

A meeting of the City of Evansville Finance and Labor Relations Committee will be held on the date and time stated below. Notice is further given that members of the City Council may be in attendance. Requests for persons with disabilities who need assistance to participate in this meeting should be made by calling City Hall at (608)-882-2266 with as much notice as possible.

**Finance and Labor Relations Committee**  
**Regular Meeting**  
City Hall 31 S. Madison Street, Evansville, WI  
Thursday, August 4, 2022 at 6:00 p.m.

***AGENDA***

1. Call to order.
2. Roll call.
3. Approval of Agenda.
4. Motion to waive the reading of the minutes of the July 7, 2022 regular meeting and to approve them as printed.
5. Civility reminder
6. Citizen appearances other than agenda items listed.
7. Motion to accept the July 2022 City bills as presented in the amount of \$2,211,686.87.
8. New Business:
  - A. 2021 Audit review with Johnson Block.
  - B. Discussion and possible motion to recommend to Common Council Resolution 2022-23 Authorizing the Issuance and Sale of \$14,000,000 General Obligation Promissory Notes and the Issuance and Sale of a \$14,000,000 Taxable Note Anticipation Note, Series 2022D in Anticipation Thereof.
  - C. Motion to recommend to Common Council approval of a Commercial Storage Lease with Sheila J. Nelson for 170 E. Church Street, Evansville, WI 53536.
  - D. Discussion regarding vehicle registration fee projects.
9. City Administrator/Finance Director Report.
10. Meeting Reminder:
  - A. Next regular meeting September 8, 2022 at 6:00 p.m.
11. Motion to adjourn.

Jim Brooks, Chair

**Finance and Labor Relations Committee  
Regular Meeting**  
City Hall 31 S. Madison Street, Evansville, WI  
Thursday, July 7, 2022 at 6:00 p.m.

**MINUTES**

1. **Call to order.** Brooks called the meeting to order at approximately 6:02 p.m.
2. **Roll Call:**

<u>Members</u>	<u>Present/Absent</u>	<u>Others Present</u>
Aldersperson Jim Brooks	P	City Administrator/Jason Sergeant
Aldersperson Cory Neeley	P	Ehlers Representative/Greg Johnson
Aldersperson Joy Morrison	P	Evansville Today/Bill Lathrop

3. **Motion to approve the Agenda.** Neeley made a motion, seconded by Morrison to approve agenda as presented. **Motion carried 3-0.**
4. **Motion to waive the reading of the minutes of the June 9, 2022 regular meeting and to approve them as printed.** Morrison made a motion, seconded by Neeley to waive the reading of the minutes of the June 9, 2022 regular meeting and approve them as printed. Brooks mentioned a correction needed to the spelling of “waive” in item 4 on the minutes. **Motion carried 3-0 with the correction to the misspelling in item 4.**
5. **Civility Reminder.**
6. **Citizen appearances other than agenda items listed.** None.
7. **Motion to accept the June 2022 City bills as presented in the amount of \$1,478,622.72.** Morrison made a motion, seconded by Neeley to accept the June 2022 City bills as presented in the amount of \$1,478,622.72. Neeley asked how often the Utility Cash Clearing credits are reviewed, Jason Sergeant intends to find out and inform at a future date. Morrison requested the record show that the Council Expense reimbursed to her was a mileage reimbursement for James Brooks and herself to attend the WPPI regional meeting in Sauk City. **Motion carried 3-0 in a roll call vote.**
8. **New Business:**
  - A. **Motion to recommend to Common Council approval of Resolution 2022-20 Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$1,740,000 Water and Electric System Revenue Bonds, Series 2022A of the City of Evansville, Rock County, Wisconsin, and Providing for the Payment of the Bonds and Other Details with Respect to the Bonds.** Morrison made a motion, seconded by Neeley to recommend to Common Council approval of Resolution 2022-20 Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$1,740,000 Water and Electric System Revenue Bonds, Series 2022A of the City of Evansville, Rock County, Wisconsin, and Providing for

the Payment of the Bonds and Other Details with Respect to the Bonds. *Motion carried 3-0.*

- B. **Motion to recommend to Common Council approval of Resolution 2022-21 Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$1,665,000 Sewerage System Revenue Bonds, Series 2022B of the City of Evansville, Rock County, Wisconsin, and Providing for the Payment of the Bonds and Other Details with Respect to the Bonds.** Neeley made a motion, seconded by Morrison to recommend to Common Council approval of Resolution 2022-21 Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$1,665,000 Sewerage System Revenue Bonds, Series 2022B of the City of Evansville, Rock County, Wisconsin, and Providing for the Payment of the Bonds and Other Details with Respect to the Bonds. *Motion carried 3-0.*
- C. **Motion to recommend to Common Council approval to approve Resolution 2022-22 Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$1,325,000 General Obligation Promissory Notes, Series 2022C.** Neeley made a motion, seconded by Morrison to recommend to Common Council approval to approve Resolution 2022-22 Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$1,325,000 General Obligation Promissory Notes, Series 2022C. *Motion carried 3-0.*
- D. **Motion to recommend to Common Council approval of the revised EMS Chief job description.** Morrison made a motion, seconded by Neeley to recommend to Common Council approval of the revised EMS Chief job description. Sergeant clarified the recent changes to the job description since the June Common Council meeting, regarding the hours the Chief would serve as an on-call Evansville EMT. Brooks suggested adding a line to have equipment and vehicle records accountability, and to change the Evansville Fire Department to be changed to "District". *Motion carried 3-0 with discussed revisions.*
- E. **Motion to approve a temporary 5% wage increase for the Accounts Clerk beginning May 30<sup>th</sup> and a total stipend to the Assistant EMS Chief beginning July 6<sup>th</sup> of \$1,000 monthly, and then beginning August 1<sup>st</sup> \$1,500 monthly.** Morrison made a motion, seconded by Neeley to approve a temporary 5% wage increase for the Accounts Clerk beginning May 30<sup>th</sup> and a total stipend to the Assistant EMS Chief beginning July 6<sup>th</sup> of \$1,000 monthly, and then beginning August 1<sup>st</sup> \$1,500 monthly. *Motion carried 3-0 on a roll call vote.*
- F. **Motion to recommend to Common Council approval of a phone services contract with Dimax.** Neeley made a motion, seconded by Morrison to recommend to Common Council approval of a phone services contract with Dimax. Potential to consolidate all phone services together under one contract for \$801 per month. Service already in place at the Library, would cut their phone budget by 19% if library is included. *Motion carried 3-0, including library in contract.*
- G. **Discussion and possible motion to recommend to Council Ordinance 2022-09 amending the local vehicle registration fee.** Sergeant presents this year had the largest budget for road repair and maintenance at \$150,000, with an increase of 20%

in the last 5 years for materials. Costs of raw material and labor have increased, resulting in less maintenance being done. Photo presented portraying the WISLR ratings for all roads within city limits, many of them with a below average rating. Many roads will need higher repair before their expected repair dates 10 years down the line. The proposed ordinance (2022-09) would increase funds for road maintenance and minor resurfacing instead of borrowing. A \$20 increase in Vehicle Registration fee could increase funds by \$100,000, doubling the current funds. Brooks suggested exploring a transportation utility and is concerned the increased fee won't bring in a lot of funds. Neeley states that the damage to the roads are caused by heavy trucks and not the citizens who would be paying the fees. Many other municipalities have already or will soon be increasing the vehicle registration fee as well. If the city goes over their planned budget, road maintenance will be the first to have funds cut. Sergeant intends for the ordinance to be reviewed by Council annually. ***Brooks made a motion, seconded by Morrison to recommend to Council Ordinance 2022-09 amending the local vehicle registration fee. Motion carried 3-0.***

9. **Old Business**

- A. Brooks asked if staff can calculate the total costs of generating the Council packets based on number of pages and how many packets are being made.

10. **City Administrator/Finance Director Report.**

- A. Park Improvement contracts from bids are on City Administrator's desk and ready to be signed.
- B. Sergeant would be out the day following meeting, July 8<sup>th</sup>, and Melanie Crans would be acting City Administrator in his absence.
- C. Gratitude to the Evansville EMS crew for their willingness to participate in the Fourth of July parade, even though they were unable to participate due to multiple calls. Also thanks to all the City employees who volunteered to participate on the holiday and those who cleaned up afterwards.
- D. City Clerk job hiring period is active, and will be sending an offer of employment to a recent interviewee for the Youth Center Coordinator. EMS chief job hiring period expected to open soon after approval by the Common Council.

11. **Meeting Reminder:**

- A. Next regular meeting August 4, 2022 at 6:00 p.m.

12. ***Morrison made a motion, seconded by Neeley to adjourn at 8:13 p.m.***

Jim Brooks, Chair

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
01-1000130	UTILITY CASH CLEARING	5460	DIVISION OF ENERGY SE	ENERGY SERVICE REIMB-K BRAINARD-115 1/2 E MAIN ST	12146020-20	07/18/2022	246.00	48445	.00	0	
01-1000130	UTILITY CASH CLEARING	5531	WI MANAGEMENT SERVIC	REFUND W&L OVERPAYMENT	2022-07	07/18/2022	19.76	48479	.00	0	
01-1000130	UTILITY CASH CLEARING	922222	PRAIRIE CROSSING LLC	REFUND W&L OVERPAYMENT FOR ALL PROPERTIES PAID AT CLOSING	2022-6-2	07/18/2022	968.28	48463	.00	0	
01-1000130	UTILITY CASH CLEARING	922222	PRAIRIE CROSSING LLC	REFUND W&L OVERPAYMENT FOR ALL PROPERTIES PAID AT CLOSING	2022-07	07/18/2022	113.70	48463	.00	0	
01-1000130	UTILITY CASH CLEARING	922222	PRAIRIE CROSSING LLC	REFUND W&L OVERPAYMENT FOR ALL PROPERTIES PAID AT CLOSING	2022-07-01	07/18/2022	83.81	48463	.00	0	
01-1000130	UTILITY CASH CLEARING	922323	LINKOUS, VICTORIA	REFUND W&L OVERPAYMENT FROM CLOSING	2022-06-1	07/06/2022	164.78	48389	.00	0	
01-1000130	UTILITY CASH CLEARING	922323	LINKOUS, VICTORIA	REFUND W&L OVERPAYMENT FROM CLOSING	2022-06	07/06/2022	146.63	48390	.00	0	
01-1000130	UTILITY CASH CLEARING	922727	KAPUSTA, NICHOLAS	REFUND W&L OVERPAYMENT	2022-06	07/18/2022	156.02	48454	.00	0	
01-1000130	UTILITY CASH CLEARING	922728	TRAINO, TREVOR	REFUND W&L OVERPAYMENT	2022-06	07/18/2022	200.03	48475	.00	0	
01-1000130	UTILITY CASH CLEARING	922735	ALLEN, HOLLAND	REFUND W&L OVERPAYMENT	2022-07	07/18/2022	92.02	48433	.00	0	
01-1000130	UTILITY CASH CLEARING	922736	HURLEY, CHRISTOPHER	REFUND W&L OVERPAYMENT	2022-07	07/18/2022	150.00	48452	.00	0	
Total 011000130:							2,341.03		.00		
10-1650020	PREPAID POSTAGE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-PREPAID POSTAGE	5090-0722	07/22/2022	139.70-	48504	.00	0	
Total 101650020:							139.70-		.00		
10-2127500	REIMBURSABLE DEV COSTS	4990	TOWN & COUNTRY ENGIN	PROJECT EV 99 WINDMILL RIDGE 2022	24114	07/06/2022	171.25	48400	.00	0	
Total 102127500:							171.25		.00		
10-2131100	FEDERAL W/H TAX DEDUCTIO	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT FEDERAL WITHHOLDING TAX Pay Period: 7/15/2022	PR0715221	07/29/2022	11,040.53	20131878	.00	0	
10-2131100	FEDERAL W/H TAX DEDUCTIO	2442	UNITED STATES TREASUR	2ND QTR 2022 - 941 RECONCILIATION	2022-2ND Q	07/22/2022	.02	48514	.00	0	
10-2131100	FEDERAL W/H TAX DEDUCTIO	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT FEDERAL WITHHOLDING TAX Pay Period: 7/1/2022	PR0701221	07/22/2022	11,420.02	20131866	.00	0	
Total 102131100:							22,460.57		.00		
10-2131200	STATE W/H TAX DEDUCTION	5550	WI DEPT OF REVENUE-EF	SWT STATE WITHHOLDING TAX Pay Period: 7/15/2022	PR0715221	07/29/2022	4,691.04	20131879	.00	0	
10-2131200	STATE W/H TAX DEDUCTION	5550	WI DEPT OF REVENUE-EF	SWT STATE WITHHOLDING TAX Pay Period: 7/1/2022	PR0701221	07/22/2022	4,797.99	20131870	.00	0	
Total 102131200:							9,489.03		.00		
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP RETIREE HEALTH CARE PAYMENTS Pay Period:							

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
				7/1/2022	PR0701221	07/22/2022	1,861.38	20131871	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 7/1/2022	PR0701221	07/22/2022	650.52	20131871	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 7/1/2022	PR0701221	07/22/2022	4,154.51	20131871	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 7/1/2022	PR0701221	07/22/2022	3,019.06	20131871	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 7/1/2022	PR0701221	07/22/2022	20,283.50	20131871	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INSURANCE - SINGLE Pay Period: 6/17/2022	PR0617221	07/22/2022	3,970.80	20131871	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 6/17/2022	PR0617221	07/22/2022	183.83	20131871	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 6/17/2022	PR0617221	07/22/2022	183.83	20131871	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 6/17/2022	PR0617221	07/22/2022	3,019.06	20131871	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 6/17/2022	PR0617221	07/22/2022	20,283.50	20131871	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INSURANCE - SINGLE Pay Period: 6/17/2022	PR0617221	07/22/2022	466.81	20131871	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS ADDITION-CS ADJUST	PR0701221	07/22/2022	1,751.84	20131871	.00	0	
Total 102132110:							59,828.64		.00		
10-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS ADJUSTMENT-CJ ADJUST	PR0701221	07/29/2022	62.45	48532	.00	0	
10-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS ADJUSTMENT-CS ADJUST	PR0701221	07/29/2022	149.15	48532	.00	0	
10-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS DED/EXP DENTAL INSURANCE Employer Pay Period: 7/1/2022	PR0701221	07/29/2022	3,903.77	48532	.00	0	
Total 102132120:							3,990.47		.00		
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 6/17/2022	PR0617220	07/22/2022	3,661.99	20131874	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 6/17/2022	PR0617220	07/22/2022	4,812.50	20131874	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 6/17/2022	PR0617220	07/22/2022	4,812.50	20131874	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 6/17/2022	PR0617220	07/22/2022	1,976.99	20131874	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS ELECTED Pay Period: 6/3/2022	PR0603220	07/22/2022	62.47	20131874	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 6/3/2022	PR0603220	07/22/2022	4,902.22	20131874	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 6/3/2022	PR0603220	07/22/2022	4,902.22	20131874	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 6/3/2022	PR0603220	07/22/2022	1,955.28	20131874	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 6/3/2022	PR0603220	07/22/2022	3,621.79	20131874	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS ELECTED Pay Period: 6/3/2022	PR0603220	07/22/2022	62.47	20131874	.00	0	
Total 102132130:							30,770.43		.00		
10-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/15/2022	PR0715221	07/29/2022	8,015.60	20131878	.00	0	
10-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/15/2022	PR0715221	07/29/2022	7,082.24	20131878	.00	0	
10-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/15/2022	PR0715221	07/29/2022	1,656.30	20131878	.00	0	
10-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/15/2022	PR0715221	07/29/2022	1,656.30	20131878	.00	0	
10-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/1/2022	PR0701221	07/22/2022	8,220.20	20131866	.00	0	
10-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/1/2022	PR0701221	07/22/2022	7,312.63	20131866	.00	0	
10-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/1/2022	PR0701221	07/22/2022	1,710.19	20131866	.00	0	
10-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/1/2022	PR0701221	07/22/2022	1,710.19	20131866	.00	0	
Total 102133100:							37,363.65		.00		
10-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	ADJUSTMENT-CS	PR0701223	07/22/2022	9.58	48508	.00	0	
10-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	ADJUSTMENT-ROUNDING	PR0701223	07/22/2022	.01-	48508	.00	0	
10-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	LIFE INS DED/EXP LIFE INSURANCE Pay Period: 7/1/2022	PR0701223	07/22/2022	426.07	48508	.00	0	
10-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	LIFE INS DED/EXP LIFE INSURANCE Pay Period: 7/1/2022	PR0701223	07/22/2022	877.84	48508	.00	0	
Total 102134300:							1,313.48		.00		
10-2136100	UNION DUES DEDUCTIONS	5603	WI PROFESSIONAL POLIC	UNION DUES POLICE UNION DUES- POLICE Pay Period: 7/1/2022	PR0701221	07/18/2022	340.00	48480	.00	0	
Total 102136100:							340.00		.00		
10-2137000	PAYROLL DEDUCTION MISC	5708	WISCONSIN SCTF	SUPP FEES-C.J.	PR0715222	07/22/2022	65.00	20131875	.00	0	
10-2137000	PAYROLL DEDUCTION MISC	5708	WISCONSIN SCTF	SUPP FEES-A.T.	PR0715222	07/22/2022	65.00	20131875	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
10-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 7/15/2022	PR0715222	07/22/2022	1,141.99	20131872	.00	0	
10-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 7/1/2022	PR0701222	07/22/2022	1,141.99	20131872	.00	0	
Total 102137000:							2,413.98		.00		
10-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT Pay Period: 7/1/2022	PR0701221	07/22/2022	1,650.35	20131868	.00	0	
10-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT	POLICE/VIBA DEFERRED - SBG - AMOUNT Pay Period: 7/15/2022	PR0715220	07/22/2022	400.00	20131867	.00	0	
10-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT Pay Period: 7/15/2022	PR0715221	07/22/2022	1,710.18	20131867	.00	0	
10-2138000	ICMA RETIREMENT CORP DEF	2855	VANTAGEPOINT TRANS A	DEF COMP DED DEFERRED COMP - ICMA - AMOUNT Pay Period: 7/1/2022	PR0701221	07/18/2022	300.00	48476	.00	0	
10-2138000	ICMA RETIREMENT CORP DEF	2855	VANTAGEPOINT TRANS A	DEF COMP DED DEFERRED COMP - ICMA - AMOUNT Pay Period: 7/15/2022	PR0715221	07/22/2022	300.00	48516	.00	0	
Total 102138000:							4,360.53		.00		
10-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC ACCIDENT INSURANCE Pay Period: 7/15/2022	PR0715221	07/29/2022	12.42	20131877	.00	0	
10-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC ACCIDENT INSURANCE Pay Period: 7/1/2022	PR0701221	07/29/2022	12.42	20131877	.00	0	
Total 102140000:							24.84		.00		
10-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC Pay Period: 7/15/2022	PR0715221	07/29/2022	28.27	20131877	.00	0	
10-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC MEDICAL Pay Period: 7/1/2022	PR0701221	07/29/2022	28.28	20131877	.00	0	
Total 102141000:							56.55		.00		
10-44122-510	MISC LICENSES (SUNDRY)	5725	WI DEPT WORKFORCE DE	WORK PERMITS-JUN	2022-06 WP	07/06/2022	30.00	48402	.00	0	
Total 1044122510:							30.00		.00		
10-51010-300	COUNCIL EXPENSES & SUPPL	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-COUNCIL	IN13822759	07/29/2022	1.00	48541	.00	0	
10-51010-300	COUNCIL EXPENSES & SUPPL	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-COUNCIL	7875-060222	07/22/2022	139.73	20131869	.00	0	
Total 1051010300:							140.73		.00		
10-51020-300	MAYOR EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-MAYOR	IN13822759	07/29/2022	.23	48541	.00	0	
10-51020-300	MAYOR EXPENSES	9017	US BANK	CC-GOOGLE-C.							

