



**Waterford Waterway Management District
Agenda
Saturday October 29th, 2022**

**This meeting was held in person after the Annual Meeting at the Tichigan Lake
Lions Club**

1. Call to Order. 10:43 AM.
 - a. Commissioners present: Greg Horeth, Alex Abendschein, Grant Horn, Margaret Shoptaw, Scott Uhler, and Bill McCormick.
2. Review and approve meeting minutes from August Monthly, 8/24, 9/6, 9/24, 9/26 and 10/15 meetings
 - a. Dan motioned to approve the meeting minutes from August Monthly, 8/24, 9/6, 9/24, 9/26 and 10/15 meetings. Greg seconded. Motion approved 7-0.
3. Review and approve Claims for October – Claims Report attached.
 - a. Margaret motioned to approve the Claims for October. Bill Seconded. Motion approved 7-0
4. Open items
 - a. Commissioners will be asked for their goals and objectives for this year. Greg to forward Vision/Goals/Objectives for commissioners to update
 - b. Chairman's Report attached.
 - c. ESR report attached.
 - d. Discussion on possibility of Hey and Associates to possibly review and consider completing a grant application with the DNR for the second cutter. Greg will contact and see what can be done
5. Election of Officers:
 - a. Secretary
 - i. Margaret motioned to elect Dan for Secretary. Greg seconded. Motion passed 7-0.
 - b. Treasurer
 - i. Alex motioned to elect Margaret for Treasurer. Grant seconded. Motion passed 7-0
 - c. Chairman
 - i. Dan motioned to elect Greg for Chairman. Bill seconded. Motion passed 7-0.
6. Adjournment
 - a. Alex motioned to adjourn meeting. Dan seconded. Motion approved 7-0.
 - b. Meeting adjourned at 10:56 AM.



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1. Call to Order
2. Review and approve meeting minutes from August Monthly, 8/24, 9/6, 9/24, 9/26 and 10/15 meetings
3. Review and approve Claims for October
4. Open items
5. Election of Officers:
 - a. Secretary
 - b. Treasurer
 - c. Chairman
6. Adjournment

Waterford Waterway Management District

Claims Report

All Dates

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT	OPEN BALANCE
Alcivia					
07/27/2022	Bill Payment (Check)	5175	07/27/2022	-3,185.43	-916.63
08/25/2022	Bill Payment (Check)	5184	08/25/2022	-4,193.92	-2,269.30
09/27/2022	Bill Payment (Check)	5192	09/27/2022	-2,769.10	-1,007.99
Total for Alcivia				\$ -10,148.45	\$ -4,193.92
Aquarius Systems 262-392-2162					
09/26/2022	Bill	222155-1	10/01/2022	200.00	200.00
09/26/2022	Bill	222383	10/01/2022	1,211.12	1,211.12
Total for Aquarius Systems				\$1,411.12	\$1,411.12
Fredrikson & Byron, P.A.					
10/13/2022	Bill	1739554	10/23/2022	1,488.00	1,488.00
Total for Fredrikson & Byron, P.A.				\$1,488.00	\$1,488.00
Gregory Horeth					
10/18/2022	Bill	2022-10-18	11/01/2022	17.02	17.02
Total for Gregory Horeth				\$17.02	\$17.02
Hey and Associates, Inc.					
10/12/2022	Bill	22-0105 - 15559	10/22/2022	945.00	945.00
Total for Hey and Associates, Inc.				\$945.00	\$945.00
Inland Lake Harvester, Inc.					
10/27/2022	Bill	3766	11/06/2022	2,903.27	2,903.27
Total for Inland Lake Harvester, Inc.				\$2,903.27	\$2,903.27
J.S. Printing					
09/30/2022	Bill	U0908	10/30/2022	1,150.09	1,150.09
Total for J.S. Printing				\$1,150.09	\$1,150.09
PJ's Trucking LLC (414) 425-2159					
10/17/2022	Bill	1169267	10/27/2022	375.00	375.00
Total for PJ's Trucking LLC				\$375.00	\$375.00
Southern Lakes Newspapers, LLC					
10/01/2022	Bill	424520	10/31/2022	271.48	271.48
10/13/2022	Bill	425949	11/12/2022	669.88	669.88
Total for Southern Lakes Newspapers, LLC				\$941.36	\$941.36
TOTAL				\$ -917.59	\$5,036.94

