

Post Lake Protection & Rehabilitation District
Statement of Financial Position
As of December 31, 2022

	<u>Dec 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking	4,027.96
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	131,474.53
Savings - CoVantage	121.89
Total Checking/Savings	<u>190,663.25</u>
Total Current Assets	<u>190,663.25</u>
TOTAL ASSETS	<u>190,663.25</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Fica Withheld	45.90
Total Other Current Liabilities	<u>45.90</u>
Total Current Liabilities	45.90
Long Term Liabilities	
NP- Capital Improvements	100,000.00
Total Long Term Liabilities	<u>100,000.00</u>
Total Liabilities	100,045.90
Equity	
Designated - Lake Study Fund	5,000.00
Designated Capital Dump Truck	15,000.00
Net Income	70,617.35
Total Equity	<u>90,617.35</u>
TOTAL LIABILITIES & EQUITY	<u>190,663.25</u>

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

	<u>Jan - Dec 22</u>	<u>Annual Budget</u>
Ordinary Income/Expense		
Income		
Boat Landing Fees-Lower IOP	313.03	0.00
Boat Landing Fees-South Main	2,285.52	0.00
Boat Landing Fees-Upper West	615.25	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	807.07	300.00
Unexpended Revenue-Undesignated	35,341.81	19,276.00
Total Income	<u>104,365.30</u>	<u>326,576.00</u>
Expense		
Capital Expense - Other	1,084.00	8,000.00
Capital Expense - Boat Landing	11,587.00	284,000.00
Dam Tending	3,643.25	3,600.00
Exotic Plant Control	0.00	1,000.00
Harvester- Mechanical	419.69	0.00
Insurance	6,013.00	6,000.00
Lake Study	0.00	0.00
Lake Study Response Signs	0.00	0.00
Legal & Accounting Expenses	2,565.00	3,000.00
Meeting, Newsletter, Office	2,301.53	2,000.00
Memberships	800.00	900.00
Misc Expense	0.00	0.00
Payroll Expenses	275.40	500.00
Portable Toilet Expense	2,045.00	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	577.91	1,200.00
Water Quality Monitoring	283.42	1,500.00
Water Safty, Ed.	102.06	0.00
Weed Harvesting Expense	2,030.12	8,000.00
Total Expense	<u>33,747.95</u>	<u>324,900.00</u>
Net Ordinary Income	<u>70,617.35</u>	<u>1,676.00</u>
Net Income	<u><u>70,617.35</u></u>	<u><u>1,676.00</u></u>

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

	<u>Dec 22</u>	<u>Jan - Dec 22</u>	<u>Annual Budget</u>
Ordinary Income/Expense			
Income			
Boat Landing Fees-Lower IOP	24.00	313.03	0.00
Boat Landing Fees-South Main	176.21	2,285.52	0.00
Boat Landing Fees-Upper West	45.00	615.25	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	288.68	807.07	300.00
Unexpended Revenue-Undesignated	0.00	35,341.81	19,276.00
Total Income	<u>533.89</u>	<u>104,365.30</u>	<u>326,576.00</u>
Expense			
Capital Expense - Other	0.00	1,084.00	8,000.00
Capital Expense - Boat Landing	1,387.00	11,587.00	284,000.00
Dam Tending	300.00	3,643.25	3,600.00
Exotic Plant Control	0.00	0.00	1,000.00
Harvester- Mechanical	0.00	419.69	0.00
Insurance	0.00	6,013.00	6,000.00
Lake Study	0.00	0.00	0.00
Lake Study Response Signs	0.00	0.00	0.00
Legal & Accounting Expenses	350.00	2,565.00	3,000.00
Meeting, Newsletter, Office	30.00	2,301.53	2,000.00
Memberships	0.00	800.00	900.00
Misc Expense	0.00	0.00	0.00
Payroll Expenses	22.95	275.40	500.00
Portable Toilet Expense	0.00	2,045.00	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	59.07	577.91	1,200.00
Water Quality Monitoring	283.42	283.42	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>2,432.44</u>	<u>33,747.95</u>	<u>324,900.00</u>
Net Ordinary Income	<u>-1,898.55</u>	<u>70,617.35</u>	<u>1,676.00</u>
Net Income	<u><u>-1,898.55</u></u>	<u><u>70,617.35</u></u>	<u><u>1,676.00</u></u>

