

Form CT
56028

2021 Municipal Financial Report

Section A – Indebtedness

for the calendar year ending December 31, 2021

Wisconsin
Dept of Revenue

Purpose of Loan	Line No. (Account)	Principal Outstanding January 1, 2021	Principal Incurred in 2021	Principal Retired or Paid in 2021	Principal Outstanding December 31, 2021
Long Term General Obligation Debt (more than one year):					
Police debt	900-50010	0			0
Fire protection debt	900-50015	0			0
Highway debt	900-50020	0			0
Storm sewer debt	900-50030	0			0
Water supply system debt	900-50040	0			0
Electric supply system debt	900-50050	0			0
Transit system debt	900-50060	0			0
Public school debt	900-50070	0			0
All other long term general obligation debt	900-50080	0			0
Total Long Term General Obligation Debt	900-50100	0	0	0	0
Short Term Debt (one year or less):					
Police debt	910-50210	0			0
Highway debt	910-50220	0			0
Storm sewer debt	910-50230	0			0
All other short term debt	910-50280	0			0
Short Term Debt (one year or less):					
Pollution control debt	920-50310	0			0
Water supply system debt	920-50320	0			0
Electric supply system debt	920-50330	0			0
Transit system debt	920-50340	0			0
All other revenue bond and note debt	920-50380	0			0
Other debt and long term obligations (accrued employee benefits)	930-50400	0			0

Form CT 56028		Section B - Tax Roll Reconciliation		Wisconsin Dept of Revenue
Part A - Taxes, Credits and Settlements Received:		Line No. (Account)	Amount (whole dollars)	
Tax collections (January 2021)		002-40000	1,950,622	1,317,215
Advance collections from December 2020 (from Line 151 - 26100)		004-40000		633,407
Lottery credit received in April		005-40000		0
Dog license collections during year		008-40000		512
August settlement from county plus other county settlements		010-40000		53,350
Delinquent/postponed personal property tax plus interest		018-40000		4,938
Total of Lines 002 through 018		020-40000		2,009,422
Part B - Tax Settlements Paid to Others:				
Tax collections and credits paid to county (include state portion)		022-50000		546,682
Dog licenses paid to county during year		025-50000		512
Tax collections and credits paid to schools		028-50000		1,181,779
Tax collections and credits paid to technical colleges		030-50000		104,322
Tax collections and credits paid to sanitary and lake districts		032-50000		0
Special assessments and special charges paid to others		035-50000		0
Total of Lines 022 through 035		040-50000		1,833,295
Part C - Taxes Retained by Town:				
Tax increment (transfer to Line 100-41120)		044-41120		0
Occupational tax (transfer to Line 100-4130)		046-41130		0
Private forest crop/managed forest land tax (transfer to Line 100-4150)		048-41150		5,106
Interest and penalties from delinquent taxes (include on Line 100-41800)		052-41800		
Special assessments (include on Line 102-42000)		054-42000		
Dog licenses (Line 008 minus Line 025) (include on Line 105-44200 if cash basis is selected)		055-44200		0
Interest on special assessments and charges (include on Line 113-48130)		056-48130		
Local special charges (Enter this amount on the appropriate line(s) in Sec. G.)		058-46000		0
Total of Lines 040 through 058 (Part B plus Part C)		059-40000		1,838,401
Part D - Local Share of Property Taxes:				
Subtract Line 059 from Line 020		060-40000		171,021
Add other state special charges, if any (also enter in expenditures)		064-40000		0
Add county special charges, if any (also enter in expenditures)		066-40000		0
Total of Lines 060 through 066		068-41110		171,021

Taxes	Line No. (Account)	Amount (whole dollars)
General property taxes (from Line 068-41110 if cash basis is selected)	100-41110	171,021
Tax increments (from Line 044-41120 if cash basis is selected)	100-41120	0
Occupational taxes (from line 046-41130 if cash basis is selected)	100-41130	0
Mobile home lottery credit and parking fees: Total received		
Payments to schools (subtract)		
Local share	100-41140	0
Private forest crop/managed forest land taxes (from Line 048-41150 if cash basis is selected)	100-41150	5,106
Motor vehicle taxes	100-41170	
Public accommodation taxes (room tax)	100-41210	7,767
General sales tax collections: Total collections		
Payment to state (subtract)		
100-41222		0
Premier resort area tax	100-41223	
Race track admissions tax (sec. 562.08(2))	100-41240	
In lieu of taxes from regulated municipally-owned utilities	100-41310	
In lieu of taxes from other tax exempt entities	100-41320	
Interest/penalties on taxes (include Line 052-41800) (Ag use-value penalties)		
Ag rezoning fees paid To DATCP (subtract)	100-41800	0
Other taxes	100-41900	9,021
PROPERTY TAX FROM ANNEXED LAND		9,021
Total Taxes	101-41000	192,915
Total Special Assessments (include Line 054-42000 if cash basis is selected)	102-42000	
<i>(Enter interest on Line 113-41830)</i>		

