

Post Lake Protection & Rehabilitation District
Statement of Financial Income and Expense
 January through December 2021

	<u>Jan - Dec 21</u>	<u>Jan - Dec 21</u>
Ordinary Income/Expense		
Income		
Boat Landing Fees-Lower IOP	227.55	227.55
Boat Landing Fees-South Main	1,348.37	1,348.37
Boat Landing Fees-Upper West	494.36	494.36
DNR - Lake Planning Grant	3,545.34	3,545.34
Dock & Boat Launch Grant	6,825.01	6,825.01
Income-General Property Taxes	32,000.00	32,000.00
Interest Income	373.64	373.64
Unexpended Revenue-Undesignated	18,908.22	18,908.22
Total Income	<u>63,722.49</u>	<u>63,722.49</u>
Expense		
Capital Replacement Fund	1,247.10	1,247.10
Dam Tending	3,000.00	3,000.00
Insurance	6,404.00	6,404.00
Lake Study	350.00	350.00
Lake Study Response Signs	804.84	804.84
Legal & Accounting Expenses	2,480.00	2,480.00
Meeting, Newsletter, Office	2,113.12	2,113.12
Memberships	750.00	750.00
Misc Expense	22.68	22.68
Payroll Expenses	229.50	229.50
Portable Toilet Expense	2,080.00	2,080.00
Rent Expense	2,400.00	2,400.00
Repairs & Maint.- Bldg & Prop	3,239.47	3,239.47
Tree Removal	850.00	850.00
Utilities	630.76	630.76
Water Quality Monitoring	476.40	476.40
Water Safty, Ed.	448.55	448.55
Weed Harvesting Expense	854.26	854.26
Total Expense	<u>28,380.68</u>	<u>28,380.68</u>
Net Ordinary Income	<u>35,341.81</u>	<u>35,341.81</u>
Net Income	<u><u>35,341.81</u></u>	<u><u>35,341.81</u></u>

Post Lake Protection & Rehabilitation District
Statement of Financial Position
As of December 31, 2021

Dec 31, 21

ASSETS

Current Assets

Checking/Savings

Checking	4,606.04
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	28,711.39

Total Checking/Savings 85,387.71

Total Current Assets 85,387.71

TOTAL ASSETS 85,387.71

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 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 35,341.81

Total Equity 85,341.81

TOTAL LIABILITIES & EQUITY 85,387.71

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

	<u>Jan - Dec 21</u>	<u>Annual Budget</u>
Ordinary Income/Expense		
Income		
Boat Landing Fees-Lower IOP	227.55	
Boat Landing Fees-South Main	1,348.37	
Boat Landing Fees-Upper West	494.36	
DNR - Lake Planning Grant	3,545.34	
Dock & Boat Launch Grant	6,825.01	
Income-General Property Taxes	32,000.00	32,000.00
Interest Income	373.64	800.00
Lake Study Grant	0.00	9,000.00
Unexpended Revenue-Undesignated	18,908.22	19,852.00
Total Income	<u>63,722.49</u>	<u>61,652.00</u>
Expense		
Capital Replacement Fund	1,247.10	18,000.00
Dam Tending	3,000.00	3,500.00
Exotic Plant Control	0.00	2,000.00
Finance Charges	0.00	0.00
Insurance	6,404.00	5,600.00
Lake Study	350.00	0.00
Lake Study Response Signs	804.84	
Legal & Accounting Expenses	2,480.00	2,000.00
Meeting, Newsletter, Office	2,113.12	2,000.00
Memberships	750.00	900.00
Misc Expense	22.68	
Payroll Expenses	229.50	400.00
Portable Toilet Expense	2,080.00	2,000.00
Rent Expense	2,400.00	1,200.00
Repairs & Maint.- Bldg & Prop	3,239.47	1,200.00
Tree Removal	850.00	
Utilities	630.76	1,200.00
Water Quality Monitoring	476.40	
Water Safty, Ed.	448.55	3,000.00
Weed Harvesting Expense	854.26	18,000.00
Total Expense	<u>28,380.68</u>	<u>61,000.00</u>
Net Ordinary Income	<u>35,341.81</u>	<u>652.00</u>
Net Income	<u><u>35,341.81</u></u>	<u><u>652.00</u></u>