9:53 AM

01/19/23

Cash Basis

Post Lake Protection & Rehabilitation District
General Ledger
As of December 31, 2022

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking							1,438.96
Bill Pmt -Check	12/14/2022	3278	KerberRose, SC	Invoice 294477		350.00	1,088.96
Bill Pmt -Check	12/14/2022	3279	Wisconsi Public Service	Invoice 4380880900		59.07	1,029.89
Liability Check	12/15/2022	EFT	United States Treasury	39-1775802		45.90	983.99
Check	12/16/2022	3280	Town Of Elcho	VOID: Reimburse	0.00		983.99
Check	12/16/2022	3281	Andy Joswiak	Reimburse		238.42	745.57
Check	12/21/2022	3282	Andy Joswiak	Reimburse		45.00	700.57
Check	12/22/2022	3283	Town Of Elcho	Reimburse		1,387.00	-686.43
Paycheck	12/31/2022	3284	Ralph T Eberle			277.05	-963.48
General Journal	12/31/2022	KR ADJ		To Record Wire Transfer	100,000.00		99,036.52
General Journal	12/31/2022	KR ADJ		Wire Fee		10.00	99,026.52
Deposit	12/31/2022			Deposit	1.44		99,027.96
General Journal	12/31/2022	KR ADJ		To Record Transfer to Money Market		100,000.00	-972.04
General Journal	12/31/2022	KR ADJ		To Record transfer from Money Market	5,000.00		4,027.96
Total Checking					105,001.44	102,412.44	4,027.96
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							35,980.14
Deposit	12/12/2022			Deposit	245.21		36,225.35
General Journal	12/31/2022	KR ADJ		To Record Transfer to Money Market	100,000.00		136,225.35
General Journal	12/31/2022	KR ADJ		To Record transfer from Money Market		5,000.00	131,225.35
Deposit	12/31/2022			Deposit	249.18		131,474.53
Total Money Market Acct-Undesignated					100,494.39	5,000.00	131,474.53
Savings - CoVantage							103.83
Deposit	12/31/2022			Deposit	38.00		141.83
Deposit	12/31/2022			Deposit	0.06		141.89
General Journal	12/31/2022	KR ADJ		Record Safe deposit box fee		20.00	121.89
Total Savings - CoVantage					38.06	20.00	121.89
Accounts Payable							0.00
Bill Pmt -Check	12/14/2022	3278	KerberRose, SC	Invoice 294477	350.00		350.00
Bill Pmt -Check	12/14/2022	3278	KerberRose, SC	Invoice 294477		350.00	0.00
Bill Pmt -Check	12/14/2022	3279	Wisconsi Public Service	Invoice 4380880900	59.07		59.07
Bill Pmt -Check	12/14/2022	3279	Wisconsi Public Service	Invoice 4380880900		59.07	0.00
Total Accounts Payable					409.07	409.07	0.00
Fica Withheld							-45.90
Liability Check	12/15/2022	EFT	United States Treasury	39-1775802	45.90		0.00
Paycheck	12/31/2022	3284	Ralph T Eberle		0.00		0.00
Paycheck	12/31/2022	3284	Ralph T Eberle			45.90	-45.90
Total Fica Withheld					45.90	45.90	-45.90

9:53 AM

01/19/23

Cash Basis

Post Lake Protection & Rehabilitation District
General Ledger
As of December 31, 2022

