



2020 Annual Report

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**TOWN OF ALGOMA
WINNEBAGO COUNTY, WISCONSIN
FOR YEAR ENDING DECEMBER 31, 2020**

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ACCOMPLISHMENTS

- ♦ Hired Curt Clark as the Town's Building and Grounds Coordinator.
- ♦ Hired Kate Wolfinger as an intern to assist with ongoing administration of projects and plans.
- ♦ Successfully facilitated four elections.
- ♦ Completed several improvements to the Town Hall, including security cameras, phones, and appliances.
- ♦ Launched an updated Town of Algoma website.
- ♦ Finished and adopted the *Town of Algoma 2040 Comprehensive Plan Update*.
- ♦ Approved the final plans for Lakevista Estates. Roads and detention ponds were constructed and several new homes in the initial stage of being built.
- ♦ Joined the Northeast Wisconsin Stormwater Consortium to provide technical and educational resources to meet the Town's stormwater requirements.
- ♦ Approved the final plat and acquired all of the necessary easements and utility agreements for the reconstruction of Omro Road.
- ♦ Completed the final landscaping for the Sheldon Road stormwater detention project.
- ♦ Acquired land and constructed Jones Detention Pond.
- ♦ Acquired land for the construction of the Irvine Detention Pond.
- ♦ Installed the Elmhurst Lane storm sewer pipe.
- ♦ Improved approximately three miles of Town roads.
- ♦ Issued 12 new home building permits as part of \$5.1 in new investments made in the Town.
- ♦ Invested in new equipment for the Fire Department.
- ♦ Signed a service contract with Excel Underground, LLC to manage the tickets received from Digger's Hotline.
- ♦ Completed improvements to the three Town Parks:
 - Jones Park-
 - ♦ Finished the sledding hill
 - ♦ Planted several replacement trees
 - ♦ Constructed a Gaga Pit (in-kind)
 - ♦ Installed a drain pipe to improve drainage
 - ♦ Purchased a utility shed for storage
 - Town Hall Park-
 - ♦ Completed landscaping around the playground equipment
 - ♦ Planted new shade trees
 - Kewaunee Park-
 - ♦ Refreshed the landscaping around the playground equipment

IMPORTANT PHONE NUMBERS

Town of Algoma	(920) 235-3789
Building Inspector	(920) 233-1999
Algoma Sanitary District (Sewer and Water)	(920) 426-0335
Waste Management	(855) 207-5817
Fire Department (Non-emergency)	(920) 233-5905
Emergency	9-1-1
Winnebago County Sheriff's Office (Non-emergency)	(920) 236-7300
Winnebago County Treasurer	(920) 232-3420
Winnebago County Planning and Zoning	(920) 232-3344
Winnebago County Property Lister	(920) 232-3346
Winnebago County Register of Deeds	(920) 232-3394

MEETING SCHEDULE

MEETING	LOCATION	DAYS/TIMES
Annual Meeting	Algoma Town Hall 15 N. Oakwood Road Oshkosh, WI 54904	Third Wednesday in April at 5:45 PM unless changed for the following year at the Annual Meeting
Economic Development Meeting	Algoma Town Hall 15 N. Oakwood Road Oshkosh, WI 54904	Every First Wednesday at 6:00 PM
Planning Commission Meeting	Algoma Town Hall 15 N. Oakwood Road Oshkosh, WI 54904	Every Second Wednesday at 6:00 PM
Town Board Meeting	Algoma Town Hall 15 N. Oakwood Road Oshkosh, WI 54904	Every Third Wednesday at 6:00 PM
Parks Committee Meeting	Algoma Town Hall 15 N. Oakwood Road Oshkosh, WI 54904	Every Last Wednesday at 6:00 PM

All meetings are open to the public

Agendas are posted at:

Town Hall – 15 N. Oakwood Road

Service Oil – 2531 Omro Road

For Agendas and Minutes please visit

www.townofalgoma.org

TOWN OFFICIALS

CHAIRPERSON	Joel Rasmussen	(920) 235-3789
SUPERVISORS	Patricia Frohrib	(920) 235-3789
	Patricia "Petey" Clark	(920) 235-3789
	Dan Martin	(920) 235-3789
	David Balda	(920) 235-3789
ADMINISTRATOR	Richard Heath 15 N. Oakwood Road	(920) 235-3789
TREASURER	Sue Drexler 15 N. Oakwood Road	(920) 235-3789
CLERK	Deborah Stark 15 N. Oakwood Road	(920) 235-3789
ADMINISTRATIVE ASST	Rhonda Schrage 15 N. Oakwood Road	(920) 235-3789
FIRE CHIEF	Scott Groth 2622 Omro Road	(920) 233-5905
ASST. FIRE CHIEF	Kevin Sawicki 2622 Omro Road	(920) 233-5905

