

#### WHITEWATER-RICE LAKES MANAGEMENT DISTRICT

P.O. Box 301 Whitewater, WI 53190

#### MINUTES OF BUDGET HEARING/ANNUAL MEETING August 24<sup>th</sup>, 2019

#### REVISED-9/5/19 Brad Corson-10 Yr. Capital Plan

The Whitewater/Rice Lakes Management Budget Hearing/Annual Meeting was held at Whitewater Lions Club House and called to order by Chairman Rich Charts @ 9:06AM Approximately 50 property owners were preset including board members: Terry Anderson, Chuck Chamberlain, Larry Brady, Brad Corson and Donna Sherman-Clerk.

Absent: Jerry Grant-County Representative and Norm Prusener-Whitewater Township Supervisor

Standing Teams Present – Dave Cleven
Standing Teams Present–Tom Potrykus, Tom Ganfield
Lakeshore Management Team Present –Theresa Stegemann

Rich opened the meeting by saying lake conditions have been the best. Weeds are way down little to no algae, and water clarity is up. Rice Lake is getting under control – contributing factors of these good conditions has been: chemical application, heavy rains and high waters. Some concerns is the starry stonewort in neighboring lakes be aware – resident asked about zebra mussels –yes they are present but very few.

**ADMINISTRATIVE-** Rich asked for a motion to approve the minutes of the August 25, 2018 Budget Hearing/Annual Meeting and was made by Tom Koppelman and seconded by Val Vesely, motion carried.

CHEMICAL – Terry-Chemical Leader-he reported the lake was surveyed in May for activate plant growth and electronically mapped by volume and plant type and submitted to the DNR for chemical application –weed conditions were was spot reviewed in late June and was reported great. Terry advised about a new product introduced by the DNR and was used this year "Procella Cor" has a 3 year effectiveness. He is hoping this is the first step in the chemical industry. This chemical was only used on Isabella Bay. Lastly "Eurasian Watermilfoil" is an ongoing battle residences can help by: pick it up "floater" from your shoreline – let it dry out then burn or bag it for trash do the same if brought in from swimming or boating. One other item was the signage provided by the DNR and they were of poor quality material as it was a paper product and it did not hold up to the rainy weather.-any suggestions of other options please provide. It was suggest to email the notification however not everyone has email – plus it was stated we are required to post signage.

WEED HARVESTING— Larry Brady-He stated a better term is aquatic material harvesting he reported the primary mission is to clear and keep clear the main navigation areas between piers and no wake zone. Secondary is Saturday pick up on Whitewater Lake currently not on Rice Lake but arrangements can be made as needed. Next week will be the last Saturday AM pick up and harvesting will end after Labor Day. Rice Lake- southwest Bay was addressed- Bayview area had heavy growth Whitewater lake- light to spotty issues would be addressed to the sub-contractor as brought our attention. As a reminder don't throw weeds back into the lake. Equipment limitations transit zones can get into the piers but cannot get too close to prevent pier and/or equipment

damage. Minimize lawn/garden fertilization no phosphorous – and no weeds/grass clippings into the lake. Any concerns contact Larry at 847-975-6334 or <a href="mailto:larry@whitewaterlake.org">larry@whitewaterlake.org</a>

**BOG** – Rich Charts-Bog Leader reported slow to rise this year- due to high waters and cool nights majority came up last year in September 2018 he has been monitoring daily. Fairhaven Sr. Complex in Whitewater has agreed to take some of our bog matter for mulch. In terms of cost it is a wash fuel vs gravel. Permit countdown is 4 years not sure if we will get an extension. The primary goal for removal is the navigation hazard removal and secondary goal is nutrient removal. Resident ask because the bog surfaced late was less taken out, yes.

Larry added there was an article about blue/green algae in the paper. Resident asked how much in tonnage of the bog was taken out Larry stated it was measured in loads. Larry stated he has a report as it has to be filed to the state Rich added Whitewater Lake has had no blue/green algae issue unlike other lakes. Some blue/green algae is toxic some is not.

**EQUIPMENT-** Chuck Chamberlain-Equipment Leader – Last year added a dump truck and it was determined that we would be replacing our pick-up truck. We sold the old 1999 dodge truck for \$1500. A new 2019 F350 Pickup truck was purchased –Chuck thanked Larry as they worked together in the purchase because equipment and weed harvesting goes together so good to get input from both areas. It was suggested to order it early in October 2018 since it was not needed until the spring. The estimated cost of \$45K was budgeted –it was found for \$43K mfg. sticker price-and the truck was ordered and purchased for \$34,063.00. It was order in Oct delivered in Dec. Chuck stored it until spring-logos added then turned over to JNT. Modifications have been made to the shore conveyor.

**FINANCE** –Brad Corson-Finance Leader He stated we started out with 2019 started the year with a budget of \$68K with a carry from last year- we actually ha \$85K – This is a result of the Bog because of the variance of \$16K

2019 Actuals-\$38K projected weed harvesting expense – on a budget of \$50K surplus of \$11K not always a full harvest crew and fuel cost is a factor was a contributor so there will be carry over – the outside services was a project with the township to modify cruise lane – the landing was widen – cost covered gravel – tree removal. Chemical is done \$100K budget spent \$98K Permits surveys positive variance of \$4K we had budgeted extra survey money for Rice Lake but was not used.

Wildlife management all money was used as well as Fish stocking budget.

Bog removal nothing spent yet so not touched as this point – we will not spend more than budgeted, will likely be less due to lower fuel costs.

Repairs/Maintenance projected to spend the same as in 2018. Storage the same @ \$5400. Insurance bill just came in the same @ \$11K. So we are projecting to end @ \$38K above the surplus for 2019. Resident questioned the 2017 chemical cost was \$37K and this year was \$98K the DNR controls the cost and what is spent but still in line with our budget. It was also higher because of the new 3 year treatment.

2020 –the \$38K comes in at the beginning of our budge and starts to reduce the tax assessment. Weed Harvesting – projecting to reduce it from the budget this year by \$10K Fuel 15% increase-

Grading-special projects – projected a bit higher because it's not known what could be needed. Chemical – projecting to spend \$100K again - a bit higher as we are expecting to do Rice Lake where it was not done the year before. Permits – no extra surveys so kept the same Fish Stocking - the same and Bog – 3% increase

Repairs Maintenance - 3% increase –mainly equipment repairs/harvest equipment. The most recent the 10 Footer is down this past week. Administrative Cost the Percentage is big but the number is small.

The 2020 Budget is 2% higher than what we projected to spend this year. Brad said the next thing we want to talk about is the 10 Year Plan which Chuck will explain more, but we are proposing to spend \$60K rather than the \$50K that we have been since 2016.

Resident asked about the new 3 YR Chemical is that more expensive, not sure on price per gallon but \$30K was for the 3 YR and \$70K was for the rest of the lakes. The \$100K budget is expected to cover our needs. Terry added that the DNR will continue to monitor to see if we get the 3 YR results where it was applied and we know for sure that it is worth the extra money. We are also hoping other manufacturers will start to introduce other similar products.

**10 Year Capital Plan-**Chuck reported based on equipment to plan for current as well as future equipment.

2019 we planned on refurbishing the 12Ft. trailer at a cost of \$4K. The 7foot trailer was in trouble it was \$5400 to repair it. The 10 Ft harvester was damaged during bog removal and 2 weeks ago the belt broke and roller bent – in for repair at unknown cost.

2020- couple of items 12 ft harvester due to refurbished it at a cost of \$26,500 the other item to address is the hydraulic weed trailer it is in of replacement – projected cost of \$42,500 along with some financial aid from the waterways commission. The aid was designed to be 50/50 but has never been however we would assume 35-40% grant nothing for 2021-2022 but looking ahead the 7FT and 10Ft harvester will need replacing in 2023-2024 again this will depend on what we get in assistance.

We are proposing is to increase our \$50K contribution up \$10K to \$60K to get us to a positive number and be able to purchase the needed equipment we need approval for the 2 capital projects.

Resident had a question for Brad he said we have a capital reserve like a savings account. Brad said we have a reserve of \$62,800 in the bank - \$72K is projected to be spent pending approval-Rich confirmed our operating account cannot have large carryover unlike our Capital Reserve.

