

LAUDERDALE LAKES LAKE MANAGEMENT DISTRICT

Profit & Loss

02/19/21

January through December 2020

Cash Basis

	Jan - Dec 20
Income	
301 · Tax Revenue La Grange	191,388.27
302 · Tax Revenue Sugarcreek	18,254.73
310 · Operating Account Interest	19.31
Total Income	209,662.31
Expense	
400 · Aquatic Plant Management	
401 · Payroll	38,139.00
402 · Payroll Taxes	2,917.01
403 · Fuel-Gas and Diesel	103.71
404 · Parts, supplies, repairs, tires	7,334.21
405 · Administration Expenses	1,634.12
406 · APM Income/DNR Grant	9,659.18
Total 400 · Aquatic Plant Management	59,787.23
500 · Operations	
510 · Dam Maintenance	
511 · Maintenance	315.00
512 · Repair	21,003.16
513 · Repair Reimbursement	-73,695.51
Total 510 · Dam Maintenance	-52,377.35
520 · Septic Pumping	
521 · Septic Reimbursement-Lagrange	-48,345.24
522 · Septic Reimbursement-Sugarcreek	-15,655.00
523 · Septic Pumping Cost	53,005.00
526 · Administrative expenses	500.00
Total 520 · Septic Pumping	-10,495.24
530 · Environmental Projects	
531 · Audubon Project	300.00
532 · Rent	-3,150.00
533 · General	14,089.65
534 · Gladhurst	2,116.41
535 · Goose Control	3,000.00
538 · Special Environmental Projects	16,660.50
Total 530 · Environmental Projects	33,016.56
540 · Clean Boats Clean Water	
541 · DNR Grant Reimbursement	-5,540.25
542 · Payroll	4,870.00
544 · Expenses	95.00
Total 540 · Clean Boats Clean Water	-575.25
550 · Pier Inspection	
551 · Payroll	8,235.00
552 · Permit Fees	-7,630.00
Total 550 · Pier Inspection	605.00
560 · Insurance w/o WSP & Golf Course	
561 · Liability	12,538.48
563 · Worker's Compensation	31.45
Total 560 · Insurance w/o WSP & Golf Course	12,569.93
570 · Professional Services	
571 · Legal Fees	1,130.00
572 · Accounting Fees	4,610.00
574 · Accounting Payroll	640.00

LAUDERDALE LAKES LAKE MANAGEMENT DISTRICT

Profit & Loss

January through December 2020

	Jan - Dec 20
575 · Consulting	625.00
Total 570 · Professional Services	7,005.00
Total 500 · Operations	-10,251.35
600 · General Lake District	
601 · Admin, Communication, Supplies	
602 · Administration Payroll	7,014.94
603 · Dues/Meetings	50.00
605 · Postage	151.30
606 · Supplies	81.39
601 · Admin, Communication, Supplies - Other	1,334.37
Total 601 · Admin, Communication, Supplies	8,632.00
610 · Communication	
613 · Postage	608.69
614 · Printing	1,493.25
615 · Website	382.80
Total 610 · Communication	2,484.74
620 · Community Center (K-Property)	
621 · Maintenance	638.26
622 · Rent	-12,900.00
623 · Repairs	4,834.47
624 · Utilities	2,190.99
Total 620 · Community Center (K-Property)	-5,236.28
630 · Maintenance Building/Equipment	
631 · Supplies	893.26
632 · Tools and Equipment	20.74
633 · Utilities-Gas and Electric	3,393.70
634 · Phone and Internet	1,425.29
Total 630 · Maintenance Building/Equipment	5,732.99
Total 600 · General Lake District	11,613.45
66000 · Payroll Expenses	0.00
700 · Water Safety Patrol	
701 · DNR Reimbursement	-80,512.20
702 · Lagrange Reimbursement	-16,199.76
703 · Water Safety Patrol Funding	120,000.00
704 · Accountant Payroll	765.00
705 · Payroll	73,563.73
706 · Payroll Taxes	5,627.63
Total 700 · Water Safety Patrol	103,244.40
800 · Golf Course	
801 · Golf Course-Operation Reimburse	0.00
802 · Payroll	116,792.22
803 · Accountant Payroll	0.00
804 · Payroll Taxes	8,966.46
805 · District Improvements/equipment	101,491.84
Total 800 · Golf Course	227,250.52
Total Expense	391,644.25
Net Income	-181,981.94

