



**Waterford Waterway Management District
Minutes
Saturday September 24th, 2022**

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

1. Call to Order 10:53 AM. Commissioners Grant Horn, Greg Horeth, Bill McCormick, Scott Uhler, Alex Abendschein, and Dan Schultz present.
2. Review and approve meeting minutes from August Monthly and 9/6 meetings
 - a. No action due to the annual meeting being moved to October 29.
3. Review and approve Claims for September
 - a. Greg motion to approve claims as submitted. Grant seconded.
 - i. Approved 6-0
4. Election of Officers:
 - a. No action until after the October 29th meeting.
5. Recommendation and motion made to move the October meeting date from 10/26 to after the annual meeting on the 29th.
 - a. Greg made the motion and seconded by Grant- Approved 6-0
6. Adjournment
 - a. Grant motions to adjourn. Bill seconded. Motion passed 6-0.
 - i. Meeting adjourned at 11:02 AM



**Waterford Waterway Management District
Agenda
Saturday September 24th, 2022**

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

1. Call to Order
2. Review and approve meeting minutes from August Monthly and 9/6 meetings
3. Review and approve Claims for September
4. Election of Officers:
 - a. Secretary
 - b. Treasurer
 - c. Chairman
5. Adjournment

WWMD

Chairman's Report

September 24th, 2022

- **Received the approval of the DNR to amend our Lake Management Plan to incorporate the ability to proceed with the application efforts for the possibility to obtain Surface Water Grant funding.**
- **Submitted our pre-application to the DNR with the assistance of Hey and Associates for the Surface Water Grant Program. Received verification that they had received the information in a properly timely fashion**
- **Received notification from the Village of Waterford that they have approved a matching fund of up to \$10,000 in their capital budget for the development of an additional pier at the Village Launch**

Waterford Waterway Management District

Claims Report

All Dates

DATE	TRANSACTION TYPE	NUM	DUE DATE	AMOUNT	OPEN BALANCE
Alcivia					
08/31/2022	Bill	20220831	09/10/2022	2,769.10	2,769.10
Total for Alcivia				\$2,769.10	\$2,769.10
Bitco Insurance Companies 855-239-9617					
10/01/2022	Bill		10/11/2022	536.00	536.00
Total for Bitco Insurance Companies				\$536.00	\$536.00
Hey and Associates, Inc.					
09/18/2022	Bill	22-0105 - 15390	09/28/2022	915.00	915.00
Total for Hey and Associates, Inc.				\$915.00	\$915.00
Midwest Irrigation					
09/10/2022	Bill	813	10/10/2022	5,704.00	5,704.00
09/10/2022	Bill	86	10/10/2022	4,968.00	4,968.00
Total for Midwest Irrigation				\$10,672.00	\$10,672.00
PJ's Trucking LLC (414) 425-2159					
09/06/2022	Bill	1169204	09/16/2022	500.00	500.00
Total for PJ's Trucking LLC				\$500.00	\$500.00
Southern Lakes Newspapers, LLC					
09/15/2022	Bill	424520	10/15/2022	271.48	271.48
Total for Southern Lakes Newspapers, LLC				\$271.48	\$271.48
The Horton Group					
10/01/2022	Bill		10/31/2022	5,082.00	5,082.00
Total for The Horton Group				\$5,082.00	\$5,082.00
Wisconsin State Lab of Hygiene 800-862-1065					
08/31/2022	Bill	722650	09/30/2022	852.00	852.00
Total for Wisconsin State Lab of Hygiene				\$852.00	\$852.00
TOTAL				\$21,597.58	\$21,597.58

