

**Post Lake Protection & Rehabilitation District**  
**Statement of Financial Position**  
As of October 31, 2023

	Oct 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Checking	-1,135.51
Money Market- IOP Landing Fees	611.08
Money Market-South Landing Fees	3,457.68
Money Market-West Landing Fees	1,452.61
Money Market - Designated	50,000.00
Money Market Acct-Undesignated	122,270.78
Savings - CoVantage	20.59
<b>Total Checking/Savings</b>	176,677.23
<b>Total Current Assets</b>	176,677.23
<b>TOTAL ASSETS</b>	<b>176,677.23</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	56,631.33
<b>Total Equity</b>	76,631.33
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>176,677.23</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 October 2023

	<u>Jan - Oct 23</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Boat Landing Fees-Lower IOP	316.55	180.00
Boat Landing Fees-South Main	1,469.79	1,278.00
Boat Landing Fees-Upper West	648.40	342.00
Income-General Property Taxes	35,002.62	35,000.00
Interest Income	4,996.78	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>113,051.49</u>	<u>448,556.00</u>
<b>Expense</b>		
Capital Expense - Other	0.00	0.00
Capital Expense - Boat Landing	29,912.37	374,000.00
Dam Tending	3,000.00	4,000.00
Exotic Plant Control	0.00	0.00
Insurance	6,614.00	5,500.00
Interest Expense	0.00	
Lake Study	0.00	0.00
Legal & Accounting Expenses	4,090.00	3,000.00
Meeting, Newsletter, Office	3,302.45	2,000.00
Memberships	750.00	900.00
Payroll Expenses	229.50	500.00
Portable Toilet Expense	1,600.00	2,000.00
Rent Expense	1,200.00	1,200.00
Repairs & Maint.- Bldg & Prop	2,530.00	2,500.00
Tree Removal	0.00	0.00
Utilities	731.76	600.00
Water Quality Monitoring	767.36	900.00
Water Safty, Ed.	1,500.00	0.00
Weed Harvesting Expense	192.72	12,000.00
<b>Total Expense</b>	<u>56,420.16</u>	<u>409,100.00</u>
<b>Net Ordinary Income</b>	<u>56,631.33</u>	<u>39,456.00</u>
<b>Net Income</b>	<u><u>56,631.33</u></u>	<u><u>39,456.00</u></u>

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**  
October 2023

	<u>Oct 23</u>	<u>Jan - Oct 23</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Boat Landing Fees-Lower IOP	0.00	316.55	180.00
Boat Landing Fees-South Main	0.00	1,469.79	1,278.00
Boat Landing Fees-Upper West	0.00	648.40	342.00
Income-General Property Taxes	0.00	35,002.62	35,000.00
Interest Income	520.07	4,996.78	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>520.07</u>	<u>113,051.49</u>	<u>448,556.00</u>
<b>Expense</b>			
Capital Expense - Other	0.00	0.00	0.00
Capital Expense - Boat Landing	1,750.50	29,912.37	374,000.00
Dam Tending	300.00	3,000.00	4,000.00
Exotic Plant Control	0.00	0.00	0.00
Insurance	0.00	6,614.00	5,500.00
Interest Expense	0.00	0.00	
Lake Study	0.00	0.00	0.00
Legal & Accounting Expenses	350.00	4,090.00	3,000.00
Meeting, Newsletter, Office	150.00	3,302.45	2,000.00
Memberships	0.00	750.00	900.00
Payroll Expenses	22.95	229.50	500.00
Portable Toilet Expense	930.00	1,600.00	2,000.00
Rent Expense	0.00	1,200.00	1,200.00
Repairs & Maint.- Bldg & Prop	30.00	2,530.00	2,500.00
Tree Removal	0.00	0.00	0.00
Utilities	136.72	731.76	600.00
Water Quality Monitoring	583.94	767.36	900.00
Water Safety, Ed.	0.00	1,500.00	0.00
Weed Harvesting Expense	0.00	192.72	12,000.00
<b>Total Expense</b>	<u>4,254.11</u>	<u>56,420.16</u>	<u>409,100.00</u>
<b>Net Ordinary Income</b>	<u>-3,734.04</u>	<u>56,631.33</u>	<u>39,456.00</u>
<b>Net Income</b>	<u><u>-3,734.04</u></u>	<u><u>56,631.33</u></u>	<u><u>39,456.00</u></u>

