



Town of Omro

4205 Rivermoor Road

Omro, WI 54963

920-685-2111

www.townofomro.us

Annual Report 2022

**Financial Statements
As of December 31, 2021**

*Also includes 2020 due to recent audit of both years

TOWN OF OMRO OFFICIALS

CHAIRMAN: Brian Noe
920-685-2111
chairman@townofomro.gov

SUPERVISORS: Mark Krings
920-685-2111
markkrings@townofomro.gov

Steve Disterhaft
920-685-2111
stevedisterhaft@townofomro.gov

CLERK: Dana Woods
920-685-2111
clerk@townofomro.gov

TREASURER: Beth Jackson
920-685-2111
treasurer@townofomro.gov

OMRO TOWN CLERK'S OFFICE HOURS

Mondays, Noon - 4 pm ~ Wednesdays, 9 am – Noon ~ Plus other days/times by appointment
To make an appointment, email clerk@townofomro.gov or call 920-685-2111

ADDITIONAL TOWN CONTACTS

PLANNING COMMISSION CHAIR: Bruce Roskom ~ pcchairroskom@townofomro.gov

PLANNING COMMISSION SECRETARY: Cheryl Gardner ~ pcsecretary@townofomro.gov

ANIMAL CONTROL: Troy Kettlewell ~ 920-573-1427

DUMP SITE PASS/NEWLETTER: Tom Tuschl ~ 920-426-6938
dump-pass@townofomro.gov / newsletter@townofomro.gov

DUMP SITE ATTENDANT: Jeff Meyers ~ 920-685-6750

ASSESSOR: Bowmar Appraisals ~ 920-733-5369

BUILDING INSPECTOR: Marty Johnson ~ 920-410-6756

Town of Omro Calendar

for year 2022 — Revised March 2, 2022

January

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

February

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

March

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April

Su	Mo	Tu	We	Th	Fr	Sa
						1 2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

June

Su	Mo	Tu	We	Th	Fr	Sa
						1 2 3 4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

July

Su	Mo	Tu	We	Th	Fr	Sa
						1 2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September

Su	Mo	Tu	We	Th	Fr	Sa
						1 2 3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December

Su	Mo	Tu	We	Th	Fr	Sa
						1 2 3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Legend:

17 Town Board Meeting (3rd Monday) 6:00 P.M.

16 Elections

Z Planning Commission Meeting (Thursday following 1st Tuesday) 6:30 P.M.

5 Chairmen's Meeting with County Zoning (1st Tuesday) 3:00 P.M.

26 County P&Z Public Hearing (Last Tuesday)

19 Annual meeting

MEETING DATES FOR 2022 FOR
OMRO TOWN BOARD AND PLANNING COMMISSION

The BOARD would meet on the THIRD MONDAY of each month.
The PLANNING COMMISSION would meet on the THURSDAY FOLLOWING THE FIRST TUESDAY of each month.

The dates for those meetings are listed below:

	Planning Commission	Town Board
JANUARY	13*	17
FEBRUARY	3	21
MARCH	3	28*
APRIL	14*	18
MAY	5	16
JUNE	9	20
JULY	14*	18
AUGUST	4	15
SEPTEMBER	8	19
OCTOBER	13*	17
NOVEMBER	3	21
DECEMBER	8	19

*Not the normal meeting date

The Board starts their meetings at 6:00 P.M.

Planning Commission meetings start at 6:30 P.M.

The date of the Town of Omro Annual Meeting is April 19, 2022.

Spring Primary Elections: February 15, 2022

Spring Election: April 5, 2022

Fall Primary Election: August 9, 2022

Fall General Election: November 8, 2022

Town of Omro
2021 DEPARTMENT REPORTS

Town of Omro

2021 PLANNING COMMISSION REPORT

Applications Reviewed During the Year

Certified Survey Map	14
Zoning Map Amendment	6
Site Plan Review	6
Condition Use Permit	2
Variance Request	1
Initial Concept Review	1

Planning Commission Members

PLANNING COMMISSION CHAIRMAN: Bruce Roskom
920-410-7882
pchairroskom@townofomro.gov

PLANNING COMMISSION VICE CHAIR: Brian Noe
920-279-3181
chairman@townofomro.gov

PLANNING COMMISSION SECRETARY: Cheryl Gardner
pcsecretary@townofomro.gov

Other Members

Phil Ertmer ~ Barbara Meyers ~ Larry Remer ~ Joy Schwartz ~ Al Silverthorn

Town of Omro

2021 BUILDING INSPECTOR PERMIT REPORT

Permit by Class	Number Issued
New Single Family Homes	24
Garages, Barns, Sheds, etc.	11
Decks	5
Additions and Remodels	8
Commercial Building	1
Erosion Control	8
Tub/Shower	2
Electrical	6
HVAC	7
Windows/Doors	3
Flooring	1
Support Beam	1
Drain Tile System	1
Roofing	1
Generator	1
2021 TOTAL	80

