

May 6, 2013

Evan Sayre
8203 North County Road H
Edgerton, WI 53534

RE: Rock Koshkonong Lake District

Dear Evan:

I understand that questions have been raised regarding the obligations of Rock Koshkonong Lake District to make financial information available to the public. The purpose of this letter is to respond to those inquiries.

Regulation of public inland lake protection and rehabilitation districts such as the Rock Koshkonong Lake District is contained in the provisions of Wis. Stats. §33.21 through 33.37. Pursuant to the provisions of Wis. Stats. §33.28, the Board of Commissioners of the Lake District are charged with the management of the district. As such, the Board of Commissioners also has certain duties to the public. Among those are preparing a proposed annual budget for presentation at the annual meeting of the district. The budget must separately identify the capital costs and costs of operation of the district. In addition, it must include all of the following information:

1. A list of all existing indebtedness and all anticipated revenue from all sources during the ensuing year.
2. A list of all proposed appropriations for each department, activity and reserve account during the ensuing year.
3. The actual revenues and expenditures for the preceding year.
4. The actual revenues and expenditures for not less than the first six (6) months of the current year.
5. The estimated revenues and expenditures for the balance of the current year.
6. For informational purposes by fund, all anticipated unexpended or unappropriated balances and surpluses. See Wis. Stats. §33.29(1)(g) and Wis. Stats. §33.30(3)(b).

The notice of the annual meeting of the district must include the proposed annual budget. Wis. Stats. §33.30(2m)(a).

In addition to making public the proposed annual budget for the district, the Board of Commissioners must annually, at the close of the fiscal year, cause an audit to be made of the financial transactions of the district. That audit must be submitted to the annual meeting.

If, at the annual meeting, the electors and property owners within the lake district vote to impose a tax upon all taxable property within the district, the district must specify in a report the apportionment of that tax among the municipalities having property within the district and the treasurer of the district must deliver that report, by November 1st, by certified statement to the clerk of each municipality having property within the district for collection. See Wis. Stats. §33.30(4)(a). Should the lake district determine to impose a special assessment or a special charge, when a final determination of assessment or charge has been made, the secretary of the district must publish a Class 1 Notice within the district that a final determination has been made, and must notify by mail each person having an interest in an affected parcel of the amount assessed against the parcel. See Wis. Stats. §33.32(1)(e).

I have not undertaken an investigation to determine whether the Rock Koshkonong Lake District has complied with the notice requirements described above. If you wish to have our office perform such investigation, please let me know.

Very truly yours,

CONSIGNYLAW FIRM, S.C.

By:

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