

**LAUDERDALE LAKES LAKE MANAGEMENT DISTRICT
2018 District Books Summary**

June 2, 2020

	A	B	C
1	PROJECTS	2018 Approved Budget	2018 Rev/Exp. (Dist. Bks)
2	Aquatic Plant Management	49,550	49,569
3	DNR APM Manag.Plan Update Advance		
4	Dam Maintenance	4,000	1,948
5	Dam Reserve		
6	Septic Pumping		
7	Septic revenue		
8	Septic pumping 2019/ Adm		
9	Net Septic Pumping	2,600	4,697
10	Environmental Projects		
11	Audubon, Gen., Gladhurst, Admin, Wetlands	21,500	11,553
12	Clean Boats Clean Waters		
13	Cost		
14	Clean Boats Clean Waters Grant		
15	Net Clean Boats Clean Waters	2,000	273
16			
17	Pier Inspection & Permit Fee Receipts	2,750	287
18			
19	Insurance W/O WSP & Golf	10,600	(284)
20	Professional Services		
21	Professional Fees - Legal	10,000	3,853
22	Professional Fees - Accounting & Audit	10,400	10,975
23	Professional Fees - Hwy 12 Consultant	18,000	9,000
24	General Lake District Costs - Administration, Communication, Community Center, Maintenance Building	18,822	23,755
25	Water Safety Patrol		
26	State Aid & Tn of LaGr Receipts		
27	Cost /Reimbursement to LaGrange		
28	Net Water Safety Patrol	46,200	46,451
29	Planning		500
30	<i>Total</i>	196,422	162,577
31	Golf Course		
32	Income		237,170
33	Other income		14
34	Cost of goods sold		(44,703)
35	Expenses		(203,809)
36	Net Golf Course		(11,328)
37			
38	Contingency Fund/Cash Year End	50000	
39			
40	Total Budget Expenses	246,422	
41	Cash Sept 1		
42	<i>Additional Projected Exp. thru 12/31</i>		
43	<i>Balance Tax Levy</i>		
44	<i>Tn of LaGrange WSP Funding 40k</i>		
45			
46	Cash Available at January 1	-43652	
47	Tax Levy Subtotal	202,770	
48	Contin. golf course Improv/Equip.		
49	APPROVED Tax Levy w/ Impr.		
50	Revenue Received (Levy,Int.)		218,416

6/12/2020

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Cash Basis

LAUDERDALE LAKES LAKE MANAGEMENT DISTRICT
Profit & Loss
January through December 2018

	Jan - Dec 18
Income	
301 · Tax Revenue La Grange	185,445.79
302 · Tax Revenue Sugarcreek	17,324.21
310 · Operating Account Interest	47.13
320 · Golf Equipment Loan Repayment	15,599.19
Total Income	218,416.32
Expense	
400 · Aquatic Plant Management	
401 · Payroll	30,341.75
402 · Payroll Taxes	3,628.99
403 · Fuel-Gas and Diesel	2,127.57
404 · Parts, supplies, repairs, tires	12,560.28
405 · Administration Expenses	910.00
Total 400 · Aquatic Plant Management	49,568.59
500 · Operations	
510 · Dam Maintenance	
511 · Maintenance	1,597.88
512 · Repair	350.00
Total 510 · Dam Maintenance	1,947.88
520 · Septic Pumping	
521 · Septic Reimbursement-Lagrange	-47,081.11
522 · Septic Reimbursement-Sugarcreek	-7,589.38
523 · Septic Pumping Cost	55,680.00
524 · Payroll/Administration	2,842.86
525 · Payroll Taxes	70.06
526 · Administrative expenses	774.96
Total 520 · Septic Pumping	4,697.39
530 · Environmental Projects	
531 · Audubon Project	575.00
533 · General	5,926.50
534 · Gladhurst	2,344.85
535 · Goose Control	2,447.00
537 · Wetlands	280.00
Total 530 · Environmental Projects	11,553.35
540 · Clean Boats Clean Water	
541 · DNR Grant Reimbursement	-5,973.75
542 · Payroll	6,222.00
544 · Expenses	25.00
Total 540 · Clean Boats Clean Water	273.25
550 · Pier Inspection	
551 · Payroll	1,090.95
552 · Permit Fees	-1,150.00
553 · Supplies & Equipment	347.00
Total 550 · Pier Inspection	287.95
560 · Insurance w/o WSP & Golf Course	
561 · Liability	4,850.39
562 · Property	-2,136.60
563 · Worker's Compensation	-2,997.36
Total 560 · Insurance w/o WSP & Golf Course	-283.57
570 · Professional Services	
571 · Legal Fees	3,853.37