Omro-Rushford

2021 JOINT FIRE DISTRICT REPORT

OMRO RUSHFORD VOL. FIRE DEPARTMENT
INCOME STATEMENT
JANUARY 1, 2021 THRU DECEMBER 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Difference</u>
INCOME			
Operation Income (Municipalities)	135,375.00	135,375.00	0.00
Rivermoor Protection	1,000.00		1,000.00
Interest Income	193.75	0.00	193.75
TOTAL INCOME	136,568.75	135,375.00	1,193.75
EXPENSES			
Administrative Fees	4,800.00	4,800.00	0.00
Air Pack Testing & Maint.	3,430.57	4,200.00	769.43
Attack Hose - Large Diameter	475.00	250.00	-225.00
Batteries & Supplies	204.97	900.00	695.03
Building Expenditure	16,800.00	16,800.00	0.00
Fire Runs	18,120.00	14,400.00	-3,720.00
First Responders	6,493.48	6,500.00	6.52
Fittings Allowance	0.00	250.00	250.00
Foam	0.00	800.00	800.00
Fuel	5,294.97	7,400.00	2,105.03
Health & Safety	1,069.13	1,200.00	130.87
Insurance	25,742.00	25,500.00	-242.00
Ladder Testing	500.00	475.00	-25.00
Lights & Sirens	0.00	2,000.00	2,000.00
Membership Dues	1,825.00	2,500.00	675.00
Mobile & Portable Radios	0.00	5,000.00	5,000.00
Office & Technology	519.99	2,000.00	1,480.01
Office Supplies	188.80	300.00	111.20
Pager Maintenance	0.00	500.00	500.00
Pagers	110.84	1,500.00	1,389.16
Personnel Protective Gear	11,350.52	14,000.00	2,649.48
Subscriptions	0.00	100.00	100.00
Telephone	2,520.00	2,500.00	-20.00
Tool Maintenance	4,771.71	2,000.00	-2,771.71
Training	904.10	5,000.00	4,095.90
Vehicle Maintenance	13,591.79	14,500.00	908.21
TOTAL EXPENSES	118,712.87	135,375.00	16,662.13

OMRO RUSHFORD OMRO JOINT FIRE DEPARTMENT
EXPENSE VS BUDGET
January 1, 2021 thru December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Difference</u>
EXPENSES			
Administrative Fees	4,800.00	4,800.00	0.00
Building Expenditures	16,800.00	16,800.00	0.00
Fire Runs	18,120.00	14,400.00	-3,720.00
Fuel	5,294.97	7,400.00	2,105.03
Insurance	25,742.00	25,500.00	-242.00
Membership Dues	1,825.00	2,500.00	675.00
Office & Supplies	188.80	300.00	111.20
Subscriptions	0.00	100.00	100.00
Telephone	2,520.00	2,500.00	-20.00
TOTAL EXPENSES	75,290.77	74,300.00	-990.77

OMRO RUSHFORD JOINT FIRE DEPARTMENT
Income Statement
January 1, 2021 thru December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Difference</u>
EXPENSES			
Air Pack Testing & Maint.	3,430.57	4,200.00	769.43
Attack Hose - Large Diameter	475.00	250.00	-225.00
Batteries & Supplies	204.97	900.00	695.03
First Responders	6,493.48	6,500.00	6.52
Fittings Allowance	0.00	250.00	250.00
Foam	0.00	800.00	800.00
Health & Safety	1,069.13	1,200.00	130.87
Ladder Testing	500.00	475.00	-25.00
Lights & Sirens	0.00	2,000.00	2,000.00
Mobile & Portable Radios	0.00	5,000.00	5,000.00
Office & Technology	519.99	2,000.00	1,480.01
Pager Maintenance	0.00	500.00	500.00
Pagers	110.84	1,500.00	1,389.16
Personnel Protective Gear	11,350.52	14,000.00	2,649.48
Tool Maintenance	4,771.71	2,000.00	-2,771.71
Training	904.10	5,000.00	4,095.90
Vehicle Maintenance	13,591.79	14,500.00	908.21
TOTAL EXPENSES	43,422.10	61,075.00	17,652.90

Vehicle Status

Projected Replacement

1986 Chevrolet Rescue 24-Projected Replacement-2023
1995 Ford Pickup Grass 24 (pickup truck)-Projected Replacement-2025
1998 Pierce Engine 124 (fire truck)-Projected Replacement-2033
2005 Central States Tanker 24 (water tanker)-Projected Replacement-2040
2008 Pierce Engine 24 (fire truck)-Projected Replacement-2043
2015 International Pierce Engine-Projected Replacement-2050
2021 Ford F250 Utility Pick-Up Truck

Vehicle Insurance

1986 Chevrolet Rescue 24 - \$200,000
1995 Ford Pickup Grass 24 (pickup truck) - \$40,000
1998 Pierce Engine 124 (fire truck) - \$475,000
2005 Central States Tanker 24 (water tanker) - \$250,000
2008 Pierce Engine 24 (fire truck) - \$475,000
2015 International Pierce Engine - \$338,500
2021 Ford F250 Utility Pick-Up Truck - \$47,000
2019 Airboat - \$110,000

DNR Assistance to Firefighting Grant 2021 - Approved

Grant approved in Oct. 2021 for purchase in 2022

Personal Protective Equipment	\$2,919.73
Forest Fire Suppression Tools and Equipment	\$2,335.82
Off Road Vehicles	\$6,569.00
Communication Equipment	<u>\$3,000.00</u>
Project Total	\$14,824.55
Grant Share 50%	<u>x.50</u>
Total Grant Funding	<u><u>\$7,412.28</u></u>

Omro Rushford Fire Department Status and Membership Report February 16th, 2022

As of our last meeting, there was 1, workers comp claim. One of our members, while walking up to a business to start a fire inspection, fell and injured himself enough to need medical attention. However, the claim was denied because there were not any workplace factors that caused the individual to fall. And after speaking to others in the know of this situation it is not uncommon to have this happen. One positive note, the Accidental and Sickness part of our insurance does come into play and in this case will cover medical bills up to \$5000.00. The individuals' glasses were also damaged and I just received a check paying for the replacement of those glasses

Assistant Chief, Ron Carpenter coordinates the department training exercises and maintains training records; 1st Deputy Chief Bryon Litton oversees our fire inspection program and maintains inspection records. He is also the Chairman of the health and safety committee; 2nd Deputy Chief is Dustin Treleven. He coordinates the vehicle maintenance and equipment records. 3rd Deputy Chief Russ Dietzen is our Fire Prevention and Education officer, along with maintaining our firefighters with personal protective equipment and the radio communication system.