TOWN OFFICIALS

ASST. FIRE CHIEF	Keith Breu 2622 Omro Road	(920) 233-5905
FIRE INSPECTORS	Scott Groth 2622 Omro Road	(920) 233-5905
	Kevin Sawicki 2622 Omro Road	(920) 233-5905
	Paul Friday 2622 Omro Road	(920) 233-5905
1ST RESPONDER CHAIR	Tanner Harrington 2622 Omro Road	(920) 233-5905
BUILDING & GROUNDS	Curt Clark 15 N. Oakwood Road	(920) 235-3789
ROAD/DRAINAGE COORDINATOR	Joel Rasmussen 15 N. Oakwood Road	(920) 235-3789
ASSESSOR	Action Appraisers P.O. Box 557 Kaukauna, WI 54130	(920) 766-7323
BUILDING INSPECTOR	Dave Frank 15 N. Oakwood Road	(920) 233-1999

Building Inspector and Road/Drainage Coordinator are available by appointment only.

**Town Hall Office Hours
Monday-Thursday 9:00 AM—5:00 PM
Friday 9:00 AM—1:00 PM**

PLANNING COMMISSION

The Town Chair, with the approval of the Town Board, appointed the following people to serve on a Planning Commission in 2020. Their focus is on changes to existing zoning, new certified survey maps, housing development plats, site plans, and enforcement of Town Ordinances.

Chair	Patricia "Petey" Clark
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Member	Kris Timm
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Member	Ethan Firgens
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Member	Mark Thompson
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Member	Mike Brooks
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Member	Daniel Martin
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Member	Ben Szilagyi
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PARKS COMMITTEE

The Town Chair, with the approval of the Town Board, appointed the following people to serve on a Parks Committee in 2020. Their focus is to address the current and future needs for Parks and Recreation in the Town of Algoma as outlined in the Town's Capital Improvement Plan, Park and Open Space Plan, and Comprehensive Plan.

Chair	Curt Clark
Vice Chair	Open Position
Member	Mike Dudzinski
Member	Tom McInnis
Member	Open Position

ECONOMIC DEVELOPMENT COMMITTEE

The Town Chair, with the approval of the Town Board, appointed the following people to serve on a Economic Development Committee in 2020. Their focus is on commercial, residential and business growth.

Chair	Patricia Frohrib
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Vice Chair	Allison Gamble
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Member	Sara Vollbrecht
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Member	Jim Schell
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Member	Jeff Krueger
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POLLING LOCATIONS

Town of Algoma Polling Location	Hours
Algoma Town Hall 15 N. Oakwood Road Oshkosh, WI 54904	7:00 AM—8:00 PM

Registering to vote

If you have not voted in the Town of Algoma, you must register to vote. This can be done in the clerk's office during regular business hours, on Election Day at the polls or on myvote.wi.gov. Be sure to bring your photo identification and a proof of residency when registering to vote.

To register to vote, you must meet the following criteria:

1. You must be 18 years of age on or before Election Day.
2. You must have been a resident of the town a minimum of 10 consecutive days prior to Election Day with no present intent to move.
3. You must be a United States Citizen.
4. You cannot be a convicted felon still required to report to a probation or parole officer.
5. You are Adjudicated Incompetent.

ADDITIONAL VOTING INFORMATION

There are **ten** wards and **three** County Supervisory Districts in the Town of Algoma. For the voters and for reporting purposes to the County, our wards are combined, except when voting on information pertaining to County Board Supervisory Districts and schools. Most of the Town is in the Oshkosh Area School District, but there are a few residents that are within the Omro School District.

