

Post Lake Protection & Rehabilitation District
Statement of Financial Position

As of October 31, 2022

	Oct 31, 22
ASSETS	
Current Assets	
Checking/Savings	
Checking	2,340.80
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	35,726.86
Savings - CoVantage	103.78
Total Checking/Savings	93,210.31
Total Current Assets	93,210.31
TOTAL ASSETS	93,210.31
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	73,164.41
Total Equity	93,164.41
TOTAL LIABILITIES & EQUITY	93,210.31

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 October 2022

	<u>Jan - Oct 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	443.90	300.00
Unexpended Revenue-Undesignated	35,341.81	19,276.00
Total Income	<u>103,756.92</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	3,043.25	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	1,790.00	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	229.50	500.00
Portable Toilet Expense	1,950.00	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	459.79	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>30,592.51</u>	<u>324,900.00</u>
Net Ordinary Income	<u>73,164.41</u>	<u>1,676.00</u>
Net Income	<u><u>73,164.41</u></u>	<u><u>1,676.00</u></u>

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

	<u>Oct 22</u>	<u>Jan - Oct 22</u>	<u>Annual Budget</u>
Ordinary Income/Expense			
Income			
Boat Landing Fees-Lower IOP	0.00	289.03	0.00
Boat Landing Fees-South Main	0.00	2,109.31	0.00
Boat Landing Fees-Upper West	0.00	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	76.93	443.90	300.00
Unexpended Revenue-Undesignated	0.00	35,341.81	19,276.00
Total Income	<u>76.93</u>	<u>103,756.92</u>	<u>326,576.00</u>
Expense			
Capital Expense - Other	0.00	1,084.00	8,000.00
Capital Expense - Boat Landing	0.00	10,200.00	284,000.00
Dam Tending	300.00	3,043.25	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	1,790.00	3,000.00
Meeting, Newsletter, Office	0.00	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	229.50	500.00
Portable Toilet Expense	995.00	1,950.00	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	59.00	459.79	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>1,526.95</u>	<u>30,592.51</u>	<u>324,900.00</u>
Net Ordinary Income	<u>-1,450.02</u>	<u>73,164.41</u>	<u>1,676.00</u>
Net Income	<u>-1,450.02</u>	<u>73,164.41</u>	<u>1,676.00</u>

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

As of October 31, 2022

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking							3,867.50
Bill Pmt -Check	10/13/2022	3270	Jansen Septic Pumping			995.00	2,872.50
Bill Pmt -Check	10/13/2022	3271	KerberRose, SC	Invoice 290382	150.00		2,722.50
Bill Pmt -Check	10/13/2022	3272	Wisconsi Public Service	Invoice 4307985242	59.00		2,663.50
Liability Check	10/14/2022	EFT	United States Treasury	39-1775802	45.90		2,617.60
Paycheck	10/31/2022	3273	Ralph T Eberle			277.05	2,340.55
Deposit	10/31/2022			Deposit	0.25		2,340.80
Total Checking					0.25	1,526.95	2,340.80
Money Market- IOP Landing Fees							516.58
Total Money Market- IOP Landing Fees							516.58
Money Market-South Landing Fees							3,457.68
Total Money Market-South Landing Fees							3,457.68
Money Market-West Landing Fees							1,064.61
Total Money Market-West Landing Fees							1,064.61
Money Market - Designated							50,000.00
Total Money Market - Designated							50,000.00
Money Market Acct-Undesignated							35,650.22
Deposit	10/31/2022			Deposit	76.64		35,726.86
Total Money Market Acct-Undesignated					76.64	0.00	35,726.86
Savings - CoVantage							103.74
Deposit	10/31/2022			Interest Deposit	0.04		103.78
Total Savings - CoVantage					0.04	0.00	103.78
Accounts Payable							0.00
Bill Pmt -Check	10/13/2022	3270	Jansen Septic Pumping			995.00	-995.00
Bill Pmt -Check	10/13/2022	3270	Jansen Septic Pumping		995.00		0.00
Bill Pmt -Check	10/13/2022	3271	KerberRose, SC	Invoice 290382	150.00		150.00
Bill Pmt -Check	10/13/2022	3271	KerberRose, SC	Invoice 290382		150.00	0.00
Bill Pmt -Check	10/13/2022	3272	Wisconsi Public Service	Invoice 4307985242		59.00	-59.00
Bill Pmt -Check	10/13/2022	3272	Wisconsi Public Service	Invoice 4307985242	59.00		0.00
Total Accounts Payable					1,204.00	1,204.00	0.00
Fica Withheld							-45.90
Liability Check	10/14/2022	EFT	United States Treasury	39-1775802	45.90		0.00
Paycheck	10/31/2022	3273	Ralph T Eberle		0.00		0.00
Paycheck	10/31/2022	3273	Ralph T Eberle			45.90	-45.90
Total Fica Withheld					45.90	45.90	-45.90
State Tax W/H							0.00
Paycheck	10/31/2022	3273	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							-289.03
Total Boat Landing Fees-Lower IOP							-289.03
Boat Landing Fees-South Main							-2,109.31
Total Boat Landing Fees-South Main							-2,109.31
Boat Landing Fees-Upper West							-570.25
Total Boat Landing Fees-Upper West							-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							-366.97
Deposit	10/31/2022			Interest Income		0.04	-367.01
Deposit	10/31/2022			Interest Income		76.64	-443.65
Deposit	10/31/2022			Interest Income		0.25	-443.90
Total Interest Income					0.00	76.93	-443.90
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							10,200.00
Total Capital Expense - Boat Landing							10,200.00
Dam Tending							2,743.25
Dam Tending-Wages							2,700.00
Paycheck	10/31/2022	3273	Ralph T Eberle		300.00		3,000.00
Total Dam Tending-Wages					300.00	0.00	3,000.00
Dam Tending - Other							43.25
Total Dam Tending - Other							43.25
Total Dam Tending					300.00	0.00	3,043.25
Harvester- Mechanical							419.69
Total Harvester- Mechanical							419.69
Insurance							6,192.00
Total Insurance							6,192.00
Legal & Accounting Expenses							1,640.00
Bill	10/13/2022		KerberRose, SC	Invoice 290382	150.00		1,790.00
Total Legal & Accounting Expenses					150.00	0.00	1,790.00
Meeting, Newsletter, Office							2,271.53
Total Meeting, Newsletter, Office							2,271.53

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Memberships							800.00
Total Memberships							800.00
Payroll Expenses							206.55
Paycheck	10/31/2022	3273	Ralph T Eberle		22.95		229.50
Total Payroll Expenses					22.95	0.00	229.50
Portable Toilet Expense							955.00
Bill	10/13/2022		Jansen Septic Pumping		995.00		1,950.00
Total Portable Toilet Expense					995.00	0.00	1,950.00
Repairs & Maint.- Bldg & Prop							20.57
Total Repairs & Maint.- Bldg & Prop							20.57
Utilities							400.79
Gas & Electric							400.79
Bill	10/13/2022		Wisconsin Public Service	Invoice 4307985242	59.00		459.79
Total Gas & Electric					59.00	0.00	459.79
Total Utilities					59.00	0.00	459.79
Water Saftey, Ed.							102.06
Total Water Saftey, Ed.							102.06
Weed Harvesting Expense							2,030.12
Total Weed Harvesting Expense							2,030.12
TOTAL					2,853.78	2,853.78	0.00