Resident questioned the refurbishment of the hydraulic trailer vs buying a new one. Chuck stated if no assistance is given then they may need to look at plan B. The Refurbishment cost VS new is comparable, better to buy new. It was also confirmed they would have to come back to a vote if the original proposal does not go through. Rich added that any surplus in the operating account must be credited to the tax assessment in the subsequent year. It cannot be retained like the Capital Fund. Brad confirmed the 2 funds are never comingled. Residence asked about insurance on equipment – Brad confirmed NO insurance for mechanical failure but YES for liability and collision.

Brad ask to entertain a motion for approval to spend \$72K in 2020 Capital projects Ernie Roy confirmed the motion and was Seconded by Dan Dern. Rich confirmed the expenditure of \$72K for the purchase of new piece of equipment and refurbishment of the other all if favor of the motion all I's motion carried.

Brad said we need to have another motion approve the 2020 operating budget of \$273,306.00 and the capital funding budget of \$60K for total budgets of \$333,306.00 as submitted – Ernie Roy Motioned Seconded by Pat Koppelman. Rich confirmed all in favor of the operating budget and capital funding budget say I all I's motion carried.

**AUDIT** -Dominick Fashoda-CPA Audit Report- CPA for 40 YRS – 8 years doing the district audit based on bylaws. He confirmed dual authorizations on checks and invoicing – First he confirmed

checks coming in are deposited – Then he also confirms checks match invoices. He also sends test invoices as a double check. Then reviews bank statements – commended Brad on doing an excellent job.

**Election**-Chuck Chamberlain was up for election- Lake resident 47 years on the board 8 yrs and willing to continue for 3 years in the same capacity with an elected vote. Commended the Board Make-up is one of the best- everyone helps everyone.

Rich entertained a motion to approve Chuck Chamberlain by acclamation Elaine Florczak confirmed that motion it was seconded by Fran Cleven and Val Vesely. All in favor by electing Chuck by acclamation all in favor I all I's Motion carried.

**WILDLIFE MANAGEMENT** – Dave Cleven – Instrumental on getting the Lake off of E.coli watch. Dave reported we had a good year with a total of 57 geese 43 on Whitewater 14 on Rice Lake for the round up. He followed with a thank you the many residence who assisted him. Fran also stated you only need to sign your permission slip once unless the property is sold then the new owner would need to sign.

Watershed and Water Quality- Tom Ganfield he volunteers with the DNR he works with Theresa and Gehard Steggmann

He commented so much nutrients it was commented less weeds may not mean clearer water. He measures phosphorous his goal is 20 micrograms per liter we are above in both lakes so room for improvement.

It was stated what you do on your property impacts the lakes – based on a study Examples to improve water quality with a focus on shoreline management fertilizer 0 phosphorus, rain garden – rock infiltration.

Healthy lakes grant – it is a cost sharing program in coordination with the DNR. Resident comment season coming up with leaves – both leaves and ashes as they add nutrients to the lake.

#### **Presentations of Lake Initiatives**

Slow-No Wake- Lillian Roy and Chuck Chamberlin addressed the whitewater town board to increase communication. Lillian did a brain storm and took a proposal to the town board. Increased signage on the roads and launches buoys and roads they asked that they use the Lake District email list or an alert from the town.

They are asking for more citations.

Extensive list of who should be told this list is managed by Carrie Hintz at Whitewater Township

Chuck added what others do to get the word out – Delavan has an email blast via tax payer residents. Richmond does an email blast. Lauderdale received no response- Larry said they never had a no wake. Delavan also uses barricades.

Committee met Tuesday to cost it out they will go back to the town GWLPOA has paid for buoys and Lillian stated the town is in constant need of money from us.— Shawn stated \$120 + chain (now over 120 of them on the lake now, anymore another bunk will be needed) a bunk is a storage unit for the buoys.

**Safety Patrol/Ordinances-** Deputy Shawn Blatten and Larry Brady Shawn stated he has been doing this for 10 Yrs. he has been working with Larry and Lillian (Shawn has been part time this year) as a result of their strict hiring back ground. Mike Banazinski (Bambi) he will

be retiring. He has been staying out later. As of today 17 citations 80% no life jackets – Last Saturday he stopped a canoe with a dog, the dog had a life jacket but none for boaters - \$232- also can do boaters safety and got to court to get the citation reduced. 138 warning 113 boat inspections 2 warrants, and one drug arrest. New things boat was down the 4<sup>th</sup> of July Thursday new motor arrived \$17K Monday boat will be back on the lake –looking to get a new shore station to house the boat he partnered with scenic ridge – ice cream for life jackets \$100 donations received from the Greater Whitewater Lake Assoc. Mandatory citations are issued for OWI – Drugs – not enough life jackets – Boaters Safety certificate to operate.

Resident asked if paddle boat, canoe, or Kayaks are required for life jackets-stated YES Resident asked Shawn if citations or warning issued for fireworks after 10PM – Shawn advised warnings issued.

Larry Boaters safety course – The course is usually held between mother's day and Memorial Day weekend for a cost of \$10 there is also an online course for \$25 – age12 and up to attend. If born after 1989 mandatory safety certificate.

12 Years old along as they pass a safety course can operate a wave runner- resident asked if that could be changed – it is a DNR regulation and it would have to go through the township to try and have that amended. Larry said the question was asked if you can water ski in WI without a spotter in WI- the answer is maybe. With a PWC (personal water craft) the answer is no you still need a spotter capable to carrying 3. In the case of a boat advised a spotter is not need can also use a concave mirror. Resident asked if any feedback from the state how that is working – Larry said has not heard as it is pretty new. Rich suggested a reminder that you can only go counter-clock wise when towing people. Brad agreed especially with the bog coming off it's always a good reminder.

**FISH-** Fish Management- Tom Potrykus fish stocking Thanks the Lions club \$500 donation to stock the lake. He stated he is under budget this year because the \$500 was added in \$3000 VS \$3500 fishing is good several tournaments on the lake one tournament had 47 boats on the lake, catch and release baseline survey no fish being hatched early. A baseline survey reported no fish being hatched. No bass – Northern pike- perch have been added and large walleye and there are about 20K walleyes in this lake which is about 35 fish per acre. Rice Lake= DNR 1370 Northern 4" and Lake District 49 12"

#### GWLPOA Annual Review-Lillian Roy provided update-separate minutes

Rich stated township input however Barb Ceas Town of Richmond not present and Town of Whitewater Lowell Haggen no present.

Open Discussion/Residents Input/Debate Continuations- don't post on face book

Tim Ryan Lions club manager acknowledged

Lake association said they are always looking for new ideas younger people to attend they are open to any ideas.

**NEXT MEETING-** August 22, 2020

Adjournment- Rich made a motion to adjourn @ 11:15AM made by Tom Potrykus with seconded by Howard Rothstein.

**Town Chairman Lowell Hagen-** He apologized for being late he had an early morning stress call to hall water to cattle. Lowell provided a brief update.

Things at the township in general are reasonably well. Short of money in the road dept. cost going up new motor purchased 72% refunded from the DNR but the town has to pay for it up front. Captain Gerber advised OT hours will now be \$50 per hour vs \$75. Ordinances under review at the lawyer right now and should wrap up by year end.