Waterford Waterway Management District

Payments Made

September 24 - October 29, 2022

DATE	NUM	VENDOR	AMOUNT
Checking - BMO			
09/25/2022	5191	PJ's Trucking LLC	-500.00
09/27/2022	5192	Alcivia	-2,769.10
09/27/2022	T6H18-NQPFL	Hey and Associates, Inc.	-915.00
09/27/2022	T6H18-NQY4P	Wisconsin State Lab of Hygiene	-852.00
09/27/2022	5194	Midwest Irrigation	-22,172.00
09/27/2022	5595	Southern Lakes Newspapers, LLC	-271.48
09/27/2022	1434	Gregory Horeth	-17.82
Total for Checking - BMO			\$ -27,497.40
Money Market - CSB			
10/05/2022	2	The Horton Group	-5,030.00
10/22/2022	1	Bitco Insurance Companies	-536.00
Total for Money Market - CSB			\$ -5,566.00

Waterford Waterway Management District

Profit & Loss vs. Budget

October 1, 2021 - October 29, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
Grant Income		110,000.00	-110,000.00	
Other		2,000.00	-2,000.00	
Interest Income	238.08		238.08	
Total Other	238.08	2,000.00	-1,761.92	11.90 %
Special Charge Revenue	370,500.00	375,000.00	-4,500.00	98.80 %
Total Income	\$370,738.08	\$487,000.00	\$ -116,261.92	76.13 %
GROSS PROFIT	\$370,738.08	\$487,000.00	\$ -116,261.92	76.13 %
Expenses				
Administrative				
Admin Insurance	3,269.00	3,000.00	269.00	108.97 %
Education Registrations	41.50	100.00	-58.50	41.50 %
Meetings	2,251.64	2,000.00	251.64	112.58 %
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	
Total Professional Expense	10,653.00	10,000.00	653.00	106.53 %
Public Safety	6,000.00	6,000.00	0.00	100.00 %
Storage & Misc	493.00	500.00	-7.00	98.60 %
Total Administrative	23,367.77	21,900.00	1,467.77	106.70 %
Aquatic Plant				
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	2,325.00	1,300.00	1,025.00	178.85 %
Transfer Barge Lease	24,000.00	24,000.00	0.00	100.00 %
Truck Lease	6,502.00	6,300.00	202.00	103.21 %
Total Aquatic Plant	178,829.17	304,427.00	-125,597.83	58.74 %
Contingency		10,000.00	-10,000.00	
Depreciation Expense				
Cutter Depreciation		16,666.65	-16,666.65	
Eco-Harvester Depreciation	13,327.29	16,666.65	-3,339.36	79.96 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Trailer Conveyor Depreciation	7,599.96	7,599.96	0.00	100.00 %
Total Depreciation Expense	20,927.25	40,933.26	-20,006.01	51.13 %
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 %
Total Dredging/ESR	103,668.81	115,000.00	-11,331.19	90.15 %
Finance				
Grant Solicitation	10,061.05	20,000.00	-9,938.95	50.31 %
Total Finance	10,061.05	20,000.00	-9,938.95	50.31 %
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	2,070.07	3,000.00	-929.93	69.00 %
Total Marketing, Info & Education	4,043.88	13,500.00	-9,456.12	29.95 %
Special Projects				
Water Data	2,556.00	5,000.00	-2,444.00	51.12 %
Water Quality Improvements		15,000.00	-15,000.00	
Total Special Projects	2,556.00	20,000.00	-17,444.00	12.78 %
Total Expenses	\$343,453.93	\$545,760.26	\$ -202,306.33	62.93 %
NET OPERATING INCOME	\$27,284.15	\$ -58,760.26	\$86,044.41	-46.43 %
NET INCOME	\$27,284.15	\$ -58,760.26	\$86,044.41	-46.43 %

