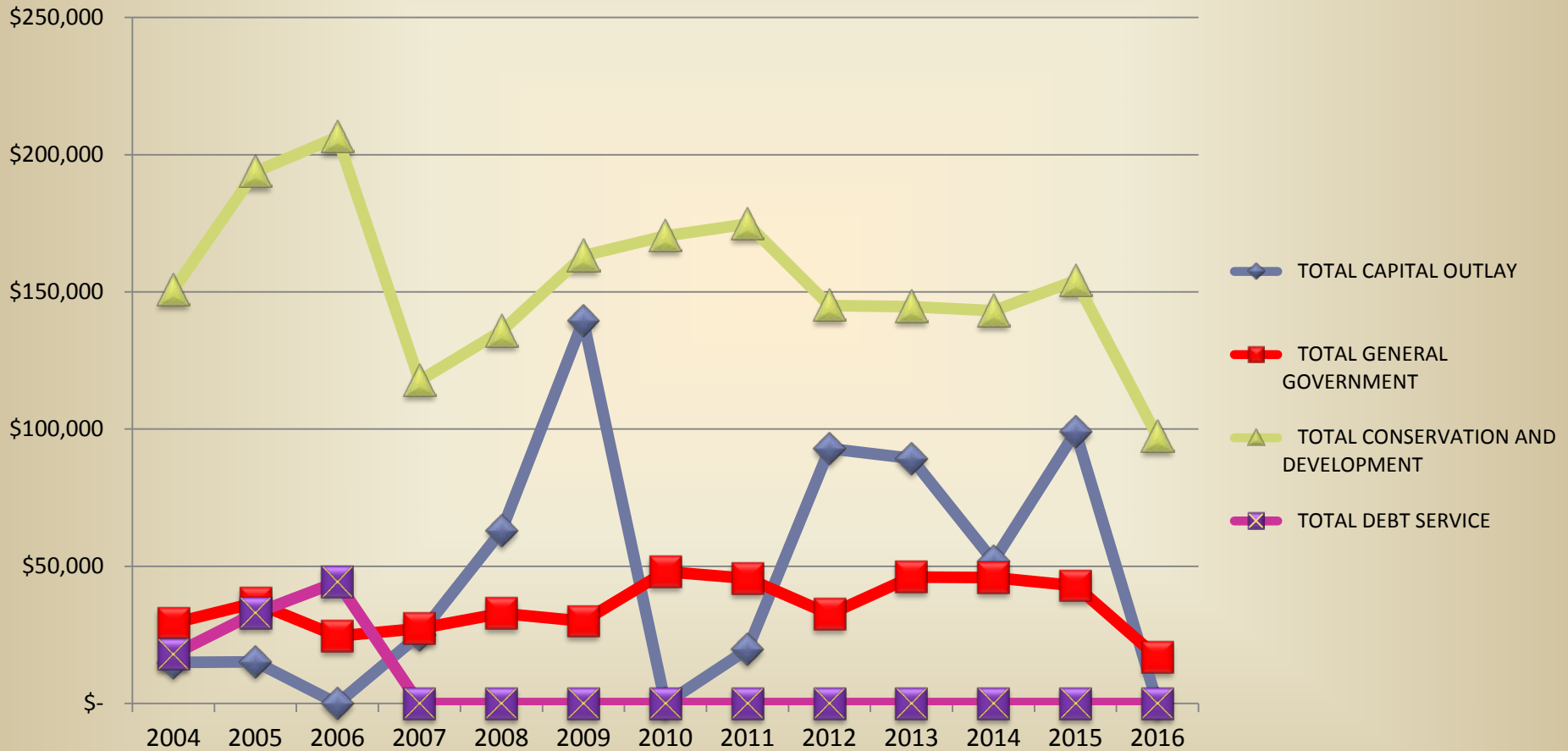
<b>2015 Annual Meeting</b>	<b>2016 Annual Meeting</b>	
\$ 194,719.87	\$ 229,871.31	Total cash assets as of 8/24/2016
\$ 73,448.02	\$ 61,252.11	Income still open
\$ (66,226.20)	\$ (116,041.90)	Expected additional expenditures from 8/24/2016 - 12/31/2016, including capital
<b>\$ 201,941.69</b>	<b>\$ 175,081.52</b>	<b>ESTIMATED Total expected year ending 2016 cash assets</b>
\$ 206,550.00	\$ 242,050.00	2017 Total revenue
\$ (230,068.00)	\$ (274,750.00)	2017 Expenses with capital
<b>\$ 178,423.69</b>	<b>\$ 142,381.52</b>	<b>ESTIMATED Total expected year ending 2017 cash assets</b>
<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>Accountant (C&amp;H) recommended reserve funds year over year</b>
<b>\$ 78,423.69</b>	<b>\$ 42,381.52</b>	<b>Initial amount over reserve</b>
<b>\$ (52,000.00)</b>	<b>\$ (36,000.00)</b>	<b>Expenses 1st part of the year before Tax Settlement Check</b>
<b>\$ 26,423.69</b>	<b>\$ 6,381.52</b>	<b>Expected amount over reserve at end of 2017</b>