Respectfully submitted, Donna Sherman Clerk



# Whitewater-Rice Lakes Management District

2019 Annual Membership Meeting August 24, 2019

&

**GWLPOA** Association Update





## Agenda

9:am Opening remarks – Rich Charts, Chairman
Approval of 2018 Annual Meeting Minutes

9:15 Review by commissioners:

Chemical – Terry Anderson

Weed Harvesting - Larry Brady

Bog Removal - Charts

Equipment - Chuck Chamberlain

Financials – 2019 Actuals – Brad Corson
Capital Plan – Chamberlain
2020 Proposed Budget - Corson
Financial Audit Report – Dominick Fashoda

10:20 Introduction of candidates followed by voting: Chuck Chamberlain

10:25 Presentations on Lake Initiatives

Wildlife Management – Dave Cleven

Watershed/Water Quality – Tom Ganfield

Slow-No Wake – Roy/Chamberlain

Safety Patrol/Ordinances - Blanton/Brady

Fish Management - Tom Potrykus

11:05 GWLPOA Annual Review – Lillian Roy

11:15 Input from Towns of Richmond / Whitewater

11:25 Election results

Open Discussion Resident Input

Adjournment





### Overview

- The best lake conditions.....ever
  - Weeds way down
  - Virtually no algae
  - Water Clarity Up
  - Rice Lake weedy at start, soon managed
- Don't expect this every year
  - Thank heavy rains & high waters
  - Starry Stonewort AIS in neighboring lakes
    - Not currently controllable





### **Chemical Treatment**

- 2019 Whitewater Chemical application efforts and results:
  - In May the entire lake was surveyed for active plant growth, electronically mapped by volume and plant type.
  - The map is then submitted to the DNR in order to secure approval of our chemical application plan.
  - In early June our three day chemical application was successfully conducted by "Clean Lakes" commercial pesticide applicators.
  - Spot surveyed again in late June,
     the lake was described as looking really great!





### **Chemical Treatment**

- New chemical "Procella Cor" test and results.
  - A new chemical was introduced this year and its primary benefit is that it provides a three year effectiveness guarantee.
  - This has the potential to bring other new competing products to market that would bring financial savings to us in the future.

- How we can all help battle "Eurasian Watermilfoil".
  - Pick it up from your shoreline ,"floaters".
  - Let it dry and burn it or bag it for garbage pick-up.
  - If you drag it in while fishing, swimming or boating, do same.





## Weed Harvesting

- Primary Mission
  - Clear & Maintain unobstructed navigation area between the piers & No Wake Buoys
- Secondary Missions
  - Pier pickups Saturdays only on Whitewater Lake
  - Clear job specific areas as required or other duties as necessary





## Weed Harvesting (2)

- Overview of 2019 harvesting
  - Rice Lake heavy growth in the Bayview area
  - Whitewater Lake Light to spotty
- How can you help
  - 1. Do not throw harvested material back into the lake
  - 2. Minimize lawn/garden fertilization
  - 3. Use Lake friendly gardening

My contact info: 847-975-6334 or Larry@Whitewaterlake.org





## **Bog Harvesting**

- Slow rise this year high waters?
  - Most came up September in 2018 ..... same in 2019?
- May send some to Fair Haven senior home this year
- Permit Countdown 4 Years
- Surface coverage varies widely from year to year
- Primary goal is navigation hazard removal
- Secondary goal is nutrient removal













## 2019 Equipment Updates

Sold 1999 Dodge Pick-Up Truck

Purchased New 2019 Ford F-350 Pick-Up Truck

Modified New Shore Conveyor

Refurbished 12 Foot Harvester Trailer





## Financials – 2019 Actuals





## Projected Capital Plan





## 2020 Proposed Budget





## Financial Audit Report



|                                | WHITEWATER-RICE LAKES MANAGEMENT DISTRICT 2019 SUMMARY COMPARATIVE INCOME STATEMENT |                             |                |                   |                |                          |               |  |  |  |
|--------------------------------|---|-----------------------------|----------------|-------------------|----------------|--------------------------|---------------|--|--|--|
|                                | 2016<br>Actual  | 2017<br>Actual              | 2018<br>Actual | 2019<br>Projected | 2019<br>Budget | 2019 Project<br>2019 Bud |               |  |  |  |
| INCOME                         | 7 10 10 10  | 7 10 10 10 1                | 7 10 10 10 1   |                   |                | 2010 244                 | 901           |  |  |  |
| Prior Year Surplus Carryover   | 34,262  | 54,131                      | 121,397        | 85,375            | 68,643         | 16,732                   | 24.4%         |  |  |  |
| Tax Assessments                | 288,200   | 296,053                     | 245,827        | 266,415           | 266,415        | 0                        | 0.0%          |  |  |  |
| DNR Grants                     | -   | 5,025                       | 910            | -                 |                | -                        | 0.0%          |  |  |  |
| Interest Income                | -   | -                           | -              | -                 |                | -                        | 0.0%          |  |  |  |
| Contributions & Other          | 1,503   | 1,557                       | 1,980          | 2,018             | 2,000          | 18                       | 0.9%          |  |  |  |
| Total Income                   | \$323,965   | \$356,767                   | \$370,114      | 353,807           | 337,057        | 16,750                   | 5.0%          |  |  |  |
| WEED HARVESTING                |   |                             |                |                   |                |                          |               |  |  |  |
| Labor Dollars                  | 40,781  | 33,659                      | 34,529         | 38,172            | 50,000         | 11,829                   | 23.7%         |  |  |  |
| Fuel                           | 3,746   | 4,217                       | 6,055          | 4,326             | 6,541          | 2,215                    | 33.9%         |  |  |  |
| Permits & fees                 | 300   | -                           | 50             | 79                | 50             | (29)                     | -58.0%        |  |  |  |
| Grading & Outside Services     | 1,320   | 1,313                       | 3,466          | 4,650             | 1,700          | (2,950)                  | -173.5%       |  |  |  |
| Supplies & Other               | 649   | 240                         | 207            | 500               | 500            | (0)                      | -0.1%         |  |  |  |
| Total Weed Harvesting          | 46,795  | 39,429                      | 44,307         | 47,727            | 58,791         | 11,064                   | 18.8%         |  |  |  |
| CHEMICAL TREATMENT & OTHER     |   |                             |                |                   |                |                          |               |  |  |  |
| Weed Chemical Treatment        | 83,648  | 35,614                      | 90,183         | 97,579            | 100,000        | 2,421                    | 2.4%          |  |  |  |
| Permits & Surveys              | 1,270   | 8,770                       | 3,762          | 4,762             | 8,800          | 4,038                    | 45.9%         |  |  |  |
| Wildlife Management            | 1,944   | 5,826                       | 931            | 4,300             | 4,000          | (300)                    | -7.5%         |  |  |  |
| Fish Stocking                  | 3,000   | 3,303                       | 118            | 3,502             | 3,500          | (2)                      | -0.1%         |  |  |  |
| Total Chemical & Other         | 89,862  | 53,513                      | 94,994         | 110,143           | 116,300        | 6,157                    | 5.3%          |  |  |  |
| BOG REMOVAL                    |   |                             |                |                   |                |                          |               |  |  |  |
| Labor                          | 50,111  | 25,944                      | 40,056         | 51,591            | 51,591         | (0)                      | 0.0%          |  |  |  |
| Fuel                           | 2,995   | 2,761                       | 3,034          | 3,800             | 4,600          | 800                      | 17.4%         |  |  |  |
| Grading & Outside Services     | 1,115   | 175                         | 1,632          | 2,160             | 2,000          | (160)                    | -8.0%         |  |  |  |
| Total Bog Removal              | 54,221  | 28,880                      | 44,722         | 57,551            | 58,191         | 640                      | 1.1%          |  |  |  |
| REPAIRS & MAINTENANCE          | 2= 212  |                             | 22.422         |                   |                |                          | 10.00/        |  |  |  |
| Repairs & Service              | 27,212  | 35,767                      | 26,496         | 26,827            | 30,000         | 3,173                    | 10.6%         |  |  |  |
| Storage                        | 5,100   | 5,100                       | 6,600          | 5,411             | 5,411          | (0)                      | 0.0%          |  |  |  |
| Total Repairs & Maintenance    | 32,312  | 40,867                      | 33,096         | 32,238            | 35,411         | 3,172                    | 9.0%          |  |  |  |
| GENERAL & ADMINISTRATIVE       |   |                             |                |                   |                | 42.42                    |               |  |  |  |
| Clerical Services              | 1,440   | 1,440                       | 1,440          | 1,650             | 1,440          | (210)                    | -14.6%        |  |  |  |
| Dues, fees, and notices        | 2,120   | 2,289                       | 1,845          | 1,472             | 1,700          | 228                      | 13.4%         |  |  |  |
| Office Supplies & Expenses     | 1,083   | 1,174                       | 379            | 727               | 1,125          | 398                      | 35.4%         |  |  |  |
| Conventions, WALS, Meetings    | 699   | 504                         | 580            | 1,082             | 1,000          | (82)                     | -8.2%         |  |  |  |
| Newsletters & mailing          | 1,259   | 1,215                       | 1,385          | 1,515             | 1,400          | (115)                    | -8.2%         |  |  |  |
| Legal & Professional Postage   | 116   | -<br>116                    | 910<br>112     | 60                | 200            | 140                      | 0.0%<br>70.0% |  |  |  |
| Insurance                      | 9,926   | 9,944                       | 10,970         |                   | 11,500         | 35                       | 0.3%          |  |  |  |
| Total General & Administrative | 16,643  | 9,9 <del>44</del><br>16,682 | 17,620         | 11,465<br>17,971  | 18,365         | 394                      | 2.1%          |  |  |  |
|                                |   |                             |                |                   |                |                          |               |  |  |  |
| TOTAL OPERATING EXPENSES       | \$239,834   | \$179,370                   | \$234,739      | 265,630           | 287,057        | 21,428                   | 7.5%          |  |  |  |
| CAPITAL RESERVE CONT.          | 30,000  | 56,000                      | 50,000         | 50,000            | 50,000         | -                        | 0.0%          |  |  |  |
| TOTAL EXPENSES                 | \$269,834   | \$235,370                   | \$284,739      | 315,630           | 337,057        | 21,428                   | 6.4%          |  |  |  |
| SURPLUS (DEFICIT)              | \$54,131  | \$121,397                   | \$85,375       | 38,178            | -              | 38,178                   |               |  |  |  |

