



**Waterford Waterway Management District  
Minutes  
Wednesday February 22, 6PM**

**This meeting was held via Zoom only due to an ice storm.**

1. Call to Order. 6 pm. Commissioners Greg Horeth, Dan Schultz, Grant Horn, Alex Abendschein and Margaret Shoptaw present. Bill McCormick and Scott Uhler not present.
2. Review and act on:
  - a. Previous Monthly Board Meeting Minutes 1/25
    - i. Cmr. Schultz motioned to approve minutes the 1/25/2023 meeting minutes. Cmr. Shoptaw seconded. Approved 5-0.
3. Review and act on Claims-since last meeting
  - a. Cmr. Shoptaw motioned to approve claims as presented. Cmr. Horn seconded. Approved 5-0.
4. Correspondence - None
5. Reports
  - a. Commission
    - i. Chairman's - Report attached
      1. Surface Water Grant Application Status-Update
        - a. The WWMD was aware this was very competitive. The grant request was denied.
      2. Small Cutter and Pier Grant Application Status-Update
    - ii. Aquatic Plant Management
      1. Equipment fabrication status
        - a. Construction on both machines is making good progress.
          - i. Small harvester expected completion in Spring
          - ii. Big harvester expected at the end of Summer
    - iii. Treasurer/Finance - Report attached
    - iv. Information and Education/Marketing - Report attached
      1. Water safety flyers
    - v. Legislative
    - vi. Special Projects
      1. WWMD Revisions to "Rules of Order"-Follow Up
      2. Water testing process review
    - vii. Navigation Access/Hydraulic Management – Report attached
      1. Small Scale Dredging Project Status
        - a. Summary of proposed cost sharing of dredging project.
        - b. Discussed Michels and Aldridge proposal.
        - c. **Cmr. Horn motioned to approve review of Aldridge proposal by Kieser & Associates not to exceed \$2,500. Cmr. Abendschein seconded. Motion approved 5-0.**
  - b. Cmr. Horn motion to approve Kieser and Associates to answer DNR questions required to obtain a permit, not to exceed \$10,000. Disposal site engineering will be limited to Sobieski farm field. Questions related to the specific method and equipment are not to answered at this point in time. Cmr. Schultz seconded.
    - i. Motion tabled by Grant after discussion. Consensus was to wait until Aldridge provides a bid.
    - ii. May call for an additional meeting when appropriate information comes in

Approval of Commission Reports-

    Cmr. Shoptaw motioned to approve commission reports. Cmr. Abendschein seconded.

Approved 5-0.

- c. Regulatory
  - i. Town of Waterford
    - 1. Updated the town on the status of our APM equipment
    - 2. Town board elections in April. Two open positions and an open chairman seat.
  - ii. Village of Waterford
    - 1. Carl Strasser reported to the Village on the status of APM equipment.
  - iii. Fox River Commission
    - 1. WWMD will remind the FRC that grant money is still outstanding.
    - 2. The Waukesha Diversion will be a standing agenda item going forward.
  - iv. C.A.U.S.E.
- 6. Previous Business
  - a. Waukesha Diversion Project Update
    - i. Cmr. Schultz requested the DNR explore increasing our "pool" level during periods of low river flow to maintain our water levels during dry periods. The DNR will have internal discussions and report back.
- 7. New Business
  - a. Wisconsin Lakes and Rivers Conference-April 19-21
    - i. WWMD not planning on participating.
- 8. Public's opportunity to address the Board
  - a. No comments.
- 9. Adjournment.
  - a. Cmr. Shoptaw motion to adjourn. Cmr. Abendschein seconded. Meeting adjourned at 7:00 pm.



**Waterford Waterway Management District  
Agenda  
Wednesday February 22, 6PM**

**This meeting will be held in person at the Waterford Town Hall and online using  
Zoom**

1. Call to Order
2. Review and act on:
  - a. Previous Monthly Board Meeting Minutes 1/25
3. Review and act on Claims-since last meeting
4. Correspondence
5. Reports
  - a. Commission
    - i. Chairman's
      1. Surface Water Grant Application Status-Update
      2. Small Cutter and Pier Grant Application Status-Update
    - ii. Aquatic Plant Management
      1. Equipment fabrication status
    - iii. Treasurer/Finance
    - iv. Information and Education/Marketing
      1. Water safety flyers
    - v. Legislative
    - vi. Special Projects
      1. WWMD Revisions to "Rules of Order"-Follow Up
      2. Water testing process review
    - vii. Navigation Access/Hydraulic Management
      1. Small Scale Dredging Project Status
  - b. Approval of Commission Reports
  - c. Regulatory
    - i. Town of Waterford
    - ii. Village of Waterford
    - iii. Fox River Commission
    - iv. C.A.U.S.E.
6. Previous Business
  - a. Waukesha Diversion Project Update
7. New Business
  - a. Wisconsin Lakes and Rivers Conference-April 19-21
8. Public's opportunity to address the Board
9. Adjournment

Join via Zoom with video (hot link):

<https://us06web.zoom.us/j/83232763786?pwd=M0RZcHNIN3NuSEwvVkI3VUpvWlNlQT09>

Or manually

Meeting ID: 832 3276 3786

Passcode: wwmd

Or just call in 312 626 6799, Passcode: 474730

# Waterford Waterway Management District

## Claims Report

All Dates

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT	OPEN BALANCE
Aquarius Systems 262-392-2162					
02/01/2023	Bill	2221 86DP -2	02/01/2023	70,925.00	70,925.00
<b>Total for Aquarius Systems</b>				<b>\$70,925.00</b>	<b>\$70,925.00</b>
Baker Tilly Virchow Krause, LLP 414-777-5500					
01/27/2023	Bill	BT2294710	02/26/2023	5,250.00	5,250.00
<b>Total for Baker Tilly Virchow Krause, LLP</b>				<b>\$5,250.00</b>	<b>\$5,250.00</b>
Hey and Associates, Inc.					
02/07/2023	Bill	22-0105 - 16151	02/17/2023	398.75	398.75
<b>Total for Hey and Associates, Inc.</b>				<b>\$398.75</b>	<b>\$398.75</b>
Your Store All					
01/02/2023	Bill	2021	01/12/2023	385.00	385.00
<b>Total for Your Store All</b>				<b>\$385.00</b>	<b>\$385.00</b>
<b>TOTAL</b>				<b>\$76,958.75</b>	<b>\$76,958.75</b>

# Waterford Waterway Management District

## Payments Made

January 25 - February 22, 2023

DATE	NUM	VENDOR	AMOUNT
Checking - CSB			
02/01/2023	2010	Fredrikson & Byron, P.A.	-70.00
02/01/2023	2009	Dan Meier	-420.00
02/01/2023	2011	Hey and Associates, Inc.	-290.00
02/02/2023	2004	Explore Waterford	-108.00
02/02/2023	2003	Gregory Horeth	-45.00
<b>Total for Checking - CSB</b>			<b>\$ -933.00</b>

**WWMD**  
**Chairman's Report**  
**February 22, 2023**

- **Surface Water Grant Application update**
  - **Unfortunately, we heard that we were not approved for this grant**
  - **We are reviewing some of the information surrounding this grant to see if there is anything we can learn for future opportunities.**
- **Work completed with H&A on applying for a grant through the "Recreational Boating" grant opportunity:**
  - **Application submitted on 2/1/23**
  - **Because of the RB grant process and the inability to include any money already paid as a part of the application, worked with In-Land manufacturers to postpone progress payments until the decision is made as to whether or not we will receive financial assistance from the DNR for the cutter**
- **Started research on possibility of hiring a paid administrator for the WWMD. Have reached out to other Lake Districts currently utilizing this position for Job Description duties. Each Commissioner has also been requested to put together the 4 or 5 items in their area that could benefit from this role. Much to be done before consideration but currently pursuing the consideration**
  - **Have also received some job descriptions from other lake districts that have paid administrative positions as well as some ideas on what people are being paid in these roles. Have begun the process of putting a rough job description together. Stay tuned as more to come for consideration**
- **Attended the Racine County Land and Water Conservation seminar on Friday 2/10. Predominantly farmers were in attendance whoever a good group to network within for future opportunities.**

# 2/22/2023 Treasurer's Report

Prepared on Monday, February 20, 2023

Submitted by Margaret Shoptaw

## Financial Reports

Attached are the following financial reports:

### Fiscal Year 2023

- Profit & Loss vs. Budget Statement – Fiscal Year to Date
- Balance Sheet – As of meeting date
- Profit & Loss by Month – Fiscal Year to Date
- Profit & Loss Detail – Fiscal Year to Date
- General Journal Entries – Fiscal Year to Date
- Bank Statements and Reconciliation Reports

### Fiscal Year 2022 Final

- Profit & Loss vs. Budget Statement
- Balance Sheet
- Profit & Loss by Month
- Profit & Loss Detail
- General Journal Entries

## Unfinished Business

### Audit

Our audit is complete and posted on the website. We had no new findings (that's a good thing). The auditor did have us change the way we are treating the transfer barge from an operating lease to a capital purchase. So, we are now tracking the following assets on our books:

Asset	In Service Date	Cost	Monthly Depreciation	Months of Depreciation
Conveyor Trailer	4/28/2021	\$38,000.00	\$633.33	60
<del>Eco Harvester SOLD</del>	<del>7/1/2021</del>	<del>\$88,849.00</del>	<del>\$1,480.81</del>	<del>60</del>
Big Cutter	8/1/2023	\$273,248.00	\$2,277.06	120
Small Cutter	8/1/2023	\$161,000.00	\$1,341.66	120
Transfer Barge	10/1/2022	\$120,000.00	\$2,000.00	60

# Waterford Waterway Management District

Budget vs. Actuals: FY\_2022\_2023 - FY23 P&L

October 2022 - September 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
Grant Income				
Lake Management Plan Grants	-290.00		-290.00	
Small Scale Dredging Grants	483.30	223,350.00	-222,866.70	0.22 %
<b>Total Grant Income</b>	<b>193.30</b>	<b>223,350.00</b>	<b>-223,156.70</b>	<b>0.09 %</b>
<b>Other</b>				
Assigned Donations		300.00	-300.00	
Interest Income	1,419.28	400.00	1,019.28	354.82 %
<b>Total Other</b>	<b>1,419.28</b>	<b>700.00</b>	<b>719.28</b>	<b>202.75 %</b>
Special Charge Revenue	370,125.00	375,000.00	-4,875.00	98.70 %
<b>Total Income</b>	<b>\$371,737.58</b>	<b>\$599,050.00</b>	<b>\$ -227,312.42</b>	<b>62.05 %</b>
<b>GROSS PROFIT</b>	<b>\$371,737.58</b>	<b>\$599,050.00</b>	<b>\$ -227,312.42</b>	<b>62.05 %</b>
<b>Expenses</b>				
Administrative	108.00		108.00	
Admin Insurance	3,099.84	3,500.00	-400.16	88.57 %
Education Registrations	45.00	100.00	-55.00	45.00 %
Meetings	686.90	2,000.00	-1,313.10	34.35 %
Office Supplies	950.00	1,000.00	-50.00	95.00 %
Postage & P.O. Box Fee	25.20	100.00	-74.80	25.20 %
Professional Expense	5,250.00	15,000.00	-9,750.00	35.00 %
Public Safety		6,000.00	-6,000.00	
Storage & Misc	385.00	500.00	-115.00	77.00 %
<b>Total Administrative</b>	<b>10,549.94</b>	<b>28,200.00</b>	<b>-17,650.06</b>	<b>37.41 %</b>
<b>Aquatic Plant</b>				
AIS Treatment		130,000.00	-130,000.00	
APM Contingency		10,000.00	-10,000.00	
APM Insurance	2,592.96	5,000.00	-2,407.04	51.86 %
Equipment Maint. & Upgrades	2,903.27	11,000.00	-8,096.73	26.39 %
Fuel		16,800.00	-16,800.00	
Labor		92,160.00	-92,160.00	
Launch Improvements		20,000.00	-20,000.00	
Navigation Treatments		25,300.00	-25,300.00	
Permitting		3,500.00	-3,500.00	
Storage	420.00	1,600.00	-1,180.00	26.25 %
Towing	375.00	2,600.00	-2,225.00	14.42 %
Transfer Barge Lease		24,000.00	-24,000.00	
Truck Lease		6,400.00	-6,400.00	
<b>Total Aquatic Plant</b>	<b>6,291.23</b>	<b>348,360.00</b>	<b>-342,068.77</b>	<b>1.81 %</b>
Contingency		10,000.00	-10,000.00	
<b>Depreciation Expense</b>				
Trailer Conveyor Depreciation	7,599.96		7,599.96	
Transfer Barge Depreciation	24,000.00		24,000.00	

# Waterford Waterway Management District

Budget vs. Actuals: FY\_2022\_2023 - FY23 P&L

October 2022 - September 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Total Depreciation Expense</b>	<b>31,599.96</b>		<b>31,599.96</b>	
Dredging/ESR				
ESR Contingency		10,000.00	-10,000.00	
Small Scale Dredging	4,173.75	40,000.00	-35,826.25	10.43 %
<b>Total Dredging/ESR</b>	<b>4,173.75</b>	<b>50,000.00</b>	<b>-45,826.25</b>	<b>8.35 %</b>
Finance				
Grant Solicitation	398.75	20,000.00	-19,601.25	1.99 %
Legal	70.00		70.00	
<b>Total Finance</b>	<b>468.75</b>	<b>20,000.00</b>	<b>-19,531.25</b>	<b>2.34 %</b>
Marketing, Info & Education				
Communication Management	-271.48	1,000.00	-1,271.48	-27.15 %
Community Events & Sponsorship		750.00	-750.00	
Printed Newsletters		3,500.00	-3,500.00	
Printing Services		1,000.00	-1,000.00	
Website Hosting/Email Services	1,092.00	2,000.00	-908.00	54.60 %
<b>Total Marketing, Info &amp; Education</b>	<b>820.52</b>	<b>8,250.00</b>	<b>-7,429.48</b>	<b>9.95 %</b>
Special Projects				
Library Launch Pier	842.50		842.50	
Water Data	852.00	7,000.00	-7,000.00	
Water Quality Improvements		5,000.00	-4,148.00	17.04 %
Water Quality Improvements		10,000.00	-10,000.00	
<b>Total Special Projects</b>	<b>1,694.50</b>	<b>22,000.00</b>	<b>-20,305.50</b>	<b>7.70 %</b>
<b>Total Expenses</b>	<b>\$55,598.65</b>	<b>\$486,810.00</b>	<b>\$ -431,211.35</b>	<b>11.42 %</b>
<b>NET OPERATING INCOME</b>	<b>\$316,138.93</b>	<b>\$112,240.00</b>	<b>\$203,898.93</b>	<b>281.66 %</b>
<b>NET INCOME</b>	<b>\$316,138.93</b>	<b>\$112,240.00</b>	<b>\$203,898.93</b>	<b>281.66 %</b>