Fire Department Captains and Lieutenants assist chief officers with their duties. Captain Brian Henry and Lieutenant Nick Sommers will assist the Chief. Captain Brian Henry will also assist the Assistant Chief along with Lieutenant Brad Ertmer. Captains Brian Treleven and Phil Parnell will assist the 1st Deputy Chief. Captains Mark Devlin and Ed Carpenter assist the 2nd Deputy Chief. Captain Jon Bartel and Lieutenant Justin Wilke will assist the 3rd deputy chief.

Membership

The department is currently staffed by

- 45- Active Firefighters
- 6- Retired Firefighters
- 0- Probationary Firefighters
- 12- First Responders (of the 12, 3 are not firefighters)
- 2- Probationary First Responder
- 5- Junior Firefighters

Our Department's First Responders (Emergency Medical Service) is directed by Chairman Cory Andersen. The Training Officer is Ben Benesh.

Date: February 16, 2022
To: Joint Fire Board
From: Jay Treleven, Fire Chief

The following is the current Omro Rushford Fire Department membership roster:

Andersen, Cory FF/FR/1st Resp.Chair-City of Omro
Baullosa, Alec FF-Town of Omro
Bartel, Jon FF/Trustee/Captain-City of Omro
Bauer, Jason FF-City of Omro
Benesh, Ben FR-1st Responder/ Training Officer-Town of Omro
Bessette, James FF-City of Omro
Beulen, Kevin FR-City of Omro
Button, Chris FF-Town of Omro
Carpenter, Dan FF/Trustee-Town of Rushford
Carpenter, Ed FF/Captain-City of Omro
Carpenter, Mike FF-Town of Rushford
Carpenter, Ron FF/Assistant Chief-City of Omro
Davis-Faust, Shannon FF-Town of Poygan
Derks, Amanda FR-Town of Omro
Derks, Chris FF-Town of Omro
Devlin, Mark FF/Captain-Town of Omro
Dietzen, Russ FF/FR/3rd Deputy Chief-Town of Omro
Ertmer, Brad FF/Lieutenant/Trustee-Town of Omro
Ertmer, Brandt FF-Town of Omro
Feggestad, Austin FF-City of Omro
Henry, Brian FF/Captain-City of Omro
Houle, Jason FF-Town of Omro
Jackson, Greg FF-Town of Poygan
Johnson, Robert FF-City of Omro
Kettlewell, Sarah FF/FR/Sec.Treas-Town of Omro
Kleinschmidt, Russ FF/FR/Town of Omro
Kolodzik, Darin FF/FR-City of Omro
Litton, Bryon FF/1st Deputy Chief-Town of Omro of Omro
Longworth, Nicole FR-City of Omro
Martin, Dave FF-City of Omro
Pamell, Phil FF/FR/Captain-Town of Rushford
Pugh, Adam FF-Town of Omro
Pugh, Chad FF-City of Omro
Schuster, Riley FF-Town of Rushford
Somers, Nick FF/Lieutenant-Town of Omro
Treleven, Brian FF/FR Captain-City of Omro
Treleven, Dakota FF/FR-City of Omro
Treleven, Darin FF-City of Omro
Treleven, Dustin FF/2nd Deputy Chief-City of Omro
Treleven, Jay FF/FR/Chief-Town of Omro
Wilke, Justin FF/Lieutenant-City of Omro
Wilson, Brian FF/FR-City of Omro
Wright, Larry Jr. FF-City of Omro
Zick, Jason FF-Town of Omro

Active Retired

Bartels, Jim A/R FF-City of Omro
Braasch, Jim A/R FF-City of Omro
Henke, Gary A/R FF-City of Omro
Hintz, Lewis A/R FF-Town of Rushford
Jackson, Tim A/R, FF-Town of Rushford
Jackson, Tom A/R FF -Town of Rushford
Litton, Kevin A/R FF-Town of Rushford
Redlin, Stan A/R FF-Town of Omro
Schrauth, Don FF-Town of Winneconne
Treleven, Dave A/R FF-City of Omro
Wright, Larry A/R FF-City of Omro

Probationary Firefighters/First Responders

Zick, Amanda FR- Town of Omro
Zick, Jason, FR-Town of Omro

Junior Firefighters

Buttke, Carson
Carpenter, Diesel
Henke, Cole
Magnuson, Carlton
Vandenberg, Garrison

Honorary

Cady, Donald
Stone, Josh
Weston-Gardner, Chad

**Omro Rushford Volunteer Fire Department
Service Award Program**

BUDGETED

Est. Contributions for 2021	45* members @ 437.00	\$19,665.00
Est. Administrative Fees		<u>\$1,175.00</u>
Total Budget 2021		<u><u>\$20,840.00</u></u>

ACTUAL PAID OUT

Contributions for 2021	39 members @ 420.54	\$16,401.06
Administrative Fees	(39*20)+800	<u>\$1,580.00</u>
Total Actual Paid Out for 2021		<u><u>\$17,981.06</u></u>

Town of Omro
CURRENT YEAR OPERATING BUDGET
As of the 2022 Annual Meeting Date

Town of Omro

2022 OPERATING BUDGET

The budget in detail is available for inspection at the Clerk's office. The following is a summary of the budget.

Approved 11.15.2021 – Amended 3.28.2022

	2022 Budget
REVENUES	
General Property Taxes	\$385,257.00
Other Taxes	\$12,100.00
Intergovernmental Revenue *Includes anticipated ARPA \$120,368.84	\$278,496.03*
Licenses & Permits	\$55,610.00
Fines & Penalties	
Public Charges for Services	\$2,700.00
Intergovtl. Charges for Services	
Misc. Revenues	\$44,300.00
Cash Applied Balance	\$24,187.95
TOTAL REVENUES	\$802,650.98
EXPENDITURES	
General Government	\$180,321.08
Public Safety	\$75,177.50
Public Works	\$343,279.76
Health & Human Services	\$3,400.00
Culture/Recreation/Education	\$2,000.00
Conservation & Development	\$72,300.00
Capital Outlay	-
ARPA Funds Placed in Restricted Use	\$101,868.84
Debt Service	\$24,303.80
Misc.	-
Contingency	-
TOTAL EXPENDITURES	\$802,650.98
2021 Town Tax Levy	\$385,257.00
Mill Rate	0.00134786