Town of Algoma County Supervisors are as follows:

24th County Supervisory District

Andy Buck 3022 Clairville Road, Oshkosh, WI 54904
Wards 1,7,& 9

31st County Supervisory District

Joel Rasmussen 3297 Creek Side Drive, Oshkosh, WI 54904
Wards 2,3,4,5,6 & 8 (920) 410-2311

32nd County Supervisory District

Robert Keller 975 E. County Road Z, Oshkosh, WI 54902
Ward 10 (920) 379-0717

Town of Algoma State Representatives are as follows:

53rd Assembly District

Mike Schraa (R) Room 107 West, Capital
P.O. Box 895
Madison, WI 53708
(608) 267-7990 or 1-888-534-0053
Rep.Schraa@legis.wisconsin.gov

18th Senate District

Dan Feyen (R) Room 306 South, Capital
P.O. Box 7882
Madison, WI 53707
(608) 266-5300
Sen.Feyen@legis.wisconsin.gov

ADDITIONAL VOTING INFORMATION

6th Congressional District

Glenn Grothman (R)

1217 Longworth H.O.B.
Washington, DC 20515
(202) 225-2476

24 West Pioneer Road
Fond Du Lac, WI 54935
(920) 907-0624
<https://grothman.house.gov/>

Senators of the 113th Congress

Tammy Baldwin, (D)

709 Hart Senate Office Building
Washington, D.C. 20510
(202) 224-5653
www.baldwin.senate.gov/contact

Ron Johnson (R)

328 Hart Senate Office Building
Washington, D.C. 20510
(202) 224-5323

<https://www.ronjohnson.senate.gov/email-the-senator>

**TOWN OF ALGOMA
WINNEBAGO COUNTY, WISCONSIN
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020**



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OUTSOURCING
AUDIT, TAX, AND
CONSULTING

BASIC FINANCIAL STATEMENTS

**TOWN OF ALGOMA
WINNEBAGO COUNTY, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2020
(WITH COMPARATIVE FINANCIAL INFORMATION AS OF DECEMBER 31, 2019)**

	Governmental Activities	
	2020	2019
ASSETS		
Cash and Investments	\$ 1,468,927	\$ 2,296,013
Receivables		
Taxes and Special Charges	671,857	683,345
Delinquent Taxes	-	115
Special Assessments	2,500	97,415
Due from Other Governments	250	-
Prepaid items	17,129	19,031
Restricted Assets		
Cash and Investments	64,766	100,098
Net Pension Asset	31,822	-
Capital Assets		
Nondepreciable	1,121,034	654,058
Depreciable, Net	3,910,391	4,122,605
Total Assets	7,288,676	7,972,680
DEFERRED OUTFLOWS OF RESOURCES		
Pension Related Amounts	75,839	89,192
LIABILITIES		
Accounts Payable	200,799	74,940
Accrued and Other Current Liabilities	31,869	26,338
Special Deposits	26,077	33,111
Long-Term Obligations		
Due Within One Year	120,000	120,000
Due in More than One Year	240,000	360,000
Net Pension Liability	-	32,987
Total Liabilities	618,745	647,376
DEFERRED INFLOWS OF RESOURCES		
Property Taxes Levied for Subsequent Year	1,225,786	1,221,931
Special Charges Levied for Subsequent Year	396,239	435,786
Pension Related Amounts	97,626	47,686
Total Deferred Inflows of Resources	1,719,651	1,705,403
NET POSITION		
Net Investment in Capital Assets	4,635,802	4,296,663
Restricted	97,744	99,162
Unrestricted	292,573	1,313,268
Total Net Position	\$ 5,026,119	\$ 5,709,093

See accompanying Notes to Basic Financial Statements.

**TOWN OF ALGOMA
WINNEBAGO COUNTY, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2020
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019)**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
					2020	2019
GOVERNMENTAL ACTIVITIES						
General Government	\$ 458,406	\$ 80,590	\$ -	\$ -	\$ (377,816)	\$ (289,749)
Public Safety	545,845	27,925	1,648	-	(516,272)	(537,954)
Public Works	1,566,055	388,904	139,146	-	(1,038,005)	(691,894)
Health and Human Services	2,689	-	30,489	-	27,800	27,102
Culture and Recreation	114,489	12,673	-	1,461	(100,355)	(77,549)
Conservation and Development	23,161	1,200	-	-	(21,961)	(16,040)
Interest and Fiscal Charges	13,813	-	-	-	(13,813)	(17,885)
Total Governmental Activities	\$ 2,724,458	\$ 511,292	\$ 171,283	\$ 1,461	(2,040,422)	(1,603,969)
General Revenues						
Taxes						
Property Taxes					1,225,484	1,220,218
Federal and State Grants and Other Contributions not Restricted to Specific Functions					110,861	61,160
Interest and Investment Earnings					5,093	31,143
Miscellaneous					16,010	27,522
Total General Revenues					1,357,448	1,340,043
CHANGE IN NET POSITION					(682,974)	(263,926)
Net Position - Beginning of Year					5,709,093	5,973,019
NET POSITION - END OF YEAR					\$ 5,026,119	\$ 5,709,093

See accompanying Notes to Basic Financial Statements.