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
				RENLY-EMAIL-MAYOR	7875-060222	07/22/2022	12.00	20131869	.00	0	
Total 1051020300:							12.23		.00		
10-51030-281	MUNI COURT FINES/ASSESS	4700	ST OF WIS CONTROLLER'	COURT FINES/ASSESS-JUNE	2022-07	07/18/2022	1,301.90	48471	.00	0	
10-51030-281	MUNI COURT FINES/ASSESS	5160	CITY OF EVANSVILLE	MUNICIPAL COURT OVERPAYMENT	2022-07 CO	07/18/2022	3.90	48438	.00	0	
10-51030-281	MUNI COURT FINES/ASSESS	4320	ROCK COUNTY TREASUR	COURT FINES/ASSESS-JUNE	2022-07 C	07/18/2022	862.00	48466	.00	0	
10-51030-281	MUNI COURT FINES/ASSESS	922733	LARSON, REBECCA	REFUND OVERPAYMENT OF COURT FINE	2022-07	07/18/2022	98.80	48456	.00	0	
10-51030-281	MUNI COURT FINES/ASSESS	922734	CLARK, NOAH	REFUND OVERPAYMENT OF COURT FINE	2022-07	07/18/2022	98.80	48440	.00	0	
Total 1051030281:							2,365.40		.00		
10-51030-300	MUNICIPAL COURT EXPENSE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-MUNI COURT	IN13822759	07/29/2022	.71	48541	.00	0	
10-51030-300	MUNICIPAL COURT EXPENSE	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-COURT	7875-060222	07/22/2022	24.00	20131869	.00	0	
10-51030-300	MUNICIPAL COURT EXPENSE	9017	US BANK	CC-ZOOM-T. ALISANKUS-MEETINGS	6004-060322	07/22/2022	14.99	20131869	.00	0	
10-51030-300	MUNICIPAL COURT EXPENSE	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-COURT CLERK	0518411643-	07/29/2022	2.31	48567	.00	0	
10-51030-300	MUNICIPAL COURT EXPENSE	1090	AT&T	MONTHLY AT&T CHARGES-MUNI COURT	6088822281	07/18/2022	17.81	48435	.00	0	
Total 1051030300:							59.82		.00		
10-51040-210	LEGAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-GENERAL FUND	54545	07/06/2022	1,856.35	48383	.00	0	
Total 1051040210:							1,856.35		.00		
10-51040-215	LEGAL SERVICES MUNI COUR	1885	CONSIGNY LAW FIRM SC	ATTY FEES-MUNI COURT	54547	07/06/2022	2,295.20	48383	.00	0	
Total 1051040215:							2,295.20		.00		
10-51090-210	ACCOUNTING/AUDITING	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES-GENERAL	499068	07/06/2022	6,400.00	48387	.00	0	
Total 1051090210:							6,400.00		.00		
10-51100-210	ASSESSOR SERVICES	1220	ASSOCIATED APPRAISAL	INTERNET POSTING OF PARCELS BY ASSESSMENT TECHNOLOGIES	163572	07/29/2022	34.82	48521	.00	0	
10-51100-210	ASSESSOR SERVICES	1220	ASSOCIATED APPRAISAL	PROFESSIONAL SERVICES-AUG	163572	07/29/2022	1,775.00	48521	.00	0	
10-51100-210	ASSESSOR SERVICES	1220	ASSOCIATED APPRAISAL	2022 REVALUATION PROGRAM	163572	07/29/2022	6,579.23	48521	.00	0	
10-51100-210	ASSESSOR SERVICES	1220	ASSOCIATED APPRAISAL	POSTAGE FOR 2022 REVALUATION PROGRAM	163572	07/29/2022	1,257.50	48521	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 1051100210:							9,646.55		.00		
10-51110-110	FINANCE SALARY	2978	SAMANTHA JOZEFOWICZ	REIMB MILEAGE-BANK RECONCILIATION	2022-0720	07/29/2022	59.80	48560	.00	0	
10-51110-110	FINANCE SALARY	921902	TRUITY PARTNERS LLC	TEMP-HOOD SHINNICK	T-99342	07/29/2022	345.60	48566	.00	0	
10-51110-110	FINANCE SALARY	921902	TRUITY PARTNERS LLC	TEMP S KAUFMAN-IHLENFELD	T-99178	07/22/2022	216.00	48513	.00	0	
10-51110-110	FINANCE SALARY	921902	TRUITY PARTNERS LLC	TEMP S KAUFMAN-IHLENFELD	T-99009	07/22/2022	180.00	48513	.00	0	
10-51110-110	FINANCE SALARY	921902	TRUITY PARTNERS LLC	TEMP S KAUFMAN-IHLENFELD	T-98831	07/22/2022	220.50	48513	.00	0	
10-51110-110	FINANCE SALARY	921902	TRUITY PARTNERS LLC	ROUNDING ISSUE	T-98831	07/22/2022	.01-	48513	.00	0	
Total 1051110110:							1,021.89		.00		
10-51110-250	FINANCE OFFICE EQUIP CON	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-CLERK/FINANCE	IN13822759	07/29/2022	147.79	48541	.00	0	
10-51110-250	FINANCE OFFICE EQUIP CON	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-CLERK/FINANCE	IN13822759	07/29/2022	6.19	48541	.00	0	
10-51110-250	FINANCE OFFICE EQUIP CON	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-ADMIN/FIN DIR	IN13822759	07/29/2022	36.51	48541	.00	0	
10-51110-250	FINANCE OFFICE EQUIP CON	2540	GORDON FLESCH CO INC	ROUNDING ISSUE	IN13822759	07/29/2022	.01	48541	.00	0	
Total 1051110250:							190.50		.00		
10-51110-251	FINANCE - IT MAINT & REPAIR	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM-FINANCE	COE-BDR 50	07/18/2022	54.81	48441	.00	0	
Total 1051110251:							54.81		.00		
10-51110-290	FINANCE PUBLISHING CONTR	2380	THE EVANSVILLE REVIEW	MONTHLY PUBLICATION CHARGE	695	07/18/2022	675.00	48473	.00	0	
Total 1051110290:							675.00		.00		
10-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS CRE	SUPPLIES-CITY HALL-POST IT NOTES	7358939462	07/18/2022	71.78	48472	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-CITY CLERK	5090-0722	07/22/2022	355.32	48504	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	922668	SCALISSI, JEFF	REIMB FOR AIR FRESHNERS	2022-07	07/22/2022	9.76	48507	.00	0	
Total 1051110310:							436.86		.00		
10-51110-361	FINANCE COMMUNICATIONS	1240	THRYV	ADVERTISING/WHITE PAGES-CITY HALL	6100541826	07/29/2022	29.00	48564	.00	0	
10-51110-361	FINANCE COMMUNICATIONS	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-FINANCE	7875-060222	07/22/2022	96.00	20131869	.00	0	
10-51110-361	FINANCE COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM CITY HALL	0052351070	07/18/2022	237.97	48436	.00	0	
10-51110-361	FINANCE COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-ADMIN	0518625607-	07/29/2022	69.74	48567	.00	0	
10-51110-361	FINANCE COMMUNICATIONS	1007	8X8 INC	MONTHLY SERVICE CHARGES-FINANCE	3469785	07/22/2022	162.57	48482	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 1051110361:							595.28		.00		
10-51120-355	MUNICIPAL BUILDINGS	1060	EVANSVILLE HARDWARE	SUPPLIES-AIR FILTER	200030-3074	07/18/2022	125.94	48447	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	1230	ARAMARK	BIWEEKLY RUG SERVICE-CITY HALL	6140028971	07/18/2022	52.07	48434	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	1230	ARAMARK	BIWEEKLY RUG SERVICE-CITY HALL	6140032535	07/22/2022	58.07	48485	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	3435	MENARD'S-JANESVILLE	SUPPLIES-LED SHOP LIGHT/TRI- FOLD LED/SOCKET ADAPTER	07103	07/18/2022	203.72	48458	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	4426	SCHINDLER ELEVATOR C	AUG-OCT QTRLY MAINT CONTRACT	8106015302	07/29/2022	599.60	48561	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	5160	CITY OF EVANSVILLE	ELEC/WATER-CITY HALL	2022-07 CO	07/22/2022	712.19	20131865	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	5600	WE ENERGIES	MONTHLY GAS SERVICE-CITY HALL/MUNI COURT	00002-0622	07/18/2022	27.62	48477	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-CITY HALL	576536	07/29/2022	52.00	48554	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	1090	AT&T	MONTHLY AT&T CHARGES- MUNICIPAL	6088822281	07/18/2022	17.81	48435	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	1940	CULLIGAN / COMPLETE W	COOLER RENTAL	1008479	07/22/2022	8.00	48492	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	1940	CULLIGAN / COMPLETE W	BOTTLED WATER	171300	07/22/2022	35.00	48492	.00	0	
Total 1051120355:							1,892.02		.00		
10-51140-251	SOFTWARE MAINT AGREEME	1810	CIVIC SYSTEMS LLC	SEMI-ANNUAL SUPPORT FEE	CVC22088	07/06/2022	2,867.70	48382	.00	0	
Total 1051140251:							2,867.70		.00		
10-51140-285	DOG & CAT EXPENSE	4320	ROCK COUNTY TREASUR	DOG LICENSES - JUN	2022-07 D	07/22/2022	5.50	48506	.00	0	
10-51140-285	DOG & CAT EXPENSE	4259	HUMANE SOCIETY OF SO	ANIMAL R&B / PICK UP CHARGE	195	07/22/2022	308.33	48495	.00	0	
Total 1051140285:							313.83		.00		
10-52200-180	RECOGNITION PROGRAM PO	9017	US BANK	CC-MONROE ENGRAVING-P REESE- APPRECIATION PLAQUES	2472-052722	07/22/2022	63.28	20131869	.00	0	
Total 1052200180:							63.28		.00		
10-52200-205	Investigative Expenses	4107	TRANSUNION RISK AND A	CREDIT CHECK-POLICE	5729311-202	07/22/2022	119.00	48512	.00	0	
Total 1052200205:							119.00		.00		
10-52200-210	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-POLICE	54545	07/06/2022	124.00	48383	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	CC-DEPT OF JUSTICE-EPD- BACKGROUND CHECKS	7376-052622	07/22/2022	7.00	20131869	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	CC-DEPT OF JUSTICE-EPD- BACKGROUND CHECKS	7376-052722	07/22/2022	7.00	20131869	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	CC-DEPT OF JUSTICE-EPD- BACKGROUND CHECKS	7376-060622	07/22/2022	7.00	20131869	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	CC-DEPT OF JUSTICE-EPD- BACKGROUND CHECKS	7376-060922	07/22/2022	7.00	20131869	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	CC-DEPT OF JUSTICE-EPD- BACKGROUND CHECKS	7376-061622	07/22/2022	14.00	20131869	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	CC-DEPT OF JUSTICE-EPD- BACKGROUND CHECKS	7376-061622	07/22/2022	7.00	20131869	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	CC-DEPT OF JUSTICE-EPD- BACKGROUND CHECKS	7376-062322	07/22/2022	7.00	20131869	.00	0	
10-52200-210	PROFESSIONAL SERVICES	3305	MERCY HEALTH SYSTEM	DRUG TEST / PHYSICAL - O'MALLEY LOMAX	00017672-00	07/22/2022	96.00	48500	.00	0	
10-52200-210	PROFESSIONAL SERVICES	3305	MERCY HEALTH SYSTEM	DRUG TEST / PHYSICAL	00017239-00	07/06/2022	96.00	48391	.00	0	
10-52200-210	PROFESSIONAL SERVICES	922423	THE PSYCHOLOGY CENT	BASIC-PRE EMPLOYMENT-O'MALLEY	230917	07/29/2022	450.00	48563	.00	0	
Total 1052200210:							822.00		.00		
10-52200-251	POLICE - IT MAINT & REPAIR	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM-PD	COE-BDR 50	07/18/2022	149.00	48441	.00	0	
10-52200-251	POLICE - IT MAINT & REPAIR	1251	ATLAS BUSINESS SOLUTI	SCHEDULE ANYWHERE LICENSE	INV322329	07/22/2022	600.00	48486	.00	0	
Total 1052200251:							749.00		.00		
10-52200-310	POLICE OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-POLICE DEPT	IN13812257	07/18/2022	132.68	48449	.00	0	
10-52200-310	POLICE OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-POLICE DEPT	IN13822759	07/29/2022	.16	48541	.00	0	
10-52200-310	POLICE OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-POLICE	5090-0722	07/22/2022	30.38	48504	.00	0	
Total 1052200310:							163.22		.00		
10-52200-330	POLICE PROFESSIONAL DEV	9017	US BANK	CC-RADISSON-LODGING FOR P. REESE- EPD CONFERENCE	2472-052422	07/22/2022	207.90	20131869	.00	0	
10-52200-330	POLICE PROFESSIONAL DEV	9017	US BANK	CC-RADISSON-LODGING FOR P. REESE- EPD CONFERENCE	2472-052622	07/22/2022	207.90	20131869	.00	0	
10-52200-330	POLICE PROFESSIONAL DEV	9017	US BANK	CC-RADISSON-LODGING FOR P. REESE- EPD CONFERENCE	2472-052722	07/22/2022	27.90-	20131869	.00	0	
10-52200-330	POLICE PROFESSIONAL DEV	9017	US BANK	CC-RADISSON-LODGING FOR P. REESE- EPD CONFERENCE	2472-052722	07/22/2022	27.90-	20131869	.00	0	
10-52200-330	POLICE PROFESSIONAL DEV	9017	US BANK	CC-BLACK BIG- EPD MEAL	7376-061522	07/22/2022	47.95	20131869	.00	0	
10-52200-330	POLICE PROFESSIONAL DEV	9017	US BANK	CC JERSEY MIKE'S - EPD MEAL	7376-061522	07/22/2022	12.34	20131869	.00	0	
10-52200-330	POLICE PROFESSIONAL DEV	9017	US BANK	CC-AMERICINN- LODGING CHARGE- EPD CONFERENCE	7376-061522	07/22/2022	192.00	20131869	.00	0	
Total 1052200330:							612.29		.00		
10-52200-340	POLICE EQUIPMENT	3600	NAPA OF OREGON	PD SUPPLIES-WINDOW WASH/LICENSE PLATE LIGHT	364794	07/06/2022	38.88	48394	.00	0	
10-52200-340	POLICE EQUIPMENT	3316	CITY OF MILTON	I AM RESPONDING CHARGE	9670	07/06/2022	30.50	48381	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 1052200340:							69.38		.00		
10-52200-343	POLICE VEHICLE FUEL	9017	US BANK	CC-KWIK TRIP-P. REESE-FUEL	2472-02622-	07/22/2022	60.56	20131869	.00	0	
10-52200-343	POLICE VEHICLE FUEL	9017	US BANK	CC-AMOCO-EPD FUEL	7376-061522	07/22/2022	59.60	20131869	.00	0	
10-52200-343	POLICE VEHICLE FUEL	5060	ALCIVIA	EPD GAS-JUN	1601846-072	07/18/2022	2,495.31	48432	.00	0	
10-52200-343	POLICE VEHICLE FUEL	5060	ALCIVIA	EPD FED GAS RFD JUNE	1601846-114	07/18/2022	97.26-	48432	.00	0	
Total 1052200343:							2,518.21		.00		
10-52200-350	POLICE EQUIP MAINTENANCE	1230	ARAMARK	BIWEEKLY RUG SERVICE-PD	6140032529	07/29/2022	30.36	48520	.00	0	
10-52200-350	POLICE EQUIP MAINTENANCE	3007	KAYSER FORD INC	EPD-REPLACE BATTERY AND SPOTLIGHT	713329	07/29/2022	1,113.55	48547	.00	0	
10-52200-350	POLICE EQUIP MAINTENANCE	921778	K & M TIRE- DELPHOS	EPD-PURCHASE OF 4 TIRES	422007193	07/29/2022	611.64	48546	.00	0	
10-52200-350	POLICE EQUIP MAINTENANCE	3751	PAPA DUKES CAR WASH	PD-VEHICLE WASHES	2022-06	07/22/2022	74.70	48502	.00	0	
Total 1052200350:							1,830.25		.00		
10-52200-355	POLICE BLDG MAINT	1060	EVANSVILLE HARDWARE	SUPPLIES-CEILING BOX	200037-3073	07/18/2022	19.96	48447	.00	0	
10-52200-355	POLICE BLDG MAINT	1230	ARAMARK	MONTHLY RUG SERVICE-PD	6140028965	07/18/2022	30.36	48434	.00	0	
10-52200-355	POLICE BLDG MAINT	1778	CINTAS CORP	RESTOCK 1ST AID-EPD	8405758774	07/18/2022	59.33	48437	.00	0	
Total 1052200355:							109.65		.00		
10-52200-360	POLICE BLDG UTILITIES EXPE	5160	CITY OF EVANSVILLE	ELEC/WATER-EPD	2022-07 CO	07/22/2022	515.63	20131865	.00	0	
10-52200-360	POLICE BLDG UTILITIES EXPE	5600	WE ENERGIES	MONTHLY GAS SERVICE-PD	00005-0622	07/18/2022	19.49	48477	.00	0	
10-52200-360	POLICE BLDG UTILITIES EXPE	4130	RGS TELECOM LLC	VOICEMAIL PROGRAMMING CHANGES	5063	07/06/2022	145.00	48396	.00	0	
Total 1052200360:							680.12		.00		
10-52200-361	POLICE COMMUNICATIONS	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-PD	7875-060222	07/22/2022	216.00	20131869	.00	0	
10-52200-361	POLICE COMMUNICATIONS	1730	TIME WARNER CABLE	MONTHLY CHARTER SERVICE-POLICE	0914222010	07/18/2022	182.76	48474	.00	0	
10-52200-361	POLICE COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-POLICE DEPT	0518429984-	07/29/2022	465.16	48567	.00	0	
Total 1052200361:							863.92		.00		
10-52200-392	POLICE PUBLIC RELATIONS	9017	US BANK	CC-WRISTBANDS EPD	2472-053122	07/22/2022	236.25	20131869	.00	0	
Total 1052200392:							236.25		.00		
10-52210-209	FIRE DISTRICT CONTRIB-INTE	2280	EVANSVILLE COMMUNITY	ANNUAL FIRE DUES DISTRIBUTION	2022-07	07/29/2022	21,125.74	48535	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 1052210209:							21,125.74		.00		
10-52240-251	BLDG INSP - IT MAINT & REPAI	1850	COMPUTER KNOW HOW L	OFFICE 365 APPS FOR BUSINESS MONTHLY 2 USERS	COE-BDR 50	07/18/2022	8.30	48441	.00		0
Total 1052240251:							8.30		.00		
10-52240-300	BLDG INSP - MISC EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-BUILDING INSP	IN13822759	07/29/2022	.51	48541	.00		0
10-52240-300	BLDG INSP - MISC EXP	1681	CASEY'S BUSINESS MAST	BUILDING INSPECTOR FUEL W/ DISCOUNT	QN366-0722	07/29/2022	51.73	48527	.00		0
10-52240-300	BLDG INSP - MISC EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-BLDG INSP	5090-0722	07/22/2022	12.66	48504	.00		0
Total 1052240300:							64.90		.00		
10-52240-361	BLDG INSP - COMMUNICATIO	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-BLDG INS	7875-060222	07/22/2022	12.00	20131869	.00		0
10-52240-361	BLDG INSP - COMMUNICATIO	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-BUILDING INSPECTOR	0518619111-	07/29/2022	92.97	48567	.00		0
Total 1052240361:							104.97		.00		
10-53300-180	RECOGNITION PROGRAM PU	9017	US BANK	CC-CRUMBL COOKIES -STAFF TREAT	7875-061422	07/22/2022	25.00	20131869	.00		0
Total 1053300180:							25.00		.00		
10-53300-280	DPW DRUG & ALCOHOL TESTI	3305	MERCY HEALTH SYSTEM	DRUG TEST EMP RA	00017239-00	07/06/2022	46.00	48391	.00		0
Total 1053300280:							46.00		.00		
10-53300-300	DPW STREET MAINT& REPAIR	1060	EVANSVILLE HARDWARE	SUPPLIES-FASTENERS	200030-3073	07/18/2022	3.98	48447	.00		0
10-53300-300	DPW STREET MAINT& REPAIR	3435	MENARD'S-JANESVILLE	BLDG MAINT-SELECT BOARDS/CARSIDING/BROWN/SPLITL ESS CEDAR NAIL	7463	07/18/2022	123.75	48458	.00		0
10-53300-300	DPW STREET MAINT& REPAIR	4165	ROCK ROAD COMPANIES I	4 LT 58-28	313413	07/29/2022	871.64	48559	.00		0
10-53300-300	DPW STREET MAINT& REPAIR	4165	ROCK ROAD COMPANIES I	COLD MIX 2 TONS	313196	07/18/2022	1,258.24	48467	.00		0
10-53300-300	DPW STREET MAINT& REPAIR	9017	US BANK	CC-DIMENSIONAL PRODUCTS-EMPCO-LITE AUDIBLE DEVICE	7875-061522	07/22/2022	371.90	20131869	.00		0
Total 1053300300:							2,629.51		.00		
10-53300-303	DMV REGISTRATION USEAGE	921713	FAHRNER ASPHALT SEAL	INFRARED PATCHING/CRACKFILL	8300013031	07/29/2022	70,142.00	48537	.00		0
Total 1053300303:							70,142.00		.00		

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
10-53300-310	DPW OFFICE SUPPLIES & EX	1060	EVANSVILLE HARDWARE	SUPPLIES-CLEANING SUPPLIES	200030-3072	07/18/2022	6.98	48447	.00	0	
10-53300-310	DPW OFFICE SUPPLIES & EX	1060	EVANSVILLE HARDWARE	SUPPLIES-MOUSE TRAPS	200030-3074	07/18/2022	75.52	48447	.00	0	
10-53300-310	DPW OFFICE SUPPLIES & EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-DPW	IN13822759	07/29/2022	.26	48541	.00	0	
10-53300-310	DPW OFFICE SUPPLIES & EX	9017	US BANK	CC-AMAZON-C. RENLY-OFFICE SUPPLIES	7875-052622	07/22/2022	60.43	20131869	.00	0	
10-53300-310	DPW OFFICE SUPPLIES & EX	1778	CINTAS CORP	RESTOCK 1ST AID KIT - DPW	8405758773	07/18/2022	22.81	48437	.00	0	
10-53300-310	DPW OFFICE SUPPLIES & EX	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-DPW	5090-0722	07/22/2022	.53	48504	.00	0	
10-53300-310	DPW OFFICE SUPPLIES & EX	1101	AMAZON CAPITAL SERVIC	SUPPLIES-INK CARTRIDGES	16FN-L44M-	07/29/2022	151.94	48519	.00	0	
Total 1053300310:							318.47		.00		
10-53300-340	DPW - TOOLS & EQUIP	3435	MENARD'S-JANESVILLE	SUPPLIES-27 GALLON TOTE	07541	07/18/2022	91.42	48458	.00	0	
10-53300-340	DPW - TOOLS & EQUIP	9017	US BANK	CC-AMAZON-C. RENLY- HEADLAMP/EAR MUFFS	7875-06022-	07/22/2022	77.65	20131869	.00	0	
10-53300-340	DPW - TOOLS & EQUIP	9017	US BANK	CC-AMAZON-C. RENLY-HARD HAT W/HEADLAMP	7875-060222	07/22/2022	58.89	20131869	.00	0	
Total 1053300340:							227.96		.00		
10-53300-343	DPW VEHICLE FUEL	5060	ALCIVIA	DPW DIESEL/GAS W/DISCOUNT	1594895-072	07/18/2022	2,014.84	48432	.00	0	
10-53300-343	DPW VEHICLE FUEL	1681	CASEY'S BUSINESS MAST	DPW FUEL W/ DISCOUNT	QN366-0722	07/29/2022	509.26	48527	.00	0	
Total 1053300343:							2,524.10		.00		
10-53300-360	DPW BLDG UTILITIES EXP-HE	5160	CITY OF EVANSVILLE	ELEC/WATER-DPW GARAGE	2022-07 CO	07/22/2022	631.78	20131865	.00	0	
10-53300-360	DPW BLDG UTILITIES EXP-HE	5600	WE ENERGIES	MONTHLY GAS SERVICE-DPW	00001-0622	07/18/2022	26.35	48477	.00	0	
Total 1053300360:							658.13		.00		
10-53300-361	DPW COMMUNICATIONS	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-DPW	7875-060222	07/22/2022	36.00	20131869	.00	0	
10-53300-361	DPW COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-DPW	0518625607-	07/29/2022	126.75	48567	.00	0	
Total 1053300361:							162.75		.00		
10-53310-110	RECYCLING SALARY	2978	SAMANTHA JOZEFOWICZ	REIMB MILEAGE-BANK RECONCILIATION	2022-0720	07/29/2022	11.96	48560	.00	0	
10-53310-110	RECYCLING SALARY	921902	TRUITY PARTNERS LLC	TEMP-HOOD SHINNICK	T-99342	07/29/2022	69.12	48566	.00	0	
10-53310-110	RECYCLING SALARY	921902	TRUITY PARTNERS LLC	TEMP S KAUFMAN-IHLENFELD	T-99178	07/22/2022	43.20	48513	.00	0	
10-53310-110	RECYCLING SALARY	921902	TRUITY PARTNERS LLC	TEMP S KAUFMAN-IHLENFELD	T-99009	07/22/2022	36.00	48513	.00	0	
10-53310-110	RECYCLING SALARY	921902	TRUITY PARTNERS LLC	TEMP S KAUFMAN-IHLENFELD	T-98831	07/22/2022	44.10	48513	.00	0	
Total 1053310110:							204.38		.00		
10-53310-290	Recycling & Refuse Collection	1295	BADGERLAND DISPOSAL	MONTHLY TRASH SERVICE/WEEKLY	0002696157	07/22/2022	6,468.48	48487	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
10-53310-290	Recycling & Refuse Collection	1295	BADGERLAND DISPOSAL	MONTHLY TRASH SERVICE/WEEKLY	0002696157	07/22/2022	5,944.32	48487	.00	0	
10-53310-290	Recycling & Refuse Collection	1295	BADGERLAND DISPOSAL	MONTHLY RECYCLE SERVICE/BI-WEEKLY	0002696157	07/22/2022	2,995.20	48487	.00	0	
10-53310-290	Recycling & Refuse Collection	1295	BADGERLAND DISPOSAL	MONTHLY RECYCLE SERVICE/BI-WEEKLY	0002696157	07/22/2022	3,211.52	48487	.00	0	
10-53310-290	Recycling & Refuse Collection	1295	BADGERLAND DISPOSAL	MONTHLY RECYCLE SERVICE/BI-WEEKLY	0002696157	07/22/2022	2,758.08	48487	.00	0	
10-53310-290	Recycling & Refuse Collection	1295	BADGERLAND DISPOSAL	FUEL SURCHARGE	0002696157	07/22/2022	1,077.50	48487	.00	0	
10-53310-290	Recycling & Refuse Collection	1295	BADGERLAND DISPOSAL	FOUR YARD FRONT LOAD TRASH SERVICE/WEEKLY	0002696157	07/22/2022	106.42	48487	.00	0	
Total 1053310290:							22,561.52		.00		
10-53420-300	DPW FLEET MAINTENANCE	1060	EVANSVILLE HARDWARE	SUPPLIES-BLADE RECIP/HARDWARE	200030-3071	07/18/2022	22.34	48447	.00	0	
10-53420-300	DPW FLEET MAINTENANCE	3940	POMP'S TIRE SERVICE IN	4 TIRES/MOUNT-BALANCE-DISPOSAL-SHOP SUPPLIES	540158255	07/22/2022	2,239.80	48503	.00	0	
10-53420-300	DPW FLEET MAINTENANCE	3600	NAPA OF OREGON	DPW CEMENT/ TIRE REP STRIPS	364147	07/06/2022	28.69	48394	.00	0	
10-53420-300	DPW FLEET MAINTENANCE	3600	NAPA OF OREGON	SUPPLIES-SEA FOAM MOTOR TUNE	364875	07/06/2022	122.16	48394	.00	0	
10-53420-300	DPW FLEET MAINTENANCE	5176	VARES'S AUTO & TRUCK	PARTS & LABOR - OIL PRESSURE SWITCH/ FUEL FILTER	2098	07/22/2022	368.48	48517	.00	0	
10-53420-300	DPW FLEET MAINTENANCE	5176	VARES'S AUTO & TRUCK	PARTS & LABOR - PINION SEAL/ GEAR OIL	2103	07/22/2022	402.72	48517	.00	0	
Total 1053420300:							3,184.19		.00		
10-53470-300	DPW STREET LIGHTING EXP	5160	CITY OF EVANSVILLE	ELEC/WATER-ORN LIGHTS	2022-07 CO	07/22/2022	5,644.09	20131865	.00	0	
Total 1053470300:							5,644.09		.00		
10-54620-210	SENIOR CITIZENS PROGRAM	2239	CREEKSIDE PLACE INC	MONTHLY SR PROGRAMMING	40301	07/18/2022	375.00	48442	.00	0	
Total 1054620210:							375.00		.00		
10-54620-212	SENIOR TRANS & SERVICES	2239	CREEKSIDE PLACE INC	SR SERVICE COOR COMPENSATION	40301	07/18/2022	1,925.84	48442	.00	0	
Total 1054620212:							1,925.84		.00		
10-55720-180	RECOGNITION PROGRAM P	9017	US BANK	CC-CRUMBL COOKIES -STAFF TREAT	7875-061422	07/22/2022	25.00	20131869	.00	0	
Total 1055720180:							25.00		.00		
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	PARK-GFI ST RECPT WP	200030-3069	07/18/2022	63.98	48447	.00	0	
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-FASTENERS	200030-3071	07/18/2022	2.98	48447	.00	0	
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-MARKING PAINT	200030-3073	07/18/2022	19.58	48447	.00	0	
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-PLYWOOD/PAINT	200030-3074	07/18/2022	152.98	48447	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
10-55720-300	PARK MAINT EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-PARK	IN13822759	07/29/2022	10.55	48541	.00	0	
10-55720-300	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	SUPPLIES - RECIPIENT BLADE ASSORT/AIR HAMMER/AIR FRESHENER	07103	07/18/2022	53.96	48458	.00	0	
10-55720-300	PARK MAINT EXPENSES	3640	NELSON YOUNG LUMBER	2X10 20 HEM FIR/SPF	128439	07/18/2022	48.00	48462	.00	0	
10-55720-300	PARK MAINT EXPENSES	3640	NELSON YOUNG LUMBER	2 X 4 08 SPF	128932	07/18/2022	70.29	48462	.00	0	
10-55720-300	PARK MAINT EXPENSES	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-LEONARD PARK-DPW	576537	07/29/2022	40.00	48554	.00	0	
10-55720-300	PARK MAINT EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX- SHELTER RENTAL/PICNIC TABLES	2022-07 ST	07/22/2022	20.85	20131873	.00	0	
10-55720-300	PARK MAINT EXPENSES	4041	REGEZ SUPPLY CO INC	2 PLY 9"DIA JUMBO ROLL TISSUE 12/1000'	238013	07/18/2022	708.56	48465	.00	0	
10-55720-300	PARK MAINT EXPENSES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-PARK BOARD	5090-0722	07/22/2022	.73	48504	.00	0	
Total 1055720300:							1,192.46		.00		
10-55720-343	PARKS FUEL	1681	CASEY'S BUSINESS MAST	PARK FUEL W/ DISCOUNT	QN366-0722	07/29/2022	507.97	48527	.00	0	
Total 1055720343:							507.97		.00		
10-55720-360	PARK UTILITIES EXPENSE	5160	CITY OF EVANSVILLE	ELEC/WATER-PARK SHELTERS	2022-07 CO	07/22/2022	1,053.19	20131865	.00	0	
10-55720-360	PARK UTILITIES EXPENSE	5160	CITY OF EVANSVILLE	ELEC/WATER-PARK SHELTERS	2022-07 CO	07/22/2022	166.54	20131865	.00	0	
Total 1055720360:							1,219.73		.00		
10-55720-361	PARKS COMMUNICATION EXP	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE- PARKS MAINT.	0518625607-	07/29/2022	51.25	48567	.00	0	
Total 1055720361:							51.25		.00		
10-55720-362	BALLFIELD LIGHTING EXP	5160	CITY OF EVANSVILLE	ELEC/WATER-DPW BALLFIELD LIGHTS	2022-07 CO	07/22/2022	357.45	20131865	.00	0	
10-55720-362	BALLFIELD LIGHTING EXP	9017	US BANK	CC-AMAZON-W&L-HALOGEN LIGHT BULBS	1093-060722	07/22/2022	141.33	20131869	.00	0	
Total 1055720362:							498.78		.00		
10-55720-720	CITY CELEBRATION/EVENTS	1060	EVANSVILLE HARDWARE	SUPPLIES-CM FLEX HANDLE	200037-3074	07/18/2022	44.99	48447	.00	0	
10-55720-720	CITY CELEBRATION/EVENTS	1060	EVANSVILLE HARDWARE	SUPPLIES-CABLE TIES	200037-3074	07/18/2022	19.98	48447	.00	0	
Total 1055720720:							64.97		.00		
10-55730-300	SWIMMING POOL EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-BRASS SHUTOFF HOSE/THREAD SEAL TAPE/PIPE/RAIN WAND	200030-3072	07/18/2022	11.99	48447	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-VETS POOL	IN13822759	07/29/2022	20.18	48541	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	5 GAL LIQUID CHLORINE CARBOY DEPOSIT	100102	07/06/2022	269.94	48393	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	BULK LIQUID CHLORINE/5 GAL. SULFURIC ACID	100103	07/06/2022	395.90	48393	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	5 GAL LIQUID CHLORINE CARBOY DEPOSIT	100199	07/06/2022	63.75	48393	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	5 GAL LIQUID CHLORINE CARBOY DEPOSIT	99991	07/06/2022	213.93	48393	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	5 GAL LIQUID CHLORINE CARBOY DEPOSIT	100322	07/18/2022	137.92	48460	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	LEAF EATER BAG	99622	07/18/2022	56.48	48460	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	5 GAL MURIATIC ACID AND 50" RESCUE TUBE	100978	07/29/2022	361.92	48549	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	POOL SUPPLIES-MURIATIC ACID/ACID CARBOY	100577	07/29/2022	269.94	48549	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	POOL SUPPLIES-BULK CHLORINIE	100774	07/29/2022	498.00	48549	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	POOL SUPPLIES-BULK CHLORINE/CHLORINE CARBOY/FAS-DPD CHLORINE	100638	07/29/2022	167.43	48549	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	3517	CITY OF MONROE	FEE FOR DR STILES TEAM SWIM MEET	2022-07	07/18/2022	50.00	48439	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	5160	CITY OF EVANSVILLE	ELEC/WATER-POOL	2022-07 CO	07/22/2022	2,234.55	20131865	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	9017	US BANK	CC-GAS N GO-FUEL POOL	4877-060822	07/22/2022	8.79	20131869	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	9017	US BANK	CC-GAS N GO-FUEL POOL	4877-060822	07/22/2022	9.21	20131869	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	9017	US BANK	CC-WRISTCO.COM-POOL WRISTBANDS	4877-061522	07/22/2022	84.14	20131869	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-POOL	7875-060222	07/22/2022	24.00	20131869	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	5060	ALCIVIA	80 PROPANE VALUE FILL-POOL-627.6 GAL LPG	279235-0722	07/18/2022	1,730.12	48432	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	3231	LITEWIRE INTERNET SER	*BASIC - CITY POOL & LEASE FEE: MONTHLY EQUIPMENT LEASE	2022-07	07/18/2022	44.95	48457	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX-POOL	2022-07 ST	07/22/2022	821.14	20131873	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	90802	USA BLUE BOOK	BLUE WHITE ROLLER ASSEMBLY	043074	07/29/2022	96.86	48569	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	1090	AT&T	MONTHLY AT&T CHARGES-POOL & PARK STORE	6088822281	07/18/2022	17.81	48435	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-POOL	5090-0722	07/22/2022	14.31	48504	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	922731	KOSTROUN, MACKENZIE	REIMBURSEMENT FOR LIFEGUARDING COURSE	2022-07	07/18/2022	230.00	48455	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	922732	DEEGAN, KELSEY	REIMBURSEMENT FOR LIFEGUARDING COURSE	2022-07	07/18/2022	237.18	48443	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	922737	SLONIKER, MACIE	REIMBURSE LIFE GUARD CLASS	2022-07	07/22/2022	362.18	48510	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	922741	MUENCH, SIERRA	REIMB FOR LIFEGUARD CLASS/MILEAGE	2022-07	07/29/2022	305.63	48551	.00	0	
Total 1055730300:							8,738.25		.00		
10-55740-300	PARK STORE EXPENSES	2800	HOLIDAY WHOLESale INC	SUPPLIES- CANDY/CHIPS/COOKIES/CLEANING PROD/ICE CREAM	1150318	07/29/2022	772.20	48543	.00	0	
10-55740-300	PARK STORE EXPENSES	2800	HOLIDAY WHOLESale INC	SUPPLIES- CANDY/CHIPS/COOKIES/CLEANING							