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## Camp and Center Lakes Rehabilitation District

### EXPENDITURES YEAR OVER YEAR



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## Camp and Center Lakes Rehabilitation District

### CCLRD FINANCIAL NET WORTH – ANNUAL BASIS

CCLRD Bank Accounts	12/31/2010 Balance	12/31/2011 Balance	12/31/2012 Balance	12/31/2013 Balance	12/31/2014 Balance	12/31/2015 Balance	8/24/2016 Balance
Lapsable Account - Money Market Savings	\$ 122,544	\$ 127,402	\$ 114,434	\$ 108,630	\$ 86,249	\$ 84,397	\$ 92,079
Non lapsable Account - Money Market Savings	\$ 129,688	\$ 149,982	\$ 74,231	\$ 32,329	\$ 125,483	\$ 125,633	\$ 99,043
Preferred Checking	\$ 41,001	\$ 18,895	\$ 23,285	\$ 23,433	\$ 43,096	\$ 20,367	\$ 38,750
<b>TOTAL ALL ACCOUNTS</b>	<b>\$ 293,233</b>	<b>\$ 296,280</b>	<b>\$ 211,950</b>	<b>\$ 164,392</b>	<b>\$ 254,828</b>	<b>\$ 230,396</b>	<b>\$ 229,871</b>

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## Camp and Center Lakes Rehabilitation District

### Financial questions:

Why the tax increase?????

- In 2014 CCLRD received approximately a \$25K grant from the DNR towards our purchase of the new transporter in 2014. That amount could not be counted as “revenue” for 2014 or 2015 since the 2014 year was almost over & the 2015 budget had already been set. The \$25K revenue was therefore applied to the 2016 budget, thus reducing the 2016 tax rate. For the 2017 budget the tax rate will return to “normal” levels but also include a non-lapsable \$25K savings plan for new equipment.
- CCLRD also held the line on expenses again for 2015, coming in slightly below budgeted expenses (about -\$12K), thus beating budget in 2015, and so far beating budget in 2016 due to limited weed harvesting operational needs.



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## Camp and Center Lakes Rehabilitation District

### Financial questions:

Will the tax rate increase for the 2018 budget????

- The CCLRD board works very hard to be one of the few governmental bodies that consistently has met or come in below budget for expenses without increasing the tax rate every year.
- The board applies all grant money appropriately and timely, so the grant money is directly applied as revenue, thus reducing taxes for the public. Since this doesn't happen every year, the tax rate will fluctuate just as it has.

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## Camp and Center Lakes Rehabilitation District

### Website Editor Notes

- ➔ The website has gone through significant improvements this year, revising each page, plus an “Operations Page” including the annual Water Quality Reports and Harvesting reports.

Please go visit the updated site and let us know how to continue to improve! The new site (same website name/address) will be online in about a week. We are working out any bugs in the site.



THANK YOU FOR YOUR TIME TODAY!!

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WHAT ELSE????