# Waterford Waterway Management District

## Balance Sheet

As of February 22, 2023

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
Checking - CSB	6,677.32
Money Market - CSB	564,876.24
<b>Total Bank Accounts</b>	<b>\$571,553.56</b>
Accounts Receivable	
Accounts Receivable	198,000.00
<b>Total Accounts Receivable</b>	<b>\$198,000.00</b>
Other Current Assets	
Grants Receivable	50,000.00
Prepaid Expenses	0.00
Prepaid Big Cutter Deposit	144,925.00
Prepaid Inland Marine Insurance	1,334.00
Prepaid Liability Insurance	1,659.36
Prepaid Small Cutter Deposit	53,666.66
Prepaid Trailer Conv Insurance	394.68
Prepaid Workers Compensation	407.36
<b>Total Prepaid Expenses</b>	<b>202,387.06</b>
<b>Total Other Current Assets</b>	<b>\$252,387.06</b>
<b>Total Current Assets</b>	<b>\$1,021,940.62</b>
Fixed Assets	
Trailer Conveyor	
Accum Depr - Trailer Conveyor	-13,299.93
Asset - Trailer Conveyor	38,000.00
<b>Total Trailer Conveyor</b>	<b>24,700.07</b>
Transfer Barge	
Accum Depr -Transfer Barge	-32,000.00
Asset - Transfer Barge	120,000.00
<b>Total Transfer Barge</b>	<b>88,000.00</b>
<b>Total Fixed Assets</b>	<b>\$112,700.07</b>
<b>TOTAL ASSETS</b>	<b>\$1,134,640.69</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	76,958.75
<b>Total Accounts Payable</b>	<b>\$76,958.75</b>
Other Current Liabilities	
Current portion of financed purchase	24,000.00
Unearned Grant Income	74,175.00
<b>Total Other Current Liabilities</b>	<b>\$98,175.00</b>

	TOTAL
<b>Total Current Liabilities</b>	<b>\$175,133.75</b>
Long-Term Liabilities	
Noncurrent portion of finance purchase	72,000.00
<b>Total Long-Term Liabilities</b>	<b>\$72,000.00</b>
<b>Total Liabilities</b>	<b>\$247,133.75</b>
Equity	
Retained Earnings	546,506.17
Net Income	341,000.77
<b>Total Equity</b>	<b>\$887,506.94</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,134,640.69</b>

# Waterford Waterway Management District

## Profit and Loss by Month October 2022 - September 2023

	OCT 2022	NOV 2022	DEC 2022	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023	JUL 2023	AUG 2023	SEP 2023	TOTAL
<b>Income</b>													
Grant Income													\$0.00
Lake Management Plan Grants				-290.00									\$ -290.00
Small Scale Dredging Grants			483.30										\$483.30
<b>Total Grant Income</b>			<b>483.30</b>	<b>-290.00</b>									<b>\$193.30</b>
<b>Other</b>													
Interest Income	178.55	401.85	409.24	429.64									\$1,419.28
<b>Total Other</b>	<b>178.55</b>	<b>401.85</b>	<b>409.24</b>	<b>429.64</b>									<b>\$1,419.28</b>
Special Charge Revenue				370,125.00									\$370,125.00
<b>Total Income</b>	<b>\$178.55</b>	<b>\$401.85</b>	<b>\$892.54</b>	<b>\$370,264.64</b>	<b>\$0.00</b>	<b>\$371,737.58</b>							
<b>GROSS PROFIT</b>	<b>\$178.55</b>	<b>\$401.85</b>	<b>\$892.54</b>	<b>\$370,264.64</b>	<b>\$0.00</b>	<b>\$371,737.58</b>							
<b>Expenses</b>													
<b>Administrative</b>													
Admin Insurance	258.32	258.32	258.32	258.32	258.32	258.32	258.32	258.32	258.32	258.32	258.32	258.32	\$3,099.84
Education Registrations				45.00									\$45.00
Meetings	686.90												\$686.90
Office Supplies	35.00			915.00									\$950.00
Postage & P.O. Box Fee					25.20								\$25.20
Professional Expense				5,250.00									\$5,250.00
Storage & Misc				385.00									\$385.00
<b>Total Administrative</b>	<b>980.22</b>	<b>258.32</b>	<b>258.32</b>	<b>6,961.32</b>	<b>283.52</b>	<b>258.32</b>	<b>\$10,549.94</b>						
<b>Aquatic Plant</b>													
APM Insurance	216.08	216.08	216.08	216.08	216.08	216.08	216.08	216.08	216.08	216.08	216.08	216.08	\$2,592.96
Equipment Maint. & Upgrades	2,903.27												\$2,903.27
Storage				420.00									\$420.00
Towing	375.00												\$375.00
<b>Total Aquatic Plant</b>	<b>3,494.35</b>	<b>216.08</b>	<b>216.08</b>	<b>636.08</b>	<b>216.08</b>	<b>\$6,291.23</b>							
<b>Depreciation Expense</b>													
Trailer Conveyor Depreciation	633.33	633.33	633.33	633.33	633.33	633.33	633.33	633.33	633.33	633.33	633.33	633.33	\$7,599.96
Transfer Barge Depreciation	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	\$24,000.00
<b>Total Depreciation Expense</b>	<b>2,633.33</b>	<b>2,633.33</b>	<b>2,633.33</b>	<b>2,633.33</b>	<b>2,633.33</b>	<b>2,633.33</b>	<b>2,633.33</b>	<b>2,633.33</b>	<b>2,633.33</b>	<b>2,633.33</b>	<b>2,633.33</b>	<b>2,633.33</b>	<b>\$31,599.96</b>
<b>Dredging/ESR</b>													
Small Scale Dredging		4,173.75											\$4,173.75
<b>Total Dredging/ESR</b>		<b>4,173.75</b>											<b>\$4,173.75</b>
<b>Finance</b>													
Grant Solicitation					398.75								\$398.75
Legal				70.00									\$70.00
<b>Total Finance</b>				<b>70.00</b>	<b>398.75</b>								<b>\$468.75</b>
<b>Marketing, Info &amp; Education</b>													
Communication Management	-271.48												\$ -271.48
Website Hosting/Email Services	1,092.00												\$1,092.00
<b>Total Marketing, Info &amp; Education</b>	<b>820.52</b>												<b>\$820.52</b>

# Waterford Waterway Management District

Profit and Loss by Month  
October 2022 - September 2023

	OCT 2022	NOV 2022	DEC 2022	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023	JUL 2023	AUG 2023	SEP 2023	TOTAL
Special Projects		842.50											\$842.50
Water Data	852.00												\$852.00
<b>Total Special Projects</b>	<b>852.00</b>	<b>842.50</b>											<b>\$1,694.50</b>
<b>Total Expenses</b>	<b>\$8,780.42</b>	<b>\$8,123.98</b>	<b>\$3,107.73</b>	<b>\$10,300.73</b>	<b>\$3,531.68</b>	<b>\$3,107.73</b>	<b>\$55,598.65</b>						
NET OPERATING INCOME	\$ -8,601.87	\$ -7,722.13	\$ -2,215.19	\$359,963.91	\$ -3,531.68	\$ -3,107.73	\$ -3,107.73	\$ -3,107.73	\$ -3,107.73	\$ -3,107.73	\$ -3,107.73	\$ -3,107.73	\$316,138.93
NET INCOME	\$ -8,601.87	\$ -7,722.13	\$ -2,215.19	\$359,963.91	\$ -3,531.68	\$ -3,107.73	\$ -3,107.73	\$ -3,107.73	\$ -3,107.73	\$ -3,107.73	\$ -3,107.73	\$ -3,107.73	\$316,138.93

# Waterford Waterway Management District

## Profit and Loss Detail

October 1, 2022 - February 22, 2023

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>Ordinary Income/Expenses</b>								
Income								
Grant Income								
Lake Management Plan Grants								
01/19/2023	Bill	22-0105 - 16053	Hey and Associates, Inc.		Further plan development, final plan pending goals discussion w WWMD	Accounts payable	-290.00	-290.00
<b>Total for Lake Management Plan Grants</b>							<b>\$ -290.00</b>	
Small Scale Dredging Grants								
12/10/2022	Deposit				Over payment of FRC Grant from FY21	Money Market - CSB	483.30	483.30
<b>Total for Small Scale Dredging Grants</b>							<b>\$483.30</b>	
<b>Total for Grant Income</b>							<b>\$193.30</b>	
Other								
Interest Income								
10/18/2022	Deposit				Interest on fraudulent transaction	Money Market 2 - BMO	5.49	5.49
10/31/2022	Deposit	INTEREST				Money Market 2 - BMO	2.98	8.47
10/31/2022	Deposit	INTEREST				Checking - CSB	0.75	9.22
10/31/2022	Deposit	INTEREST				Money Market - CSB	169.33	178.55
11/30/2022	Deposit	INTEREST				Money Market - CSB	401.02	579.57
11/30/2022	Deposit	INTEREST				Checking - CSB	0.83	580.40
12/30/2022	Deposit	INTEREST				Money Market - CSB	406.81	987.21
12/30/2022	Deposit	INTEREST				Checking - CSB	0.90	988.11
12/31/2022	Deposit	INTEREST				Checking - CSB	1.53	989.64
01/31/2023	Deposit	INTEREST				Money Market - CSB	429.64	1,419.28
<b>Total for Interest Income</b>							<b>\$1,419.28</b>	
<b>Total for Other</b>							<b>\$1,419.28</b>	
Special Charge Revenue								
01/01/2023	Invoice	1004	Town of Waterford		Special Charge	Accounts Receivable	307,500.00	307,500.00
01/01/2023	Invoice	1005	Village of Waterford		Special Charge	Accounts Receivable	62,625.00	370,125.00
<b>Total for Special Charge Revenue</b>							<b>\$370,125.00</b>	
<b>Total for Income</b>							<b>\$371,737.58</b>	
Expenses								
Administrative								
01/15/2023	Bill	01152023	Explore Waterford		Explore Waterford Membership	Accounts payable	108.00	108.00
<b>Total for Administrative</b>							<b>\$108.00</b>	
Admin Insurance								
10/31/2022	Journal Entry	FY23-03			Monthly Liability Insurance Expense	-Split-	207.41	207.41
10/31/2022	Journal Entry	FY23-03			Monthly Workers Compensation Expense	-Split-	50.91	258.32
11/30/2022	Journal Entry	FY23-04			Monthly Workers Compensation Expense	-Split-	50.91	309.23
11/30/2022	Journal Entry	FY23-04			Monthly Liability Insurance Expense	-Split-	207.41	516.64
12/31/2022	Journal Entry	FY23-05			Monthly Workers Compensation Expense	-Split-	50.91	567.55
12/31/2022	Journal Entry	FY23-05			Monthly Liability Insurance Expense	-Split-	207.41	774.96
01/31/2023	Journal Entry	FY23-06			Monthly Workers Compensation Expense	-Split-	50.91	825.87
01/31/2023	Journal Entry	FY23-06			Monthly Liability Insurance Expense	-Split-	207.41	1,033.28
<b>Total for Admin Insurance</b>							<b>\$1,033.28</b>	
Education Registrations								
01/05/2023	Bill	01052023	Gregory Horeth		Fox River Summit meeting registration	Accounts payable	45.00	45.00

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>Total for Education Registrations</b>							<b>\$45.00</b>	
Meetings								
10/13/2022	Bill	425949	Southern Lakes Newspapers, LLC		2x Annual Meeting/Budget Notice	Accounts payable	669.88	669.88
10/18/2022	Bill	2022-10-18	Gregory Horeth		Copy Paper for Annual meeting packets	Accounts payable	17.02	686.90
Mailing for Eco Harvester Title and MCO documentation								
<b>Total for Meetings</b>							<b>\$686.90</b>	
Office Supplies								
10/12/2022	Bill		Community State Bank		Checks & Deposit Slips	Accounts payable	35.00	35.00
01/15/2023	Bill		Intuit		QuickBooks Online Plus Annual Subscription	Accounts payable	915.00	950.00
<b>Total for Office Supplies</b>							<b>\$950.00</b>	
Postage & P.O. Box Fee								
02/06/2023	Expense		Us Postal Service		2 Books Forever Stamps	Checking - CSB	25.20	25.20
<b>Total for Postage &amp; P.O. Box Fee</b>							<b>\$25.20</b>	
Professional Expense								
01/27/2023	Bill	BT2294710	Baker Tilly Virchow Krause, LLP		Progress billing #2 for the financial audit for the year ended September 30, 2022.	Accounts payable	5,250.00	5,250.00
<b>Total for Professional Expense</b>							<b>\$5,250.00</b>	
Storage & Misc								
01/02/2023	Bill	2021	Your Store All		Storage Rent 2023	Accounts payable	385.00	385.00
<b>Total for Storage &amp; Misc</b>							<b>\$385.00</b>	
<b>Total for Administrative with sub-accounts</b>							<b>\$8,483.38</b>	
Aquatic Plant								
APM Insurance								
10/31/2022	Journal Entry	FY23-03			Monthly Inland Marine Insurance Expense	-Split-	166.75	166.75
10/31/2022	Journal Entry	FY23-03			Monthly Trailer Conveyor Insurance Expense	-Split-	49.33	216.08
11/30/2022	Journal Entry	FY23-04			Monthly Trailer Conveyor Insurance Expense	-Split-	49.33	265.41
11/30/2022	Journal Entry	FY23-04			Monthly Inland Marine Insurance Expense	-Split-	166.75	432.16
12/31/2022	Journal Entry	FY23-05			Monthly Inland Marine Insurance Expense	-Split-	166.75	598.91
12/31/2022	Journal Entry	FY23-05			Monthly Trailer Conveyor Insurance Expense	-Split-	49.33	648.24
01/31/2023	Journal Entry	FY23-06			Monthly Inland Marine Insurance Expense	-Split-	166.75	814.99
01/31/2023	Journal Entry	FY23-06			Monthly Trailer Conveyor Insurance Expense	-Split-	49.33	864.32
<b>Total for APM Insurance</b>							<b>\$864.32</b>	
Equipment Maint. & Upgrades								
10/27/2022	Bill	3766	Inland Lake Harvester, Inc.		Trailer conveyor repairs	Accounts payable	2,903.27	2,903.27
<b>Total for Equipment Maint. &amp; Upgrades</b>							<b>\$2,903.27</b>	
Storage								
01/14/2023	Bill	01142023	Dan Meier		Harvester Boat Storage	Accounts payable	420.00	420.00
<b>Total for Storage</b>							<b>\$420.00</b>	
Towing								
10/17/2022	Bill	1169267	PJ's Trucking LLC		10/11/22 Truck P5	Accounts payable	375.00	375.00
<b>Total for Towing</b>							<b>\$375.00</b>	
<b>Total for Aquatic Plant</b>							<b>\$4,562.59</b>	
Depreciation Expense								
Trailer Conveyor Depreciation								
10/31/2022	Journal Entry	FY23-03			Monthly Trailer Conveyor Depreciation Expense	-Split-	633.33	633.33
11/30/2022	Journal Entry	FY23-04			Monthly Trailer Conveyor Depreciation Expense	-Split-	633.33	1,266.66
12/31/2022	Journal Entry	FY23-05			Monthly Trailer Conveyor Depreciation Expense	-Split-	633.33	1,899.99
01/31/2023	Journal Entry	FY23-06			Monthly Trailer Conveyor Depreciation Expense	-Split-	633.33	2,533.32
<b>Total for Trailer Conveyor Depreciation</b>							<b>\$2,533.32</b>	
Transfer Barge Depreciation								
10/31/2022	Journal Entry	FY23-03			Monthly Transfer Barge Depreciation Expense	-Split-	2,000.00	2,000.00
11/30/2022	Journal Entry	FY23-04			Monthly Transfer Barge Depreciation Expense	-Split-	2,000.00	4,000.00
12/31/2022	Journal Entry	FY23-05			Monthly Transfer Barge Depreciation Expense	-Split-	2,000.00	6,000.00
01/31/2023	Journal Entry	FY23-06			Monthly Transfer Barge Depreciation Expense	-Split-	2,000.00	8,000.00
<b>Total for Transfer Barge Depreciation</b>							<b>\$8,000.00</b>	
<b>Total for Depreciation Expense</b>							<b>\$10,533.32</b>	
Dredging/ESR								