Town of Omro
2021 FINANCIAL REPORTS

Prepared by Kerber Rose

***Also includes 2020 due to recent audit of both years**

TOWN OF OMRO
Statement of Activities
For the Year Ended December 31, 2020

FUNCTIONS/PROGRAMS	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
General Government	\$ 178,152	\$ 70,082	\$ -	\$ (108,070)
Public Safety	58,996	-	10,389	(48,607)
Public Works	312,829	-	115,711	(197,118)
Health and Human Services	2,180	-	-	(2,180)
Culture, Recreation, and Education	485	-	-	(485)
Conservation and Development	94,239	-	-	(94,239)
Interest and Fiscal Charges	2,048	-	-	(2,048)
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 648,929</u>	<u>\$ 70,082</u>	<u>\$ 126,100</u>	<u>(452,747)</u>

GENERAL REVENUES

Taxes:	
Property Taxes, Levied for General Purposes	395,399
In Lieu of Taxes	1,469
Intergovernmental Revenues not Restricted to Specific Programs	55,998
Investment Income	892
Miscellaneous	29,570
Total General Revenues	<u>483,328</u>

CHANGE IN NET POSITION 30,581

NET POSITION - BEGINNING OF YEAR 157,365

NET POSITION - END OF YEAR \$ 187,946

TOWN OF OMRO
Statement of Activities
For the Year Ended December 31, 2021

	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
FUNCTIONS/PROGRAMS				
General Government	\$ 150,189	\$ 131,414	\$ -	\$ (18,775)
Public Safety	126,718	-	11,118	(115,600)
Public Works	293,878	-	115,711	(178,167)
Health and Human Services	3,265	-	-	(3,265)
Conservation and Development	97,867	-	-	(97,867)
Interest and Fiscal Charges	1,430	-	-	(1,430)
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 673,347</u>	<u>\$ 131,414</u>	<u>\$ 126,829</u>	<u>(415,104)</u>

GENERAL REVENUES

Taxes:

Property Taxes, Levied for General Purposes	377,088
In Lieu of Taxes	1,063
Intergovernmental Revenues not Restricted to Specific Programs	49,127
Investment Income	916
Miscellaneous	34,966
Total General Revenues	<u>463,160</u>

CHANGE IN NET POSITION 48,056

NET POSITION - BEGINNING OF YEAR 187,946

NET POSITION - END OF YEAR \$ 236,002

TOWN OF OMRO
Balance Sheets
As of December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash	\$ 531,911	\$ 452,539
Taxes Receivable	234,336	181,055
Other Receivables	30,509	26
TOTAL ASSETS	\$ 796,756	\$ 633,620
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 19,892	\$ 27,192
Accrued Payroll	7,018	12,203
Unearned Revenues		
American Rescue Plan Act Funds - 2021	120,369	-
Total Liabilities	147,279	39,395
DEFERRED INFLOWS OF RESOURCES		
Taxes Levied for Subsequent Year	386,857	377,088
Fund Balance		
Restricted		
Private Roads	81,983	61,194
Parkland	3,531	3,561
Unassigned	177,106	152,382
Total Fund Balance	262,620	217,137
TOTAL LIABILITIES AND FUND BALANCE	\$ 796,756	\$ 633,620
RECONCILIATION TO STATEMENT OF NET POSITION		
Fund Balance	\$ 262,620	\$ 217,137
Amounts reported for governmental activities in the statement of net position are different because:		
Certain liabilities, including notes payable, are not due in the current period and therefore not reported in the fund statements. Liabilities reported in the statement of net position that are not reported in the fund balance sheet include:		
General Debt Loan	(25,500)	(27,965)
Accrued Interest	(1,118)	(1,226)
	(26,618)	(29,191)
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 236,002	\$ 187,946

TOWN OF OMRO
 Statements of Revenues, Expenditures and Change in Fund Balance
 For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
REVENUES		
Taxes	\$ 378,151	\$ 396,868
Licenses and Permits	131,414	70,082
Intergovernmental Revenues	175,956	182,098
Miscellaneous Revenues	35,882	30,462
Total Revenues	<u>721,403</u>	<u>679,510</u>
EXPENDITURES		
Current:		
General Government	150,189	178,152
Public Safety	126,718	58,996
Public Works	293,878	312,829
Health and Human Services	3,265	2,180
Culture, Recreation and Education	-	485
Conservation and Development	97,866	94,239
Debt Service		
Principal	2,465	25,199
Interest	1,539	2,151
Total Expenditures	<u>675,920</u>	<u>674,231</u>
NET CHANGE IN FUND BALANCE	45,483	5,279
FUND BALANCE - BEGINNING	<u>217,137</u>	<u>211,858</u>
FUND BALANCE - ENDING	<u>\$ 262,620</u>	<u>\$ 217,137</u>

See Accompanying Notes

TOWN OF OMRO

Reconciliation of the Statements of Revenues, Expenditures and Change in Fund Balance
to the Statements of Activities

For the Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
NET CHANGE IN FUND BALANCE	\$ 45,483	\$ 5,279
 <i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
 Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities.		
The amount of long-term debt principal payments in the current year is:	2,465	25,199
 In governmental funds interest payments on outstanding debt are reported as an expenditure when paid. In the statement of activities interest is reported as it accrues.		
The amount of interest paid during the period	1,539	2,151
The amount of interest accrued during the current period	<u>(1,431)</u>	<u>(2,048)</u>
 CHANGE IN NET POSITION	 <u>\$ 48,056</u>	 <u>\$ 30,581</u>

TOWN OF OMRO
 Statements of Net Position
 Fiduciary Fund
 As of December 31, 2021 and 2020

