

**Squash Lake Protection and Rehabilitation District**  
**Annual Meeting Minutes (draft pending approval)**  
**August 10, 2019**  
**9:30am**  
**Crescent Town Hall**

1. The Annual Meeting was called to order by Tom Johansen at 9:30 a.m. Commissioners present included Tom Johansen, Dan Butkus, Jerod Bennett, Bob Mott, and Steve Richardson. The Annual Meeting was properly posted, and a notification letter was mailed to all electors.
2. Approval of Annual Meeting Minutes from August 11, 2018: Craig Olafsson made a motion to approve the minutes and Janet Appling seconded the motion. The motion passed unanimously.
3. Presidents Report on the status of EWM Control: Tom Johansen reported that the overall condition of the lake was excellent and that the divers were completing another successful season. Debra Durchslag asked if the commissioners could provide a comparison of our EWM procedures and budget with another lake association's processes to show electors how Squash lake compares.
4. Explanation of Procedures and Guidelines for Speaking and Voting: Tom Johansen explained how electors could address the board, make motions, and vote on motions brought forward at the Annual Meeting.
5. Treasurer's Report presented by Dan Butkus: No questions were received from the electors. This report will be archived and reviewed at the end of the calendar year. A copy is attached to the minutes.
6. District Resolution 2019-A (Approval for the Squash Lake Protection and Rehabilitation District to apply for an aquatic plant management grant application): Myles Fenske made a motion to approve the resolution and Craig Olafsson seconded the motion. The motion passed unanimously. Resolution 2019-A is attached to the minutes.
7. District Resolution 2019-C (Actions the Squash Lake Protection and Rehabilitation District should take if the Plant Management Grant is not received): Debra Durchslag made a motion to approve District Resolution 2019-C and Myles Fenske seconded the motion. Dan Butkus made a motion to amend District Resolution 2019-C by striking the line that identified an option of limiting or postponing diving for one summer season. Myles Fenske seconded the amended motion. The vote to amend the motion passed unanimously. The vote on the newly amended motion passed unanimously. Resolution 2019-C is attached to the minutes.
8. Approval of Resolution 2019-B (amending the 2019 District Budget): Janet Appling made a motion to approve Resolution 2019-B and Debra Durchslag seconded the motion. The motion passed unanimously. Resolution 2019-B is attached to the minutes.
9. Proposed Budget for 2020 Presented by Dan Butkus: Craig Olafsson made a motion to approve the proposed budget and Debra Durchslag seconded the motion. The motion passed unanimously. The budget is attached to the minutes.
10. Explanation of Officer Responsibilities: Tom Johansen provided this explanation.
11. Election of Commissioner: Tom Johansen notified the electors that Dan Butkus had submitted his name to be on the ballot. Tom Johansen asked if there were any other nominations from the floor. None were received. Craig Olafsson made a motion to close the floor for Commissioner recommendations and Debra Durchslag seconded the motion. Tom Johansen asked that the vote be completed by acclamation. Craig Olafsson make a motion to approve the vote by acclamation and Russ Tennessen seconded the motion. The vote for Dan Butkus to be elected as commissioner was unanimous.
12. Open Discussion: Comments and thanks were received from the electors.
13. Future Meeting Dates: Commissioner meetings: October 13, 2019, January 12, 2020, April 12, 2020, and July12, 2020. August 8, 2020 is the Annual Meeting.
14. Meeting Adjournment: Steve Richardson made a motion to adjourn the meeting and Deb Durchslag seconded the motion. The motion passed unanimously, and the meeting adjourned at 11:04 a.m.