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>Small Scale Dredging</b>								
11/14/2022	Bill	1745620	Fredrikson & Byron, P.A.		Legal Fees	Accounts payable	1,225.00	1,225.00
11/18/2022	Bill	22-138	Kieser & Associates, LLC		Geosyntec	Accounts payable	1,316.00	2,541.00
11/18/2022	Bill	22-137	Kieser & Associates, LLC		Geosyntec Professional Engineer Senior Scientist	Accounts payable	1,632.75	4,173.75
<b>Total for Small Scale Dredging</b>							<b>\$4,173.75</b>	
<b>Total for Dredging/ESR</b>							<b>\$4,173.75</b>	
<b>Finance</b>								
Grant Solicitation								
02/07/2023	Bill	22-0105 - 16151	Hey and Associates, Inc.		Civil Engineer IV	Accounts payable	398.75	398.75
<b>Total for Grant Solicitation</b>							<b>\$398.75</b>	
<b>Legal</b>								
01/10/2023	Bill	1756175	Fredrikson & Byron, P.A.		Professional Services Rendered Through December 31, 2022	Accounts payable	70.00	70.00
<b>Total for Legal</b>							<b>\$70.00</b>	
<b>Total for Finance</b>							<b>\$468.75</b>	
<b>Marketing, Info &amp; Education</b>								
Communication Management								
10/01/2022	Journal Entry	FY23-01			Remove duplicate Southern Lakes invoice	-Split-	-271.48	-271.48
<b>Total for Communication Management</b>							<b>\$ -271.48</b>	
<b>Website Hosting/Email Services</b>								
10/06/2022	Expense		Constant Contact		Website and email marketing service annual payment	Checking - CSB	588.00	588.00
10/21/2022	Expense		Microsoft		Microsoft 365	Checking - CSB	504.00	1,092.00
<b>Total for Website Hosting/Email Services</b>							<b>\$1,092.00</b>	
<b>Total for Marketing, Info &amp; Education</b>							<b>\$820.52</b>	
<b>Special Projects</b>								
11/08/2022	Bill	22-0105 - 15716	Hey and Associates, Inc.		Professional Services and Grant Submittals	Accounts payable	842.50	842.50
<b>Total for Special Projects</b>							<b>\$842.50</b>	
<b>Water Data</b>								
10/31/2022	Bill	728310	Wisconsin State Lab of Hygiene		Water Testing	Accounts payable	852.00	852.00
<b>Total for Water Data</b>							<b>\$852.00</b>	
<b>Total for Special Projects with sub-accounts</b>							<b>\$1,694.50</b>	
<b>Total for Expenses</b>							<b>\$30,736.81</b>	
<b>Net Income</b>							<b>\$341,000.77</b>	

# Waterford Waterway Management District

## General Journal

October 1, 2022 - February 22, 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
10/01/2022	Journal Entry	FY23-01		Remove duplicate Southern Lakes invoice	A/P Yearend Accrual	\$271.48	
				Remove duplicate Southern Lakes invoice	Marketing, Info & Education:Communication Management		\$271.48
						<b>\$271.48</b>	<b>\$271.48</b>
10/11/2022	Journal Entry	FY23-02		Fraudulent Transaction	Bank Receivable	\$28,634.94	
				Fraudulent Transaction	Money Market 2 - BMO		\$28,634.94
						<b>\$28,634.94</b>	<b>\$28,634.94</b>
10/31/2022	Journal Entry	FY23-03		Monthly Liability Insurance Expense	Administrative:Admin Insurance	\$207.41	
				Monthly Liability Insurance Expense	Prepaid Expenses:Prepaid Liability Insurance		\$207.41
				Monthly Workers Compensation Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Workers Compensation Expense	Prepaid Expenses:Prepaid Workers Compensation		\$50.91
				Monthly Inland Marine Insurance Expense	Aquatic Plant:APM Insurance	\$166.75	
				Monthly Inland Marine Insurance Expense	Prepaid Expenses:Prepaid Inland Marine Insurance		\$166.75
				Monthly Trailer Conveyor Insurance Expense	Aquatic Plant:APM Insurance	\$49.33	
				Monthly Trailer Conveyor Insurance Expense	Prepaid Expenses:Prepaid Trailer Conv Insurance		\$49.33
				Monthly Trailer Conveyor Depreciation Expense	Depreciation Expense:Trailer Conveyor Depreciation	\$633.33	
				Monthly Trailer Conveyor Depreciation Expense	Trailer Conveyor:Accum Depr - Trailer Conveyor		\$633.33
				Monthly Transfer Barge Depreciation Expense	Depreciation Expense:Transfer Barge Depreciation	\$2,000.00	
				Monthly Transfer Barge Depreciation Expense	Transfer Barge:Accum Depr -Transfer Barge		\$2,000.00
						<b>\$3,107.73</b>	<b>\$3,107.73</b>
11/30/2022	Journal Entry	FY23-04		Monthly Liability Insurance Expense	Administrative:Admin Insurance	\$207.41	
				Monthly Liability Insurance Expense	Prepaid Expenses:Prepaid Liability Insurance		\$207.41
				Monthly Workers Compensation Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Workers Compensation Expense	Prepaid Expenses:Prepaid Workers Compensation		\$50.91
				Monthly Inland Marine Insurance Expense	Aquatic Plant:APM Insurance	\$166.75	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
				Monthly Inland Marine Insurance Expense	Prepaid Expenses:Prepaid Inland Marine Insurance		\$166.75
				Monthly Trailer Conveyor Insurance Expense	Aquatic Plant:APM Insurance	\$49.33	
				Monthly Trailer Conveyor Insurance Expense	Prepaid Expenses:Prepaid Trailer Conv Insurance		\$49.33
				Monthly Trailer Conveyor Depreciation Expense	Depreciation Expense:Trailer Conveyor Depreciation	\$633.33	
				Monthly Trailer Conveyor Depreciation Expense	Trailer Conveyor:Accum Depr - Trailer Conveyor		\$633.33
				Monthly Transfer Barge Depreciation Expense	Depreciation Expense:Transfer Barge Depreciation	\$2,000.00	
				Monthly Transfer Barge Depreciation Expense	Transfer Barge:Accum Depr -Transfer Barge		\$2,000.00
						<b>\$3,107.73</b>	<b>\$3,107.73</b>
12/31/2022	Journal Entry	FY23-05		Monthly Liability Insurance Expense	Administrative:Admin Insurance	\$207.41	
				Monthly Liability Insurance Expense	Prepaid Expenses:Prepaid Liability Insurance		\$207.41
				Monthly Workers Compensation Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Workers Compensation Expense	Prepaid Expenses:Prepaid Workers Compensation		\$50.91
				Monthly Inland Marine Insurance Expense	Aquatic Plant:APM Insurance	\$166.75	
				Monthly Inland Marine Insurance Expense	Prepaid Expenses:Prepaid Inland Marine Insurance		\$166.75
				Monthly Trailer Conveyor Insurance Expense	Aquatic Plant:APM Insurance	\$49.33	
				Monthly Trailer Conveyor Insurance Expense	Prepaid Expenses:Prepaid Trailer Conv Insurance		\$49.33
				Monthly Trailer Conveyor Depreciation Expense	Depreciation Expense:Trailer Conveyor Depreciation	\$633.33	
				Monthly Trailer Conveyor Depreciation Expense	Trailer Conveyor:Accum Depr - Trailer Conveyor		\$633.33
				Monthly Transfer Barge Depreciation Expense	Depreciation Expense:Transfer Barge Depreciation	\$2,000.00	
				Monthly Transfer Barge Depreciation Expense	Transfer Barge:Accum Depr -Transfer Barge		\$2,000.00
						<b>\$3,107.73</b>	<b>\$3,107.73</b>
01/31/2023	Journal Entry	FY23-06		Monthly Liability Insurance Expense	Administrative:Admin Insurance	\$207.41	
				Monthly Liability Insurance Expense	Prepaid Expenses:Prepaid Liability Insurance		\$207.41
				Monthly Workers Compensation Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Workers Compensation Expense	Prepaid Expenses:Prepaid Workers Compensation		\$50.91
				Monthly Inland Marine Insurance Expense	Aquatic Plant:APM Insurance	\$166.75	
				Monthly Inland Marine Insurance Expense	Prepaid Expenses:Prepaid Inland Marine Insurance		\$166.75

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
				Monthly Trailer Conveyor Insurance Expense	Aquatic Plant:APM Insurance	\$49.33	
				Monthly Trailer Conveyor Insurance Expense	Prepaid Expenses:Prepaid Trailer Conv Insurance		\$49.33
				Monthly Trailer Conveyor Depreciation Expense	Depreciation Expense:Trailer Conveyor Depreciation	\$633.33	
				Monthly Trailer Conveyor Depreciation Expense	Trailer Conveyor:Accum Depr - Trailer Conveyor		\$633.33
				Monthly Transfer Barge Depreciation Expense	Depreciation Expense:Transfer Barge Depreciation	\$2,000.00	
				Monthly Transfer Barge Depreciation Expense	Transfer Barge:Accum Depr -Transfer Barge		\$2,000.00
						<b>\$3,107.73</b>	<b>\$3,107.73</b>
<b>TOTAL</b>						<b>\$41,337.34</b>	<b>\$41,337.34</b>

# Waterford Waterway Management District

Budget vs. Actuals: FY\_2021\_2022 - FY22 P&L

October 2021 - September 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
Grant Income	50,000.00	110,000.00	-60,000.00	45.45 %
Small Scale Dredging Grants	-1,486.30		-1,486.30	
<b>Total Grant Income</b>	<b>48,513.70</b>	<b>110,000.00</b>	<b>-61,486.30</b>	<b>44.10 %</b>
Other		2,000.00	-2,000.00	
Interest Income	232.59		232.59	
<b>Total Other</b>	<b>232.59</b>	<b>2,000.00</b>	<b>-1,767.41</b>	<b>11.63 %</b>
Special Charge Revenue	370,500.00	375,000.00	-4,500.00	98.80 %
<b>Total Income</b>	<b>\$419,246.29</b>	<b>\$487,000.00</b>	<b>\$ -67,753.71</b>	<b>86.09 %</b>
<b>GROSS PROFIT</b>	<b>\$419,246.29</b>	<b>\$487,000.00</b>	<b>\$ -67,753.71</b>	<b>86.09 %</b>
<b>Expenses</b>				
<b>Administrative</b>				
Admin Insurance	3,269.00	3,000.00	269.00	108.97 %
Education Registrations	41.50	100.00	-58.50	41.50 %
Meetings	1,564.74	2,000.00	-435.26	78.24 %
Office Supplies	551.63	200.00	351.63	275.82 %
Postage & P.O. Box Fee	108.00	100.00	8.00	108.00 %
Professional Expense	1,488.00	10,000.00	-8,512.00	14.88 %
Accountant	8,925.00		8,925.00	
Attorney	240.00		240.00	
<b>Total Professional Expense</b>	<b>10,653.00</b>	<b>10,000.00</b>	<b>653.00</b>	<b>106.53 %</b>
Public Safety	6,000.00	6,000.00	0.00	100.00 %
Storage & Misc	493.00	500.00	-7.00	98.60 %
<b>Total Administrative</b>	<b>22,680.87</b>	<b>21,900.00</b>	<b>780.87</b>	<b>103.57 %</b>
<b>Aquatic Plant</b>				
AIS Treatment	23,279.54	100,000.00	-76,720.46	23.28 %
APM Insurance	2,196.00	2,000.00	196.00	109.80 %
APM Interest		1,167.00	-1,167.00	
Contingency	379.28	10,000.00	-9,620.72	3.79 %
Equipment Maint. & Upgrades	12,044.84	11,000.00	1,044.84	109.50 %
Fuel	6,907.85	8,400.00	-1,492.15	82.24 %
Labor	75,773.30	92,160.00	-16,386.70	82.22 %
Launch Improvements	1,611.16	20,000.00	-18,388.84	8.06 %
Navigation Treatments	22,389.15	23,000.00	-610.85	97.34 %
Permitting	664.05	3,500.00	-2,835.95	18.97 %
Storage	757.00	1,600.00	-843.00	47.31 %
Towing	1,950.00	1,300.00	650.00	150.00 %
Transfer Barge Lease	0.00	24,000.00	-24,000.00	0.00 %
Truck Lease	6,502.00	6,300.00	202.00	103.21 %
<b>Total Aquatic Plant</b>	<b>154,454.17</b>	<b>304,427.00</b>	<b>-149,972.83</b>	<b>50.74 %</b>
Contingency		10,000.00	-10,000.00	

# Waterford Waterway Management District

Budget vs. Actuals: FY\_2021\_2022 - FY22 P&L

October 2021 - September 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Depreciation Expense				
Cutter Depreciation		16,666.65	-16,666.65	
Eco-Harvester Depreciation	13,327.29	16,666.65	-3,339.36	79.96 %
Trailer Conveyor Depreciation	7,599.96	7,599.96	0.00	100.00 %
Transfer Barge Depreciation	24,000.00		24,000.00	
<b>Total Depreciation Expense</b>	<b>44,927.25</b>	<b>40,933.26</b>	<b>3,993.99</b>	<b>109.76 %</b>
Dredging/ESR				
ESR Contingency	1,170.00	15,000.00	-13,830.00	7.80 %
Small Scale Dredging	102,498.81	100,000.00	2,498.81	102.50 %
<b>Total Dredging/ESR</b>	<b>103,668.81</b>	<b>115,000.00</b>	<b>-11,331.19</b>	<b>90.15 %</b>
Finance				
Grant Solicitation	10,061.05	20,000.00	-9,938.95	50.31 %
<b>Total Finance</b>	<b>10,061.05</b>	<b>20,000.00</b>	<b>-9,938.95</b>	<b>50.31 %</b>
Marketing, Info & Education				
Communication Management	576.70	2,000.00	-1,423.30	28.84 %
Community Events & Sponsorship		1,500.00	-1,500.00	
Printed Newsletters	952.11	5,000.00	-4,047.89	19.04 %
Printing Services	445.00	2,000.00	-1,555.00	22.25 %
Website Hosting/Email Services	978.07	3,000.00	-2,021.93	32.60 %
<b>Total Marketing, Info &amp; Education</b>	<b>2,951.88</b>	<b>13,500.00</b>	<b>-10,548.12</b>	<b>21.87 %</b>
Special Projects				
Water Data	2,651.63	5,000.00	-2,348.37	53.03 %
Water Quality Improvements		15,000.00	-15,000.00	
<b>Total Special Projects</b>	<b>2,651.63</b>	<b>20,000.00</b>	<b>-17,348.37</b>	<b>13.26 %</b>
<b>Total Expenses</b>	<b>\$341,395.66</b>	<b>\$545,760.26</b>	<b>\$ -204,364.60</b>	<b>62.55 %</b>
NET OPERATING INCOME	<b>\$77,850.63</b>	<b>\$ -58,760.26</b>	<b>\$136,610.89</b>	<b>-132.49 %</b>
NET INCOME	<b>\$77,850.63</b>	<b>\$ -58,760.26</b>	<b>\$136,610.89</b>	<b>-132.49 %</b>