$-\$40,000 + \$23,800 =$

> WSP CHECKING

> LLCC CHECKING

LINES # 35,36,51

WSP

Income/Expense by Category - 2020 1/1/2020 through 12/31/2020

2/16/2021

Page 1

Category	1/1/2020- 12/31/2020	OVERALL TOTAL
INCOME		
Deposit	126,920.41	126,920.41
FROM Lake Checking 2019	14,775.38	14,775.38
TOTAL INCOME	141,695.79	141,695.79
EXPENSES		
Administration	736.90	736.90
Boat	21,630.82	21,630.82
Communications	3,475.84	3,475.84
Equipment	2,031.78	2,031.78
Equipment Ammo	134.95	134.95
Insurance	6,201.06	6,201.06
Mileage	164.46	164.46
Office Supplies	1,040.00	1,040.00
Payroll	79,214.22	79,214.22
Rent	7,797.67	7,797.67
Services	1,541.19	1,541.19
Training	543.34	543.34
ZOther	2,641.47	2,641.47
TOTAL EXPENSES	127,153.70	127,153.70
OVERALL TOTAL	14,542.09	14,542.09

PATROL INFORMATION				
Patrol Name	Patrol Year	Intent for Next Year Received		
Lauderdale Lakes Boat Patrol	2020	Yes		
Patrol Representative & Address	Patrol Representative Phone	Patrol Type	Max Hrs/Citation	
Ken Blanke W7955 Creek Rd. #708 Delavan WI 53115	262-903-6569	ATV	29	
		Boat	15/22	
		Snowmobile	28	
Financial Representative	Financial Representative Phone / Email			
Greg Wisniewski				
Send Check To:	N7511 Sterlingworth Dr Elkhorn WI 53121			
Date Claim Received by DNR	Date of Audit			
1/25/2021	2/22/2021			

AUDIT INFORMATION				
Patrol Hours/Salary	Submitted	Calculated Adjustments	Manual Adjustments	Approved
Salary Total	\$67,679.27	\$0.00		\$67,679.27
Fringe Amount Total	\$5,177.47	\$0.00		\$5,177.47
Salary + Fringe Total	\$72,856.74			\$72,856.74
Fringe Percentage (up to 50%)	8%			
Average Salary Rate	\$23.61			
Average Fringe Benefit Amount	\$1.81			
Patrol Hours	2,321.00	0.00		2,321.00
Exempt Hours	45.00			45.00
Administrative Hours	500.50	0.00		500.50
Total Hours	2,866.50	0.00	0.00	2,866.50
Administrative Percentage	17.46%			17.46%
Max Administrative %	30.00%			
Max Total Hours Allowed Based on Submitted Patrol & Exempt Hours				3,380.00
Admin Adjusted Hours				-
Administrative Hours Adjustment				-
Total # of Citations	166			166.00
Total # of Warnings	114			
50% of the Warnings (not greater than # of Citations)	57.00	57.00		57.00
Total # of Citations + 50% of Warnings	223.00	223.00		223.00
Total Patrol Hours per Citation	10.41	10.41		10.41
Enter Hours/Citation Standard (E7, E8 or E9)	15.00			10.41
Total Cost per Citation (FY1 only)	\$519.66			\$519.55
Travel, Materials, Supply Total	\$41,640.57		(\$23.50)	\$41,617.07
Depreciation Total	\$5,345.02			\$5,345.02
Total Patrol Costs	\$119,842.33	\$0.00	(\$23.50)	\$119,818.83
Patrol Revenue	\$3,958.90			\$3,958.90
Net Cost of Patrol	\$115,883.43	\$0.00	-\$23.50	\$115,859.93

Financial Audit Comments / Depreciation Status

Depreciation schedule: 5th of five years: Down payment long block 449; balance due long bl replacement. 3rd of five years: Mercury outboard 447. 2nd of five years: Paint boat 447; new floor & decking 449. Travel material supply: \$23.50 removed for stop payment check - non reimbursable expense

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.