Section C - 2021 Revenues	Taxes	All Governmental Fund Types and Expendable Trust Funds
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Section D - 2021 Revenues
Intergovernmental Revenues
All Governmental Fund Types and Expendable Trust Funds

Federal Grants	Line No. (Account)	Amount (whole dollars)
Law enforcement	103-43211	
Fire	103-43212	
Ambulance / EMS	103-43213	
Other public safety	103-43219	
Highway	103-43221	
Other transportation	103-43227	
Solid waste disposal	103-43231	
Other sanitation	103-43239	
Housing/economic assistance	103-43271	
Other federal payments received (include Federal Fish and Wildlife payments):		
Payments received		60,080
Less distributions		0
State Grants		
County and Municipal Aid (CMA)		15,919
Utility Aid		69,970
Expenditure Restraint Program (ERP)		0
Exempt Computer Aid		275
Personal Property Aid (PPA)		967
Video Service Provider (VSP)		0
Fallen Officer Aid (FPSIR) (1st year paid will be 2021)		0
Statewide Communications Interoperability Plan (SCIP)		0
Shared revenues		
Fire insurance tax (2% fire dues)	103-43420	6,536
Oil Pipeline		
Terminal Tax		
Mining Impact Tax		
Other state shared taxes	103-43430	0
Law enforcement improvement	103-43521	
Water patrol	103-43522	
Other law enforcement	103-43523	
Emergency government planning	103-43528	
Other public safety	103-43529	
Transportation		
General transportation aids	103-43531	105,803
Disaster damage aids	103-43532	
Other highway aid (include PECFA and FEMA)	103-43533	
Local road improvement program	103-43534	
Other transportation	103-43537	

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Section E - 2021 Revenues
Intergovernmental Revenues (continued)
All Governmental Fund Types and Expendable Trust Funds

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Line No. (Account)	Amount (whole dollars)	Other State Payments
103-43545	3,869	Recycling
103-43549		Other sanitation (include landfill closure grants)
103-43581		Housing/economic assistance
103-43610		Municipal services payment (MSP) program
103-43620	451	In lieu of taxes on state conservation lands (sec. 70.113 April P.L.T.)
103-43630		In lieu of taxes on federal forest lands
		Severance/yeild/withdrawal taxes (total amount received)
103-43640	0	20% paid to county (subtract)
		Forest cropland/managed forest land/county forest (total amount received)
103-43650	157	Paid to county (subtract)
		Payment in lieu of taxes on state conservation lands (sec. 70.114 January P.L.T.)
		Total amount received
103-43660	948	Paid to others governments (subtract)
		Other state payments
103-43690	1,265	CONSERVATION FUND-SEG EARNED
		Grants from county and other governments
103-43710		Highway and bridges
103-43781		County timber sales
103-43782		National forest income from county
103-43790	52	Other local government grants
104-43000	266,292	Total Intergovernmental Revenues

Section F - 2021 Revenues		All Governmental Fund Types and Expendable Trust Funds		Wisconsin Dept of Revenue	
Licenses and Permits		Licenses and Fines		56028 Form CT	
Line No.	(Account)	Amount	(whole dollars)	325	0
		Business and occupational licenses	105-44100	325	0
		Nonbusiness licenses (include Line 055-44200)	105-44200	0	0
		Building permits and inspection fees	105-44300	5,851	0
		Zoning permits and fees	105-44400	0	0
		Other regulatory permits and fees	105-44900	0	0
		Total Licenses and Permits	106-44000	6,176	0
		Fines, Forfeitures and Penalties			
		Law and ordinance violations	107-45100		
		Contract forfeitures	107-45210		
		Judgments and damages			
		Law enforcement equipment and property	107-45221		
		Highway equipment and property	107-45222		
		Other equipment and property	107-45223		
		Total Fines, Forfeitures and Penalties	108-45000	0	0

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**Section G - 2021 Revenues
Public Charges for Services
All Governmental Fund Types and Expendable Trust Funds**