Waterford Waterway Management District

Balance Sheet

As of October 29, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Checking - BMO	49,804.98
Checking - CSB	342.00
Money Market - CSB	318,000.00
Money Market 2 - BMO	85.39
Total Bank Accounts	\$368,232.37
Other Current Assets	
Bank Receivable	28,634.94
Grants Receivable	14,863.00
Prepaid Expenses	0.00
Prepaid Big Cutter Deposit	74,000.00
Prepaid Inland Marine Insurance	2,001.00
Prepaid Liability Insurance	2,489.00
Prepaid Small Cutter Deposit	53,666.66
Prepaid Trailer Conv Insurance	592.00
Prepaid Workers Compensation	536.00
Total Prepaid Expenses	133,284.66
Total Other Current Assets	\$176,782.60
Total Current Assets	\$545,014.97
Fixed Assets	
Eco-Harvester	
Accum Depr - Eco-Harvester	-17,769.72
Asset - Eco-Harvester	17,769.72
Total Eco-Harvester	0.00
Trailer Conveyor	
Accum Depr - Trailer Conveyor	-10,766.61
Asset - Trailer Conveyor	38,000.00
Total Trailer Conveyor	27,233.39
Total Fixed Assets	\$27,233.39
TOTAL ASSETS	\$572,248.36
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	2,133.67
Total Accounts Payable	\$2,133.67
Other Current Liabilities	
Unearned Grant Income	74,175.00
Total Other Current Liabilities	\$74,175.00
Total Current Liabilities	\$76,308.67

	TOTAL
Total Liabilities	\$76,308.67
Equity	
Retained Earnings	500,792.58
Net Income	-4,852.89
Total Equity	\$495,939.69
TOTAL LIABILITIES AND EQUITY	\$572,248.36

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
Income													
Other													\$0.00
Interest Income	5.49												\$5.49
Total Other	5.49												\$5.49
Total Income	\$5.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.49
GROSS PROFIT													
	\$5.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.49
Expenses													
Administrative													
Admin Insurance	252.07	252.07	252.07	252.07	252.07	252.07	252.07	252.07	252.07	252.07	252.07	252.23	\$3,025.00
Meetings	686.90												\$686.90
Professional Expense	1,488.00												\$1,488.00
Total Administrative	2,426.97	252.07	252.07	252.07	252.07	252.07	252.07	252.07	252.07	252.07	252.07	252.23	\$5,199.90
Aquatic Plant													
APM Insurance	216.08	216.08	216.08	216.08	216.08	216.08	216.08	216.08	216.08	216.08	216.08	216.12	\$2,593.00
Towing	375.00												\$375.00
Total Aquatic Plant	591.08	216.08	216.08	216.08	216.08	216.08	216.08	216.08	216.08	216.08	216.08	216.12	\$2,968.00
Depreciation Expense													
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
Total Depreciation Expense	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
Finance													
Grant Solicitation	945.00												\$945.00
Total Finance	945.00												\$945.00
Marketing, Info & Education													
Communication Management	271.48												\$271.48
Website Hosting/Email Services	1,092.00												\$1,092.00
Total Marketing, Info & Education	1,363.48												\$1,363.48
Total Expenses	\$5,959.86	\$1,101.48	\$1,101.48	\$1,101.48	\$1,101.48	\$1,101.48	\$1,101.48	\$1,101.48	\$1,101.48	\$1,101.48	\$1,101.48	\$1,101.68	\$18,076.34
NET OPERATING INCOME	\$ -5,954.37	\$ -1,101.48	\$ -1,101.48	\$ -1,101.48	\$ -1,101.48	\$ -1,101.48	\$ -1,101.48	\$ -1,101.48	\$ -1,101.48	\$ -1,101.48	\$ -1,101.48	\$ -1,101.68	\$ -18,070.85
NET INCOME	\$ -5,954.37	\$ -1,101.48	\$ -1,101.48	\$ -1,101.48	\$ -1,101.48	\$ -1,101.48	\$ -1,101.48	\$ -1,101.48	\$ -1,101.48	\$ -1,101.48	\$ -1,101.48	\$ -1,101.68	\$ -18,070.85

