

Post Lake Protection & Rehabilitation District
Statement of Financial Position
As of June 30, 2021

Jun 30, 21

ASSETS	
Current Assets	
Checking/Savings	
Checking	20,393.95
Money Market- IOP Landing Fees	49.25
Money Market-South Landing Fees	233.00
Money Market-West Landing Fees	62.00
Money Market - Designated	50,000.00
Money Market Acct-Undesignated	<u>13,533.04</u>
Total Checking/Savings	<u>84,271.24</u>
Total Current Assets	<u>84,271.24</u>
TOTAL ASSETS	<u><u>84,271.24</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Fica Withheld	<u>30.60</u>
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	<u>34,240.64</u>
Total Equity	<u>84,240.64</u>
TOTAL LIABILITIES & EQUITY	<u><u>84,271.24</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

June 2021

	<u>Jun 21</u>	<u>Jan - Jun 21</u>
Ordinary Income/Expense		
Income		
Boat Landing Fees-Lower IOP	49.25	49.25
Boat Landing Fees-South Main	233.00	233.00
Boat Landing Fees-Upper West	62.00	62.00
Dock & Boat Launch Grant	0.00	6,825.01
Income-General Property Taxes	0.00	22,851.54
Interest Income	27.87	167.39
Unexpended Revenue-Undesignated	0.00	18,908.22
Total Income	<u>372.12</u>	<u>49,096.41</u>
Expense		
Capital Replacement Fund	0.00	1,155.00
Dam Tending	200.00	1,200.00
Insurance	200.00	5,504.00
Lake Study	0.00	350.00
Lake Study Response Signs	0.00	804.84
Legal & Accounting Expenses	150.00	1,505.00
Meeting, Newsletter, Office	423.25	883.14
Payroll Expenses	15.30	91.80
Repairs & Maint.- Bldg & Prop	1,239.15	1,239.15
Tree Removal	0.00	850.00
Utilities	76.67	206.21
Water Safty, Ed.	185.53	448.55
Weed Harvesting Expense	0.00	618.08
Total Expense	<u>2,489.90</u>	<u>14,855.77</u>
Net Ordinary Income	<u>-2,117.78</u>	<u>34,240.64</u>
Net Income	<u><u>-2,117.78</u></u>	<u><u>34,240.64</u></u>

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

	<u>Jan - Jun 21</u>	<u>Annual Budget</u>
Ordinary Income/Expense		
Income		
Boat Landing Fees-Lower IOP	49.25	
Boat Landing Fees-South Main	233.00	
Boat Landing Fees-Upper West	62.00	
Dock & Boat Launch Grant	6,825.01	
Income-General Property Taxes	22,851.54	32,000.00
Interest Income	167.39	800.00
Lake Study Grant	0.00	9,000.00
Unexpended Revenue-Undesignated	18,908.22	19,852.00
Total Income	<u>49,096.41</u>	<u>61,652.00</u>
Expense		
Capital Replacement Fund	1,155.00	18,000.00
Dam Tending	1,200.00	3,500.00
Exotic Plant Control	0.00	2,000.00
Finance Charges	0.00	0.00
Insurance	5,504.00	5,600.00
Lake Study	350.00	0.00
Lake Study Response Signs	804.84	
Legal & Accounting Expenses	1,505.00	2,000.00
Meeting, Newsletter, Office	883.14	2,000.00
Memberships	0.00	900.00
Payroll Expenses	91.80	400.00
Portable Toilet Expense	0.00	2,000.00
Rent Expense	0.00	1,200.00
Repairs & Maint.- Bldg & Prop	1,239.15	1,200.00
Tree Removal	850.00	
Utilities	206.21	1,200.00
Water Safty, Ed.	448.55	3,000.00
Weed Harvesting Expense	618.08	18,000.00
Total Expense	<u>14,855.77</u>	<u>61,000.00</u>
Net Ordinary Income	<u>34,240.64</u>	<u>652.00</u>
Net Income	<u><u>34,240.64</u></u>	<u><u>652.00</u></u>

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Post Lake Protection & Rehabilitation District
General Ledger
As of June 30, 2021

