

**Post Lake Protection & Rehabilitation District**  
**Statement of Financial Income and Expense**  
**February 2022**

	<u>Feb.22</u>	<u>Jan - Feb 22</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Carryover Lake Study Fund	0.00	30,000.00
Income-General Property Taxes	0.00	1,702.25
Interest Income	31.10	65.80
Unexpended Revenue-Undesignated	0.00	35,341.81
<b>Total Income</b>	<u>31.10</u>	<u>67,109.86</u>
<b>Expense</b>		
Dam Tending	300.00	600.00
Insurance	0.00	3,890.00
Legal & Accounting Expenses	440.00	590.00
Meeting, Newsletter, Office	0.00	84.00
Payroll Expenses	24.75	49.50
Utilities	23.92	87.92
<b>Total Expense</b>	<u>788.67</u>	<u>5,301.42</u>
<b>Net Ordinary Income</b>	<u>-757.57</u>	<u>61,808.44</u>
<b>Net Income</b>	<u><u>-757.57</u></u>	<u><u>61,808.44</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 Position**  
**As of February 28, 2022**

Feb 28, 22

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Checking	1,011.09
Money Market- IOP Landing Fees	227.55
Money Market-South Landing Fees	1,348.37
Money Market-West Landing Fees	494.36
Money Market - Designated	50,000.00
Money Market Acct-Undesignated	28,776.57
<b>Total Checking/Savings</b>	<u>81,857.94</u>
<b>Total Current Assets</b>	<u>81,857.94</u>
<b>TOTAL ASSETS</b>	<u><u>81,857.94</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
Fica Withheld	49.50
<b>Total Other Current Liabilities</b>	<u>49.50</u>
<b>Total Current Liabilities</b>	<u>49.50</u>
<b>Total Liabilities</b>	49.50
<b>Equity</b>	
Designated - Lake Study Fund	5,000.00
Designated Capital Dump Truck	15,000.00
Net Income	61,808.44
<b>Total Equity</b>	<u>81,808.44</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>81,857.94</u></u>

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**Post Lake Protection & Rehabilitation District**  
**Profit & Loss Budget Performance**  
 January through February 2022

	<u>Jan - Feb 22</u>	<u>Annual Budget</u>
Ordinary Income/Expense		
Income		
Boat Landing Fees-Lower IOP	0.00	0.00
Boat Landing Fees-South Main	0.00	0.00
Boat Landing Fees-Upper West	0.00	0.00
Carryover Lake Study Fund	30,000.00	30,000.00
DNR - Lake Planning Grant	0.00	0.00
Dock & Boat Launch Grant	0.00	242,000.00
Income-General Property Taxes	1,702.25	35,000.00
Interest Income	65.80	300.00
Unexpended Revenue-Undesignated	35,341.81	19,276.00
<b>Total Income</b>	<b>67,109.86</b>	<b>326,576.00</b>
Expense		
Capital Expense - Other	0.00	8,000.00
Capital Expense - Boat Landing	0.00	284,000.00
Dam Tending	600.00	3,600.00
Exotic Plant Control	0.00	1,000.00
Harvester- Mechanical	0.00	0.00
Insurance	3,890.00	6,000.00
Lake Study	0.00	0.00
Lake Study Response Signs	0.00	0.00
Legal & Accounting Expenses	590.00	3,000.00
Meeting, Newsletter, Office	84.00	2,000.00
Memberships	0.00	900.00
Misc Expense	0.00	0.00
Payroll Expenses	49.50	500.00
Portable Toilet Expense	0.00	2,000.00
Rent Expense	0.00	1,200.00
Repairs & Maint.- Bldg & Prop	0.00	2,000.00
Tree Removal	0.00	0.00
Utilities	87.92	1,200.00
Water Quality Monitoring	0.00	1,500.00
Water Safty, Ed.	0.00	0.00
Weed Harvesting Expense	0.00	8,000.00
<b>Total Expense</b>	<b>5,301.42</b>	<b>324,900.00</b>
<b>Net Ordinary Income</b>	<b>61,808.44</b>	<b>1,676.00</b>
<b>Net Income</b>	<b>61,808.44</b>	<b>1,676.00</b>