# Waterford Waterway Management District

## Balance Sheet

As of September 30, 2022

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
Checking - BMO	373,504.98
Money Market 2 - BMO	30,014.84
<b>Total Bank Accounts</b>	<b>\$403,519.82</b>
Other Current Assets	
A/R Year End Accrual	4,193.92
Grants Receivable	63,376.70
Prepaid Expenses	0.00
Prepaid Big Cutter Deposit	74,000.00
Prepaid Small Cutter Deposit	53,666.66
<b>Total Prepaid Expenses</b>	<b>127,666.66</b>
<b>Total Other Current Assets</b>	<b>\$195,237.28</b>
<b>Total Current Assets</b>	<b>\$598,757.10</b>
Fixed Assets	
Trailer Conveyor	
Accum Depr - Trailer Conveyor	-10,766.61
Asset - Trailer Conveyor	38,000.00
<b>Total Trailer Conveyor</b>	<b>27,233.39</b>
Transfer Barge	
Accum Depr -Transfer Barge	-24,000.00
Asset - Transfer Barge	120,000.00
<b>Total Transfer Barge</b>	<b>96,000.00</b>
<b>Total Fixed Assets</b>	<b>\$123,233.39</b>
<b>TOTAL ASSETS</b>	<b>\$721,990.49</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	2,604.84
<b>Total Accounts Payable</b>	<b>\$2,604.84</b>
Other Current Liabilities	
A/P Yearend Accrual	2,704.48
Current portion of financed purchase	24,000.00
Unearned Grant Income	74,175.00
<b>Total Other Current Liabilities</b>	<b>\$100,879.48</b>
<b>Total Current Liabilities</b>	<b>\$103,484.32</b>

# Waterford Waterway Management District

## Balance Sheet

As of September 30, 2022

	TOTAL
Long-Term Liabilities	
Noncurrent portion of finance purchase	72,000.00
<b>Total Long-Term Liabilities</b>	<b>\$72,000.00</b>
<b>Total Liabilities</b>	<b>\$175,484.32</b>
Equity	
Retained Earnings	468,655.54
Net Income	77,850.63
<b>Total Equity</b>	<b>\$546,506.17</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$721,990.49</b>

# Waterford Waterway Management District

## Profit and Loss by Month October 2021 - September 2022

	OCT 2021	NOV 2021	DEC 2021	JAN 2022	FEB 2022	MAR 2022	APR 2022	MAY 2022	JUN 2022	JUL 2022	AUG 2022	SEP 2022	TOTAL
<b>Income</b>													
Grant Income												50,000.00	\$50,000.00
Small Scale Dredging Grants											-1,486.30		\$ -1,486.30
<b>Total Grant Income</b>											<b>-1,486.30</b>	<b>50,000.00</b>	<b>\$48,513.70</b>
<b>Other</b>													
Interest Income	14.18	13.36	13.67	17.39	21.37	27.45	25.83	24.64	22.59	19.94	17.33	14.84	\$232.59
<b>Total Other</b>	<b>14.18</b>	<b>13.36</b>	<b>13.67</b>	<b>17.39</b>	<b>21.37</b>	<b>27.45</b>	<b>25.83</b>	<b>24.64</b>	<b>22.59</b>	<b>19.94</b>	<b>17.33</b>	<b>14.84</b>	<b>\$232.59</b>
Special Charge Revenue				370,500.00									\$370,500.00
<b>Total Income</b>	<b>\$14.18</b>	<b>\$13.36</b>	<b>\$13.67</b>	<b>\$370,517.39</b>	<b>\$21.37</b>	<b>\$27.45</b>	<b>\$25.83</b>	<b>\$24.64</b>	<b>\$22.59</b>	<b>\$19.94</b>	<b>\$ -1,468.97</b>	<b>\$50,014.84</b>	<b>\$419,246.29</b>
<b>GROSS PROFIT</b>	<b>\$14.18</b>	<b>\$13.36</b>	<b>\$13.67</b>	<b>\$370,517.39</b>	<b>\$21.37</b>	<b>\$27.45</b>	<b>\$25.83</b>	<b>\$24.64</b>	<b>\$22.59</b>	<b>\$19.94</b>	<b>\$ -1,468.97</b>	<b>\$50,014.84</b>	<b>\$419,246.29</b>
<b>Expenses</b>													
<b>Administrative</b>													
Admin Insurance	272.41	272.41	272.41	272.41	272.41	272.41	272.41	272.41	272.41	272.41	272.41	272.49	\$3,269.00
Education Registrations						41.50							\$41.50
Meetings					15.74	109.61						1,439.39	\$1,564.74
Office Supplies		367.49		494.24		-310.10							\$551.63
Postage & P.O. Box Fee									108.00				\$108.00
Professional Expense												1,488.00	\$1,488.00
Accountant				7,000.00	1,925.00								\$8,925.00
Attorney						240.00							\$240.00
<b>Total Professional Expense</b>				<b>7,000.00</b>	<b>1,925.00</b>	<b>240.00</b>						<b>1,488.00</b>	<b>\$10,653.00</b>
Public Safety								1,500.00	1,500.00	1,500.00	1,500.00		\$6,000.00
Storage & Misc				493.00									\$493.00
<b>Total Administrative</b>	<b>272.41</b>	<b>639.90</b>	<b>272.41</b>	<b>8,259.65</b>	<b>2,213.15</b>	<b>353.42</b>	<b>272.41</b>	<b>1,772.41</b>	<b>1,772.41</b>	<b>1,880.41</b>	<b>1,772.41</b>	<b>3,199.88</b>	<b>\$22,680.87</b>
<b>Aquatic Plant</b>													
AIS Treatment					30.82	46.97			23,201.75				\$23,279.54
APM Insurance	139.33	139.33	139.33	139.33	139.33	139.33	235.33	235.33	235.33	235.33	235.33	183.37	\$2,196.00
Contingency									379.28				\$379.28
Equipment Maint. & Upgrades	3,118.92								711.82	7,002.98		1,211.12	\$12,044.84
Fuel								953.32	2,268.80	1,924.62	1,761.11		\$6,907.85
Labor				66.61				3,394.69	24,610.00	19,872.00	27,830.00		\$75,773.30
Launch Improvements		621.16	307.50	375.00	307.50								\$1,611.16
Navigation Treatments									19,767.00		2,622.15		\$22,389.15
Permitting									664.05				\$664.05
Storage		757.00											\$757.00
Towing	750.00							300.00	200.00			700.00	\$1,950.00
Transfer Barge Lease						24,000.00						-24,000.00	\$0.00
Truck Lease								1,102.00	1,800.00	3,600.00			\$6,502.00
<b>Total Aquatic Plant</b>	<b>4,008.25</b>	<b>1,517.49</b>	<b>446.83</b>	<b>580.94</b>	<b>477.65</b>	<b>24,186.30</b>	<b>235.33</b>	<b>5,985.34</b>	<b>73,838.03</b>	<b>32,634.93</b>	<b>32,448.59</b>	<b>-21,905.51</b>	<b>\$154,454.17</b>
<b>Depreciation Expense</b>													
Eco-Harvester Depreciation	1,480.81	1,480.81	1,480.81	1,480.81	1,480.81	1,480.81	1,480.81	1,480.81	1,480.81	1,480.81			\$13,327.29
Trailer Conveyor Depreciation	633.33	633.33	633.33	633.33	633.33	633.33	633.33	633.33	633.33	633.33	633.33	633.33	\$7,599.96
Transfer Barge Depreciation												24,000.00	\$24,000.00
<b>Total Depreciation Expense</b>	<b>2,114.14</b>	<b>2,114.14</b>	<b>2,114.14</b>	<b>2,114.14</b>	<b>2,114.14</b>	<b>2,114.14</b>	<b>2,114.14</b>	<b>2,114.14</b>	<b>2,114.14</b>	<b>633.33</b>	<b>633.33</b>	<b>24,633.33</b>	<b>\$44,927.25</b>

# Waterford Waterway Management District

## Profit and Loss by Month October 2021 - September 2022

	OCT 2021	NOV 2021	DEC 2021	JAN 2022	FEB 2022	MAR 2022	APR 2022	MAY 2022	JUN 2022	JUL 2022	AUG 2022	SEP 2022	TOTAL
Dredging/ESR													\$0.00
ESR Contingency							1,170.00						\$1,170.00
Small Scale Dredging		18.63		500.00		840.00	44,174.85	35,054.05	17,619.03	4,982.25	-690.00		\$102,498.81
<b>Total Dredging/ESR</b>		<b>18.63</b>		<b>500.00</b>		<b>840.00</b>	<b>45,344.85</b>	<b>35,054.05</b>	<b>17,619.03</b>	<b>4,982.25</b>	<b>-690.00</b>		<b>\$103,668.81</b>
Finance													\$0.00
Grant Solicitation										3,383.66	4,817.39	1,860.00	\$10,061.05
<b>Total Finance</b>										<b>3,383.66</b>	<b>4,817.39</b>	<b>1,860.00</b>	<b>\$10,061.05</b>
Marketing, Info & Education													\$0.00
Communication Management	15.74	15.74	15.74	15.74				119.88	122.38			271.48	\$576.70
Printed Newsletters										952.11			\$952.11
Printing Services								445.00					\$445.00
Website Hosting/Email Services	969.50									8.57			\$978.07
<b>Total Marketing, Info &amp; Education</b>	<b>985.24</b>	<b>15.74</b>	<b>15.74</b>	<b>15.74</b>				<b>564.88</b>	<b>122.38</b>	<b>960.68</b>		<b>271.48</b>	<b>\$2,951.88</b>
Special Projects													\$0.00
Water Data									852.00	852.00	852.00	95.63	\$2,651.63
<b>Total Special Projects</b>									<b>852.00</b>	<b>852.00</b>	<b>852.00</b>	<b>95.63</b>	<b>\$2,651.63</b>
<b>Total Expenses</b>	<b>\$7,380.04</b>	<b>\$4,305.90</b>	<b>\$2,849.12</b>	<b>\$11,470.47</b>	<b>\$4,804.94</b>	<b>\$27,493.86</b>	<b>\$47,966.73</b>	<b>\$45,490.82</b>	<b>\$96,317.99</b>	<b>\$45,327.26</b>	<b>\$39,833.72</b>	<b>\$8,154.81</b>	<b>\$341,395.66</b>
<b>NET OPERATING INCOME</b>	<b>\$ -7,365.86</b>	<b>\$ -4,292.54</b>	<b>\$ -2,835.45</b>	<b>\$359,046.92</b>	<b>\$ -4,783.57</b>	<b>\$ -27,466.41</b>	<b>\$ -47,940.90</b>	<b>\$ -45,466.18</b>	<b>\$ -96,295.40</b>	<b>\$ -45,307.32</b>	<b>\$ -41,302.69</b>	<b>\$41,860.03</b>	<b>\$77,850.63</b>
<b>NET INCOME</b>	<b>\$ -7,365.86</b>	<b>\$ -4,292.54</b>	<b>\$ -2,835.45</b>	<b>\$359,046.92</b>	<b>\$ -4,783.57</b>	<b>\$ -27,466.41</b>	<b>\$ -47,940.90</b>	<b>\$ -45,466.18</b>	<b>\$ -96,295.40</b>	<b>\$ -45,307.32</b>	<b>\$ -41,302.69</b>	<b>\$41,860.03</b>	<b>\$77,850.63</b>

# Waterford Waterway Management District

Profit and Loss Detail  
October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Ordinary Income/Expenses								
Income								
Grant Income								
09/30/2022	Journal Entry	FY22-14			FRC Grant Commitment	-Split-	50,000.00	50,000.00
<b>Total for Grant Income</b>							<b>\$50,000.00</b>	
Small Scale Dredging Grants								
08/20/2022	Journal Entry	FY22-10.5			Adjust for 90% reimbursement of FRC grant	-Split-	-1,486.30	-1,486.30
<b>Total for Small Scale Dredging Grants</b>							<b>\$ -1,486.30</b>	
<b>Total for Grant Income with sub-accounts</b>							<b>\$48,513.70</b>	
Other								
Interest Income								
10/31/2021	Deposit		INTEREST			Money Market 2 - BMO	14.18	14.18
11/30/2021	Deposit		INTEREST			Money Market 2 - BMO	13.36	27.54
12/31/2021	Deposit		INTEREST			Money Market 2 - BMO	13.67	41.21
01/31/2022	Deposit		INTEREST			Money Market 2 - BMO	17.39	58.60
02/28/2022	Deposit		INTEREST			Money Market 2 - BMO	21.37	79.97
03/31/2022	Deposit		INTEREST			Money Market 2 - BMO	27.45	107.42
04/29/2022	Deposit		INTEREST			Money Market 2 - BMO	25.83	133.25
05/31/2022	Deposit		INTEREST			Money Market 2 - BMO	24.64	157.89
06/30/2022	Deposit		INTEREST			Money Market 2 - BMO	22.59	180.48
07/29/2022	Deposit		INTEREST			Money Market 2 - BMO	19.94	200.42
08/31/2022	Deposit		INTEREST			Money Market 2 - BMO	17.33	217.75
09/30/2022	Deposit		INTEREST			Money Market 2 - BMO	14.84	232.59
<b>Total for Interest Income</b>							<b>\$232.59</b>	
<b>Total for Other</b>							<b>\$232.59</b>	
Special Charge Revenue								
01/23/2022	Invoice	1002	Village of Waterford		Special Charge	Accounts Receivable	62,625.00	62,625.00
01/23/2022	Invoice	1001	Town of Waterford		Special Charge	Accounts Receivable	308,250.00	370,875.00
01/27/2022	Check	1503	Town of Waterford		Special Charge Refund, Tax Parcel ID Number: 016-04-19-13-051-000, 6920 Burma Rd	Checking - BMO	-375.00	370,500.00
<b>Total for Special Charge Revenue</b>							<b>\$370,500.00</b>	
<b>Total for Income</b>							<b>\$419,246.29</b>	
Expenses								
Administrative								
Admin Insurance								
10/31/2021	Journal Entry	FY22-01			Monthly Workers Compensation Expense	-Split-	50.91	50.91
10/31/2021	Journal Entry	FY22-01			Monthly Liability Insurance Expense	-Split-	221.50	272.41
11/30/2021	Journal Entry	FY22-02			Monthly Liability Insurance Expense	-Split-	221.50	493.91
11/30/2021	Journal Entry	FY22-02			Monthly Workers Compensation Expense	-Split-	50.91	544.82
12/31/2021	Journal Entry	FY22-03			Monthly Workers Compensation Expense	-Split-	50.91	595.73
12/31/2021	Journal Entry	FY22-03			Monthly Liability Insurance Expense	-Split-	221.50	817.23
01/31/2022	Journal Entry	FY22-04			Monthly Workers Compensation Expense	-Split-	50.91	868.14
01/31/2022	Journal Entry	FY22-04			Monthly Liability Insurance Expense	-Split-	221.50	1,089.64
02/28/2022	Journal Entry	FY22-05			Monthly Workers Compensation Expense	-Split-	50.91	1,140.55
02/28/2022	Journal Entry	FY22-05			Monthly Liability Insurance Expense	-Split-	221.50	1,362.05
03/31/2022	Journal Entry	FY22-06			Monthly Liability Insurance Expense	-Split-	221.50	1,583.55
03/31/2022	Journal Entry	FY22-06			Monthly Workers Compensation Expense	-Split-	50.91	1,634.46
04/30/2022	Journal Entry	FY22-07			Monthly Liability Insurance Expense	-Split-	221.50	1,855.96
04/30/2022	Journal Entry	FY22-07			Monthly Workers Compensation Expense	-Split-	50.91	1,906.87
05/31/2022	Journal Entry	FY22-08			Monthly Workers Compensation Expense	-Split-	50.91	1,957.78
05/31/2022	Journal Entry	FY22-08			Monthly Liability Insurance Expense	-Split-	221.50	2,179.28