<p style="font-size: 1.2em; font-family: cursive;">Ryan J. Serwe</p>	Date: 2/22/2021
----------------------------------------------------------------------	----------------------------------------------------

**Lauderdale Lakes Lake Management District
 Reconciliation of 2020 Expenses Per Books to Amounts Submitted to DNR
 For the Year Ended December 31, 2020**

	Operating Exp		Total Expenses	For Info Only: Capital Costs (Lake Dist)
	Wages & Payroll Expenses	(excl Lake Dist Capital Costs - Note 1) Depreciation (Note 2)		
Per Books	79,190.72	47,962.98	132,498.72	-
Wages & payroll taxes not claimed for DNR reimbursement (Note 3)	-			
Wages & payroll taxes for Pleasant Lake Park & Launch Patrol (not eligible for DNR reimbursement)	(6,532.07)		(6,532.07)	
DNR adjustment to exclude (for reimbursement) the cost of a stop payment on a check		(23.50)	(23.50)	
Refund of hotel & DNR training fee (canceled due to COVID)		(188.34)	(188.34)	
Expenses not claimed for DNR reimbursement per monthly expense detail (Note 4)		(6,134.07)	(6,134.07)	
<i>Difference (rounding in fringe calculation for DNR)</i>	198.09		198.09	
Per Enforcement Patrol Audit Report	72,856.74	41,617.07	119,818.83	-

Notes:

- (1) There were no expenditures over \$2,500 in 2020. Those are spread over 5 years for reimbursement by the DNR as "depreciation".
- (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 prior year expenditures on items owned by the Lake District. This amount does not relate to depreciation exp in the audited LLLMD financials.
- (3) Certain hours are not eligible for the state aid reimbursement. See the Municipal Water Safety Patrol Manual. In "normal years", there are significant hours of required training for Officers to be certified with the DOJ. The amount of unclaimed payroll costs depends on how many Officers are "primary" with the LLLMD, and includes system training. For 2020, due to COVID, training hours did not reduce the amount claimed.
- (4) Certain expenses are not eligible for the state aid reimbursement. See the Municipal Water Safety Patrol Manual. For 2020, 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); computer and mobile license costs.

**Lauderdale Lakes Lake Management District
 Water Safety Patrol Cost Sharing Calculation
 For the Year Ended December 31, 2020**

	<u>Per Books</u>	<u>Allocation of Net 2020 Operating Costs</u>	
		<u>LLLLMD</u>	<u>LaGrange Split Equally</u>
Income (Note 1)	6,920.41	6,532.07	388.34
Expenses:			
Wages & Payroll Expenses	79,190.72	6,532.07	72,658.65
Operating Expenses	47,962.98	17,484.31	27,839.70
Depreciation	5,345.02	5,345.02	
	<u>132,498.72</u>	<u>22,829.33</u>	<u>9,171.04</u>
Net 2020 Operating Cost	<u>(125,578.31)</u>	<u>(16,297.26)</u>	<u>(9,171.04)</u>

Allocation of Costs by Entity

Specifically identified	(16,297.26)	(9,171.04)
Split Equally	(50,055.01)	(50,055.00)
Calculated Cost Sharing Amount	(66,352.27)	(59,226.04)
Calculated Cost Sharing %	52.84%	47.16%

Notes:
 (1) Excludes contributions made by LLLMD and Town of LaGrange during 2020 to support operations.
 Includes:

DOJ Reimbursement	\$ -	(Split)
Student Fees for Boating Class	\$ -	(Split)
Reimb for PL Park & Launch Hours	\$ 6,532.07	(LLLMD)
Gift from Pleasant Lake	\$ 200.00	(Split)
Refund of DNR training & hotel	\$ 188.34	(Split)
	<u>\$ 6,920.41</u>	

Lauderdale Lakes Water Safety Patrol
 Calculation of True-Up for Operations
 For the Year Ended December 31, 2020

	<u>Total</u>	<u>LLLMD</u>	<u>Town of LaGrange</u>
Net Amount Owed by Each Entity:			
Net 2020 Operating Cost, allocated per Agreement (see attached)	\$ 125,578.31	\$ 66,352.27	\$ 59,226.04
Calculated Allocation %		52.84%	47.16%
Less:			
DNR Reimbursement for Operations (Note 1)	\$ (86,894.95)	\$ (45,915.29)	\$ (40,979.66)
Patrol Revenue (Note 2)	\$ (3,958.90)	\$ (1,979.45)	\$ (1,979.45)
Net Local Cost for 2020 Operations	<u>\$ 34,724.46</u>	<u>\$ 18,457.53</u>	<u>\$ 16,266.93</u>
	a		
Amount Paid/(Received) by Each Entity:			
Amounts Paid During 2020	\$ 125,578.31	\$ 79,046.24	\$ 46,532.07
Patrol Revenue (received by LaGrange)	\$ (3,958.90)		\$ (3,958.90)
DNR Reimbursement for Operations (received by LLLMD)	\$ (86,894.95)	\$ (86,894.95)	
Total Paid/(Received)	<u>\$ 34,724.46</u>	<u>\$ (7,848.71)</u>	<u>\$ 42,573.17</u>
	b		
Amount to be Paid/(Reimbursed) for 2020 Operations	a-b	\$ 26,306.24	\$ (26,306.24)