	Custodial Fund	
	Tax Collection Fund	
	2021	2020
ASSETS		
Cash	\$ 1,746,264	\$ 2,231,608
Taxes Receivable	2,682,982	2,061,102
Total Assets	4,429,246	4,292,710
LIABILITIES		
Due to Other Government Units	4,429,246	4,292,710
NET POSITION	\$ -	\$ -

See Accompanying Notes

TOWN OF OMRO
 Statements of Changes in Net Position
 Fiduciary Fund
 For the Years Ended December 31, 2021 and 2020

	Custodial Fund	
	Tax Collection Fund	
	2021	2020
ADDITIONS		
Taxes Collected on Behalf of Other Taxing Entities	\$ 4,390,718	\$ 4,050,890
DEDUCTIONS		
Taxes Remitted to Other Taxing Entities	4,390,718	4,050,890
CHANGE IN NET POSITION	-	-
NET POSITION - BEGINNING OF YEAR	-	-
NET POSITION - END OF YEAR	\$ -	\$ -

See Accompanying Notes

TOWN OF OMRO
Notes to Financial Statements
December 31, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies

This summary of significant accounting policies of the Town of Omro, Wisconsin (Town) is presented to assist in understanding the Town's financial statements. The financial statements and notes are representations of the Town's management who is responsible for the integrity and objectivity of the financial statements. These accounting policies conform with accounting principles generally accepted in the United States of America (GAAP) and have been consistently applied in the preparation of the financial statements, except for exclusion of capital assets in the governmental activities. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

This report includes all of the funds of the Town of Omro. The reporting entity for the Town consists of (a) the primary government, (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. The Town has no component units.

Government-Wide Statements

The statements of net position and activities report financial information about the Town's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included as program revenues are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for the general and fiduciary fund, even though the latter is excluded from the government-wide financial statements.

Fund financial statements of the reporting entity are organized into individual funds each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts which constitute its assets, liabilities, fund equity, revenues, and expenditures.

TOWN OF OMRO
Notes to Financial Statements
December 31, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies (Continued)

Governmental Fund

The Town reports the following major governmental fund:

General Fund

The general fund is the primary operating fund of the Town and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Fiduciary Fund

Custodial Fund

The Town follows the presentation requirements of accounting principles generally accepted in the United States of America as prescribed by the Government Accounting Standards Board Statement No. 84, Fiduciary Activities. This statement revised the criteria on whether the government is controlling the assets of fiduciary activity and the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. Four types of fiduciary funds that should be reported, if applicable, include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and custodial funds. The Town reports the Tax Collection Fund as a custodial fund.

Measurement Focus and Basis of Accounting

The government-wide financial statements and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

TOWN OF OMRO
Notes to Financial Statements
December 31, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies (Continued)

Cash

The Town's cash is considered to be cash on hand, demand deposits, and certificate of deposit with maturities of three months or less from the original date of acquisition.

Accounts Receivable

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the financial statements.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

Long-term debt for the governmental funds is not reported as a liability in the governmental fund financial statements. The debt proceeds and premium are reported as an other financing source, and payments of principal and interest as expenditures.

Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental fund. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements as expenses when the related liabilities are incurred. There were no significant claims or judgments at year end.

Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in two components.

- Restricted component of net position – Consists of resources with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- Unrestricted component of net position – Net amount that does not meet the definition of “restricted.”

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

TOWN OF OMRO
Notes to Financial Statements
December 31, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies (Continued)

Fund Financial Statements

Fund balance is classified as either 1) nonspendable, 2) restricted, 3) committed, 4) assigned, or 5) unassigned.

Nonspendable fund balance represents amounts that cannot be spent due to form (such as inventories and prepaid amounts), or amounts that must be maintained intact legally or contractually (such as the principal of a permanent fund).

Restricted fund balance represents amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation.

Committed fund balance represents amounts constrained for a specific purpose by a government using its highest level of decision-making authority. It would require action by the same group to remove or change the constraints placed on the resources. The action to constrain resources must occur prior to year-end; however, the amount can be determined in the subsequent period. The Town Board is the decision-making authority that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance.

Assigned fund balance represents amounts constrained by the Town Board for a specific intended purpose. The Town has not delegated that authority to others.

Unassigned fund balance represents amounts not classified as nonspendable, restricted, committed or assigned. The general fund is the only fund that would report a positive amount in the unassigned fund balance.

The Town, unless otherwise required by law or agreements, spends funds in the following order: restricted first, then committed, then assigned, and lastly unassigned.

The Town has not adopted a minimum fund balance policy.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts and disclosures.

TOWN OF OMRO
Notes to Financial Statements
December 31, 2021 and 2020

Note 2 - Cash

The Town is authorized to invest its funds in accordance with Wisconsin Statutes. Allowable investments are as follows:

- Time deposits in any credit union, bank, savings bank or trust company maturing in three years or less.
- Bonds or securities of any county, city, drainage, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, local professional baseball park district, local professional football stadium district, local cultural arts district or by the University of Wisconsin Hospitals and Clinics Authority.
- Bonds or securities guaranteed by the federal government.
- The Local Government Pooled Investment Fund and the Wisconsin Investment Trust.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open end management investment company or investment trust, subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.

Additional restrictions could arise from local charters, ordinances, resolutions and grant regulations of the Town.

The Town Board has not adopted a formal investment policy.

At December 31, 2021 and 2020, the Town's bank balance of cash were \$2,284,905 and 687,578, respectively. The Town maintains its cash accounts at one financial institution.

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The Statutes do not contain legal or policy requirements that would limit the exposure to custodial risks for deposits. The Town does not have a deposit policy for custodial credit risk.

Deposits in each bank are insured by the FDIC up to \$250,000 for the combined amounts of all time and savings accounts (including NOW accounts) and up to \$250,000 for the combined amount of all interest and noninterest bearing demand deposit accounts.