# Waterford Waterway Management District

## Profit and Loss Detail

October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/30/2022	Journal Entry	FY22-09			Monthly Workers Compensation Expense	-Split-	50.91	2,230.19
06/30/2022	Journal Entry	FY22-09			Monthly Liability Insurance Expense	-Split-	221.50	2,451.69
07/31/2022	Journal Entry	FY22-10			Monthly Workers Compensation Expense	-Split-	50.91	2,502.60
07/31/2022	Journal Entry	FY22-10			Monthly Liability Insurance Expense	-Split-	221.50	2,724.10
08/31/2022	Journal Entry	FY22-11			Monthly Workers Compensation Expense	-Split-	50.91	2,775.01
08/31/2022	Journal Entry	FY22-11			Monthly Liability Insurance Expense	-Split-	221.50	2,996.51
09/30/2022	Journal Entry	FY22-12			Monthly Workers Compensation Expense	-Split-	50.99	3,047.50
09/30/2022	Journal Entry	FY22-12			Monthly Liability Insurance Expense	-Split-	221.50	3,269.00

# Waterford Waterway Management District

Profit and Loss Detail  
October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>Total for Admin Insurance</b>							<b>\$3,269.00</b>	
Education Registrations								
03/03/2022	Bill	Reimbursement	Gregory Horeth		Fox River Summit Reimbursement	Accounts payable	41.50	41.50
<b>Total for Education Registrations</b>							<b>\$41.50</b>	
Meetings								
02/20/2022	Bill	INV134056385	Zoom Video Communications		Zoom - Monthly Subscription February	Accounts payable	15.74	15.74
03/19/2022	Bill	INV138906647	Zoom Video Communications		Zoom Annual Subscription	Accounts payable	109.61	125.35
09/15/2022	Bill	424520	Southern Lakes Newspapers, LLC		Classification of Ad- Legal Annual Meeting Notice	Accounts payable	271.48	396.83
09/17/2022	Bill		Gregory Horeth		Annual meeting supplies	Accounts payable	17.82	414.65
09/30/2022	Bill	U0908	J.S. Printing		Newsletter and Mailing Service	Accounts payable	1,150.09	1,564.74
<b>Total for Meetings</b>							<b>\$1,564.74</b>	
Office Supplies								
11/24/2021	Bill		Gregory Horeth		QuickBooks Desktop Subscription	Accounts payable	367.49	367.49
01/29/2022	Bill		Margaret Shoptaw		QuickBooks Online	Accounts payable	494.24	861.73
03/03/2022	Deposit	1564	Gregory Horeth		Refund for QuickBooks Desktop	Checking - BMO	-310.10	551.63
<b>Total for Office Supplies</b>							<b>\$551.63</b>	
Postage & P.O. Box Fee								
07/16/2022	Bill		Us Postal Service		PO Box Renewal	Accounts payable	108.00	108.00
<b>Total for Postage &amp; P.O. Box Fee</b>							<b>\$108.00</b>	
Professional Expense								
09/30/2022	Journal Entry	FY22-13			Accrue Fredrikson Invoice 1739554	-Split-	1,488.00	1,488.00
<b>Total for Professional Expense</b>							<b>\$1,488.00</b>	
Accountant								
01/29/2022	Bill	BT1988496	Baker Tilly Virchow Krause, LLP		Final Audit Invoice	Accounts payable	7,000.00	7,000.00
02/16/2022	Bill	BT2000636	Baker Tilly Virchow Krause, LLP		Final bill for FY21 Audit	Accounts payable	1,925.00	8,925.00
<b>Total for Accountant</b>							<b>\$8,925.00</b>	
Attorney								
03/21/2022	Bill	26	Wheeler, Van Sickle & Anderson, S.C		Legal opinion 2021 audit and bidding requirements.	Accounts payable	240.00	240.00
<b>Total for Attorney</b>							<b>\$240.00</b>	
<b>Total for Professional Expense with sub-accounts</b>							<b>\$10,653.00</b>	
Public Safety								
05/20/2022	Bill		Waterford Police Department		WPD Labor May 2022	Accounts payable	1,500.00	1,500.00
06/09/2022	Bill	WPD	Waterford Police Department		June Labor	Accounts payable	1,500.00	3,000.00
07/03/2022	Bill		Waterford Police Department		Waterford Police Department, labor, for July 2022	Accounts payable	1,500.00	4,500.00
08/08/2022	Bill	08082022	Waterford Police Department		Waterford Police Department, labor, for August 2022	Accounts payable	1,500.00	6,000.00
<b>Total for Public Safety</b>							<b>\$6,000.00</b>	
Storage & Misc								
01/02/2022	Bill	2201	Your Store All		Annual Storage Fee	Accounts payable	385.00	385.00
01/12/2022	Bill		Absolutely Waterford		Absolutely Waterford 2022 Registration	Accounts payable	108.00	493.00
<b>Total for Storage &amp; Misc</b>							<b>\$493.00</b>	
<b>Total for Administrative</b>							<b>\$22,680.87</b>	
Aquatic Plant								
AIS Treatment								
02/18/2022	Bill	412628	Southern Lakes Newspapers, LLC		ProcellaCOR RFP	Accounts payable	30.82	30.82
03/31/2022	Bill	415170	Southern Lakes Newspapers, LLC		Herbicide treatment notice	Accounts	46.97	77.79

# Waterford Waterway Management District

## Profit and Loss Detail

October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/17/2022	Bill	32776	Wisconsin Lake & Pond Resources LLC		ProcellaCOR EC applications only	payable Accounts payable	23,201.75	23,279.54

# Waterford Waterway Management District

## Profit and Loss Detail October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>Total for AIS Treatment</b>							<b>\$23,279.54</b>	
APM Insurance								
10/31/2021	Journal Entry	FY22-01			Monthly Inland Marine Insurance Expense	-Split-	90.08	90.08
10/31/2021	Journal Entry	FY22-01			Monthly Trailer Conveyor Insurance Expense	-Split-	49.25	139.33
11/30/2021	Journal Entry	FY22-02			Monthly Inland Marine Insurance Expense	-Split-	90.08	229.41
11/30/2021	Journal Entry	FY22-02			Monthly Trailer Conveyor Insurance Expense	-Split-	49.25	278.66
12/31/2021	Journal Entry	FY22-03			Monthly Trailer Conveyor Insurance Expense	-Split-	49.25	327.91
12/31/2021	Journal Entry	FY22-03			Monthly Inland Marine Insurance Expense	-Split-	90.08	417.99
01/31/2022	Journal Entry	FY22-04			Monthly Inland Marine Insurance Expense	-Split-	90.08	508.07
01/31/2022	Journal Entry	FY22-04			Monthly Trailer Conveyor Insurance Expense	-Split-	49.25	557.32
02/28/2022	Journal Entry	FY22-05			Monthly Inland Marine Insurance Expense	-Split-	90.08	647.40
02/28/2022	Journal Entry	FY22-05			Monthly Trailer Conveyor Insurance Expense	-Split-	49.25	696.65
03/31/2022	Journal Entry	FY22-06			Monthly Inland Marine Insurance Expense	-Split-	90.08	786.73
03/31/2022	Journal Entry	FY22-06			Monthly Trailer Conveyor Insurance Expense	-Split-	49.25	835.98
04/30/2022	Journal Entry	FY22-07			Monthly Trailer Conveyor Insurance Expense	-Split-	145.25	981.23
04/30/2022	Journal Entry	FY22-07			Monthly Inland Marine Insurance Expense	-Split-	90.08	1,071.31
05/31/2022	Journal Entry	FY22-08			Monthly Inland Marine Insurance Expense	-Split-	90.08	1,161.39
05/31/2022	Journal Entry	FY22-08			Monthly Trailer Conveyor Insurance Expense	-Split-	145.25	1,306.64
06/30/2022	Journal Entry	FY22-09			Monthly Inland Marine Insurance Expense	-Split-	90.08	1,396.72
06/30/2022	Journal Entry	FY22-09			Monthly Trailer Conveyor Insurance Expense	-Split-	145.25	1,541.97
07/31/2022	Journal Entry	FY22-10			Monthly Inland Marine Insurance Expense	-Split-	90.08	1,632.05
07/31/2022	Journal Entry	FY22-10			Monthly Trailer Conveyor Insurance Expense	-Split-	145.25	1,777.30
08/31/2022	Journal Entry	FY22-11			Monthly Trailer Conveyor Insurance Expense	-Split-	145.25	1,922.55
08/31/2022	Journal Entry	FY22-11			Monthly Inland Marine Insurance Expense	-Split-	90.08	2,012.63
09/29/2022	Vendor Credit		The Horton Group		Cancel Eco-Harvester Coverage	Accounts payable	-52.00	1,960.63
09/30/2022	Journal Entry	FY22-12			Monthly Trailer Conveyor Insurance Expense	-Split-	145.25	2,105.88
09/30/2022	Journal Entry	FY22-12			Monthly Inland Marine Insurance Expense	-Split-	90.12	2,196.00
<b>Total for APM Insurance</b>							<b>\$2,196.00</b>	
Contingency								
06/30/2022	Journal Entry	FY22-09			Loss on sale of Eco-Harvester	-Split-	379.28	379.28
<b>Total for Contingency</b>							<b>\$379.28</b>	
Equipment Maint. & Upgrades								
10/18/2021	Bill	221419	Aquarius Systems		Winterize Transfer Barge	Accounts payable	3,118.92	3,118.92
06/24/2022	Bill	625	Midwest Irrigation		Buy Right Auto-Filters for barge Spellman trailer- Relay kit Spellman Trailer-Hub Oil caps for trailer Shop supplies- Bearing grease, cleaners and rags	Accounts payable	711.82	3,830.74
07/15/2022	Bill	3669	Inland Lake Harvester, Inc.		Maintenance expenses due to a breakdown of our conveyor trailer that just occurred late this week. In addition to the breakdown we are also upgrading the motor on the trailer to have a remote control feature	Accounts payable	7,002.98	10,833.72
09/26/2022	Bill	222383	Aquarius Systems		Oil, Filter, Grease, Powerwash	Accounts payable	1,211.12	12,044.84
<b>Total for Equipment Maint. &amp; Upgrades</b>							<b>\$12,044.84</b>	
Fuel								
05/19/2022	Bill	019	Midwest Irrigation		Fuel for weed harvesting week ending 05-20-2022	Accounts payable	36.69	36.69
05/31/2022	Bill	008406	Alcivia		Fuel for equipment	Accounts payable	916.63	953.32
06/30/2022	Bill	007796	Alcivia		Diesel	Accounts payable	2,268.80	3,222.12
07/31/2022	Bill	07312022	Alcivia		Diesel	Accounts payable	1,924.62	5,146.74
08/31/2022	Bill	20220831	Alcivia		Fuel for harvester	Accounts payable	1,761.11	6,907.85
<b>Total for Fuel</b>							<b>\$6,907.85</b>	
Labor								
01/07/2022	Bill	410649	Southern Lakes Newspapers, LLC		Bid for herbicide applications for 2022 season	Accounts payable	32.06	32.06
01/07/2022	Bill	410647	Southern Lakes Newspapers, LLC		Bid for harvester labor for 2022 season	Accounts payable	34.55	66.61
05/19/2022	Bill	019	Midwest Irrigation		Labor for weed harvesting week ending 05-20-2022	Accounts payable	3,394.69	3,461.30

# Waterford Waterway Management District

## Profit and Loss Detail

October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
06/14/2022	Bill	614	Midwest Irrigation		Weed harvesting week ending 5-30-22 Two weeks of labor	Accounts payable	7,268.00	10,729.30
06/14/2022	Bill	615	Midwest Irrigation		Weed harvesting week ending 6-10-22	Accounts payable	5,796.00	16,525.30
06/17/2022	Bill	624	Midwest Irrigation		Weed harvesting week ending 6-17 and 6-24	Accounts payable	11,546.00	28,071.30
07/15/2022	Bill	7-15	Midwest Irrigation		Provide labor to operate harvester, cutter and truck/trailer. Hours includes maintenance, set up, working with Aquarius And delivery.	Accounts payable	15,226.00	43,297.30
07/28/2022	Bill	728	Midwest Irrigation		Weed Harvester Week ending 07-22-2022	Accounts payable	4,646.00	47,943.30
08/01/2022	Bill	81	Midwest Irrigation		Provide labor to operate harvester, cutter and truck/trailer. Hours includes maintenance, set up, working with Aquarius	Accounts payable	5,658.00	53,601.30
08/06/2022	Bill	86	Midwest Irrigation		Weed cutting labor week ending 8/6/2022	Accounts payable	4,968.00	58,569.30
08/13/2022	Bill	813	Midwest Irrigation		Weed cutting labor week ending 8/13/2022	Accounts payable	5,704.00	64,273.30
08/20/2022	Bill	820	Midwest Irrigation		Weed cutting labor week ending 8/20/2022	Accounts payable	5,658.00	69,931.30
08/27/2022	Bill	827	Midwest Irrigation		Weed cutting labor week ending 8/27/2022	Accounts payable	4,416.00	74,347.30
08/31/2022	Bill	831	Midwest Irrigation		Weed cutting labor week ending 8/31/2022	Accounts payable	1,426.00	75,773.30
<b>Total for Labor</b>							<b>\$75,773.30</b>	