**TOWN OF ALGOMA
WINNEBAGO COUNTY, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2019)**

	General	Other Governmental Funds	Totals	
			2020	2019
ASSETS				
Cash and Investments	\$ 1,468,927	\$ -	\$ 1,468,927	\$ 2,296,013
Restricted Cash and Investments	3,663	61,103	64,766	100,098
Receivables				
Taxes and Special Charges	671,857	-	671,857	683,345
Delinquent Taxes	-	-	-	115
Special Assessments	2,500	-	2,500	97,415
Due from Other Funds	-	1,691	1,691	1,012
Due from Other Governments	250	-	250	-
Prepaid Items	17,129	-	17,129	19,031
Total Assets	<u>\$ 2,164,326</u>	<u>\$ 62,794</u>	<u>\$ 2,227,120</u>	<u>\$ 3,197,029</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts Payable	\$ 200,264	\$ 535	\$ 200,799	\$ 74,940
Accrued and Other Current Liabilities	31,869	-	31,869	26,338
Due to Other Funds	1,691	-	1,691	1,012
Special Deposits	26,077	-	26,077	33,111
Total Liabilities	259,901	535	260,436	135,401
Deferred Inflows of Resources				
Property Taxes Levied for Subsequent Year	1,225,786	-	1,225,786	1,221,931
Special Charges Levied for Subsequent Year	396,239	-	396,239	435,786
Special Assessments	2,500	-	2,500	97,415
Total Deferred Inflows of Resources	1,624,525	-	1,624,525	1,755,132
Fund Balances				
Nonspendable	17,129	-	17,129	19,031
Restricted	3,663	62,259	65,922	99,162
Committed	40,832	-	40,832	225,198
Assigned	500	-	500	40,000
Unassigned	217,776	-	217,776	923,105
Total Fund Balances	<u>279,900</u>	<u>62,259</u>	<u>342,159</u>	<u>1,306,496</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,164,326</u>	<u>\$ 62,794</u>	<u>\$ 2,227,120</u>	<u>\$ 3,197,029</u>

See accompanying Notes to Basic Financial Statements.

**TOWN OF ALGOMA
WINNEBAGO COUNTY, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2020
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2019)**

	<u>2020</u>	<u>2019</u>
RECONCILIATION TO THE STATEMENT OF NET POSITION		
Total fund balances as shown on previous page	\$ 342,159	\$ 1,306,496
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	5,031,425	4,776,663
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.	2,500	97,415
Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.		
Deferred outflows related to pensions	75,839	89,192
Deferred inflows related to pensions	(97,626)	(47,686)
Long-term assets are not considered available and, therefore, are not reported in the funds.		
Net pension asset	31,822	-
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Notes payable	(360,000)	(480,000)
Net pension liability	<u>-</u>	<u>(32,987)</u>
Net position of governmental activities as reported on the statement of net position (see page 5)	<u>\$ 5,026,119</u>	<u>\$ 5,709,093</u>

See accompanying Notes to Basic Financial Statements.

**TOWN OF ALGOMA
WINNEBAGO COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2020
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019)**