TOWN OF OMRO
Notes to Financial Statements
December 31, 2021 and 2020

Note 2 - Cash (Continued)

Any losses caused by failure of public depositories are also covered by the State Deposit Guarantee Fund. The fund provides coverage of \$400,000 in each financial institution above the applicable insurance coverage provided by the FDIC. However, although the fund had reserves available at December 31, 2021 and 2020, the future availability of resources to cover the losses cannot be projected because provisions of the 1985 Wisconsin Act 25 provided that the amount in the fund will be used to repay public depositors for losses until the appropriation is exhausted, at which time the fund will be abolished; therefore, the State Deposit Guarantee Fund is not considered in covered amounts noted below.

The following is a summary of cash deposits as of December 31, 2021 and 2020:

	2021	2020
Fully Insured Deposits	\$ 500,000	\$ 500,000
Uninsured	1,784,905	187,578
Total	\$ 2,284,905	\$ 687,578

Note 3 - Property Taxes

The Town bills and collects taxes for Winnebago County, School District of Omro, School District of Winneconne, Fox Valley Technical College, and Algoma Sanitary District.

Property taxes consist of taxes on real estate and personal property. They are levied during December and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes are payable in full on or before January 31. Real estate taxes are payable in full by January 31, or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are assumed by the County as part of the February tax settlement.

Under Wisconsin Act 32, a municipality is allowed to increase its levy over the amount it levied in the prior year by the percentage increase in equalized value from net new construction or zero percent. Changes in debt service from one year to the next are generally exempt from this limit.

Note 4 - Long-Term Obligations

The following is a summary of changes in long-term obligations of the Town for the years ended December 31, 2021 and 2020:

	Outstanding 12/31/2020	Increase	Decrease	Outstanding 12/31/2021	Due Within One Year
Governmental Activities					
General Obligation Debt					
State Trust Fund Loan	\$ 27,965	\$ -	\$ 2,465	\$ 25,500	\$ 2,601
	Outstanding 12/31/2019	Increase	Decrease	Outstanding 12/31/2020	Due Within One Year
Governmental Activities					
General Obligation Debt					
State Trust Fund Loan	\$ 30,298	\$ -	\$ 2,333	\$ 27,965	\$ 2,466
Bank Loan	22,866	-	22,866	-	-
Total General Obligation Debt	\$ 53,164	\$ -	\$ 25,199	\$ 27,965	\$ -

Total interest paid during the years 2021 and 2020 on long-term debt totaled \$1,539 and \$2,151, respectively.

TOWN OF OMRO
Notes to Financial Statements
December 31, 2021 and 2020

Note 4 - Long-Term Obligations (Continued)

General obligation debt outstanding at the end of 2021 and 2020 is detailed as follows:

	<u>Date of Issuance</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/2021</u>	<u>Balance 12/31/2020</u>
Governmental Activities						
Long-Term Obligations						
2010 State Trust Fund Loan	01/04/10	03/15/29	5.50%	\$ 46,000	<u>\$ 25,500</u>	<u>\$ 27,965</u>

Annual principal and interest maturities of the outstanding debt are detailed below:

	<u>Totals</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 2,601	\$ 1,402
2023	2,744	1,259
2024	2,892	1,112
2025	3,054	949
2026	3,222	781
2027-2029	<u>10,987</u>	<u>1,244</u>
	<u>\$ 25,500</u>	<u>\$ 6,747</u>

Legal Margin on Debt

The 2021 equalized valuation of the town as certified by the Wisconsin Department of Revenue is \$283,647,400. The legal debt limit and margin of indebtedness as of December 31, 2021, in accordance with Section 67.03 of the Wisconsin Statutes is as follows:

Legal Margin For Debt	<u>2021</u>	<u>2020</u>
Equalized Valuation of the Town	\$ 283,647,400	\$ 264,209,300
Statutory Limitation Percentage	5%	5%
General Obligation Debt Limitation, per Section 67.03 of the Wisconsin Statutes	14,182,370	13,210,465
Total Outstanding General Obligation Debt Applicable	<u>25,500</u>	<u>27,965</u>
Legal Margin for New Debt	<u>\$ 14,156,870</u>	<u>\$ 13,182,500</u>

Note 5 - Joint Venture

The Omro Fire Department is a joint venture between the Town of Omro, City of Omro, and Town of Rushford. Costs are divided equally among the three entities. In 2020, the joint venture paid off a \$329,000 loan for a new fire truck. The Town's portion of the debt payment in 2020 was \$22,866.

TOWN OF OMRO
Notes to Financial Statements
December 31, 2021 and 2020

Note 6 - Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employee health claims; unemployment compensation claims; and environmental damage for which the Town purchases commercial insurance. Insurance settlements for claims resulting from the risks covered by commercial insurance have not exceeded the insurance coverage in the past three years.

Note 7 - Contingencies

From time to time the Town is involved in legal actions and claims, most of which normally occur in governmental operations. In the opinion of Town management, these issues, and any other proceedings known to exist at December 31, 2021 and 2020, are not likely to have a material adverse impact on the Town's financial position.

Funding for the operating budget of the Town comes from many sources, including grants and aids from other units of government, user fees, fines and permits, and other miscellaneous revenues. The State of Wisconsin provides a variety of aid and grant programs which benefit the Town. Those aid and grant programs are dependent on continued approval and funding by the Wisconsin governor and legislature through their budget processes. Any changes made by the State to funding or eligibility of local aid programs could have a significant impact on the future operating results of the Town.

