

**Post Lake Protection & Rehabilitation District**  
**Statement of Financial Position**  
As of April 30, 2023

	Apr 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Checking	3,515.68
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	128,329.08
Savings - CoVantage	10.04
<b>Total Checking/Savings</b>	186,893.67
<b>Total Current Assets</b>	186,893.67
<b>TOTAL ASSETS</b>	<b>186,893.67</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Fica Withheld	45.90
<b>Total Other Current Liabilities</b>	45.90
<b>Total Current Liabilities</b>	45.90
<b>Long Term Liabilities</b>	
NP- Capital Improvements	100,000.00
<b>Total Long Term Liabilities</b>	100,000.00
<b>Total Liabilities</b>	100,045.90
<b>Equity</b>	
Designated - Lake Study Fund	5,000.00
Designated Capital Dump Truck	15,000.00
Net Income	66,847.77
<b>Total Equity</b>	86,847.77
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>186,893.67</b>

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 April 2023

	<u>Jan - Apr 23</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Boat Landing Fees-Lower IOP	0.00	180.00
Boat Landing Fees-South Main	0.00	1,278.00
Boat Landing Fees-Upper West	0.00	342.00
Income-General Property Taxes	25,008.63	35,000.00
Interest Income	1,848.45	400.00
Lake Study Grant	0.00	255,330.00
Loan Proceeds	0.00	100,000.00
Unexpended Revenue-Undesignated	70,617.35	56,026.00
<b>Total Income</b>	<u>97,474.43</u>	<u>448,556.00</u>
<b>Expense</b>		
Capital Expense - Other	0.00	0.00
Capital Expense - Boat Landing	21,200.00	374,000.00
Dam Tending	1,200.00	4,000.00
Exotic Plant Control	0.00	0.00
Insurance	5,513.00	5,500.00
Lake Study	0.00	0.00
Legal & Accounting Expenses	1,790.00	3,000.00
Meeting, Newsletter, Office	578.57	2,000.00
Memberships	0.00	900.00
Payroll Expenses	91.80	500.00
Portable Toilet Expense	0.00	2,000.00
Rent Expense	0.00	1,200.00
Repairs & Maint.- Bldg & Prop	0.00	2,500.00
Tree Removal	0.00	0.00
Utilities	253.29	600.00
Water Quality Monitoring	0.00	900.00
Water Safty, Ed.	0.00	0.00
Weed Harvesting Expense	0.00	12,000.00
<b>Total Expense</b>	<u>30,626.66</u>	<u>409,100.00</u>
<b>Net Ordinary Income</b>	<u>66,847.77</u>	<u>39,456.00</u>
<b>Net Income</b>	<u><u>66,847.77</u></u>	<u><u>39,456.00</u></u>

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**Post Lake Protection & Rehabilitation District**  
**Profit & Loss Budget Performance**  
**April 2023**

	<u>Apr 23</u>	<u>Jan - Apr 23</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Boat Landing Fees-Lower IOP	0.00	0.00	180.00
Boat Landing Fees-South Main	0.00	0.00	1,278.00
Boat Landing Fees-Upper West	0.00	0.00	342.00
Income-General Property Taxes	68.85	25,008.63	35,000.00
Interest Income	481.75	1,848.45	400.00
Lake Study Grant	0.00	0.00	255,330.00
Loan Proceeds	0.00	0.00	100,000.00
Unexpended Revenue-Undesignated	0.00	70,617.35	56,026.00
<b>Total Income</b>	<u>550.60</u>	<u>97,474.43</u>	<u>448,556.00</u>
<b>Expense</b>			
Capital Expense - Other	0.00	0.00	0.00
Capital Expense - Boat Landing	0.00	21,200.00	374,000.00
Dam Tending	300.00	1,200.00	4,000.00
Exotic Plant Control	0.00	0.00	0.00
Insurance	1,629.00	5,513.00	5,500.00
Lake Study	0.00	0.00	0.00
Legal & Accounting Expenses	400.00	1,790.00	3,000.00
Meeting, Newsletter, Office	0.00	578.57	2,000.00
Memberships	0.00	0.00	900.00
Payroll Expenses	22.95	91.80	500.00
Portable Toilet Expense	0.00	0.00	2,000.00
Rent Expense	0.00	0.00	1,200.00
Repairs & Maint.- Bldg & Prop	0.00	0.00	2,500.00
Tree Removal	0.00	0.00	0.00
Utilities	68.35	253.29	600.00
Water Quality Monitoring	0.00	0.00	900.00
Water Safty, Ed.	0.00	0.00	0.00
Weed Harvesting Expense	0.00	0.00	12,000.00
<b>Total Expense</b>	<u>2,420.30</u>	<u>30,626.66</u>	<u>409,100.00</u>
<b>Net Ordinary Income</b>	<u>-1,869.70</u>	<u>66,847.77</u>	<u>39,456.00</u>
<b>Net Income</b>	<u><u>-1,869.70</u></u>	<u><u>66,847.77</u></u>	<u><u>39,456.00</u></u>