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 Cash Basis

LAUDERDALE LAKES LAKE MANAGEMENT DISTRICT
Profit & Loss
 January through December 2018

	Jan - Dec 18
572 · Accounting Fees	4,891.87
573 · Accounting Audit	5,583.05
575 · Consulting	500.00
576 · Route 12 Project	9,000.00
Total 570 · Professional Services	23,828.29
Total 500 · Operations	42,304.54
600 · General Lake District	
601 · Admin, Communication, Supplies	
602 · Administration Payroll	17,762.33
603 · Dues/Meetings	755.00
604 · Other/Mileage	456.29
605 · Postage	129.40
606 · Supplies	323.88
601 · Admin, Communication, Supplies - Other	90.61
Total 601 · Admin, Communication, Supplies	19,517.51
610 · Communication	
611 · Notice	751.30
612 · Phone	439.72
613 · Postage	644.00
614 · Printing	1,640.89
615 · Website	282.25
Total 610 · Communication	3,758.16
620 · Community Center (K-Property)	
621 · Maintenance	4,315.13
622 · Rent	-12,000.00
624 · Utilities	3,078.29
Total 620 · Community Center (K-Property)	-4,606.58
630 · Maintenance Building/Equipment	
631 · Supplies	779.83
632 · Tools and Equipment	50.00
633 · Utilities-Gas and Electric	2,926.21
634 · Phone and Internet	1,329.89
Total 630 · Maintenance Building/Equipment	5,085.93
Total 600 · General Lake District	23,755.02
66000 · Payroll Expenses	0.00
66900 · Reconciliation Discrepancies	0.09
700 · Water Safety Patrol	
701 · DNR Reimbursement	-67,646.65
702 · Lagrange Reimbursement	-16,695.29
703 · Water Safety Patrol Funding	130,000.00
704 · Accountant Payroll	660.65
705 · Payroll	74,027.60
706 · Payroll Taxes	5,637.32
707 · Employee Reimbursement	30.00
709 · Boat Maintenance/Repairs	102.00
Total 700 · Water Safety Patrol	126,115.63
800 · Golf Course	
801 · Golf Course-Operation Reimburse	0.00
802 · Payroll	120,501.53
803 · Accountant Payroll	-120.00
804 · Payroll Taxes	9,475.50
Total 800 · Golf Course	129,857.03

WSP CHECKING

LLCC CHECKING

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Cash Basis

LAUDERDALE LAKES LAKE MANAGEMENT DISTRICT
Profit & Loss
January through December 2018

	<u>Jan - Dec 18</u>
950 · Capital Project Reserve Expense	
952 · Master Plan Development	500.00
Total 950 · Capital Project Reserve Expense	<u>500.00</u>
Total Expense	<u>372,100.90</u>
Net Income	<u><u>-153,884.58</u></u>

Water Safety Patrol Income/Expense 2018

1/1/2018 through 12/29/2018

4/22/2019

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Category	1/1/2018- 12/29/2018	OVERALL TOTAL
INCOME		
Deposit	153,771.94	153,771.94
TOTAL INCOME	153,771.94	153,771.94
EXPENSES		
Uncategorized	0.00	0.00
Administration	2,455.00	2,455.00
Boat	18,652.60	18,652.60
Capital	15,437.00	15,437.00
Communications	6,877.39	6,877.39
Equipment	983.32	983.32
Equipment Ammo	107.96	107.96
Insurance	6,773.34	6,773.34
Mileage	426.18	426.18
Office Supplies	595.35	595.35
Payroll	79,690.72	79,690.72
Rent	7,810.67	7,810.67
Training	1,202.12	1,202.12
ZOther	2,412.45	2,412.45
TOTAL EXPENSES	143,424.10	143,424.10
OVERALL TOTAL	10,347.84	10,347.84

**Lauderdale Lakes Lake Management District
 Reconciliation of 2018 Expenses Per Books to Amounts Submitted to DNR
 For the Year Ended December 31, 2018**

	Wages & Payroll Expenses	Operating Expenses	Depreciation	Total Expenses	For Info Only: Capital Costs (Lake Dist)
Per Books	79,690.72	48,296.38	4,836.22	132,823.32	15,437.00
Wages & payroll taxes not claimed for DNR reimbursement (Note 2)	(8,077.03)			(8,077.03)	
Wages & payroll taxes for Pleasant Lake Park & Launch Patrol	(5,243.11)			(5,243.11)	
DNR adjustment almost entirely due to DNR excluding (for reimbursement) the cost of software & license for the new system.		(2,562.96)		(2,562.96)	
Expenses not claimed for DNR reimbursement per monthly expense detail (Note 1)		(5,175.34)		(5,175.34)	
Per Enforcement Patrol Audit Report	66,370.58	40,558.08	4,836.22	111,764.88	15,437.00