Waterford Waterway Management District

Profit and Loss Detail

October 1, 2021 - October 29, 2022

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Ordinary Income/Expenses								
Income								
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
10/18/2022	Deposit				Interest on fraudulent transaction	Money Market 2 - BMO	5.49	238.08
Total for Interest Income							\$238.08	
Total for Other							\$238.08	
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
Total for Special Charge Revenue							\$370,500.00	
Total for Income							\$370,738.08	
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 Workers Compensation Expense	-Split-	50.91	323.32
11/30/2021	Journal Entry	FY22-02			Monthly Liability Insurance Expense	-Split-	221.50	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

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
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 Workers Compensation Expense	-Split-	50.91	1,685.37
04/30/2022	Journal Entry	FY22-07			Monthly Liability Insurance Expense	-Split-	221.50	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
06/30/2022	Journal Entry	FY22-09			Monthly Liability Insurance Expense	-Split-	221.50	2,400.78
06/30/2022	Journal Entry	FY22-09			Monthly Workers Compensation Expense	-Split-	50.91	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
Total for Admin Insurance							\$3,269.00	
Education Registrations								
03/03/2022	Bill	Reimbursement	Gregory Horeth		Fox River Summit Reimbursement	Accounts payable	41.50	41.50
Total for Education Registrations							\$41.50	
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
10/13/2022	Bill	425949	Southern Lakes Newspapers, LLC		2x Annual Meeting/Budget Notice	Accounts payable	669.88	2,234.62
10/18/2022	Bill	2022-10-18	Gregory Horeth		Copy Paper for Annual meeting packets	Accounts payable	17.02	2,251.64
					Mailing for Eco Harvester Title and MCO documentation			
Total for Meetings							\$2,251.64	
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
Total for Office Supplies							\$551.63	
Postage & P.O. Box Fee								
07/16/2022	Bill		Us Postal Service		PO Box Renewal	Accounts payable	108.00	108.00
Total for Postage & P.O. Box Fee							\$108.00	
Professional Expense								
10/13/2022	Bill	1739554	Fredrikson & Byron, P.A.		Legal Fees	Accounts payable	1,488.00	1,488.00
Total for Professional Expense							\$1,488.00	
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
Total for Accountant							\$8,925.00	
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
Total for Attorney							\$240.00	
Total for Professional Expense with sub-accounts							\$10,653.00	
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		June Labor	Accounts payable	1,500.00	3,000.00