| WHITEWATER-RICE LAKES MANAGEMENT DISTRICT Proposed 2020 Budget Comparative |                |                  |                |                   |                |                |                       |         |                      |              |
|--|----------------|------------------|----------------|-------------------|----------------|----------------|-----------------------|---------|----------------------|--------------|
|  | 2016<br>Actual | 2017<br>Actual   | 2018<br>Actual | 2019<br>Projected | 2019<br>Budget | 2020<br>Budget | 2020 Bu<br>vs 2019 Pr |         | 2020 Bu<br>vs 2019 E |              |
| INCOME   |                |                  |                |                   |                |                |                       |         |                      |              |
| Prior Year Surplus Carryover   | 34,262         | 54,131           | 121,397        | 85,375            | 68,643         | \$38,178       | -47,197               | -55.3%  | (30,465)             | -44.4%       |
| Tax Assessments  | 288,200        | 296,053          | 245,827        | 266,415           | 266,415        | 291,128        | 24,713                | 9.3%    | 24,713               | 9.3%         |
| DNR Grants   | -              | 5,025            | 910            | -                 |                |                | 0                     |         | -                    | 0.0%         |
| Interest Income Contributions & Other                                      | 1,503          | 1,557            | 1,980          | 2,018             | 2,000          | 2,000          | 0<br>-18              | -0.9%   | -                    | 0.0%<br>0.0% |
| Total Income   | \$323,965      | \$356,767        | \$370,114      | \$353,807         | \$337,057      | \$331,306      | -22,502               | -6.4%   | (5,752)              | -1.7%        |
|  | ψ020,000       | ψ550,707         | ψ570,114       | ψ555,007          | ψ557,057       | ψ331,300       | -22,302               | -0.470  | (3,732)              | -1.7 70      |
| WEED HARVESTING  |                |                  |                |                   |                |                |                       |         |                      |              |
| Labor  | 40,781         | 33,659           | 34,529         | 38,172            | 50,000         | 39,317         | 1,145                 | 3.0%    | (10,683)             | -21.4%       |
| Fuel   | 3,746          | 4,217            | 6,055          | 4,326             | 6,541          | 4,975          | 649                   | 15.0%   | (1,566)              | -23.9%       |
| Permits & fees   | 300            | -                | 50             | 79                | 50             | 50             | -29                   | -36.7%  | <del>.</del>         | 0.0%         |
| Grading & Outside Services   | 1,320          | 1,313            | 3,466          | 4,650             | 1,700          | 3,000          | -1,650                | -35.5%  | 1,300                | 76.5%        |
| Supplies & Other   | 649            | 240              | 207            | 500               | 500            | 500            | 0                     | -0.1%   | (40.050)             | 0.0%         |
| Total Weed Harvesting  | 46,795         | 39,429           | 44,307         | 47,727            | 58,791         | 47,842         | 115                   | 0.2%    | (10,950)             | -18.6%       |
| CHEMICAL TREATMENT & OTHER   |                |                  |                |                   |                |                |                       |         |                      |              |
| Weed Chemical Treatment  | 83,648         | 35,614           | 90,183         | 97,579            | 100,000        | 100,000        | 2,421                 | 2.5%    | -                    | 0.0%         |
| Permits  | 1,270          | 8,770            | 3,762          | 4,762             | 8,800          | 4,800          | 38                    | 0.8%    | (4,000)              | -45.5%       |
| Wildlife Management  | 1,944          | 5,826            | 931            | 4,300             | 4,000          | 4,000          | -300                  | -7.0%   | -                    | 0.0%         |
| Fish Stocking  | 3,000          | 3,303            | 118            | 3,502             | 3,500          | 3,500          | -2                    | -0.1%   | -                    | 0.0%         |
| Total Chemical & Other   | 89,862         | 53,513           | 94,994         | 110,143           | 116,300        | 112,300        | 2,157                 | 2.0%    | (4,000)              | -3.4%        |
| BOG REMOVAL  |                |                  |                |                   |                |                |                       |         |                      |              |
| Labor  | 50,111         | 25,944           | 40,056         | 51,591            | 51,591         | 53,139         | 1,548                 | 3.0%    | 1,548                | 3.0%         |
| Fuel   | 2,995          | 2,761            | 3,034          | 3,800             | 4,600          | 4,370          | 570                   | 15.0%   | (230)                | -5.0%        |
| Grading & Outside Services   | 1,115          | 175              | 1,632          | 2,160             | 2,000          | 2,000          | -160                  | -7.4%   | -                    | 0.0%         |
| Total Bog Removal  | 54,221         | 28,880           | 44,722         | 57,551            | 58,191         | 59,509         | 1,958                 | 3.4%    | 1,318                | 2.3%         |
| REPAIRS & MAINTENANCE  |                |                  |                |                   |                |                |                       |         |                      |              |
| Repairs & Service  | 27,212         | 35,767           | 26,496         | 26,827            | 30,000         | 27,632         | 805                   | 3.0%    | (2,368)              | -7.9%        |
| Storage  | 5,100          | 5,100            | 6,600          | 5,411             | 5,411          | 5,573          | 162                   | 3.0%    | 163                  | 3.0%         |
| Total Repairs & Maintenance  | 32,312         | 40,867           | 33,096         | 32,238            | 35,411         | 33,205         | 967                   | 3.0%    | (2,205)              | -6.2%        |
| GENERAL & ADMINISTRATIVE   |                |                  |                |                   |                |                |                       |         |                      |              |
| Clerical Services  | 1,440          | 1,440            | 1,440          | 1,650             | 1,440          | 1,800          | 150                   | 9.1%    | 360                  | 25.0%        |
| Dues, fees, and notices  | 2,120          | 2,289            | 1,845          | 1,472             | 1,700          | 1,700          | 228                   | 15.5%   | -                    | 0.0%         |
| Office Supplies & Expenses   | 1,083          | 1,174            | 379            | 727               | 1,125          | 750            | 23                    | 3.2%    | (375)                | -33.3%       |
| Conventions, WALS, Meetings  | 699            | 504              | 580            | 1,082             | 1,000          | 1,000          | -82                   | -7.6%   | -                    | 0.0%         |
| Newsletters & mailing  | 1,259          | 1,215            | 1,385          | 1,515             | 1,400          | 1,500          | -15                   | -1.0%   | 100                  | 7.1%         |
| Legal & Professional   | -              | -                | 910            | -                 | -              | -              | 0                     | 0.0%    | -                    | 0.0%         |
| Postage  | 116            | 116              | 112            | 60                | 200            | 100            | 40                    | 66.7%   | (100)                | -50.0%       |
| Insurance  | 9,926          | 9,944            | 10,970         | 11,465            | 11,500         | 11,600         | 135                   | 1.2%    | 100                  | 0.9%         |
| Total General & Administrative   | 16,643         | 16,682           | 17,620         | 17,971            | 18,365         | 18,450         | 479                   | 2.7%    | 85                   | 0.5%         |
| TOTAL OPERATING EXPENSES   | \$239,834      | \$179,370        | \$234,739      | \$265,630         | 287,057        | 271,306        | 5,676                 | 2.1%    | \$(15,752)           | -5.5%        |
| CARITAL RECEDI/E CONT  | 20,000         | FC 000           | 50,000         | 50,000            | 50,000         | 00.000         | 40.000                | 00.00/  | 40.000               | 00.00/       |
| CAPITAL RESERVE CONT.  | 30,000         | 56,000           | 50,000         | 50,000            | 50,000         | 60,000         | 10,000                | 20.0%   | 10,000               | 20.0%        |
| TOTAL EXPENSES   | \$269,834      | \$235,370        | \$284,739      | \$315,630         | \$337,057      | \$331,306      | 15,676                | 5.0%    | (5,752)              | -1.7%        |
| OURRI HO(REFIOIT)  | <b>054.404</b> | <b>#</b> 101.007 | <b>#05.075</b> | <b>\$00.470</b>   | Φ.             |                | 00.470                | 400.00/ | Φ.                   |              |
| SURPLUS(DEFICIT)   | \$54,131       | \$121,397        | \$85,375       | \$38,178          | \$-            |                | -38,178               | -100.0% | \$-                  |              |
|  | (actual)       | (actual)         | (actual)       | (oct)             | (oct)          | (ost)          |                       |         |                      |              |
| Accessed Valuation (\$000)   | (actual)       | (actual)         | (actual)       | (est)             | (est)          | (est)          |                       |         |                      |              |
| Assessed Valuation (\$000)   | \$240,999      | \$253,949        | \$262,745      | \$262,745         | \$262,745      | \$262,745      |                       |         |                      |              |
| % increase in Assessed Valuation   | -4.1%          | 5.4%             | 3.5%           | 0.0%              | 0.0%           | 0.0%           |                       |         |                      |              |
| Mil Rate   | 0.836          | 0.858            | 1.069          | 0.986             | 0.986          | 0.903          |                       |         |                      |              |
| Average Assessment   | \$409          | \$420            | \$349          | \$378             | \$378          | \$413          |                       |         |                      |              |
| (approx. 705 parcels)  | ΨΨΟΘ           | ΨΤΔΟ             | Ψυτυ           | ΨΟΙΟ              | ψυιυ           | ΨΤΙΟ           |                       |         |                      |              |
| Average Household Valuation  | \$341,843      | \$360,211        | \$372,687      | \$372,687         | \$372,687      | \$372,687      |                       |         |                      |              |
|  |                |                  |                |                   |                |                |                       |         |                      |              |

