

## Christopher Infusino C.P.A

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### REVIEW REPORT

May 22, 2024

Board of Directors  
Eagle Lake Management District  
PO Box 221  
Kansasville, WI 53139

Dear Board Members:

I have reviewed the accompanying balance sheet of Eagle Lake Management District as of April 30, 2024, and the related statement of income for the fiscal year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Eagle Lake Management District.

My review consisted principally of inquiries of company personnel and analytical procedures applied to financial data; it is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

Based on my review, I am not aware of any material modifications that should be made to accompanying financial statements in order for them to be in conformity with generally accepted accounting principles generally accepted in the United States of America. I have provided a list of adjustments and recommendations, none of these which are material in nature.

Sincerely,



Christopher S. Infusino

# Christopher Infusino C.P.A.

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## ADJUSTMENTS & RECOMENDATIONS

May 22, 2024

Board of Directors  
Eagle Lake Management District  
PO Box 221  
Kansasville, WI 53139

Dear Board Members:

After my review of the balance sheet of Eagle Lake Management District as of April 30, 2024, and the related statement of income for the fiscal year then ended, I have the following adjustments and recommendations for proper balance sheet presentation.

### ADJUSTMENTS:

1. Record 2024 depreciation expense and accumulated depreciation for proper balance sheet presentation.
2. Reclass Interest income to Money Market income account.
3. Correct posting of Transporter loan payment to the Transport loan account.
4. Record down payment of Ford Truck on balance sheet and related loan fees on P&L.

### RECOMMENDATIONS:

5. None

Sincerely,



Christopher S. Infusino

My fees for this will be at my regular hourly rate. Payment for service is due when the review is completed.

I shall be pleased to discuss this letter with you at any time.


If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return it to me.

Sincerely,



Christopher S. Infusino

Acknowledged:

ELMD  
Firm name  
  
Representative  
5-14-2024  
Date

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