

**LAUDERDALE LAKES LAKE MANAGEMENT DISTRICT
2019 District Books Summary**

June 12, 2020

	A	B	C	D
1	PROJECTS	2019 Approved Budget	2019 Detail	2019 Rev/Exp. (Dist. Bks)
2	Aquatic Plant Management	50,000	46,895	
3	DNR APM Manag. Plan Update Advance		(6,970)	39,925
4	Dam Maintenance	3,000	97,983	
5	Dam Reserve		(85,495)	12,488
6	Septic Pumping			
7	Septic revenue		(46,785)	
8	Septic pumping 2019/ Adm		53,262	
9	Net Septic Pumping	2,600		6,477
10	Environmental Projects			
11	Audubon, Gen., Gladhurst, Admin, Wetlands	21,000		15,005
12	Clean Boats Clean Waters			
13	Cost		7,027	
14	Clean Boats Clean Waters Grant		(3,680)	
15	Net Clean Boats Clean Waters	2,000		3,347
16				
17	Pier Inspection & Permit Fee Receipts	4,000		577
18				
19	Insurance W/O WSP & Golf	15,000		12,805
20	Professional Services			
21	Professional Fees - Legal	10,000		2,196
22	Professional Fees - Accounting & Audit	10,400		10,097
23	Professional Fees - Hwy 12 Consultant	-		
24	General Lake District Costs - Administration, Communication, Community Center, Maintenance Building	30,000		30,698
25	Water Safety Patrol			
26	State Aid & Tn of LaGr Receipts		(121,440)	
27	Cost /Reimbursement to LaGrange		154,594	
28	Net Water Safety Patrol	48,000		33,154
29	Planning			
30	<i>Total</i>	196,000		166,769
31	Golf Course			2,240
32				
33	Income			231,814
34	Other income			
35	Cost of goods sold			(44,285)
36	Expenses			(184,215)
37	Net Golf Course	0		3,314
38				
39	Contingency Fund/Cash Year End	60,000		-
40				
41	Total Budget Expenses	256,000		
42	Cash Sept 1	167,443		
43	<i>Additional Projected Exp. thru 12/31</i>	(194,677)		
44	<i>Balance Tax Levy</i>	60,775		
45	<i>Tn of LaGrange WSP Funding 40k</i>	40,000		
46				
47	Cash Available at January 1	73,541		
48	Tax Levy Subtotal	182,459		
49	Contin. golf course Improv/Equip.	30,000		30,276
50	APPROVED Tax Levy w/ Impr.	212,459		
51	Revenue Received (Levy,Int.)		212,827	

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06/01/20
Cash Basis

LAUDERDALE LAKES LAKE MANAGEMENT DISTRICT
Profit & Loss
January through December 2019

	Jan - Dec 19
Income	
301 · Tax Revenue La Grange	193,942.07
302 · Tax Revenue Sugarcreek	18,516.93
310 · Operating Account Interest	76.42
330 · Donation	291.63
Total Income	212,827.05
Expense	
400 · Aquatic Plant Management	
401 · Payroll	31,034.25
402 · Payroll Taxes	2,374.12
403 · Fuel-Gas and Diesel	3,167.77
404 · Parts, supplies, repairs, tires	8,894.07
405 · Administration Expenses	1,425.03
406 · APM Income/DNR Grant	-6,969.68
Total 400 · Aquatic Plant Management	39,925.56
500 · Operations	
510 · Dam Maintenance	
511 · Maintenance	7,286.60
512 · Repair	90,696.68
Total 510 · Dam Maintenance	97,983.28
520 · Septic Pumping	
521 · Septic Reimbursement-Lagrange	-46,785.16
523 · Septic Pumping Cost	52,635.00
526 · Administrative expenses	627.48
Total 520 · Septic Pumping	6,477.32
530 · Environmental Projects	
532 · Rent	-3,150.00
533 · General	12,770.00
534 · Gladhurst	2,385.00
535 · Goose Control	3,000.00
Total 530 · Environmental Projects	15,005.00
540 · Clean Boats Clean Water	
541 · DNR Grant Reimbursement	-3,680.87
542 · Payroll	7,027.39
Total 540 · Clean Boats Clean Water	3,346.52
550 · Pier Inspection	
551 · Payroll	5,167.20
552 · Permit Fees	-4,590.00
Total 550 · Pier Inspection	577.20
560 · Insurance w/o WSP & Golf Course	
561 · Liability	11,723.26
562 · Property	712.20
563 · Worker's Compensation	369.58
Total 560 · Insurance w/o WSP & Golf Course	12,805.04
570 · Professional Services	
571 · Legal Fees	2,196.05
572 · Accounting Fees	3,885.01
573 · Accounting Audit	6,211.95
Total 570 · Professional Services	12,293.01
Total 500 · Operations	148,487.37