#### 2019 WHITEWATER RICE LAKES 10 YEAR CAPITAL PLANNING

| <u>Unit</u>  | Built     | Age  | Life Exp  | Repl Cost   | <u>2014</u>           | <u>2015</u>             | <u>2016</u>            | <u>2017</u>            | <u>2018</u>                      | <u>2019</u>           | <u>2020</u>            | <u>2021</u>            | <u>2022</u>            | <u>2023</u>              | <u>2024</u>             |
|--|-----------|------|-----------|-------------|-----------------------|-------------------------|------------------------|------------------------|----------------------------------|-----------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|
| 7' HARVESTER   | 1996      | 23   | 10-20 yrs | \$175,000   |                       |                         |                        |                        |                                  |                       |                        |                        |                        | \$113,750                |                         |
| (steel hull) 10' HARVESTER                                       | 2001      | 18   | 10-20 yrs | \$220,000   |                       |                         |                        |                        |                                  |                       |                        |                        |                        | new                      | \$143,000               |
| (stainless steel hull) 12' HARVESTER                             | 2005      | 14   | 10-20 yrs | \$235,000   |                       |                         |                        |                        |                                  |                       | \$26,500               |                        |                        |                          | new                     |
| (stainless steel hull)   | 2003      | 14   | 10-20 yis | \$255,000   |                       |                         |                        |                        |                                  |                       | refurb                 |                        |                        |                          |                         |
| TRAILER 7'er   | 1996      | 23   | 30 yrs    | \$18,000    |                       |                         |                        |                        |                                  |                       |                        |                        |                        |                          |                         |
| TRAILER 10'er  | 2001      | 18   | 30 yrs    | \$21,000    |                       |                         |                        |                        |                                  |                       |                        |                        |                        |                          |                         |
| TRAILER 12'er  | 2005      | 14   | 30 yrs    | \$25,000    |                       |                         |                        |                        |                                  | \$4,000<br>refurb     |                        |                        |                        |                          |                         |
| HYDRAULIC WEED TRAILER   | 2002      | 17   | 30 yrs    | \$70,000    |                       |                         |                        |                        |                                  | returb                | \$42,500<br>new        |                        |                        |                          |                         |
| TRANSPORT BARGE  | 1992      | 27   | 20 yrs    | \$135,000   |                       |                         |                        |                        |                                  |                       |                        |                        |                        |                          |                         |
| TRANSPORT TRAILER  | 1992      | 27   | 30 yrs    | \$16,000    |                       |                         |                        |                        |                                  |                       |                        |                        |                        |                          |                         |
| TRANSPORT BARGE (stainless steel hull)                           | 2015      | 4    | 20 yrs    | \$140,160   |                       | \$92,972<br>(1)         | \$8,850<br>(3)         |                        |                                  |                       |                        |                        |                        |                          |                         |
| TRANSPORT TRAILER  | 2015      | 4    | 30 yrs    | \$19,500    |                       | . ,                     | ( )                    |                        |                                  |                       |                        |                        |                        |                          |                         |
| White FORD F-350 TRUCK   | 2006      | 13   | 14-15 yrs | \$45,000    |                       |                         |                        |                        |                                  |                       |                        |                        |                        |                          |                         |
| (Pick-Up Truck) White FORD F-550 TRUCK                           | 2018      | 1    | 14-15 yrs | \$52,000    |                       |                         |                        |                        | \$51,840                         |                       |                        |                        |                        |                          |                         |
| (Dump Truck) White FORD F-350 TRUCK                              | 2019      | New  | 14-15 yrs | \$34,063    |                       |                         |                        |                        | New (8)<br>\$34,063              |                       |                        |                        |                        |                          |                         |
| (Pick-Up Truck)  | 2019      | INCW | 14-13 yis | \$34,003    |                       |                         |                        |                        | 934,003<br>New (7)               |                       |                        |                        |                        |                          |                         |
| OUTBOARD MOTOR (net)   | 2013      | 6    | 2-4 yrs   | \$8,500     |                       |                         |                        |                        |                                  |                       |                        |                        |                        |                          |                         |
| SHORE CONVEYOR (stainless steel bed, sidewalls, hopper)          | 2018      | 1    | 10-20 yrs | \$56,210    |                       |                         |                        | \$18,500<br>(5)        | \$37,710<br>(9)                  |                       |                        |                        |                        |                          |                         |
| EQUIPMENT TRAILER  | 2005      | 14   |           | \$2,000     |                       |                         |                        | (3)                    | (2)                              |                       |                        |                        |                        |                          |                         |
| Other Equipment  |           |      |           |             | \$1,746               | \$12,475<br>(2)         | \$1,679<br>(4)         | \$8,005<br>(6)         | \$4,213<br>(10)                  | \$3,000               | \$3,000                | \$3,000                | \$3,000                | \$3,000                  | \$3,000                 |
| Annual Unit Investment   |           |      |           | \$1,272,433 | \$1,746               | \$105,447               | \$10,529               | \$26,505               | \$127,826                        | \$7,000               | \$72,000               | \$3,000                | \$3,000                | \$116,750                | \$146,000               |
| Opening Balance + Budgeted Contribution + Grants Received (11)   |           |      |           |             | \$66,324<br>\$30,000  | \$94,898<br>\$33,000    | \$22,674<br>\$33,000   | \$45,196<br>\$59,000   | \$77,820<br>\$50,000<br>\$19,637 | \$19,783<br>\$50,000  | \$62,883<br>\$60,000   | \$50,983<br>\$60,000   | \$107,993<br>\$60,000  | \$165,003<br>\$60,000    | \$108,263<br>\$60,000   |
| +/- Addition/subractions from O<br>+ Interest                    | perations | 5    |           |             | \$321                 | \$223                   | \$51                   | \$129                  | \$152                            | \$100                 | \$100                  | \$10                   | \$10                   | \$10                     | \$10                    |
| <ul> <li>Planned Expenditures</li> <li>Ending Balance</li> </ul> |           |      |           | _           | \$(1,746)<br>\$94,898 | \$(105,447)<br>\$22,674 | \$(10,529)<br>\$45,196 | \$(26,505)<br>\$77,820 | \$(127,826)<br>\$19,783          | \$(7,000)<br>\$62,883 | \$(72,000)<br>\$50,983 | \$(3,000)<br>\$107,993 | \$(3,000)<br>\$165,003 | \$(116,750)<br>\$108,263 | \$(146,000)<br>\$22,273 |
| Literal Datance  |           |      |           | =           | φ2 <del>1,</del> 020  | φ <u>Δ</u> Δ,07+        | ф <del>1</del> 3,170   | 911,020                | ψ1 <i>7</i> ,703                 | ψ02,003               | 20,703                 | ψ107,273               | #105,005               | @100,20 <i>3</i>         | 244,413                 |

