Lake Dist	rict Budget V	Vorksheet				
	Last Year Actual	Current Yr Actual Jan-June	Current Yr Estimated Jan-Dec	Next Year Proposed		
REVENUES						•
Tax Levy	26,000	27,500	27,500	25,758	27,500	-79
Special Charges	-	-	-	-	-	
Lake Grant Reimbursement	-	-	-	-	-	
Other income	320	300	570	_	-	
Carryover/Cash Balance	-	4,210	4,210	9,852	4,210	
Total Revenue	26,320	32,010	32,280	35,610	31,710	11
EXPENDITURES/APPROPRIATIONS						
Administrative Costs	4,000.00			4,000.00	4,000.00	0
Administrative Expenses	2,000	356	856	2,000	2,000	
Legal/Engineering Expenses	500	200	500	500	500	
Annual meeting notice	1,500		1,500	1,500	1,500	
Public Safety	3,610.00			3,910.00	3,610.00	8
Sign maintenance	750	-	750	750	750	
Water Safety Program	200	-	-	500	-	
Salary for Buoy Boys	2,200	1,200	2,400	2,400	2,400	
Maintenance & Storage (buoy tender)	460	812	912	260	460	
Aquatic Plants	8,000.00			9,000.00	9,000.00	0
Aquatic Plant Management	4,000	-	3,400	5,000	5,000	
Seaweed collection	4,000	4,000	4,000	4,000	4,000	
Information & Education	2,500.00			4,700.00	3,700.00	21
Brochures & Newsletter	1,000	-	-	2,000	2,000	•
Reimbursement (meetings, workshops)	1,000	249	699	1,200	1,200	
Youth Fund (scholarships/Adopt A Lake)	500	-	-	500	500	
* Lake Ed Pgm Donation (scholarships)	-	-	-	1,000	-	
Conservation & Development	4,000.00			4,000.00	5,000.00	-25
Wetland Management	2,000	11	11	1,000	2,000	•
Fish Stocking	1,000	-	1,000	1,000	1,000	
Fishing Pier	-	-	-	1,500	1,500	
Small projects	1,000	-	-	500	500	
Lake Grants				0.00	6,400.00	
USGS final payment	-	-	6,400	-	6,400	
Operating Fund Total	22,110	6,828	22,428	25,610	31,710	-24
One that From J. Acc.				10.000.00	0.00	
Capital Fund Appropiations				10,000.00	0.00	
* Weed barge (new fund)	00.440	-	-	10.000	- 04.740	
All Funds Total	22,110	6,828	22,428	35,610	31,710	11°

Non-lapsable Funds	balance at end of previous yr	revenue added to account	estimated interest earned	transfered out of account	balance at end of current year
Buoy boat	8,000	4,000	300	-	12,300
Buoy System (buoys, anchors, floats, rope, etc)	2,000	1,000	50	2,596	454
Wetland acquisition	-	-	-	-	-
Non-lapsable Fund Totals	10,000	5,000	350	2,596	12,754

Lake	District Budo	get Summ	ary	
	Last Year Actual	Current Yr Actual Jan-June	Current Yr Estimated Jan-Dec	Next Yea Proposed
REVENUES				
Tax Levy	26,000	27,500	27,500	25,758
Other income	320	300	570	-
Carryover/Cash Balance	-	4,210	4,210	9,852
Total Revenue	26,320	32,010	32,280	35,610
Operating Expenses				
· · · · · · · · · · · · · · · · · · ·				
Administrative Costs	4,000	556	2,856	4,000
Public Safety	3,610	2,012	4,062	3,910
Aquatic Plants	8,000	4,000	7,400	9,000
Information & Education	2,500	249	699	4,700
Conservation & Development	4,000	11	1,011	4,000
Lake Grants	-	-	6,400	-
Operating Fund Totals	22,110	6,828	22,428	25,610
Capital Appropriations				
Weed barge	-	-	-	10,000
All Fund Totals	22,110	6,828	22,428	35,610
BALANCE	4,210		9,852	(0)

Non-lapsable Fund Totals	10,000	5,000	350	2,596	12,754
Buoy System	2,000	1.000	50	2.596	454
Buoy boat	8,000	4,000	300	-	12,300
	previous year	account	earned	account	current year
Non-lapsable Funds	end of	added to	interest	from	end of
	balance at	revenue	estimated	spent	balance at