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
				PROD/ICE CREAM	1135337	07/18/2022	2,530.10	48451	.00	0	
10-55740-300	PARK STORE EXPENSES	2800	HOLIDAY WHOLESAL INC	SUPPLIES-CLEANING PRODUCTS	1135760	07/18/2022	72.88	48451	.00	0	
10-55740-300	PARK STORE EXPENSES	2800	HOLIDAY WHOLESAL INC	SUPPLIES-ICE CREAM/PRETZEL SAUCE	1128087	07/18/2022	300.45	48451	.00	0	
10-55740-300	PARK STORE EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX-PARK STORE	2022-07 ST	07/22/2022	190.10	20131873	.00	0	
Total 1055740300:							3,865.73		.00		
10-55750-210	YOUTH CENTER PROF SERVI	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-YOUTH CTR	576538	07/29/2022	37.00	48554	.00	0	
Total 1055750210:							37.00		.00		
10-55750-300	YOUTH CENTER OPER EXPE	5600	WE ENERGIES	MONTHLY GAS SERVICE-EYC	00010-0722	07/29/2022	8.91	48570	.00	0	
10-55750-300	YOUTH CENTER OPER EXPE	9017	US BANK	CC-GOOGLE-P. RIGG-EMAIL-EYC	7875-060222	07/22/2022	12.00	20131869	.00	0	
Total 1055750300:							20.91		.00		
10-55750-355	YOUTH CNTR REPAIRS& MAIN	5160	CITY OF EVANSVILLE	ELEC/WATER-YOUTH CTR/AWARE	2022-07 CO	07/22/2022	145.24	20131865	.00	0	
Total 1055750355:							145.24		.00		
10-55760-300	BASEBALL/RECREATON EXPE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-SUMMER BBALL	IN13822759	07/29/2022	.27	48541	.00	0	
10-55760-300	BASEBALL/RECREATON EXPE	9017	US BANK	CC-DUNHAMS SPORTS-BASEBALL EQUIPMENT	3774-061722	07/22/2022	84.97	20131869	.00	0	
10-55760-300	BASEBALL/RECREATON EXPE	2732	HALO BRANDED SOLUTIO	CITY LEAGUE BASEBALL GEAR	2022000101	07/22/2022	145.00	48493	.00	0	
10-55760-300	BASEBALL/RECREATON EXPE	2758	HAYDEN GRAYS PHOTOG	BASEBALL PICTURES	1005	07/18/2022	1,925.00	48450	.00	0	
Total 1055760300:							2,155.24		.00		
10-56820-300	ECONOMIC DEVELOPMENT E	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-ECON DEV	IN13822759	07/29/2022	1.09	48541	.00	0	
Total 1056820300:							1.09		.00		
10-56840-210	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES- WINDMILL RIDGE SUBDIVISION	54549	07/06/2022	372.00	48383	.00	0	
Total 1056840210:							372.00		.00		
10-56840-251	COMM DEVL - IT MAINT & REP	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM-COMM DEV	COE-BDR 50	07/18/2022	1.24	48441	.00	0	
10-56840-251	COMM DEVL - IT MAINT & REP	1850	COMPUTER KNOW HOW L	OFFICE 365 APPS FOR BUSINESS MONTHLY 2 USERS	COE-BDR 50	07/18/2022	8.30	48441	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 1056840251:							9.54		.00		
10-56840-300	COMMUNITY DEVELOP EXPE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-COMM DEV/PLAN	IN13822759	07/29/2022	56.14	48541	.00	0	
10-56840-300	COMMUNITY DEVELOP EXPE	9017	US BANK	CC-GOOGLE-P. RIGG-EMAIL-ECON DEV	7875-060222	07/22/2022	36.00	20131869	.00	0	
10-56840-300	COMMUNITY DEVELOP EXPE	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE- ECON. DEV	0518619111-	07/29/2022	87.47	48567	.00	0	
10-56840-300	COMMUNITY DEVELOP EXPE	1007	8X8 INC	MONTHLY SERVICE CHARGES- COMMUNITY DEVELOPMENT	3469785	07/22/2022	33.34	48482	.00	0	
10-56840-300	COMMUNITY DEVELOP EXPE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-PLAN COMM	5090-0722	07/22/2022	40.81	48504	.00	0	
Total 1056840300:							253.76		.00		
11-56820-300	TOURISM EXPENSE	922730	SHOTLIFF, LACY	STIPEND FOR MURAL	2022-07	07/18/2022	1,000.00	48470	.00	0	
Total 1156820300:							1,000.00		.00		
20-52220-110	EMS SALARY	2978	SAMANTHA JOZEFOWICZ	REIMB MILEAGE-BANK RECONCILIATION	2022-0720	07/29/2022	14.95	48560	.00	0	
20-52220-110	EMS SALARY	921902	TRUITY PARTNERS LLC	TEMP-HOOD SHINNICK	T-99342	07/29/2022	86.40	48566	.00	0	
20-52220-110	EMS SALARY	921902	TRUITY PARTNERS LLC	TEMP S KAUFMAN-IHLENFELD	T-99178	07/22/2022	54.00	48513	.00	0	
20-52220-110	EMS SALARY	921902	TRUITY PARTNERS LLC	TEMP S KAUFMAN-IHLENFELD	T-99009	07/22/2022	45.00	48513	.00	0	
20-52220-110	EMS SALARY	921902	TRUITY PARTNERS LLC	TEMP S KAUFMAN-IHLENFELD	T-98831	07/22/2022	55.13	48513	.00	0	
Total 2052220110:							255.48		.00		
20-52220-251	EMS - IT MAINT & REPAIR	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM-EMS	COE-BDR 50	07/18/2022	1.24	48441	.00	0	
Total 2052220251:							1.24		.00		
20-52220-295	EMS ADMIN SERVICES - BILLI	2859	IMAGE TREND INC	FIELD BRIDGE LICENSE/SUPPORT- ANNUAL SUPPORT & UPGRADES	136120	07/29/2022	800.00	48544	.00	0	
Total 2052220295:							800.00		.00		
20-52220-310	EMS OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-EMS	5090-0722	07/22/2022	8.68	48504	.00	0	
Total 2052220310:							8.68		.00		
20-52220-340	EMS MED SUPPLIES & EQUIP	5253	WELDERS SUPPLY COMP	OXYGEN D USP 387L 13CF/125 CF USP MEDICAL OXYGEN/HAZ MAT CHARGE	10294999	07/18/2022	93.84	48478	.00	0	
20-52220-340	EMS MED SUPPLIES & EQUIP	5253	WELDERS SUPPLY COMP	OXYGEN D USP 387L 13CF/HAZ MAT & DELIVERY CHARGE	10295747	07/18/2022	81.48	48478	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
20-52220-340	EMS MED SUPPLIES & EQUIP	2157	EMERGENCY MEDICAL PR	SUPPLIES-CURAPLEX NASOPHARYNGEAL AIRWAY/DYNAREX SUCTION CATHETER	2456883	07/06/2022	175.86	48385	.00	0	
20-52220-340	EMS MED SUPPLIES & EQUIP	2157	EMERGENCY MEDICAL PR	SUPPLIES-COLD PACKS/HOT PACKS	2458619	07/06/2022	21.22	48385	.00	0	
20-52220-340	EMS MED SUPPLIES & EQUIP	2157	EMERGENCY MEDICAL PR	SUPPLIES-ASSURE PRISM CONTROL SOLUTION	245715	07/18/2022	299.34	48446	.00	0	
20-52220-340	EMS MED SUPPLIES & EQUIP	2157	EMERGENCY MEDICAL PR	SUPPLIES-STERILE WATER	2458618	07/18/2022	242.88	48446	.00	0	
20-52220-340	EMS MED SUPPLIES & EQUIP	2157	EMERGENCY MEDICAL PR	SUPPLIES-ELECTRODES	2460401	07/18/2022	70.50	48446	.00	0	
Total 2052220340:							985.12		.00		
20-52220-341	EMS MED EQUIP MAINT	6900	ZOLL MEDICAL CORP GPO	PREENTIVE MAINTAINANCE	90065732	07/29/2022	560.00	48574	.00	0	
Total 2052220341:							560.00		.00		
20-52220-343	EMS AMBULANCE FUEL	5060	ALCIVIA	EMS DIESEL/GAS JUNE	1594062-072	07/18/2022	935.97	48432	.00	0	
20-52220-343	EMS AMBULANCE FUEL	5060	ALCIVIA	EMS FED DIESEL DISC JUNE	1594062-114	07/18/2022	42.22-	48432	.00	0	
Total 2052220343:							893.75		.00		
20-52220-350	EMS AMBULANCE MAINTENA	4468	SIREN SERVICES LLC	SERVICE CALL ON AMBULANCE 642	1094	07/06/2022	1,475.58	48398	.00	0	
Total 2052220350:							1,475.58		.00		
20-52220-355	EMS BUILDING MAINT & REPA	3955	PROFESSIONAL PEST CO	GENERAL PEST SERVICE-MONTHLY	576539	07/29/2022	31.00	48554	.00	0	
20-52220-355	EMS BUILDING MAINT & REPA	3988	R.A. HTG & AIR CONDITIO	SERVICE CALL FOR EMS-REPLACE CAPACITOR	S122043	07/29/2022	286.00	48556	.00	0	
20-52220-355	EMS BUILDING MAINT & REPA	3988	R.A. HTG & AIR CONDITIO	1/4HP 208-230V, 1075RPM MOTOR	SF15657	07/18/2022	143.59	48464	.00	0	
Total 2052220355:							460.59		.00		
20-52220-361	EMS COMMUNICATIONS	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-EMS	7875-060222	07/22/2022	12.00	20131869	.00	0	
20-52220-361	EMS COMMUNICATIONS	1730	CHARTER COMMUNICATI	W&L MONTHLY CHARTER SERVICE	0035901-062	07/06/2022	46.30	48380	.00	0	
20-52220-361	EMS COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-EMS	0518410945-	07/29/2022	124.75	48567	.00	0	
20-52220-361	EMS COMMUNICATIONS	1090	AT&T	MONTHLY AT&T CHARGES-EMS	6088822281	07/18/2022	35.60	48435	.00	0	
Total 2052220361:							218.65		.00		
20-52220-362	EMS UTILITIES	5160	CITY OF EVANSVILLE	ELEC/WATER-EMS	2022-07 CO	07/22/2022	291.84	20131865	.00	0	
20-52220-362	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-EMS GARAGE	00007-0622	07/18/2022	10.23	48477	.00	0	
20-52220-362	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-EMS	00003-0622	07/18/2022	19.49	48477	.00	0	
20-52220-362	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-EMS	00007-0722	07/29/2022	8.91	48570	.00	0	
20-52220-362	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-EMS	00003-0722	07/29/2022	8.91	48570	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 2052220362:							339.38		.00		
20-52220-380	EMS ACT 102 EXPENSES-AIDS	2630	GENERAL COMMUNICATI	EMS-INSTALLED/PROGRAMMED RADIO EQUIPMENT	306481	07/29/2022	1,213.80	48540	.00		0
20-52220-380	EMS ACT 102 EXPENSES-AIDS	2630	GENERAL COMMUNICATI	EMS-NEW RADIO EQUIP AND INSTALL	306444	07/29/2022	15,745.60	48540	.00		0
Total 2052220380:							16,959.40		.00		
21-55700-180	RECOGNITION PROGRAM	9282	THE LIBRARY STORE	SUPPLIES-MINI ERASERS	6033546	07/29/2022	19.03	48562	.00		0
Total 2155700180:							19.03		.00		
21-55700-310	LIBRARY OFFICE SUPPLIES	9017	US BANK	CC-AMAZON-M. KLOECKNER-OFFICE SUPPLIES- CASH REGISTER	6038-053022	07/22/2022	390.44	20131869	.00		0
21-55700-310	LIBRARY OFFICE SUPPLIES	9017	US BANK	CC-AMAZON-M. KLOECKNER-OFFICE SUPPLIES	6038-053022	07/22/2022	69.75	20131869	.00		0
Total 2155700310:							460.19		.00		
21-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	SUPPLIES-JACKETS/BOOK TAPE	7150223	07/29/2022	137.55	48533	.00		0
Total 2155700311:							137.55		.00		
21-55700-312	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES- LIBRARY	IN13821552	07/29/2022	134.97	48541	.00		0
21-55700-312	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES- LIBRARY	IN13827298	07/29/2022	55.53	48541	.00		0
Total 2155700312:							190.50		.00		
21-55700-313	LIBRARY POSTAGE	8060	PETTY CASH-EAGER FRE	POSTAGE	2022-0727	07/29/2022	10.58	48553	.00		0
21-55700-313	LIBRARY POSTAGE	8060	PETTY CASH-EAGER FRE	POSTAGE	2022-0617	07/06/2022	5.15	48395	.00		0
21-55700-313	LIBRARY POSTAGE	8060	PETTY CASH-EAGER FRE	POSTAGE	2022-0624	07/06/2022	20.80	48395	.00		0
Total 2155700313:							36.53		.00		
21-55700-330	LIBRARY PROFESSIONAL DEV	921882	MEGAN KLOECKNER	REIMB MILEAGE-ALS DIRECTORS MEETING	2022-07	07/29/2022	41.25	48548	.00		0
Total 2155700330:							41.25		.00		
21-55700-355	BLDG MAINTENANCE & REPAI	1060	EVANSVILLE HARDWARE	LIBRARY-BUILDING MAINTENANCE	200025-3074	07/18/2022	34.80	48447	.00		0
21-55700-355	BLDG MAINTENANCE & REPAI	1060	EVANSVILLE HARDWARE	LIBRARY-FINANCE CHARGE	200025-7642	07/18/2022	.50	48447	.00		0
21-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	MONTHLY MAT SERVICE/LIBRARY	4125354618	07/29/2022	109.97	48529	.00		0

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
21-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	MONTHLY MAT SERVICE/LIBRARY	4124629607	07/29/2022	147.50	48529	.00	0	
21-55700-355	BLDG MAINTENANCE & REPAI	2559	TONY RYERSON	MAINT/CLEANING SERVICES	151	07/29/2022	250.00	48565	.00	0	
21-55700-355	BLDG MAINTENANCE & REPAI	4600	STAPLES BUSINESS CRE	LIBRARY-BUILDING MAINTENANCE	735655920	07/18/2022	107.74	48472	.00	0	
21-55700-355	BLDG MAINTENANCE & REPAI	4600	STAPLES BUSINESS CRE	LIBRARY-TOILET PAPER	7358271744	07/18/2022	43.74	48472	.00	0	
21-55700-355	BLDG MAINTENANCE & REPAI	3229	LIBERTY LAWN AND MAIN	GROUND MAINTENANCE	1669	07/06/2022	367.20	48388	.00	0	
21-55700-355	BLDG MAINTENANCE & REPAI	3738	OMNI TECHNOLOGIES LL	ANNUAL FIRE ALARM INSPRCTION-LIBRARY	I22-0399	07/29/2022	826.00	48552	.00	0	
21-55700-355	BLDG MAINTENANCE & REPAI	922740	WEATHERTIGHT HOME IM	REPAIR LIBRARY ENTRY ROOF	2022-07	07/29/2022	3,100.00	48571	.00	0	
Total 2155700355:							4,987.45		.00		
21-55700-361	LIBRARY COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM LIBRARY	0073605070	07/29/2022	39.99	48528	.00	0	
21-55700-361	LIBRARY COMMUNICATIONS	1090	AT&T	MONTHLY AT&T CHARGES-LIB	6088822281	07/18/2022	35.60	48435	.00	0	
21-55700-361	LIBRARY COMMUNICATIONS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP	31866367	07/06/2022	117.59	48386	.00	0	
Total 2155700361:							193.18		.00		
21-55700-362	LIBRARY UTILITIES	5160	CITY OF EVANSVILLE	ELEC/WATER-LIBRARY	2022-07 CO	07/22/2022	1,371.14	20131865	.00	0	
Total 2155700362:							1,371.14		.00		
21-55700-363	LIBRARY FUEL	5600	WE ENERGIES	MONTHLY GAS SERVICE/LIBRARY	00001-0622	07/18/2022	440.00	48477	.00	0	
21-55700-363	LIBRARY FUEL	5600	WE ENERGIES	MONTHLY GAS SERVICE/LIBRARY	00001-0722	07/29/2022	154.84	48570	.00	0	
Total 2155700363:							594.84		.00		
21-55700-371	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	70374317	07/29/2022	29.50	48545	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036686575	07/29/2022	353.62	48523	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036867689	07/29/2022	31.11	48523	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036862473	07/29/2022	14.71	48523	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036862474	07/29/2022	15.83	48523	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036890999	07/29/2022	15.83	48523	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036887486	07/29/2022	21.46	48523	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036887485	07/29/2022	63.33	48523	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036891000	07/29/2022	309.24	48523	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	DVD-ADULT DVD	H61750170	07/29/2022	55.41	48522	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	DVD-ADULT DVD	H61977460	07/29/2022	46.72	48522	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	DVD-ADULT DVD	H61972460	07/29/2022	202.19	48522	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	DVD-ADULT DVD	H61804270	07/29/2022	43.19	48522	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7052	BLACKSTONE PUBLISHIN	ADULT BOOKS	2053778	07/29/2022	100.00	48524	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	921983	READER SERVICE	FOUR BOOKS	209840768-0	07/29/2022	22.96	48557	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	921983	READER SERVICE	FOUR BOOKS	209840594-0	07/29/2022	23.72	48557	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7250	FINDAWAY WORLD LLC	ADULT BOOKS	394010	07/18/2022	348.45	48448	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
21-55700-371	LIBRARY ADULT BOOKS	7250	FINDAWAY WORLD LLC	ADULT BOOKS	397228	07/29/2022	344.20	48538	.00	0	
Total 2155700371:							2,041.47		.00		
21-55700-372	LIBRARY CHILDREN'S BOOKS	9017	US BANK	CC-AMAZON-M. KLOECKNER- CHILDRENS BOOKS	6038-060822	07/22/2022	29.87	20131869	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036865755	07/29/2022	180.82	48523	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036865754	07/29/2022	134.29	48523	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036862475	07/29/2022	12.92	48523	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036862476	07/29/2022	8.90	48523	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036862477	07/29/2022	14.13	48523	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036862478	07/29/2022	34.42	48523	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036862479	07/29/2022	15.34	48523	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036862480	07/29/2022	3.17	48523	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036867690	07/29/2022	210.63	48523	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036891003	07/29/2022	16.65	48523	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036891002	07/29/2022	12.73	48523	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036891001	07/29/2022	36.88	48523	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036887490	07/29/2022	10.74	48523	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036887489	07/29/2022	10.74	48523	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036887488	07/29/2022	23.32	48523	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036887487	07/29/2022	24.70	48523	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036891004	07/29/2022	211.76	48523	.00	0	
Total 2155700372:							992.01		.00		
21-55700-376	LIBRARY PROGRAMMING SUP	1060	EVANSVILLE HARDWARE	LIBRARY-PROGRAMMING SUPPLIES	200025-3070	07/18/2022	13.99	48447	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	1060	EVANSVILLE HARDWARE	LIBRARY-PROGRAMMING SUPPLIES	200025-3070	07/18/2022	21.87	48447	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	CC-FAMILY DOLLAR-R. VANDAN- FREEZER BAGS	2394-060722	07/22/2022	5.10	20131869	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	CC-WALMART-R. VAN DAN- ASTROBRIGHT	2394-062222	07/22/2022	17.85	20131869	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	CC-BARNES & NOBLE-M. KLOECKNER-PROGRAMMING SUPPLIES	6038-052822	07/22/2022	75.95	20131869	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	CC-AMAZON-M. KLOECKNER- PROGRAMMING SUPPLIES	6038-053022	07/22/2022	95.28	20131869	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	CC-AMAZON-M. KLOECKNER- PROGRAMMING SUPPLIES	6038-053022	07/22/2022	20.97	20131869	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	CC-ZOOM-M. KLOECKNER- PROGRAMMING SUPPLIES	6038-061422	07/22/2022	14.99	20131869	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	CC-FAMILY DOLLAR-M. KLOECKNER- PROGRAMMING SUPPLIES	6038-062422	07/22/2022	5.60	20131869	.00	0	
Total 2155700376:							271.60		.00		