LAUDERDALE LAKES LAKE MANAGEMENT DISTRICT

06/01/20

Profit & Loss

Cash Basis

January through December 2019

	Jan - Dec 19	
600 · General Lake District		
601 · Admin, Communication, Supplies		
602 · Administration Payroll	8,587.89	
603 · Dues/Meetings	425.00	
604 · Other/Mileage	89.68	
605 · Postage	65.25	
606 · Supplies	63.06	
Total 601 · Admin, Communication, Supplies	9,230.88	
610 · Communication		
611 · Notice	500.00	
613 · Postage	584.30	
614 · Printing	1,923.56	
615 · Website	272.25	
Total 610 · Communication	3,280.11	
620 · Community Center (K-Property)		
621 · Maintenance	4,909.58	
622 · Rent	-8,400.00	
623 · Repairs	11,310.36	
624 · Utilities	2,173.48	
Total 620 · Community Center (K-Property)	9,993.42	
630 · Maintenance Building/Equipment		
631 · Supplies	2,743.81	
632 · Tools and Equipment	1,164.44	
633 · Utilities-Gas and Electric	2,918.57	
634 · Phone and Internet	1,367.07	
Total 630 · Maintenance Building/Equipment	8,193.89	
Total 600 · General Lake District	30,698.30	
66000 · Payroll Expenses	0.00	
66900 · Reconciliation Discrepancies	336.85	
700 · Water Safety Patrol		
701 · DNR Reimbursement	-81,440.40	
702 · Lagrange Reimbursement	-16,404.95	
703 · Water Safety Patrol Funding	130,000.00	
704 · Accountant Payroll	999.35	
705 · Payroll	76,760.91	
706 · Payroll Taxes	5,849.50	> WSP ACCT.
Total 700 · Water Safety Patrol	115,764.41	
800 · Golf Course		
801 · Golf Course-Operation Reimburse	2,240.00	
802 · Payroll	116,037.02	
804 · Payroll Taxes	8,750.47	> LLCC ACCT.
805 · District Improvements/equipment	30,275.72	
Total 800 · Golf Course	157,303.21	
Total Expense	492,515.70	
Net Income	-279,688.65	

Income/Expense by Category - 2019

1/1/2019 through 12/31/2019

3/31/2020

Page 1

Category	1/1/2019- 12/31/2019	OVERALL TOTAL
INCOME		
Deposit	138,552.20	138,552.20
TOTAL INCOME	138,552.20	138,552.20
EXPENSES		
Uncategorized	0.00	0.00
Administration	674.63	674.63
Boat	23,500.73	23,500.73
Capital	763.00	763.00
Communications	3,881.31	3,881.31
Equipment	693.33	693.33
Equipment Ammo	335.88	335.88
Equipment repairs	309.53	309.53
Insurance	5,814.58	5,814.58
Mileage	396.72	396.72
Office Supplies	916.74	916.74
Payroll	82,633.14	82,633.14
Rent	7,810.67	7,810.67
Training	2,270.10	2,270.10
ZOther	2,329.65	2,329.65
TOTAL EXPENSES	132,330.01	132,330.01
OVERALL TOTAL	6,222.19	6,222.19

**Lauderdale Lakes Lake Management District
 Reconciliation of 2019 Expenses Per Books to Amounts Submitted to DNR
 For the Year Ended December 31, 2019**

	Wages & Payroll Expenses	Operating Exp (excl Lake Dist Capital Costs - Note 1)	Depreciation (Note 2)	Total Expenses	For Info Only: Capital Costs (Lake Dist)
Per Books	82,633.14	44,007.37	5,345.02	131,985.53	5,689.50
Wages & payroll taxes not claimed for DNR reimbursement (Note 3)	(7,875.45)			(7,875.45)	
Wages & payroll taxes for Pleasant Lake Park & Launch Patrol (not eligible for DNR reimbursement)	(5,911.21)			(5,911.21)	
DNR adjustment almost entirely due to DNR excluding (for reimbursement) the cost of annual maintenance & support for mobile license		(796.35)		(796.35)	
Expenses not claimed for DNR reimbursement per monthly expense detail (Note 4)		(6,611.45)		(6,611.45)	
Per Enforcement Patrol Audit Report	68,846.48	36,599.57	5,345.02	110,791.07	5,689.50