**Wisconsin
Dept of Revenue**

General Government	Line No. (Account)	Amount (whole dollars)
General government (include garnishment and filing fees)	109-46100	
Public Safety		
Law enforcement fees	109-46210	
Fire protection fees	109-46220	
Ambulance/EMS fees	109-46230	
Other public safety	109-46290	
Transportation		
Highway and street maintenance and construction (include grading, snow removal, ditching, blacktopping, culverts, and gravel sales)	109-46310	
Street lighting (highway)	109-46321	
Sidewalks (replacement with street reconstruction)	109-46322	
Sidewalks (new construction/replacement without street reconstruction)	109-46323	
Storm sewer maintenance fees	109-46324	
Stormwater drainage fees	109-46328	
Parking lots, ramps and meters	109-46330	
Airport	109-46340	4,100
Mass transit fares	109-46350	
Docks and harbors (commercial)	109-46370	
Other transportation	109-46399	
Sanitation and Utilities		
Sewage service	109-46410	
Refuse and garbage collection (curbside pickup)	109-46420	
Solid waste disposal (include central collection point)	109-46431	
Recycling	109-46435	
Weed and nuisance control	109-46440	
Sanitation services (other)	109-46490	
Health		
Cemetery	109-46540	
Other health services (include animal control)	109-46590	
Human services	109-46600	

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Section G - 2021 Revenues
Public Charges for Services (continued)
All Governmental Fund Types and Expendable Trust Funds

Wisconsin
Dept of Revenue

Line No. (Account)	Amount (whole dollars)	Culture, Recreation and Education
109-46710		Library
109-46720		Parks
109-46731		Museum
109-46732		Zoo
109-46741		Fairs, exhibits and celebrations
109-46742		Auditorium, convention or civic center (theater)
109-46743		Community center
109-46750		Other culture and recreation
		Conservation and Development
109-46810		Forests
109-46820		Other conservation
109-46830		Public housing
109-46840		Urban development
109-46850		Economic development
109-46900		Other public charges for services
110-46000	4,100	Total Public Charges for Services

Federal	Line No.	Amount (whole dollars)
Public Safety	111-47121	
Law enforcement services		
Fire services	111-47122	
Public Works		
Transportation (highways and streets)	111-47131	
Sewage services	111-47141	
Public housing	111-47181	
Other services to federal government	111-47190	
State		
Law enforcement services	111-47221	
Fire services	111-47222	
Transportation (highways and streets)	111-47230	
Sewage service	111-47241	
Public housing	111-47281	
Other services to state government	111-47290	
Other Local Governments		
General government (include school election reimbursement)	111-47310	
Public Safety		
Law enforcement services	111-47321	
Fire services	111-47323	
Ambulance/EMS services	111-47324	
Emergency communications (911) (law enforcement share)	111-47325	
Emergency communications (911) (exclude law enforcement share)	111-47326	
Public Works		
Transportation (highways and streets)	111-47331	
Other transportation services	111-47339	
Sanitation		
Sewage service	111-47341	
Refuse and garbage collection	111-47342	
Solid waste disposal	111-47343	
Recycling	111-47345	
Other		
Public Housing	111-47381	
Other services to other local governments	111-47390	
Local departments	111-47400	
Total Intergovernmental Charges for Services	112-47000	0

Section H - 2021 Revenues
Intergovernmental Charges for Services
 All Governmental Fund Types and Expendable Trust Funds

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Wisconsin
Dept of Revenue

Section I - 2021 Revenues		All Governmental Fund Types and Expendable Trust Funds		Wisconsin Dept of Revenue	
Form CT 56028		Miscellaneous Revenues and Other Financing Sources		Amount (whole dollars)	
Miscellaneous Revenues		Line No. (Account)	Amount (whole dollars)		
Interest					
Interest income		113-48110	746		
Interest on special assessments/charges (include Line 056-48130)		113-48130			
Rent		113-48200	0		
Property sales					
Sale of law enforcement equipment and property		113-48301			
Sale of fire and ambulance/EMS equipment and property		113-48302			
Sale of highway equipment and property		113-48303			
Sale of refuse and garbage collection equipment and property		113-48304			
Sale of solid waste disposal equipment and property		113-48305			
Sale of recycling equipment and property		113-48306			
Sale of recyclable materials		113-48307			
Sale of other equipment and property		113-48309			
Insurance recoveries					
Insurance recoveries for damage to law enforcement equipment and property		113-48420			
Insurance recoveries for damage to highway equipment and property		113-48430			
Insurance recoveries for damage to other equipment and property		113-48440			
Donations/contributions from private organizations or individuals		113-48500			
Other Miscellaneous Revenues			1,553		
Other Miscellaneous Revenues		113-48900	1,553		
REFUNDS			1,553		
Total Miscellaneous Revenues		114-48000	2,299		
Other Financing Sources					
Proceeds from long-term debt		115-49100			
Sale of general fixed assets		115-49400			
Total Other Financing Sources		116-49000	0		
Total Revenues and Other Financing Sources		117-40000	471,782		