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
07/03/2022	Bill		Department Waterford Police Department		Waterford Police Department, labor, for July 2022	payable 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
Total for Public Safety							\$6,000.00	
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
Total for Storage & Misc							\$493.00	
Total for Administrative							\$23,367.77	
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 payable	46.97	77.79
06/17/2022	Bill	32776	Wisconsin Lake & Pond Resources LLC		ProcellaCOR EC applications only	Accounts payable	23,201.75	23,279.54
Total for AIS Treatment							\$23,279.54	
APM Insurance								
10/31/2021	Journal Entry	FY22-01			Monthly Trailer Conveyor Insurance Expense	-Split-	49.25	49.25
10/31/2021	Journal Entry	FY22-01			Monthly Inland Marine Insurance Expense	-Split-	90.08	139.33
11/30/2021	Journal Entry	FY22-02			Monthly Trailer Conveyor Insurance Expense	-Split-	49.25	188.58
11/30/2021	Journal Entry	FY22-02			Monthly Inland Marine Insurance Expense	-Split-	90.08	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 Trailer Conveyor Insurance Expense	-Split-	49.25	467.24
01/31/2022	Journal Entry	FY22-04			Monthly Inland Marine Insurance Expense	-Split-	90.08	557.32
02/28/2022	Journal Entry	FY22-05			Monthly Trailer Conveyor Insurance Expense	-Split-	49.25	606.57
02/28/2022	Journal Entry	FY22-05			Monthly Inland Marine Insurance Expense	-Split-	90.08	696.65
03/31/2022	Journal Entry	FY22-06			Monthly Trailer Conveyor Insurance Expense	-Split-	49.25	745.90
03/31/2022	Journal Entry	FY22-06			Monthly Inland Marine Insurance Expense	-Split-	90.08	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 Trailer Conveyor Insurance Expense	-Split-	145.25	1,451.89
06/30/2022	Journal Entry	FY22-09			Monthly Inland Marine Insurance Expense	-Split-	90.08	1,541.97
07/31/2022	Journal Entry	FY22-10			Monthly Trailer Conveyor Insurance Expense	-Split-	145.25	1,687.22
07/31/2022	Journal Entry	FY22-10			Monthly Inland Marine Insurance Expense	-Split-	90.08	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
Total for APM Insurance							\$2,196.00	
Contingency								
06/30/2022	Journal Entry	FY22-09			Loss on sale of Eco-Harvester	-Split-	379.28	379.28
Total for Contingency							\$379.28	
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
Total for Equipment Maint. & Upgrades							\$12,044.84	
Fuel								
05/19/2022	Bill	019	Midwest Irrigation		Fuel for weed harvesting week ending 05-20-2022	Accounts payable	36.69	36.69

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
05/31/2022	Bill	008406	Alcivia		Fuel for equipment	Accounts payable	916.63	953.32
06/30/2022	Bill		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
Total for Fuel							\$6,907.85	
Labor								
01/07/2022	Bill	410647	Southern Lakes Newspapers, LLC		Bid for harvester labor for 2022 season	Accounts payable	34.55	34.55
01/07/2022	Bill	410649	Southern Lakes Newspapers, LLC		Bid for herbicide applications for 2022 season	Accounts payable	32.06	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
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
09/10/2022	Bill	813	Midwest Irrigation		Weed cutting labor week ending 8/13/2022	Accounts payable	5,704.00	59,305.30
09/10/2022	Bill	820	Midwest Irrigation		Weed cutting labor week ending 8/20/2022	Accounts payable	5,658.00	64,963.30
09/10/2022	Bill	827	Midwest Irrigation		Weed cutting labor week ending 8/27/2022	Accounts payable	4,416.00	69,379.30
09/10/2022	Bill	831	Midwest Irrigation		Weed cutting labor week ending 8/31/2022	Accounts payable	1,426.00	70,805.30
09/10/2022	Bill	86	Midwest Irrigation		Weed cutting labor week ending 8/6/2022	Accounts payable	4,968.00	75,773.30
Total for Labor							\$75,773.30	
Launch Improvements								
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
Total for Launch Improvements							\$1,611.16	
Navigation Treatments								
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
Total for Navigation Treatments							\$22,389.15	
Permitting								
06/20/2022	Bill	U0545	J.S. Printing		Herbicide Postcards, 4.25 x 5.5 Mailing Service Postage	Accounts payable	664.05	664.05
Total for Permitting							\$664.05	
Storage								
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
Total for Storage							\$757.00	
Towing								
10/04/2021	Bill	1168661	PJ's Trucking LLC		Transport Transfer Barge	Accounts payable	350.00	350.00