Notes:

- (1) Represents total amount paid in 2019 of \$49,696.87 less capital costs of \$5689.50 since DNR reimburses large expenditures over 5 years as "Depreciation". (+ PAYROLL 82,633.14 -> 132,330.92)
- (2) Reflects amount submitted to DNR. Expenditures \$2,500 and over are submitted over a 5 year period for reimbursement. All amounts here relate to items owned by the Lake District. This amount does not relate to depreciation expense included in the audited LLLMD financials.
- (3) Certain hours are not eligible for the state aid reimbursement. See page 8 of the Municipal Water Safety Patrol Manual. For 2019 nearly all the hours were required training for Officers to be certified with the DOJ. The amount of unclaimed payroll costs is similar to 2018 since many Officers were "primary" with the LLLMD (therefore, LLLMD has certification responsibility), and includes system training.
- (4) Certain expenses are not eligible for the state aid reimbursement. See page 8 of the Municipal Water Safety Patrol Manual. For 2019, 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.

Lauderdale Lakes Lake Management District
 Water Safety Patrol Cost Sharing Calculation
 For the Year Ended December 31, 2019

Allocation of Net 2019 Operating Costs			
	<u>Per Books</u>	<u>LLLMD</u>	<u>LaGrange Split Equally</u>
Income (Note 1)	8,552.20	6,002.20	2,550.00
Expenses:			
Wages & Payroll Expenses	82,633.14	5,911.21	76,721.93
Operating Expenses	44,007.37	1,780.05	27,726.16
Depreciation	5,345.02	5,345.02	
	131,985.53	19,846.18	104,448.09
Net 2019 Operating Cost	(123,433.33)	(13,843.98)	(7,691.26) (101,898.09)

Allocation of Costs by Entity

Specifically identified	(13,843.98)	(7,691.26)
Split Equally (101,898.09) x 50% for each	(50,949.05)	(50,949.04)
Calculated Cost Sharing Amount	(64,793.03)	(58,640.30)
Calculated Cost Sharing %	52.49%	47.51%

Notes:

(1) Excludes contributions made by LLLMD and Town of LaGrange during 2019 to support operations.

Includes:	DOJ Reimbursement	\$ 2,080.00 (Split)
	Student Fees for Boating Class	\$ 330.00 (Split)
	Reimb for PL Park & Launch Hours	\$ 5,911.21 (LLLMD)
	Gift from Pleasant Lake	\$ - (Split)
	Officer Reimb for badge (Note 2)	\$ 90.99 (LLLMD)
	Misc	\$ 140.00 (Split)
		<u>\$ 8,552.20</u>

(2) Wallet badge was 100% allocated to LLLMD, therefore, payment from Officer allocated to LLLMD.

**Lauderdale Lakes Water Safety Patrol
Calculation of True-Up for Operations
For the Year Ended December 31, 2019**

	<u>Total</u>	<u>LLLMD</u>	<u>Town of LaGrange</u>
Net Amount Owed by Each Entity:			
Net 2019 Operating Cost, allocated per Agreement (see attached)	\$ 123,433.33	\$ 64,793.03	\$ 58,640.30
Calculated Allocation %		52.49%	47.51%
Less:			
DNR Reimbursement for Operations (Note 1)	\$ (80,512.20)	\$ (42,260.85)	\$ (38,251.35)
Patrol Revenue (Note 2)	\$ (3,444.04)	\$ (1,722.02)	\$ (1,722.02)
Net Local Cost for 2019 Operations	<u>\$ 39,477.09</u>	<u>\$ 20,810.16</u>	<u>\$ 18,666.93</u>
	a		
Amount Paid/(Received) by Each Entity:			
Amounts Paid During 2019	\$ 123,433.33	\$ 77,522.12	\$ 45,911.21
Patrol Revenue (received by LaGrange)	\$ (3,444.04)		\$ (3,444.04)
DNR Reimbursement for Operations (received by LLLMD)	\$ (80,512.20)	\$ (80,512.20)	
Total Paid/(Received)	<u>\$ 39,477.09</u>	<u>\$ (2,990.08)</u>	<u>\$ 42,467.17</u>
	b		
Amount to be Paid/(Reimbursed) for 2019 Operations	a-b	\$ 23,800.24	\$ (23,800.24)