#### Notes:

- 1. 2015 New TRANSPORT BARGE net of DNR grant
- 2. 2015 Sheeting guides for New TRANSPORT BARGE, Fee Boxes and belting for cutters
- 3. 2016 Spud Anchors for New TRANSPORT BARGE
- 4. 2016 Belting for harvesters less \$1,216 grant received for Fee Boxes
- 5. 2017 Deposit for New SHORE CONVEYOR
- 6. 2017 Replacement of hydraulic motors & paddle wheels on 10' HARVESTER
- 7. 2019 New FORD F-350 Pickup truck to replace Ford
- 8. 2018 New FORD F-550 dump truck to replace 1999 DODGE pickup
- 9. 2018 New SHORE CONVEYOR with cost offset by DNR grant of 35%
- 10. Fish Hatchery Funded from \$3,000 3-year reserve contribution
- 11. Grants Received or Committed include \$19,737 for NEW SHORE CONVEYOR
- 12. In 2018, sold 1999 Red Dodge Truck to highest bidder, \$1,500
- 13. Refurbishment: repaint, replace worn hoses and fixtures, replace plastic pads and runners, straighten damaged parts, new tires if trailer
- 14. Renovation: sandblast and paint all surfaces, replace all hoses, fixtures, overhaul engines and motors, replace conveyors, cutters, hydraulics, replace worn metal, add upgrades

#### 2020 WHITEWATER-RICE LAKES TAX ASSESSMENT SUMMARY

|                                     |            |            |            |            |            |            | 2019 Pro   | jected vs | 2020 Bu    | dget vs |
|-------------------------------------|------------|------------|------------|------------|------------|------------|------------|-----------|------------|---------|
|                                     |            |            |            |            |            |            | 2019 B     | udget     | 2019 B     | udget   |
|                                     | 2016       | 2017       | 2018       | 2019       | 2019       | 2020       | Increase   | %         | Increase   | %       |
|                                     | Actual     | Actual     | Actual     | Projected  | Budget     | Budget     | (Decrease) | Change    | (Decrease) | Change  |
|                                     |            |            |            |            |            |            |            |           |            |         |
| OPERATIONS BUDGET TAX               | \$ 258,200 | \$ 240,053 | \$ 195,827 | \$ 216,415 | \$ 216,415 | \$ 231,128 | \$ 0       | 0.0%      | \$ 14,713  | 6.8%    |
| Cost per tax parcel                 | \$366.76   | \$340.98   | \$278.16   | \$307.41   | \$307.41   | \$328.31   | \$ 0       | 0.0%      | \$ 20.90   | 6.8%    |
| CAPITAL RESERVE FUND TAX ASSESSMENT | \$30,000   | \$56,000   | \$50,000   | \$50,000   | \$50,000   | \$60,000   | \$ -       | 0.0%      | \$ 10,000  | 20.0%   |
| Cost per tax parcel                 | \$42.61    | \$79.55    | \$71.02    | \$71.02    | \$71.02    | \$85.23    | \$ -       | 0.0%      | \$ 14.20   | 20.0%   |
| TOTAL TAX ASSESSMENTS               | \$288,200  | \$296,053  | \$245,827  | \$266,415  | \$266,415  | \$291,128  | \$ 0       | 0.0%      | \$ 24,713  | 9.3%    |
| Cost per tax parcel                 | \$409.38   | \$420.53   | \$349.19   | \$378.43   | \$378.43   | \$413.53   | \$0.00     | 0.0%      | \$35.10    | 9.3%    |

#### WHITEWATER-RICE LAKES PROPOSED 2020 OPERATING BUDGET

|  |           |           |           |           |           |           | 2019 Proje<br>2019 Bi |        | 2020 Bu<br>2019 Bu |        |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------------------|--------|--------------------|--------|
| Summary Operations Budget              | 2016      | 2017      | 2018      | 2019      | 2019      | 2020      | Increase              | %      | Increase           | %      |
|  | Actual    | Actual    | Actual    | Projected | Budget    | Budget    | (Decrease)            | Change | (Decrease)         | Change |
| Revenue - Tax Assessments              | \$288,200 | \$296,053 | \$245,827 | \$266,415 | \$266,415 | \$291,128 | \$ 0                  | 0.0%   | \$ 24,713          | 9.3%   |
| Interest Income                        | -         | -         | -         | -         | -         | -         | -                     |        | -                  |        |
| DNR Grants                             | -         | 5,025     | 910       | -         | -         | -         | -                     |        | -                  |        |
| Contributions & Other                  | 1,503     | 1,557     | 1,980     | 2,018     | 2,000     | 2,000     | 18                    |        | -                  | 0.0%   |
| Total District Revenue                 | \$289,703 | \$302,635 | \$248,717 | \$268,433 | \$268,415 | \$293,128 | \$18                  | 0.0%   | \$ 24,713          | 9.2%   |
| Operating Expenses                     |           |           |           |           |           |           |                       |        |                    |        |
| Weed Harvesting                        | 46,795    | 39,429    | 44,307    | 47,727    | 58,791    | 47,842    | (11,064)              | -18.8% | (10,950)           | -18.6% |
| Chemical Treatment & Other             | 89,862    | 53,513    | 94,994    | 110,143   | 116,300   | 112,300   | (6,157)               | -5.3%  | (4,000)            | -3.4%  |
| Bog Removal                            | 54,221    | 28,880    | 44,722    | 57,551    | 58,191    | 59,509    | (640)                 | -1.1%  | 1,318              | 2.3%   |
| Repairs & Maintenance                  | 32,312    | 40,867    | 33,096    | 32,238    | 35,411    | 33,205    | (3,172)               | -9.0%  | (2,205)            | -6.2%  |
| General & Administrative               | 16,643    | 16,682    | 17,620    | 17,971    | 18,365    | 18,450    | (394)                 | -2.1%  | 85                 | 0.5%   |
| Total Operating Expenses               | 239,834   | 179,370   | 234,739   | 265,630   | 287,057   | 271,306   | (21,428)              | -7.5%  | (15,752)           | -5.5%  |
| Capital Reserve Fund                   | 30,000    | 56,000    | 50,000    | 50,000    | 50,000    | 60,000    | -                     | 0.0%   | 10,000             | 20.0%  |
| Prior Year Surplus (Deficit) Carryover | 34,262    | 54,131    | 121,397   | 85,375    | 68,643    | 38,178    | 16,732                | 24.4%  | (30,465)           | -44.4% |
| Net Surplus (Deficit) Carryover        | 54,131    | 121,397   | 85,375    | 38,178    | (0)       | (0)       | 38,178                |        | (0)                |        |

| Assessed Valuation (000 omitted) | \$240,999 | \$253,949 | \$262,745 | \$262,745 | \$262,745 |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|
| Change from Prior Yr             | -4.1%     | 5.4%      | 3.5%      | 0.0%      | 0.0%      |
| Mil Rate                         | 0.84      | 0.86      | 1.07      | 0.99      | 0.90      |
| Average Assmt (704 Parcels)      | \$409.38  | \$420.53  | \$349.19  | \$378.43  | \$412.95  |