	General	Other Governmental Funds	Totals	
			2020	2019
REVENUES				
Taxes	\$ 1,222,193	\$ -	\$ 1,222,193	\$ 1,216,930
Special Assessments	51,000	-	51,000	172,515
Intergovernmental	283,787	-	283,787	252,697
Licenses and Permits	107,075	-	107,075	114,228
Public Charges for Services	432,228	12,285	444,513	390,453
Miscellaneous	25,672	2,159	27,831	87,867
Total Revenues	2,121,955	14,444	2,136,399	2,234,690
EXPENDITURES				
Current				
General Government	457,676	-	457,676	357,848
Public Safety	438,800	12,285	451,085	393,079
Public Works	891,988	-	891,988	1,234,155
Health and Human Services	2,689	-	2,689	2,748
Culture and Recreation	41,919	-	41,919	29,310
Conservation and Development	23,161	-	23,161	18,740
Debt Service				
Principal	120,000	-	120,000	120,000
Interest and Fiscal Charges	13,813	-	13,813	17,885
Capital Outlay	1,098,405	-	1,098,405	237,966
Total Expenditures	3,088,451	12,285	3,100,736	2,411,731
Excess of Revenues Over (Under) Expenditures	(966,496)	2,159	(964,337)	(177,041)
OTHER FINANCING SOURCES (USES)				
Transfers-In	35,419	-	35,419	-
Transfers-Out	-	(35,419)	(35,419)	-
Total Other Financing Sources (Uses)	35,419	(35,419)	-	-
NET CHANGE IN FUND BALANCES	(931,077)	(33,260)	(964,337)	(177,041)
Fund Balances - Beginning of Year	1,210,977	95,519	1,306,496	1,483,537
FUND BALANCES - END OF YEAR	<u>\$ 279,900</u>	<u>\$ 62,259</u>	<u>\$ 342,159</u>	<u>\$ 1,306,496</u>

See accompanying Notes to Basic Financial Statements.

**TOWN OF ALGOMA
WINNEBAGO COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2020
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019)**

	<u>2020</u>	<u>2019</u>
RECONCILIATION TO THE STATEMENT OF ACTIVITIES		
Net change in fund balances as shown on previous page	\$ (964,337)	\$ (177,041)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital assets reported as capital outlay in governmental fund statements	707,746	187,336
Depreciation expense reported in the statement of activities	(452,984)	(472,782)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.	(94,915)	91,200
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal repaid	120,000	120,000
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Net pension asset	-	(22,724)
Net pension liability	64,809	(32,987)
Deferred outflows of resources related to pensions	(13,353)	44,405
Deferred inflows of resources related to pensions	(49,940)	(1,333)
Change in net position of governmental activities as reported in the statement of activities (see page 6)	<u>\$ (682,974)</u>	<u>\$ (263,926)</u>

See accompanying Notes to Basic Financial Statements.

**TOWN OF ALGOMA
WINNEBAGO COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2020
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019)**

	Budget			Variance Final Budget - Positive (Negative)	2019 Actual
	Original	Final	Actual		
REVENUES					
Taxes	\$ 1,221,931	\$ 1,221,931	\$ 1,222,193	\$ 262	\$ 1,216,930
Special Assessments	87,300	87,300	51,000	(36,300)	172,515
Intergovernmental	234,072	234,072	283,787	49,715	252,697
Licenses and Permits	96,691	96,691	107,075	10,384	114,228
Public Charges for Services	441,919	441,919	432,228	(9,691)	379,848
Miscellaneous	47,483	47,483	25,672	(21,811)	59,296
Total Revenues	2,129,396	2,129,396	2,121,955	(7,441)	2,195,514
EXPENDITURES					
Current					
General Government	471,138	467,241	457,676	9,565	357,848
Public Safety	421,853	421,853	438,800	(16,947)	367,420
Public Works	1,108,093	896,821	891,988	4,833	1,234,155
Health and Human Services	4,700	2,689	2,689	-	2,748
Culture and Recreation	22,520	41,987	41,919	68	29,310
Conservation and Development	36,720	23,161	23,161	-	18,740
Debt Service					
Principal	120,000	120,000	120,000	-	120,000
Interest and Fiscal Charges	13,872	13,872	13,813	59	17,885
Capital Outlay	500,000	1,098,405	1,098,405	-	237,966
Total Expenditures	2,698,896	3,086,029	3,088,451	(2,422)	2,386,072
Excess of Revenues Over (Under) Expenditures	(569,500)	(956,633)	(966,496)	(9,863)	(190,558)
OTHER FINANCING SOURCES					
Long-Term Debt Issued	569,500	569,500	-	(569,500)	-
Transfers-In	-	-	35,419	35,419	-
Total Other Financing Sources	569,500	569,500	35,419	(534,081)	-
NET CHANGE IN FUND BALANCES	-	(387,133)	(931,077)	(543,944)	(190,558)
Fund Balance - Beginning of Year	1,210,977	1,210,977	1,210,977	-	1,401,535
FUND BALANCE - END OF YEAR	<u>\$ 1,210,977</u>	<u>\$ 823,844</u>	<u>\$ 279,900</u>	<u>\$ (543,944)</u>	<u>\$ 1,210,977</u>

See accompanying Notes to Basic Financial Statements.