TOWN OF OMRO
Schedule of Budgetary Comparison
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 392,081	\$ 392,081	\$ 396,868	\$ 4,787
Licenses and Permits	64,915	64,915	70,082	5,167
Intergovernmental Revenues	161,177	161,177	182,098	20,921
Miscellaneous Revenues	27,500	27,500	30,462	2,962
Total Revenues	<u>645,673</u>	<u>645,673</u>	<u>679,510</u>	<u>33,837</u>
EXPENDITURES				
Current:				
General Government	112,975	112,975	178,152	(65,177)
Public Safety	68,238	68,238	58,996	9,242
Public Works	346,155	346,155	312,829	33,326
Health and Human Services	3,100	3,100	2,180	920
Culture, Recreation and Education	3,400	3,400	485	2,915
Conservation and Development	81,464	81,464	94,239	(12,775)
Debt Service				
Principal	28,190	28,190	25,199	2,991
Interest	2,151	2,151	2,151	-
Total Expenditures	<u>645,673</u>	<u>645,673</u>	<u>674,231</u>	<u>(28,558)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>5,279</u>	<u>5,279</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>5,279</u>	<u>5,279</u>
FUND BALANCE - BEGINNING	<u>211,858</u>	<u>211,858</u>	<u>211,858</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 211,858</u>	<u>\$ 211,858</u>	<u>\$ 217,137</u>	<u>\$ 5,279</u>

See Accompanying Notes to Schedule of Budgetary Comparison

TOWN OF OMRO
Schedule of Budgetary Comparison
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 375,488	\$ 375,488	\$ 378,151	\$ 2,663
Licenses and Permits	72,265	72,265	131,414	59,149
Intergovernmental Revenues	160,621	160,621	175,956	15,335
Miscellaneous Revenues	29,506	29,506	35,882	6,376
Total Revenues	<u>637,880</u>	<u>637,880</u>	<u>721,403</u>	<u>83,523</u>
EXPENDITURES				
Current:				
General Government	166,215	166,215	150,189	16,026
Public Safety	128,442	132,952	126,718	6,234
Public Works	374,385	369,875	293,878	75,997
Health and Human Services	4,200	4,200	3,265	935
Culture, Recreation and Education	2,500	2,500	-	2,500
Conservation and Development	48,300	48,300	97,866	(49,566)
Debt Service				
Principal	2,465	2,465	2,465	-
Interest	1,539	1,539	1,539	-
Total Expenditures	<u>728,046</u>	<u>728,046</u>	<u>675,920</u>	<u>52,126</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(90,166)</u>	<u>(90,166)</u>	<u>45,483</u>	<u>135,649</u>
NET CHANGE IN FUND BALANCE	(90,166)	(90,166)	45,483	135,649
FUND BALANCE - BEGINNING	<u>211,858</u>	<u>211,858</u>	<u>217,137</u>	<u>5,279</u>
FUND BALANCE - ENDING	<u>\$ 121,692</u>	<u>\$ 121,692</u>	<u>\$ 262,620</u>	<u>\$ 140,928</u>

TOWN OF OMRO
Notes to Schedule of Budgetary Comparison
December 31, 2021 and 2020

Budgetary Control

The Town follows these procedures in establishing the budgetary data reflected in the schedules of budgetary comparison.

- During the year, Town management submits to the Town Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Town Board action.
- Budgets are adopted on a basis consistent with generally accepted accounting principles. Budget is defined as the originally approved budget plus or minus approved amendments. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
- During the year, formal budgetary integration is employed as a management control device for the general fund.
- Expenditures may not exceed appropriations provided in the approved annual budget maintained for each activity of the Town. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Town Board with a two-thirds majority vote.

The Town had the following individual functions with an excess of expenditures over the budget for the years ended December 31, 2021 and 2020.

<u>2021</u>	
Conservation and Development	\$ 49,566
 <u>2020</u>	
General Government	\$ 65,177
Conservation and Development	12,775

Town of Omro
PRIVATE ROADS
2021 FINANCIAL REPORTS

**Town of Omro
PRIVATE ROADS
2021 FINANCIAL REPORTS**

	Beginning Balance	2020 Levy Deposit	2021 Expenses	Ending Balance
Lansing High Point Contact: John Bittner	\$6,381.17	\$0	\$1,035.80	\$5,345.37
Malibu Cove Contact: James Schlichting	\$0	\$6,172.80	\$564.30	\$5,608.50
E/W Reighmoor Road Contact: Scott Williams	\$12,911.25	\$9,009.10	\$1,094.40	\$20,825.95
Samers Bay Contact: Mike Volinkaty	\$19,245.79	\$4,174.40	\$6,190.72	\$17,229.47
Springbrook Lane Contact: Michael Dubinski	\$2,076.25	\$1,652.70	\$507.30	\$3,221.65
Young's Channel Contact: Michael Hibschi	\$23,895.62	\$3,497.00	\$535.80	\$26,856.82
TOTALS:	\$64,510.08	\$24,506.00	\$9,928.32	\$79,087.76

Malibu Cove Private Road Fund Revenues and Expenditures

Fiscal Year 2020

Description	Month												Total		
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec			
Balance Fwd	\$2,252.11	\$2,252.11	\$8,424.91	\$8,424.91	\$8,424.91	\$7,561.28	\$7,561.28	\$7,561.28	\$7,561.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest		\$0.00													
Levy Deposit		\$6,172.80													
Revenues Total	\$0.00	\$6,172.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,172.80
Expenses					\$863.63										\$0.00
Plowing					\$863.63										\$863.63
Wolf River Asphalt								\$7,561.28							\$7,561.28
Expenses Total	\$0.00	\$0.00	\$0.00	\$0.00	\$863.63	\$0.00	\$0.00	\$7,561.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,424.91
Ending Balance	\$2,252.11	\$8,424.91	\$8,424.91	\$8,424.91	\$7,561.28	\$7,561.28	\$7,561.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,424.91

