

Post Lake Protection & Rehabilitation District
Statement of Financial Position
As of January 31, 2024

	Jan 31, 24
ASSETS	
Current Assets	
Checking/Savings	
Checking	5,002.84
Money Market- IOP Landing Fees	670.04
Money Market-South Landing Fees	3,457.68
Money Market-West Landing Fees	1,577.16
Money Market - Designated	20,000.00
Money Market Acct-Undesignated	135,719.30
Savings - CoVantage	190.97
Total Checking/Savings	166,617.99
Total Current Assets	166,617.99
TOTAL ASSETS	166,617.99
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Fica Withheld	53.56
Total Other Current Liabilities	53.56
Total Current Liabilities	53.56
Long Term Liabilities	
NP- Capital Improvements	100,000.00
Total Long Term Liabilities	100,000.00
Total Liabilities	100,053.56
Equity	
Designated - Lake Study Fund	5,000.00
Designated Capital Dump Truck	15,000.00
Net Income	46,564.43
Total Equity	66,564.43
TOTAL LIABILITIES & EQUITY	166,617.99

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 2024

	<u>Jan 24</u>	<u>Annual Budget</u>
Ordinary Income/Expense		
Income		
Boat Landing Fees-Lower IOP	0.00	500.00
Boat Landing Fees-South Main	0.00	2,000.00
Boat Landing Fees-Upper West	0.00	500.00
Income-General Property Taxes	6,877.88	35,000.00
Interest Income	439.95	2,400.00
Unexpended Revenue-Undesignated	46,367.22	62,017.00
Total Income	<u>53,685.05</u>	<u>102,417.00</u>
Expense		
Capital Expense - Other	0.00	25,000.00
Capital Expense - Boat Landing	1,000.00	
Dam Tending	350.00	5,000.00
Insurance	3,950.00	6,000.00
Legal & Accounting Expenses	350.00	3,200.00
Meeting, Newsletter, Office	188.00	2,300.00
Memberships	0.00	1,000.00
Note Payment - Interest Expense	0.00	12,638.00
Payroll Expenses	26.78	500.00
Portable Toilet Expense	0.00	2,000.00
Rent Expense	1,200.00	1,200.00
Repairs & Maint.- Bldg & Prop	0.00	2,500.00
Utilities	55.84	800.00
Water Quality Monitoring	0.00	2,000.00
Weed Harvesting (Mole Lake)	0.00	12,000.00
Total Expense	<u>7,120.62</u>	<u>76,138.00</u>
Net Ordinary Income	<u>46,564.43</u>	<u>26,279.00</u>
Net Income	<u><u>46,564.43</u></u>	<u><u>26,279.00</u></u>

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Post Lake Protection & Rehabilitation District
General Ledger
As of January 31, 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking							7,115.20
Bill Pmt -Check	01/12/2024	3359	KerberRose, SC	Invoice 329491		350.00	6,765.20
Bill Pmt -Check	01/12/2024	3360	Post Lake Improvement Association, Inc.	Annual Rent 1/1/24-12/31/24		1,200.00	5,565.20
Bill Pmt -Check	01/12/2024	3361	U.S. Postal Service	PO Box Fee Due		98.00	5,467.20
Bill Pmt -Check	01/12/2024	3362	Wisconsi Public Service	Invoice 4860927215		55.84	5,411.36
Liability Check	01/15/2024	ACH	United States Treasury	39-1775802		45.90	5,365.46
Transfer	01/26/2024			Funds Transfer	5,000.00		10,365.46
Bill Pmt -Check	01/27/2024	3364	Auto Owners Insurance	Acct: 016359747		3,950.00	6,415.46
Bill Pmt -Check	01/27/2024	3365	G-Force Creative	Invoice 2921		90.00	6,325.46
Bill Pmt -Check	01/27/2024	3366	Krueger & Stienfest, Inc.	Invoice 56554		1,000.00	5,325.46
Paycheck	01/31/2024	3363	Ralph T Eberle			323.22	5,002.24
Deposit	01/31/2024			Deposit	0.60		5,002.84
Total Checking					5,000.60	7,112.96	5,002.84
Money Market- IOP Landing Fees							670.04
Total Money Market- IOP Landing Fees							670.04
Money Market-South Landing Fees							3,457.68
Total Money Market-South Landing Fees							3,457.68
Money Market-West Landing Fees							1,577.16
Total Money Market-West Landing Fees							1,577.16
Money Market - Designated							50,000.00
General Journal	01/31/2024	KR AJE		To Adjust money market balance to equity account		30,000.00	20,000.00
Total Money Market - Designated					0.00	30,000.00	20,000.00
Money Market Acct-Undesignated							103,402.25
Deposit	01/16/2024			Deposit	5,023.57		108,425.82
Deposit	01/16/2024			Deposit	1,854.31		110,280.13
Transfer	01/26/2024			Funds Transfer		5,000.00	105,280.13
Deposit	01/31/2024			Deposit	439.17		105,719.30
General Journal	01/31/2024	KR AJE		To Adjust money market balance to equity account	30,000.00		135,719.30
Total Money Market Acct-Undesignated					37,317.05	5,000.00	135,719.30
Savings - CoVantage							190.79
Deposit	01/31/2024			Deposit	0.18		190.97
Total Savings - CoVantage					0.18	0.00	190.97
Accounts Payable							0.00
Bill Pmt -Check	01/12/2024	3359	KerberRose, SC	Invoice 329491		350.00	-350.00
Bill Pmt -Check	01/12/2024	3359	KerberRose, SC	Invoice 329491	350.00		0.00
Bill Pmt -Check	01/12/2024	3360	Post Lake Improvement Association, Inc.	Annual Rent 1/1/24-12/31/24		1,200.00	-1,200.00
Bill Pmt -Check	01/12/2024	3360	Post Lake Improvement Association, Inc.	Annual Rent 1/1/24-12/31/24	1,200.00		0.00
Bill Pmt -Check	01/12/2024	3361	U.S. Postal Service	PO Box Fee Due		98.00	-98.00
Bill Pmt -Check	01/12/2024	3361	U.S. Postal Service	PO Box Fee Due	98.00		0.00
Bill Pmt -Check	01/12/2024	3362	Wisconsi Public Service	Invoice 4860927215		55.84	55.84
Bill Pmt -Check	01/12/2024	3362	Wisconsi Public Service	Invoice 4860927215		55.84	0.00
Bill Pmt -Check	01/27/2024	3364	Auto Owners Insurance	Acct: 016359747	3,950.00		3,950.00
Bill Pmt -Check	01/27/2024	3364	Auto Owners Insurance	Acct: 016359747		3,950.00	0.00
Bill Pmt -Check	01/27/2024	3365	G-Force Creative	Invoice 2921	90.00		90.00
Bill Pmt -Check	01/27/2024	3365	G-Force Creative	Invoice 2921		90.00	0.00
Bill Pmt -Check	01/27/2024	3366	Krueger & Stienfest, Inc.	Invoice 56554		1,000.00	-1,000.00
Bill Pmt -Check	01/27/2024	3366	Krueger & Stienfest, Inc.	Invoice 56554	1,000.00		0.00