Wisconsin Dept of Revenue		Section J - 2021 Expenditures Government and Public Safety All Governmental Fund Types and Expendable Trust Funds		Form CT 56028
Amount (whole dollars)	Line No. (Account)	General Government	Public Safety	Total Public Safety
29,136	118-51100	Legislative (board)		
	118-51200	Judicial		
638	118-51300	Legal		
25,460	118-51400	General administration (include clerk and election)		
20,019	118-51500	Financial administration (include treasurer and assessor)		
9,753	118-51600	General buildings and plant (include halls)		
		Other general government		
	118-51910	Illegal taxes refunded/omitted taxes shared		
	118-51920	Judgments and losses		
	118-51931	Law enforcement insurance		
	118-51932	Highway, insurance		
13,034	118-51938	Other insurance		
5,762	118-51980	Other general government	ROOM TAX AND CHAMBER DUES 5,762	
103,802	119-51000	Total General Government		
		Law enforcement		
50,471	120-52200	Fire protection		
9,372	120-52300	Ambulance/EMS		
5,448	120-52400	Building inspection		
	120-52601	Emergency communications (911) (law enforcement share)		
	120-52609	Emergency communications (911) (exclude law enforcement share)		
	120-52700	Correction and detention (all)		
	120-52900	Other public safety		
65,291	121-52000	Total Public Safety		

Transportation	Line No. (Account)	Amount (whole dollars)
Administration for highways and streets	122-53100	
Highway and Street Maintenance and Construction		
Local (highway and street maintenance)	122-53311	169,717
Local (highway and street construction)	122-53315	
State (highway maintenance and construction)	122-53320	
Other local governments (highway, street maintenance, construction)	122-53330	9,558
Road Related Facilities		
Limited purpose roads	122-53410	
Street lighting (highway)	122-53420	
Sidewalks maintenance and replacement with street reconstruction	122-53431	
New sidewalk construction and replacement without street reconstruction	122-53432	
Storm sewer maintenance	122-53441	
Storm sewer construction	122-53442	
Stormwater drainage	122-53448	
Parking facilities	122-53450	
Other Transportation		
Airport	122-53510	4,100
Mass transit	122-53520	
Docks and harbors (commercial)	122-53540	
Other transportation facilities	122-53580	0
Sanitation		
Sewage service	122-53610	
Refuse and garbage collection (curbside pickup)	122-53620	
Solid waste disposal (include central collection point transfer)	122-53631	
Recycling expenditures	122-53635	20,940
Weed and nuisance control	122-53640	
Other sanitation	122-53680	0
Total Public Works	123-53000	204,315

Health and Human Services	Line No. (Account)	Amount (whole dollars)
Public health services (include animal control)	124-54100	
General relief	124-54420	
Aging (include senior citizen programs)	124-54600	
Cemetery	124-54910	
Other health and human services	124-54980	
Total Health and Human Services	125-54000	0
Culture, Recreation and Education		
Library	126-55110	
Museum	126-55120	
Other culture	126-55190	
Parks	126-55200	
Recreation programs and events	126-55300	6,323
Recreation facilities	126-55400	
Zoo	126-55410	
Total Culture, Recreation and Education	127-55000	6,323
Conservation and Development		
Public housing	128-56500	
Economic development (include tourism)	128-56700	
Other conservation and development (zoning, land use)	128-56900	4,890
Total Conservation and Development	129-56000	4,890

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Section L - 2021 Expenditures
Health, Culture and Conservation
 All Governmental Fund Types and Expendable Trust Funds
 Wisconsin
 Dept of Revenue