## **Treasurer's Report: YTD July 19, 2019 Squash Lake Protection & Rehabilitation District 2019 Annual Elector's Meeting**

### **Financial Summary**

- 7/19/19 YTD Balance Sheet attached.
- Total cash assets as of 7/19/19: \$19,727.96
  - Outstanding Accounts Receivable:
    - \$5,604.04 Oneida Co tax levy receipt due Aug 20.
    - \$500.00 Individual Contribution toward ACEI grant due Aug 20.
  - Outstanding Accounts Payable: none.
- Tax Revenue Received through 7/19/19: \$11,165.14, incl \$468.51 Lottery Credit rec'd in April and \$19.18 Personal Property Aid.
- Interest Earned Through 7/19/19: \$322.99 (June interest rate on LGIP accounts 2.42%)

### **Annual Financials Recap**

- The District ended 2018 with a surplus of \$1982.91 in the unrestricted General Fund.
- In 2018, the District received \$4900 more from the Association for EWM Control than was budgeted, boosting the year-end reserves in the EWM Temporarily Restricted (grant) Fund carried over into 2019.
- In late 2018, the District opened savings accounts with the WI Dept. of Administration's Local Government Investment Pool (LGIP) to accrue interest during periods of low expenditures, to supplement revenue.
- A new source of revenue was granted to local governments in 2019 by the State Legislature – Personal Property Aid.
- In January 2019, \$2000 was transferred into the Non-Lapsing Boat Fund without impacting cash flow for other needs.
- In January 2019, created a contingency fund to keep 3 months of general expenses on hand in case of an emergency, and to prevent bank fees from being assessed on checking account (change in banking policy).
- In March 2019, it was discovered that the Treasurer omitted the Point Intercept Survey from the 2019 Budget. Being remedied via Resolution at 2019 Annual Meeting, minimal budget impact.
- Project an excess of \$950 (approx) in General Fund at 2019 year-end vs Amended Budget.
- Conclusion: 2020 mil rate will remain flat vs 2019; 2020 mil rate was originally forecasted to increase slightly vs 2019, during the 2018 Annual Meeting.

### **DNR Grant Financials Update**

- AEPP-563-18EWM Monitoring –
  - Projecting \$2900 in unspent grant monies by June 30, 2020 – grant extension planned.
- ACEI-199-18 Control/Harvesting –
  - Projecting \$16,000 in unspent grant monies by June 30, 2020 – grant extension planned.
- Aquatic Plant Management Plan Delayed -
  - \$5600 (approx) in savings are designated for Plan in 2020
  - Reapply for grant by December 10, 2019.

**Squash Lake Protection and Rehabilitation District**  
**Balance Sheet**  
As of July 19, 2019

**ASSETS**

Current Cash Assets

Checking/Savings

11000 · Cash and Marketable Securities

11100 · Associated Bank Checking

11101 · Unrestricted 1,910.22

11102 · Temporarily Restrictd 7,213.53

Total 11100 · Associated Bank Checking 9,123.75

11200 · Reloadable Gas Cards

11210 · Marathon Gas Card 3639 100.00

11220 · Marathon Gas Card 7769 35.99

Total 11200 · Reloadable Gas Cards 135.99

11300 · Local Govt Investment Pool

11310 · LGIP Unrestricted Gen Fund 12.25

11320 · LGIP Temp Restr AIS Cntrl Fund 983.55

11330 · LGIP Perm. Restr. Non-Lapsing 2,022.21

11340 · LGIP Unrestr. Contingency 1,823.85

11350 · LGIP Temp Restr Lake Plan Fund 5,626.36

Total 11300 · Local Govt Investment Pool 10,468.22

Total 11000 · Cash and Marketable Securities 19,727.96

Total Checking/Savings 19,727.96

Total Current Cash Assets 19,727.96

Fixed Assets

18000 · Fixed Assets

18010 · Pontoon Boat 2,100.00

18020 · Boat Motor 400.00

Total 18000 · Fixed Assets 2,500.00

Total Fixed Assets 2,500.00

**TOTAL ASSETS 22,227.96**

**LIABILITIES & EQUITY**

Equity

30000 · Opening Balance Equity 2,500.00

Net Revenue 19,727.96

Total Equity 22,227.96

**TOTAL LIABILITIES & EQUITY 22,227.96**

**Squash Lake Protection and Rehabilitation District  
Electors' Resolution 2019-A  
Authorize Aquatic Plant Management Grant Application**