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
21-55700-385	LIBRARY GRANT EXPENDITU	7100	BAKER & TAYLOR CO	GRANT REPLACEMENT ITEMS-CODE 30	2036891005	07/29/2022	245.06	48523	.00	0	
Total 2155700385:							245.06		.00		
22-54640-343	CEMETERY FUEL	1681	CASEY'S BUSINESS MAST	CEMETERY FUEL W/ DISCOUNT	QN366-0722	07/29/2022	478.96	48527	.00	0	
Total 2254640343:							478.96		.00		
22-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	SUPPLIES-FASTENERS/EPOXY	200030-3069	07/18/2022	9.38	48447	.00	0	
22-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	SUPPLIES-FASTENERS	200030-3070	07/18/2022	.40	48447	.00	0	
22-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	CEMETERY-GARDEN HOSE	200030-3070	07/18/2022	69.99	48447	.00	0	
22-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	SUPPLIES-FASTENERS	200030-3071	07/18/2022	3.14	48447	.00	0	
22-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	SUPPLIES-FASTENERS	200030-3071	07/18/2022	9.72	48447	.00	0	
22-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	SUPPLIES-BLADE HACK CARBON	200030-3071	07/18/2022	6.59	48447	.00	0	
22-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	SUPPLIES-FASTENERS	200030-3071	07/18/2022	4.70	48447	.00	0	
22-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	SUPPLIES-WEED KILLER	200030-3072	07/18/2022	24.99	48447	.00	0	
22-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	CEMETERY-MASK N95	200030-3072	07/18/2022	8.59	48447	.00	0	
22-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	SUPPLIES-STAPLES	200030-3073	07/18/2022	3.59	48447	.00	0	
22-54640-350	CEMETERY MAINT EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES- CEMETERY	IN13822759	07/29/2022	.50	48541	.00	0	
22-54640-350	CEMETERY MAINT EXP	3456	MID-STATE EQUIPMENT	EQUIP MAINT- BELT/PULLEY/WHEEL/BOLT/NUT	J52566	07/06/2022	92.20	48392	.00	0	
22-54640-350	CEMETERY MAINT EXP	3456	MID-STATE EQUIPMENT	AIR FILTER	I21473	07/06/2022	8.86	48392	.00	0	
22-54640-350	CEMETERY MAINT EXP	3456	MID-STATE EQUIPMENT	EQUIP PARTS-WHEEL/CUT BLADE	I21474	07/06/2022	190.58	48392	.00	0	
22-54640-350	CEMETERY MAINT EXP	3456	MID-STATE EQUIPMENT	EQUIP MAINT-BELT	J52515	07/18/2022	121.17	48459	.00	0	
22-54640-350	CEMETERY MAINT EXP	5176	VARESIS AUTO & TRUCK	PARTS & LABOR - CEMETERY TRUCK	2110	07/22/2022	1,993.45	48517	.00	0	
22-54640-350	CEMETERY MAINT EXP	922742	WISCONSIN ALLIANCE OF	CEMETERY MGMT COURSE-L HURTLEY, C RENLY, K DIENBERG	2022-07	07/29/2022	447.00	48573	.00	0	
Total 2254640350:							2,994.85		.00		
22-54640-360	CEMETERY UTILITIES EXPEN	5160	CITY OF EVANSVILLE	ELEC/WATER-CEMETERY	2022-07 CO	07/22/2022	115.06	20131865	.00	0	
Total 2254640360:							115.06		.00		
22-54640-361	CEMETERY COMMUNICATION	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE- CEMETERY	0518625607-	07/29/2022	38.50	48567	.00	0	
Total 2254640361:							38.50		.00		
25-57900-210	Professional Services	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES-TID #5	499068	07/06/2022	300.00	48387	.00	0	
Total 2557900210:							300.00		.00		

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
25-57900-801	Land Acquisition/Right of Way	5160	CITY OF EVANSVILLE	W&L FOR 170 E CHURCH/30250001	2022-07 W&	07/18/2022	49.55	48438	.00	0	
25-57900-801	Land Acquisition/Right of Way	5160	CITY OF EVANSVILLE	W&L FOR 170 E CHURCH/12195001	2022-07 W&	07/18/2022	16.75	48438	.00	0	
25-57900-801	Land Acquisition/Right of Way	5160	CITY OF EVANSVILLE	W&L FOR 170 E CHURCH/12193001	2022-07 W&	07/18/2022	7.60	48438	.00	0	
Total 2557900801:							73.90		.00		
26-57900-210	Professional Services	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES-TID #6	499068	07/06/2022	300.00	48387	.00	0	
Total 2657900210:							300.00		.00		
27-57900-210	Professional Services	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES-TIF #7	499068	07/06/2022	300.00	48387	.00	0	
Total 2757900210:							300.00		.00		
28-57900-210	Professional Services	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES-TIF #8	499068	07/06/2022	300.00	48387	.00	0	
Total 2857900210:							300.00		.00		
29-57900-210	Professional Services	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES-TIF #9	499068	07/06/2022	300.00	48387	.00	0	
Total 2957900210:							300.00		.00		
29-57950-210	ADMINISTRATIVE SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-TID 9	54545	07/06/2022	651.00	48383	.00	0	
Total 2957950210:							651.00		.00		
40-53300-821	DPW BUILDINGS AND GROUN	1006	1848 CONSTRUCTION INC	PROJECT # 21-0028/MAINTENANCE GARAGE	210028.6	07/22/2022	54,190.50	48481	.00	0	
40-53300-821	DPW BUILDINGS AND GROUN	1006	1848 CONSTRUCTION INC	PROJECT # 21-0028/MAINTENANCE GARAGE	210028.5	07/18/2022	50,826.75	48431	.00	0	
Total 4053300821:							105,017.25		.00		
40-53300-860	DPW Road Construction	4165	ROCK ROAD COMPANIES I	2022 STREET & UTILITY IMPROVEMENTS-LIBERTY ST, OLD HWY 92 INTERSECTION AND S. MADISON ST SIDEWALKS	2022-0727	07/29/2022	33,547.85	48559	.00	2022301	
40-53300-860	DPW Road Construction	4165	ROCK ROAD COMPANIES I	2022 STREET & UTILITY IMPROVEMENTS-LIBERTY ST, OLD HWY 92 INTERSECTION AND S. MADISON ST SIDEWALKS	2022-07	07/18/2022	69,570.34	48467	.00	2022301	
40-53300-860	DPW Road Construction	4990	TOWN & COUNTRY ENGIN	PROJECT EV 95 - 2022 STREET & UTILITY IMPROVEMENTS	24113	07/06/2022	6,220.70	48400	.00	0	
Total 4053300860:							109,338.89		.00		

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
40-55720-803	Park Improvements	1365	BAKER STREET CONSULT	REF CODE: 4004-02-08-CAPITAL CAMPAIGN PROGRAM INVOICE	5020-22-070	07/22/2022	6,500.00	48488	.00	2022002	
Total 4055720803:							6,500.00		.00		
40-55730-803	POOL Improvements	1365	BAKER STREET CONSULT	REF CODE: 4004-02-08-CAPITAL CAMPAIGN PROGRAM INVOICE	5020-22-070	07/22/2022	3,500.00	48488	.00	2022001	
Total 4055730803:							3,500.00		.00		
43-52200-840	LEVY POLICE EQUIPMENT	2630	GENERAL COMMUNICATI	EPD-JOHNSON	308309	07/29/2022	4,231.90	48540	.00	0	
Total 4352200840:							4,231.90		.00		
43-57960-833	LEVY CITY TECH & COMMUNI	7335	DIMAX OFFICE SOLUTION	NEW PHONE SYSTEM DEPOSIT	48249	07/29/2022	5,000.00	48534	.00	2022016	
Total 4357960833:							5,000.00		.00		
60-53500-210	WWTP PROFESSIONAL SERVI	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES-WWTP	499068	07/06/2022	2,500.00	48387	.00	0	
60-53500-210	WWTP PROFESSIONAL SERVI	4990	TOWN & COUNTRY ENGIN	PROJECT EV-101-2022 OPERATIONAL SUPPORT	24094	07/06/2022	250.00	48400	.00	0	
Total 6053500210:							2,750.00		.00		
60-53500-214	WWTP LABORATORY SERVIC	8901	AGSOURCE	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV21211	07/22/2022	330.00	48483	.00	0	
60-53500-214	WWTP LABORATORY SERVIC	8901	AGSOURCE	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV2136	07/22/2022	179.50	48483	.00	0	
60-53500-214	WWTP LABORATORY SERVIC	8901	AGSOURCE	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV2100	07/22/2022	359.00	48483	.00	0	
Total 6053500214:							868.50		.00		
60-53500-215	SLUDGE HAULING	5104	UNITED LIQUID WASTE RE	CAKE WASTE PICK UP	35211	07/29/2022	2,433.80	48568	.00	0	
Total 6053500215:							2,433.80		.00		
60-53500-251	WWTP IT MAINT & REPAIR	1810	CIVIC SYSTEMS LLC	SEMI-ANNUAL SUPPORT FEE	CVC22088	07/06/2022	1,042.80	48382	.00	0	
60-53500-251	WWTP IT MAINT & REPAIR	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM-WWTP	COE-BDR 50	07/18/2022	16.05	48441	.00	0	
Total 6053500251:							1,058.85		.00		
60-53500-310	WWTP GEN OFFICE SUPPLIE	1776	CINTAS	RESTOCK MEDICINE CABINET-WWTP	5102646645	07/22/2022	27.40	48490	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
60-53500-310	WWTP GEN OFFICE SUPPLIE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-WWTP	IN13822759	07/29/2022	.01	48541	.00	0	
60-53500-310	WWTP GEN OFFICE SUPPLIE	2738	HANSON ELECTRONICS L	WWTP-INK CARTRIDGES	10143661	07/22/2022	85.96	48494	.00	0	
60-53500-310	WWTP GEN OFFICE SUPPLIE	1101	AMAZON CAPITAL SERVIC	SUPPLIES-HAND HELD LABEL MAKER	1NHV-6PPD-	07/29/2022	34.99	48519	.00	0	
Total 6053500310:							148.36		.00		
60-53500-330	WWTP PROFESSIONAL DEVL	9017	US BANK	CC-WWVOA-DPW-CONFERENCE-B. MARX	1069-060622	07/22/2022	160.00	20131869	.00	0	
60-53500-330	WWTP PROFESSIONAL DEVL	9017	US BANK	CC-WWVOA-D. ROBERTS- CONFERENCE-A. TOMLIN	1069-060622	07/22/2022	160.00	20131869	.00	0	
Total 6053500330:							320.00		.00		
60-53500-340	WWTP GENERAL PLANT SUPP	5060	ALCIVIA	WWTP ICE FOR WATER SAMPLES	1594895-072	07/18/2022	11.34	48432	.00	0	
Total 6053500340:							11.34		.00		
60-53500-343	WWTP FUEL	5060	ALCIVIA	WWTP DIESEL/GAS WITH DISC	1594895-072	07/18/2022	504.20	48432	.00	0	
Total 6053500343:							504.20		.00		
60-53500-355	WWTP PLANT MAINT & REPAI	1060	EVANSVILLE HARDWARE	SUPPLIES-PADLOCK	200030-3073	07/18/2022	68.63	48447	.00	0	
60-53500-355	WWTP PLANT MAINT & REPAI	1060	EVANSVILLE HARDWARE	SUPPLIES-VINYL TUBING PVC	200030-3073	07/18/2022	19.75	48447	.00	0	
60-53500-355	WWTP PLANT MAINT & REPAI	922672	JRM CONSTRUCTION	WEATHER SEAL SCREWS/LABOR	1112	07/22/2022	445.00	48499	.00	0	
60-53500-355	WWTP PLANT MAINT & REPAI	922729	J & B EXCAVATING LLC	POND CLEANING	1047	07/22/2022	1,000.00	48497	.00	0	
Total 6053500355:							1,533.38		.00		
60-53500-361	WWTP COMMUNICATIONS	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-SEWER	7875-060222	07/22/2022	36.00	20131869	.00	0	
60-53500-361	WWTP COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM WWTP	0073902070	07/22/2022	144.97	48489	.00	0	
60-53500-361	WWTP COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE- WWTP	0518625607-	07/29/2022	60.26	48567	.00	0	
60-53500-361	WWTP COMMUNICATIONS	1007	8X8 INC	MONTHLY SERVICE CHARGES- SEWER	3469785	07/22/2022	67.86	48482	.00	0	
Total 6053500361:							309.09		.00		
60-53500-362	WWTP ELECTRIC/WATER EXP	5160	CITY OF EVANSVILLE	ELEC/WATER-DISPOSAL PLANT	2022-07 CO	07/22/2022	5,086.50	20131865	.00	0	
Total 6053500362:							5,086.50		.00		
60-53500-363	WWTP NATURAL GAS EXP	5600	WE ENERGIES	MONTHLY GAS SERVICE-WWTP	00008-0622	07/18/2022	36.03	48477	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 6053500363:							36.03		.00		
60-53510-110	SANITARY SEWER SALARY	2978	SAMANTHA JOZEFOWICZ	REIMB MILEAGE-BANK RECONCILIATION	2022-0720	07/29/2022	40.37	48560	.00	0	
60-53510-110	SANITARY SEWER SALARY	921902	TRUITY PARTNERS LLC	TEMP-HOOD SHINNICK	T-99342	07/29/2022	233.28	48566	.00	0	
60-53510-110	SANITARY SEWER SALARY	921902	TRUITY PARTNERS LLC	TEMP S KAUFMAN-IHLENFELD	T-99178	07/22/2022	145.80	48513	.00	0	
60-53510-110	SANITARY SEWER SALARY	921902	TRUITY PARTNERS LLC	TEMP S KAUFMAN-IHLENFELD	T-99009	07/22/2022	121.50	48513	.00	0	
60-53510-110	SANITARY SEWER SALARY	921902	TRUITY PARTNERS LLC	TEMP S KAUFMAN-IHLENFELD	T-98831	07/22/2022	148.84	48513	.00	0	
Total 6053510110:							689.79		.00		
60-53510-850	STREET RECONSTRUCTION	4165	ROCK ROAD COMPANIES I	2022 STREET & UTILITY IMPROVEMENTS-LIBERTY ST, OLD HWY 92 INTERSECTION AND S. MADISON ST SIDEWALKS	2022-0727	07/29/2022	57,228.68	48559	.00	2022301	
60-53510-850	STREET RECONSTRUCTION	4165	ROCK ROAD COMPANIES I	2022 STREET & UTILITY IMPROVEMENTS-LIBERTY ST, OLD HWY 92 INTERSECTION AND S. MADISON ST SIDEWALKS	2022-07	07/18/2022	118,678.82	48467	.00	2022301	
60-53510-850	STREET RECONSTRUCTION	4990	TOWN & COUNTRY ENGIN	PROJECT EV 95 - 2022 STREET & UTILITY IMPROVEMENTS	24113	07/06/2022	10,611.77	48400	.00	2022301	
Total 6053510850:							186,519.27		.00		
60-53510-891	SEWER MAPPING	4990	TOWN & COUNTRY ENGIN	PROJECT EV-100-2022 GIS SUPPORT	24120	07/06/2022	367.50	48400	.00	0	
Total 6053510891:							367.50		.00		
60-53510-901	BUILDING STORAGE AND GR	1006	1848 CONSTRUCTION INC	PROJECT # 21-0028/MAINTENANCE GARAGE	210028.6	07/22/2022	18,063.50	48481	.00	0	
60-53510-901	BUILDING STORAGE AND GR	1006	1848 CONSTRUCTION INC	PROJECT # 21-0028/MAINTENANCE GARAGE	210028.5	07/18/2022	16,942.25	48431	.00	0	
Total 6053510901:							35,005.75		.00		
60-53520-355	LIFT STATION MAINT & REPAI	1062	SJE	LIFT STATION #7 SERVICE CALL- INPUT CARD/MICROLOGIX/LABOR/MILEAGE	CD99439116	07/06/2022	2,533.78	48399	.00	0	
Total 6053520355:							2,533.78		.00		
60-53520-360	LIFT STATION UTILITIES	5160	CITY OF EVANSVILLE	ELEC/WATER-DPW LIFT PUMP	2022-07 CO	07/22/2022	1,288.84	20131865	.00	0	
60-53520-360	LIFT STATION UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-LIFT STATION	00006-0622	07/18/2022	19.13	48477	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 6053520360:							1,307.97		.00		
60-53520-850	LIFT STATION CIP	4990	TOWN & COUNTRY ENGIN	PROJECT EV-102-LIFT STATION SCADA-ELECTRICAL	24095	07/06/2022	1,060.00	48400	.00	0	
Total 6053520850:							1,060.00		.00		
61-53580-251	STWT IT MAINT & REPAIR	1810	CIVIC SYSTEMS LLC	SEMI-ANNUAL SUPPORT FEE-COMPUTER SOFTWARE	CVC22088	07/06/2022	521.40	48382	.00	0	
Total 6153580251:							521.40		.00		
61-53580-301	WATERWAY MAINTENANCE	5108	URBAN LANDSCAPING LL	LEOTA PARK ALLEN CREEK WALL PROJ/MATERIAL COSTS-RET WALL STONE	30372	07/06/2022	6,849.25	48401	.00	0	
61-53580-301	WATERWAY MAINTENANCE	9433	JEWELL ASSOC ENGINEE	LAKE LEOTA DAM REPAIRS	13403	07/22/2022	210.09	48498	.00	0	
61-53580-301	WATERWAY MAINTENANCE	2794	HIGHWAY LANDSCAPERS	2022 LAKE LEOTA DAM REPAIRS	9203-2573	07/29/2022	33,900.00	48542	.00	0	
Total 6153580301:							40,959.34		.00		
61-53580-340	STORMWATER SUPPLIES & E	2880	INFOSEND INC	OTHER	215901	07/22/2022	2.84	48496	.00	0	
Total 6153580340:							2.84		.00		
61-53580-850	STWT ROAD CONSTRUCTION	4165	ROCK ROAD COMPANIES I	2022 STREET & UTILITY IMPROVEMENTS-LIBERTY ST, OLD HWY 92 INTERSECTION AND S. MADISON ST SIDEWALKS	2022-0727	07/29/2022	39,468.05	48559	.00	2022301	
61-53580-850	STWT ROAD CONSTRUCTION	4165	ROCK ROAD COMPANIES I	2022 STREET & UTILITY IMPROVEMENTS-LIBERTY ST, OLD HWY 92 INTERSECTION AND S. MADISON ST SIDEWALKS	2022-07	07/18/2022	81,847.46	48467	.00	2022301	
61-53580-850	STWT ROAD CONSTRUCTION	4990	TOWN & COUNTRY ENGIN	PROJECT EV 95 - 2022 STREET & UTILITY IMPROVEMENTS	24113	07/06/2022	7,318.47	48400	.00	0	
Total 6153580850:							128,633.98		.00		
61-53580-901	BUILDING STORAGE AND GR	1006	1848 CONSTRUCTION INC	PROJECT # 21-0028/MAINTENANCE GARAGE	210028.6	07/22/2022	18,063.50	48481	.00	0	
61-53580-901	BUILDING STORAGE AND GR	1006	1848 CONSTRUCTION INC	PROJECT # 21-0028/MAINTENANCE GARAGE	210028.5	07/18/2022	16,942.25	48431	.00	0	
Total 6153580901:							35,005.75		.00		
62-1346002	METERS	2126	ELSTER SOLUTIONS LLC	WATER MODULES	5260380979	07/06/2022	17,301.76	48384	.00	0	
62-1346002	METERS	2126	ELSTER SOLUTIONS LLC	WATER MODULES	5260381134	07/06/2022	15,769.60	48384	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 621346002:							33,071.36		.00		
62-2221000	Current Portion, L-T Debt	5520	WPPI ENERGY	AMI PROJECT LOAN PAYMENT	2022-07	07/22/2022	2,536.72	20131876	.00		0
Total 622221000:							2,536.72		.00		
62-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/15/2022	PR0715221	07/29/2022	933.36	20131878	.00		0
62-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/15/2022	PR0715221	07/29/2022	218.28	20131878	.00		0
62-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/15/2022	PR0715221	07/29/2022	218.28	20131878	.00		0
62-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/1/2022	PR0701221	07/22/2022	907.57	20131866	.00		0
62-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/1/2022	PR0701221	07/22/2022	212.25	20131866	.00		0
62-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/1/2022	PR0701221	07/22/2022	212.25	20131866	.00		0
Total 622238040:							2,701.99		.00		
62-51930-330	PROFESSIONAL DEVELOPME	5136	BRAD WAY	REIMB MILEAGE-TRAINING, LAKE MILLS WI	2022-0628	07/06/2022	46.33	48378	.00		0
Total 6251930330:							46.33		.00		
62-52622-002	OPER POWER PURCHASED F	5160	CITY OF EVANSVILLE	ELEC/WATER-WELL #1/#2/WATER TOWER	2022-07 CO	07/22/2022	3,813.17	20131865	.00		0
Total 6252622002:							3,813.17		.00		
62-52625-002	MAINT PUMP BUILDINGS & EQ	3600	NAPA OF OREGON	SUPPLIES-FITTINGS	364263	07/06/2022	1.19	48394	.00		0
62-52625-002	MAINT PUMP BUILDINGS & EQ	90802	USA BLUE BOOK	STENNER PERISTATIC PUMP	031856	07/22/2022	669.94	48515	.00		0
Total 6252625002:							671.13		.00		
62-52631-002	OPER WATER TREATMENT CH	9218	WI STATE LABORATORY O	FLUORIDE/FLDFLUOR	716067	07/22/2022	26.00	48518	.00		0
Total 6252631002:							26.00		.00		
62-52651-002	MAINT MAINS	4165	ROCK ROAD COMPANIES I	2022 STREET & UTILITY IMPROVEMENTS-LIBERTY ST, OLD HWY 92 INTERSECTION AND S. MADISON ST SIDEWALKS	2022-0727	07/29/2022	67,095.69	48559	.00	2022301	
62-52651-002	MAINT MAINS	4165	ROCK ROAD COMPANIES I	2022 STREET & UTILITY IMPROVEMENTS-LIBERTY ST, OLD HWY 92 INTERSECTION AND S.							

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
62-52651-002	MAINT MAINS	4990	TOWN & COUNTRY ENGIN	MADISON ST SIDEWALKS PROJECT EV 95 - 2022 STREET & UTILITY IMPROVEMENTS	2022-07 24113	07/18/2022 07/06/2022	139,140.68 12,441.39	48467 48400	.00 .00	2022301 0	
Total 6252651002:							218,677.76		.00		
62-52652-002	MAINT SERVICES	4422	SCHLITTLER CONSTRUCT	85 BACKHOE/LABOR	10961	07/18/2022	1,381.25	48468	.00	0	
62-52652-002	MAINT SERVICES	90123	C&M HYDRAULIC TOOL S	LG CLIP DIRECT-CONNECT TRANSMITTER	0174990-IN	07/06/2022	78.31	48379	.00	0	
62-52652-002	MAINT SERVICES	3449	MID-AMERICAN RESEARC	SUPPLIES-PAINT-BLUE SPRAY PAINT	0766133-IN	07/22/2022	650.38	48501	.00	0	
Total 6252652002:							2,109.94		.00		
62-52653-002	MAINT METERS	9208	CORE & MAIN LP	COPPERHORN CONCAVE SWIVELS/3/4 MIP SWIVELS/1' COP SWIVEL	R191578	07/29/2022	1,827.19	48531	.00	0	
Total 6252653002:							1,827.19		.00		
62-52655-002	MAINT MAINTENANCE OF OT	1006	1848 CONSTRUCTION INC	PROJECT # 21-0028/MAINTENANCE GARAGE	210028.6	07/22/2022	18,063.50	48481	.00	0	
62-52655-002	MAINT MAINTENANCE OF OT	1006	1848 CONSTRUCTION INC	PROJECT # 21-0028/MAINTENANCE GARAGE	210028.5	07/18/2022	16,942.25	48431	.00	0	
62-52655-002	MAINT MAINTENANCE OF OT	2877	INTERSTATE POWER SYS	GENERATOR LABOR	R041035685:	07/18/2022	4,232.57	48453	.00	0	
Total 6252655002:							39,238.32		.00		
62-52902-002	OPER ACCOUNTING & COLLE	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES-WATER	499068	07/06/2022	2,500.00	48387	.00	0	
62-52902-002	OPER ACCOUNTING & COLLE	1007	8X8 INC	MONTHLY SERVICE CHARGES- WATER	3469785	07/22/2022	67.86	48482	.00	0	
Total 6252902002:							2,567.86		.00		
62-52903-002	OPER READING & COLLECTIN	2880	INFOSEND INC	POSTAGE CHARGES	215901	07/22/2022	525.87	48496	.00	0	
62-52903-002	OPER READING & COLLECTIN	2880	INFOSEND INC	SUPPLIES	215901	07/22/2022	146.37	48496	.00	0	
Total 6252903002:							672.24		.00		
62-52921-002	OPER OFFICE SUPPLIES & EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-WATER	IN13822759	07/29/2022	20.86	48541	.00	0	
62-52921-002	OPER OFFICE SUPPLIES & EX	9196	ANSER SERVICES	ANSWERING SERVICE-WATER	10395-07182	07/22/2022	185.00	48484	.00	0	
62-52921-002	OPER OFFICE SUPPLIES & EX	1090	AT&T	MONTHLY AT&T CHARGES-OPER OFFICE EXP	6088822281	07/18/2022	17.81	48435	.00	0	
62-52921-002	OPER OFFICE SUPPLIES & EX	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-W&L	5090-0722	07/22/2022	96.70	48504	.00	0	
Total 6252921002:							320.37		.00		

