

Post Lake Protection & Rehabilitation District
Statement of Financial Position
As of September 30, 2022

	Sep 30, 22
ASSETS	
Current Assets	
Checking/Savings	
Checking	3,867.50
Money Market- IOP Landing Fees	516.58
Money Market-South Landing Fees	3,457.68
Money Market-West Landing Fees	1,064.61
Money Market - Designated	50,000.00
Money Market Acct-Undesignated	35,650.22
Savings - CoVantage	103.74
Total Checking/Savings	94,660.33
Total Current Assets	94,660.33
TOTAL ASSETS	94,660.33
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Fica Withheld	45.90
Total Other Current Liabilities	45.90
Total Current Liabilities	45.90
Total Liabilities	45.90
Equity	
Designated - Lake Study Fund	5,000.00
Designated Capital Dump Truck	15,000.00
Net Income	74,614.43
Total Equity	94,614.43
TOTAL LIABILITIES & EQUITY	94,660.33

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
Profit & Loss Budget Performance
January through September 2022

	<u>Jan - Sep 22</u>	<u>Annual Budget</u>
Ordinary Income/Expense		
Income		
Boat Landing Fees-Lower IOP	289.03	0.00
Boat Landing Fees-South Main	2,109.31	0.00
Boat Landing Fees-Upper West	570.25	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	35,002.62	35,000.00
Interest Income	366.97	300.00
Unexpended Revenue-Undesignated	35,341.81	19,276.00
Total Income	<u>103,679.99</u>	<u>326,576.00</u>
Expense		
Capital Expense - Other	1,084.00	8,000.00
Capital Expense - Boat Landing	10,200.00	284,000.00
Dam Tending	2,743.25	3,600.00
Exotic Plant Control	0.00	1,000.00
Harvester- Mechanical	419.69	0.00
Insurance	6,192.00	6,000.00
Lake Study	0.00	0.00
Lake Study Response Signs	0.00	0.00
Legal & Accounting Expenses	1,640.00	3,000.00
Meeting, Newsletter, Office	2,271.53	2,000.00
Memberships	800.00	900.00
Misc Expense	0.00	0.00
Payroll Expenses	206.55	500.00
Portable Toilet Expense	955.00	2,000.00
Rent Expense	0.00	1,200.00
Repairs & Maint.- Bldg & Prop	20.57	2,000.00
Tree Removal	0.00	0.00
Utilities	400.79	1,200.00
Water Quality Monitoring	0.00	1,500.00
Water Safty, Ed.	102.06	0.00
Weed Harvesting Expense	2,030.12	8,000.00
Total Expense	<u>29,065.56</u>	<u>324,900.00</u>
Net Ordinary Income	<u>74,614.43</u>	<u>1,676.00</u>
Net Income	<u><u>74,614.43</u></u>	<u><u>1,676.00</u></u>

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Post Lake Protection & Rehabilitation District
Profit & Loss Budget Performance
September 2022

	<u>Sep 22</u>	<u>Jan - Sep 22</u>	<u>Annual Budget</u>
Ordinary Income/Expense			
Income			
Boat Landing Fees-Lower IOP	60.00	289.03	0.00
Boat Landing Fees-South Main	663.11	2,109.31	0.00
Boat Landing Fees-Upper West	175.25	570.25	0.00
Carryover Lake Study Fund	0.00	30,000.00	30,000.00
DNR - Lake Planning Grant	0.00	0.00	0.00
Dock & Boat Launch Grant	0.00	0.00	242,000.00
Income-General Property Taxes	0.00	35,002.62	35,000.00
Interest Income	52.44	366.97	300.00
Unexpended Revenue-Undesignated	0.00	35,341.81	19,276.00
Total Income	<u>950.80</u>	<u>103,679.99</u>	<u>326,576.00</u>
Expense			
Capital Expense - Other	0.00	1,084.00	8,000.00
Capital Expense - Boat Landing	100.00	10,200.00	284,000.00
Dam Tending	300.00	2,743.25	3,600.00
Exotic Plant Control	0.00	0.00	1,000.00
Harvester- Mechanical	0.00	419.69	0.00
Insurance	0.00	6,192.00	6,000.00
Lake Study	0.00	0.00	0.00
Lake Study Response Signs	0.00	0.00	0.00
Legal & Accounting Expenses	150.00	1,640.00	3,000.00
Meeting, Newsletter, Office	83.50	2,271.53	2,000.00
Memberships	0.00	800.00	900.00
Misc Expense	0.00	0.00	0.00
Payroll Expenses	22.95	206.55	500.00
Portable Toilet Expense	0.00	955.00	2,000.00
Rent Expense	0.00	0.00	1,200.00
Repairs & Maint.- Bldg & Prop	0.00	20.57	2,000.00
Tree Removal	0.00	0.00	0.00
Utilities	58.95	400.79	1,200.00
Water Quality Monitoring	0.00	0.00	1,500.00
Water Safty, Ed.	0.00	102.06	0.00
Weed Harvesting Expense	0.00	2,030.12	8,000.00
Total Expense	<u>715.40</u>	<u>29,065.56</u>	<u>324,900.00</u>
Net Ordinary Income	<u>235.40</u>	<u>74,614.43</u>	<u>1,676.00</u>
Net Income	<u><u>235.40</u></u>	<u><u>74,614.43</u></u>	<u><u>1,676.00</u></u>