#### **Expense History and Budget Planning Worksheet**

		Actual Expenses								2011 thru	2011 total	2011 Bi	udget		
		2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08 <sup>5</sup>	2009	2010	31-May	Projected	Budgeted	status +/-
	Administration and Operations													9,250	6,737
a)	Insurance	(1,289)	(2,707)	(1,505)	(1,500)	(1,505)	(1,505)	(1,217)	(1,217)	(1,310)	(1,193)	-	(1,200)	1,750	550
b)	Legal	$(1,983)^1$	-	-	-	-	-	-	-	(1,634)	(5,729)	-	-	5,000	5,000
c)	Postage & Advertising <sup>2</sup>	(1,034)	(265)	(24)	(24)	(198)	(160)	(995)	(2,070)	(1,008)	(921)	(255)	(737)	1,750	1,013
d)	Office Supplies & Secretarial	(1,045)	(443)	(495)	(498)	(575)	(561)	(721)	(878)	(796)	(810)	(326)	(576)	750	174
	Information and Education													9,250	5,342
e)	Lake Organization Dues & Contributions	(275)	(550)	(630)	(330)	(330)	(880)	(830)	(880)	(380)	(330)	(150)	(480)	1,000	520
f)	Conferences & Seminars	(944)	(718)	(609)	(83)	(1,486)	(1,297)	(671)	(190)	(745)	(940)	(433)	(577)	2,000	1,423
g)	DPL Newsletter <sup>2</sup>	(927)	(1,634)	(2,326)	(2,393)	(2,830)	(1,661)	(1,389)	(1,923)	(1,231)	(1,936)	(680)	(1,580)	2,000	420
h)	Publications, other I & E Material	-	-	-	-	(882)	-	-	(488)	(1,060)	(1,969)	(970)	(1,270)	4000	2,730
i)	Adopt-A-Lake Program	-	-	-	(1,000)	(1,000)	(1,120)	-	(399)	(248)	(198)	-	-	250	250
	Lake Management													43,000	22,448
j)	Aquatic Plant Management	(95)	(4,063)	(5,327)	(3,580)	(7,204)	(8,402)	(9,139)	(21,424)	(20,152)	(17,537)	(12,404)	(13,904)	36,680	22,776
k)	Fish Stocking Contribution to PLSC	(1,000)	(500)	(500)	(500)	(500)	(500)	(500)	-	-	, ,	-	-	-	-
I)	Lake Consultant & Expenses 3	(800)	-	-	-	-	-	-	-	-	(7,302)	(440)	(440)	7,000	6,560
m)	Water Quality Testing 4	(3,180)	(4,030)	(6,868)	(4,530)	(5,160)	(5,420)	(1,180)	(5,400)	(6,139)	(6,501)	-	(6,208)	6,000	(208)
	Contingency (new in 2009)									(1,700)	-	-	-	5,050	5,050

#### Footnotes:

- 1. Legal expenses related to our wetland purchase. In the future these will come out of the Wetland Fund.
- 2. Postage for the newsletter was formerly part of the Newsletter project; it now comes under postage.
- 3. Consultant expenses for Aquatic Plant Management fall under Aquatic Plant Management.
- 4. For many years the District participated in the USGS water quality monitoring program which was 75% funded by a DNR grant. This grant is no longer available to us, but we are still in the USGS program because of the high quality of their work and consistency with our previous testing.
- 5. 2007-08 was an 18 month 'year' as we changed to a calendar fiscal year. Any differences were mostly reflected in postage & newsletters for 2 extra meetings.

#### **Budget Preparation Notes:**

The District board of commissioners takes each Budget Category and breaks it into "project areas" (lettered 'a' through 'm' in the table) to help plan our spending for the coming year. These are all estimates or best guesses based on what has happened in the past and what we think will happen in the coming year. We try to keep these estimates as tight as possible, but still allow some room for unforeseen expenses.

After the commissioners decide on what amounts to put into each project area, they are added together by Budget Category. Combining the projects within a Category makes the money within each category more fluid and allows the board more flexibility to deal with unexpected events. At the Annual Meeting, you, as members of the Lake District, are asked to vote on the main Budget Categories as well as any project that has a cost of \$10,000 or more [i.e. Aquatic Plant Management].