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**  
**General Ledger**  
**As of October 31, 2023**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Checking</b>							3,117.84
Bill Pmt -Check	10/05/2023	3340	Andy Joswiak	Mileage log Reimburse		217.10	2,900.74
Bill Pmt -Check	10/05/2023	3341	KerberRose, SC	322901		350.00	2,550.74
Bill Pmt -Check	10/05/2023	3342	Wisconsi Public Service	Invoice: 4749646725		136.72	2,414.02
Check	10/05/2023	3343	Town Of Elcho	MSA Invoice R07593005.08		1,750.50	663.52
Liability Check	10/13/2023	ACH	United States Treasury	39-1775802		45.90	617.62
Bill Pmt -Check	10/17/2023	3344	G-Force Creative	Invoice 2786		150.00	467.62
Bill Pmt -Check	10/17/2023	3345	Jansen Septic Pumping			930.00	-462.38
Bill Pmt -Check	10/17/2023	3346	Post Lake Improvement Association, Inc.	Key Fobs		30.00	-492.38
Bill Pmt -Check	10/26/2023	3348	Northern Lake Service, Inc	Invoice: 2313201 & 2315549		366.84	-859.22
Paycheck	10/31/2023	3347	Ralph T Eberle			277.05	-1,136.27
Deposit	10/31/2023			Deposit	0.76		-1,135.51
Total Checking					0.76	4,254.11	-1,135.51
<b>Money Market- IOP Landing Fees</b>							611.08
Total Money Market- IOP Landing Fees							611.08
<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>							1,452.61
Total Money Market-West Landing Fees							1,452.61
<b>Money Market - Designated</b>							50,000.00
Total Money Market - Designated							50,000.00
<b>Money Market Acct-Undesignated</b>							121,751.49
Deposit	10/31/2023			Deposit	519.29		122,270.78
Total Money Market Acct-Undesignated					519.29	0.00	122,270.78
<b>Savings - CoVantage</b>							20.57
Deposit	10/31/2023			Deposit	0.02		20.59
Total Savings - CoVantage					0.02	0.00	20.59
<b>Accounts Payable</b>							0.00
Bill Pmt -Check	10/05/2023	3340	Andy Joswiak	Mileage log Reimburse	217.10		217.10
Bill Pmt -Check	10/05/2023	3340	Andy Joswiak	Mileage log Reimburse		217.10	0.00
Bill Pmt -Check	10/05/2023	3341	KerberRose, SC	322901		350.00	-350.00
Bill Pmt -Check	10/05/2023	3341	KerberRose, SC	322901	350.00		0.00
Bill Pmt -Check	10/05/2023	3342	Wisconsi Public Service	Invoice: 4749646725		136.72	-136.72
Bill Pmt -Check	10/05/2023	3342	Wisconsi Public Service	Invoice: 4749646725	136.72		0.00
Bill Pmt -Check	10/17/2023	3344	G-Force Creative	Invoice 2786		150.00	-150.00
Bill Pmt -Check	10/17/2023	3344	G-Force Creative	Invoice 2786	150.00		0.00
Bill Pmt -Check	10/17/2023	3345	Jansen Septic Pumping			930.00	-930.00
Bill Pmt -Check	10/17/2023	3345	Jansen Septic Pumping		930.00		0.00
Bill Pmt -Check	10/17/2023	3346	Post Lake Improvement Association, Inc.	Key Fobs		30.00	-30.00
Bill Pmt -Check	10/17/2023	3346	Post Lake Improvement Association, Inc.	Key Fobs	30.00		0.00
Bill Pmt -Check	10/26/2023	3348	Northern Lake Service, Inc	Invoice: 2313201 & 2315549	366.84		366.84
Bill Pmt -Check	10/26/2023	3348	Northern Lake Service, Inc	Invoice: 2313201 & 2315549		366.84	0.00
Total Accounts Payable					2,180.66	2,180.66	0.00
<b>Fica Withheld</b>							-45.90
Liability Check	10/13/2023	ACH	United States Treasury	39-1775802	45.90		0.00
Paycheck	10/31/2023	3347	Ralph T Eberle		0.00		0.00