**WHEREAS**, a revised Lake Management or Aquatic Plant Management Plan is required to continue to be eligible for Aquatic Invasive Species Control grants from the Wisconsin Department of Natural Resources (DNR),

**AND WHEREAS**, the Squash Lake Protection and Rehabilitation District Electors authorized the Commissioners to apply for a Lake Management Plan grant in 2018 for budgeted work to begin in 2019,

**AND WHEREAS**, the Squash Lake Protection and Rehabilitation District was awarded one quarter of the expected funding from DNR against its December 2018 application for a Lake Management Plan revision,

**AND WHEREAS**, the Commissioners rejected the underfunded grant as financially incompatible with the local share of costs authorized by the Electors in 2018,

**AND WHEREAS**, the Commissioners negotiated a revision to the grant application with the DNR and Onterra LLC to be submitted under an Aquatic Plant Management Plan grant in December 2019 for work to begin in 2020, resulting in a postponement of work/expenses by one year,

**AND WHEREAS**, the Aquatic Plant Management Plan will revise only that portion of the existing Lake Management Plan of 2014,

**AND WHEREAS**, the amount of District funds dedicated to the original Lake Management Plan revision in 2019 are currently available in reserve to fund the District's portion of the Aquatic Plant Management Plan in 2020 and 2021,

**THEREFORE**, be it resolved that the Electors for the Squash Lake Protection and Rehabilitation District authorize the Commissioners to resubmit a DNR grant application by December 2019 to revise the Aquatic Plant Management Plan portion of the existing Lake Management Plan.

This Electors Resolution adopted/rejected (circle one) this \_\_\_\_\_ day of \_\_\_\_\_, 2019

Vote Count: \_\_\_\_\_ Yes \_\_\_\_\_ No

Vote of Electors verified by: \_\_\_\_\_

Jerod Bennett – Secretary

**Squash Lake Protection and Rehabilitation District**  
**Electors' Resolution 2019-C**  
**Authorizing the Board of Commissioners the discretion to amend the 2020 Budget by adjusting**  
**the Aquatic Plant Management Grant Fund if the grant is denied or partially funded**

**WHEREAS**, Chapter 33 of the Wisconsin State Statutes does not allow modifications of a Lake District's budget without approval of the electors;

**AND WHEREAS**, the Squash Lake Protection and Rehabilitation District will not have a response from the Wisconsin Department of Natural Resources about the status of the Aquatic Plant Management Grant until after February 2020;

**AND WHEREAS**, the complete denial or partial funding of the Aquatic Plant Management Grant will require a change in the 2020 Budget;

**THEREFORE**, be it resolved that the Electors for the Squash Lake Protection and Rehabilitation District authorize the Board of Commissioners the discretion to amend the 2020 Budget by adjusting the Aquatic Plant Management Grant Fund Account if the grant is denied or partially funded by a means that best meets the financial needs and mission of the Lake District.

Options of consideration will include but are not limited to:

- The transferring of unused grant money into a restricted fund that supports milfoil removal
- The transferring of funds to cover additional grant expenses if the grant is partially funded
- The transferring of funds to cover all grant expenses if the grant is denied
- ~~Limiting or postponing diving for one summer season~~

This Electors Resolution adopted/rejected (circle one) this \_\_\_\_\_ day of \_\_\_\_\_, 2019

Vote Count: \_\_\_\_\_ Yes \_\_\_\_\_ No

Vote of Electors verified by: \_\_\_\_\_

Jerod Bennett – Secretary

**Squash Lake Protection and Rehabilitation District  
Electors' Resolution 2019-B  
Amendment to the 2019 District Budget**

**WHEREAS**, Wisconsin State Statute Chapter 33.30 Annual Meetings, and Chapter 33.305 Special Meetings of the Electors permit amendments to a previously approved budget as “other business as comes before it”,

**AND WHEREAS**, the Squash Lake Protection and Rehabilitation District Treasurer has identified significant changes and/or corrections to the 2019 District Budget that warrant Elector review and approval before taking up further discussion on the 2019 Budget Performance and the 2020 Proposed Budget,