### Lake District Expenses Worksheet

Date	Amount	Description	Admin	Public Safety	Aquatic Plants	I & E	Conserv / Develop	Grants	Capital Fund 1	Capital Fund 2
		Total spent to date								
		Current Budget								
		Balance remaining								

### Lake District Expenditures YTD

Date	Amount	Description	Admin	Public Safety	Aquatic Plants	I&E	Conserv / Develop	Grants	Boat Fund	<b>Buoy Fund</b>	
1-Jan	4,000.00	transfer to non-lapsable fund, boat							4,000.00		
1-Jan	1,000.00	transfer to non-lapsable fund, buoys								1,000.00	
23-Jan	11.00	Kenosha County (purchase land)					11.00				
27-Feb	250.00	WAL - dues	250.00								
27-Feb	7.38	personal prop	7.38								
13-Apr	249.04	lake convention reimburse				249.04					
14-Apr	200.00	WAL - legal action fund	200.00								
14-Apr	99.00	software	99.00								
11-May	243.75	Kuens All Season (buoys)								243.75	
11-May	1,200.00	Buoy Boys, install buoys		1,200.00							
8-Jun	286.34	True Value (misc supplies)								286.34	
8-Jun	812.00	United Canvas (cover, buoy boat)		812.00							
13-Jul	1,772.70	Smith & Nephew Rolyan (buoys)								1,772.70	
13-Jul	34.80	Lumber Co. (misc.)								34.80	
13-Jul	59.86	True Value (misc supplies)								59.86	
23-Jul	18.29	True Value (buoy repair)								18.29	
10-Aug	4,000.00	Village Public Works (weed pickup)			4,000.00						
10-Aug	120.00	buoy repair								120.00	
10-Aug	60.00	Lumber Co. (poly rope)								60.00	
	14,424.16	Total spent to date	556.38	2,012.00	4,000.00	249.04	11.00	•	4,000.00	3,595.74	14,424.16
		Current Budget	4,000.00	3,610.00	9,000.00	3,700.00	5,000.00	6,400.00	4,000.00	1,000.00	31,710.00
		Balance remaining	3,443.62	1,598.00	5,000.00	3,450.96	4,989.00	6,400.00	-	(2,595.74)	17,285.84

## Expenses Anticipated Before Year End

Date	Amount	Description	Admin	Public Safety	Aquatic Plants	1 & E	Conserv / Develop	Grants	Boat Fund	Buoy Fund	
	300.00	legal fees	300.00								
	1,500.00	annual meeting costs	1,500.00								
	750.00	sign repair		750.00							
	400.00	meeting reimbursement				400.00					
	3,400.00	aquatic plant treatment			3,400.00						
	1,000.00	fish stocking					1,000.00				
	6,400.00	USGS grant						6,400.00			
	1,200.00	Buoy Boys salary, remove buoys		1,200.00							
	100.00	maintenance bouy tender		100.00							
	15,050.00	Remaining Expenses 7/1 - 12/31	1,800.00	2,050.00	3,400.00	400.00	1,000.00	6,400.00	-	-	15,050.00
		Total Projected Year End Expenses	2,356.38	4,062.00	7,400.00	649.04	1,011.00	6,400.00	4,000.00	3,595.74	29,474.16
		Projected Year End Account Balances	1,643.62	(452.00)	1,600.00	3,050.96	3,989.00	-	-	(2,595.74)	9,831.58