# Waterford Waterway Management District

Profit and Loss Detail  
October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>Launch Improvements</b>								
11/08/2021	Bill		Bill McCormick		DNR permits for launch construction and dredging	Accounts payable	621.16	621.16
12/10/2021	Bill		Bill McCormick		Additional Fees for DNR Launch Improvements Permit	Accounts payable	307.50	928.66
01/14/2022	Bill	2677	Eco Waterway Services		Prepare cross section map for DNR dredging permit	Accounts payable	375.00	1,303.66
02/07/2022	Bill		Bill McCormick		Bayside Boatramp Dredging Permit	Accounts payable	307.50	1,611.16
<b>Total for Launch Improvements</b>							<b>\$1,611.16</b>	
<b>Navigation Treatments</b>								
06/17/2022	Bill	32807	Wisconsin Lake & Pond Resources LLC		Nuisance navigational treatment lanes 06/07 & 06/09/22	Accounts payable	19,767.00	19,767.00
08/08/2022	Bill	33625	Wisconsin Lake & Pond Resources LLC		Mobilization Equipment and Herbicide Treatment	Accounts payable	2,622.15	22,389.15
<b>Total for Navigation Treatments</b>							<b>\$22,389.15</b>	
<b>Permitting</b>								
06/20/2022	Bill	U0545	J.S. Printing		Herbicide Postcards, 4.25 x 5.5 Mailing Service Postage	Accounts payable	664.05	664.05
<b>Total for Permitting</b>							<b>\$664.05</b>	
<b>Storage</b>								
11/09/2021	Bill		Dan Meier		EcoHarvester Storage	Accounts payable	420.00	420.00
11/10/2021	Bill	111021	Midwest Irrigation		Transport Eco-Harvester for winterization and storage	Accounts payable	337.00	757.00
<b>Total for Storage</b>							<b>\$757.00</b>	
<b>Towing</b>								
10/04/2021	Bill	1168661	PJ's Trucking LLC		Transport Transfer Barge	Accounts payable	350.00	350.00
10/25/2021	Bill	1168698	PJ's Trucking LLC		Barge transportation to Eagle Lake	Accounts payable	400.00	750.00
05/16/2022	Bill	169048	PJ's Trucking LLC		05-14-2022 Move barge from Eagle to Tichigan	Accounts payable	300.00	1,050.00
06/24/2022	Bill	222155	Aquarius Systems		Freight to Delivery Harvester	Accounts payable	200.00	1,250.00
09/06/2022	Bill	1169204	PJ's Trucking LLC		Move weed cutter from Tichigan Lake to North Prairie	Accounts payable	500.00	1,750.00
09/26/2022	Bill	222155-1	Aquarius Systems		Shipping and handling to pick up and return lease harvester.	Accounts payable	200.00	1,950.00
<b>Total for Towing</b>							<b>\$1,950.00</b>	
<b>Transfer Barge Lease</b>								
03/23/2022	Bill		Eagle Lake Management District		Annual payment for transfer barge lease	Accounts payable	24,000.00	24,000.00
09/30/2022	Journal Entry	FY22-17			Record capital asset and related debt activity	-Split-	-24,000.00	0.00
<b>Total for Transfer Barge Lease</b>							<b>\$0.00</b>	
<b>Truck Lease</b>								
05/19/2022	Bill	T1	Midwest Irrigation		Truck lease for May prorated Starting May 13th	Accounts payable	1,102.00	1,102.00
06/14/2022	Bill	T2	Midwest Irrigation		Truck lease for June	Accounts payable	1,800.00	2,902.00
07/15/2022	Bill	T3	Midwest Irrigation		Truck Lease July	Accounts payable	1,800.00	4,702.00
07/28/2022	Bill	T3	Midwest Irrigation		Truck Lease August	Accounts payable	1,800.00	6,502.00
<b>Total for Truck Lease</b>							<b>\$6,502.00</b>	
<b>Total for Aquatic Plant</b>							<b>\$154,454.17</b>	
<b>Depreciation Expense</b>								
<b>Eco-Harvester Depreciation</b>								
10/31/2021	Journal Entry	FY22-01			Monthly Eco-Harvester Depreciation Expense	-Split-	1,480.81	1,480.81
11/30/2021	Journal Entry	FY22-02			Monthly Eco-Harvester Depreciation Expense	-Split-	1,480.81	2,961.62
12/31/2021	Journal Entry	FY22-03			Monthly Eco-Harvester Depreciation Expense	-Split-	1,480.81	4,442.43
01/31/2022	Journal Entry	FY22-04			Monthly Eco-Harvester Depreciation Expense	-Split-	1,480.81	5,923.24
02/28/2022	Journal Entry	FY22-05			Monthly Eco-Harvester Depreciation Expense	-Split-	1,480.81	7,404.05
03/31/2022	Journal Entry	FY22-06			Monthly Eco-Harvester Depreciation Expense	-Split-	1,480.81	8,884.86
04/30/2022	Journal Entry	FY22-07			Monthly Eco-Harvester Depreciation Expense	-Split-	1,480.81	10,365.67

# Waterford Waterway Management District

## Profit and Loss Detail

October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
05/31/2022	Journal Entry	FY22-08			Monthly Eco-Harvester Depreciation Expense	-Split-	1,480.81	11,846.48
06/30/2022	Journal Entry	FY22-09			Monthly Eco-Harvester Depreciation Expense	-Split-	1,480.81	13,327.29
<b>Total for Eco-Harvester Depreciation</b>							<b>\$13,327.29</b>	
Trailer Conveyor Depreciation								
10/31/2021	Journal Entry	FY22-01			Monthly Eco-Harvester Depreciation Expense	-Split-	633.33	633.33
11/30/2021	Journal Entry	FY22-02			Monthly Eco-Harvester Depreciation Expense	-Split-	633.33	1,266.66
12/31/2021	Journal Entry	FY22-03			Monthly Eco-Harvester Depreciation Expense	-Split-	633.33	1,899.99
01/31/2022	Journal Entry	FY22-04			Monthly Eco-Harvester Depreciation Expense	-Split-	633.33	2,533.32
02/28/2022	Journal Entry	FY22-05			Monthly Eco-Harvester Depreciation Expense	-Split-	633.33	3,166.65
03/31/2022	Journal Entry	FY22-06			Monthly Eco-Harvester Depreciation Expense	-Split-	633.33	3,799.98
04/30/2022	Journal Entry	FY22-07			Monthly Eco-Harvester Depreciation Expense	-Split-	633.33	4,433.31
05/31/2022	Journal Entry	FY22-08			Monthly Eco-Harvester Depreciation Expense	-Split-	633.33	5,066.64
06/30/2022	Journal Entry	FY22-09			Monthly Eco-Harvester Depreciation Expense	-Split-	633.33	5,699.97
07/31/2022	Journal Entry	FY22-10			Monthly Eco-Harvester Depreciation Expense	-Split-	633.33	6,333.30
08/31/2022	Journal Entry	FY22-11			Monthly Eco-Harvester Depreciation Expense	-Split-	633.33	6,966.63
09/30/2022	Journal Entry	FY22-12			Monthly Eco-Harvester Depreciation Expense	-Split-	633.33	7,599.96

# Waterford Waterway Management District

Profit and Loss Detail  
October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>Total for Trailer Conveyor Depreciation</b>							<b>\$7,599.96</b>	
Transfer Barge Depreciation								
09/30/2022	Journal Entry	FY22-17			Record capital asset and related debt activity	-Split-	24,000.00	24,000.00
<b>Total for Transfer Barge Depreciation</b>							<b>\$24,000.00</b>	
<b>Total for Depreciation Expense</b>							<b>\$44,927.25</b>	
Dredging/ESR								
ESR Contingency								
04/11/2022	Bill	27	Wheeler, Van Sickle & Anderson, S.C		Work on small dredge worksheet and special assessment project planning.	Accounts payable	1,170.00	1,170.00
<b>Total for ESR Contingency</b>							<b>\$1,170.00</b>	
Small Scale Dredging								
11/10/2021	Bill	407840	Southern Lakes Newspapers, LLC		Bid Notice Dredging Engineering RFP	Accounts payable	18.63	18.63
01/14/2022	Bill	2622	Eco Waterway Services		Prepare and submit small scale dredging permit	Accounts payable	500.00	518.63
03/21/2022	Bill	26	Wheeler, Van Sickle & Anderson, S.C		Review materials, to do list, and time frame of project spreadsheet.	Accounts payable	840.00	1,358.63
04/15/2022	Bill	22-028 & 22-037	Kieser & Associates, LLC		Assistance and engineering in developing small scale dredging RFP	Accounts payable	44,174.85	45,533.48
05/06/2022	Bill	417273	Southern Lakes Newspapers, LLC		Ad and Affidavit for Bids - Dredging	Accounts payable	22.12	45,555.60
05/17/2022	Bill	22-045	Kieser & Associates, LLC		Professional Services 4-15 to 5-15	Accounts payable	34,319.81	79,875.41
05/19/2022	Bill	418349	Southern Lakes Newspapers, LLC		Bids - Weed Harvester	Accounts payable	22.12	79,897.53
05/20/2022	Bill	28	Wheeler, Van Sickle & Anderson, S.C		Legal Services - Dredging Special Assessment, Phone call, email.	Accounts payable	690.00	80,587.53
06/16/2022	Bill	22-058	Kieser & Associates, LLC		This invoice is for professional services rendered between May 16, 2022, and June 12, 2022, as related to Waterford Waterway Management District, Dredging Project.	Accounts payable	16,869.03	97,456.56
06/17/2022	Bill	29	Wheeler, Van Sickle & Anderson, S.C		Email Correspondence Opt In/Out	Accounts payable	750.00	98,206.56
07/15/2022	Bill	22-084	Kieser & Associates, LLC		This invoice is for professional services rendered between June 13, 2022, and July 15, 2022, as related to Waterford Waterway Management District, Dredging Project.	Accounts payable	4,982.25	103,188.81
08/17/2022	Vendor Credit	80127	Wheeler, Van Sickle & Anderson, S.C		Credit for Bill #28 which was paid twice	Accounts payable	-690.00	102,498.81
<b>Total for Small Scale Dredging</b>							<b>\$102,498.81</b>	
<b>Total for Dredging/ESR</b>							<b>\$103,668.81</b>	
Finance								
Grant Solicitation								
07/12/2022	Bill	22-0105 - 15077	Hey and Associates, Inc.		Review of WWMD documents provided, including budget and management plan. Attend tour. Begin plan development. Build Database.	Accounts payable	3,383.66	3,383.66
08/08/2022	Bill	33626	Wisconsin Lake & Pond Resources LLC		Provide labor to operate harvester, cutter and truck/trailer. Hours includes maintenance, set up, working with Aquarius	Accounts payable	3,075.00	6,458.66
08/12/2022	Bill	22-0105-15279	Hey and Associates, Inc.		Review of WWMD documents provided, including budget and management plan. Attend tour. Begin plan development.	Accounts payable	1,742.39	8,201.05
09/18/2022	Bill	22-0105 - 15390	Hey and Associates, Inc.		Further plan development, final plan pending goals discussion w WWMD. Periodic database updates.. Development of 2022 AIS grant.	Accounts payable	915.00	9,116.05
09/30/2022	Journal Entry	FY22-13			Accrue Hey & Associates Invoice 22-0105-15559	-Split-	945.00	10,061.05
<b>Total for Grant Solicitation</b>							<b>\$10,061.05</b>	
<b>Total for Finance</b>							<b>\$10,061.05</b>	
Marketing, Info & Education								
Communication Management								
10/20/2021	Bill	INV113721129	Zoom Video Communications		Zoom 10/20/2021-11/19/2021	Accounts payable	15.74	15.74
11/20/2021	Bill	INV118873450	Zoom Video Communications		Zoom 11/20/2021-12/19/2021	Accounts payable	15.74	31.48
12/20/2021	Bill	INV123842192	Zoom Video Communications		Zoom 12/20/2021-01/19/2022	Accounts payable	15.74	47.22

# Waterford Waterway Management District

Profit and Loss Detail  
October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
01/20/2022	Bill	INV128810408	Zoom Video Communications		Zoom 1/20/2022-02/19/2022	Accounts payable	15.74	62.96
05/31/2022	Expense		BMO Harris		QR Code Generator	BMO Harris MasterCard	119.88	182.84
06/01/2022	Expense		BMO Harris		Foreign Transaction Fee for QR Code Generator	BMO Harris MasterCard	2.39	185.23
06/04/2022	Expense		BMO Harris		Cava Subscription	BMO Harris MasterCard	119.99	305.22
09/30/2022	Journal Entry	FY22-18			Duplicate Southern Lakes Invoice	-Split-	271.48	576.70
<b>Total for Communication Management</b>							<b>\$576.70</b>	
Printed Newsletters								
07/21/2022	Bill	U0628	J.S. Printing		Small Scale Dredging Letter, 8.5 x 11 Mailing Services Postage	Accounts payable	952.11	952.11
<b>Total for Printed Newsletters</b>							<b>\$952.11</b>	
Printing Services								
05/18/2022	Bill	U0436	J.S. Printing		Boating Ordinance Summary, 8.5 x 11, 2 sided Color	Accounts payable	360.00	360.00
05/18/2022	Bill	U0444	J.S. Printing		Boating Ordinance Posters, 11x17 1 sided, Laminated	Accounts payable	85.00	445.00
<b>Total for Printing Services</b>							<b>\$445.00</b>	
Website Hosting/Email Services								
10/01/2021	Bill	764da5c6-5777-4a27-9	Constant Contact			Accounts payable	549.50	549.50
10/20/2021	Bill		Margaret Shoptaw		Annual Office 365 - 7 Users @ \$5/mo	Accounts payable	420.00	969.50
07/26/2022	Expense		Cloudflare		Domain Transfer Fee	BMO Harris MasterCard	8.57	978.07
<b>Total for Website Hosting/Email Services</b>							<b>\$978.07</b>	
<b>Total for Marketing, Info &amp; Education</b>							<b>\$2,951.88</b>	

# Waterford Waterway Management District

## Profit and Loss Detail

October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>Special Projects</b>								
<b>Water Data</b>								
06/30/2022	Bill	717043	Wisconsin State Lab of Hygiene		Water Testing	Accounts payable	852.00	852.00
07/31/2022	Bill	719887	Wisconsin State Lab of Hygiene		Lab Testing Expenses	Accounts payable	852.00	1,704.00
08/31/2022	Bill	722650	Wisconsin State Lab of Hygiene		Water Testing	Accounts payable	852.00	2,556.00
09/30/2022	Bill		Breanna Smith		Ship water samples for testing	Accounts payable	95.63	2,651.63
<b>Total for Water Data</b>							<b>\$2,651.63</b>	
<b>Total for Special Projects</b>							<b>\$2,651.63</b>	
<b>Total for Expenses</b>							<b>\$341,395.66</b>	
<b>Net Income</b>							<b>\$77,850.63</b>	