ALGOMA SANITARY DISTRICT #1 OFFICIALS

COMMISSIONER PRESIDENT	Chad Hayes 3477 Miller Drive	(920) 379-8610
COMMISSIONER TREASURER	Peter Cernohous 3477 Miller Drive	(920) 651-0636
COMMISSIONER SECRETARY	Sue Drexler 3477 Miller Drive	(920) 292-0608
UTILITY DIRECTOR	Kevin Mraz 3477 Miller Drive	(920) 426-0335
WATER/ WASTEWATER OPERATORS	Dan Benson 3477 Miller Drive	(920) 426-0335
	Jared Fahrenkrut 3477 Miller Drive	(920) 426-0335
	Brendan Guenther 3477 Miller Drive	(920) 426-0335
ACCOUNTING MANAGER	Michael Claffey 3477 Miller Drive	(920) 426-0335
FINANCIAL UTILITY CLERK	Sara Gonzales 3477 Miller Drive	(920) 426-0335

ALGOMA SANITARY DISTRICT #1 INFORMATION

Sanitary District meetings are held at:

Algoma Sanitary District #1

3477 Miller Drive

Oshkosh, WI 54904

On the second Thursday of each month at 12:00 PM

All meetings are open to the public

District Office Hours

The office is open Monday through Friday

8:00 AM –12:00 PM & 12:30 PM - 4:30 PM

Emergency Operations:

(920)-426-0335

Press 1 for After Hours Service

Office Number	(920) 426-0335
Fax	(920) 426-1181
E mail:	district.office@algomasd.org
Website Address	http://www.algomasd.org

Sewer Rates

Year	User Fee	Tax Levy
2021	\$345	\$25.23 per \$100,000 of assessed value

Water Rates

Meter Size	Quarterly Meter Charge	Plus Usage Charge
5/8" - 3/4"	\$52.26	\$5.15 per 1,000 gallons
1"	\$69.69	

FINANCIAL STATEMENTS

THE FOLLOWING WERE RECEIVED FROM:
TOWN OF ALGOMA SANITARY DISTRICT #1
IN COMPLIANCE WITH WISCONSIN STATE STATUE 60.76

**TOWN OF ALGOMA SANITARY DISTRICT #1
TOWNS OF ALGOMA AND OMRO, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2020
(WITH COMPARATIVE AMOUNTS FOR DECEMBER 31, 2019)**

	Water	Sewer	Totals	
			2020	2019
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
CURRENT ASSETS				
Cash and Investments:	\$ 517,708	\$ 4,563,209	\$ 5,080,917	\$ 5,027,046
Customer Accounts	158,712	6,461	165,173	156,389
Special Assessments	315,002	25,254	340,256	363,306
Other	12,539	78,331	90,870	31,605
Due from Other Governments	8,872	1,294,490	1,303,362	1,298,973
Inventories and Prepaid Items	22,378	12,217	34,595	20,249
Total Current Assets	<u>1,035,211</u>	<u>5,979,962</u>	<u>7,015,173</u>	<u>6,897,568</u>
NONCURRENT ASSETS				
Restricted Assets:				
Cash and Investments	166,420	371,764	538,184	702,313
OTHER ASSETS				
Special Assessments Receivable	1,145,338	65,791	1,211,129	1,474,643
Assets Held for Future Use	-	2,113	2,113	2,113
Advance to Water Utility	-	2,500,000	2,500,000	2,000,000
Net Pension Asset	52,409	47,055	99,464	-
Total Other Assets	<u>1,197,747</u>	<u>2,614,959</u>	<u>3,812,706</u>	<u>3,476,756</u>
CAPITAL ASSETS				
Nondepreciable	276,609	250,673	527,282	464,988
Depreciable, Net	<u>18,460,390</u>	<u>10,515,454</u>	<u>28,975,844</u>	<u>28,571,537</u>
Total Capital Assets	<u>18,736,999</u>	<u>10,766,127</u>	<u>29,503,126</u>	<u>29,036,525</u>
Total Assets	21,136,377	19,732,812	40,869,189	40,113,162
DEFERRED OUTFLOWS OF RESOURCES				
Loss on Advance Refunding	22,844	15,679	38,523	49,912
Pension Related Amounts	<u>121,427</u>	<u>110,212</u>	<u>231,639</u>	<u>292,719</u>
Total Deferred Outflows of Resources	<u>144,271</u>	<u>125,891</u>	<u>270,162</u>	<u>342,631</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 21,280,648</u>	<u>\$ 19,858,703</u>	<u>\$ 41,139,351</u>	<u>\$ 40,455,793</u>