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

As of December 31, 2021								
Type	Date	Num	Name	Memo	Debit	Credit	Balance	
Checking								
							5,430.31	
							32.51	
							32.51	
							5,397.80	
Liability Check	12/15/2021	ach	United States Treasury	39-1775802		45.90	5,351.90	
Bill Pmt -Check	12/21/2021	3202	Wisconsi Public Service			59.19	5,292.71	
Bill Pmt -Check	12/21/2021	3204	KerberRose, SC			225.00	5,067.71	
Bill Pmt -Check	12/21/2021	3205	Phil McGrath			218.08	4,849.63	
Paycheck	12/31/2021	3206	Ralph T Eberle			277.05	4,572.58	
Deposit	12/31/2021				0.45		4,573.03	
Check	12/31/2021			Service Charge		20.00	4,553.03	
Deposit	12/31/2021			Interest	20.50		4,573.53	
					<u>20.95</u>	<u>845.22</u>	<u>4,573.53</u>	
Total Checking								
					20.95	845.22	4,606.04	
Money Market- IOP Landing Fees								
Total Money Market- IOP Landing Fees								
							227.55	
Money Market-South Landing Fees								
Total Money Market-South Landing Fees								
							1,329.37	
Deposit	12/03/2021			Deposit	19.00		1,348.37	
Total Money Market-South Landing Fees								
					19.00	0.00	1,348.37	
Money Market-West Landing Fees								
Total Money Market-West Landing Fees								
							494.36	
Money Market - Designated								
Total Money Market - Designated								
							50,000.00	
Money Market Acct-Undesignated								
Total Money Market Acct-Undesignated								
							28,677.17	
Deposit	12/31/2021			Deposit	34.22		28,711.39	
Total Money Market Acct-Undesignated								
					34.22	0.00	28,711.39	
Savings								
Total Savings								
							0.00	
VISA Card Account								
Total VISA Card Account								
							0.00	
Accounts Receivable								
Total Accounts Receivable								
							0.00	
Undeposited Funds								
Total Undeposited Funds								
							0.00	
Accounts Payable								
Total Accounts Payable								
Bill Pmt -Check	12/21/2021	3202	Wisconsi Public Service			59.19	-59.19	
Bill Pmt -Check	12/21/2021	3202	Wisconsi Public Service		59.19		0.00	
Bill Pmt -Check	12/21/2021	3204	KerberRose, SC		225.00		225.00	
Bill Pmt -Check	12/21/2021	3204	KerberRose, SC			225.00	0.00	
Bill Pmt -Check	12/21/2021	3205	Phil McGrath		218.08		218.08	
Bill Pmt -Check	12/21/2021	3205	Phil McGrath			218.08	0.00	
Total Accounts Payable								
					502.27	502.27	0.00	
Fica Withheld								
Total Fica Withheld								
							-51.30	
Liability Check	12/15/2021	ach	United States Treasury	39-1775802	45.90		-5.40	
Paycheck	12/31/2021	3206	Ralph T Eberle		0.00		-5.40	

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

			As of December 31, 2021				
Type	Date	Num	Name	Memo	Debit	Credit	Balance
Paycheck	12/31/2021	3206	Ralph T Eberle			51.30	-56.70
Liability Adjust	12/31/2021			Adjust FUTA to Actual	10.80		-45.90
Total Fica Withheld					56.70	51.30	-45.90
State Tax W/H							0.00
Paycheck	12/31/2021	3206	Ralph T Eberle		0.00		0.00
Total State Tax W/H					0.00	0.00	0.00
Designated - Lake Study Fund							-35,000.00
Total Designated - Lake Study Fund							-35,000.00
Designated Capital Dump Truck							-15,000.00
Total Designated Capital Dump Truck							-15,000.00
Opening Bal Equity							0.00
Total Opening Bal Equity							0.00
Transfer-Carry Over Funds							18,908.22
Total Transfer-Carry Over Funds							18,908.22
Undesignated Fund Balance							-18,908.22
Total Undesignated Fund Balance							-18,908.22
Boat Landing Fees-Lower IOP							-227.55
Total Boat Landing Fees-Lower IOP							-227.55
Boat Landing Fees-South Main							-1,329.37
Deposit	12/03/2021			Deposit		19.00	-1,348.37
Total Boat Landing Fees-South Main					0.00	19.00	-1,348.37
Boat Landing Fees-Upper West							-494.36
Total Boat Landing Fees-Upper West							-494.36
Booklet Project							0.00
Total Booklet Project							0.00
Building & Property							0.00
Total Building & Property							0.00
Capital Carryover 2013 Truck							0.00
Total Capital Carryover 2013 Truck							0.00
Contributions-Mole Lake							0.00
Total Contributions-Mole Lake							0.00
DNR - Lake Planning Grant							-3,545.34
Total DNR - Lake Planning Grant							-3,545.34
DNR Reimbursement -Lake Study							0.00
Total DNR Reimbursement -Lake Study							0.00
Dock & Boat Launch Grant							-6,825.01
Total Dock & Boat Launch Grant							-6,825.01
Income-General Property Taxes							-32,000.00
Total Income-General Property Taxes							-32,000.00
Interest Income							-318.47
Deposit	12/31/2021					0.45	-318.92
Deposit	12/31/2021			Interest		20.50	-339.42
Deposit	12/31/2021			Deposit		34.22	-373.64
Total Interest Income					0.00	55.17	-373.64
Lake Study Grant							0.00
Total Lake Study Grant							0.00
Loan Proceeds							0.00
Total Loan Proceeds							0.00
PLIA Revenue							0.00

