

**Post Lake Protection & Rehabilitation District**  
**Statement of Financial Position**  
As of February 29, 2024

	Feb 29, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Checking	4,295.17
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	87,613.26
Savings - CoVantage	191.14
<b>Total Checking/Savings</b>	117,804.45
<b>Total Current Assets</b>	117,804.45
<b>TOTAL ASSETS</b>	<b>117,804.45</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Fica Withheld	53.54
<b>Total Other Current Liabilities</b>	53.54
<b>Total Current Liabilities</b>	53.54
<b>Long Term Liabilities</b>	
NP- Capital Improvements	40,000.00
<b>Total Long Term Liabilities</b>	40,000.00
<b>Total Liabilities</b>	40,053.54
<b>Equity</b>	
Designated - Lake Study Fund	5,000.00
Designated Capital Dump Truck	15,000.00
Net Income	57,750.91
<b>Total Equity</b>	77,750.91
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>117,804.45</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 February 2024

	<u>Jan - Feb 24</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
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	24,362.52	35,000.00
Interest Income	850.16	2,400.00
Unexpended Revenue-Undesignated	46,367.22	62,017.00
<b>Total Income</b>	<u>71,579.90</u>	<u>102,417.00</u>
<b>Expense</b>		
Capital Expense - Other	0.00	25,000.00
Capital Expense - Boat Landing	1,000.00	
Dam Tending	700.00	5,000.00
Insurance	3,950.00	6,000.00
Legal & Accounting Expenses	880.00	3,200.00
Meeting, Newsletter, Office	188.00	2,300.00
Memberships	0.00	1,000.00
Note Payment - Interest Expense	5,621.92	12,638.00
Payroll Expenses	53.55	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	81.77	800.00
Water Quality Monitoring	0.00	2,000.00
Weed Harvesting Expense	153.75	12,000.00
<b>Total Expense</b>	<u>13,828.99</u>	<u>76,138.00</u>
<b>Net Ordinary Income</b>	<u>57,750.91</u>	<u>26,279.00</u>
<b>Net Income</b>	<u><u>57,750.91</u></u>	<u><u>26,279.00</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**  
February 2024

	<u>Feb 24</u>	<u>Jan - Feb 24</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Boat Landing Fees-Lower IOP	0.00	0.00	500.00
Boat Landing Fees-South Main	0.00	0.00	2,000.00
Boat Landing Fees-Upper West	0.00	0.00	500.00
Income-General Property Taxes	17,484.64	24,362.52	35,000.00
Interest Income	410.21	850.16	2,400.00
Unexpended Revenue-Undesignated	0.00	46,367.22	62,017.00
<b>Total Income</b>	<u>17,894.85</u>	<u>71,579.90</u>	<u>102,417.00</u>
<b>Expense</b>			
Capital Expense - Other	0.00	0.00	25,000.00
Capital Expense - Boat Landing	0.00	1,000.00	
Dam Tending	350.00	700.00	5,000.00
Insurance	0.00	3,950.00	6,000.00
Legal & Accounting Expenses	530.00	880.00	3,200.00
Meeting, Newsletter, Office	0.00	188.00	2,300.00
Memberships	0.00	0.00	1,000.00
Note Payment - Interest Expense	5,621.92	5,621.92	12,638.00
Payroll Expenses	26.77	53.55	500.00
Portable Toilet Expense	0.00	0.00	2,000.00
Rent Expense	0.00	1,200.00	1,200.00
Repairs & Maint.- Bldg & Prop	0.00	0.00	2,500.00
Utilities	25.93	81.77	800.00
Water Quality Monitoring	0.00	0.00	2,000.00
Weed Harvesting Expense	153.75	153.75	12,000.00
<b>Total Expense</b>	<u>6,708.37</u>	<u>13,828.99</u>	<u>76,138.00</u>
<b>Net Ordinary Income</b>	<u>11,186.48</u>	<u>57,750.91</u>	<u>26,279.00</u>
<b>Net Income</b>	<u><u>11,186.48</u></u>	<u><u>57,750.91</u></u>	<u><u>26,279.00</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 February 29, 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Checking</b>							5,002.84
Bill Pmt -Check	02/06/2024	3367	John R. Steber	Reimbursement		153.75	4,849.09
Bill Pmt -Check	02/06/2024	3368	KerberRose, SC	Invoice 352248		530.00	4,319.09
Bill Pmt -Check	02/06/2024	3369	Wisconsi Public Service	Invoice 4898064142		25.93	4,293.16
Liability Check	02/15/2024	ACH	United States Treasury	39-1775802		53.56	4,239.60
Paycheck	02/29/2024	3370	Ralph T Eberle			323.23	3,916.37
Transfer	02/29/2024			Funds Transfer	66,000.00		69,916.37
Check	02/29/2024	3371	Board Of Commissioners of Public Lands	Customer 5736404		13,906.13	56,010.24
Check	02/29/2024	3372	Board Of Commissioners of Public Lands			51,715.79	4,294.45
Deposit	02/29/2024			Deposit	0.72		4,295.17
Total Checking					66,000.72	66,708.39	4,295.17
<b>Money Market- IOP Landing Fees</b>							670.04
Total Money Market- IOP Landing Fees							670.04
<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>							1,577.16
Total Money Market-West Landing Fees							1,577.16
<b>Money Market - Designated</b>							20,000.00
Total Money Market - Designated							20,000.00
<b>Money Market Acct-Undesignated</b>							135,719.30
Deposit	02/28/2024			Deposit	16,370.06		152,089.36
Deposit	02/28/2024			Deposit	1,114.58		153,203.94
Transfer	02/29/2024			Funds Transfer		66,000.00	87,203.94
Deposit	02/29/2024			Deposit	409.32		87,613.26
Total Money Market Acct-Undesignated					17,893.96	66,000.00	87,613.26
<b>Savings - CoVantage</b>							190.97
Deposit	02/29/2024			Deposit	0.17		191.14
Total Savings - CoVantage					0.17	0.00	191.14
<b>Accounts Payable</b>							0.00
Bill Pmt -Check	02/06/2024	3367	John R. Steber	Reimbursement	153.75		153.75
Bill Pmt -Check	02/06/2024	3367	John R. Steber	Reimbursement		153.75	0.00
Bill Pmt -Check	02/06/2024	3368	KerberRose, SC	Invoice 352248		530.00	-530.00
Bill Pmt -Check	02/06/2024	3368	KerberRose, SC	Invoice 352248	530.00		0.00
Bill Pmt -Check	02/06/2024	3369	Wisconsi Public Service	Invoice 4898064142		25.93	-25.93
Bill Pmt -Check	02/06/2024	3369	Wisconsi Public Service	Invoice 4898064142	25.93		0.00
Total Accounts Payable					709.68	709.68	0.00
<b>Fica Withheld</b>							-53.56
Liability Check	02/15/2024	ACH	United States Treasury	39-1775802	53.56		0.00
Paycheck	02/29/2024	3370	Ralph T Eberle		0.00		0.00
Paycheck	02/29/2024	3370	Ralph T Eberle			53.54	-53.54
Total Fica Withheld					53.56	53.54	-53.54
<b>State Tax W/H</b>							0.00
Paycheck	02/29/2024	3370	Ralph T Eberle		0.00		0.00
Total State Tax W/H					0.00	0.00	0.00