Line No. (Account)	Amount (whole dollars)	Health and Human Services
130-57140		General public buildings outlay (allocate highway and public safety)
130-57190		Other general government outlay
Culture, Recreation and Education		
130-57210		Law enforcement outlay
130-57220		Fire protection outlay
130-57230		Ambulance/EMS outlay
130-57261		Emergency communications (911) outlay (law enforcement share)
130-57269		Emergency communications (911) outlay (exclude law enforcement share)
130-57290		Other public safety outlay
Transportation		
Highway and Street		
130-57324		Highway equipment outlay
130-57327		Highway building outlay
130-57331		Local (highway and street outlay)
130-57332		State (highway and street outlay)
130-57333		Other local government (highway and street outlay)
Road Related Facilities		
130-57341		Limited purpose roads
130-57342		Street lighting outlay (highway)
130-57343		Sidewalks replacement with street reconstruction
130-57344		New sidewalk outlay and replacement without street reconstruction
130-57345		Storm sewer construction outlay
130-57346		Parking facilities outlay
130-57348		Stormwater drainage outlay
Other Transportation		
130-57351		Airport outlay
130-57352		Mass transit outlay
130-57354		Dock and harbor outlay (commercial)
130-57391		Other transportation outlay
Sanitation		
130-57410		Sewage service outlay
130-57420		Refuse and garbage collection outlay
130-57431		Solid waste disposal outlay (include landfill closure cost)
130-57435		Recycling outlay
130-57490		Other sanitation outlay (include water mains and laterals)

Health and Human Services	Line No. (Account)	Amount (whole dollars)
Health Outlay	130-57510	
Culture, Recreation and Education		
Library outlay	130-57610	
Parks outlay	130-57620	
Other culture and recreation outlay	130-57630	
Conservation and Development		
Public housing outlay	130-57710	
Urban development outlay	130-57721	
Economic development outlay	130-57725	
Other conservation and development outlay	130-57730	
Total Capital Outlay	131-57000	0

Form CT 56028	Section M - 2021 Expenditures Capital Outlay (continued) All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue
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Line No. (Account)	Amount (whole dollars)	Debt Service
132-58100		Debt service - principal
		Debt service - Interest and Fiscal Charges
132-58211		Law enforcement
132-58212		Fire protection
132-58213		Ambulance/EMS
132-58221		Highway and street
132-58222		Storm sewer
132-58227		Refuse and garbage collection
132-58230		Solid waste disposal (include recycling)
132-58290		Other interest and fiscal charges
133-58000	0	Total Debt Service
		Other Financing Uses
134-59200		Transfer to other funds (proprietary fund types)
134-59500		Payment to refunding bond escrow agent
134-59800		Funds applied to reduce levies of other taxing jurisdictions (from Line 068-41110)
134-59900	499	Other financing uses (list items and amounts)
		REFUNDS
	499	Total Other Financing Uses
136-50000	385,120	Total Expenditures and Other Financing Uses

Wisconsin
Dept of Revenue

**Section O - Cash Basis
Financial Report Reconciliation
All Governmental Fund Types and Expendable Trust Funds**

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Line No. (Account)	Amount (whole dollars)	Revenues
140-11000	794,512	Cash and securities (investments) at beginning of year
140-21200	0	Temporary (one year or less) loans incurred during year
140-40000	471,782	Revenues and other financing sources: Governmental fund types (from Line 117-40000)
140-49000	0	Other revenue/rounding adjustments
141-26100	981,925	Advance tax collections held at end of year (include if on Line 150-11000 below)
142-21500		Payroll deductions payable at end of year (if on Line 150-50000)
143-90000	2,248,219	Grand Total (must equal Line 153-90000 below)
		Expenditures
150-11000	1,229,632	Cash and securities (investments) at the end of year
150-21200		Temporary (one year or less) loans paid during year
150-50000	385,120	Expenditures and other financing uses: Governmental fund types
150-59000	60	Other expenditures/rounding adjustments
		ROUNDING
		60
151-26100	633,407	Advance tax collections held at beginning of year (include if on Line 140-11000)
152-21500		Payroll deductions payable at beginning of year (include if shown as prior year expenditures)
153-90000	2,248,219	Grand Total (must equal Line 143-90000 above)

FINANCIAL STATEMENT FOR TOWN OF PRAIRIE DU SAC, SAUK COUNTY, WISCONSIN

BALANCE ON HAND JANUARY 1, 2021

General Checking Account 29,242.32

Tax Account 633,406.57

Money Market Account 131,863.07

Total Balance on hand Jan. 1, 2021 794,511.76

BALANCE ON HAND DECEMBER 31, 2021

General Checking Account 87,400.89

Advance Tax Collected 981,924.51

Money Market Account 160,306.48

Total Balance on hand Dec. 31, 2021 1,229,631.88

We, the Town Board of the Town of Prairie Du Sac, certify that the Town Financial Statement is a true and accurate statement of the receipts, disbursements, and financial condition of the Town. Dated this 12th day of April, 2022.

Chairperson

Harold G. Schwaninger

1st Supervisor

Tom Schmeller

2nd Supervisor

Thompson

3rd Supervisor

G. Walker

4th Supervisor