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
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
10/17/2022	Bill	1169267	PJ's Trucking LLC		10/11/22 Truck P5	Accounts payable	375.00	2,325.00
Total for Towing							\$2,325.00	
Transfer Barge Lease								
03/23/2022	Bill		Eagle Lake Management District		Annual payment for transfer barge lease	Accounts payable	24,000.00	24,000.00
Total for Transfer Barge Lease							\$24,000.00	
Truck Lease								
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
Total for Truck Lease							\$6,502.00	
Total for Aquatic Plant							\$178,829.17	
Depreciation Expense								
Eco-Harvester Depreciation								
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
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
Total for Eco-Harvester Depreciation							\$13,327.29	
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
Total for Trailer Conveyor Depreciation							\$7,599.96	
Total for Depreciation Expense							\$20,927.25	
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
Total for ESR Contingency							\$1,170.00	
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-	Kieser &		Assistance and engineering in developing small scale dredging RFP	Accounts	44,174.85	45,533.48

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
05/06/2022	Bill	037 417273	Associates, LLC Southern Lakes Newspapers, LLC		Ad and Affidavit for Bids - Dredging	payable 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
Total for Small Scale Dredging							\$102,498.81	
Total for Dredging/ESR							\$103,668.81	
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
10/12/2022	Bill	22-0105 - 15559	Hey and Associates, Inc.		Development of 2022 AIS grant	Accounts payable	945.00	10,061.05
Total for Grant Solicitation							\$10,061.05	
Total for Finance							\$10,061.05	
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
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
10/01/2022	Bill	424520	Southern Lakes Newspapers, LLC		Waterford Post Ad	Accounts payable	271.48	576.70
Total for Communication Management							\$576.70	
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
Total for Printed Newsletters							\$952.11	
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, 11xx17 1 sided, Laminated	Accounts payable	85.00	445.00
Total for Printing Services							\$445.00	
Website Hosting/Email Services								

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
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
10/06/2022	Expense		Constant Contact		Website and email marketing service annual payment	Checking - CSB	588.00	1,566.07
10/21/2022	Expense		Microsoft		Microsoft 365	Checking - CSB	504.00	2,070.07
Total for Website Hosting/Email Services							\$2,070.07	
Total for Marketing, Info & Education							\$4,043.88	
Special Projects								
Water Data								
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
Total for Water Data							\$2,556.00	
Total for Special Projects							\$2,556.00	
Total for Expenses							\$343,453.93	
Net Income							\$27,284.15	

Waterford Waterway Management District

General Journal

October 1, 2021 - October 29, 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
						\$2,525.88	\$2,525.88
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	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
				Monthly Eco-Harvester Depreciation Expense	Trailer Conveyor:Accum Depr - Trailer Conveyor		\$633.33
						\$2,525.88	\$2,525.88
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
						\$2,525.88	\$2,525.88
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	
				Monthly Eco-Harvester Depreciation Expense	Trailer Conveyor:Accum Depr - Trailer Conveyor		\$633.33

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
						\$2,525.88	\$2,525.88
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
						\$2,525.88	\$2,525.88
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
			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
						\$2,525.88	\$2,525.88

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
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
						\$2,621.88	\$2,621.88
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	
				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
						\$2,621.88	\$2,621.88
06/30/2022	Journal Entry	FY22-09		Monthly Liability Insurance Expense	Administrative:Admin Insurance	\$221.50	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
				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
						\$3,001.16	\$3,001.16
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	
				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
						\$1,141.07	\$1,141.07
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	Administrative:Admin Insurance	\$50.91	