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
62-52930-002	OPER MISC GENERAL EXPEN	2380	THE EVANSVILLE REVIEW	MONTHLY PUBLICATION CHARGE	695	07/18/2022	78.75	48473	.00	0	
62-52930-002	OPER MISC GENERAL EXPEN	5160	CITY OF EVANSVILLE	ELEC/WATER-W&L-WATER	2022-07 CO	07/22/2022	344.10	20131865	.00	0	
62-52930-002	OPER MISC GENERAL EXPEN	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-WATER	7875-060222	07/22/2022	48.00	20131869	.00	0	
62-52930-002	OPER MISC GENERAL EXPEN	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-W&L WATER	0518243609-	07/29/2022	65.77	48567	.00	0	
Total 6252930002:							536.62		.00		
62-52930-110	OPER MISC GENERAL SALAR	2978	SAMANTHA JOZEFOWICZ	REIMB MILEAGE-BANK RECONCILIATION	2022-0720	07/29/2022	64.28	48560	.00	0	
62-52930-110	OPER MISC GENERAL SALAR	921902	TRUITY PARTNERS LLC	TEMP-HOOD SHINNICK	T-99342	07/29/2022	371.52	48566	.00	0	
62-52930-110	OPER MISC GENERAL SALAR	921902	TRUITY PARTNERS LLC	TEMP S KAUFMAN-IHLENFELD	T-99178	07/22/2022	232.20	48513	.00	0	
62-52930-110	OPER MISC GENERAL SALAR	921902	TRUITY PARTNERS LLC	TEMP S KAUFMAN-IHLENFELD	T-99009	07/22/2022	193.50	48513	.00	0	
62-52930-110	OPER MISC GENERAL SALAR	921902	TRUITY PARTNERS LLC	TEMP S KAUFMAN-IHLENFELD	T-98831	07/22/2022	237.04	48513	.00	0	
Total 6252930110:							1,098.54		.00		
62-52930-251	IT SERVICE & EQUIP	1810	CIVIC SYSTEMS LLC	SEMI-ANNUAL SUPPORT FEE-SEWER	CVC22088	07/06/2022	1,042.80	48382	.00	0	
62-52930-251	IT SERVICE & EQUIP	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM-WATER	COE-BDR 50	07/18/2022	16.05	48441	.00	0	
Total 6252930251:							1,058.85		.00		
62-52935-002	MAINT MAINTENANCE OF GE	1230	ARAMARK	BIWEEKLY RUG SERVICE-W&L	6140030780	07/22/2022	43.01	48485	.00	0	
Total 6252935002:							43.01		.00		
63-1107001	CONSTRUCTION WIP	90925	PUBLIC SERVICE COMMIS	5-BS-267-TRANSFER CUSTOMER	2206-I-01880	07/29/2022	5.28	48555	.00	0	22-11-0020-B-1
63-1107001	CONSTRUCTION WIP	9149	RESCO	TRANS 3PH 1000 KVA 480Y/277	857300-00	07/22/2022	26,825.58	48505	13.42	0	22-11-0014-M-1
63-1107001	CONSTRUCTION WIP	3457	MID-WEST TREE & EXCAV	BORE & PULL-N RILEY RD	21340	07/18/2022	6,281.00	48461	.00	0	22-11-0008-E-1
63-1107001	CONSTRUCTION WIP	3457	MID-WEST TREE & EXCAV	BORE-9202 EVANSVILLE BROOKLYN RD	21353	07/29/2022	1,100.00	48550	.00	0	22-11-0025-U-1
63-1107001	CONSTRUCTION WIP	3457	MID-WEST TREE & EXCAV	BORE-255 UNION ST	21352	07/18/2022	3,630.00	48461	.00	0	22-11-0024-E-1
Total 631107001:							37,841.86		13.42		
63-1143011	Other Accts Rec.-Solar Buyback	5520	WPPI ENERGY	BUY-BACK SOLAR CREDIT	42-62022	07/22/2022	20.00	20131876	.00	0	
Total 631143011:							20.00		.00		
63-1368001	LINE TRANSFORMERS-E	9149	RESCO	15KVA 1P PAD LDFD 7.2 NT BF W/I	845323-02	07/29/2022	1,789.10	48558	.90	0	
Total 631368001:							1,789.10		.90		
63-1368051	LINE TRANSFORMERS-P	9149	RESCO	15KVA 1P PAD LDFD 7.2 NT BF W/I	845323-02	07/29/2022	1,789.10	48558	.90	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 631368051:							1,789.10		.90		
63-1368061	LINE TRANSFORMERS-U	9149	RESCO	15KVA 1P PAD LDFD 7.2 NT BF W/I	845323-02	07/29/2022	1,789.10	48558	.90		0
Total 631368061:							1,789.10		.90		
63-2238080	WI SALES TAX	5560	WISCONSIN DEPT OF REV	SALES USE TAX-W&L	2022-07 ST	07/22/2022	28,505.70	20131873	.00		0
Total 632238080:							28,505.70		.00		
63-2253031	PUBLIC BENEFIT REVENUE	5160	CITY OF EVANSVILLE	24200000-ENERGY STAR REBATE-DISWASHER	2022-07 REB	07/22/2022	25.00	48491	.00		0
63-2253031	PUBLIC BENEFIT REVENUE	5160	CITY OF EVANSVILLE	20144016-ENERGY STAR REBATE-DISWASHER	2022-07 REB	07/22/2022	25.00	48491	.00		0
63-2253031	PUBLIC BENEFIT REVENUE	5160	CITY OF EVANSVILLE	29905001-ENERGY STAR REBATE-DEHUMIDIFIER	2022-07 REB	07/22/2022	25.00	48491	.00		0
63-2253031	PUBLIC BENEFIT REVENUE	5160	CITY OF EVANSVILLE	25175000-ENERGY STAR REBATE-DEHUMIDIFIER	2022-07 REB	07/22/2022	25.00	48491	.00		0
63-2253031	PUBLIC BENEFIT REVENUE	5160	CITY OF EVANSVILLE	22113001-ENERGY STAR REBATE-DRYER	2022-07 REB	07/29/2022	25.00	48530	.00		0
63-2253031	PUBLIC BENEFIT REVENUE	91020	SEERA	FOCUS ON ENERGY - JUNE PAYMENT	2022-06	07/18/2022	2,401.86	48469	.00		0
63-2253031	PUBLIC BENEFIT REVENUE	5460	WIS DEPT OF ADMINISTR	PUBLIC BENEFIT FEES-Q3	505-0000068	07/29/2022	7,236.51	48572	.00		0
63-2253031	PUBLIC BENEFIT REVENUE	5460	WIS DEPT OF ADMINISTR	PUBLIC BENEFIT FEES-Q4	505-0000071	07/29/2022	7,139.36	48572	.00		0
Total 632253031:							16,902.73		.00		
63-41400-001	OPERATING & OTHER REVEN	5560	WISCONSIN DEPT OF REV	SALES USE TAX-W&L DISCOUNT	2022-07 ST	07/22/2022	147.69-	20131873	.00		0
Total 6341400001:							147.69-		.00		
63-41442-062	MUNICIPAL GREEN POWER	5520	WPPI ENERGY	GREEN POWER	42-62022	07/22/2022	550.00	20131876	.00		0
Total 6341442062:							550.00		.00		
63-51555-300	POWER PURCHASED	5520	WPPI ENERGY	PURCHASED POWER	42-62022	07/22/2022	624,988.54	20131876	.00		0
Total 6351555300:							624,988.54		.00		
63-51584-300	OPER UG LINE	9133	FORSTER ELECTRICAL E	E02-21C ELECTRIC CONSTRUCTION	24188	07/29/2022	3,237.50	48539	.00	2022020	
Total 6351584300:							3,237.50		.00		
63-51588-300	MISC DISTRIBUTION EXPENS	3435	MENARD'S-JANESVILLE	SUPPLIES-27 GALLON TOTE	07541	07/18/2022	91.43	48458	.00		0

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 6351588300:							91.43		.00		
63-51593-300	OH LINE MAINTENANCE	1060	EVANSVILLE HARDWARE	SUPPLIES-BATTERIES	200037-3069	07/18/2022	66.95	48447	.00	0	
63-51593-300	OH LINE MAINTENANCE	9149	RESCO	BLACKBURN CONNECTOR COVER D DIE PKG	867325-00	07/22/2022	144.93	48505	.07	0	
Total 6351593300:							211.88		.07		
63-51594-300	UG LINE MAINENANCE	90123	C&M HYDRAULIC TOOL S	LG CLIP DIRECT-CONNECT TRANSMITTER	0174990-IN	07/06/2022	78.32	48379	.00	0	
63-51594-300	UG LINE MAINENANCE	90123	C&M HYDRAULIC TOOL S	LG CLIP DIRECT-CONNECT TRANSMITTER	0174902-IN	07/06/2022	156.63	48379	.00	0	
63-51594-300	UG LINE MAINENANCE	3449	MID-AMERICAN RESEARC	SUPPLIES-PAINT- INVERTED STRIPING RED	0766133-IN	07/22/2022	1,128.00	48501	.00	0	
Total 6351594300:							1,362.95		.00		
63-51596-300	MAINT STREET LIGHTING	1060	EVANSVILLE HARDWARE	SUPPLIES-CEMENT PVC	200037-3074	07/18/2022	8.18	48447	.00	0	
Total 6351596300:							8.18		.00		
63-51902-110	ACCOUNTING & COLLECTING	921902	TRUITY PARTNERS LLC	TEMP-HOOD SHINNICK	T-99342	07/29/2022	622.08	48566	.00	0	
63-51902-110	ACCOUNTING & COLLECTING	921902	TRUITY PARTNERS LLC	TEMP S KAUFMAN-IHLENFELD	T-99178	07/22/2022	388.80	48513	.00	0	
63-51902-110	ACCOUNTING & COLLECTING	921902	TRUITY PARTNERS LLC	TEMP S KAUFMAN-IHLENFELD	T-99009	07/22/2022	324.00	48513	.00	0	
63-51902-110	ACCOUNTING & COLLECTING	921902	TRUITY PARTNERS LLC	TEMP S KAUFMAN-IHLENFELD	T-98831	07/22/2022	396.90	48513	.00	0	
Total 6351902110:							1,731.78		.00		
63-51902-210	ACCT & COLLETING PROF SE	2938	JOHNSON BLOCK & COMP	AUDITING SERVICES-ELECTRIC	499068	07/06/2022	4,000.00	48387	.00	0	
Total 6351902210:							4,000.00		.00		
63-51902-300	ACCT & COLLECTING EXPENS	1007	8X8 INC	MONTHLY SERVICE CHARGES- ELECTRIC	3469785	07/22/2022	131.36	48482	.00	0	
Total 6351902300:							131.36		.00		
63-51902-361	COMMUNICATION EXPENSE	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL- ELECTRIC	7875-060222	07/22/2022	120.00	20131869	.00	0	
Total 6351902361:							120.00		.00		
63-51903-300	BILLING SUPLIES AND EXPEN	5520	WPPI ENERGY	SUPPORT SERVICES MAY	42-62022	07/22/2022	3,689.56	20131876	.00	0	
63-51903-300	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	POSTAGE CHARGES	215901	07/22/2022	976.61	48496	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
63-51903-300	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	OTHER	215901	07/22/2022	2.84	48496	.00	0	
63-51903-300	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	SUPPLIES	215901	07/22/2022	271.86	48496	.00	0	
Total 6351903300:							4,940.87		.00		
63-51921-300	OFFICE SUPPLIES & EXPENS	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES- ELECTRIC	IN13822759	07/29/2022	20.86	48541	.00	0	
63-51921-300	OFFICE SUPPLIES & EXPENS	9017	US BANK	CC-USPS-W&L-POSTAGE	7875-061022	07/22/2022	1.49	20131869	.00	0	
63-51921-300	OFFICE SUPPLIES & EXPENS	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-W&L	5090-0722	07/22/2022	179.58	48504	.00	0	
Total 6351921300:							201.93		.00		
63-51921-361	COMMUNICATION EXPENSE	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-W&L ELECTRIC	0518625607-	07/29/2022	23.24	48567	.00	0	
63-51921-361	COMMUNICATION EXPENSE	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-W&L ELECTRIC	0518243609-	07/29/2022	231.63	48567	.00	0	
63-51921-361	COMMUNICATION EXPENSE	9196	ANSER SERVICES	ANSWERING SERVICE-ELECTRIC	10395-07182	07/22/2022	555.00	48484	.00	0	
Total 6351921361:							809.87		.00		
63-51926-180	RECOGNITION PROGRAM	9017	US BANK	CC-CRUMBL COOKIES -STAFF TREAT	7875-061422	07/22/2022	19.36	20131869	.00	0	
63-51926-180	RECOGNITION PROGRAM	9017	US BANK	CC-PIGGLY WIGGLY-W&L- RECOGNITION PROGRAM	1093-060822	07/22/2022	69.85	20131869	.00	0	
Total 6351926180:							89.21		.00		
63-51930-110	MISC GENERAL SALARY	2978	SAMANTHA JOZEFOWICZ	REIMB MILEAGE-BANK RECONCILIATION	2022-0720	07/29/2022	107.64	48560	.00	0	
Total 6351930110:							107.64		.00		
63-51930-130	SAFETY EQUIPMENT AND PP	90123	C&M HYDRAULIC TOOL S	HOT STICK WIPES	0174954-IN	07/06/2022	148.40	48379	.00	0	
Total 6351930130:							148.40		.00		
63-51930-251	IT SERVICE AND EQUIPMENT	1810	CIVIC SYSTEMS LLC	SEMI-ANNUAL SUPPORT FEE- ELECTRIC	CVC22088	07/06/2022	3,215.30	48382	.00	0	
63-51930-251	IT SERVICE AND EQUIPMENT	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM-ELECTRIC	COE-BDR 50	07/18/2022	59.61	48441	.00	0	
63-51930-251	IT SERVICE AND EQUIPMENT	90741	STOP PROCESSING CENT	BILLER W1403 - WEBSITE SECURITY/ ACCESS FEE	19824	07/22/2022	51.00	48511	.00	0	
Total 6351930251:							3,325.91		.00		
63-51930-300	MISC GENERAL EXPENSES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-ELECTRIC	54545	07/06/2022	209.25	48383	.00	0	
63-51930-300	MISC GENERAL EXPENSES	2380	THE EVANSVILLE REVIEW	MONTHLY PUBLICATION CHARGE	695	07/18/2022	146.25	48473	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
63-51930-300	MISC GENERAL EXPENSES	9017	US BANK	CC-FAMILY DOLLAR-W&L-PLASTIC CUPS	1093-061322	07/22/2022	28.25	20131869	.00	0	
63-51930-300	MISC GENERAL EXPENSES	3305	MERCY HEALTH SYSTEM	DRUG TEST EMP-CS	00017239-00	07/06/2022	74.00	48391	.00	0	
Total 6351930300:							457.75		.00		
63-51930-340	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	TEL-O-POLE II	0175019-IN	07/06/2022	457.60	48379	.00	0	
63-51930-340	TOOL AND EQUIPMENT	1687	CARTER & GRUENEWALD	PARTS- FITTING	417803	07/29/2022	14.98	48526	.00	0	
63-51930-340	TOOL AND EQUIPMENT	4340	ROYAL COMPRESSED AIR	ROLAIR INDUSTRIAL AIR COMPRESSOR/HALF DOWN	6628-2	07/06/2022	1,598.00	48397	.00	0	
Total 6351930340:							2,070.58		.00		
63-51930-343	TRANSPORTATION FUEL	5060	ALCIVIA	W&L MONTHLY FUEL W/DISC-JUNE	1605800-072	07/18/2022	2,712.64	48432	.00	0	
63-51930-343	TRANSPORTATION FUEL	5060	ALCIVIA	W&L FED GAS/DSL REFUND JUNE	1605800-114	07/18/2022	112.87-	48432	.00	0	
63-51930-343	TRANSPORTATION FUEL	1681	CASEY'S BUSINESS MAST	W&L FUEL W/ DISCOUNT	QN366-0722	07/29/2022	94.07	48527	.00	0	
Total 6351930343:							2,693.84		.00		
63-51930-350	TRANSPORTATION MAINTENA	1060	EVANSVILLE HARDWARE	SUPPLIES-BLADE RECIP/HARDWARE	200037-3072	07/18/2022	41.98	48447	.00	0	
63-51930-350	TRANSPORTATION MAINTENA	1060	EVANSVILLE HARDWARE	SUPPLIES-FASTENERS	200037-3073	07/18/2022	3.36	48447	.00	0	
63-51930-350	TRANSPORTATION MAINTENA	1060	EVANSVILLE HARDWARE	SUPPLIES-RAKE BOW FIBER	200037-3073	07/18/2022	56.98	48447	.00	0	
63-51930-350	TRANSPORTATION MAINTENA	1602	BURKE TRUCK & EQUIPM	EQUIP MAINT-PINTLE COMBINATION HITCH/WELD ON BRACKET	30010	07/29/2022	152.71	48525	.00	0	
63-51930-350	TRANSPORTATION MAINTENA	2360	EVANSVILLE OIL PROS	4 MICHELLIN AGILIS CROSS CLIMATE TIRES	43-13836808	07/29/2022	1,092.00	48536	.00	0	
63-51930-350	TRANSPORTATION MAINTENA	3600	NAPA OF OREGON	SUPPLIES-OIL FILTER/SAE5W20	364334	07/06/2022	38.31	48394	.00	0	
Total 6351930350:							1,385.34		.00		
63-51930-392	PUBLIC RELATIONS AND ADV	1240	DEXYP	AT&T YEL PAGES ADVERTISING-W&L	800370196-0	07/18/2022	15.50	48444	.00	0	
Total 6351930392:							15.50		.00		
63-51932-300	BUILDING AND PLANT MAINTEN	1060	EVANSVILLE HARDWARE	SUPPLIES-SAFETY SENSOR BOX/LABOR	200037-3071	07/18/2022	200.00	48447	.00	0	
63-51932-300	BUILDING AND PLANT MAINTEN	1230	ARAMARK	MONTHLY RUG SERVICE - W&L	6140026861	07/06/2022	39.10	48377	.00	0	
63-51932-300	BUILDING AND PLANT MAINTEN	1778	CINTAS CORP	RESTOCK 1ST AID KIT W&L	8405758773	07/18/2022	70.13	48437	.00	0	
63-51932-300	BUILDING AND PLANT MAINTEN	4475	SKETCHWORKS ARCHITE	CITY OF EVANSVILLE-MAINTENANCE BLDG 20119-01	6092	07/22/2022	125.00	48509	.00	0	
63-51932-300	BUILDING AND PLANT MAINTEN	1006	1848 CONSTRUCTION INC	PROJECT # 21-0028/MAINTENANCE GARAGE	210028.6	07/22/2022	36,127.25	48481	.00	0	
63-51932-300	BUILDING AND PLANT MAINTEN	1006	1848 CONSTRUCTION INC	PROJECT # 21-0028/MAINTENANCE GARAGE	210028.5	07/18/2022	33,884.50	48431	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 6351932300:							70,445.98		.00		
63-51932-360	BUILDING & PLANT UTILITY C	5160	CITY OF EVANSVILLE	ELEC/WATER-W&L-ELECTRIC	2022-07 CO	07/22/2022	811.34	20131865	.00	0	
63-51932-360	BUILDING & PLANT UTILITY C	5600	WE ENERGIES	MONTHLY GAS SERVICE-SHOP W&L	00004-0622	07/18/2022	14.19	48477	.00	0	
63-51932-360	BUILDING & PLANT UTILITY C	5600	WE ENERGIES	MONTHLY GAS SERVICE-W&L	00009-0622	07/18/2022	12.94	48477	.00	0	
Total 6351932360:							838.47		.00		
Grand Totals:							2,211,686.87		16.19		



**CITY OF EVANSVILLE**

**FINANCIAL STATEMENTS WITH  
INDEPENDENT AUDITOR'S REPORT**

**For the Year Ended December 31, 2021**

**City of Evansville  
Table of Contents  
December 31, 2021**

	Page
INDEPENDENT AUDITOR’S REPORT .....	i - iv
MANAGEMENT’S DISCUSSION AND ANALYSIS .....	v - xiv
<b>BASIC FINANCIAL STATEMENTS</b>	
Government-wide Financial Statements	
Statement of Net Position.....	1
Statement of Activities.....	2
Fund Financial Statements	
Balance Sheet – Governmental Funds .....	3
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	4
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	5
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	6
Statement of Net Position – Proprietary Funds.....	7-8
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds .....	9
Statement of Cash Flows – Proprietary Funds.....	10-11
Statement of Fiduciary Net Position – Fiduciary Funds .....	12
Statement of Changes in Fiduciary Net Position – Fiduciary Funds .....	13
Notes to the Financial Statements.....	14-57
<b>REQUIRED SUPPLEMENTARY INFORMATION:</b>	
Major Funds	
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual with Variances General Fund .....	58
Wisconsin Retirement System Schedules .....	59
Local Retiree Life Insurance Fund Schedules .....	60
Schedule of Changes in the City’s Total OPEB Liability and Related Ratios-Health Plan.....	61
Notes to Required Supplementary Information .....	62-63
<b>OTHER SUPPLEMENTARY INFORMATION:</b>	
Non-Major Funds	
Combining Statement of Governmental Balance Sheet – Non-Major Funds.....	64
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-Major Governmental Funds.....	65

## **INDEPENDENT AUDITOR’S REPORT**

To the City Council  
City of Evansville  
Evansville, Wisconsin

### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Evansville, Wisconsin, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City of Evansville, Wisconsin’s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above, present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Evansville, Wisconsin, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Evansville, Wisconsin, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Evansville, Wisconsin’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City of Evansville, Wisconsin's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Evansville, Wisconsin's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## ***Other Matters***

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages v through xiv, the budgetary comparison information on page 58, the Wisconsin Retirement System schedules on page 59, the Local Retiree Life Insurance Fund schedules on page 60, and the other postemployment benefits health plan schedule on page 61 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Evansville, Wisconsin's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

*Johnson Block & Company, Inc.*

Johnson Block & Company, Inc.  
July 26, 2022

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended December 31, 2021

As management of the City of Evansville, we offer readers of the City of Evansville financial statements this narrative overview and analysis of the financial activities of the City of Evansville for the fiscal year ended December 31, 2021. We encourage the reader to consider the information presented here in conjunction with the Independent Auditor's Report at the front of this report and the City's financial statements, which immediately follow this section.

### THE FINANCIAL HIGHLIGHTS

When revenues exceed expenses, the result is an increase in net position. When expenses exceed revenues, the result is a decrease in net position. You can think of this relationship between revenues and expenses as the City's operating results. You can think of the City's net position, as measured in the Statement of Net Position, as one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net position, as measured in the Statement of Activities, are one indicator of whether its financial health is improving or deteriorating. However, the City's goal is to provide services that improve the quality of life for our residents, not to generate profits as companies do. For this reason, you will need to consider many other non-financial factors, such as the condition of our roads, in assessing the overall health of our City.

- The assets of the primary government of the City of Evansville exceeded its liabilities as of December 31, 2021, by \$33,820,261 (net position). Of this amount, \$4,546,906 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- General fund revenues including the tax equivalent were less than budgeted amounts by \$57,588 and general fund expenditures were less than budgeted amounts by \$92,230.
- As of December 31, 2021, the City of Evansville's governmental funds reported combined ending fund balances of \$3,969,675.
- As of December 31, 2021, the unassigned fund balance for the general fund was \$1,537,110, or approximately 48 percent of total general fund expenditures.
- The City of Evansville's governmental liability for long-term debt including compensated absences and long-term debt was \$9,731,722. The business-type debt totaled \$14,937,539.

## OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis are intended to serve as an introduction to the City of Evansville's basic financial statements. These basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are the *Statement of Net Position* and *Statement of Activities*. These statements present an aggregate view of the City's finances in a manner similar to private-sector business. The government-wide financial statements can be found on pages 1 and 2 of this report.

- The *statement of net position* presents information on all of the City of Evansville's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Evansville is improving or deteriorating.
- The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e. g., uncollected taxes and earned but unused vacation and sick leave).

Both of the government-wide financial statements distinguish functions of the City of Evansville that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Evansville include general government, public safety, public works, health and human services, parks and recreation, and conservation and development. The business-type activities of the City of Evansville include the Water and Light Utility, and the Wastewater Treatment Plant or sanitary sewer utility. The Stormwater utility was reclassified as a governmental fund in 2014. Previously, it was reported as a business-type fund.

**Fund financial statements.** The City also produces fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities. The City, like other state and local governments, uses fund accounting to demonstrate compliance with finance related legal requirements. Fund statements generally report operations in more detail than the City-wide statements and provide information that may be useful in evaluating a City's short-term financing requirements. There are two fund financial statements, the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance.

## OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

**Governmental funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, fund statements focus on short-term inflows and outflows of expendable resources and their impact on fund balance.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Evansville maintains 16 individual governmental funds. Information is presented separately in the governmental funds Balance Sheet and in the Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Debt Service, Capital Projects, Stormwater, and TIF 5 funds. Data from the remaining ten governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements later in this report.

The City of Evansville adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 3 through 6 of this report.

**Proprietary funds** are used to report the same functions presented as business-type activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the electric and water utilities (Water and Light Committee) and the sewer utility (Public Works Committee), which are considered to be major funds of the City of Evansville. The basic proprietary fund financial statements can be found on pages 7 through 11 of this report.

**Fiduciary funds** are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City of Evansville's programs. The fiduciary fund maintained by the City of Evansville is the Tax Collection Custodial Fund which records the tax roll and tax collections for other taxing jurisdictions within the City of Evansville. The basic fiduciary fund financial statement can be found on pages 12 and 13 of this report.

## OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 14 through 57 of this report.

**Other information.** The combining statements referred to earlier in connection with non-major governmental funds and other information related to the individual funds is presented immediately following the required supplementary information. Individual fund statements and schedules can be found on pages 64 and 65 of this report.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Table 1, below, provides a summary of the City's net position for the year ended December 31, 2021.

**TABLE 1**  
**City of Evansville Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 10,109,928	\$ 7,233,063	\$ 8,683,955	\$ 6,822,428	\$ 18,793,883	\$ 14,055,491
Capital assets	13,304,507	11,967,996	34,067,191	33,456,098	47,371,698	45,424,094
Total Assets	23,414,435	19,201,059	42,751,146	40,278,526	66,165,581	59,479,585
Deferred Outflows of Resources	1,420,514	1,007,231	652,753	503,821	2,073,267	1,511,052
Long-term liabilities outstanding	8,483,473	6,445,000	13,435,122	11,633,059	21,918,595	18,078,059
Other liabilities	2,512,836	1,613,516	2,438,007	2,222,068	4,950,843	3,835,584
Total Liabilities	10,996,309	8,058,516	15,873,129	13,855,127	26,869,438	21,913,643
Deferred Inflows of Resources	6,176,817	4,992,655	1,372,332	1,095,797	7,549,149	6,088,452
Net Position:						
Net investment in capital assets	5,289,907	4,853,815	20,195,189	20,734,430	25,485,096	25,588,245
Restricted	1,086,011	607,728	2,702,248	2,313,261	3,788,259	2,920,989
Unrestricted	1,285,905	1,695,576	3,261,001	2,783,732	4,546,906	4,479,308
Total Net Position	\$ 7,661,823	\$ 7,157,119	\$ 26,158,438	\$ 25,831,423	\$ 33,820,261	\$ 32,988,542

A significant portion of the City's net position reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.); less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities. The restricted portion of the City's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position*, \$4,546,906, may be used to meet the City's ongoing obligations to citizens and creditors.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

Table 2, below, provides a summary of the City’s operating results and their impact on net position for the year ended December 31, 2021. In 2021, the governmental activities relied primarily on property taxes (57%), program revenues (32%), and state aids (10%) to fund its operations. Combined, these account for 99% of all revenues or \$5.92 million. Business-type activities relied primarily on program revenues to fund its operations. Utility charges accounted for 98% of business-type revenues.

