

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

	Jun 30, 23
ASSETS	
Current Assets	
Checking/Savings	
Checking	-587.43
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	130,857.38
Savings - CoVantage	10.01
Total Checking/Savings	185,318.83
Total Current Assets	185,318.83
TOTAL ASSETS	185,318.83
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Fica Withheld	45.90
Total Other Current Liabilities	45.90
Total Current Liabilities	45.90
Long Term Liabilities	
NP- Capital Improvements	100,000.00
Total Long Term Liabilities	100,000.00
Total Liabilities	100,045.90
Equity	
Designated - Lake Study Fund	5,000.00
Designated Capital Dump Truck	15,000.00
Net Income	65,272.93
Total Equity	85,272.93
TOTAL LIABILITIES & EQUITY	185,318.83

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 June 2023

	<u>Jan - Jun 23</u>	<u>Annual Budget</u>
Ordinary Income/Expense		
Income		
Boat Landing Fees-Lower IOP	168.05	180.00
Boat Landing Fees-South Main	640.60	1,278.00
Boat Landing Fees-Upper West	161.65	342.00
Income-General Property Taxes	25,503.71	35,000.00
Interest Income	2,911.73	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
Total Income	<u>100,003.09</u>	<u>448,556.00</u>
Expense		
Capital Expense - Other	0.00	0.00
Capital Expense - Boat Landing	21,230.00	374,000.00
Dam Tending	1,800.00	4,000.00
Exotic Plant Control	0.00	0.00
Insurance	5,713.00	5,500.00
Interest Expense	0.00	
Lake Study	0.00	0.00
Legal & Accounting Expenses	2,590.00	3,000.00
Meeting, Newsletter, Office	1,108.40	2,000.00
Memberships	0.00	900.00
Payroll Expenses	137.70	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	458.34	600.00
Water Quality Monitoring	0.00	900.00
Water Safty, Ed.	1,500.00	0.00
Weed Harvesting Expense	192.72	12,000.00
Total Expense	<u>34,730.16</u>	<u>409,100.00</u>
Net Ordinary Income	<u>65,272.93</u>	<u>39,456.00</u>
Net Income	<u><u>65,272.93</u></u>	<u><u>39,456.00</u></u>

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Post Lake Protection & Rehabilitation District
Profit & Loss Budget Performance
June 2023

	<u>Jun 23</u>	<u>Jan - Jun 23</u>	<u>Annual Budget</u>
Ordinary Income/Expense			
Income			
Boat Landing Fees-Lower IOP	133.05	168.05	180.00
Boat Landing Fees-South Main	492.15	640.60	1,278.00
Boat Landing Fees-Upper West	96.65	161.65	342.00
Income-General Property Taxes	0.00	25,503.71	35,000.00
Interest Income	524.64	2,911.73	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
Total Income	<u>1,246.49</u>	<u>100,003.09</u>	<u>448,556.00</u>
Expense			
Capital Expense - Other	0.00	0.00	0.00
Capital Expense - Boat Landing	30.00	21,230.00	374,000.00
Dam Tending	300.00	1,800.00	4,000.00
Exotic Plant Control	0.00	0.00	0.00
Insurance	200.00	5,713.00	5,500.00
Interest Expense	0.00	0.00	
Lake Study	0.00	0.00	0.00
Legal & Accounting Expenses	400.00	2,590.00	3,000.00
Meeting, Newsletter, Office	429.83	1,108.40	2,000.00
Memberships	0.00	0.00	900.00
Payroll Expenses	22.95	137.70	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	136.70	458.34	600.00
Water Quality Monitoring	0.00	0.00	900.00
Water Safty, Ed.	1,500.00	1,500.00	0.00
Weed Harvesting Expense	0.00	192.72	12,000.00
Total Expense	<u>3,019.48</u>	<u>34,730.16</u>	<u>409,100.00</u>
Net Ordinary Income	<u>-1,772.99</u>	<u>65,272.93</u>	<u>39,456.00</u>
Net Income	<u><u>-1,772.99</u></u>	<u><u>65,272.93</u></u>	<u><u>39,456.00</u></u>