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**Post Lake Protection & Rehabilitation District**  
**General Ledger**  
As of April 30, 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Checking</b>							5,935.65
Bill Pmt -Check	04/04/2023	3302	Bliss McKnight, Inc.	Invoice 212601		1,629.00	4,306.65
Bill Pmt -Check	04/04/2023	3303	KerberRose, SC			400.00	3,906.65
Bill Pmt -Check	04/04/2023	3304	Wisconsi Public Service			68.35	3,838.30
Liability Check	04/14/2023	ACH	United States Treasury	39-1775802		45.90	3,792.40
Paycheck	04/30/2023	3305	Ralph T Eberle			277.05	3,515.35
Deposit	04/30/2023			Deposit	0.33		3,515.68
Total Checking					0.33	2,420.30	3,515.68
<b>Money Market- IOP Landing Fees</b>							516.58
Total Money Market- IOP Landing Fees							516.58
<b>Money Market-South Landing Fees</b>							3,457.68
Total Money Market-South Landing Fees							3,457.68
<b>Money Market-West Landing Fees</b>							1,064.61
Total Money Market-West Landing Fees							1,064.61
<b>Money Market - Designated</b>							50,000.00
Total Money Market - Designated							50,000.00
<b>Money Market Acct-Undesignated</b>							127,778.82
Deposit	04/12/2023			Deposit	68.85		127,847.67
Deposit	04/30/2023			Deposit	481.41		128,329.08
Total Money Market Acct-Undesignated					550.26	0.00	128,329.08
<b>Savings - CoVantage</b>							10.03
Deposit	04/30/2023			Deposit	0.01		10.04
Total Savings - CoVantage					0.01	0.00	10.04
<b>Accounts Payable</b>							0.00
Bill Pmt -Check	04/04/2023	3302	Bliss McKnight, Inc.	Invoice 212601		1,629.00	-1,629.00
Bill Pmt -Check	04/04/2023	3302	Bliss McKnight, Inc.	Invoice 212601	1,629.00		0.00
Bill Pmt -Check	04/04/2023	3303	KerberRose, SC		400.00		400.00
Bill Pmt -Check	04/04/2023	3303	KerberRose, SC			400.00	0.00
Bill Pmt -Check	04/04/2023	3304	Wisconsi Public Service			68.35	-68.35
Bill Pmt -Check	04/04/2023	3304	Wisconsi Public Service		68.35		0.00
Total Accounts Payable					2,097.35	2,097.35	0.00
<b>Fica Withheld</b>							-45.90
Liability Check	04/14/2023	ACH	United States Treasury	39-1775802	45.90		0.00
Paycheck	04/30/2023	3305	Ralph T Eberle		0.00		0.00
Paycheck	04/30/2023	3305	Ralph T Eberle			45.90	-45.90
Total Fica Withheld					45.90	45.90	-45.90
<b>State Tax W/H</b>							0.00
Paycheck	04/30/2023	3305	Ralph T Eberle		0.00		0.00
Total State Tax W/H					0.00	0.00	0.00
<b>NP- Capital Improvements</b>							-100,000.00
Total NP- Capital Improvements							-100,000.00
<b>Designated - Lake Study Fund</b>							-5,000.00

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total Designated - Lake Study Fund							-5,000.00
<b>Designated Capital Dump Truck</b>							-15,000.00
Total Designated Capital Dump Truck							-15,000.00
<b>Undesignated Fund Balance</b>							0.00
Total Undesignated Fund Balance							0.00
<b>Income-General Property Taxes</b>							-24,939.78
Deposit	04/12/2023		Oneida County Treasurer	Deposit		68.85	-25,008.63
Total Income-General Property Taxes					0.00	68.85	-25,008.63
<b>Interest Income</b>							-1,366.70
Deposit	04/30/2023			Interest Deposit		0.33	-1,367.03
Deposit	04/30/2023			Interest Deposit		0.01	-1,367.04
Deposit	04/30/2023			Interest Income		481.41	-1,848.45
Total Interest Income					0.00	481.75	-1,848.45
<b>Unexpended Revenue-Undesignated</b>							-70,617.35
Total Unexpended Revenue-Undesignated							-70,617.35
<b>Capital Expense - Boat Landing</b>							21,200.00
Total Capital Expense - Boat Landing							21,200.00
<b>Dam Tending</b>							900.00
<b>Dam Tending-Wages</b>							900.00
Paycheck	04/30/2023	3305	Ralph T Eberle		300.00		1,200.00
Total Dam Tending-Wages					300.00	0.00	1,200.00
Total Dam Tending					300.00	0.00	1,200.00
<b>Insurance</b>							3,884.00
Bill	04/04/2023		Bliss McKnight, Inc.	Invoice 212601	1,629.00		5,513.00
Total Insurance					1,629.00	0.00	5,513.00
<b>Legal &amp; Accounting Expenses</b>							1,390.00
Bill	04/04/2023		KerberRose, SC		400.00		1,790.00
Total Legal & Accounting Expenses					400.00	0.00	1,790.00
<b>Meeting, Newsletter, Office</b>							578.57
Total Meeting, Newsletter, Office							578.57
<b>Payroll Expenses</b>							68.85
Paycheck	04/30/2023	3305	Ralph T Eberle		22.95		91.80
Total Payroll Expenses					22.95	0.00	91.80
<b>Utilities</b>							184.94
<b>Gas &amp; Electric</b>							184.94
Bill	04/04/2023		Wisconsi Public Service		68.35		253.29
Total Gas & Electric					68.35	0.00	253.29
Total Utilities					68.35	0.00	253.29

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
TOTAL					<u>5,114.15</u>	<u>5,114.15</u>	<u>0.00</u>