**TABLE 2  
City of Evansville's Change in Net Position  
2021 and 2020**

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program Revenues:						
Charges for Services	\$ 1,364,577	\$ 1,339,249	\$ 10,756,560	\$ 10,038,000	\$ 12,121,137	\$ 11,377,249
Operating Grants and Contributions	538,168	659,962	-	-	538,168	659,962
Capital Grants and Contributions	9,627	3,938	143,047	353,918	152,674	357,856
General Revenues:						
Property Taxes	3,420,711	3,266,815	-	-	3,420,711	3,266,815
Grants and Contributions Not Restricted to Specific Programs	589,335	543,038	-	-	589,335	543,038
Unrestricted Interest/Investment Income	11,554	39,010	9,521	67,033	21,075	106,043
Other- Gain (Loss) on Capital Assets	5,000	9,350	-	-	5,000	9,350
Miscellaneous	27,196	12,404	16,126	62,005	43,322	74,409
Total Revenues	5,966,168	5,873,766	10,925,254	10,520,956	16,891,422	16,394,722
Expenses:						
General Government	527,253	459,391	-	-	527,253	459,391
Public Safety	2,224,127	2,308,053	-	-	2,224,127	2,308,053
Public Works	1,562,034	1,497,549	-	-	1,562,034	1,497,549
Health & Human Services	160,673	159,178	-	-	160,673	159,178
Culture and Recreation	838,815	820,465	-	-	838,815	820,465
Conservation and Development	229,324	146,245	-	-	229,324	146,245
Interest on Long-Term Debt	251,319	174,425	-	-	251,319	174,425
Capital Outlay	105,160	48,258	-	-	105,160	48,258
Electric and Water	-	-	8,905,934	8,062,831	8,905,934	8,062,831
Sewer	-	-	1,255,064	1,246,453	1,255,064	1,246,453
Total Expenses	5,898,705	5,613,564	10,160,998	9,309,284	16,059,703	14,922,848
Increase (Decrease) in Net Position						
Before Transfers	67,463	260,202	764,256	1,211,672	831,719	1,471,874
Transfers	437,241	436,320	(437,241)	(436,320)	-	-
Increase (Decrease) in Net Position	504,704	696,522	327,015	775,352	831,719	1,471,874
Net Position - January 1	7,157,119	6,460,597	25,831,423	25,056,071	32,988,542	31,516,668
Net Position - December 31	\$ 7,661,823	\$ 7,157,119	\$ 26,158,438	\$ 25,831,423	\$ 33,820,261	\$ 32,988,542

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

**Governmental Activities:** Governmental activities increased the City's net position by \$504,704.

**Business-type activities:** Business-type activities increased City of Evansville's net position by \$327,015. Key elements of this increase are as follows:

- The City's electric and water utility had an increase in net position of \$22,220. This is due to steady energy costs to the electric utility.
- The City's sewer had an increase in net position of \$304,795. This is due to an increase in rates for sewer utility in anticipation of debt payments for major improvements to the WWTP. The plant upgrade was completed in 2019.

### FINANCIAL ANALYSIS OF THE CITY'S FUNDS

**Governmental funds.** The focus of City of Evansville's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

As of December 31, 2021, the City's governmental funds reported combined ending fund balances of \$3,969,675. Of the combined ending fund balance, \$1,705,727 is nonspendable, \$585,364 is restricted, \$1,609,795 is committed, and \$15,400 is assigned. The remaining \$53,389 is unassigned fund balance.

The general fund is the chief operating fund of the City. At the end of the current year, unassigned fund balance of the general fund was \$1,537,110, while total fund balance reached \$2,276,640. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 43% of total general fund expenditures, while total fund balance represents 64% of that same amount.

During the current year, the City's general fund balance increased by \$26,883. Key factors in this increase are as follows:

- The total expenditures were \$92,230 less than budgeted amounts.

## FINANCIAL ANALYSIS OF THE CITY'S FUNDS (Continued)

**Proprietary funds.** City of Evansville's proprietary funds provide the same type of information found in the City's government-wide financial statements, but in more detail.

The Electric and Water Utility had an increase in net position of \$22,220 in 2021 after deducting a transfer of \$437,241 to the City's General Fund. Net position was \$15,753,323 as of December 31, 2021.

The Wastewater Treatment Plant Utility (Sewer Fund) had an increase in net position of \$304,795 in 2021. Net position was \$10,405,115 as of December 31, 2021.

The Electric and Water Utility's outstanding debt at December 31, 2021 was \$7,571,761, an increase of \$1,194,559 from the balance at December 31, 2020. Fixed assets, net of accumulated depreciation, of \$18,513,335 increased \$71,303 from \$18,442,032.

The Wastewater Treatment Plant Utility's outstanding debt at December 31, 2021 was \$7,297,408 an increase of \$681,652 from the balance at December 31, 2020. Fixed assets, net of accumulated depreciation, of \$15,553,856 increased \$539,790 from \$15,014,066.

### GENERAL FUND BUDGETARY HIGHLIGHTS

The City of Evansville's general fund expenditures had an original budget of \$3,631,113 and a final budget of \$3,671,729. Actual expenditures totaled \$3,579,499. Budgeted differences can be briefly summarized as follows:

- Actual expenditures were less than budgeted expenditures by \$92,230.
- The general fund had revenues and other financing sources that were greater than expenditures and financing uses by \$26,883.

## CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital assets.** City of Evansville’s investment in capital assets for its governmental and business-type activities as of December 31, 2021, amounts to \$47,371,698 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, public domain infrastructure (highway and bridges), and construction in progress.

- A summary of the fixed assets is identified below:

### City of Evansville Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Land	\$ 727,411	\$ 607,181	\$ 171,362	\$ 171,362	\$ 898,773	\$ 778,543
Infrastructure Work in Process	1,617,234	821,659	618,065	640,008	2,235,299	1,461,667
Depreciable Capital Assets	20,893,664	19,561,314	55,028,034	52,976,076	75,921,698	72,537,390
Accumulated depreciation	(9,933,802)	(9,022,158)	(21,750,270)	(20,331,348)	(31,684,072)	(29,353,506)
<b>Total</b>	<u>\$ 13,304,507</u>	<u>\$ 11,967,996</u>	<u>\$ 34,067,191</u>	<u>\$ 33,456,098</u>	<u>\$ 47,371,698</u>	<u>\$ 45,424,094</u>

Additional information on the City of Evansville’s capital assets can be found in Note III-B on pages 30-32 of this report.

**CAPITAL ASSET AND DEBT ADMINISTRATION (Continued)**

**Long-term debt.** At the end of the current fiscal year, the City of Evansville had total debt outstanding of \$24,669,261. Of this amount, \$9,245,000 was backed by City's taxing ability.

**City of Evansville Outstanding Debt  
Long-term Debt**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
2005 CWFL	\$ -	\$ -	\$ 383,102	\$ 473,411	\$ 383,102	\$ 473,411
2009 CWFL	-	-	1,570,231	1,744,262	1,570,231	1,744,262
2011 WPPI Loan	-	2,549	-	-	-	2,549
2012 GO Bond	200,000	230,000	-	-	200,000	230,000
2013 GO Notes	70,000	155,000	130,000	290,000	200,000	445,000
2014 Revenue Bonds	-	-	1,380,000	1,705,000	1,380,000	1,705,000
2015 GO Notes	60,000	80,000	280,000	350,000	340,000	430,000
2015 WPPI Loan	-	-	121,761	152,203	121,761	152,203
2016 Revenue Bonds	-	-	2,467,500	2,691,000	2,467,500	2,691,000
2017 GO Refunding Bonds	1,245,000	1,420,000	-	-	1,245,000	1,420,000
2017 STFL	451,088	517,631	-	-	451,088	517,631
2018 CWFL	-	-	3,297,575	3,461,084	3,297,575	3,461,084
2018 GO Notes	3,060,000	3,450,000	-	-	3,060,000	3,450,000
2018 NAN	25,000	50,000	-	-	25,000	50,000
2018 Revenue Bonds	-	-	189,000	216,000	189,000	216,000
2018 Revenue Bonds-Storm	458,500	524,000	-	-	458,500	524,000
2019 GO Notes	600,000	685,000	390,000	435,000	990,000	1,120,000
2019 Revenue Bonds	-	-	1,375,000	1,475,000	1,375,000	1,475,000
2021 GO Notes	2,420,000	-	-	-	2,420,000	-
2021 GO Bonds	790,000	-	-	-	790,000	-
2021 Revenue Bonds	-	-	3,285,000	-	3,285,000	-
Compensated absences	352,134	314,610	68,370	60,102	420,504	374,712
<b>Total</b>	<b>\$ 9,731,722</b>	<b>\$ 7,428,790</b>	<b>\$ 14,937,539</b>	<b>\$ 13,053,062</b>	<b>\$ 24,669,261</b>	<b>\$ 20,481,852</b>

Additional information on the City's long-term debt can be found in Note III-D on pages 34-40 of this report.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The City's financial results are dependent on these main factors:

- Meeting City policies on fund balance through spending reserve balances.
- Providing requested services and improvements to the public while maintaining a mill rate within the median of comparable communities.
- Supporting economic growth through continued residential and commercial development.

Where appropriate, services should be funded by reasonable user charges:

- The City continues to monitor revenue in utilities and service charges to prevent tax subsidization of services that are user based.
- Reviews of charges for service include water, electric, sewer, stormwater, refuse/recycling, and building permits.
- In 2021 the City started a water rate case. All remaining rate schedules seem stable for 2021 and into 2022.

### **CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the City of Evansville's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the City of Evansville Finance Department, 31 South Madison Street, Evansville, Wisconsin, 53536. General information relating to the City of Evansville, Wisconsin, can be found at the City's website, <http://www.ci.evansville.wi.gov>.

City of Evansville, Wisconsin

**Statement of Net Position  
December 31, 2021**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and Investments	\$ 5,944,754	\$ 1,643,013	\$ 7,587,767
Receivables	3,020,239	1,603,140	4,623,379
Internal Balances	(1,071,051)	1,071,051	-
Inventories	-	274,233	274,233
Other assets	63,421	110,375	173,796
<b>Restricted Assets</b>			
Cash and Investments	1,364,988	3,610,897	4,975,885
Net Pension Asset	787,577	371,246	1,158,823
<b>Capital Assets</b>			
Land, improvements, and construction in progress	2,344,645	789,427	3,134,072
Other Capital Assets, net of depreciation	10,959,862	33,277,764	44,237,626
Net Capital Assets	13,304,507	34,067,191	47,371,698
Total Assets	23,414,435	42,751,146	66,165,581
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Pension Outflows	1,310,499	617,738	1,928,237
Deferred OPEB Outflows	110,015	35,015	145,030
Total Deferred Outflows of Resources	1,420,514	652,753	2,073,267
Total Assets and Deferred Outflows of Resources	\$ 24,834,949	\$ 43,403,899	\$ 68,238,848
<b>LIABILITIES</b>			
Accounts Payable and Accrued Expenses	\$ 535,005	\$ 752,275	\$ 1,287,280
Grant Advance	284,698	-	284,698
OPEB Liability - Health Insurance	217,666	44,108	261,774
OPEB Liability - Life Insurance	171,036	73,830	244,866
<b>Long-Term Liabilities</b>			
Due Within One Year			
Bonds and Notes	1,199,372	1,493,625	2,692,997
Accrued Interest	56,182	65,377	121,559
Compensated Absences	48,877	8,792	57,669
Due in More Than One Year			
Bonds and Notes	8,180,216	13,375,544	21,555,760
Compensated Absences	303,257	59,578	362,835
Total liabilities	10,996,309	15,873,129	26,869,438
<b>DEFERRED INFLOWS OF RESOURCES</b>			
	6,176,817	1,372,332	7,549,149
<b>NET POSITION</b>			
Net Investment in Capital Assets	5,289,907	20,195,189	25,485,096
<b>Restricted for:</b>			
Net Pension Asset	787,577	371,246	1,158,823
Special Revenue	48,645	-	48,645
Capital	-	1,307,294	1,307,294
Debt	-	1,023,708	1,023,708
Other Purposes	249,789	-	249,789
Unrestricted	1,285,905	3,261,001	4,546,906
Total Net Position	7,661,823	26,158,438	33,820,261
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 24,834,949	\$ 43,403,899	\$ 68,238,848

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin  
Statement of Activities  
For the Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
<b>Primary government</b>							
Governmental Activities							
General Government	\$ 527,253	\$ 105,114	\$ -	\$ -	\$ (422,139)		\$ (422,139)
Public Safety	2,224,127	493,951	28,572	-	(1,701,604)		(1,701,604)
Public Works	1,562,034	629,431	423,741	9,627	(499,235)		(499,235)
Health, Welfare and Sanitation	160,673	44,540	-	-	(116,133)		(116,133)
Culture and Recreation	838,815	78,127	64,132	-	(696,556)		(696,556)
Conservation and Development	229,324	13,399	21,723	-	(194,202)		(194,202)
Interest on Long-term debt	251,319	15	-	-	(251,304)		(251,304)
Capital Outlay	105,160	-	-	-	(105,160)		(105,160)
Total governmental activities	<u>5,898,705</u>	<u>1,364,577</u>	<u>538,168</u>	<u>9,627</u>	<u>(3,986,333)</u>		<u>(3,986,333)</u>
Business-type activities:							
Electric and Water	8,905,934	9,269,025	-	74,647	-	\$ 437,738	437,738
Sewer	1,255,064	1,487,535	-	68,400	-	300,871	300,871
Total business-type activities	<u>10,160,998</u>	<u>10,756,560</u>	<u>-</u>	<u>143,047</u>	<u>-</u>	<u>738,609</u>	<u>738,609</u>
Total primary government	<u>\$ 16,059,703</u>	<u>\$ 12,121,137</u>	<u>\$ 538,168</u>	<u>\$ 152,674</u>	<u>(3,986,333)</u>	<u>738,609</u>	<u>(3,247,724)</u>
<b>General revenues:</b>							
Taxes:							
Property taxes, levied for general purposes					2,830,118	-	2,830,118
Property taxes, levied for debt service					573,284	-	573,284
Other taxes					17,309	-	17,309
Grants and contributions not restricted to specific programs					589,335	-	589,335
Unrestricted investment earnings					11,554	9,521	21,075
Miscellaneous					27,196	16,126	43,322
Special item - gain (loss) on disposal of asset					5,000	-	5,000
Transfers					437,241	(437,241)	-
Total general revenues, special items and transfers					<u>4,491,037</u>	<u>(411,594)</u>	<u>4,079,443</u>
Change in Net position					504,704	327,015	831,719
Net position - beginning					7,157,119	25,831,423	32,988,542
Net position - ending					<u>\$ 7,661,823</u>	<u>\$ 26,158,438</u>	<u>\$ 33,820,261</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Balance Sheet  
Governmental Funds  
December 31, 2021

	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Stormwater</u>	<u>TIF 5</u>	<u>Non-Major Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ 2,903,369	\$ 288,444	\$ 140,044	\$ 399,454	\$ 122,332	\$ 2,091,111	\$ 5,944,754
Receivables:							
Taxes	1,144,937	523,133	70,006	-	180,892	630,952	2,549,920
Special Assessments	191,639	168,722	-	-	-	-	360,361
Accounts	-	-	-	-	-	54,213	54,213
Other	55,745	-	-	-	-	-	55,745
Prepaid Expenses	50,419	-	-	1,004	-	11,998	63,421
Restricted Cash	-	-	1,164,988	200,000	-	-	1,364,988
Advances Receivable	449,254	-	-	-	-	-	449,254
Total Assets	<u>\$ 4,795,363</u>	<u>\$ 980,299</u>	<u>\$ 1,375,038</u>	<u>\$ 600,458</u>	<u>\$ 303,224</u>	<u>\$ 2,788,274</u>	<u>\$ 10,842,656</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>							
Liabilities:							
Accounts Payable	\$ 194,544	\$ -	\$ 100,200	\$ 79,676	\$ 73	\$ 20,645	\$ 395,138
Accrued Liabilities	139,867	-	-	-	-	-	139,867
Due to Other Funds	-	-	-	-	-	34,839	34,839
Grant Advance	-	-	-	-	-	284,698	284,698
Advances Payable	-	-	-	-	1,485,466	-	1,485,466
Total Liabilities	<u>334,411</u>	<u>-</u>	<u>100,200</u>	<u>79,676</u>	<u>1,485,539</u>	<u>340,182</u>	<u>2,340,008</u>
Deferred Inflows of Resources	<u>2,184,312</u>	<u>964,899</u>	<u>109,850</u>	<u>-</u>	<u>283,874</u>	<u>990,038</u>	<u>4,532,973</u>
Fund Balances (Deficit)							
Nonspendable	527,737	-	1,164,988	1,004	-	11,998	1,705,727
Restricted	86,793	-	-	200,000	-	298,571	585,364
Committed	125,000	-	-	319,778	-	1,165,017	1,609,795
Assigned	-	15,400	-	-	-	-	15,400
Unassigned	1,537,110	-	-	-	(1,466,189)	(17,532)	53,389
Total Fund Balances (Deficit)	<u>2,276,640</u>	<u>15,400</u>	<u>1,164,988</u>	<u>520,782</u>	<u>(1,466,189)</u>	<u>1,458,054</u>	<u>3,969,675</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	<u>\$ 4,795,363</u>	<u>\$ 980,299</u>	<u>\$ 1,375,038</u>	<u>\$ 600,458</u>	<u>\$ 303,224</u>	<u>\$ 2,788,274</u>	<u>\$ 10,842,656</u>

See accompanying notes to the basic financial statements.

**City of Evansville, Wisconsin**

**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
December 31, 2021**

Total fund balance, governmental funds		\$ 3,969,675
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 fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		13,304,507
The net pension asset is not a current financial liability and is, therefore, not reported in the fund statements.		787,577
The OPEB liabilities are not current financial usages and are, therefore, not reported in the fund statements.		(388,702)
Pension and OPEB deferred outflows of resources and inflows of resources are actuarially determined. These items are reflected in the Statement of Net Position and are being amortized with pension and OPEB expense in the Statement of Activities. The deferred outflows of resources and inflows of resources are not financial resources and therefore are not reported in the fund statements.		
Deferred Outflows of Resources		1,420,514
Deferred Inflows of Resources		(1,787,864)
Special assessment and loan receivables are fully accrued and recognized as revenue when the receivable is established for the governmental activities of the Statement of Net Position. They are reported as deferred inflows in the fund financial statements to the extent they are not available.		144,020
Some liabilities (such as Notes Payable, Long-term Compensated Absences, and Bonds Payable) are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		
Bonds and notes - due within one year	1,199,372	
Bonds and notes - due in more than one year	8,180,216	
Compensated absences - current	48,877	
Compensated absences - non-current	303,257	
Accrued interest	56,182	
		(9,787,904)
Net Position of Governmental Activities in the Statement of Net Position		\$ 7,661,823

See accompanying notes to the basic financial statements.

**City of Evansville, Wisconsin**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2021**

	<b>General Fund</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Stormwater</b>	<b>TIF 5</b>	<b>Non-Major Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>							
Property Taxes	\$ 1,562,500	\$ 573,284	\$ 228,821	\$ -	\$ 281,927	\$ 709,520	\$ 3,356,052
Other Taxes	7,061	-	-	-	-	57,944	65,005
Special Assessment Revenue	-	22,852	-	-	-	-	22,852
Intergovernmental	772,743	-	54,839	-	12,571	228,263	1,068,416
License and Permits	239,760	-	-	-	-	-	239,760
Fines, Forfeits and Penalties	74,099	-	-	-	-	-	74,099
Public Charges for Services	435,375	-	-	244,788	-	337,615	1,017,778
Interest Income	2,778	5,651	521	611	7	1,659	11,227
Miscellaneous Income	56,575	-	5,110	851	9,628	61,668	133,832
Total Revenues	<u>3,150,891</u>	<u>601,787</u>	<u>289,291</u>	<u>246,250</u>	<u>304,133</u>	<u>1,396,669</u>	<u>5,989,021</u>
<b>EXPENDITURES</b>							
Current:							
General Government	383,499	-	-	-	166	150	383,815
Public Safety	1,842,501	-	-	-	-	350,572	2,193,073
Public Works	959,728	-	-	94,498	-	-	1,054,226
Health and Human Services	37,610	-	-	-	-	116,431	154,041
Culture, Recreation and Education	241,264	-	-	-	-	367,460	608,724
Conservation and Development	114,897	-	-	-	-	67,893	182,790
Capital Outlay	-	-	1,498,719	741,410	146,500	102,499	2,489,128
Debt Service							
Principal Repayment	-	814,093	-	105,500	-	25,000	944,593
Interest Expense	-	162,135	40,505	65,409	-	869	268,918
Total Expenditures	<u>3,579,499</u>	<u>976,228</u>	<u>1,539,224</u>	<u>1,006,817</u>	<u>146,666</u>	<u>1,030,874</u>	<u>8,279,308</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(428,608)</u>	<u>(374,441)</u>	<u>(1,249,933)</u>	<u>(760,567)</u>	<u>157,467</u>	<u>365,795</u>	<u>(2,290,287)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Proceeds from Long-Term Debt	-	-	2,265,000	945,000	-	-	3,210,000
Transfers In	455,491	344,251	-	-	26,000	-	825,742
Transfers Out	-	-	-	-	(163,340)	(225,275)	(388,615)
Total Other Financing Sources and Uses	<u>455,491</u>	<u>344,251</u>	<u>2,265,000</u>	<u>945,000</u>	<u>(137,340)</u>	<u>(225,275)</u>	<u>3,647,127</u>
Net Change in Fund Balances	26,883	(30,190)	1,015,067	184,433	20,127	140,520	1,356,840
Fund Balances (Deficits) - Beginning	2,249,757	45,590	149,921	336,349	(1,486,316)	1,317,534	2,612,835
Fund Balances (Deficits) - Ending	<u>\$ 2,276,640</u>	<u>\$ 15,400</u>	<u>\$ 1,164,988</u>	<u>\$ 520,782</u>	<u>\$ (1,466,189)</u>	<u>\$ 1,458,054</u>	<u>\$ 3,969,675</u>

See accompanying notes to the basic financial statements.

**City of Evansville, Wisconsin**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the  
Statement of Activities  
For the Year Ended December 31, 2021**

Net change in fund balances - total governmental funds:	\$	1,356,840
<p>Amounts reported for Governmental Activities in the Statement of Activities are different because:</p>		
<p>The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.</p>		
Capital outlay reported in governmental fund statements		2,259,729
Depreciation expenses reported in the Statement of Activities		<u>(923,218)</u>
Amount by which capital outlays are greater (less) than depreciation in the current period.		1,336,511
<p>Compensated absences are reported in the governmental funds as an expenditure when paid, but are reported as a liability in long-term debt in the Statement of Net Position when incurred.</p>		
Amount by which the compensated absences liability increased		(37,525)
<p>Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds.</p>		
Debt proceeds for the year		(3,210,000)
The amount of long-term debt principal payments in the current year is:		944,593
<p>In governmental funds, interest payments on outstanding debt are reported as an expenditure when paid. In the Statement of Activities, interest is reported as incurred.</p>		
Interest accrual change		(5,727)
<p>In governmental funds, revenues are reported when measurable and available. In the Statements of Activities, revenue is reported when earned.</p>		
Special assessments revenue accrued in current year on government-wide statements		(22,852)
<p>Pension and OPEB expenses reported in the governmental funds represent current year required contributions into the defined benefit pension and OPEB plans. Pension and OPEB expenses in the Statement of Activities are actuarially determined by the defined benefit pension and OPEB plans as the difference between the net pension asset/liability and OPEB liability from the prior year to the current year, with some adjustments</p>		
		142,864
	<u>\$</u>	<u>504,704</u>
Change in Net Position of governmental activities		

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Net Position  
Proprietary Funds  
December 31, 2021

	<u>Enterprise Funds</u>		
	<u>Electric and Water</u>	<u>Sewer</u>	<u>Total</u>
<b>ASSETS</b>			
Current Assets:			
Cash and Cash Equivalents	\$ 905,872	\$ 737,141	\$ 1,643,013
Receivables			
Taxes	29,479	-	29,479
Special Assessments	1,788	-	1,788
Accounts	1,571,873	-	1,571,873
Due from Other Funds	103,962	34,839	138,801
Inventories	274,233	-	274,233
Prepaid Expenses	23,054	5,829	28,883
Total Current Assets	<u>2,910,261</u>	<u>777,809</u>	<u>3,688,070</u>
Restricted Assets:			
Restricted Cash and Cash Equivalents	2,080,873	1,530,024	3,610,897
Net Pension Asset	304,356	66,890	371,246
Total Restricted Assets	<u>2,385,229</u>	<u>1,596,914</u>	<u>3,982,143</u>
Capital Assets:			
Land and Improvements	76,448	94,914	171,362
Construction Work in Progress	585,586	32,479	618,065
Other Capital Assets	32,809,304	22,218,730	55,028,034
Less Accumulated Depreciation	(14,958,003)	(6,792,267)	(21,750,270)
Net Capital Assets	<u>18,513,335</u>	<u>15,553,856</u>	<u>34,067,191</u>
Noncurrent Assets:			
Advances Receivable	943,799	92,413	1,036,212
Unamortized Debt Discount	22,355	-	22,355
Other Deferred Debits	59,137	-	59,137
Total Noncurrent Assets	<u>1,025,291</u>	<u>92,413</u>	<u>1,117,704</u>
Total Assets	<u>24,834,116</u>	<u>18,020,992</u>	<u>42,855,108</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Pension Outflows	506,435	111,303	617,738
Deferred OPEB Outflows	30,553	4,462	35,015
Total Deferred Outflows of Resources	<u>536,988</u>	<u>115,765</u>	<u>652,753</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 25,371,104</u>	<u>\$ 18,136,757</u>	<u>\$ 43,507,861</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Net Position  
Proprietary Funds  
December 31, 2021

	Enterprise Funds		
	Electric and Water	Sewer	Total
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable	\$ 631,006	\$ 94,844	\$ 725,850
Accrued Liabilities	26,425	-	26,425
Accrued Interest Payable	33,097	32,280	65,377
Due to Other Funds	-	103,962	103,962
Compensated Absences	8,792	-	8,792
Bonds and Notes Payable	905,441	588,184	1,493,625
Total Current Liabilities	<u>1,604,761</u>	<u>819,270</u>	<u>2,424,031</u>
Non-Current Liabilities:			
Long-Term Debt			
Bonds and Notes Payable	6,666,320	6,709,224	13,375,544
Total Long-Term Debt	<u>6,666,320</u>	<u>6,709,224</u>	<u>13,375,544</u>
Other Liabilities			
Compensated Absences	59,578	-	59,578
OPEB Liability - Health Insurance	27,864	16,244	44,108
OPEB Liability - Life Insurance	64,420	9,410	73,830
Total Other Liabilities	<u>151,862</u>	<u>25,654</u>	<u>177,516</u>
Total Non-Current Liabilities	<u>6,818,182</u>	<u>6,734,878</u>	<u>13,553,060</u>
Total Liabilities	<u>8,422,943</u>	<u>7,554,148</u>	<u>15,977,091</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>1,194,838</u>	<u>177,494</u>	<u>1,372,332</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	11,768,741	8,426,448	20,195,189
Restricted for net pension asset	304,356	66,890	371,246
Restricted for capital	136,211	1,171,083	1,307,294
Restricted for debt	704,359	319,349	1,023,708
Unrestricted	2,839,656	421,345	3,261,001
Total Net Position	<u>15,753,323</u>	<u>10,405,115</u>	<u>26,158,438</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, &amp; NET POSITION</b>	<u>\$ 25,371,104</u>	<u>\$ 18,136,757</u>	<u>\$ 43,507,861</u>

See accompanying notes to the basic financial statements.