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

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total PLIA Revenue							0.00
Tax Refund							0.00
Total Tax Refund							0.00
Uncategorized Income							0.00
Total Uncategorized Income							0.00
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							1,247.10
Total Capital Replacement Fund							1,247.10
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							2,700.00
							0.00
							0.00
							2,700.00
Paycheck	12/31/2021	3206	Ralph T Eberle		300.00		3,000.00
					300.00	0.00	3,000.00
							0.00
							0.00
							0.00
							0.00
Total Dam Tending					300.00	0.00	3,000.00
Donations							0.00
Total Donations							0.00
Education Expenses							0.00
Total Education Expenses							0.00
Exotic Plant Control							0.00
							0.00
							0.00
							0.00
							0.00
							0.00

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

Type	Date	Num	Name	Memo	Debit	Credit	Balance
							0.00
							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							6,404.00
Total Insurance							6,404.00
IRA Contrib							0.00
Total IRA Contrib							0.00
Lake Study							350.00
Total Lake Study							350.00
Lake Study Response Signs							804.84
Total Lake Study Response Signs							804.84
Land Survey Expense							0.00
Total Land Survey Expense							0.00
Legal & Accounting Expenses							2,255.00
Bill	12/21/2021	260971	KerberRose, SC	Nov Services & Workers Comp A	225.00		2,480.00
Total Legal & Accounting Expenses					225.00	0.00	2,480.00
Meeting, Newsletter, Office							1,993.12
Bill	12/21/2021		Phil McGrath	Appreciation	100.00		2,093.12
Check	12/31/2021			Service Charge	20.00		2,113.12
Total Meeting, Newsletter, Office					120.00	0.00	2,113.12
Memberships							750.00
Total Memberships							750.00
Misc Expense							22.68
Total Misc Expense							22.68
Payroll Expenses							211.95
Paycheck	12/31/2021	3206	Ralph T Eberle		28.35		240.30
Liability Adjust	12/31/2021			Adjust FUTA to Actual		10.80	229.50
Total Payroll Expenses					28.35	10.80	229.50
Portable Toilet Expense							2,080.00
Total Portable Toilet Expense							2,080.00
Reconciliation Discrepancies							0.00
Total Reconciliation Discrepancies							0.00
Rent Expense							2,400.00
Total Rent Expense							2,400.00
Repairs & Maint.- Bldg & Prop							3,121.39
Bill	12/21/2021		Phil McGrath	Reimb for supplies	118.08		3,239.47
Total Repairs & Maint.- Bldg & Prop					118.08	0.00	3,239.47
Shoreland Restoration							0.00
Total Shoreland Restoration							0.00
Special Harvester Loan Payment							0.00
Total Special Harvester Loan Payment							0.00

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

As of December 31, 2021

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Tree Removal							850.00
Total Tree Removal							850.00
Uncategorized Expenses							0.00
Total Uncategorized Expenses							0.00
Utilities							571.57
							571.57
Bill	12/21/2021		Wisconsi Public Service		59.19		630.76
					59.19	0.00	630.76
							0.00
							0.00
							0.00
Total Utilities					59.19	0.00	630.76
Volunteer Appreciation Banquet							0.00
Total Volunteer Appreciation Banquet							0.00
Water Quality Monitoring							476.40
Total Water Quality Monitoring							476.40
Water Safty, Ed.							448.55
Total Water Safty, Ed.							448.55
Weed Harvesting (Mole Lake)							0.00
Total Weed Harvesting (Mole Lake)							0.00
Weed Harvesting Expense							854.26
Total Weed Harvesting Expense							854.26
Miscellaneous Income							0.00
Total Miscellaneous Income							0.00
No acct							0.00
Total no acct							0.00
TOTAL					<u>1,483.76</u>	<u>1,483.76</u>	<u>0.00</u>