**AND WHEREAS**, these changes and/or corrections are detailed as line item changes to the Revenue, Expenses, and Carryover in the attachment to this Resolution,

**AND WHEREAS**, the changes and/or corrections are generally described as:

- Omission of the Point Intercept Survey required in the AEPP-563-18 Department of Natural Resources grant when the 2019 Budget was originally approved by Electors on August 11, 2018, resulting in an increase in 2019 expenses of \$4925.00, and a corresponding increase of \$3301.07 in revenue,
- Postponement of the Aquatic Plant Management Plan to 2020/2021 previously documented in Electors' Resolution 2019-A, resulting in a decrease in 2019 expenses of \$8905.00, and a corresponding decrease of \$6678.75 in revenue,
- Other line item adjustments to 2019 revenue and carryovers based on 2018 year-end actual figures, offered as “housekeeping” adjustments while considering the omission and postponement changes/corrections, resulting in an increase in carried-over revenue into 2019 of \$1982.91, as well as an increase in total carry-over from 2019 into 2020 from \$18,304.46 to \$24,392.19.

**THEREFORE**, be it resolved that the Electors for the Squash Lake Protection and Rehabilitation District authorize the Treasurer to amend the current 2019 Budget to reflect the adjustments detailed in this Resolution and Resolution Attachment.

This Electors Resolution adopted/rejected (circle one) this \_\_\_\_\_ day of \_\_\_\_\_, 2019

Vote Count: \_\_\_\_\_ Yes \_\_\_\_\_ No

Vote of Electors verified by: \_\_\_\_\_

Jerod Bennett – Secretary

**Squash Lake Protection and Rehabilitation District**  
**2019 Budget Performance, 2019 Amended Budget, & 2020 - Standard Detail**  
**Reviewed and Approved 8/10/19**