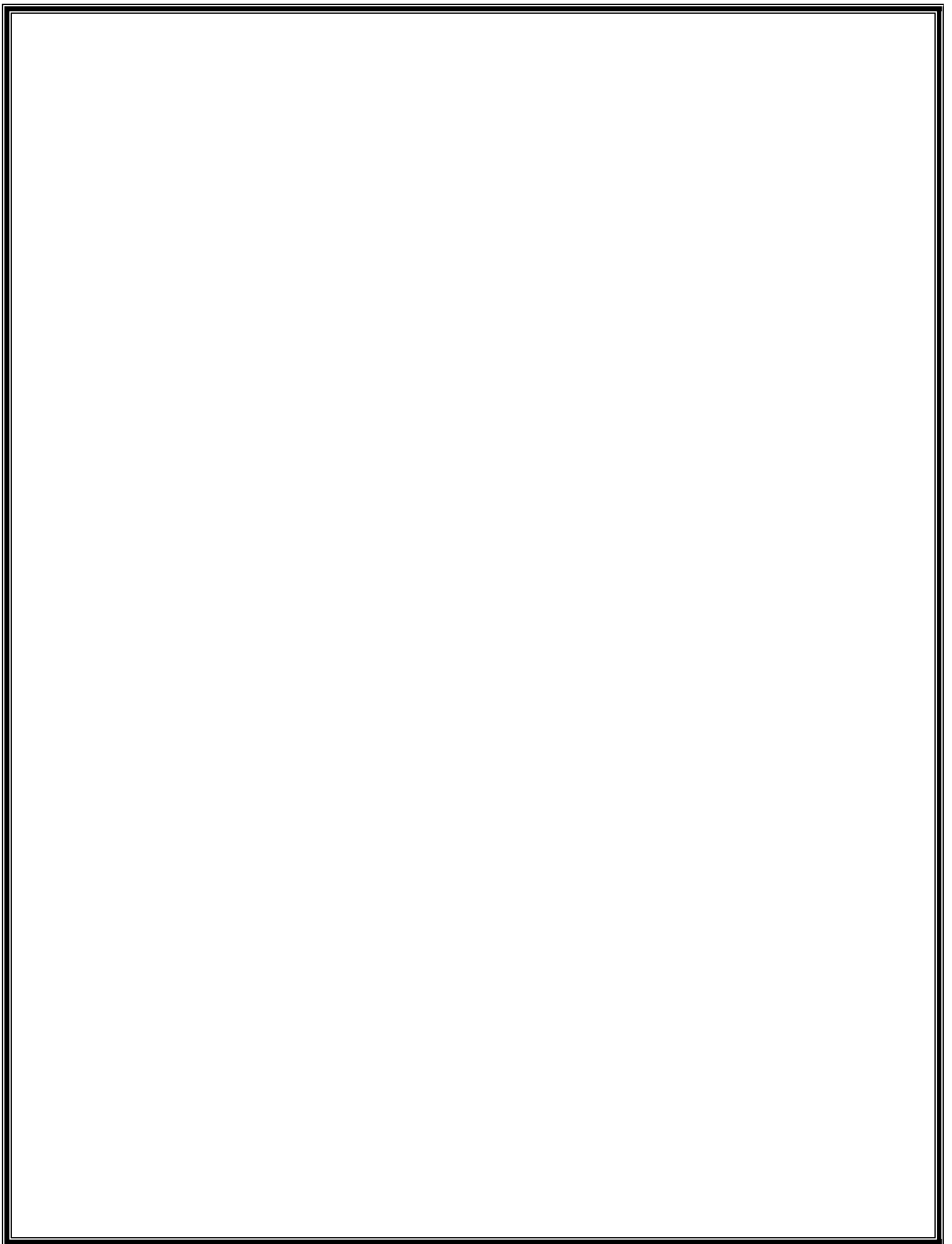
DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
				Expense			
				Monthly Workers Compensation Expense	Prepaid Expenses:Prepaid Workers Compensation		\$50.91
				Monthly Inland Marine Insurance Expense	Aquatic Plant:APM Insurance	\$90.08	
				Monthly Inland Marine Insurance Expense	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
						\$1,141.07	\$1,141.07
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	
				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
						\$1,141.19	\$1,141.19
10/11/2022	Journal Entry	FY23-01		Fraudulent Transaction	Bank Receivable	\$28,634.94	
				Fraudulent Transaction	Money Market 2 - BMO		\$28,634.94
						\$28,634.94	\$28,634.94
TOTAL						\$55,458.47	\$55,458.47