See accompanying Notes to Financial Statements.

**TOWN OF ALGOMA SANITARY DISTRICT #1
TOWNS OF ALGOMA AND OMRO, WISCONSIN
STATEMENT OF NET POSITION (CONTINUED)
DECEMBER 31, 2020
(WITH COMPARATIVE AMOUNTS FOR DECEMBER 31, 2019)**

	Water	Sewer	Totals	
			2020	2019
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION				
CURRENT LIABILITIES				
Accounts Payable	\$ 70,018	\$ 264,400	\$ 334,418	\$ 188,429
Accrued Interest	77,862	5,936	83,798	89,042
Accrued and Other Current Liabilities	24,597	30,420	55,017	53,711
Special Deposits	1,000	1,000	2,000	3,000
Unearned Revenue	-	1,084,456	1,084,456	1,038,816
Current Portion of Long-Term Obligations	1,245,959	91,575	1,337,534	1,300,957
Total Current Liabilities	1,419,436	1,477,787	2,897,223	2,673,955
LONG-TERM LIABILITIES, Less Current Portion				
General Obligation Debt	5,312,851	631,810	5,944,661	7,300,397
Advance from Sewer Utility	2,500,000	-	2,500,000	2,000,000
Compensated Absences	28,452	28,452	56,904	48,592
Net Pension Liability	-	-	-	107,628
Total Long-Term Liabilities	7,841,303	660,262	8,501,565	9,456,617
Total Liabilities	9,260,739	2,138,049	11,398,788	12,130,572
DEFERRED INFLOWS OF RESOURCES				
Special Charges on Subsequent Year Tax Roll	-	209,360	209,360	250,000
Pension Related Amounts	157,339	141,264	298,603	149,684
Total Deferred Inflows of Resources	157,339	350,624	507,963	399,684
NET POSITION				
Net Investment in Capital Assets	12,153,986	10,035,989	22,189,975	20,073,511
Restricted	218,829	418,819	637,648	723,579
Unrestricted	(510,245)	6,915,222	6,404,977	7,128,447
Total Net Position	11,862,570	17,370,030	29,232,600	27,925,537
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 21,280,648	\$ 19,858,703	\$ 41,139,351	\$ 40,455,793

See accompanying Notes to Financial Statements.

TOWN OF ALGOMA SANITARY DISTRICT #1
TOWNS OF ALGOMA AND OMRO, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2019)

	Water	Sewer	Totals	
			2020	2019
OPERATING REVENUES				
Charges for Services	\$ 865,346	\$ 1,274,148	\$ 2,139,494	\$ 1,995,894
Other	169,828	5,216	175,044	174,309
Total Operating Revenues	1,035,174	1,279,364	2,314,538	2,170,203
OPERATING EXPENSES				
Operation and Maintenance	497,165	1,005,386	1,502,551	1,479,013
Depreciation	473,243	439,515	912,758	967,134
Taxes	19,991	19,515	39,506	38,882
Total Operating Expenses	990,399	1,464,416	2,454,815	2,485,029
OPERATING INCOME (LOSS)	44,775	(185,052)	(140,277)	(314,826)
NONOPERATING REVENUES (EXPENSES)				
General Property Taxes	-	250,091	250,091	241,350
Interest Income	65,876	112,778	178,654	240,702
Net Interest Expense	(229,904)	(15,739)	(245,643)	(276,756)
Total Nonoperating Revenues (Expenses)	(164,028)	347,130	183,102	205,296
LOSS BEFORE CONTRIBUTIONS	(119,253)	162,078	42,825	(109,530)
Capital Contributions	749,127	515,111	1,264,238	358,501
CHANGE IN NET POSITION	629,874	677,189	1,307,063	248,971
Net Position - Beginning of Year	11,232,696	16,692,841	27,925,537	27,676,566
NET POSITION - END OF YEAR	<u>\$ 11,862,570</u>	<u>\$ 17,370,030</u>	<u>\$ 29,232,600</u>	<u>\$ 27,925,537</u>

See accompanying Notes to Financial Statements.

