

**Post Lake Protection & Rehabilitation District**  
**Statement of Financial Position**

As of April 30, 2021

Apr 30, 21

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Checking	25,596.46
Money Market - Designated	50,000.00
Money Market Acct-Undesignated	13,479.94
Total Checking/Savings	<u>89,076.40</u>
Total Current Assets	<u>89,076.40</u>
<b>TOTAL ASSETS</b>	<u><u>89,076.40</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Fica Withheld	30.60
Total Other Current Liabilities	<u>30.60</u>
Total Current Liabilities	<u>30.60</u>
Total Liabilities	30.60
Equity	
Designated - Lake Study Fund	35,000.00
Designated Capital Dump Truck	15,000.00
Transfer-Carry Over Funds	-18,908.22
Undesignated Fund Balance	18,908.22
Net Income	39,045.80
Total Equity	<u>89,045.80</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>89,076.40</u></u>

These financial statements have not been subjected to an audit, review, or compilation engagement. Substantially all disclosures required by the income tax basis of accounting have been omitted. No assurance is provided on these financial statements.

**Post Lake Protection & Rehabilitation District**  
**Statement of Financial Income and Expense**

April 2021

	Apr 21	Jan - Apr 21
Ordinary Income/Expense		
Income		
Dock & Boat Launch Grant	0.00	6,825.01
Income-General Property Taxes	378.12	22,851.54
Interest Income	28.08	110.66
Unexpended Revenue-Undesignated	0.00	18,908.22
Total Income	406.20	48,695.43
Expense		
Capital Replacement Fund	1,155.00	1,155.00
Dam Tending	200.00	800.00
Insurance	0.00	5,304.00
Lake Study Response Signs	0.00	804.84
Legal & Accounting Expenses	0.00	1,055.00
Meeting, Newsletter, Office	0.00	76.00
Payroll Expenses	15.30	61.20
Utilities	32.04	86.09
Weed Harvesting Expense	0.00	307.50
Total Expense	1,402.34	9,649.63
Net Ordinary Income	-996.14	39,045.80
Net Income	-996.14	39,045.80

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**Post Lake Protection & Rehabilitation District**  
**Profit & Loss Budget Performance**  
 January through April 2021

	<u>Jan - Apr 21</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Dock & Boat Launch Grant	6,825.01	
Income-General Property Taxes	22,851.54	32,000.00
Interest Income	110.66	800.00
Lake Study Grant	0.00	9,000.00
Unexpended Revenue-Undesignated	18,908.22	19,852.00
<b>Total Income</b>	<u>48,695.43</u>	<u>61,652.00</u>
<b>Expense</b>		
Capital Replacement Fund	1,155.00	18,000.00
Dam Tending	800.00	3,500.00
Exotic Plant Control	0.00	2,000.00
Finance Charges	0.00	0.00
Insurance	5,304.00	5,600.00
Lake Study	0.00	0.00
Lake Study Response Signs	804.84	
Legal & Accounting Expenses	1,055.00	2,000.00
Meeting, Newsletter, Office	76.00	2,000.00
Memberships	0.00	900.00
Payroll Expenses	61.20	400.00
Portable Toilet Expense	0.00	2,000.00
Rent Expense	0.00	1,200.00
Repairs & Maint.- Bldg & Prop	0.00	1,200.00
Utilities	86.09	1,200.00
Water Safty, Ed.	0.00	3,000.00
Weed Harvesting Expense	307.50	18,000.00
<b>Total Expense</b>	<u>9,649.63</u>	<u>61,000.00</u>
<b>Net Ordinary Income</b>	<u>39,045.80</u>	<u>652.00</u>
<b>Net Income</b>	<u><u>39,045.80</u></u>	<u><u>652.00</u></u>

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**Post Lake Protection & Rehabilitation District  
General Ledger**