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Paycheck	10/31/2023	3347	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	10/31/2023	3347	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
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>Boat Landing Fees-Lower IOP</b>							-316.55
Total Boat Landing Fees-Lower IOP							-316.55
<b>Boat Landing Fees-South Main</b>							-1,469.79
Total Boat Landing Fees-South Main							-1,469.79
<b>Boat Landing Fees-Upper West</b>							-648.40
Total Boat Landing Fees-Upper West							-648.40
<b>Income-General Property Taxes</b>							-35,002.62
Total Income-General Property Taxes							-35,002.62
<b>Interest Income</b>							-4,476.71
Deposit	10/31/2023			Interest Deposit		0.02	-4,476.73
Deposit	10/31/2023			Interest Deposit		519.29	-4,996.02
Deposit	10/31/2023			Interest Deposit		0.76	-4,996.78
Total Interest Income					0.00	520.07	-4,996.78
<b>Unexpended Revenue-Undesignated</b>							-70,617.35
Total Unexpended Revenue-Undesignated							-70,617.35
<b>Capital Expense - Boat Landing</b>							28,161.87
Check	10/05/2023	3343	Town Of Elcho	MSA Invoice R07593005.08	1,750.50		29,912.37
Total Capital Expense - Boat Landing					1,750.50	0.00	29,912.37
<b>Dam Tending</b>							2,700.00
<b>Dam Tending-Wages</b>							2,700.00
Paycheck	10/31/2023	3347	Ralph T Eberle		300.00		3,000.00
Total Dam Tending-Wages					300.00	0.00	3,000.00
Total Dam Tending					300.00	0.00	3,000.00
<b>Insurance</b>							6,614.00
Total Insurance							6,614.00
<b>Legal &amp; Accounting Expenses</b>							3,740.00

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	10/05/2023		KerberRose, SC	322901	350.00		4,090.00
Total Legal & Accounting Expenses					350.00	0.00	4,090.00
<b>Meeting, Newsletter, Office</b>							3,152.45
Bill	10/17/2023		G-Force Creative	Invoice 2786	150.00		3,302.45
Total Meeting, Newsletter, Office					150.00	0.00	3,302.45
<b>Memberships</b>							750.00
Total Memberships							750.00
<b>Payroll Expenses</b>							206.55
Paycheck	10/31/2023	3347	Ralph T Eberle		22.95		229.50
Total Payroll Expenses					22.95	0.00	229.50
<b>Portable Toilet Expense</b>							670.00
Bill	10/17/2023		Jansen Septic Pumping		930.00		1,600.00
Total Portable Toilet Expense					930.00	0.00	1,600.00
<b>Rent Expense</b>							1,200.00
Total Rent Expense							1,200.00
<b>Repairs &amp; Maint.- Bldg &amp; Prop</b>							2,500.00
Bill	10/17/2023		Post Lake Improvement Association, Inc.	Key Fobs	30.00		2,530.00
Total Repairs & Maint.- Bldg & Prop					30.00	0.00	2,530.00
<b>Utilities</b>							595.04
<b>Gas &amp; Electric</b>							595.04
Bill	10/05/2023		Wisconsi Public Service	Invoice: 4749646725	136.72		731.76
Total Gas & Electric					136.72	0.00	731.76
Total Utilities					136.72	0.00	731.76
<b>Water Quality Monitoring</b>							183.42
Bill	10/05/2023		Andy Joswiak	Reimburse	217.10		400.52
Bill	10/26/2023		Northern Lake Service, Inc	Invoice: 2313201 & 2315549	366.84		767.36
Total Water Quality Monitoring					583.94	0.00	767.36
<b>Water Safty, Ed.</b>							1,500.00
Total Water Safty, Ed.							1,500.00
<b>Weed Harvesting Expense</b>							192.72
Total Weed Harvesting Expense							192.72
<b>TOTAL</b>					<b>7,000.74</b>	<b>7,000.74</b>	<b>0.00</b>