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total Accounts Payable					6,743.84	6,743.84	0.00
Fica Withheld							-45.90
Liability Check	01/15/2024	ACH	United States Treasury	39-1775802	45.90		0.00
Paycheck	01/31/2024	3363	Ralph T Eberle		0.00		0.00
Paycheck	01/31/2024	3363	Ralph T Eberle			53.56	-53.56
Total Fica Withheld					45.90	53.56	-53.56
State Tax W/H							0.00
Paycheck	01/31/2024	3363	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							-46,367.22
General Journal	01/31/2024	AJE		2023 Year End Adjustments	46,367.22		0.00
Total Undesignated Fund Balance					46,367.22	0.00	0.00
Income-General Property Taxes							0.00
Deposit	01/16/2024		Town Of Elcho	Deposit		5,023.57	-5,023.57
Deposit	01/16/2024		Town Of Schoepke	January Tax Settlement		1,854.31	-6,877.88
Total Income-General Property Taxes					0.00	6,877.88	-6,877.88
Interest Income							0.00
Deposit	01/31/2024			Interest Deposit		0.18	-0.18
Deposit	01/31/2024			Interest Income		439.17	-439.35
Deposit	01/31/2024			Interest Income		0.60	-439.95
Total Interest Income					0.00	439.95	-439.95
Unexpended Revenue-Undesignated							0.00
General Journal	01/31/2024	AJE		2023 Year End Adjustments		46,367.22	-46,367.22
Total Unexpended Revenue-Undesignated					0.00	46,367.22	-46,367.22
Capital Expense - Boat Landing							0.00
Bill	01/27/2024		Krueger & Stienfest, Inc.	IOP	1,000.00		1,000.00
Total Capital Expense - Boat Landing					1,000.00	0.00	1,000.00
Dam Tending							0.00
Dam Tending-Wages							0.00
Paycheck	01/31/2024	3363	Ralph T Eberle		350.00		350.00
Total Dam Tending-Wages					350.00	0.00	350.00
Total Dam Tending					350.00	0.00	350.00
Insurance							0.00

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	01/27/2024		Auto Owners Insurance	Acct: 016359747	3,950.00		3,950.00
Total Insurance					3,950.00	0.00	3,950.00
Legal & Accounting Expenses							
Bill	01/12/2024		KerberRose, SC	Invoice 329491	350.00		350.00
Total Legal & Accounting Expenses					350.00	0.00	350.00
Meeting, Newsletter, Office							
Bill	01/12/2024		U.S. Postal Service	PO Box Fee Due	98.00		98.00
Bill	01/27/2024		G-Force Creative	Invoice 2921	90.00		188.00
Total Meeting, Newsletter, Office					188.00	0.00	188.00
Payroll Expenses							
Paycheck	01/31/2024	3363	Ralph T Eberle		26.78		26.78
Total Payroll Expenses					26.78	0.00	26.78
Rent Expense							
Bill	01/12/2024		Post Lake Improvement Association, Inc.	Annual Rent 1/1/24-12/31/24	1,200.00		1,200.00
Total Rent Expense					1,200.00	0.00	1,200.00
Utilities							
Gas & Electric							
Bill	01/12/2024		Wisconsi Public Service	Invoice 4860927215	55.84		55.84
Total Gas & Electric					55.84	0.00	55.84
Total Utilities					55.84	0.00	55.84
TOTAL					102,595.41	102,595.41	0.00