As of April 30, 2021

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Checking</b>							<b>26,618.63</b>
							32.51
							32.51
							<b>26,586.12</b>
Liability Check	04/15/2021	ach	United States Treasury	39-1775802		30.60	26,555.52
Bill Pmt -Check	04/16/2021	3140	Charles David's Sons Inc			1,155.00	25,400.52
Bill Pmt -Check	04/16/2021	3141	Wisconsi Public Service			32.04	25,368.48
Deposit	04/16/2021			Langlade County / Elcho	336.52		25,705.00
Deposit	04/16/2021			Oneida County / Schoepke	41.60		25,746.60
Paycheck	04/30/2021	3142	Kenneth L West			184.70	25,561.90
Deposit	04/30/2021			Interest	2.05		25,563.95
					<u>380.17</u>	<u>1,402.34</u>	<u>25,563.95</u>
Total Checking					380.17	1,402.34	25,596.46
<b>Money Market - Designated</b>							<b>50,000.00</b>
Total Money Market - Designated							50,000.00
<b>Money Market Acct-Undesignated</b>							<b>13,453.91</b>
Deposit	04/30/2021			Deposit	26.03		13,479.94
Total Money Market Acct-Undesignated					26.03	0.00	13,479.94
<b>Savings</b>							<b>0.00</b>
Total Savings							0.00
<b>VISA Card Account</b>							<b>0.00</b>
							0.00
							0.00
							0.00
							0.00
Total VISA Card Account							0.00
<b>Accounts Receivable</b>							<b>0.00</b>
Total Accounts Receivable							0.00
<b>Undeposited Funds</b>							<b>0.00</b>
Total Undeposited Funds							0.00
<b>Accounts Payable</b>							<b>0.00</b>
Bill Pmt -Check	04/16/2021	3140	Charles David's Sons Inc		1,155.00		1,155.00
Bill Pmt -Check	04/16/2021	3140	Charles David's Sons Inc			1,155.00	0.00
Bill Pmt -Check	04/16/2021	3141	Wisconsi Public Service		32.04		32.04
Bill Pmt -Check	04/16/2021	3141	Wisconsi Public Service			32.04	0.00
Total Accounts Payable					<u>1,187.04</u>	<u>1,187.04</u>	0.00
<b>Fica Withheld</b>							<b>-30.60</b>
Liability Check	04/15/2021	ach	United States Treasury	39-1775802	30.60		0.00
Paycheck	04/30/2021	3142	Kenneth L West		0.00		0.00
Paycheck	04/30/2021	3142	Kenneth L West			30.60	-30.60
Total Fica Withheld					<u>30.60</u>	<u>30.60</u>	-30.60
<b>State Tax W/H</b>							<b>0.00</b>
Paycheck	04/30/2021	3142	Kenneth L West		0.00		0.00
Total State Tax W/H					<u>0.00</u>	<u>0.00</u>	0.00
<b>Designated - Lake Study Fund</b>							<b>-35,000.00</b>
Total Designated - Lake Study Fund							-35,000.00
<b>Designated Capital Dump Truck</b>							<b>-15,000.00</b>
Total Designated Capital Dump Truck							-15,000.00

**Post Lake Protection & Rehabilitation District  
General Ledger**

As of April 30, 2021

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Opening Bal Equity</b>							0.00
Total Opening Bal Equity							0.00
<b>Transfer-Carry Over Funds</b>							18,908.22
Total Transfer-Carry Over Funds							18,908.22
<b>Undesignated Fund Balance</b>							-18,908.22
Total Undesignated Fund Balance							-18,908.22
<b>Booklet Project</b>							0.00
Total Booklet Project							0.00
<b>Building &amp; Property</b>							0.00
Total Building & Property							0.00
<b>Capital Carryover 2013 Truck</b>							0.00
Total Capital Carryover 2013 Truck							0.00
<b>Contributions-Mole Lake</b>							0.00
Total Contributions-Mole Lake							0.00
<b>DNR - Lake Planning Grant</b>							0.00
Total DNR - Lake Planning Grant							0.00
<b>DNR Reimbursement -Lake Study</b>							0.00
Total DNR Reimbursement -Lake Study							0.00
<b>Dock &amp; Boat Launch Grant</b>							-6,825.01
Total Dock & Boat Launch Grant							-6,825.01
<b>Income-General Property Taxes</b>							-22,473.42
Deposit	04/16/2021			Langlade County / Elcho		336.52	-22,809.94
Deposit	04/16/2021			Oneida County / Schoepke		41.60	-22,851.54
Total Income-General Property Taxes					0.00	378.12	-22,851.54
<b>Interest Income</b>							-82.58
Deposit	04/30/2021			Interest		2.05	-84.63
Deposit	04/30/2021			Deposit		26.03	-110.66
Total Interest Income					0.00	28.08	-110.66
<b>Lake Study Grant</b>							0.00
Total Lake Study Grant							0.00
<b>Loan Proceeds</b>							0.00
Total Loan Proceeds							0.00
<b>PLIA Revenue</b>							0.00
Total PLIA Revenue							0.00
<b>Tax Refund</b>							0.00
Total Tax Refund							0.00
<b>Uncategorized Income</b>							0.00
Total Uncategorized Income							0.00
<b>Unexpended Revenue-Undesignated</b>							-18,908.22
Total Unexpended Revenue-Undesignated							-18,908.22
<b>2013 Carryover Dump Truck</b>							0.00
Total 2013 Carryover Dump Truck							0.00
<b>Aquatic Plant Control</b>							0.00
Total Aquatic Plant Control							0.00
<b>Auto Expense</b>							0.00
Total Auto Expense							0.00
<b>Capital Replacement Fund</b>							0.00
Bill	04/16/2021			Charles David's Sons Inc	1,155.00		1,155.00