WWMD

Chairman's Report

October 29th, 2022

- **Have been working with the DNR and Hey and Associates on the Surface Water Grant opportunity for 2023 and the work that needs to be completed in advance to submitting the pre-application process:**
 - **Received feedback from DNR and resubmitted with changes an updated version for consideration**
 - **PIS was completed by WLPR for a cost that was below \$3,500 (Motion was not to exceed \$5,000)**
 - **Results showed that roughly 32% to 33% of Tichigan was impacted by EWM. This would exceed to 30% amount we had put into our addendum request for the LMP for Whole lake consideration. This was one of the requirements of the Surface Water Grant Application that we needed to meet. If the Addendum is approved as will meet this requirement**
 - **Continued work with Hey on the Surface Water Grant Application**
 - **Conducted two meeting with the DNR and Hey and Associates on the Surface Water Grant Program (SWGP).**
 - **Reviewed in detail our application with Heidi Bunk with the DNR. She was very complimentary of our efforts with the initial Pre-Application and offered relatively minimal feedback requiring our follow up.**
 - **Heidi did tell us that this SWGP application process is extremely competitive again with 22 counties looking for consideration. It also appears that there will be a little less than \$400K in available funding.**
 - **One thing we came away with for sure is that having Hey and Associates assist us was essential. The insight has proven most valuable and we would have been in some severe challenges had we not used their services**
 - **We also have enlisted the assistance of Jim Scharl with Wisconsin Lakes and Ponds Resources to complete some of the follow up work.**
 - **At this point we are ahead of schedule to submit our final version of the application in the next week**
 - **Stay tuned as more to come**





Waterford Waterway Management District
Navigation and Hydraulic Management Committee Report
10.25.2022

It has been a busy month of meeting with new landowners and negotiating leasing of portions of land, planning access routes from strategic locations on the water to dewatering sites, and finding newer and better sites for disposal.

After the failed bid opening in June, it became a new mission to solidify specific access points and disposal sites and no longer leave this up to the dredging contractor or make it their responsibility. This was a major obstacle for most, if not all, of the bidders and most felt it was easier to just walk away than to do that legwork and submit a bid. Additionally the DNR could not proceed with permitting without knowing exactly where the sediment would be located after it has been removed from the waterway.

This allows us to restart communications with the DNR and a meeting with our engineer K&A and the ESR Committee Chair is scheduled for October 27th. The DNR may ask us to further engineer the three dewatering sites, though we have also removed another concern of the DNR: whether we would be hydraulically or mechanically dredging. We are now intending to specify to the DNR that we will be mechanically dredging, and therefore the sediment is likely to be 90% solids when it is extracted, compared to 30-50% if removed hydraulically. This is more favorable for less engineering and greatly reduces time to dewater. These two concerns were what led the DNR to ask us to cancel our previous permit request, as they had too many questions without knowing which method we would be employing and exactly where we were going with the spoils.

Due to properties changing hands we have two new options for disposal, including a former quarry site to the east of the river which includes an unimproved access point with a direct route to the quarry without the requirement to haul heavily-loaded trucks on town roads. Also discovered after the failed bid attempt was the concern from our Town DPW about hauling on town roads, and what costly surveillance or bonding may be required. This was the nail in the coffin for one of our bidders, who feared they may end up on the hook for millions of dollars of road repair. Two of our three dewatering/disposal sites, both recently on the market, completely eliminate the need to drive loaded trucks on town roads. The third site, also a new option, has minimal town road travel - less than 1/8 of a mile, or 32 times less, than the previous disposal site that we had planned on using for sediment removed from the northern regions of our waterway.

In addition to the disposal sites we needed to solidify those “access points” - basically a parcel of land that meets the water where a barge can be offloaded and then trucked away. Securing temporary easements was also a time consuming process for dredgers and at an unknown cost. Using our knowledge of the waterway, our riparian owners, and relationships we were able to identify locations with owners who were willing to help and agree to temporary easement terms.



Finally, we have asked some bidders, given a little more clarification on access points and dewatering/disposal sites and with some additional obstacles removed from the original bid package, to submit a bid to the WWMD this fall.

I look forward to the November report in which we hope to have more information and a set a date for a riparian meeting to hold a vote.