Waterford Waterway Management District

Profit & Loss vs. Budget

October 1, 2021 - September 24, 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	217.75		217.75	
Total Other	217.75	2,000.00	-1,782.25	10.89 %
Special Charge Revenue	370,500.00	375,000.00	-4,500.00	98.80 %
Total Income	\$370,717.75	\$487,000.00	\$ -116,282.25	76.12 %
GROSS PROFIT	\$370,717.75	\$487,000.00	\$ -116,282.25	76.12 %
Expenses				
Administrative				
Admin Insurance	2,996.51	3,000.00	-3.49	99.88 %
Education Registrations	41.50	100.00	-58.50	41.50 %
Meetings	396.83	2,000.00	-1,603.17	19.84 %
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		10,000.00	-10,000.00	
Accountant	8,925.00		8,925.00	
Attorney	240.00		240.00	
Total Professional Expense	9,165.00	10,000.00	-835.00	91.65 %
Public Safety	6,000.00	6,000.00	0.00	100.00 %
Storage & Misc	493.00	500.00	-7.00	98.60 %
Total Administrative	19,752.47	21,900.00	-2,147.53	90.19 %
Aquatic Plant				
AIS Treatment	23,279.54	100,000.00	-76,720.46	23.28 %
APM Insurance	2,012.63	2,000.00	12.63	100.63 %
APM Interest		1,167.00	-1,167.00	
Contingency	379.28	10,000.00	-9,620.72	3.79 %
Equipment Maint. & Upgrades	10,833.72	11,000.00	-166.28	98.49 %
Fuel	11,101.77	8,400.00	2,701.77	132.16 %
Labor	64,273.30	92,160.00	-27,886.70	69.74 %
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	1,750.00	1,300.00	450.00	134.62 %
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	169,553.60	304,427.00	-134,873.40	55.70 %
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	6,966.63	7,599.96	-633.33	91.67 %
Total Depreciation Expense	20,293.92	40,933.26	-20,639.34	49.58 %
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	9,116.05	20,000.00	-10,883.95	45.58 %
Total Finance	9,116.05	20,000.00	-10,883.95	45.58 %
Marketing, Info & Education				
Communication Management	305.22	2,000.00	-1,694.78	15.26 %
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 %
Total Marketing, Info & Education	2,680.40	13,500.00	-10,819.60	19.85 %
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	\$327,621.25	\$545,760.26	\$ -218,139.01	60.03 %
NET OPERATING INCOME	\$43,096.50	\$ -58,760.26	\$101,856.76	-73.34 %
NET INCOME	\$43,096.50	\$ -58,760.26	\$101,856.76	-73.34 %

Waterford Waterway Management District

Balance Sheet

As of September 24, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Checking - BMO	30,140.69
Money Market 2 - BMO	380,986.69
Total Bank Accounts	\$411,127.38
Accounts Receivable	
Accounts Receivable	19,875.00
Total Accounts Receivable	\$19,875.00
Other Current Assets	
Grants Receivable	14,863.00
Prepaid Expenses	0.00
Prepaid Big Cutter Deposit	74,000.00
Prepaid Inland Marine Insurance	90.12
Prepaid Liability Insurance	221.50
Prepaid Small Cutter Deposit	53,666.66
Prepaid Trailer Conv Insurance	145.25
Prepaid Workers Compensation	50.99
Total Prepaid Expenses	128,174.52
Total Other Current Assets	\$143,037.52
Total Current Assets	\$574,039.90
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	-10,133.28
Asset - Trailer Conveyor	38,000.00
Total Trailer Conveyor	27,866.72
Total Fixed Assets	\$27,866.72
TOTAL ASSETS	\$601,906.62
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	15,979.58
Total Accounts Payable	\$15,979.58
Other Current Liabilities	
Unearned Grant Income	74,175.00
Total Other Current Liabilities	\$74,175.00
Total Current Liabilities	\$90,154.58

	TOTAL
Total Liabilities	\$90,154.58
Equity	
Retained Earnings	468,655.54
Net Income	43,096.50
Total Equity	\$511,752.04
TOTAL LIABILITIES AND EQUITY	\$601,906.62