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

As of September 30, 2022

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking							4,582.29
Bill Pmt -Check	09/06/2022	3265	KerberRose, SC	Invoice: 288905		150.00	4,432.29
Bill Pmt -Check	09/06/2022	3266	Wisconsin Public Service	Invoice: 4269854567		58.95	4,373.34
Liability Check	09/15/2022	EFT	United States Treasury	39-1775802		45.90	4,327.44
Bill Pmt -Check	09/21/2022	3267	Antigo Daily Journal*	Acct Number: 8446		83.50	4,243.94
Bill Pmt -Check	09/26/2022	3268	Langlade County Zoning	Fill Garde Permit		100.00	4,143.94
Paycheck	09/30/2022	3269	Ralph T Eberle			277.05	3,866.89
Deposit	09/30/2022			Deposit	0.61		3,867.50
Total Checking					0.61	715.40	3,867.50
Money Market- IOP Landing Fees							456.58
Deposit	09/07/2022			Deposit	60.00		516.58
Total Money Market- IOP Landing Fees					60.00	0.00	516.58
Money Market-South Landing Fees							2,794.57
Deposit	09/07/2022			Deposit	419.20		3,213.77
Deposit	09/07/2022			Deposit	13.91		3,227.68
Deposit	09/26/2022			Deposit	230.00		3,457.68
Total Money Market-South Landing Fees					663.11	0.00	3,457.68
Money Market-West Landing Fees							889.36
Deposit	09/07/2022			Deposit	121.25		1,010.61
Deposit	09/26/2022			Deposit	54.00		1,064.61
Total Money Market-West Landing Fees					175.25	0.00	1,064.61
Money Market - Designated							50,000.00
Total Money Market - Designated							50,000.00
Money Market Acct-Undesignated							35,598.42
Deposit	09/30/2022			Deposit	51.80		35,650.22
Total Money Market Acct-Undesignated					51.80	0.00	35,650.22
Savings - CoVantage							103.71
Deposit	09/30/2022			Deposit	0.03		103.74
Total Savings - CoVantage					0.03	0.00	103.74
Accounts Payable							0.00
Bill Pmt -Check	09/06/2022	3265	KerberRose, SC	Invoice: 288905		150.00	-150.00
Bill Pmt -Check	09/06/2022	3265	KerberRose, SC	Invoice: 288905	150.00		0.00
Bill Pmt -Check	09/06/2022	3266	Wisconsin Public Service	Invoice: 4269854567		58.95	-58.95
Bill Pmt -Check	09/06/2022	3266	Wisconsin Public Service	Invoice: 4269854567		58.95	0.00
Bill Pmt -Check	09/21/2022	3267	Antigo Daily Journal*	Acct Number: 8446		83.50	83.50
Bill Pmt -Check	09/21/2022	3267	Antigo Daily Journal*	Acct Number: 8446		83.50	0.00
Bill Pmt -Check	09/26/2022	3268	Langlade County Zoning	Fill Garde Permit		100.00	-100.00
Bill Pmt -Check	09/26/2022	3268	Langlade County Zoning	Fill Garde Permit	100.00		0.00
Total Accounts Payable					392.45	392.45	0.00
Fica Withheld							-45.90
Liability Check	09/15/2022	EFT	United States Treasury	39-1775802	45.90		0.00
Paycheck	09/30/2022	3269	Ralph T Eberle		0.00		0.00
Paycheck	09/30/2022	3269	Ralph T Eberle			45.90	-45.90
Total Fica Withheld					45.90	45.90	-45.90
State Tax W/H							0.00
Paycheck	09/30/2022	3269	Ralph T Eberle		0.00		0.00
Total State Tax W/H					0.00	0.00	0.00
Designated - Lake Study Fund							-5,000.00
Total Designated - Lake Study Fund							-5,000.00
Designated Capital Dump Truck							-15,000.00
Total Designated Capital Dump Truck							-15,000.00
Undesignated Fund Balance							0.00
Total Undesignated Fund Balance							0.00
Boat Landing Fees-Lower IOP							-229.03
Deposit	09/07/2022			Deposit		60.00	-289.03
Total Boat Landing Fees-Lower IOP					0.00	60.00	-289.03
Boat Landing Fees-South Main							-1,446.20
Deposit	09/07/2022			Deposit		419.20	-1,865.40
Deposit	09/07/2022			Deposit		13.91	-1,879.31
Deposit	09/26/2022			Deposit		230.00	-2,109.31
Total Boat Landing Fees-South Main					0.00	663.11	-2,109.31
Boat Landing Fees-Upper West							-395.00
Deposit	09/07/2022			Deposit		121.25	-516.25
Deposit	09/26/2022			Deposit		54.00	-570.25
Total Boat Landing Fees-Upper West					0.00	175.25	-570.25
Carryover Lake Study Fund							-30,000.00
Total Carryover Lake Study Fund							-30,000.00
Income-General Property Taxes							-35,002.62
Total Income-General Property Taxes							-35,002.62
Interest Income							-314.53
Deposit	09/30/2022			to record interest income		51.80	-366.33
Deposit	09/30/2022			to record interest income		0.61	-366.94
Deposit	09/30/2022			to record interest income		0.03	-366.97
Total Interest Income					0.00	52.44	-366.97
Unexpended Revenue-Undesignated							-35,341.81
Total Unexpended Revenue-Undesignated							-35,341.81
Capital Expense - Other							1,084.00
Total Capital Expense - Other							1,084.00
Capital Expense - Boat Landing							10,100.00
Bill	09/26/2022		Langlade County Zoning	Fill Garde Permit	100.00		10,200.00
Total Capital Expense - Boat Landing					100.00	0.00	10,200.00
Dam Tending							2,443.25
Dam Tending-Wages							2,400.00