Notes:

- (1) Certain expenses are not eligible for the state aid reimbursement. See page 8 (attached) of the Municipal Water Safety Patrol Manual. For 2018, the major components of the ineligible expenses included:
 Chief and Office phone lines; cell phones outside of patrol months; certain officer training & ammo; golf cart lease (5 mos, used for transportation around LLCC); and officer appreciation dinner.
- (2) Certain hours are not eligible for the state aid reimbursement. See page 8 (attached) of the Municipal Water Safety Patrol Manual. For 2018 nearly all the hours were required training for Officers to be certified with the DOJ. The amount of unclaimed payroll costs rose in 2018 since more Officers were "primary" with the LLLMD (therefore, LLLMD has certification responsibility) and system training was needed for the new system.

Lauderdale Lakes Lake Management District
 Water Safety Patrol Cost Sharing Calculation
 For the Year Ended December 31, 2018

	<u>Allocation of Net 2018 Operating Costs</u>		
	<u>LLLMD</u>	<u>LaGrange</u>	<u>Split Equally</u>
Income (Note 1)	5,654.94		2,680.00
Expenses:			
Wages & Payroll Expenses		5,243.11	74,447.61
Operating Expenses	16,667.89	2,066.22	29,562.27
Depreciation	4,836.22		
	<u>21,504.11</u>	<u>7,309.33</u>	<u>104,009.88</u>
Net 2018 Operating Cost	<u>(15,849.17)</u>	<u>(7,309.33)</u>	<u>(101,329.88)</u>

Allocation of Costs by Entity

Specifically identified	(15,849.17)	(7,309.33)
Split Equally (101,329.88) x 50% for each	(50,664.94)	(50,664.94)
Calculated Cost Sharing Amount	(66,514.11)	(57,974.27)
Calculated Cost Sharing %	<u>53.43%</u>	<u>46.57%</u>

Notes:

(1) Excludes contributions made by LLLMD and Town of LaGrange during 2018 to support operations.

Includes:	
DOJ Reimbursement	\$ 1,920.00 (Split)
Student Fees for Boating Class	\$ 400.00 (Split)
Reimb for PL Park & Launch Hours	\$ 5,243.11 (LLLMD)
Gift from Pleasant Lake	\$ 200.00 (Split)
Return Computer Equip (Note 2)	\$ 411.83 (LLLMD)
Misc	\$ 160.00 (Split)
	<u>\$ 8,334.94</u>

(2) Computer equip purchase was 100% allocated to LLLMD, therefore, return allocated to LLLMD.

Lauderdale Lakes Water Safety Patrol
 Calculation of True-Up for Operations
 For the Year Ended December 31, 2018

	<u>Total</u>	<u>LLLLMD</u>	<u>Town of LaGrange</u>
Net Amount Owed by Each Entity:			
Net 2018 Operating Cost, allocated per Agreement (see attached)	\$ 124,488.38	\$ 66,514.11	\$ 57,974.27
Calculated Allocation %		53.43%	46.57%
Less:			
DNR Reimbursement for Operations (Note 1)	\$ (81,440.40)	\$ (43,513.61)	\$ (37,926.79)
Patrol Revenue (Note 2)	\$ (3,201.16)	\$ (1,600.58)	\$ (1,600.58)
Net Local Cost for 2018 Operations	a \$ 39,846.82	\$ 21,399.92	\$ 18,446.90
Amount Paid/(Received) by Each Entity:			
Amounts Paid During 2018	\$ 124,488.38	\$ 79,245.27	\$ 45,243.11
Patrol Revenue (received by LaGrange)	\$ (3,201.16)		\$ (3,201.16)
DNR Reimbursement for Operations (received by LLLMD)	\$ (81,440.40)	\$ (81,440.40)	
Total Paid/(Received)	b \$ 39,846.82	\$ (2,195.13)	\$ 42,041.95
Amount to be Paid/(Reimbursed) for 2018 Operations	a-b	\$ 23,595.05	\$ (23,595.05)

Notes:

- (1) DNR remitted check #1001332161 dated 3/27/2019 for \$81,440.40 to the LLLMD for 2018 Water Safety Patrol Operations. This amount was allocated based upon the % cost allocation of expenses incurred in 2018 to operate the Water Safety Patrol on Lauderdale and Pleasant Lakes.
- (2) Per DNR reports, Patrol Revenue of \$3,201.16 was collected by the municipality. According to the Agreement between the Towns and Lake District, this amount is split 50/50.