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
Income													
Other													\$0.00
Interest Income	14.18	13.36	13.67	17.39	21.37	27.45	25.83	24.64	22.59	19.94	17.33		\$217.75
Total Other	14.18	13.36	13.67	17.39	21.37	27.45	25.83	24.64	22.59	19.94	17.33		\$217.75
Special Charge Revenue				370,500.00									\$370,500.00
Total Income	\$14.18	\$13.36	\$13.67	\$370,517.39	\$21.37	\$27.45	\$25.83	\$24.64	\$22.59	\$19.94	\$17.33	\$0.00	\$370,717.75
GROSS PROFIT													
	\$14.18	\$13.36	\$13.67	\$370,517.39	\$21.37	\$27.45	\$25.83	\$24.64	\$22.59	\$19.94	\$17.33	\$0.00	\$370,717.75
Expenses													
Administrative													\$0.00
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						271.48	\$396.83
Office Supplies		367.49		494.24		-310.10							\$551.63
Postage & P.O. Box Fee									108.00				\$108.00
Professional Expense													\$0.00
Accountant				7,000.00	1,925.00								\$8,925.00
Attorney						240.00							\$240.00
Total Professional Expense				7,000.00	1,925.00	240.00							\$9,165.00
Public Safety								1,500.00	1,500.00	1,500.00	1,500.00		\$6,000.00
Storage & Misc				493.00									\$493.00
Total Administrative	272.41	639.90	272.41	8,259.65	2,213.15	353.42	272.41	1,772.41	1,772.41	1,880.41	1,772.41	543.97	\$20,024.96
Aquatic Plant													\$0.00
ALS 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	235.37	\$2,248.00
Contingency									379.28				\$379.28
Equipment Maint. & Upgrades	3,118.92								711.82	7,002.98			\$10,833.72
Fuel								953.32	3,185.43	4,193.92	2,769.10		\$11,101.77
Labor				66.61				3,394.69	24,610.00	19,872.00	5,658.00	10,672.00	\$64,273.30
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			500.00	\$1,750.00
Transfer Barge Lease						24,000.00							\$24,000.00
Truck Lease								1,102.00	1,800.00	3,600.00			\$6,502.00
Total Aquatic Plant	4,008.25	1,517.49	446.83	580.94	477.65	24,186.30	235.33	5,985.34	74,754.66	34,904.23	11,284.58	11,407.37	\$169,788.97
Depreciation Expense													\$0.00
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	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
Total Depreciation Expense	2,114.14	2,114.14	2,114.14	2,114.14	2,114.14	2,114.14	2,114.14	2,114.14	2,114.14	633.33	633.33	633.33	\$20,927.25
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
Total Dredging/ESR		18.63		500.00		840.00	45,344.85	35,054.05	17,619.03	4,982.25	-690.00		\$103,668.81
Finance													\$0.00
Grant Solicitation										3,383.66	4,817.39	915.00	\$9,116.05
Total Finance										3,383.66	4,817.39	915.00	\$9,116.05
Marketing, Info & Education													\$0.00
Communication Management	15.74	15.74	15.74	15.74				119.88	122.38				\$305.22
Printed Newsletters										952.11			\$952.11
Printing Services							445.00						\$445.00
Website Hosting/Email Services	969.50									8.57			\$978.07
Total Marketing, Info & Education	985.24	15.74	15.74	15.74				564.88	122.38	960.68			\$2,680.40
Special Projects													\$0.00
Water Data									852.00	852.00	852.00		\$2,556.00
Total Special Projects									852.00	852.00	852.00		\$2,556.00
Total Expenses	\$7,380.04	\$4,305.90	\$2,849.12	\$11,470.47	\$4,804.94	\$27,493.86	\$47,966.73	\$45,490.82	\$97,234.62	\$47,596.56	\$18,669.71	\$13,499.67	\$328,762.44
NET OPERATING INCOME	\$ -7,365.86	\$ -4,292.54	\$ -2,835.45	\$359,046.92	\$ -4,783.57	\$ -27,466.41	\$ -47,940.90	\$ -45,466.18	\$ -97,212.03	\$ -47,576.62	\$ -18,652.38	\$ -13,499.67	\$41,955.31
NET INCOME	\$ -7,365.86	\$ -4,292.54	\$ -2,835.45	\$359,046.92	\$ -4,783.57	\$ -27,466.41	\$ -47,940.90	\$ -45,466.18	\$ -97,212.03	\$ -47,576.62	\$ -18,652.38	\$ -13,499.67	\$41,955.31