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**Post Lake Protection & Rehabilitation District**

**General Ledger**

As of February 28, 2022

<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>Contingency Fund Expenses</b>							0.00
Total Contingency Fund Expenses							0.00
<b>Credit Card Fees</b>							0.00
Total Credit Card Fees							0.00
<b>Dam Failure Analysis</b>							0.00
Total Dam Failure Analysis							0.00
<b>Dam Inspection Fees</b>							0.00
Total Dam Inspection Fees							0.00
<b>Dam Remediation Expense</b>							0.00
Total Dam Remediation Expense							0.00
<b>Dam Tending</b>							300.00
<b>Dam Tending-Payroll Taxes</b>							0.00
Total Dam Tending-Payroll Taxes							0.00
<b>Dam Tending-Wages</b>							300.00
Paycheck	02/28/2022	3215	Ralph T Eberle		300.00		600.00
Total Dam Tending-Wages					300.00	0.00	600.00
<b>Dam Tending Expenses</b>							0.00
Total Dam Tending Expenses							0.00
<b>Dam Tending - Other</b>							0.00
Total Dam Tending - Other							0.00
Total Dam Tending					300.00	0.00	600.00
<b>Donations</b>							0.00
Total Donations							0.00
<b>Education Expenses</b>							0.00
Total Education Expenses							0.00
<b>Exotic Plant Control</b>							0.00
<b>Exotic Plant Control-P/R Taxes</b>							0.00
Total Exotic Plant Control-P/R Taxes							0.00
<b>Exotic Plant Control-Wages</b>							0.00
Total Exotic Plant Control-Wages							0.00
<b>Exotic Plant Control Expenses</b>							0.00
Total Exotic Plant Control Expenses							0.00
<b>Exotic Plant Control - Other</b>							0.00
Total Exotic Plant Control - Other							0.00
Total Exotic Plant Control							0.00
<b>Finance Charges</b>							0.00
Total Finance Charges							0.00
<b>Flood Plain Study</b>							0.00
Total Flood Plain Study							0.00
<b>Harvester- Mechanical</b>							0.00
Total Harvester- Mechanical							0.00
<b>Harvester Payments</b>							0.00
Total Harvester Payments							0.00
<b>Insurance</b>							3,890.00
Total Insurance							3,890.00
<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>							0.00
Total Lake Study Response Signs							0.00
<b>Land Survey Expense</b>							0.00
Total Land Survey Expense							0.00
<b>Legal &amp; Accounting Expenses</b>							150.00
Bill	02/24/2022	264329	KerberRose, SC	4th Qtr, Year End forms, W-2's, 1099's	440.00		590.00
Total Legal & Accounting Expenses					440.00	0.00	590.00

**Post Lake Protection & Rehabilitation District**

**General Ledger**

As of February 28, 2022

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
Meeting, Newsletter, Office							84.00
Total Meeting, Newsletter, Office							84.00
<b>Memberships</b>							0.00
Total Memberships							0.00
<b>Misc Expense</b>							0.00
Total Misc Expense							0.00
<b>Payroll Expenses</b>							24.75
Paycheck	02/28/2022	3215	Ralph T Eberle		24.75		49.50
Total Payroll Expenses					24.75	0.00	49.50
<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>							64.00
<b>Gas &amp; Electric</b>							64.00
Bill	02/24/2022		Wisconsin Public Service		23.92		87.92
Total Gas & Electric					23.92	0.00	87.92
<b>Telephone</b>							0.00
Total Telephone							0.00
<b>Utilities - Other</b>							0.00
Total Utilities - Other							0.00
Total Utilities					23.92	0.00	87.92
<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
<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>							0.00
Total Weed Harvesting Expense							0.00
<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>1,329.59</u>	<u>1,329.59</u>	<u>0.00</u>