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>NP- Capital Improvements</b>							-100,000.00
Check	02/29/2024	3371	Board Of Commissioners of Public Lands	Payment to loan	8,284.21		-91,715.79
Check	02/29/2024	3372	Board Of Commissioners of Public Lands		51,715.79		-40,000.00
Total NP- Capital Improvements					60,000.00	0.00	-40,000.00
<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>Income-General Property Taxes</b>							-6,877.88
Deposit	02/28/2024		Town Of Elcho	Deposit		16,370.06	-23,247.94
Deposit	02/28/2024		Town Of Schoepke	February Tax Settlement		1,114.58	-24,362.52
Total Income-General Property Taxes					0.00	17,484.64	-24,362.52
<b>Interest Income</b>							-439.95
Deposit	02/29/2024			Interest Income		0.17	-440.12
Deposit	02/29/2024			Interest Income		409.32	-849.44
Deposit	02/29/2024			Interest Income		0.72	-850.16
Total Interest Income					0.00	410.21	-850.16
<b>Unexpended Revenue-Undesignated</b>							-46,367.22
Total Unexpended Revenue-Undesignated							-46,367.22
<b>Capital Expense - Boat Landing</b>							1,000.00
Total Capital Expense - Boat Landing							1,000.00
<b>Dam Tending</b>							350.00
<b>Dam Tending-Wages</b>							350.00
Paycheck	02/29/2024	3370	Ralph T Eberle		350.00		700.00
Total Dam Tending-Wages					350.00	0.00	700.00
Total Dam Tending					350.00	0.00	700.00
<b>Insurance</b>							3,950.00
Total Insurance							3,950.00
<b>Legal &amp; Accounting Expenses</b>							350.00
Bill	02/06/2024		KerberRose, SC	Invoice 352248	530.00		880.00
Total Legal & Accounting Expenses					530.00	0.00	880.00
<b>Meeting, Newsletter, Office</b>							188.00
Total Meeting, Newsletter, Office							188.00
<b>Note Payment - Interest Expense</b>							0.00
Check	02/29/2024	3371	Board Of Commissioners of Public Lands	Interest on Loan Payment	5,621.92		5,621.92
Total Note Payment - Interest Expense					5,621.92	0.00	5,621.92
<b>Payroll Expenses</b>							26.78

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Paycheck	02/29/2024	3370	Ralph T Eberle		26.77		53.55
Total Payroll Expenses					26.77	0.00	53.55
<b>Rent Expense</b>							1,200.00
Total Rent Expense							1,200.00
<b>Utilities</b>							55.84
Gas & Electric Bill	02/06/2024		Wisconsi Public Service	Invoice 4898064142	25.93		55.84
Total Gas & Electric					25.93	0.00	81.77
Total Utilities					25.93	0.00	81.77
<b>Weed Harvesting Expense</b>							0.00
Bill	02/06/2024		John R. Steber	Reimbursement	153.75		153.75
Total Weed Harvesting Expense					153.75	0.00	153.75
<b>TOTAL</b>					<b>151,366.46</b>	<b>151,366.46</b>	<b>0.00</b>