# Waterford Waterway Management District

## General Journal

October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
10/31/2021	Journal Entry	FY22-01		Monthly Liability Insurance Expense	Administrative:Admin Insurance	\$221.50	
				Monthly Liability Insurance Expense	Prepaid Expenses:Prepaid Liability Insurance		\$221.50
				Monthly Workers Compensation Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Workers Compensation Expense	Prepaid Expenses:Prepaid Workers Compensation		\$50.91
				Monthly Inland Marine Insurance Expense	Aquatic Plant:APM Insurance	\$90.08	
				Monthly Inland Marine Insurance Expense	Prepaid Expenses:Prepaid Inland Marine Insurance		\$90.08
				Monthly Trailer Conveyor Insurance Expense	Aquatic Plant:APM Insurance	\$49.25	
				Monthly Trailer Conveyor Insurance Expense	Prepaid Expenses:Prepaid Trailer Conv Insurance		\$49.25
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Eco-Harvester Depreciation	\$1,480.81	
				Monthly Eco-Harvester Depreciation Expense	Eco-Harvester:Accum Depr - Eco-Harvester		\$1,480.81
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Trailer Conveyor Depreciation	\$633.33	
				Monthly Eco-Harvester Depreciation Expense	Trailer Conveyor:Accum Depr - Trailer Conveyor		\$633.33
						<b>\$2,525.88</b>	<b>\$2,525.88</b>
11/30/2021	Journal Entry	FY22-02		Monthly Liability Insurance Expense	Administrative:Admin Insurance	\$221.50	
				Monthly Liability Insurance Expense	Prepaid Expenses:Prepaid Liability Insurance		\$221.50
				Monthly Workers Compensation Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Workers Compensation Expense	Prepaid Expenses:Prepaid Workers Compensation		\$50.91
				Monthly Inland Marine Insurance Expense	Aquatic Plant:APM Insurance	\$90.08	
				Monthly Inland Marine Insurance Expense	Prepaid Expenses:Prepaid Inland Marine Insurance		\$90.08
				Monthly Trailer Conveyor Insurance Expense	Aquatic Plant:APM Insurance	\$49.25	
				Monthly Trailer Conveyor Insurance Expense	Prepaid Expenses:Prepaid Trailer Conv Insurance		\$49.25
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Eco-Harvester Depreciation	\$1,480.81	
				Monthly Eco-Harvester Depreciation Expense	Eco-Harvester:Accum Depr - Eco-Harvester		\$1,480.81
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Trailer Conveyor Depreciation	\$633.33	
				Monthly Eco-Harvester Depreciation Expense	Trailer Conveyor:Accum Depr - Trailer Conveyor		\$633.33

# Waterford Waterway Management District

## General Journal

October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
						<b>\$2,525.88</b>	<b>\$2,525.88</b>
12/31/2021	Journal Entry	FY22-03		Monthly Liability Insurance Expense	Administrative:Admin Insurance	\$221.50	
				Monthly Liability Insurance Expense	Prepaid Expenses:Prepaid Liability Insurance		\$221.50
				Monthly Workers Compensation Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Workers Compensation Expense	Prepaid Expenses:Prepaid Workers Compensation		\$50.91
				Monthly Inland Marine Insurance Expense	Aquatic Plant:APM Insurance	\$90.08	
				Monthly Inland Marine Insurance Expense	Prepaid Expenses:Prepaid Inland Marine Insurance		\$90.08
				Monthly Trailer Conveyor Insurance Expense	Aquatic Plant:APM Insurance	\$49.25	
				Monthly Trailer Conveyor Insurance Expense	Prepaid Expenses:Prepaid Trailer Conv Insurance		\$49.25
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Eco-Harvester Depreciation	\$1,480.81	
				Monthly Eco-Harvester Depreciation Expense	Eco-Harvester:Accum Depr - Eco-Harvester		\$1,480.81
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Trailer Conveyor Depreciation	\$633.33	
				Monthly Eco-Harvester Depreciation Expense	Trailer Conveyor:Accum Depr - Trailer Conveyor		\$633.33
						<b>\$2,525.88</b>	<b>\$2,525.88</b>
01/31/2022	Journal Entry	FY22-04		Monthly Liability Insurance Expense	Administrative:Admin Insurance	\$221.50	
				Monthly Liability Insurance Expense	Prepaid Expenses:Prepaid Liability Insurance		\$221.50
				Monthly Workers Compensation Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Workers Compensation Expense	Prepaid Expenses:Prepaid Workers Compensation		\$50.91
				Monthly Inland Marine Insurance Expense	Aquatic Plant:APM Insurance	\$90.08	
				Monthly Inland Marine Insurance Expense	Prepaid Expenses:Prepaid Inland Marine Insurance		\$90.08
				Monthly Trailer Conveyor Insurance Expense	Aquatic Plant:APM Insurance	\$49.25	
				Monthly Trailer Conveyor Insurance Expense	Prepaid Expenses:Prepaid Trailer Conv Insurance		\$49.25
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Eco-Harvester Depreciation	\$1,480.81	
				Monthly Eco-Harvester Depreciation Expense	Eco-Harvester:Accum Depr - Eco-Harvester		\$1,480.81
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Trailer Conveyor Depreciation	\$633.33	

# Waterford Waterway Management District

## General Journal

October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
				Monthly Eco-Harvester Depreciation Expense	Trailer Conveyor:Accum Depr - Trailer Conveyor		\$633.33
						<b>\$2,525.88</b>	<b>\$2,525.88</b>
02/28/2022	Journal Entry	FY22-05		Monthly Liability Insurance Expense	Administrative:Admin Insurance	\$221.50	
				Monthly Liability Insurance Expense	Prepaid Expenses:Prepaid Liability Insurance		\$221.50
				Monthly Workers Compensation Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Workers Compensation Expense	Prepaid Expenses:Prepaid Workers Compensation		\$50.91
				Monthly Inland Marine Insurance Expense	Aquatic Plant:APM Insurance	\$90.08	
				Monthly Inland Marine Insurance Expense	Prepaid Expenses:Prepaid Inland Marine Insurance		\$90.08
				Monthly Trailer Conveyor Insurance Expense	Aquatic Plant:APM Insurance	\$49.25	
				Monthly Trailer Conveyor Insurance Expense	Prepaid Expenses:Prepaid Trailer Conv Insurance		\$49.25
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Eco-Harvester Depreciation	\$1,480.81	
				Monthly Eco-Harvester Depreciation Expense	Eco-Harvester:Accum Depr - Eco-Harvester		\$1,480.81
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Trailer Conveyor Depreciation	\$633.33	
				Monthly Eco-Harvester Depreciation Expense	Trailer Conveyor:Accum Depr - Trailer Conveyor		\$633.33
						<b>\$2,525.88</b>	<b>\$2,525.88</b>
03/31/2022	Journal Entry	FY22-06		Monthly Liability Insurance Expense	Administrative:Admin Insurance	\$221.50	
				Monthly Liability Insurance Expense	Prepaid Expenses:Prepaid Liability Insurance		\$221.50
				Monthly Workers Compensation Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Workers Compensation Expense	Prepaid Expenses:Prepaid Workers Compensation		\$50.91
				Monthly Inland Marine Insurance Expense	Aquatic Plant:APM Insurance	\$90.08	
				Monthly Inland Marine Insurance Expense	Prepaid Expenses:Prepaid Inland Marine Insurance		\$90.08
				Monthly Trailer Conveyor Insurance Expense	Aquatic Plant:APM Insurance	\$49.25	
				Monthly Trailer Conveyor Insurance Expense	Prepaid Expenses:Prepaid Trailer Conv Insurance		\$49.25
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Eco-Harvester Depreciation	\$1,480.81	
				Monthly Eco-Harvester Depreciation Expense	Eco-Harvester:Accum Depr - Eco-Harvester		\$1,480.81

# Waterford Waterway Management District

## General Journal

October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Trailer Conveyor Depreciation	\$633.33	
				Monthly Eco-Harvester Depreciation Expense	Trailer Conveyor:Accum Depr - Trailer Conveyor		\$633.33
						<b>\$2,525.88</b>	<b>\$2,525.88</b>
04/30/2022	Journal Entry	FY22-07		Monthly Liability Insurance Expense	Administrative:Admin Insurance	\$221.50	
				Monthly Liability Insurance Expense	Prepaid Expenses:Prepaid Liability Insurance		\$221.50
				Monthly Workers Compensation Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Workers Compensation Expense	Prepaid Expenses:Prepaid Workers Compensation		\$50.91
				Monthly Inland Marine Insurance Expense	Aquatic Plant:APM Insurance	\$90.08	
				Monthly Inland Marine Insurance Expense	Prepaid Expenses:Prepaid Inland Marine Insurance		\$90.08
				Monthly Trailer Conveyor Insurance Expense	Aquatic Plant:APM Insurance	\$145.25	
				Monthly Trailer Conveyor Insurance Expense	Prepaid Expenses:Prepaid Trailer Conv Insurance		\$145.25
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Eco-Harvester Depreciation	\$1,480.81	
				Monthly Eco-Harvester Depreciation Expense	Eco-Harvester:Accum Depr - Eco-Harvester		\$1,480.81
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Trailer Conveyor Depreciation	\$633.33	
				Monthly Eco-Harvester Depreciation Expense	Trailer Conveyor:Accum Depr - Trailer Conveyor		\$633.33
						<b>\$2,621.88</b>	<b>\$2,621.88</b>
05/31/2022	Journal Entry	FY22-08		Monthly Liability Insurance Expense	Administrative:Admin Insurance	\$221.50	
				Monthly Liability Insurance Expense	Prepaid Expenses:Prepaid Liability Insurance		\$221.50
				Monthly Workers Compensation Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Workers Compensation Expense	Prepaid Expenses:Prepaid Workers Compensation		\$50.91
				Monthly Inland Marine Insurance Expense	Aquatic Plant:APM Insurance	\$90.08	
				Monthly Inland Marine Insurance Expense	Prepaid Expenses:Prepaid Inland Marine Insurance		\$90.08
				Monthly Trailer Conveyor Insurance Expense	Aquatic Plant:APM Insurance	\$145.25	
				Monthly Trailer Conveyor Insurance Expense	Prepaid Expenses:Prepaid Trailer Conv Insurance		\$145.25
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Eco-Harvester Depreciation	\$1,480.81	

# Waterford Waterway Management District

## General Journal

October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
				Monthly Eco-Harvester Depreciation Expense	Eco-Harvester:Accum Depr - Eco-Harvester		\$1,480.81
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Trailer Conveyor Depreciation	\$633.33	
				Monthly Eco-Harvester Depreciation Expense	Trailer Conveyor:Accum Depr - Trailer Conveyor		\$633.33
						<b>\$2,621.88</b>	<b>\$2,621.88</b>
06/30/2022	Journal Entry	FY22-09		Monthly Liability Insurance Expense	Administrative:Admin Insurance	\$221.50	
				Monthly Liability Insurance Expense	Prepaid Expenses:Prepaid Liability Insurance		\$221.50
				Monthly Workers Compensation Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Workers Compensation Expense	Prepaid Expenses:Prepaid Workers Compensation		\$50.91
				Monthly Inland Marine Insurance Expense	Aquatic Plant:APM Insurance	\$90.08	
				Monthly Inland Marine Insurance Expense	Prepaid Expenses:Prepaid Inland Marine Insurance		\$90.08
				Monthly Trailer Conveyor Insurance Expense	Aquatic Plant:APM Insurance	\$145.25	
				Monthly Trailer Conveyor Insurance Expense	Prepaid Expenses:Prepaid Trailer Conv Insurance		\$145.25
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Eco-Harvester Depreciation	\$1,480.81	
				Monthly Eco-Harvester Depreciation Expense	Eco-Harvester:Accum Depr - Eco-Harvester		\$1,480.81
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Trailer Conveyor Depreciation	\$633.33	
				Monthly Eco-Harvester Depreciation Expense	Trailer Conveyor:Accum Depr - Trailer Conveyor		\$633.33
				Loss on sale of Eco-Harvester	Aquatic Plant:Contingency	\$379.28	
				Loss on sale of Eco-Harvester	Eco-Harvester:Asset - Eco-Harvester		\$379.28
						<b>\$3,001.16</b>	<b>\$3,001.16</b>
07/31/2022	Journal Entry	FY22-10		Monthly Liability Insurance Expense	Administrative:Admin Insurance	\$221.50	
				Monthly Liability Insurance Expense	Prepaid Expenses:Prepaid Liability Insurance		\$221.50
				Monthly Workers Compensation Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Workers Compensation Expense	Prepaid Expenses:Prepaid Workers Compensation		\$50.91
				Monthly Inland Marine Insurance Expense	Aquatic Plant:APM Insurance	\$90.08	
				Monthly Inland Marine Insurance Expense	Prepaid Expenses:Prepaid Inland Marine Insurance		\$90.08
				Monthly Trailer Conveyor Insurance Expense	Aquatic Plant:APM Insurance	\$145.25	

# Waterford Waterway Management District

## General Journal

October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
				Monthly Trailer Conveyor Insurance Expense	Prepaid Expenses:Prepaid Trailer Conv Insurance		\$145.25
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Trailer Conveyor Depreciation	\$633.33	
				Monthly Eco-Harvester Depreciation Expense	Trailer Conveyor:Accum Depr - Trailer Conveyor		\$633.33
						<b>\$1,141.07</b>	<b>\$1,141.07</b>
08/20/2022	Journal Entry	FY22-10.5		Adjust for 90% reimbursement of FRC grant	Grant Income:Small Scale Dredging Grants	\$1,486.30	
				Adjust for 90% reimbursement of FRC grant	Grants Receivable		\$1,486.30
						<b>\$1,486.30</b>	<b>\$1,486.30</b>
08/31/2022	Journal Entry	FY22-11		Monthly Liability Insurance Expense	Administrative:Admin Insurance	\$221.50	
				Monthly Liability Insurance Expense	Prepaid Expenses:Prepaid Liability Insurance		\$221.50
				Monthly Workers Compensation Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Workers Compensation Expense	Prepaid Expenses:Prepaid Workers Compensation		\$50.91
				Monthly Inland Marine Insurance Expense	Aquatic Plant:APM Insurance	\$90.08	
				Monthly Inland Marine Insurance Expense	Prepaid Expenses:Prepaid Inland Marine Insurance		\$90.08
				Monthly Trailer Conveyor Insurance Expense	Aquatic Plant:APM Insurance	\$145.25	
				Monthly Trailer Conveyor Insurance Expense	Prepaid Expenses:Prepaid Trailer Conv Insurance		\$145.25
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Trailer Conveyor Depreciation	\$633.33	
				Monthly Eco-Harvester Depreciation Expense	Trailer Conveyor:Accum Depr - Trailer Conveyor		\$633.33
						<b>\$1,141.07</b>	<b>\$1,141.07</b>
09/30/2022	Journal Entry	FY22-12		Monthly Liability Insurance Expense	Administrative:Admin Insurance	\$221.50	
				Monthly Liability Insurance Expense	Prepaid Expenses:Prepaid Liability Insurance		\$221.50
				Monthly Workers Compensation Expense	Administrative:Admin Insurance	\$50.99	
				Monthly Workers Compensation Expense	Prepaid Expenses:Prepaid Workers Compensation		\$50.99
				Monthly Inland Marine Insurance Expense	Aquatic Plant:APM Insurance	\$90.12	
				Monthly Inland Marine Insurance Expense	Prepaid Expenses:Prepaid Inland Marine Insurance		\$90.12
				Monthly Trailer Conveyor Insurance Expense	Aquatic Plant:APM Insurance	\$145.25	