Waterford Waterway Management District

Profit and Loss Detail

October 1, 2021 - September 24, 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
Total for Interest Income							\$217.75	
Total for Other							\$217.75	
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							\$370,717.75	
Expenses								
Administrative								
Admin Insurance								
10/31/2021	Journal Entry	FY22-01			Monthly Liability Insurance Expense	-Split-	221.50	221.50
10/31/2021	Journal Entry	FY22-01			Monthly Liability Insurance Expense	-Split-	50.91	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 Liability Insurance Expense	-Split-	50.91	544.82
12/31/2021	Journal Entry	FY22-03			Monthly Liability Insurance 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 Liability Insurance 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 Liability Insurance Expense	-Split-	221.50	1,311.14
02/28/2022	Journal Entry	FY22-05			Monthly Liability Insurance Expense	-Split-	50.91	1,362.05
03/31/2022	Journal Entry	FY22-06			Monthly Liability Insurance Expense	-Split-	50.91	1,412.96
03/31/2022	Journal Entry	FY22-06			Monthly Liability Insurance Expense	-Split-	221.50	1,634.46
04/30/2022	Journal Entry	FY22-07			Monthly Liability Insurance 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 Liability Insurance Expense	-Split-	221.50	2,128.37
05/31/2022	Journal Entry	FY22-08			Monthly Liability Insurance Expense	-Split-	50.91	2,179.28

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
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 Liability Insurance Expense	-Split-	50.91	2,451.69
07/31/2022	Journal Entry	FY22-10			Monthly Liability Insurance 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 Liability Insurance Expense	-Split-	50.91	2,775.01
08/31/2022	Journal Entry	FY22-11			Monthly Liability Insurance Expense	-Split-	221.50	2,996.51
Total for Admin Insurance							\$2,996.51	
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
Total for Meetings							\$396.83	
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								
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							\$9,165.00	
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 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
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							\$19,752.47	
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

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	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 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 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 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 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
Total for APM Insurance							\$2,012.63	
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
Total for Equipment Maint. & Upgrades							\$10,833.72	
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		Alcivia		Diesel	Accounts payable	3,185.43	4,138.75
07/31/2022	Bill	07312022	Alcivia		Diesel	Accounts payable	4,193.92	8,332.67
08/31/2022	Bill	20220831	Alcivia		Fuel for harvester	Accounts payable	2,769.10	11,101.77
Total for Fuel							\$11,101.77	
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
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

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
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	86	Midwest Irrigation		Provide labor to operate harvester, cutter and truck/trailer.	Accounts payable	4,968.00	58,569.30
09/10/2022	Bill	813	Midwest Irrigation		Provide labor to operate harvester, cutter and truck/trailer.	Accounts payable	5,704.00	64,273.30
Total for Labor							\$64,273.30	
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
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
Total for Towing							\$1,750.00	
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							\$169,553.60	
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

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
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
Total for Trailer Conveyor Depreciation							\$6,966.63	
Total for Depreciation Expense							\$20,293.92	
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 & 22-037	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
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
Total for Grant Solicitation							\$9,116.05	

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for Finance							\$9,116.05	
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
Total for Communication Management							\$305.22	
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	U0444	J.S. Printing		Boating Ordinance Posters, 11xx17 1 sided, Laminated	Accounts payable	85.00	85.00
05/18/2022	Bill	U0436	J.S. Printing		Boating Ordinance Summary, 8.5 x 11, 2 sided Color	Accounts payable	360.00	445.00
Total for Printing Services							\$445.00	
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
Total for Website Hosting/Email Services							\$978.07	
Total for Marketing, Info & Education							\$2,680.40	
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							\$327,621.25	
Net Income							\$43,096.50	

Waterford Waterway Management District

General Journal

October 1, 2021 - September 24, 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 Liability Insurance Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Liability Insurance 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 Liability Insurance Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Liability Insurance 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 Liability Insurance Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Liability Insurance 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 Liability Insurance Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Liability Insurance 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 Liability Insurance Expense		Administrative:Admin Insurance	\$50.91	
			Monthly Liability Insurance 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 Liability Insurance Expense		Administrative:Admin Insurance	\$50.91	
			Monthly Liability Insurance 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 Liability Insurance Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Liability Insurance 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 Liability Insurance Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Liability Insurance 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 Liability Insurance Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Liability Insurance 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 Liability Insurance Expense	Administrative:Admin Insurance	\$50.91	
				Monthly Liability Insurance 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 Liability Insurance Expense	Administrative:Admin Insurance	\$50.91	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
				Expense			
				Monthly Liability Insurance 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
TOTAL						\$25,682.34	\$25,682.34