Type	Date	Num	Name	Memo	Debit	Credit	Balance
State Tax W/H							0.00
Paycheck	12/31/2022	3284	Ralph T Eberle		0.00		0.00
Total State Tax W/H					0.00	0.00	0.00
NP- Capital Improvements							0.00
General Journal	12/31/2022	KR ADJ		To Record Wire Transfer		100,000.00	-100,000.00
Total NP- Capital Improvements					0.00	100,000.00	-100,000.00
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
Deposit	12/12/2022			Deposit		24.00	-313.03
Total Boat Landing Fees-Lower IOP					0.00	24.00	-313.03
Boat Landing Fees-South Main							-2,109.31
Deposit	12/12/2022			Deposit		176.21	-2,285.52
Total Boat Landing Fees-South Main					0.00	176.21	-2,285.52
Boat Landing Fees-Upper West							-570.25
Deposit	12/12/2022			Deposit		45.00	-615.25
Total Boat Landing Fees-Upper West					0.00	45.00	-615.25
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							-518.39
Deposit	12/31/2022			Yearly Interest Loan Deposit		38.00	-556.39
Deposit	12/31/2022			Interest		0.06	-556.45
Deposit	12/31/2022			Interest Deposit		1.44	-557.89
Deposit	12/31/2022			Annual Interest Deposit		249.18	-807.07
Total Interest Income					0.00	288.68	-807.07
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
Check	12/16/2022	3280	Town Of Elcho	VOID: Reimburse	0.00		10,200.00
Check	12/22/2022	3283	Town Of Elcho	Reimburse	1,387.00		11,587.00
Total Capital Expense - Boat Landing					1,387.00	0.00	11,587.00

Post Lake Protection & Rehabilitation District
General Ledger
As of December 31, 2022

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Dam Tending							3,343.25
Dam Tending-Wages							3,300.00
Paycheck	12/31/2022	3284	Ralph T Eberle		300.00		3,600.00
Total Dam Tending-Wages					300.00	0.00	3,600.00
Dam Tending - Other							43.25
Total Dam Tending - Other							43.25
Total Dam Tending					300.00	0.00	3,643.25
Harvester- Mechanical							419.69
Total Harvester- Mechanical							419.69
Insurance							6,013.00
Total Insurance							6,013.00
Legal & Accounting Expenses							2,215.00
Bill	12/14/2022	294477	KerberRose, SC	Invoice 294477	350.00		2,565.00
Total Legal & Accounting Expenses					350.00	0.00	2,565.00
Meeting, Newsletter, Office							2,271.53
General Journal	12/31/2022	KR ADJ		Record Safe deposit box fee	20.00		2,291.53
General Journal	12/31/2022	KR ADJ		Wire Fee	10.00		2,301.53
Total Meeting, Newsletter, Office					30.00	0.00	2,301.53
Memberships							800.00
Total Memberships							800.00
Payroll Expenses							252.45
Paycheck	12/31/2022	3284	Ralph T Eberle		22.95		275.40
Total Payroll Expenses					22.95	0.00	275.40
Portable Toilet Expense							2,045.00
Total Portable Toilet Expense							2,045.00
Repairs & Maint.- Bldg & Prop							20.57
Total Repairs & Maint.- Bldg & Prop							20.57
Utilities							518.84
Gas & Electric							518.84
Bill	12/14/2022	4380880...	Wisconsi Public Service	Invoice 4380880900	59.07		577.91
Total Gas & Electric					59.07	0.00	577.91
Total Utilities					59.07	0.00	577.91
Water Quality Monitoring							0.00
Check	12/16/2022	3281	Andy Joswiak	Reimburse	238.42		238.42
Check	12/21/2022	3282	Andy Joswiak	Reimburse	45.00		283.42
Total Water Quality Monitoring					283.42	0.00	283.42
Water Safty, Ed.							102.06
Total Water Safty, Ed.							102.06
Weed Harvesting Expense							2,030.12

9:53 AM
01/19/23
Cash Basis

Post Lake Protection & Rehabilitation District
General Ledger
As of December 31, 2022

Type	Date	Num	Name	Memo	Debit	Credit	Balance
				Total Weed Harvesting Expense			2,030.12
TOTAL					208,421.30	208,421.30	0.00