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking							22,882.17
Checking-Membership Share							32.51
Total Checking-Membership Share							32.51
Checking - Other							22,849.66
Bill Pmt -Check	06/09/2021	3159	Phil McGrath			21.17	22,828.49
Bill Pmt -Check	06/09/2021	3160	The Insurance Center			200.00	22,628.49
Bill Pmt -Check	06/09/2021	3161	Wisconsin Public Service			76.67	22,551.82
Bill Pmt -Check	06/14/2021	3162	KerberRose, SC			150.00	22,401.82
Bill Pmt -Check	06/14/2021	3163	Raptor Education Group, Inc,			185.53	22,216.29
Liability Check	06/15/2021	ach	United States Treasury	39-1775802		30.60	22,185.69
Bill Pmt -Check	06/23/2021	3165	John R. Steber	Reimb for Ink Cart		42.08	22,143.61
Check	06/28/2021	ach	Intuit	Auto Withdrawal for Quickbooks Software		360.00	21,783.61
Paycheck	06/30/2021	3164	Kenneth L West			184.70	21,598.91
Deposit	06/30/2021			Deposit	1.65		21,600.56
Bill Pmt -Check	06/30/2021	3143	Andy Joswiak	Reimb for Sign Framework materials		1,239.15	20,361.41
Deposit	06/30/2021			Interest	0.03		20,361.44
Total Checking - Other					1.68	2,489.90	20,361.44
Total Checking					1.68	2,489.90	20,393.95
Money Market- IOP Landing Fees							0.00
Deposit	06/01/2021			Oct 2020 to May 22 2021	49.25		49.25
Total Money Market- IOP Landing Fees					49.25	0.00	49.25
Money Market-South Landing Fees							0.00
Deposit	06/01/2021			Oct 2020 to May 22 2021	233.00		233.00
Total Money Market-South Landing Fees					233.00	0.00	233.00
Money Market-West Landing Fees							0.00
Deposit	06/01/2021			Oct 2020 to May 22 2021	62.00		62.00
Total Money Market-West Landing Fees					62.00	0.00	62.00
Money Market - Designated							50,000.00
Total Money Market - Designated							50,000.00
Money Market Acct-Undesignated							13,506.85
Deposit	06/30/2021			Deposit	26.19		13,533.04
Total Money Market Acct-Undesignated					26.19	0.00	13,533.04
Savings							0.00
Total Savings							0.00
VISA Card Account							0.00
Visa Card Acct-Membership Share							0.00
Total Visa Card Acct-Membership Share							0.00
VISA Card Account - Other							0.00
Total VISA Card Account - Other							0.00
Total VISA Card Account							0.00
Accounts Receivable							0.00
Total Accounts Receivable							0.00
Undeposited Funds							0.00
Total Undeposited Funds							0.00
Accounts Payable							0.00
Bill Pmt -Check	06/09/2021	3159	Phil McGrath			21.17	-21.17
Bill Pmt -Check	06/09/2021	3159	Phil McGrath		21.17		0.00
Bill Pmt -Check	06/09/2021	3160	The Insurance Center		200.00		200.00
Bill Pmt -Check	06/09/2021	3160	The Insurance Center			200.00	0.00
Bill Pmt -Check	06/09/2021	3161	Wisconsin Public Service		76.67		76.67
Bill Pmt -Check	06/09/2021	3161	Wisconsin Public Service			76.67	0.00
Bill Pmt -Check	06/14/2021	3162	KerberRose, SC		150.00		150.00
Bill Pmt -Check	06/14/2021	3162	KerberRose, SC			150.00	0.00
Bill Pmt -Check	06/14/2021	3163	Raptor Education Group, Inc,		185.53		185.53
Bill Pmt -Check	06/14/2021	3163	Raptor Education Group, Inc,			185.53	0.00
Bill Pmt -Check	06/23/2021	3165	John R. Steber	Reimb for Ink Cart		42.08	-42.08
Bill Pmt -Check	06/23/2021	3165	John R. Steber	Reimb for Ink Cart	42.08		0.00
Bill Pmt -Check	06/30/2021	3143	Andy Joswiak	Reimb for Sign Framework materials	1,239.15		1,239.15
Bill Pmt -Check	06/30/2021	3143	Andy Joswiak	Reimb for Sign Framework materials		1,239.15	0.00

Post Lake Protection & Rehabilitation District

General Ledger

As of June 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>
Unexpended Revenue-Undesignated							-18,908.22
Total Unexpended Revenue-Undesignated							-18,908.22
2013 Carryover Dump Truck							0.00
Total 2013 Carryover Dump Truck							0.00
Aquatic Plant Control							0.00
Total Aquatic Plant Control							0.00
Auto Expense							0.00
Total Auto Expense							0.00
Capital Replacement Fund							1,155.00
Total Capital Replacement Fund							1,155.00
Close Account							0.00
Total Close Account							0.00
Contingency Fund Expenses							0.00
Total Contingency Fund Expenses							0.00
Credit Card Fees							0.00
Total Credit Card Fees							0.00
Dam Failure Analysis							0.00
Total Dam Failure Analysis							0.00
Dam Inspection Fees							0.00
Total Dam Inspection Fees							0.00
Dam Remediation Expense							0.00
Total Dam Remediation Expense							0.00
Dam Tending							1,000.00
Dam Tending-Payroll Taxes							0.00
Total Dam Tending-Payroll Taxes							0.00
Dam Tending-Wages							1,000.00
Paycheck	06/30/2021	3164	Kenneth L West		200.00		1,200.00
Total Dam Tending-Wages					200.00	0.00	1,200.00
Dam Tending Expenses							0.00
Total Dam Tending Expenses							0.00
Dam Tending - Other							0.00
Total Dam Tending - Other							0.00
Total Dam Tending					200.00	0.00	1,200.00
Donations							0.00
Total Donations							0.00
Education Expenses							0.00
Total Education Expenses							0.00
Exotic Plant Control							0.00
Exotic Plant Control-P/R Taxes							0.00
Total Exotic Plant Control-P/R Taxes							0.00
Exotic Plant Control-Wages							0.00
Total Exotic Plant Control-Wages							0.00
Exotic Plant Control Expenses							0.00
Total Exotic Plant Control Expenses							0.00
Exotic Plant Control - Other							0.00
Total Exotic Plant Control - Other							0.00
Total Exotic Plant Control							0.00
Finance Charges							0.00
Total Finance Charges							0.00
Flood Plain Study							0.00
Total Flood Plain Study							0.00
Harvester- Mechanical							0.00
Total Harvester- Mechanical							0.00
Harvester Payments							0.00
Total Harvester Payments							0.00
Insurance							5,304.00
Bill	06/09/2021		The Insurance Center	Professional Liability Policy	200.00		5,504.00
Total Insurance					200.00	0.00	5,504.00
IRA Contrib							0.00

Post Lake Protection & Rehabilitation District

General Ledger

As of June 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>
Miscellaneous Income							0.00
Total Miscellaneous Income							0.00
No acct							0.00
Total no acct							0.00
TOTAL					<u>4,807.22</u>	<u>4,807.22</u>	<u>0.00</u>