Malibu Cove Private Road Fund Revenues and Expenditures

Fiscal Year 2021

Description	Month												Total
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	
Balance Fwd	\$0.00	\$0.00	\$6,172.80	\$6,172.80	\$6,172.80	\$6,172.80	\$6,172.80	\$6,172.80	\$6,172.80	\$5,608.50	\$5,608.50	\$5,608.50	\$5,608.50
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levy Deposit		\$6,172.80											
Revenues Total	\$0.00	\$6,172.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenses									\$564.30				
Plowing									\$564.30				
Expenses Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$564.30	\$0.00	\$0.00	\$0.00	\$0.00
Ending Balance	\$0.00	\$6,172.80	\$6,172.80	\$6,172.80	\$6,172.80	\$6,172.80	\$6,172.80	\$6,172.80	\$5,608.50	\$5,608.50	\$5,608.50	\$5,608.50	\$5,608.50

Samers Bay Private Road Fund Revenues and Expenditures

Fiscal Year 2020

Description	Month												Total
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	
Balance Fwd	\$19,429.42	\$19,260.70	\$23,414.39	\$23,397.49	\$23,378.18	\$22,365.54	\$22,004.08	\$21,940.05	\$21,884.21	\$21,839.70	\$21,779.77	\$21,713.68	
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levy Deposit		\$4,174.40											\$4,174.40
Revenues Total	\$0.00	\$4,174.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,174.40
Expenses													\$0.00
Plowing Invoice Only					\$828.38								\$828.38
Alliant Energy	\$18.72	\$20.71	\$16.90	\$19.31	\$34.26	\$42.57	\$64.03	\$55.84	\$44.51	\$59.93	\$66.09	\$67.89	\$510.76
Darrell Thoma													\$0.00
Jared Langlitz					\$150.00								\$0.00
ZMS LLC DBA D&S Plumbing													\$300.00
Custom Seal Coating													\$0.00
Tim Cook													\$2,000.00
Amy Langlitz						\$318.89							\$400.00
Expenses Total	\$168.72	\$20.71	\$16.90	\$19.31	\$1,012.64	\$361.46	\$64.03	\$55.84	\$44.51	\$59.93	\$66.09	\$67.89	\$4,358.03
Ending Balance	\$19,260.70	\$23,414.39	\$23,397.49	\$23,378.18	\$22,365.54	\$22,004.08	\$21,940.05	\$21,884.21	\$21,839.70	\$21,779.77	\$21,713.68	\$19,245.79	

Samers Bay Private Road Fund Revenues and Expenditures

Fiscal Year 2021

Description	Month												Total
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	
Balance Fwd	\$19,245.79	\$18,314.06	\$22,488.46	\$22,488.46	\$22,458.33	\$22,417.80	\$22,367.87	\$19,565.49	\$19,508.13	\$18,957.07	\$18,828.19	\$18,743.67	
Revenues		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levy Deposit		\$4,174.40											\$4,174.40
Revenues Total	\$0.00	\$4,174.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,174.40
Expenses													\$0.00
Plowing Invoice Only					\$40.53	\$49.93	\$52.38	\$57.36	\$541.50	\$128.88	\$84.52	\$19.20	\$541.50
Alliant Energy	\$118.73			\$30.13	\$40.53	\$49.93	\$52.38	\$57.36	\$9.56	\$128.88	\$84.52	\$19.20	\$591.22
Darrell Thoma													\$0.00
Speedy Clean													\$0.00
ZMS LLC DBA D&S Plumbing													\$795.00
Custom Seal Coating													\$813.00
Tim Cook													\$0.00
Amy Langlitz							\$2,750.00						\$2,750.00
Expenses Total	\$931.73	\$0.00	\$0.00	\$30.13	\$40.53	\$49.93	\$2,802.38	\$57.36	\$551.06	\$128.88	\$84.52	\$1,514.20	\$6,190.72
Ending Balance	\$18,314.06	\$22,488.46	\$22,488.46	\$22,458.33	\$22,417.80	\$22,367.87	\$19,565.49	\$19,508.13	\$18,957.07	\$18,828.19	\$18,743.67	\$17,229.47	

Youngs Channel Private Road Fund Revenues and Expenditures

Fiscal Year 2020

Description	Month												Total			
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec				
Balance Fwd	\$21,887.98	\$21,887.98	\$25,384.98	\$25,384.98	\$24,712.25	\$23,895.62	\$23,895.62	\$23,895.62	\$23,895.62	\$23,895.62	\$23,895.62	\$23,895.62	\$23,895.62	\$0.00	\$3,497.00	\$3,497.00
Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest																
Levy Deposit		\$3,497.00														
Revenues Total	\$0.00	\$3,497.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenses																
Plowing Invoice Only					\$816.63											\$816.63
Starward LTD																\$0.00
Brookstone Inc				\$672.73												\$672.73
Expenses Total	\$0.00	\$0.00	\$0.00	\$672.73	\$816.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,489.36
Ending Balance	\$21,887.98	\$25,384.98	\$25,384.98	\$24,712.25	\$23,895.62	\$23,895.62	\$23,895.62	\$23,895.62	\$23,895.62	\$23,895.62	\$23,895.62	\$23,895.62	\$23,895.62	\$23,895.62	\$0.00	\$1,489.36

Youngs Channel Private Road Fund Revenues and Expenditures

Fiscal Year 2021

Description	Month												Total			
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec				
Balance Fwd	\$23,895.62	\$23,895.62	\$27,392.62	\$27,392.62	\$27,392.62	\$27,392.62	\$27,392.62	\$27,392.62	\$27,392.62	\$27,392.62	\$26,856.82	\$26,856.82	\$26,856.82	\$0.00	\$3,497.00	\$3,497.00
Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest																
Levy Deposit		\$3,497.00														
Revenues Total	\$0.00	\$3,497.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenses																
Plowing Invoice Only									\$535.80							\$535.80
Starward LTD																\$0.00
Brookstone Inc																\$0.00
Expenses Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$535.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$535.80
Ending Balance	\$23,895.62	\$27,392.62	\$27,392.62	\$27,392.62	\$27,392.62	\$27,392.62	\$27,392.62	\$27,392.62	\$26,856.82	\$26,856.82	\$26,856.82	\$26,856.82	\$26,856.82	\$26,856.82	\$0.00	\$535.80

End of Report