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Paycheck	09/30/2022	3269	Ralph T Eberle		300.00		2,700.00
Total Dam Tending-Wages					300.00	0.00	2,700.00
Dam Tending - Other							43.25
Total Dam Tending - Other							43.25
Total Dam Tending					300.00	0.00	2,743.25
Harvester- Mechanical							419.69
Total Harvester- Mechanical							419.69
Insurance							6,192.00
Total Insurance							6,192.00
Legal & Accounting Expenses							1,490.00
Bill	09/06/2022		KerberRose, SC	Invoice: 288905	150.00		1,640.00
Total Legal & Accounting Expenses					150.00	0.00	1,640.00
Meeting, Newsletter, Office							2,188.03
Bill	09/21/2022		Antigo Daily Journal*	Acct Number: 8446	83.50		2,271.53
Total Meeting, Newsletter, Office					83.50	0.00	2,271.53
Memberships							800.00
Total Memberships							800.00
Payroll Expenses							183.60
Paycheck	09/30/2022	3269	Ralph T Eberle		22.95		206.55
Total Payroll Expenses					22.95	0.00	206.55
Portable Toilet Expense							955.00
Total Portable Toilet Expense							955.00
Repairs & Maint.- Bldg & Prop							20.57
Total Repairs & Maint.- Bldg & Prop							20.57
Utilities							341.84
Gas & Electric							341.84
Bill	09/06/2022		Wisconsin Public Service	Invoice: 4269854567	58.95		400.79
Total Gas & Electric					58.95	0.00	400.79
Total Utilities					58.95	0.00	400.79
Water Safty, Ed.							102.06
Total Water Safty, Ed.							102.06
Weed Harvesting Expense							2,030.12
Total Weed Harvesting Expense							2,030.12
TOTAL					2,104.55	2,104.55	0.00