Line #	Line Item Description	2018 Actual	2019 Act. Jan 1-July 19	2019 Est. (Jan-Dec)	2019 Orig. Budget	2019 Amend. Budget	2020 Apprvd Budget	Δ 2020 vs 2019 Amend. \$	%
<b>1</b>	<b>Revenue &amp; Cash</b>								
2	Total Tax Levy	\$ 14,746.50	\$ 10,677.45	\$ 16,281.49	\$ 16,750.00	\$ 16,750.00	\$ 16,750.00	\$ -	0%
3	Lottery Credit	\$ 297.07	\$ 468.51	\$ 468.51	\$ -	\$ -	\$ -	\$ -	0%
4	Personal Property Tax Aid	\$ -	\$ 19.18	\$ 19.18	\$ -	\$ -	\$ -	\$ -	0%
5	Grant Reimb EWM Control	\$ 17,566.83	\$ -	\$ 22,540.00	\$ 21,314.50	\$ 24,817.00	\$ 17,968.18	\$ (6,848.82)	-28%
6	Grant Reimb AIS Mgmt Plan	\$ -	\$ -	\$ -	\$ 6,678.75	\$ -	\$ 7,042.04	\$ 7,042.04	n/a
7	Contribution from Indiv/Org	\$ 20,419.85	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ (500.00)	-100%
8	Interest Earned (LGIP)	\$ 86.55	\$ 322.99	\$ 400.00	\$ -	\$ -	\$ -	\$ -	0%
9	Carryover Gen. Fund (Prior Yr)	\$ 322.91	\$ 1,982.91	\$ 1,982.91	\$ -	\$ 1,982.91	\$ 2,500.00	\$ 517.09	26%
10	Carryover EWM Prog. (Prior Yr)	\$ -	\$ 21,407.28	\$ 21,407.28	\$ 18,106.21	\$ 21,407.28	\$ 14,294.13	\$ (7,113.15)	-33%
11	Carryover Lake Plan Prog. (Prior Yr.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,598.06	\$ 5,598.06	n/a
12	Carryover Non-Lapsible Fund (Prior Yr)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	n/a
<b>13</b>	<b>Total Revenue &amp; Cash</b>	<b>\$ 53,439.71</b>	<b>\$ 34,878.32</b>	<b>\$ 63,599.37</b>	<b>\$ 63,349.46</b>	<b>\$ 65,457.19</b>	<b>\$ 66,152.41</b>	<b>\$ 695.22</b>	<b>1%</b>
<b>14</b>	<b>Expenses</b>								
15	Total 51000 General Gov't/Admin	\$ 5,018.70	\$ 3,194.77	\$ 3,722.00	\$ 4,750.00	\$ 4,750.00	\$ 5,550.00	\$ 800.00	17%
16	Total 56000 Conservation & Development	\$ 2,228.16	\$ 1,115.79	\$ 1,776.00	\$ 1,420.00	\$ 1,420.00	\$ 1,800.00	\$ 380.00	27%
17	Total 58000 Debt Service	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
18	59000 Lake District Programs								
19	Total 59100 AIS Monitoring & Control Grants	\$ 20,302.66	\$ 10,839.80	\$ 31,695.00	\$ 29,970.00	\$ 34,895.00	\$ 27,210.00	\$ (7,685.00)	-22%
20	Total 59200 Lake Management Plan	\$ -	\$ -	\$ -	\$ 8,905.00	\$ -	\$ 11,422.00	\$ 11,422.00	n/a
21	Total 59000 Lake District Programs	\$ 20,302.66	\$ 10,839.80	\$ 31,695.00	\$ 38,875.00	\$ 34,895.00	\$ 38,632.00	\$ 3,737.00	11%
<b>22</b>	<b>Total Expenses</b>	<b>\$ 30,049.52</b>	<b>\$ 15,150.36</b>	<b>\$ 37,193.00</b>	<b>\$ 45,045.00</b>	<b>\$ 41,065.00</b>	<b>\$ 45,982.00</b>	<b>\$ 4,917.00</b>	<b>12%</b>
<b>23</b>	<b>Net Revenue &amp; Cash Less Expenses</b>	<b>\$ 23,390.19</b>	<b>\$ 19,727.96</b>	<b>\$ 26,406.37</b>	<b>\$ 18,304.46</b>	<b>\$ 24,392.19</b>	<b>\$ 20,170.41</b>	<b>\$ (4,221.78)</b>	<b>-17%</b>
	(See Carryover Breakdown Below)								
<b>24</b>	<b>Summary of Carryover to Next Year</b>								
25	General Fund (Unrestr.) Carried to Next Yr	\$ 1,982.91		\$ 3,458.58	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	0%
26	EWM Grant Fund (Temp. Restr) Carried to Next Yr.	\$ 21,407.28		\$ 15,217.13	\$ 12,932.65	\$ 14,294.13	\$ 12,452.31	\$ (1,841.82)	-13%
27	Plan Grant Fund (Temp. Restr) Carried to Next Yr.	\$ -		\$ 5,690.16	\$ 3,371.81	\$ 5,598.06	\$ 1,218.10	\$ (4,379.96)	-78%
28	Non-Lapsing Fund (Restr.) - Boat Rep/Repl*	\$ -		\$ 2,040.50	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 2,000.00	100%
<b>29</b>	<b>Total Carryover</b>	<b>\$ 23,390.19</b>		<b>\$ 26,406.37</b>	<b>\$ 18,304.46</b>	<b>\$ 24,392.19</b>	<b>\$ 20,170.41</b>	<b>\$ (4,221.78)</b>	<b>-17%</b>
<b>30</b>	<b>Total of Net Revenue &amp; Cash Less Carryover</b>	<b>\$ -</b>	<b>n/a</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>31</b>	<b>Summary of Debt, Non-Lapsing Fund, and Fixed Assets</b>								
32	Long Term Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
33	Non-Lapsing Fund for Capital Equipment	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 2,000.00	100%
34	Fixed Asset (boat and motor)	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	0%
<b>35</b>	<b>Summary of Tax Mill Rates</b>								
36	Equalized Value within District	\$56,040,051				\$55,583,303	\$56,000,000	\$ 416,697	1%
37	Mill Rate	0.263				0.301	0.299	\$ (0.002)	-1%
38	Actual/Estimate Figure	Actual				Actual	Estimate	Estimate	