# Waterford Waterway Management District

## General Journal

October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
				Monthly Trailer Conveyor Insurance Expense	Prepaid Expenses:Prepaid Trailer Conv Insurance		\$145.25
				Monthly Eco-Harvester Depreciation Expense	Depreciation Expense:Trailer Conveyor Depreciation	\$633.33	
				Monthly Eco-Harvester Depreciation Expense	Trailer Conveyor:Accum Depr - Trailer Conveyor		\$633.33
						<b>\$1,141.19</b>	<b>\$1,141.19</b>
09/30/2022	Journal Entry	FY22-13		Accrue Fredrikson Invoice 1739554	Administrative:Professional Expense	\$1,488.00	
				Accrue Fredrikson Invoice 1739554	A/P Yearend Accrual		\$1,488.00
				Accrue Hey & Associates Invoice 22-0105-15559	Finance:Grant Solicitation	\$945.00	
				Accrue Hey & Associates Invoice 22-0105-15559	A/P Yearend Accrual		\$945.00
						\$0.00	
						<b>\$2,433.00</b>	<b>\$2,433.00</b>
09/30/2022	Journal Entry	FY22-14		FRC Grant Commitment	Grant Income		\$50,000.00
				FRC Grant Commitment	Grants Receivable	\$50,000.00	
						<b>\$50,000.00</b>	<b>\$50,000.00</b>
09/30/2022	Journal Entry	FY22-15		Adjust for Alcivia over payment	Accounts payable		\$4,193.92
				Adjust for Alcivia over payment	A/R Year End Accrual	\$4,193.92	
						<b>\$4,193.92</b>	<b>\$4,193.92</b>
09/30/2022	Journal Entry	FY22-16		Correct recording of disposed asset	Eco-Harvester:Asset - Eco-Harvester		\$17,769.72
				Correct recording of disposed asset	Eco-Harvester:Accum Depr - Eco-Harvester	\$17,769.72	
						<b>\$17,769.72</b>	<b>\$17,769.72</b>
09/30/2022	Journal Entry	FY22-17		Record capital asset and related debt activity	Transfer Barge:Asset - Transfer Barge	\$120,000.00	
				Record capital asset and related debt activity	Transfer Barge:Accum Depr -Transfer Barge		\$24,000.00
				Record capital asset and related debt activity	Current portion of financed purchase		\$24,000.00
				Record capital asset and related debt activity	Noncurrent portion of finance purchase		\$72,000.00
				Record capital asset and related debt activity	Aquatic Plant:Transfer Barge Lease		\$24,000.00
				Record capital asset and related debt activity	Depreciation Expense:Transfer Barge Depreciation	\$24,000.00	
						<b>\$144,000.00</b>	<b>\$144,000.00</b>

# Waterford Waterway Management District

## General Journal

October 2021 - September 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
09/30/2022	Journal Entry	FY22-18		Duplicate Southern Lakes Invoice	Marketing, Info & Education:Communication Management	\$271.48	
				Duplicate Southern Lakes Invoice	A/P Yearend Accrual		\$271.48
						<b>\$271.48</b>	<b>\$271.48</b>
<b>TOTAL</b>						<b>\$246,977.95</b>	<b>\$246,977.95</b>



1500 Main Street, Union Grove, WI 53182

RETURN SERVICE REQUESTED

WATERFORD WATERWAY  
MANAGEMENT DISTRICT  
415 N MILWAUKEE ST  
WATERFORD WI 53185-4434

# Statement Ending 01/31/2023

WATERFORD WATERWAY

Page 1 of 4

Account Number: [REDACTED]

## Managing Your Accounts

- MAIN OFFICE COMMUNITY STATE BANK
- MAILING ADDRESS 1500 MAIN ST UNION GROVE, WI 53182
- ONLINE CSB.BANK
- CUSTOMER SUPPORT 262.878.3763

## New Realtime Alerts Have Arrived!

SECURITY

BALANCE

TRANSACTION

TRANSFER

ATM

**Enroll and manage alerts through CSB Online Banking or the CSB Simple Banking App.**

Thank you for supporting your local community!

## Summary of Accounts



Managing your accounts has never been easier. You can open a new account, make changes to your existing accounts, pay bills, sign up for account alerts, and manage your account using CSB Online Banking.



Visit us online: **CSB.bank** or scan the mobile code using your smartphone.

Account Type	Account Number	Ending Balance
MUNI CKING W/INT	[REDACTED]	\$7,635.52



**MUNI CKING W/INT-****Account Summary**

Date	Description	Amount
12/31/2022	<b>Beginning Balance</b>	<b>\$9,699.08</b>
	1 Credit(s) This Period	\$1.53
	2 Debit(s) This Period	\$2,065.09
01/31/2023	<b>Ending Balance</b>	<b>\$7,635.52</b>

**Interest Summary**

Description	Amount
Interest Earned From 12/31/2022 Through 01/31/2023	
Annual Percentage Yield Earned	0.20%
Interest Days	32
Interest Earned	\$1.53
Interest Paid This Period	\$1.53
Interest Paid Year-to-Date	\$1.53
Average Ledger Balance	\$8,731.06

**Account Activity**

Post Date	Description	Debits	Credits	Balance
12/31/2022	<b>Beginning Balance</b>			<b>\$9,699.08</b>
01/17/2023	501747 BILL PAYMENT INTUIT 18004INT MOUNTAIN VIEW CA 003 301507501747	\$915.00		\$8,784.08
01/17/2023	CHECK # 997007	\$1,150.09		\$7,633.99
01/31/2023	INTEREST		\$1.53	\$7,635.52
01/31/2023	<b>Ending Balance</b>			<b>\$7,635.52</b>

**Checks Cleared**

Check #	Date	Amount
997007	01/17/2023	\$1,150.09

\* Indicates skipped check number

**Daily Balances**

Date	Amount	Date	Amount
01/17/2023	\$7,633.99	01/31/2023	\$7,635.52

**Overdraft and Returned Item Fees**

	Total for this period	Total year-to-date	Previous year-to-date
<b>Total Overdraft Fees</b>	\$0.00	\$0.00	\$0.00
<b>Total Returned Item Fees</b>	\$0.00	\$0.00	\$0.00

Waterford Waterway Management District

Checking - CSB, Period Ending 01/31/2023

RECONCILIATION REPORT

Reconciled on: 02/20/2023

Reconciled by: Luke Francois

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	9,699.08
Interest earned.....	1.53
Checks and payments cleared (2).....	-2,065.09
Deposits and other credits cleared (0).....	0.00
Statement ending balance.....	<u>7,635.52</u>

Register balance as of 01/31/2023.....	7,635.52
Cleared transactions after 01/31/2023.....	0.00
Uncleared transactions after 01/31/2023.....	-958.20
Register balance as of 02/20/2023.....	6,677.32

Details

Checks and payments cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/29/2022	Bill Payment	7007	J.S. Printing	-1,150.09
01/15/2023	Bill Payment		Intuit	-915.00
<b>Total</b>				<b>-2,065.09</b>

Additional Information

Uncleared checks and payments after 01/31/2023

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/01/2023	Bill Payment	2010	Fredrikson & Byron, P.A.	-70.00
02/01/2023	Bill Payment	2009	Dan Meier	-420.00
02/01/2023	Bill Payment	2011	Hey and Associates, Inc.	-290.00
02/02/2023	Bill Payment	2004	Explore Waterford	-108.00
02/02/2023	Bill Payment	2003	Gregory Horeth	-45.00
02/06/2023	Expense		Us Postal Service	-25.20
<b>Total</b>				<b>-958.20</b>



1500 Main Street, Union Grove, WI 53182

RETURN SERVICE REQUESTED

WATERFORD WATERWAY  
MANAGEMENT DISTRICT  
415 N MILWAUKEE ST  
WATERFORD WI 53185-4434

# Statement Ending 01/31/2023

WATERFORD WATERWAY

Page 1 of 4

Account Number: [REDACTED]

## Managing Your Accounts

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- MAILING ADDRESS 1500 MAIN ST UNION GROVE, WI 53182
- ONLINE CSB.BANK
- CUSTOMER SUPPORT 262.878.3763

## New Realtime Alerts Have Arrived!

SECURITY

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## Summary of Accounts



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Visit us online: [CSB.bank](https://www.csb.bank) or scan the mobile code using your smartphone.

Account Type	Account Number	Ending Balance
MUNICIPAL MMIA	[REDACTED]	\$392,479.76



**MUNICIPAL MMIA****Account Summary**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
<b>12/31/2022</b>	<b>Beginning Balance</b>	<b>\$392,050.12</b>
	1 Credit(s) This Period	\$429.64
	0 Debit(s) This Period	\$0.00
<b>01/31/2023</b>	<b>Ending Balance</b>	<b>\$392,479.76</b>

**Interest Summary**

<b>Description</b>	<b>Amount</b>
Interest Earned From 12/31/2022 Through 01/31/2023	
Annual Percentage Yield Earned	1.26%
Interest Days	32
Interest Earned	\$429.64
Interest Paid This Period	\$429.64
Interest Paid Year-to-Date	\$429.64
Average Ledger Balance	\$392,050.12

**Account Activity**

<b>Post Date</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>	<b>Balance</b>
<b>12/31/2022</b>	<b>Beginning Balance</b>			<b>\$392,050.12</b>
01/31/2023	INTEREST		\$429.64	\$392,479.76
<b>01/31/2023</b>	<b>Ending Balance</b>			<b>\$392,479.76</b>

**Daily Balances**

<b>Date</b>	<b>Amount</b>
01/31/2023	\$392,479.76

**Overdraft and Returned Item Fees**

	<b>Total for this period</b>	<b>Total year-to-date</b>	<b>Previous year-to-date</b>
<b>Total Overdraft Fees</b>	\$0.00	\$0.00	\$0.00
<b>Total Returned Item Fees</b>	\$0.00	\$0.00	\$0.00

Waterford Waterway Management District

Money Market - CSB, Period Ending 01/31/2023

RECONCILIATION REPORT

Reconciled on: 02/20/2023

Reconciled by: Luke Francois

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	392,050.12
Interest earned.....	429.64
Checks and payments cleared (0).....	0.00
Deposits and other credits cleared (0).....	0.00
Statement ending balance.....	<u>392,479.76</u>

Register balance as of 01/31/2023.....	392,479.76
Cleared transactions after 01/31/2023.....	0.00
Uncleared transactions after 01/31/2023.....	172,396.48
Register balance as of 02/20/2023.....	564,876.24

Additional Information

Uncleared deposits and other credits after 01/31/2023

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/06/2023	Deposit		Southern Lakes Newspapers, ...	271.48
02/10/2023	Receive Payment	3298	Town of Waterford	172,125.00
Total				172,396.48



**Waterford Waterway Management District**  
**Information and Marketing Committee**  
2.22.2023

**Chairperson:** Alex Abendschein

**Committee Members:** Megan Dickenson-Corey, Maureen Vander Sanden, Sami Abendschein, and Patty Schilz

**Communication Summary:** Holding off pier chats until the February meeting so that the board can discuss what updates we want to put out to the riparian owner community. Updates on dredging project and grants are on the list of topics.

Committee is working on the winter update newsletter. Hoping to have that out before the march meeting.

**Website Updates:** Worked with the treasurer to update website with 2022 audit and financial statements. These documents are available for riparian owners to review.

**Constant Contact Engagement:**

*Current # of Email Subscribers:* 607

*Website (past 30 days):* 428 page views

*Facebook Engagement (past 30 days):* Reach 327 Post Engagements: 402 Total Followers: 1,286



**Waterford Waterway Management District**  
**Navigation and Hydraulic Management Committee Report**  
**02.23.2023**

The ESR Committee met as a whole this week for the first time since spring of 2022. The committee had not met as there was little point to meeting until we finally received a proposal for our project. The primary topic of conversation, other than updating committee members, was the distribution of costs amongst owner types. The proposal from Michels is not being submitted to Kieser and Associates for review at this point, as there are too many issues with the proposal and they clearly need more time to put together a more comprehensive proposal that would be necessary to move forward with. It does, however, give us a firm proposal and basis for cost to start from. The rest of the report is broken down into a bullet point list of a summary of the Michels bid and the anticipated Aldridge bid.

1. First official dredging bid received
  - a. Michels Corporation
    - a. \$4,271,912.91 for navigation channels/lanes
      - i. Includes:
        1. \$722,124.72 for mobilization/demobilization
        2. \$37,420.13 for farm field site preparation
        3. \$140,325.47 for quarry preparation
        4. \$335,560.25 for disposal on farm field
        5. \$11,500.00 for road crossing
        6. \$921,591.10 for bag field costs (geotubes)
        7. Per cubic yard costs between \$17.10 and \$43.49\*
      - b. \$2,748,674.26 for homeowner pier to navigation channels access
        - i. Includes:
          1. Per cubic yard costs between \$38.93 and \$45.31
      - c. Total Project Cost \$7,020,587.17
  2. Awaiting proposal from Aldridge, expected 02.20.2023
    - a. Proposal will be for approximately 50,000 cubic yards for 2023
      - i. Will include only one disposal site – the Sobieski farm field
      - ii. Will include removal from White Oak Lane, Briarwood, East River Bay Rd, Gawin Rd, N River Bay Road, Island View Circle
      - iii. Contractor will evaluate project after year one and project will provide proof of concept to the DNR and hopefully riparian confidence and optimism for the full project.
      - iv. Pricing year one only and using a field we have a commitment from allows us to start this year and is not contingent upon sale of quarry.
  3. Potential Cost Allocations and Recommendations based on bid in hand (Dollars May Change Based on Aldridge Bid):
    - a. See spreadsheet which will be distributed on Monday.



All of the above is based on the \$7,020,587.17 bid, plus financing, contingency, landowner contracts, and additional engineering and permitting costs. We expect that Aldridge will be able to do the same scope as Michels for approximately \$5,000,000, though Aldridge is currently working on a proposal for only 50,000 cubic yards for 2023 so that we can begin this year and utilize the Sobieski field.

Motions:

Motion to approve review of Aldridge proposal by Kieser & Associates not to exceed \$2,500.

Motion to approve Kieser and Associates to answer DNR questions required to obtain a permit, not to exceed \$10,000. Disposal site engineering will be limited to Sobieski farm field.