Notes:

- (1) DNR remitted check #1002094282 dated 4/29/2021 for \$86,894.95 to the LLLMD for 2020 Water Safety Patrol Operations. This amount was allocated based upon the % cost allocation of expenses incurred in 2020 to operate the Water Safety Patrol on Lauderdale and Pleasant Lakes.
- (2) Per DNR reports, Patrol Revenue of \$3,958.90 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 2020

	Jan - Dec 20
Ordinary Income/Expense	
Income	
Beer Sales #4	42,789.39
Food Sales #3	
Employee Food Sales #13	438.00
Food Sales #3 - Other	2,412.50
Total Food Sales #3	2,850.53
Gift Certificate Sales #15	455.00
Golf Fees #1	
Seasonal Golf Memberships #10	19,050.00
Golf Fees #1 - Other	158,924.31
Total Golf Fees #1	177,974.31
Liquor Sales	
Call Liquor #12	190.50
Premium Liquor #16	469.53
Rall Liquor #8	1,029.65
Liquor Sales - Other	26,432.50
Total Liquor Sales	28,122.18
Merchandise Sales #14	1,689.25
Motorized Golf Carts #5	61,670.00
Other Income - reimbursement #9	299.00
Pull Cart Rental #2	495.00
Soda Sales #7	5,827.51
WI Sales & Use Tax	-15,898.05
Total Income	306,274.09
Cost of Goods Sold	
Beer	11,576.09
Food	1,677.94
Golf Carts	19,772.00
Liquor	10,168.41
Merchandise	729.76
Soda	4,577.37
Total COGS	48,501.57
Gross Profit	257,772.52
Expense	
Bank Service Charges	
Credit Card Processing Fees	5,136.96
Total Bank Service Charges	5,136.96
Chemicals	7,640.97
Clubhouse Dues & Subscriptions	
Business Tax & Licenses	230.00
Clubhouse Dues & Subscriptions - Other	637.48
Total Clubhouse Dues & Subscriptions	867.48
Clubhouse Repairs & Maintenance	13,713.26
Clubhouse Supplies	4,422.57
Fertilizer	3,366.96
Gas & Oil	5,539.60
Grounds Dues & Subscriptions	125.00
Grounds Equipment Repair/Parts	3,765.59
Grounds Repairs/Parts	
Irrigation	988.57
Grounds Repairs/Parts - Other	245.02
Total Grounds Repairs/Parts	1,233.59

Lauderdale Lakes Country Club
Profit & Loss
January through December 2020

	<u>Jan - Dec 20</u>
Grounds Supplies	3,209.52
Insurance Expense	
Business Insurance	10,891.01
Health Insurance	5,762.19
Total Insurance Expense	16,653.20
Maintenance Building Supplies	724.32
Miscellaneous	
Member-Employee Tournament	1,011.69
Miscellaneous - Other	166.45
Total Miscellaneous	1,178.14
Office Supplies	
Postage	176.37
Office Supplies - Other	1,219.01
Total Office Supplies	1,395.38
Outside Services	
Clubhouse Open and Close	945.53
Television Subscription	1,903.43
Outside Services - Other	2,355.90
Total Outside Services	5,204.86
Payroll Expenses	
Clubhouse Payroll	22,298.28
Grounds Payroll	13,076.59
Management Payroll	55,892.85
Payroll Expenses - Other	36,411.96
Total Payroll Expenses	127,679.68
Reconciliation Discrepancies	26.28
Telephone Expense	2,850.76
Utilities	
Clubhouse & Soda Electric	198.28
Clubhouse Gas	2,968.98
Grounds Electric - Pump house	1,272.11
Utilities - Other	1,073.38
Total Utilities	5,512.75
Total Expense	210,246.87
Net Ordinary Income	47,525.65
Net Income	<u>47,525.65</u>