Notes:

- (1) DNR remitted check #1001697812 dated 3/6/2020 for \$80,512.20 to the LLLMD for 2019 Water Safety Patrol Operations. This amount was allocated based upon the % cost allocation of expenses incurred in 2019 to operate the Water Safety Patrol on Lauderdale and Pleasant Lakes.
- (2) Per DNR reports, Patrol Revenue of \$3,444.04 was collected by the municipality. According to the Agreement between the Towns and Lake District, this amount is split 50/50.

PATROL INFORMATION

Patrol Name	Patrol Year	Intent for Next Year Received		
Lauderdale Lakes Management District	2019	1/7/2020		
Patrol Representative & Address	Patrol Representative Phone	Patrol Type	Max Hrs/Citation	
Kenneth Blanke W7955 Creek Road #708 Delavan, WI 53115	262-903-6569 lllechief@gmail.com	ATV	29	
		Boat	15/22	
		Snowmobile	28	
Financial Representative	Financial Representative Phone / Email			
Greg Wisniewski				
Send Check To:				
Greg Wisniewski	W7955 Creek Road, #708 Delavan, WI 53115			
Date Claim Received by DNR	Date of Audit			
1/23/2020	1/23/2020			

AUDIT INFORMATION

Patrol Hours/Salary	Submitted	Calculated Adjustments	Manual Adjustments	Approved
Salary Total	\$63,954.01	\$0.00		\$63,954.01
Fringe Amount Total	\$4,892.47	\$0.00		\$4,892.47
Salary + Fringe Total	\$68,846.48			\$68,846.48
Fringe Percentage (up to 50%)	8%			
Average Salary Rate	\$23.65			
Average Fringe Benefit Amount	\$1.81			
Patrol Hours	2,155.00	0.00		2,155.00
Exempt Hours	97.00			97.00
Administrative Hours	452.50	0.00		452.50
Total Hours	2,704.50	0.00	0.00	2,704.50
Administrative Percentage	16.73%			16.73%
Max Administrative %	30.00%			
Max Total Hours Allowed Based on Submitted Patrol & Exempt Hours				3,217.14
Admin Adjusted Hours				-
Administrative Hours Adjustment				-
Total # of Citations	121			121.00
Total # of Warnings	70			
50% of the Warnings (not greater than # of Citations)	35.00	35.00		35.00
Total # of Citations + 50% of Warnings	156.00	156.00		156.00
Total Patrol Hours per Citation	13.81	13.81		13.81
Enter Hours/Citation Standard (E7, E8 or E9)	15.00			13.81
Total Cost per Citation (FYI only)	\$693.23			\$688.12
Travel, Materials, Supply Total	\$37,395.92		(\$796.35)	\$36,599.57
Depreciation Total	\$5,345.02			\$5,345.02
Total Patrol Costs	\$111,587.42	\$0.00	(\$796.35)	\$110,791.07
Patrol Revenue	\$3,444.04			\$3,444.04
Net Cost of Patrol	\$108,143.38	\$0.00	-\$796.35	\$107,347.03

Financial Audit Comments / Depreciation Status

Travel, Materials, Supply: Deducted \$292.50 Page 1 Line 1, annual maintenance & support for mobile license. Page 1, Line 17 deducted \$101.32 for sales tax and non-reimbursable items. Page 1, Line 25, deducted \$2.94 for sales tax; Page 2 Line 5 deducted \$1.16 for sales tax; Page 2 Line 9 deducted \$.78 for sales tax; Page 2, Line 14 deducted \$1.89 for sales tax; Page 2, Line 21 deducted \$.38 for sales tax; Page 2, Line 27 deducted \$.84 for sales tax; Page 3 Line 7, deducted \$7.65 for sales tax; Page 3, Line 15 deducted \$3.06 for sales tax; Page 3, Line 27 deducted \$1.70 for sales tax; Page 4, Line 3 deducted \$75.00 for non-reimbursable expense; Page 4, Line 8, deducted \$307.13 for non-reimbursable expense. Depreciation Status: 4th of 5 Years: Down payment Long block 449, Balance due Long bl replace 449; 2nd of 5 Years: Mercury outboard motor 447; 1st of 5 Years: Paint 447, new floor & decking 449

Authorization - I certify that all requirements of s.. NR 50.12, 50.125, or 50.13, Wis. Admin. Code have been met unless noted above.