Lauderdale Lakes Country Club
Profit & Loss
January through December 2018

	<u>Jan - Dec 18</u>
Ordinary Income/Expense	
Income	
Beer Sales #4	37,285.50
Food Sales #3	
Employee Food Sales #13	384.15
Food Sales #3 - Other	4,369.30
Total Food Sales #3	<u>4,753.45</u>
Golf Club Rental #6	171.00
Golf Fees #1	
Seasonal Golf Memberships #10	16,460.00
Golf Fees #1 - Other	110,654.75
Total Golf Fees #1	<u>127,114.75</u>
Liquor Sales	
Call Liquor #12	1,639.50
Premium Liquor #16	4,104.00
Rail Liquor #8	11,808.30
Total Liquor Sales	<u>17,551.80</u>
Merchandise Sales #14	5,534.38
Motorized Golf Carts #5	48,034.25
Pull Cart Rental #2	251.00
Rental Income	
Room Rental	50.00
WSP Boat Storage	1,800.00
WSP Pier Rental	2,100.00
Total Rental Income	<u>3,950.00</u>
Soda Sales #7	6,366.62
WI Sales & Use Tax	-13,843.06
Total Income	<u>237,169.69</u>
Cost of Goods Sold	
Beer	10,560.12
Food	3,251.50
Golf Carts	16,299.81
Liquor	6,619.31
Merchandise	4,634.93
Soda	3,337.54
Total COGS	<u>44,703.21</u>
Gross Profit	<u>192,466.48</u>
Expense	
Advertising and Promotion	50.00
Bank Service Charges	
Credit Card Processing Fees	3,119.68
Bank Service Charges - Other	53.13
Total Bank Service Charges	<u>3,172.81</u>
Business Meals	111.40
Chemicals	2,621.07
Clubhouse Dues & Subscriptions	

Lauderdale Lakes Country Club
Profit & Loss
January through December 2018

	<u>Jan - Dec 18</u>
Business Tax & Licenses	900.00
Clubhouse Dues & Subscriptions - Other	1,183.12
Total Clubhouse Dues & Subscriptions	2,083.12
Clubhouse Repairs & Maintenance	1,501.82
Clubhouse Supplies	4,569.06
Fertilizer	4,124.60
Gas & Oil	6,907.61
Grounds Dues & Subscriptions	275.00
Grounds Equipment	1,206.28
Grounds Equipment Repair/Parts	2,383.52
Grounds Repairs/Parts	
Irrigation	830.03
Grounds Repairs/Parts - Other	182.30
Total Grounds Repairs/Parts	1,012.33
Grounds Supplies	1,854.99
Insurance Expense	
Business Insurance	10,988.42
Health Insurance	18,771.19
Total Insurance Expense	29,759.61
Maintenace Building Supplies	36.23
Mileage	1,435.31
Miscellaneous	
Member-Employee Tournament	377.49
Total Miscellaneous	377.49
Office Supplies	
Postage	200.00
Office Supplies - Other	963.57
Total Office Supplies	1,163.57
Outside Services	
Clean Mats	168.11
Clubhouse Open and Close	860.12
Television Subscription	1,412.65
Outside Services - Other	1,224.08
Total Outside Services	3,664.96
Payroll Expenses	
Clubhouse Payroll	40,948.92
Grounds Payroll	8,911.65
Management Payroll	45,837.97
Payroll Expenses - Other	29,965.78
Total Payroll Expenses	125,664.32
Professional Development	190.00
Reconciliation Discrepancies	-15.65
Rent Expense	750.00
Telephone Expense	3,456.90
Utilities	
Clubhouse & Soda Electric	2,321.06

Lauderdale Lakes Country Club Profit & Loss

January through December 2018

	<u>Jan - Dec 18</u>
Clubhouse Gas	645.46
Grounds Electric - Pump house	1,224.29
Utilities - Other	1,261.31
Total Utilities	<u>5,452.12</u>
Total Expense	<u>203,808.47</u>
Net Ordinary Income	-11,341.99
Other Income/Expense	
Other Income	
Interest Income	13.90
Total Other Income	<u>13.90</u>
Net Other Income	<u>13.90</u>
Net Income	<u><u>-11,328.09</u></u>