**City of Evansville, Wisconsin**

**Statement of Revenues, Expenses and Changes in Net Position  
Proprietary Funds  
For the Year Ended December 31, 2021**

	<u>Enterprise Funds</u>		
	<u>Electric and Water</u>	<u>Sewer</u>	<u>Total</u>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 9,214,920	\$ 1,464,543	\$ 10,679,463
Other Operating Revenues	54,105	22,992	77,097
Total Operating Revenues	<u>9,269,025</u>	<u>1,487,535</u>	<u>10,756,560</u>
<b>OPERATING EXPENSES</b>			
Operation and Maintenance	7,803,271	557,312	8,360,583
Depreciation	878,932	547,699	1,426,631
Total Operating Expenses	<u>8,682,203</u>	<u>1,105,011</u>	<u>9,787,214</u>
Operating Income (Loss)	<u>586,822</u>	<u>382,524</u>	<u>969,346</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest and Investment Revenue	7,063	2,458	9,521
Miscellaneous Non-Operating Revenue	7,846	1,466	9,312
Interest Expense	(151,767)	(150,053)	(301,820)
Miscellaneous Non-Operating Expenses	(71,964)	-	(71,964)
Net Amortization Revenue (Expense)	6,814	-	6,814
Total Non-Operating Revenue (Expenses)	<u>(202,008)</u>	<u>(146,129)</u>	<u>(348,137)</u>
Income (Loss) Before Contributions and Transfers	384,814	236,395	621,209
Capital Contributions	74,647	68,400	143,047
Transfers Out	(437,241)	-	(437,241)
Change in Net Position	<u>22,220</u>	<u>304,795</u>	<u>327,015</u>
Total Net Position - Beginning	15,731,103	10,100,320	25,831,423
Total Net Position - Ending	<u>\$ 15,753,323</u>	<u>\$ 10,405,115</u>	<u>\$ 26,158,438</u>

See accompanying notes to the basic financial statements.

**City of Evansville, Wisconsin**

**Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2021**

	<u>Electric &amp; Water</u>	<u>Sewer</u>	<u>Total</u>
<u>Cash Flows From Operating Activities:</u>			
Receipts from customers	\$ 9,260,453	\$ 1,487,535	\$ 10,747,988
Payments to suppliers	(6,846,869)	(228,700)	(7,075,569)
Payments to employees	(1,170,671)	(269,075)	(1,439,746)
Taxes paid	(437,241)	-	(437,241)
Net cash provided (used) by operating activities	<u>805,672</u>	<u>989,760</u>	<u>1,795,432</u>
<u>Cash Flows From Capital and Related</u>			
<u>Financing Activities:</u>			
Acquisition and construction of plant assets	(973,654)	(1,064,070)	(2,037,724)
Proceeds from long-term debt	2,000,000	1,235,000	3,235,000
Principal payments on long-term debt	(805,441)	(553,348)	(1,358,789)
Interest and fiscal charges	(151,767)	(150,053)	(301,820)
Connection fees	-	68,400	68,400
Contributions for plant	74,647	-	74,647
Net cash provided (used) for capital and related financing activities	<u>333,836</u>	<u>(464,071)</u>	<u>(130,235)</u>
<u>Cash Flows From Investing Activities:</u>			
Interest on investments	7,063	2,458	9,521
Net cash provided (used) for investing activities	<u>7,063</u>	<u>2,458</u>	<u>9,521</u>
Net increase (decrease) in cash and equivalents	1,146,571	528,147	1,674,718
Cash and equivalents - beginning of year	1,840,174	1,739,018	3,579,192
Cash and equivalents - end of year	<u>\$ 2,986,745</u>	<u>\$ 2,267,165</u>	<u>\$ 5,253,910</u>

See accompanying notes to the basic financial statements.

**City of Evansville, Wisconsin**

**Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2021**

	<u>Electric &amp; Water</u>	<u>Sewer</u>	<u>Total</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	\$ 586,822	\$ 382,524	\$ 969,346
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Non-Operating revenues	7,846	1,466	9,312
Amortization	-	(19,800)	(19,800)
Tax equivalent	(437,241)	-	(437,241)
Depreciation	878,932	547,699	1,426,631
Joint meter allocation	23,419	(23,419)	-
Pension expense	(272,457)	(19,234)	(291,691)
OPEB expense	52,385	3,084	
Changes in Assets and Liabilities:			
Receivables	(8,572)	-	(8,572)
Due to/from other funds	(53,316)	53,316	-
Inventories	(34,559)	-	(34,559)
Prepays	(6,662)	(1,953)	(8,615)
Accounts payable	142,762	70,307	213,069
Other Accrued liabilities	(73,687)	(4,230)	(77,917)
Net cash provided (used) by operating activities	<u>\$ 805,672</u>	<u>\$ 989,760</u>	<u>\$ 1,739,963</u>
Reconciliation of cash and cash equivalents to balance sheet accounts			
Cash and investments	\$ 905,872	\$ 737,141	\$ 1,643,013
Restricted assets	<u>2,080,873</u>	<u>1,530,024</u>	<u>3,610,897</u>
Total Cash and Investments	<u>2,986,745</u>	<u>2,267,165</u>	<u>5,253,910</u>
Cash and cash equivalents- End of year	<u>\$ 2,986,745</u>	<u>\$ 2,267,165</u>	<u>\$ 5,253,910</u>

See accompanying notes to the basic financial statements.

**City of Evansville, Wisconsin**

**Statement of Fiduciary Net Position  
Fiduciary Funds  
December 31, 2021**

	<b>Tax Custodial Fund</b>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 2,855,866
Receivables:	
Taxes Receivable	5,017,722
Total Assets	<u>\$ 7,873,588</u>
<b>LIABILITIES</b>	
Due to Other Governments	\$ 7,873,588
Total Liabilities	<u>\$ 7,873,588</u>

See accompanying notes to the basic financial statements.

**City of Evansville, Wisconsin**

**Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended December 31, 2021**

	<u><b>Tax Custodial Fund</b></u>
<b>ADDITIONS</b>	
Property tax collections for other governments	\$ 6,395,062
Total additions	<u>6,395,062</u>
<b>DEDUCTIONS</b>	
Payments of taxes to other governments	<u>6,395,062</u>
Total deductions	<u>6,395,062</u>
Net increase (decrease) in fiduciary net position	-
Total Net Position - Beginning	-
Total Net Position - Ending	<u><u>\$ -</u></u>

See accompanying notes to the basic financial statements.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the City of Evansville, Wisconsin conform to U.S. generally accepted accounting principles as applicable to governmental units.

**A. REPORTING ENTITY**

This report includes all of the funds of the City of Evansville. The reporting entity for the City 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 Evansville Housing Authority

Management of the City has determined that the Housing Authority of the City of Evansville is excluded as a component unit. The Housing Authority is a legally separate organization and appointments to the board of the Housing Authority are approved by the City Council; however, since the City cannot impose its will on the Housing Authority and there is no material financial benefit or burden on the City, the Housing Authority does not meet the criteria for inclusion in the reporting entity. The Authority issues separate financial statements. Financial statements of the Authority can be obtained by contacting the Housing Authority.

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

“Government-wide” financial statements are basic financial statements required for all governmental units. The statement of net position and the statement of activities are the two required statements. Both statements are prepared on the full accrual basis. In accordance with accounting standards for governmental units, the city uses the modified accrual basis of accounting for certain funds. The modified accrual basis of accounting is the appropriate basis of accounting for governmental activity fund financial statements.

In addition, all funds in the fund financial statements are reported as business-type activities, governmental activities or fiduciary funds. The definitions for these types of activities are discussed in other portions of Note I.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)**

Finally, all non-fiduciary funds are further classified as major or non-major funds. In reporting financial condition and results of operations for governmental units, accounting standards concentrates on major funds versus non-major funds.

**Government-Wide Financial Statements**

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The City does not allocate indirect expenses to functions in the statement of activities. Program revenues included 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 included among program revenues are reported instead as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

**Fund Financial Statements**

Fund financial statements of the reporting entity are organized into individual funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets and deferred outflows of resources, liabilities and deferred inflows of resources, net position/fund equity, revenues, and expenditure/expenses.

Funds are organized as major funds or non-major funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets and deferred outflows of resources, liabilities and deferred inflows and outflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type and
- b. Total assets and deferred outflows of resources, liabilities and deferred inflows and outflows, revenues or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or proprietary fund that the City believes is particularly important to financial statement users may be reported as a major fund.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)**

**Fund Financial Statements (Continued)**

The City reports the following major governmental funds:

Major Governmental

General Fund – accounts for the City’s primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund – accounts for resources accumulated and payments made for principal and interest on long-term debt other than TID or enterprise debt.

Capital Projects Fund – accounts for proceeds of specific capital improvements that are legally restricted to expenditures for specific purposes.

Stormwater Fund – accounts for the operations of the stormwater system.

Tax Increment Financing Districts #5 – accounts for proceeds from long-term borrowings and other resources to be used for capital improvement projects in the TIF boundaries.

The City reports the following enterprise funds:

Enterprise Funds

Electric and Water Utility – accounts for the operations of the electric and water system. (Major)

Sewer Utility – accounts for the operations of the sewer system. (Major)

The City reports the following non-major governmental funds:

Non-Major Governmental Funds

Special Revenue Funds – used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

Emergency Medical Services Fund

Eager Free Public Library Fund

Cemetery Fund

Tourism Commission Fund

Revolving Housing Fund

Capital Projects Funds – used to account for the proceeds of specific capital improvement projects that are legally restricted to expenditures for specific purposes.

TIF #6

TIF #7

TIF #8

TIF #9

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)**

**Fund Financial Statements (Continued)**

Fiduciary funds consist of pension (and other employee benefit) trust funds, private-purpose trust funds, investment trust funds, and custodial funds. Fiduciary funds should be used only to report resources held for individuals, private organizations, or other governments. A fund is presented as a fiduciary fund when all of the following criteria are met: a) The government *controls* the assets that finance the activity, b) Assets are *not* generated from the *government's own-source revenues* or from government-mandated or voluntary nonexchange transactions, c) Assets are administered through a *qualifying trust* or the government does *not* have *administrative involvement* and the assets are *not* generated from the *government's delivery of goods or services* to the beneficiaries, *or* the assets are for the benefit of *entities that are not part of the government's reporting entity*.

The City reports the following fiduciary fund:

Custodial Funds - used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. The City accounts for tax collections payable to overlying taxing jurisdictions in a custodial fund.

**C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION**

Measurement focus refers to what is being measured, basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

**Government-Wide Financial Statements**

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and deferred outflows of resources, and liabilities and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Grants and similar items are recognized as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water, electric, stormwater and sewer utilities and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)**

**Government-Wide Financial Statements (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. “Measurable” means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the City is entitled to the resources and the amounts are available. Amounts owed to the City, which are not available, are recorded as receivables and deferred inflows of resources. Amounts received prior to the entitlement period are also recorded as deferred inflows of resources.

Special assessments are recognized as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred inflows of resources. Delinquent special assessments being held for collection by the county are reported as receivables and non-spendable fund balance.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments, and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The City reports deferred inflows of resources on its governmental funds balance sheet. Deferred inflows of resources arise from taxes levied in the current year, which are for subsequent year’s operations. For governmental fund financial statements, deferred inflows of resources arise when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred inflows of resources also arise when resources are received before the City has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the deferred inflow of resources is removed from the balance sheet and revenue is recognized.

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting, as described previously in this note.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)**

**Government-Wide Financial Statements (Continued)**

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary funds' principal ongoing operations. The principal operating revenues of the water, electric, and sewer utilities are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS, AND NET POSITION OR EQUITY**

**1. Deposits and Investments**

The City has pooled the cash resources of its funds in order to maximize investment opportunities. Each fund's portion of total cash and investments is reported as cash and cash equivalents/investments by the City's individual major funds, and in the aggregate for non-major and custodial funds.

For purposes of the statement of cash flows, the City considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances.

See footnote III A for additional information.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,  
AND NET POSITION OR EQUITY (Continued)**

**2. Receivables**

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the City, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying custodial fund statement of net position.

Property tax calendar – 2021 tax roll:

Lien date and levy date	December 2021
Tax bills mailed	December 2021
Payment in full, or	January 31, 2022
First installment due	January 31, 2022
Second installment due	July 31, 2022
Personal property taxes in full	January 31, 2022

Accounts receivable have been shown net of an allowance for uncollectible accounts. Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible utility accounts receivable has been made for the water, electric and sewer utilities because they have the right by law to place delinquent bills on the tax roll.

A provision for uncollectible ambulance accounts receivable of \$15,990 has been made.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as “due to and from other funds”. Long-term interfund loans (noncurrent portion) are reported as “advances from and to other funds”. Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

**3. Inventories and Prepaid Items**

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction and for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average, and charged to construction, operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS, AND NET POSITION OR EQUITY (Continued)**

**4. Restricted Assets**

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position. The City had the following restricted cash accounts:

Purpose	Capital		Electric &	
	Projects	Stormwater	Water	Sewer
Unspent bond proceeds	\$ 1,164,988	\$ 200,000	\$ 450,000	\$ 170,000
Debt reserve/redemption	-	-	356,403	319,349
Replacement fund	-	-	1,138,259	942,195
Impact Fees	-	-	136,211	-
	<u>\$ 1,164,988</u>	<u>\$ 200,000</u>	<u>\$ 2,080,873</u>	<u>\$ 1,431,544</u>

**5. Capital Assets**

**Government-Wide Statements**

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and \$5,000 for infrastructure assets, and an estimated useful life in excess of 1 year for general capital assets and infrastructure assets. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated fixed assets are recorded at their estimated fair value at the date of donation.

Prior to January 2004, infrastructure assets of governmental funds were not capitalized. After 1/1/04, governmental units are required to account for all capital assets, including infrastructure, in the government-wide statements prospectively from the date of implementation. Retroactive reporting of all major general infrastructure assets is not required. The City has not retroactively reported all infrastructure acquired by its governmental fund types. The infrastructure reported only includes additions since January 1, 2004.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,  
AND NET POSITION OR EQUITY (Continued)**

**5. Capital Assets (Continued)**

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. There was no interest required to be capitalized during the current year. The cost of renewals and betterments relating to retirement units are added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	20-50 Years
Improvements	10-50 Years
Machinery and Equipment	3-50 Years
Infrastructure	25-50 Years
Water Utility	6.67-150 Years
Electric Utility	6.67-40 Years
Sewer Utility	5-100 Years

**Fund Financial Statements**

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS, AND NET POSITION OR EQUITY (Continued)**

**6. Compensated Absences**

Under terms of employment, City employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, or are payable with expendable available resources.

The balance in compensated absences is as follows:

	Governmental	Business-type
Compensated time-off liability	\$ 952	\$ 991
Accumulated sick leave	303,257	59,578
Vacation and holiday liability	47,925	7,801
	\$ 352,134	\$ 68,370

City employees earn sick leave at various rates depending on the union or nonunion contracts. Employees can accumulate sick leave as follows:

Police	1,080 hours
DPW, Water & Light, Clerical	720 hours
Library	720 hours

One-half the accumulation in excess of 1,080 or 720 hours may be payable in cash at the end of each year or paid for health insurance in retirement at the option of the employee. Sick leave is payable upon termination at their current pay rate times one-half the accumulated sick days up to a maximum number of hours listed above.

**7. Long-Term Debt**

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bond payable, and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,  
AND NET POSITION OR EQUITY (Continued)**

**8. 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 funds. 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 and proprietary funds as expenses when the related liabilities are incurred. There were no significant claims or judgments at year-end.

**9. Deferred Outflows and Inflows of Resources**

Deferred outflow of resources represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

Deferred inflow of resources represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

**10. Equity Classifications**

**Government-Wide Statements**

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on their 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.
- c. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets”.

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

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,  
AND NET POSITION OR EQUITY (Continued)**

**10. Equity Classifications (Continued)**

**Fund Financial Statements**

Governmental fund equity is classified as fund balance. In the fund financial statements, governmental fund balance is presented in five possible categories:

**Nonspendable** – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.

**Restricted** – resources with constraints placed on the use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

**Committed** – resources which are subject to limitation the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

**Assigned** – resources neither restricted nor committed for which a government has a stated intended use as established by the City Council or a body or official to which the City Council has delegated the authority to assign amounts for specific purposes.

**Unassigned** – resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

When restricted and other fund balance resources are available for use, it is the City's policy to use restricted sources first, followed by committed, assigned and unassigned amounts respectively.

**11. Pensions**

For purposes of measuring the net pension liability (asset), deferred outflows of resources, and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS), and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported for WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS,  
AND NET POSITION OR EQUITY (Continued)**

**12. Other Postemployment Benefits**

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) and Health Plan has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net other postemployment benefits (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and Health Plan and additions to/deductions from LRLIF's and Health Plan fiduciary net position have been determined on the same basis as they are reported by LRLIF and health Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**E. UTILITY RATES AND USER CHARGES**

The City of Evansville Sewer and Stormwater Utility user charges are regulated and established by the City Council. The City of Evansville Electric and Water Utilities operate under service rules, which are established by the Public Service Commission of Wisconsin. Rates charged are regulated by the Public Service Commission. Billings are made to customers on a monthly basis for water, electric, stormwater and sewer service.

**F. INCOME TAXES**

The City of Evansville Utilities are municipal utilities. Municipal utilities are exempt from income taxes and therefore no income tax liability is recorded.

**NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. LIMITATIONS ON THE CITY TAX LEVY**

As part of Wisconsin's Act 25 (2005), legislation was passed that limits the city's future tax levies. In 2008 this legislation was amended and extended. Generally, the city is limited to its prior tax levy dollar amount (excluding TIF districts), increased by the percentage change in the city's equalized value due to new construction. Changes in debt service from one year to the next are generally exempt from this limit.

**B. TAX INCREMENTAL FINANCING DISTRICTS**

The City has four Tax Incremental Districts (TID). The transactions of the Districts are shown in the Capital Projects and Special Revenue Funds. TIDs are authorized by Section 66.1105 of the Wisconsin Statutes. It is a method by which the City can recover its project costs in designated districts of the City. Those costs are recovered through tax increments, which are placed on the tax rolls.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**NOTE III– DETAILED NOTES ON ALL FUNDS**

**A. CASH AND CASH EQUIVALENTS/INVESTMENTS**

As previously discussed, cash for City funds is pooled for investment purposes. At December 31, 2021, the cash and investments consist of the following:

Petty cash/cash on hand	\$ 1,830
Deposits with financial institutions	14,702,693
Wisconsin Local Government Investment Pool	165,608
U.S. Treasury notes	549,387
	<b>\$ 15,419,518</b>

Cash and investments as of December 31, 2021 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	\$ 7,587,767
Restricted cash and investments	4,975,885
Fiduciary Funds:	
Cash and investments	2,855,866
	<b>\$ 15,419,518</b>

Investments Authorized by Wisconsin Statutes

Investment of City funds is restricted by State statutes. Available investments are limited to:

- (1) Deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this State if the time deposits mature in not more than three years;
- (2) Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government;
- (3) Bonds or securities of any county, drainage district, VTAE district, village, city, town, district or school district of this State;
- (4) Any security which matures or which may be tendered for purchase at the option of the holder within not more than seven years of the date on which it is acquired, if that security has a rating which is the highest or second highest rating category assigned by Standard & Poor's Corporation, Moody's investor service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating;
- (5) Bonds or securities issued under the authority of the municipality;
- (6) The local government pooled-investment fund as established under Section 25.50 of the Wisconsin Statutes.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)**

Investments Authorized by Wisconsin Statutes (Continued)

- (7) Agreements in which a public depository agrees to repay funds advanced to it by the City plus interest, if the agreement is secured by bonds or securities issued or guaranteed as to principal and interest by the federal government.
- (8) Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- (9) Repurchase agreements with public depositories, with certain conditions.
- (10) Bonds issued by the University of Wisconsin Hospital and Clinics Authority or the Wisconsin Aerospace Authority.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater sensitivity its fair value has to changes in market interest rates. The City's policy is that the City will not directly invest in securities maturing more than five years from purchase unless matched to a specific cash flow. As of December 31, 2021, the City has \$165,608 invested in the Local Government Investment Pool (LGIP) which has an average maturity of 61 days.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The City has no investment policy that would further limit its investments choices. As of December 31, 2021, the City's investment in the Wisconsin Local Government Investment Pool was not rated. On a scale of one to five stars, the Mutual Fund was rated four stars by Morningstar Ratings. Additionally, the U.S. Treasury investment funds have an AAA rating from Moody's Investor Services.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. All investments are valued at amortized cost by the SIF for purposes of calculating earnings to each participant. Specifically, the SIF distributes income to pool participants monthly, based on their average daily share balance. Distributions include interest income based on stated rates (both paid and accrued), amortization of discounts and premiums on a straight-line basis, realized investment gains and losses calculated on an amortized cost basis, and investment expenses. This method does not distribute to participants any unrealized gains or losses generated by the pool's investments. Detailed information about the SIF is available in separately issued financial statements available at <http://www.doa.state.wi.us/Divisions/Budget-and-Finance/LGIP>. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2021, the fair value of the City's share of the LGIP's assets was substantially equal to the amount reported above. Information on derivatives was not available to the City.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)**

SWIB may invest in obligations of the U.S. Treasury and its agencies, Commercial Paper, Bank Time Deposits/Certificates of Deposit, Bankers' Acceptances, Asset Backed Securities and Repurchase Agreements secured by the U.S. Government or its agencies and other instruments authorized under State Investment Fund investment guidelines.

Investment allocation in the LGIP as of December 31, 2021 was: 81% in U.S. Government Securities, 3% in Certificates of Deposit and Bankers' Acceptances and 16% in Commercial Paper and Corporate Notes. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City would 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 custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the City would not be able to recover the value of its investment of collateral securities that are in the possession of another party. The City's investment policy requires collateralization on all demand deposits as well as certificates of deposit and repurchase agreements.

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for demand deposit accounts and \$250,000 for time and savings deposit accounts. Bank accounts and the local government investment pool are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may be significant to individual organizations. The City also has deposits at one of the financial institutions that are invested in separate financial institutions under the FDIC insurance level. These totaled \$0.