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

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking							2,386.01
Bill Pmt -Check	06/07/2023	3313	Dvorak's Docks	Invoice 23204		1,500.00	886.01
Bill Pmt -Check	06/07/2023	3314	KerberRose, SC	Invoice 316417		400.00	486.01
Bill Pmt -Check	06/07/2023	3315	Phil McGrath	Reimbursement		69.83	416.18
Bill Pmt -Check	06/07/2023	3316	Wisconsi Public Service	4602240730		136.70	279.48
Bill Pmt -Check	06/20/2023	3317	The Insurance Center			200.00	79.48
Check	06/26/2023	ACH	Intuit	Annual Subscription		360.00	-280.52
Bill Pmt -Check	06/29/2023	3319	Charles David's Sons Inc	015153		30.00	-310.52
Paycheck	06/30/2023	3318	Ralph T Eberle			277.05	-587.57
Deposit	06/30/2023			Deposit	0.09		-587.48
Deposit	06/30/2023			Deposit	0.05		-587.43
Total Checking					0.14	2,973.58	-587.43
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							129,610.99
Deposit	06/15/2023			Deposit	721.85		130,332.84
Deposit	06/30/2023			Deposit	524.54		130,857.38
Total Money Market Acct-Undesignated					1,246.39	0.00	130,857.38
Savings - CoVantage							10.05
Deposit	06/30/2023			Deposit	0.01		10.06
Deposit	06/30/2023			Transfer		0.05	10.01
Total Savings - CoVantage					0.01	0.05	10.01
Accounts Payable							0.00
Bill Pmt -Check	06/07/2023	3313	Dvorak's Docks	Invoice 23204	1,500.00		1,500.00
Bill Pmt -Check	06/07/2023	3313	Dvorak's Docks	Invoice 23204		1,500.00	0.00
Bill Pmt -Check	06/07/2023	3314	KerberRose, SC	Invoice 316417		400.00	-400.00
Bill Pmt -Check	06/07/2023	3314	KerberRose, SC	Invoice 316417	400.00		0.00
Bill Pmt -Check	06/07/2023	3315	Phil McGrath	Reimbursement		69.83	-69.83
Bill Pmt -Check	06/07/2023	3315	Phil McGrath	Reimbursement	69.83		0.00
Bill Pmt -Check	06/07/2023	3316	Wisconsi Public Service	4602240730	136.70		136.70
Bill Pmt -Check	06/07/2023	3316	Wisconsi Public Service	4602240730		136.70	0.00
Bill Pmt -Check	06/20/2023	3317	The Insurance Center			200.00	-200.00
Bill Pmt -Check	06/20/2023	3317	The Insurance Center		200.00		0.00
Bill Pmt -Check	06/29/2023	3319	Charles David's Sons Inc	015153	30.00		30.00
Bill Pmt -Check	06/29/2023	3319	Charles David's Sons Inc	015153		30.00	0.00
Total Accounts Payable					2,336.53	2,336.53	0.00
Fica Withheld							0.00
Paycheck	06/30/2023	3318	Ralph T Eberle		0.00		0.00
Paycheck	06/30/2023	3318	Ralph T Eberle			45.90	-45.90

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total Fica Withheld					0.00	45.90	-45.90
State Tax W/H							0.00
Paycheck	06/30/2023	3318	Ralph T Eberle		0.00		0.00
Total State Tax W/H					0.00	0.00	0.00
NP- Capital Improvements							-100,000.00
Total NP- Capital Improvements							-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							-35.00
Deposit	06/15/2023			Deposit		133.05	-168.05
Total Boat Landing Fees-Lower IOP					0.00	133.05	-168.05
Boat Landing Fees-South Main							-148.45
Deposit	06/15/2023			Deposit		492.15	-640.60
Total Boat Landing Fees-South Main					0.00	492.15	-640.60
Boat Landing Fees-Upper West							-65.00
Deposit	06/15/2023			Deposit		96.65	-161.65
Total Boat Landing Fees-Upper West					0.00	96.65	-161.65
Income-General Property Taxes							-25,503.71
Total Income-General Property Taxes							-25,503.71
Interest Income							-2,387.09
Deposit	06/30/2023			Interest		0.01	-2,387.10
Deposit	06/30/2023			Interest		0.09	-2,387.19
Deposit	06/30/2023			Interest		524.54	-2,911.73
Total Interest Income					0.00	524.64	-2,911.73
Unexpended Revenue-Undesignated							-70,617.35
Total Unexpended Revenue-Undesignated							-70,617.35
Capital Expense - Boat Landing							21,200.00
Bill	06/29/2023		Charles David's Sons Inc	Boat Ramp Signs	30.00		21,230.00
Total Capital Expense - Boat Landing					30.00	0.00	21,230.00
Dam Tending							1,500.00
Dam Tending-Wages							1,500.00
Paycheck	06/30/2023	3318	Ralph T Eberle		300.00		1,800.00
Total Dam Tending-Wages					300.00	0.00	1,800.00
Total Dam Tending					300.00	0.00	1,800.00
Insurance							5,513.00

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	06/20/2023		The Insurance Center		200.00		5,713.00
Total Insurance					200.00	0.00	5,713.00
Legal & Accounting Expenses							
Bill	06/07/2023		KerberRose, SC	Invoice 316417	400.00		2,190.00
Total Legal & Accounting Expenses					400.00	0.00	2,590.00
Meeting, Newsletter, Office							
Bill	06/07/2023		Phil McGrath	Reimbursement	69.83		678.57
Check	06/26/2023	ACH	Intuit	Annual Subscription	360.00		748.40
Total Meeting, Newsletter, Office					429.83	0.00	1,108.40
Payroll Expenses							
Paycheck	06/30/2023	3318	Ralph T Eberle		22.95		114.75
Total Payroll Expenses					22.95	0.00	137.70
Utilities							
Gas & Electric							
Bill	06/07/2023		Wisconsi Public Service	4602240730	136.70		321.64
Total Gas & Electric					136.70	0.00	321.64
Total Utilities					136.70	0.00	458.34
Water Safty, Ed.							
Bill	06/07/2023		Dvorak's Docks	Invoice 23204	1,500.00		0.00
Total Water Safty, Ed.					1,500.00	0.00	1,500.00
Weed Harvesting Expense							
Total Weed Harvesting Expense							192.72
TOTAL					6,602.55	6,602.55	0.00