	2011 Actua	al E	xpens	es &	Incon	ne YTD	Administrative and Operations Budget = 9,250		Information and Education Budget = 9,250				Lake Management Plan and Technical Studies; Budget = 43,000				Contingen cy = 5,050	Income 26,000			
	June 6, 2011	ck#	debit	credit	balance		Insurance	Legal	Postage & Advertising	Office Supplies & Secretarial	Lake Organization Dues & Contributions	Conferences & Seminars	DPL Newsletter	Website, other I & E Material	Adopt-A-Lake Program	Aquatic Plant Management	Fish Stocking Contribution To Sportsmen Club	Lake Consultants	Water Quality Testing	Contingency / Discretionay	Tax Revenue & other income
	fiscal year opening balance			0.070.00	21,351.73	beginning balance															
	WDNR grant advance County Lakes Assoc	1889	(50.00)	6,679.92	28,031.65 27,981.65	AIS grant #???, advance on \$21,295 annual membership					(50.00)										6,679.92
	WAL Legal Fund	1890	(100.00)		27,881.65	donation to Wis. Assoc of Lakes					(100.00)										
6-Jan-11		1891	(10,000.00)		17,881.65	purchase CD per Oct 2010 quarterly					,										
15-Jan-11	Ima Typist	1892	(100.00)		17,781.65	secretary, January 7 quarterly				(100.00)											
31-Jan-11	· · · · · · · · · · · · · · · · · · ·			6,028.47	23,810.12	Town 1 taxes															6,028.47
31-Jan-11 31-Jan-11	•			1,551.29 661.82	25,361.41 26,023.23	Town 2 taxes Town 3 taxes															1,551.29 661.82
14-Feb-11	•			37.28	26,023.23	Town 1 taxes															37.28
	Friendly Business Forms	1893	(441.88)	01.20	25,618.63	April newsletter/mtg notice printing							(441.88)								07.20
21-Feb-11	·		,	5,874.55	31,493.18	Town 1 taxes															5,874.55
21-Feb-11	Deposit			1,726.35	33,219.53	Town 2 taxes															1,726.35
21-Feb-11	•			438.08	33,657.61	Town 3 taxes															438.08
	US Postal Service	1894	(140.80)		33,516.81	April newsletter postage			(140.80)									(222.22)			
19-Mar-11	Environmental Protection Corp Wisconsin DNR	1895 1896	(220.00)		33,296.81	hired to write grant for boat launch										(270.00)		(220.00)			
19-Mar-11	transfer to Wetland Fund	EFT	(270.00)		33,026.81 30,026.81	AIS permit to treat weeds per 2010 annual meeting										(270.00)					
	Ima Typist	1897	(100.00)		29,926.81	Secretary 1April , 2011				(100.00)											
	Web Guru, Inc.	1898	(970.00)		28,956.81	Web maintenance				(100.00)				(970.00)							
30-Apr-11		1899	(433.36)		28,523.45	Lakes convention						(433.36)									
	Environmental Protection Corp	1900	(220.00)		28,303.45	Town 1 declined to pay their share												(220.00)			
	Friendly Business Forms	1901	(238.44)		28,065.01	June newsletter printing							(238.44)								
	Postmaster	1902	(26.00)	474.00	28,039.01	1 year PO Box rental				(26.00)											171.00
4-May-11	Deposit Deposit			174.66 24.75	28,213.67 28,238.42	Town 1 taxes Town 3 taxes															174.66 24.75
4-May-11	·			70.04	28,308.46	Town 2 taxes															70.04
4-May-11	•			975.00	29,283.46	DNR Grant															975.00
15-May-11	· · · · · · · · · · · · · · · · · · ·	1903	(114.40)		29,169.06	June newsletter			(114.40)												
	Shape Changing Consultant	1904	(12,133.88)		17,035.18	APM treatment										(12,133.88)					
10-Jun-11	Ima Typist	1905	(100.00)		16,935.18	secretary, June quarterly				(100.00)											
-	Checking Activity Totals to date		(28,658.76)	24,242.21																	ll ll
			(20,000)		-				(055.00)	(222.22)	(450.00)	(400.00)	(000.00)	(070.00)		(40, 400, 00)		(440.00)			
					-	Expenses to date by Project Areas	-	-	(255.20)	(326.00)	(150.00)	(433.36)	(680.32)	(970.00)	-	(12,403.88)	-	(440.00)	-		
						Revenue Allocation by Project	1,750.00	5,000.00	1,750.00	750.00	1,000.00	2,000.00	2,000.00	4,000.00	250.00	25,500.00	-	7,000.00	6,000.00	5,050.00	
					-			·	·		·		<u> </u>						<u> </u>		
					-	Supplemental Project Funding										4,500.00					
						DNR Grant Funding										6,679.92					
					Ī	Planned Funding by Project Area	1,750.00	5,000.00	1,750.00	750.00	1,000.00	2,000.00	2,000.00	4,000.00	250.00	36,679.92	-	7,000.00	6,000.00	5,050.00	66,550.00
	illa Danding or Anticipated Ev	VD 0 D 0	oo / Incom			<u> </u>															BUDGET
E	ills Pending or Anticipated Ex	xpense		B																	
May-11	Friendly Business Forms		(300.00)			boating flyer printing								(300.00)							
Jun-11	board member A		(144.00)			convention & room (75+69)					(005.55)	(144.00)									
<u>Jun-11</u> Jun-11	WAL dues Insurance Co		(330.00)			Wisconsin Lakes Assoc dues district insurance renewal	(1,200.00)				(330.00)										
Jul-11	Friendly Business Forms		(450.00)			Annual meeing notice	(1,200.00)						(450.00)								
Jul-11	Newspaper		(200.00)			Annual meeing notice published			(200.00)				(-100.00)								
Jul-11	postage		(141.00)			annual meeting postage			(141.00)												
Aug-11	Wis DNR grant			2,500.00		plan update grant completed ?			,												2,500.00
Aug-11	Ima Typist		(100.00)			secretary, Annual meeting				(100.00)											
Aug-11	Custodian		(50.00)			School custodian; annual mtg				(50.00)											
Sep-11	Friendly Business Forms		(450.00)			October newsletter			(4.44.00)				(450.00)								
Sep-11	postage  Municipal Sewer Plant		(141.00)			October notice postage			(141.00)										(1,000.00)		
Sep-11	municipal Sewel Flatit		(1,000.00)	_		water testiing												Ĺ	(1,000.00)		II II