**Post Lake Protection & Rehabilitation District  
General Ledger**

As of April 30, 2021

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total Capital Replacement Fund					1,155.00	0.00	1,155.00
<b>Close Account</b>							<b>0.00</b>
Total Close Account							0.00
<b>Contingency Fund Expenses</b>							<b>0.00</b>
Total Contingency Fund Expenses							0.00
<b>Credit Card Fees</b>							<b>0.00</b>
Total Credit Card Fees							0.00
<b>Dam Failure Analysis</b>							<b>0.00</b>
Total Dam Failure Analysis							0.00
<b>Dam Inspection Fees</b>							<b>0.00</b>
Total Dam Inspection Fees							0.00
<b>Dam Remediation Expense</b>							<b>0.00</b>
Total Dam Remediation Expense							0.00
<b>Dam Tending</b>							<b>600.00</b>
							<b>0.00</b>
							<b>0.00</b>
							<b>600.00</b>
Paycheck	04/30/2021	3142	Kenneth L West		200.00		800.00
					200.00	0.00	800.00
							<b>0.00</b>
							<b>0.00</b>
							<b>0.00</b>
							<b>0.00</b>
Total Dam Tending					200.00	0.00	800.00
<b>Donations</b>							<b>0.00</b>
Total Donations							0.00
<b>Education Expenses</b>							<b>0.00</b>
Total Education Expenses							0.00
<b>Exotic Plant Control</b>							<b>0.00</b>
							<b>0.00</b>
							<b>0.00</b>
							<b>0.00</b>
							<b>0.00</b>
							<b>0.00</b>
							<b>0.00</b>
							<b>0.00</b>
							<b>0.00</b>
							<b>0.00</b>
							<b>0.00</b>
Total Exotic Plant Control							0.00
<b>Finance Charges</b>							<b>0.00</b>
Total Finance Charges							0.00
<b>Flood Plain Study</b>							<b>0.00</b>
Total Flood Plain Study							0.00
<b>Harvester- Mechanical</b>							<b>0.00</b>
Total Harvester- Mechanical							0.00
<b>Harvester Payments</b>							<b>0.00</b>
Total Harvester Payments							0.00
<b>Insurance</b>							<b>5,304.00</b>
Total Insurance							5,304.00

**Post Lake Protection & Rehabilitation District  
General Ledger**

As of April 30, 2021

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>IRA Contrib</b>							0.00
Total IRA Contrib							0.00
<b>Lake Study</b>							0.00
Total Lake Study							0.00
<b>Lake Study Response Signs</b>							804.84
Total Lake Study Response Signs							804.84
<b>Land Survey Expense</b>							0.00
Total Land Survey Expense							0.00
<b>Legal &amp; Accounting Expenses</b>							1,055.00
Total Legal & Accounting Expenses							1,055.00
<b>Meeting, Newsletter, Office</b>							76.00
Total Meeting, Newsletter, Office							76.00
<b>Memberships</b>							0.00
Total Memberships							0.00
<b>Misc Expense</b>							0.00
Total Misc Expense							0.00
<b>Payroll Expenses</b>							45.90
Paycheck	04/30/2021	3142	Kenneth L West		15.30		61.20
Total Payroll Expenses					15.30	0.00	61.20
<b>Portable Toilet Expense</b>							0.00
Total Portable Toilet Expense							0.00
<b>Reconciliation Discrepancies</b>							0.00
Total Reconciliation Discrepancies							0.00
<b>Rent Expense</b>							0.00
Total Rent Expense							0.00
<b>Repairs &amp; Maint.- Bldg &amp; Prop</b>							0.00
Total Repairs & Maint.- Bldg & Prop							0.00
<b>Shoreland Restoration</b>							0.00
Total Shoreland Restoration							0.00
<b>Special Harvester Loan Payment</b>							0.00
Total Special Harvester Loan Payment							0.00
<b>Tree Removal</b>							0.00
Total Tree Removal							0.00
<b>Uncategorized Expenses</b>							0.00
Total Uncategorized Expenses							0.00
<b>Utilities</b>							54.05
							54.05
Bill	04/16/2021		Wisconsin Public Service		32.04		86.09
					32.04	0.00	86.09
							0.00
							0.00
							0.00
Total Utilities					32.04	0.00	86.09
<b>Volunteer Appreciation Banquet</b>							0.00
Total Volunteer Appreciation Banquet							0.00
<b>Water Quality Monitoring</b>							0.00
Total Water Quality Monitoring							0.00

**Post Lake Protection & Rehabilitation District  
General Ledger**

As of April 30, 2021

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
<b>Water Safty, Ed.</b>							0.00
Total Water Safty, Ed.							0.00
<b>Weed Harvesting (Mole Lake)</b>							0.00
Total Weed Harvesting (Mole Lake)							0.00
<b>Weed Harvesting Expense</b>							307.50
Total Weed Harvesting Expense							307.50
<b>Miscellaneous Income</b>							0.00
Total Miscellaneous Income							0.00
<b>No acct</b>							0.00
Total no acct							0.00
<b>TOTAL</b>					<u><u>3,026.18</u></u>	<u><u>3,026.18</u></u>	<u><u>0.00</u></u>