#### WHITEWATER-RICE LAKES CAPITAL RESERVE FUND ACTIVITY

| Capital Reserve Fund                       | 2016<br>Actual | 2017<br>Actual | 2018<br>Actual | 2019<br>Projected | 2020<br>Budget |
|--|----------------|----------------|----------------|-------------------|----------------|
| Beginning Fund Balance                     | \$22,674       | \$45,196       | \$77,820       | \$19,783          | \$62,883       |
| Additions:<br>Transfer from Operations     |                |                |                |                   |                |
| Budgeted capital assessments               | 33,000         | 59,000         | 50,000         | 50,000            | 60,000         |
| Interest income earned/transf'd DNR Grants | 51             | 129            | 152<br>19,637  | 100               | 100            |
| Total Additions                            | 33,051         | 59,129         | 69,789         | 50,100            | 60,100         |
| Expenditures                               |                |                |                |                   |                |
| Equipment Purchases                        | (10,529)       | (26,505)       | (127,826)      | (7,000)           | (72,000)       |
| Ending Fund Balance                        | \$45,196       | \$77,820       | \$19,783       | \$62,883          | \$50,983       |

#### DOMINICK FASHODA N7533 EAST LAKESHORE DRIVE WHITEWATER WI 53190 708-309-6706

August 13, 2019

To the Board Members of The Whitewater-Rice Lakes Management District:

As required under the Charter of the Whitewater-Rice Lakes Management District, I have been asked to review the books and records of the District for the year ended December 31, 2018. Given the limited segregation of duties inherent in the management of the books and records of a volunteer organization, certain year-end review procedures should be performed to provide reasonable assurance to the board that:

- Procedures are in place to prevent internal fraud and collusion
- · cash assets are properly safeguarded against loss and theft
- disbursements and receipts are appropriate and authorized
- · all financial transactions are accurately reported on the financial statements

As part of my review of the financial records, I have performed the following procedures:

- I have reviewed the opening balances as of 01/01/2018 as shown on the bank reconciliations and the
  accompanying beginning balances of the financial statements
- I have reviewed the 2018 Capital Reserve bank statements and verified the net transfers in and out of the Capital Account to be as shown on the 2018 Capital Reserve Fund Activity report prepared by the Treasurer
- I have reviewed the cash receipts per the bank statements and verified them to copies of the deposit slips and any provided copies of checks that were deposited.
- I have reviewed the Operating bank statements for <u>ALL</u> months in 2018 and verified the <u>amount</u> in
  the check register agrees with the amount as shown on the check presented to the bank for payment,
  and the <u>payee</u> in the check register agrees with the payee as shown on the check presented to the
  bank for payment. I also reviewed a sampling of endorsements to review appropriateness.
- I reviewed a sampling of the supporting documentation, including invoices, statements or letter
  requests provided for disbursements. The sample included reviewing <u>all</u> disbursements during the
  months of April through December, as well as all disbursements during the year for any amounts over
  \$1000 regardless of the month issued
- I reviewed the collection of receipts to the operating account and capital account and verified the
  amounts of deposits made by the taxing jurisdictions of Richmond Township, Whitewater Township
  and Walworth County were equal to the amount approved by the Board and submitted to the
  jurisdictions for collection from the taxpayers, in the amount of <u>\$245,827</u>. In addition, cash receipts
  included \$22,563 from sources other than tax revenue, such as boat launch revenue (\$2,890) or
  grants (\$19,674).
- I reviewed the minutes from the Board meetings for approval of the disbursements from January through November. All disbursements for the year were approved by the Board and documented in the minutes.
- I have reviewed the summary of the receipts and disbursements to the financial statements as presented to the Board
- I have reviewed the ending bank balances and reconciliations to the bank statements as prepared by the Treasurer

- I reviewed all invoices over \$1000 for duplicate board member authorization. All invoices included dual authorizations or were authorized under separate letter or contract or independently verified by contacting a board member. Secondary methods, such as dual check signatures also serve to substantiate the expenditures.
- A sampling of <u>16</u> invoices containing dual authorizations were sent to various Board members to substantiate their initials or signatures as being true and accurate. No irregularities were reported, and all authorizations were confirmed

For informational purposes, a review of the disbursements indicates that the top 3 vendors for 2018 were 1) <u>JNT</u> Group (\$99,231), 2) Clean <u>Lakes</u> (\$93,219), for lake treatment services, and 3) **Aquarius**Systems (\$10,453 for repair parts and \$37,710 for the new conveyor). This accounted for approximately 85% of disbursements made in 2018, as opposed to 81% in 2017. In addition, capital expenditures to Friendly Ford were \$85,903.

Review of year-end asset statements were further reviewed by Michael Cappetta, Certified Appraiser for a major midwest banking institution, and a resident family of the Management District.

Other than my review of the documentation submitted by the vendors for payment and the monthly approval of the Board, and the corresponding payment documentation processed through the bank, it is <u>not</u> my role to verify the accuracy, appropriateness, authenticity, or reasonableness of any invoices submitted, or to question the approval by any individual Board Committee Member of any individual expenses. The approval of individual expenses is the responsibility of the appropriate officers and members of the Board. As stated in the initial audit report for 2011, disbursements made to vendors **should be reviewed by the Board to determine reasonableness** in regard to labor and material charges, particularly in view of the fact that a significant portion of the annual budget expenditures are made to a concentration of vendors for labor incurred in the servicing and maintenance of Whitewater and Rice Lakes. Procedures should continue or further be put in place to the satisfaction of the Board that invoiced labor hours are accurate.

Based on my review, I believe the financial statements as presented to the Board and the Whitewater-Rice Lakes Management District members accurately reflect the results of operations during the year 2018.

Dominick Fashoda

N7533 East Lakeshore Drive

1 Foshedy

Whitewater WI 53190

## Wildlife Management

• The Wildlife Management Team has continued to manage the Canada Goose Problems on Whitewater and Rice Lakes.

 This year the Federal Agents along with the help from our volunteers rounded up 57 geese, 43 on Whitewater Lake and 14 on Rice Lake. I want to thank and praise this list of volunteers who have graciously worked hard every year.

• If anyone has not signed a permission slip to allow us to round up on your property, I encourage you to do so. Once again, if you have already signed a permission slip, you only need to do it once unless you have changed your mind.

Dave and Fran Cleven



## Wildlife Management

- Terry Anderson
- Al Carlson
- Diane Carlson
- Fran Cleven
- Rich Charts
- Dan Dern
- Elaine Florczak
- Terry Florczak
- Steve Flowers
- Phil James
- Dick Kelly
- Dave and Fran Cleven