Penny Kanable

Date:

1/24/2020

@ 75/8 = 780,510.27
RECT → 80,512.20

Lauderdale Lakes Country Club

Profit & Loss

January through December 2019

	Jan - Dec 19
Ordinary Income/Expense	
Income	
Beer Sales #4	35,087.75
Deposit Over/short	1,744.00
Food Sales #3	
Employee Food Sales #13	244.25
Food Sales #3 - Other	3,102.38
Total Food Sales #3	3,346.63
Gift Certificate Sales #15	645.00
Golf Club Rental #6	264.00
Golf Fees #1	
Seasonal Golf Memberships #10	17,050.00
Golf Fees #1 - Other	108,735.75
Total Golf Fees #1	125,785.75
Liquor Sales	
Call Liquor #12	1,690.00
Premium Liquor #16	5,964.50
Rail Liquor #8	13,061.25
Total Liquor Sales	20,715.75
Merchandise Sales #14	2,810.00
Motorized Golf Carts #5	45,137.00
Other Income - reimbursement #9	2,422.75
Pull Cart Rental #2	252.00
Rental Income	
Room Rental	250.00
Total Rental Income	250.00
Soda Sales #7	5,592.80
WI Sales & Use Tax	-12,239.77
Total Income	231,813.66
Cost of Goods Sold	
Beer	9,608.91
Food	2,784.46
Golf Carts	20,596.10
Liquor	7,178.73
Merchandise	1,038.56
Soda	3,078.23
Total COGS	44,284.99
Gross Profit	187,528.67
Expense	
Advertising and Promotion	170.00
Bank Service Charges	
Credit Card Processing Fees	2,922.80
Bank Service Charges - Other	3.84
Total Bank Service Charges	2,926.64
Business Meals	62.17
Chemicals	1,555.05
Clubhouse Dues & Subscriptions	
Business Tax & Licenses	815.00
Clubhouse Dues & Subscriptions - Other	1,609.62
Total Clubhouse Dues & Subscriptions	2,424.62

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04/29/20

Accrual Basis

Lauderdale Lakes Country Club
Profit & Loss
 January through December 2019

	Jan - Dec 19
Clubhouse Repairs & Maintenance	725.63
Clubhouse Supplies	4,226.52
Fertilizer	3,354.93
Gas & Oil	7,476.33
Grounds Dues & Subscriptions	505.00
Grounds Equipment Repair/Parts	2,233.32
Grounds Repairs/Parts	
Irrigation	196.12
Grounds Repairs/Parts - Other	0.00
Total Grounds Repairs/Parts	196.12
Grounds Supplies	3,595.33
Insurance Expense	
Business Insurance	10,799.48
Health Insurance	4,510.78
Total Insurance Expense	15,310.26
Maintenance Building Supplies	181.59
Mileage	768.05
Miscellaneous	
Member-Employee Tournament	922.48
Miscellaneous - Other	620.76
Total Miscellaneous	1,543.24
Office Supplies	
Postage	174.52
Office Supplies - Other	317.40
Total Office Supplies	491.92
Outside Services	
Clean Mats	170.80
Clubhouse Open and Close	238.00
Television Subscription	1,734.43
Outside Services - Other	1,575.73
Total Outside Services	3,718.96
Payroll Expenses	
Clubhouse Payroll	25,087.37
Grounds Payroll	10,088.92
Management Payroll	55,313.62
Payroll Expenses - Other	32,502.54
Total Payroll Expenses	122,992.45
Reconciliation Discrepancies	1,836.81
Telephone Expense	2,497.35
Utilities	
Clubhouse & Soda Electric	632.82
Clubhouse Gas	2,570.88
Grounds Electric - Pump house	1,031.80
Utilities - Other	1,186.89
Total Utilities	5,422.39
Total Expense	184,214.68
Net Ordinary Income	3,313.99
Net Income	3,313.99