TOWN OF ALGOMA SANITARY DISTRICT #1
TOWNS OF ALGOMA AND OMRO, WISCONSIN
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2019)

	Water	Sewer	Totals	
			2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers	\$ 1,021,974	\$ 1,273,006	\$ 2,294,980	\$ 2,163,412
Cash Paid for Employee Wages and Benefits	(328,321)	(321,991)	(650,312)	(668,705)
Cash Paid to Suppliers	(177,945)	(639,117)	(817,062)	(720,830)
Net Cash Provided by Operating Activities	515,708	311,898	827,606	773,877
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Property Taxes	-	250,091	250,091	241,350
Advance from Sewer Utility	500,000	(500,000)	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	500,000	(249,909)	250,091	241,350
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(160,130)	(233,699)	(393,829)	(156,096)
Capital Contributions	63,795	19,865	83,660	157,433
Special Assessments Received	457,835	35,636	493,471	538,463
Interest Received on Special Assessments	69,404	5,791	75,195	90,675
Principal Paid on Long-Term Debt	(1,211,416)	(89,540)	(1,300,956)	(1,214,762)
Interest Paid on Long-Term Debt	(242,554)	(15,140)	(257,694)	(295,278)
Net Cash Used by Capital and Related Financing Activities	(1,023,066)	(277,087)	(1,300,153)	(879,565)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received	6,837	105,361	112,198	168,704
CHANGE IN CASH AND CASH EQUIVALENTS	(521)	(109,737)	(110,258)	304,366
Cash and Cash Equivalents - Beginning of Year	684,649	5,044,710	5,729,359	5,424,993
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 684,128</u>	<u>\$ 4,934,973</u>	<u>\$ 5,619,101</u>	<u>\$ 5,729,359</u>

See accompanying Notes to Financial Statements.

**TOWN OF ALGOMA SANITARY DISTRICT #1
TOWNS OF ALGOMA AND OMRO, WISCONSIN
STATEMENT OF CASH FLOWS (CONTINUED)
YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2019)**

	Water	Sewer	Totals	
			2020	2019
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Income (Loss)	\$ 44,775	\$ (185,052)	\$ (140,277)	\$ (314,826)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation	473,243	439,515	912,758	967,134
Change in WRS Asset/Liability	(107,946)	(99,146)	(207,092)	100,442
Change in WRS Deferred Outflow	30,200	30,880	61,080	26,748
Change in WRS Deferred Inflow	80,100	68,819	148,919	(74,228)
Change in Operating Assets and Liabilities:				
Customer Accounts	(3,157)	(5,627)	(8,784)	(4,871)
Other	(10,384)	-	(10,384)	7,215
Due from Other Governments	341	(4,730)	(4,389)	(70,573)
Inventories and Prepaid Items	(9,403)	(4,950)	(14,353)	31,969
Accounts Payable	13,952	62,558	76,510	64,168
Accrued and Other Current Liabilities	(169)	1,475	1,306	1,485
Customer Deposits	-	(1,000)	(1,000)	1,000
Unearned Revenue	-	5,000	5,000	60,437
Compensated Absences	4,156	4,156	8,312	(7,980)
Net Cash Provided by Operating Activities	<u>\$ 515,708</u>	<u>\$ 311,898</u>	<u>\$ 827,606</u>	<u>\$ 773,877</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION				
Cash and Cash Equivalents in Current Assets	\$ 517,708	\$ 4,563,209	\$ 5,080,917	\$ 5,027,046
Cash and Cash Equivalents in Restricted Assets	<u>166,420</u>	<u>371,764</u>	<u>538,184</u>	<u>702,313</u>
Total Cash and Cash Equivalents	<u>\$ 684,128</u>	<u>\$ 4,934,973</u>	<u>\$ 5,619,101</u>	<u>\$ 5,729,359</u>
Noncash Capital and Related Financing Activities				
Capital contributions	\$ 476,725	\$ 439,323	\$ 916,048	\$ -

See accompanying Notes to Financial Statements.

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