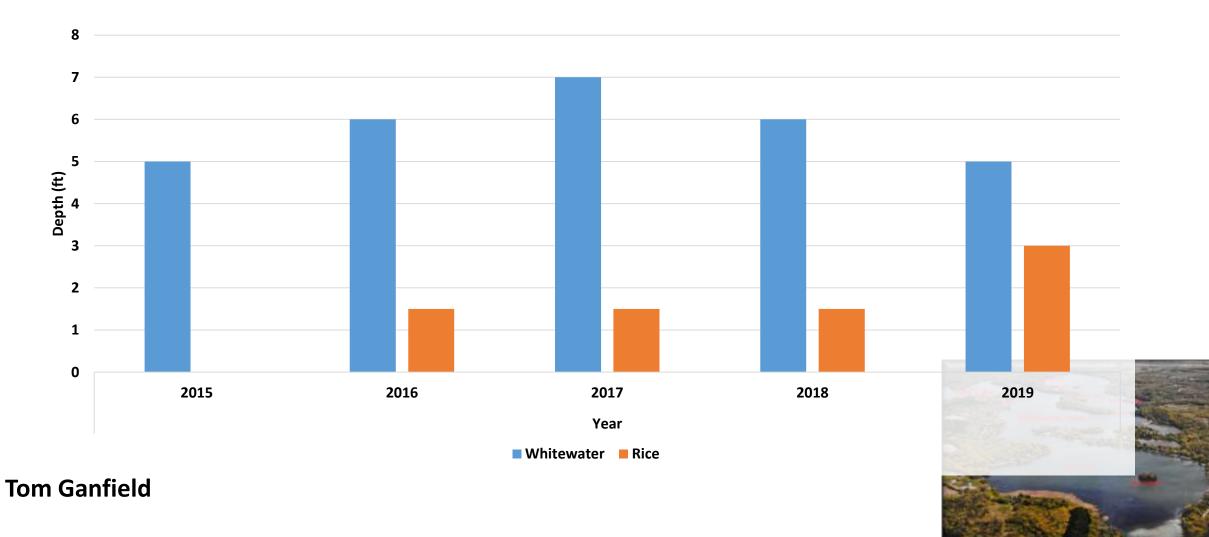
- Pat Koppelman
- Tom Koppelman
- Bernie Labovitch
- Don Meyer
- Linda Meyer
- Gene Migley
- Dave Ostrow
- Gordon Philip
- Jerry Philip
- Tom Potrykus
- Ernie Roy

- Art Schmitz
- Dwight Swartwood
- Joyce Swartwood
- Bernie Tangney
- Jim Vondrak
- Nancy Vondrak
- Don Wickerscheimer



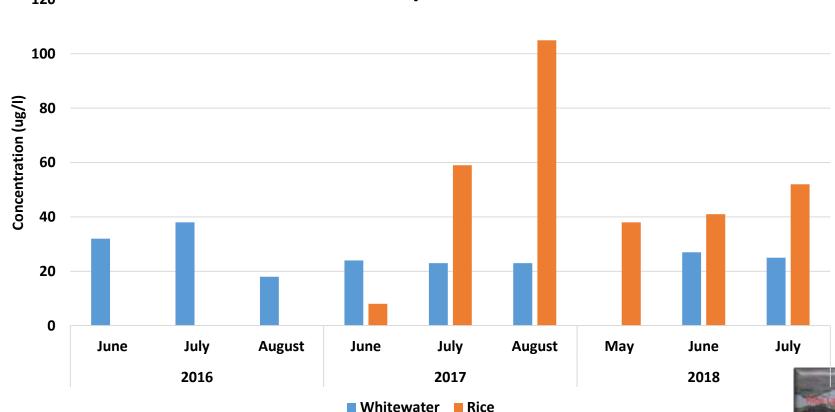


## Watersheds & Water Quality Secchi Readings (Summer)





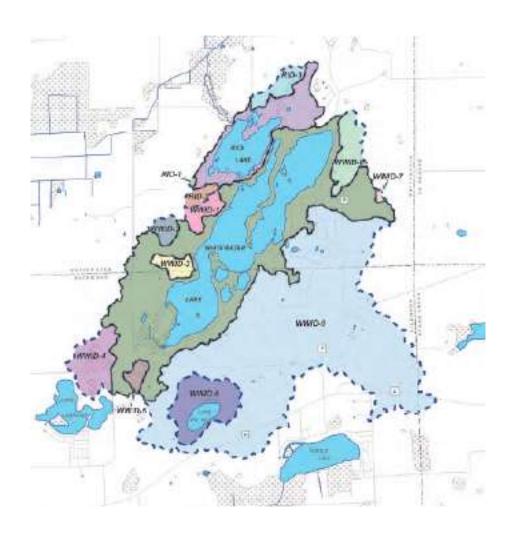
# Watersheds & Water Quality Phosphorus



Goal: 20 ug/l

**Tom Ganfield** 

# Watersheds & Water Quality Rice and Whitewater Lakes Watershed



Source: SEWRPC, 2017

**Tom Ganfield** 



# Watersheds & Water Quality Water Quality Improvement Actions

- Shoreland Management
  - Fertilizers/Herbicides
  - Infiltrate Stormwater Runoff
  - Buffers/Native Plants
- Geese Management
- Carp Management

Resource: Shoreland Property: A Guide to Environmentally Sound Ownership



## Healthy Lakes Grant

Native Plantings

Divert Rain Runoff

**Rock Infiltration** 

Rain Garden

**Fish Sticks (Habitat)** 

**Tom Ganfield** 

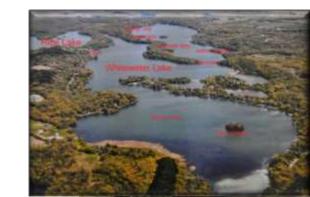




## High Water Notification Proposals for Slow / No Wake

Representatives From GWLPOA, Lake Management and Lake Residents made the following proposal to the Town of Whitewater re communication to Whitewater and Rice lake users:

- Increased signage at boat launches including
  - Folding signs
  - Buoys
- Articles in Lake Management Newsletter
- Use GWLPOA email list to notify lake residents
- Signage at all Lake access roads including orange flags
- Citations to non-compliant boaters
- Notification to all ranger stations, DNR, scheduled fishing tournaments, area newspapers, Facebook, websites, all marinas and commercial users



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## Safety Team Report

Boater Safety Classes held Saturday & Sunday mornings between Mothers' Day & Memorial Weekend

Who should take the course?

Boat operators between the ages of 12 & 65+++

• A boater safety certificate is required of any power boater born after 1/1/1989. May be from another State's recognized course.



## Safety Team Report

### Major change to Boating Laws 2019

- Law no longer requires a spotter for water skiing, tubing or related water sports – except PWC's still require a spotter
- A 180 degree convex mirror designed for these types of activities & approved by the Wi. DNR must be used instead of a spotter
- Suggestion use a spotter anyway –
   Safer





## Fish Stocking

RICE LAKE

DNR: 1,370 northern pike (4")

Lake Dist: 49 northern pike (12")

WHITEWATER LAKE

• DNR: 6,250 walleye (6-7")

• Lake Mgmt = 3,000 perch (4")

Based on observation, fisherman comments and personal experience, fishing has been good these past months. 1-3 lb bass are being caught near shore on a variety of baits. Northern pike are being caught in 10 - 18 feet on deep divers. Near the shoreline, small panfish are abundant, with some bigger ones being caught ...usually in deeper water.











## Greater Whitewater Lake Property Owners Association

Lillian Roy, President





## Agenda 8/24/19 GWLPOA



- Review and Acceptance of minutes 8/2018
- Treasurer's report
- Introduction of Board

• Cathy Braun 262-473-1850

• Judy Dern 262.473.2399

• Elaine Florczak 224-489-7034

• Nancy Lindenmuth 630-846-7553

• Ginna Migely 847-721-4458

• Lillian Roy 608-883-6634

Lynn Carter 857-650-1789

Nancy Dynkowski 262-215-7431

Pat Koppelman 262-473-3527

3 Carol Marvin 262-473-3771

Gloria Navarre 262-473-8655

Joyce Swartwood 630-584-9276





### **GWLPOA**

CREATER PARTER BY

- Old Business
- Year in Review
  - Membership 274 steady growth
  - Dedicated email: WhitewaterGWLPOA@gmail.com
  - Successful events Elvis Tribute, Picnic Pontoon Parties
  - Events Scheduled Nine And Dine, Sept 7<sup>th</sup> Square dance & dinner
  - 7 Newsletters
  - Donations
    - Ski Team
    - Fireworks
  - Partnership with Town Of Whitewater and Lake Management
    - Review of Boating Ordinances
    - Recommendation for notification of High Water/Slow No Wake
- Motion for GWLPOA Adjournment





# Whitewater-Rice Lakes Management District

# 2019 Annual Membership Meeting August 24, 2019





### Input from Town Supervisors

- Follow up discussions
- Resident Input
- Adjournment
- Next annual meeting Saturday August 22, 2020