				Open to Spend / Year End Surplus	550.00	5,000.00 Legal	1,012.80 Postage	174.00 Office	520.00 Lake Orgs		(30.32)	2,730.00	250.00 Adopt-A- Lake	22,776.04 APM	Fish Stocking Contributio	6,560.00 Lake	(208.00) Water Quality	5,050.00 Contingency	45,807.16
				Projected Expense Totals	(1,200.00)	-	(737.20)	(576.00)	(480.00)	(577.36)	(2,030.32)	(1,270.00)	-	(13,903.88)	-	(440.00)	(6,208.00)	-	(27,422.76)
Dec-11	Wis DNR grant		6,500.00	aquatic plant grant reimbursement															6,500.00
Dec-11	Friendly Business Forms	(450.00)		newsletter printing							(450.00)								
Nov-11		( ) /	4,500.00	donation to lake weed management													, , ,		4,500.00
Oct-11	USGS	(5,033.00)		lake studies				(100100)									(5,033.00)		
Oct-11	Ima Typist	(100.00)	3, 131111	secretary, October quarterly				(100.00)											,
Sep-11	Towns 1, 2, & 3	(1,000.00)	8,437.71	balance of tax levy (8437.71)										(1,000.00)					8,437.71
Sep-11 Sep-11	board member B Shape Changing Consultant	(175.00) (1,500.00)		reimburse for mileage WQ testing follow-up weed survey										(1,500.00)			(175.00)		

# Financial Report Summary – June 10, 2011

Expense Summary—	Budget	YTD	Anticipated Expenses	Total YTD + Anticipated	Account Balance
Administration	9,250	(581)	(2,513)	(3,094)	6,156
Info & Education	9,250	(2,234)	(4,358)	(6,591)	2,659
Lake Management	13,700	(440)	(6,648)	(7,088)	6,612
APM pgm	31,000	(12,404)	(13,904)	(26,308)	4,692
Contingency/Discretionary	5,572	-	-	-	5,572

General Fund Cash	29,659.06	checking balance, 5/31/11
General Fund CD	10,000.00	rolls over, Jan 2012, for 12 mo.
Wetland Fund Cash	14,028.19	statement (1/18/11) + 3000 new
Wetland Fund CDs(4)	40,907.88	roll over annually, end Dec/beg Jan.
Total cash/savings assets	94,595.13	

Revenue Summary	
Amount levied for 2011 budget	26,000.00
Donations pledged by Town 1	4,500.00
WDNR grant income expected	9,179.92
Total income expected in 2011	39,679.92
Levy income received to date	17,562.29
Other income	6,679.92
Monies carried over from 2010 budget	21,351.73