

## ROCK – KOSHKONONG LAKE DISTRICT

## BALANCE SHEET

As of December 31, 2009

## ASSETS

## Operating Funds:

Cash-in-Bank, Checking	8,271.80	
Money Market Fund	<u>87,121.87</u>	
Total Assets		95,393.67

## LIABILITIES AND EQUITY

Liabilities		0.00
Opening Balance Equity	25,796.01	
Money Market Fund Reclassified	1,483.24	
Net Income	<u>68,114.42</u>	
Equity on December 31, 2009		95,393.67

## Notes to Balance Sheet:

- a. The Segregated Dam Fund, a statutory non-lapsible fund, for the purpose of specific capital improvements and maintenance, consists of a Bank Money Market account in the amount of 20,037.28 and an investment in a State of Wisconsin pooled fund in the amount of 419,529.30 (including 2009 payments by Rock County of 50,485.28 and by Jefferson County of 10,000.00), for a total of 439,566.58.
- b. The Segregated Lake Improvement Fund, established in 2009, consisting of an investment in a State of Wisconsin pooled fund in the amount of 25,881.62.

## ROCK – KOSHKONONG LAKE DISTRICT

## PROFIT AND LOSS STATEMENT

January thru December 2009

## INCOME

Special Property Charges	178,528.11
Dam Repair Fund Receipts	60,485.28
Interest	<u>412.09</u>
Total Income	239,425.48

## EXPENSES

Bank Service Charges	300.00
Telephone	1,026.15
Office and Related	5,426.71
Notices and Reporting	5,735.66
Dam Operating and Insurance	10,082.00
Professional Fees:	
Accounting	500.00
Legal	19,504.14
Engineering Consulting	20,174.99
Charting	1,815.40
U. S. Geological Survey , Measurement	<u>18,950.00</u>
Total Ordinary Expenses	83,515.05
Payment to Segregated Fund	<u>87,796.01</u>
Total Expenses and Payment	171,311.06

NET INCOME 68,114.42