As of December 31, 2021, the City's deposits with financial institutions in excess of federal depository insurance limits were exposed to custodial credit risk as follows:

Uninsured and collateralized by letter of credit	<u>\$ 11,099,604</u>
Total	<u><u>\$ 11,099,604</u></u>

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**B. CAPITAL ASSETS**

Capital asset activity in the governmental activities for the year ended December 31, 2021 was as follows:

	<u>Balance</u> 01/01/21	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> 12/31/21
<b>Governmental Activities</b>				
Non-Depreciable Capital Assets:				
Land	\$ 607,181	\$ 120,230	\$ -	\$ 727,411
Infrastructure CWIP	821,659	1,583,783	(788,208)	1,617,234
Total Non-Depreciable Capital Assets	<u>1,428,840</u>	<u>1,704,013</u>	<u>(788,208)</u>	<u>2,344,645</u>
Capital Assets being Depreciated				
Land Improvements	2,913,310	234,111	-	3,147,421
Buildings and Structures	6,566,401	11,875	-	6,578,276
Equipment	3,756,474	309,730	(11,574)	4,054,630
Infrastructure	6,325,129	788,208	-	7,113,337
Total Capital Assets being Depreciated	<u>19,561,314</u>	<u>1,343,924</u>	<u>(11,574)</u>	<u>20,893,664</u>
Total Capital Assets	20,990,154	3,047,937	(799,782)	23,238,309
Less Accumulated Depreciation	<u>(9,022,158)</u>	<u>(923,218)</u>	<u>11,574</u>	<u>(9,933,802)</u>
Capital Assets Net of Depreciation	<u>\$ 11,967,996</u>	<u>\$ 2,124,719</u>	<u>\$ (788,208)</u>	<u>\$ 13,304,507</u>

Depreciation expense was charged to functions as follows:

<b>Governmental Activities</b>	
General Government	\$ 43,538
Public Safety	129,515
Public Works	394,095
Health and Human Services	6,774
Stormwater	99,283
Culture, Recreation and Education	<u>250,013</u>
Total Governmental Activities Depreciation Expense	<u>\$ 923,218</u>

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**B. CAPITAL ASSETS (Continued)**

Capital asset activity in the business-type activities for the year ended December 31, 2021 was as follows:

	Balance 01/01/21	Additions	Retirements	Balance 12/31/21
<b>Electric and Water</b>				
Non-Depreciable Capital Assets:				
Land	\$ 76,448	\$ -	\$ -	\$ 76,448
Construction in progress	640,008	604,066	(658,488)	585,586
Total Non-Depreciable Capital Assets	<u>716,456</u>	<u>604,066</u>	<u>(658,488)</u>	<u>662,034</u>
Capital Assets being Depreciated				
Buildings and structures	790,598	-	-	790,598
Equipment	1,979,586	18,653	-	1,998,239
Infrastructure	29,018,753	1,026,674	(24,960)	30,020,467
Total Capital Assets being Depreciated	<u>31,788,937</u>	<u>1,045,327</u>	<u>(24,960)</u>	<u>32,809,304</u>
Total Capital Assets	32,505,393	1,649,393	(683,448)	33,471,338
Less Accumulated Depreciation	(14,063,361)	(919,602)	24,960	(14,958,003)
Capital Assets Net of Depreciation	<u>\$ 18,442,032</u>	<u>\$ 729,791</u>	<u>\$ (658,488)</u>	<u>\$ 18,513,335</u>
	Balance 01/01/21	Additions	Retirements	Balance 12/31/21
<b>Wastewater Treatment:</b>				
Non-Depreciable Capital Assets:				
Land	\$ 94,914	\$ -	\$ -	\$ 94,914
Construction in progress	-	32,479	-	32,479
Total Non-Depreciable Capital Assets	<u>94,914</u>	<u>32,479</u>	<u>-</u>	<u>127,393</u>
Capital Assets being Depreciated				
Buildings and structures	7,898,872	-	-	7,898,872
Equipment	5,239,094	506,714	-	5,745,808
Infrastructure	8,049,173	524,877	-	8,574,050
Total Capital Assets being Depreciated	<u>21,187,139</u>	<u>1,031,591</u>	<u>-</u>	<u>22,218,730</u>
Total Capital Assets	21,282,053	-	-	22,346,123
Less Accumulated Depreciation	(6,267,987)	(524,280)	-	(6,792,267)
Capital Assets Net of Depreciation	<u>\$ 15,014,066</u>	<u>\$ (524,280)</u>	<u>\$ -</u>	<u>\$ 15,553,856</u>

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**B. CAPITAL ASSETS (Continued)**

	Balance 01/01/21	Additions	Retirements	Balance 12/31/21
<b>Business-Type Activities</b>				
Non-Depreciable Capital Assets:				
Land	\$ 171,362	\$ -	\$ -	\$ 171,362
Construction in progress	640,008	636,545	(658,488)	618,065
Total Non-Depreciable Capital Assets	<u>811,370</u>	<u>636,545</u>	<u>(658,488)</u>	<u>789,427</u>
Capital Assets being Depreciated				
Buildings and structures	8,689,470	-	-	8,689,470
Equipment	7,218,680	525,367	-	7,744,047
Infrastructure	37,067,926	1,551,551	(24,960)	38,594,517
Total Capital Assets being Depreciated	<u>52,976,076</u>	<u>2,076,918</u>	<u>(24,960)</u>	<u>55,028,034</u>
Total Capital Assets	53,787,446	2,713,463	(683,448)	55,817,461
Less Accumulated Depreciation	(20,331,348)	(1,443,882)	24,960	(21,750,270)
Capital Assets Net of Depreciation	<u>\$ 33,456,098</u>	<u>\$ 1,269,581</u>	<u>\$ (658,488)</u>	<u>\$ 34,067,191</u>

Depreciation expense was charged to functions as follows:

<b>Business-Type Activities</b>	
Water	\$ 291,821
Electric	627,781
Sewer	524,280
Total Business-Type Activities Depreciation Expense	<u>\$ 1,443,882</u>

**C. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS**

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

<u>Interfund Receivables and Payables</u>			
<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
Electric and water	Sewer	\$ 103,962	Operations
Sewer	TIF 9	34,839	Cash Flow
Subtotal fund financial statements		<u>\$ 138,801</u>	

The principal purpose of these interfunds is due to pooled cash between the governmental funds. In addition, the general fund collects delinquent utility charges that the utilities have placed on the current tax roll. All remaining balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payment between funds are made.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**C. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (Continued)**

The City has the following interfund advances outstanding:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Advances</u> <u>Amount</u>	<u>Purpose</u>
General	TIF 5	\$ 449,254	Capital
Electric and water	TIF 5	943,799	Capital
Sewer	TIF 5	92,413	Capital
Subtotal fund financial statements		<u>\$ 1,485,466</u>	
Total interfund receivables		\$ 138,801	
Total inter-fund advances		1,485,466	
less inter-fund eliminations		<u>(553,216)</u>	
Internal balances		<u>\$ 1,071,051</u>	

None of the TIF advances are set up for repayment. The City passed a resolution stating interest rates on TIF advances will be 0%. No interest rates exist on the other advances. The advances to the TIF district are anticipated to be repaid from future tax increments.

For the statement of net position, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated. The following is a schedule of interfund transfers:

<u>Transferred to</u>	<u>Transferred from</u>	<u>Amount</u>	<u>Purpose</u>
General	Electric and Water	\$ 437,241	Tax equivalent
General	TIFS 5-9	18,250	Administration
TIF 5	TIF 8	26,000	Allocation transfer
Debt service	TIF 5	163,340	Debt payments
Debt service	TIF 6	74,948	Debt payments
Debt service	TIF 7	69,050	Debt payments
Debt service	TIF 8	81,163	Debt payments
Subtotal fund statements		<u>869,992</u>	
less inter-fund eliminations		<u>(432,751)</u>	
Total per government-wide statements		<u>\$ 437,241</u>	

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**D. LONG-TERM OBLIGATIONS**

Long-term obligations activity for the year ended December 31, 2021 was as follows:

	<u>Balance</u> <u>1/1/21</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance</u> <u>12/31/21</u>
<b>Governmental Activities</b>				
Direct Borrowings and Direct Placements	\$ 570,180	\$ -	\$ 94,092	\$ 476,088
Other Notes and Bonds	6,544,000	3,210,000	850,500	8,903,500
Total Notes and Bonds	<u>7,114,180</u>	<u>3,210,000</u>	<u>944,592</u>	<u>9,379,588</u>
Compensated Absences	<u>314,610</u>	<u>40,026</u>	<u>2,502</u>	<u>352,134</u>
Total Governmental Long-Term Debt	<u>\$ 7,428,790</u>	<u>\$ 3,250,026</u>	<u>\$ 947,094</u>	<u>\$ 9,731,722</u>
	<u>Balance</u> <u>1/1/21</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance</u> <u>12/31/21</u>
<b>Business-Type Activities</b>				
Direct Borrowings and Direct Placements	\$ 5,830,960	\$ -	\$ 458,291	\$ 5,372,669
Other Bonds and Notes	7,162,000	3,285,000	950,500	9,496,500
Total Notes and Bonds	<u>12,992,960</u>	<u>3,285,000</u>	<u>1,408,791</u>	<u>14,869,169</u>
Compensated Absences	<u>60,102</u>	<u>8,268</u>	<u>-</u>	<u>68,370</u>
Total Business-Type Long-Term Debt	<u>\$ 13,053,062</u>	<u>\$ 3,293,268</u>	<u>\$ 1,408,791</u>	<u>\$ 14,937,539</u>

**General Obligation Debt**

All general obligation notes and bonds payable are backed by the full faith and credit of the City. Notes and bonds in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**D. LONG-TERM OBLIGATIONS (Continued)**

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed five percent of the equalized value of taxable property within the city's jurisdiction. The debt limit as of December 31, 2021 was \$26,017,315. Total general obligation debt outstanding at year-end was \$9,245,000.

The following is a list of long-term obligations at December 31, 2021:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/21	Amounts Due within One Year
<b>Governmental Activities</b>						
Direct Borrowings and Direct Placements						
2017 State Trust Fund Loan	9/19/2017	3/15/2027	3.50%	\$ 717,920	\$ 451,088	\$ 68,872
2018 Bank Note	10/19/2018	10/19/2023	2.297%	\$ 100,000	25,000	25,000
Total Direct Borrowings and Direct Placements					<u>\$ 476,088</u>	<u>\$ 93,872</u>
<b>Other Notes and Bonds</b>						
General Obligation Debt						
2013 General Obligation Notes	1/24/2013	4/1/2022	0.4%-1.6%	\$ 260,000	\$ 70,000	\$ 70,000
2015 General Obligation Notes	5/28/2015	10/1/2025	0.5%-2.2%	\$ 390,000	60,000	20,000
2018 General Obligation Notes	5/30/2018	4/1/2028	1.9%-2.85%	\$ 4,180,000	3,060,000	400,000
2019 General Obligation Notes	6/1/2019	4/1/2029	3.0%-4.0%	\$ 790,000	600,000	90,000
2021 General Obligation Notes	9/2/2021	4/1/2031	0.25%-1.25%	\$ 2,420,000	2,420,000	180,000
2021 General Obligation Bonds	9/2/2021	4/1/2041	0.7%-2.0%	\$ 790,000	790,000	50,000
Total General Obligation Notes					<u>7,000,000</u>	<u>810,000</u>
2012 Taxable General Obligation Bond	5/24/2012	10/1/2027	1.25%-3.90%	\$ 460,000	200,000	30,000
2017 General Obligation Refunding Bonds	8/30/2017	4/1/2027	2.00-3.00%	\$ 1,855,000	1,245,000	200,000
Total General Obligation Bonds					<u>1,445,000</u>	<u>230,000</u>
Total General Obligation Debt					<u>8,445,000</u>	<u>1,040,000</u>
Stormwater Revenue Bonds	5/30/2018	5/1/2028	3.875%	\$ 655,000	458,500	65,500
Total Other Notes and Bonds					<u>\$ 8,903,500</u>	<u>\$ 1,105,500</u>

The purpose of governmental activities long-term debt is to finance various capital improvements and Tax Incremental District planned projects. Debt service requirements to maturity are as follows:

Years	Governmental Activities					
	Bonds and Notes from direct borrowings and placements		Bonds and Notes		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 93,872	\$ 16,077	\$ 1,105,500	\$ 178,214	\$ 1,199,372	\$ 194,291
2023	71,282	13,378	925,500	154,647	996,782	168,025
2024	73,748	10,913	1,010,500	132,255	1,084,248	143,168
2025	76,359	8,302	1,090,500	109,897	1,166,859	118,199
2026	79,031	5,629	1,085,500	87,157	1,164,531	92,786
2027-2031	81,797	2,863	3,276,000	206,582	3,357,797	209,445
2032-2036	-	-	200,000	29,500	200,000	29,500
2037-2041	-	-	210,000	10,900	210,000	10,900
	<u>\$ 476,089</u>	<u>\$ 57,162</u>	<u>\$ 8,903,500</u>	<u>\$ 909,152</u>	<u>\$ 9,379,589</u>	<u>\$ 966,314</u>

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**D. LONG-TERM OBLIGATIONS (Continued)**

<b>Business-Type Activities</b>	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/21	Amounts Due within One Year
Electric and Water						
General Obligation Debt						
2013 General Obligation Notes	1/24/2013	4/1/2022	0.4%-1.6%	\$ 1,390,000	\$ 130,000	\$ 130,000
2015 General Obligation Notes	5/28/2015	10/1/2025	0.5%-2.2%	\$ 330,000	140,000	35,000
Total Electric and Water General Obligation Debt					<u>270,000</u>	<u>165,000</u>
Mortgage Revenue Bonds						
2014 Revenue Bonds	7/2/2014	5/1/2025	0.7%-3.1%	\$ 3,165,000	1,380,000	335,000
2016 Revenue Bonds	7/21/2016	5/1/2036	0.9%-3.15%	\$ 3,239,999	2,375,000	230,000
2019 Revenue Bonds	6/6/2019	5/1/2029	3%	\$ 3,240,000	1,375,000	100,000
2021 Revenue Bonds	9/2/2021	5/1/2041	0.4%-2.5%	\$ 2,050,000	2,050,000	45,000
Total Electric and Water Mortgage Revenue Bonds					<u>7,180,000</u>	<u>710,000</u>
Total Electric and Water Other Bonds and Notes					<u>7,450,000</u>	<u>875,000</u>
Sewer Utility						
Other Notes and Bonds						
General Obligation Debt						
2015 General Obligation Notes	5/28/2015	10/1/2025	0.5%-2.2%	\$ 240,000	140,000	35,000
2019 General Obligation Notes	6/1/2019	4/1/2029	3.0%-4.0%	\$ 480,000	390,000	45,000
Total Sewer General Obligation Debt					<u>530,000</u>	<u>80,000</u>
Mortgage Revenue Bonds						
2016 Revenue Bonds	7/29/2016	5/1/2026	1.970%	\$ 185,000	92,500	18,500
2018 Revenue Bonds	5/30/2018	5/1/2028	3.875%	\$ 270,000	189,000	27,000
2021 Revenue Bonds	9/2/2021	5/1/2041	2.0%-3.0%	\$ 1,235,000	1,235,000	25,000
Total Sewer Mortgage Revenue Bonds					<u>1,516,500</u>	<u>70,500</u>
Total Sewer Other Bonds and Notes					<u>2,046,500</u>	<u>150,500</u>
Total Business-Type Other Notes and Bonds					<u>\$ 9,496,500</u>	<u>\$ 1,025,500</u>
Direct Borrowings and Direct Placements						
WPPI Loan - Electric	11/30/2015	11/28/2025	0%	\$ 304,406	\$ 121,761	\$ 30,441
2005 Clean Water Fund Debt	7/27/2005	5/1/2025	2.365%	\$ 1,602,737	383,102	92,444
2009 Clean Water Fund Debt	11/25/2009	5/1/2029	2.668%	\$ 3,248,127	1,570,231	178,674
2018 Clean Water Fund Debt	6/27/2018	5/1/2038	1.870%	\$ 3,994,925	3,297,575	166,567
Total Direct Borrowings and Direct Placements					<u>\$ 5,372,669</u>	<u>\$ 468,126</u>
Total Business-Type Activities Long-Term Debt					<u>\$ 14,869,169</u>	<u>\$ 1,493,626</u>

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**D. LONG-TERM OBLIGATIONS (Continued)**

The purpose of business type activities long-term debt is to finance capital improvements.

Debt service requirements to maturity are as follows:

Years	Business-Type activities					
	Bonds and Notes from direct borrowings and placements		Bonds and Notes		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 468,126	\$ 107,584	\$ 1,025,500	\$ 220,698	\$ 1,493,626	\$ 575,710
2023	478,193	97,397	980,500	187,982	1,458,693	575,590
2024	488,498	86,971	1,010,500	163,934	1,498,998	575,469
2025	499,046	76,298	980,500	138,492	1,479,546	575,344
2026	377,898	66,576	895,500	115,979	1,273,398	444,474
2027-2031	1,576,389	209,225	2,154,000	377,544	3,730,389	1,785,614
2032-2036	1,040,549	90,877	1,410,000	197,693	2,450,549	1,131,426
2037-2041	443,971	8,343	1,040,000	59,888	1,483,971	452,314
	<u>\$ 5,372,670</u>	<u>\$ 743,271</u>	<u>\$ 9,496,500</u>	<u>\$ 1,462,208</u>	<u>\$ 14,869,170</u>	<u>\$ 6,115,941</u>

**Other Debt Information**

Estimated payments of accumulated employee benefits, leases and other commitments are not included in the above debt service requirements schedules.

There are a number of limitations and restrictions contained in the various bond indentures and loan agreements. The City believes it is in compliance with all significant limitations and restrictions, including federal arbitrage regulations.

General long-term obligations do not include water and sewer fund revenue bonds or bond anticipation notes issued in accordance with Wisconsin Statutes. The revenue bonds are secured by water and sewer revenue and are payable solely from water and sewer revenue of the water and sewer funds. The bonds do not constitute general indebtedness of the City.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**D. LONG-TERM OBLIGATIONS (Continued)**

**Bond Covenant Disclosures**

The following information is provided in compliance with the resolution creating the revenue bonds:

**Insurance**

The utilities are exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions, workers compensation, and health care of its employees. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year. Expiration for the following policies is September 1, 2022.

The utilities are covered under the following insurance policies at December 31, 2021:

Type	Coverage
Valuation Policy	
Buildings and Contents	\$ 15,187,899
Contractors Equipment	1,185,038
Property in the Open	7,514,462
Water Supply	2,860,198
Water Treatment	6,358,281

**Debt Coverage – Electric/Water, Sewer, and Storm-**Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation and capital (defined net earnings) must exceed 1.25 or 1.10 times the annual debt service of the bonds. The coverage requirement was met for both electric and water and sewer as follows:

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**D. LONG-TERM OBLIGATIONS (Continued)**

	<b>Electric and Water</b>	<b>Sewer</b>	<b>Storm</b>
Maximum annual debt service electric and water	\$ 937,518	\$ -	\$ -
Maximum annual debt service Sewer		656,083	-
Maximum annual debt service Storm		-	81,997
Total debt service	937,518	656,083	81,997
Ratio	125%	110%	110%
Net Revenues required	\$ 1,171,898	\$ 721,691	\$ 90,197
<b>REVENUES</b>			
Charges for Services	\$ 9,214,920	\$ 1,464,543	\$ 244,788
Other Operating Revenues	54,105	22,992	850
Total Operating Revenues	9,269,025	1,487,535	245,638
<b>OPERATING EXPENSES</b>			
Operation and Maintenance	7,803,271	557,312	94,498
Total expenses for coverage ratio calculation	7,803,271	557,312	94,498
Net from operations for coverage ratio calculation	1,465,754	930,223	151,140
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest and Investment Revenue	7,062	2,460	611
Miscellaneous Non-Operating Revenue (Expense)	7,846	1,466	-
Capital Contributions and Impact Fees Received	74,647	68,400	-
Net Revenues per bond ordinance	\$ 1,555,309	\$ 1,002,549	\$ 151,751
Net Revenues Above (Below) Required Amount	\$ 383,411	\$ 280,858	\$ 61,554

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**D. LONG-TERM OBLIGATIONS (Continued)**

**Number of Customers**

The Water/Electric, Sewer, and Storm utilities had the following number of customers and billed volumes for 2021:

Water	Customers	Sales (000 gals)
Residential	2,231	91,251
Commercial	191	14,556
Industrial	10	3,039
Public Authority	21	2,746
Multifamily	10	3,131
	2,463	114,723
Electric	Customers	
Residential	3,926	
Commercial/Industrial	636	
Lighting Service	22	
	4,584	
Sewer	Customers	Sales (000 gals)
Residential	2,170	89,479
Commercial	179	15,705
Industrial	10	2,664
Public Authority	11	1,727
	2,370	109,575
Storm	Customers	
Residential	2,120	
Non-Residential	240	
	2,360	

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**E. DEFERRED INFLOWS OF RESOURCES**

At the end of the 2021, the various components of deferred inflows of resources reported in the governmental and proprietary funds were as follows:

	Unavailable	Unearned	Total
<b>Governmental Funds</b>			
Property taxes receivable	\$ -	\$ 4,673,650	\$ 4,673,650
Special assessments not yet due	144,021	-	144,021
Total Deferred Inflows of Resources For Governmental Funds	\$ 144,021	\$ 4,673,650	\$ 4,817,671
less special assessments accrued for government-wide statements			(144,021)
plus WRS pension and OPEB inflows accrued for government-wide statements			1,503,167
Deferred Inflows of Resources-government wide statements			\$ 6,176,817
	Unavailable	Unearned	Total
<b>Proprietary Funds</b>			
Wind turbine power	\$ 29,700	\$ -	\$ 29,700
Construction advances	409,705	-	409,705
Regulatory credit	56,743	-	56,743
Energy efficient	6,846	-	6,846
ATC advance	26,942	-	26,942
WRS pension inflows	813,775	-	813,775
OPEB inflows	9,170	-	9,170
Other deferred inflows	19,451	-	19,451
Total Deferred Inflows of Resources for Proprietary Funds	\$ 1,372,332	\$ -	\$ 1,372,332

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**F. GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES**

Net position reported on the government-wide statement of net position at December 31, 2021 includes the following:

	Governmental	Water and Light	Sewer	Total Business-type
Capital assets	\$ 13,304,507	\$ 18,513,345	\$ 15,553,856	\$ 34,067,201
less current portion LT debt	(1,199,372)	(905,441)	(588,184)	(1,493,625)
less LT debt	(8,180,216)	(6,666,320)	(6,709,224)	(13,375,544)
less deferred regulatory credit	-	(56,743)	-	(56,743)
plus bond reserve	-	433,900	-	433,900
plus unspent proceeds	1,364,988	450,000	170,000	620,000
Net investment in capital assets	<u>\$ 5,289,907</u>	<u>\$ 11,768,741</u>	<u>\$ 8,426,448</u>	<u>\$ 20,195,189</u>

The following is a detail schedule of ending fund balances as reported in the fund financial statements:

	Non- spendable	Restricted	Committed	Assigned	Unassigned
<b>General Fund:</b>					
Advances (net of deferred interest)	\$ 449,254	\$ -	\$ -	\$ -	\$ -
Revolving loan	-	77,793	-	-	-
Building improvement grant	-	9,000	-	-	-
Prepaid expenses	50,419	-	-	-	-
Delinquent personal property taxes	28,064	-	-	-	-
Applied surplus	-	-	125,000	-	-
Unassigned	-	-	-	-	1,537,110
Total General Fund	<u>527,737</u>	<u>86,793</u>	<u>125,000</u>	<u>-</u>	<u>1,537,110</u>
<b>Debt Service Fund:</b>					
Debt service	-	-	-	15,400	-
Total Debt Service Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,400</u>	<u>-</u>
<b>Capital Projects Fund:</b>					
Capital outlay	-	1,164,988	-	-	-
Total Capital Projects Fund	<u>-</u>	<u>1,164,988</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TIF 5:</b>					
Unassigned (Deficit)	-	-	-	-	(1,466,189)
<b>Stormwater Fund:</b>					
Prepaid expenses	1,004	-	-	-	-
Stormwater	-	-	319,778	-	-
Unassigned	-	200,000	-	-	-
Total Stormwater Fund	<u>1,004</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**F. GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES (Continued)**

<b>Non-Major Governmental Funds:</b>	<b>Non- spendable</b>	<b>Restricted</b>	<b>Committed</b>	<b>Assigned</b>	<b>Unassigned</b>
EMS	8,966	-	304,219	-	-
Library	941	-	390,683	-	-
Cemetery	2,091	-	107,883	-	-
Tourism Commission Fund	-	48,645	-	-	-
Revolving Loan Fund	-	-	362,233	-	-
ARPA	-	137	-	-	-
TIF 6	-	106,056	-	-	-
TIF 7	-	107,377	-	-	-
TIF 8	-	36,356	-	-	-
TIF 9	-	-	-	-	(17,532)
Total Non-Major Governmental Funds	11,998	298,571	1,165,018	-	(17,532)
Grand Total	\$ 539,735	\$ 1,550,352	\$ 1,165,018	\$ 15,400	\$ 178,389

The TIF deficits are anticipated to be recovered through future tax increments. The capital outlay fund is anticipated to be spent for 2022 projects.

**NOTE IV – OTHER INFORMATION**

**A. EMPLOYEE RETIREMENT PLAN**

Defined Benefit Pension Plan

**Plan Description.** The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee’s date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>

**Vesting.** For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**A. EMPLOYEE RETIREMENT PLAN (Continued)**

**Benefits Provided.** Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

**Post-Retirement Adjustments.** The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year</u>	<u>Core Fund Adjustment (%)</u>	<u>Variable Fund Adjustment (%)</u>
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**A. EMPLOYEE RETIREMENT PLAN (Continued)**

**Contributions.** Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Starting in January 1, 2016, the Executives and Elected Officials category was merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$206,862 in contributions from the employer.

Contribution rates as of December 31, 2020 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives and elected officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.75%
Protective without Social Security	6.75%	16.35%

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At December 31, 2021, the City reported a liability (asset) of (\$1,158,823) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2020, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability (asset) was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2020, the City's proportion was 0.01856156%, which was an increase of 0.00007287% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the City recognized pension income of (\$126,437).

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**A. EMPLOYEE RETIREMENT PLAN (Continued)**

At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 1,677,174	\$ (361,260)
Net differences between projected and actual earnings on pension plan investments	-	(2,175,597)
Changes in assumptions	26,284	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,273	(3,294)
Employer contributions subsequent to the measurement date	223,506	-
Total	\$ 1,928,237	\$ (2,540,151)

\$223,506 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<b>Year Ended December 31:</b>	<b>Net Deferred Outflows (Inflows) of Resources</b>
2022	\$ (214,604)
2023	(58,966)
2024	(394,567)
2025	(167,283)
2026	-
Total	\$ (835,420)

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**A. EMPLOYEE RETIREMENT PLAN (Continued)**

*Actuarial Assumptions.* The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset):	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-Retirement Adjustments	1.9%*

\*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The Total Pension Liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 actuarial valuation.

*Long-term Expected Return on Plan Assets.* The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**A. EMPLOYEE RETIREMENT PLAN (Continued)**

Asset Allocation Targets and Expected Returns  
As of December 31, 2020

<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %</u>
Global Equities	51	7.2	4.7
Fixed Income	25	3.2	0.8
Inflation Sensitive Assets	16	2.0	(0.4)
Real Estate	8	5.6	3.1
Private Equity/Debt	11	10.2	7.6
Multi-Asset	4	5.8	3.3
Total Core Fund	<u>115</u>	6.6	4.1
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	6.6	4.1
International Equities	30	7.4	4.9
Total Variable Fund	<u>100</u>	7.1	4.6

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.4%  
Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

**Single Discount Rate.** A single discount rate of 7.00% was used to measure the Total Pension Liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.00% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index’s “20-year Municipal GO AA Index” as of December 31, 2020. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the City’s proportionate share of the net pension liability (asset) to changes in the discount rate.** The following presents the City’s proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00 percent, as well as what the City’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**A. EMPLOYEE RETIREMENT PLAN (Continued)**

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
City's proportionate share of the net pension liability (asset)	\$ 1,103,039	\$ (1,158,823)	\$ (2,820,145)

**Pension Plan Fiduciary Net Position.** Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

**B. OTHER POSTEMPLOYMENT BENEFITS**

Multiple-Employer Life Insurance Plan

**Plan Description.** The Local Retiree Life Insurance Fund (LRLIF) is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible employees.

**OPEB Plan Fiduciary Net Position.** ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

**Benefits Provided.** The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

**Contributions.** The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2021 are:

Coverage Type	Employer Contribution
25% Post Retirement Coverage	20% of Member Contribution

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**B. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2020 are as listed below:

**Life Insurance**  
**Employee Contribution Rates\***  
**For the year ended December 31, 2020**

<u>Attained Age</u>	<u>Basic</u>	<u>Supplemental</u>
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

\*Disabled members under age 70 receive a waiver-of-premium benefit.

During the reporting period, the LRLIF recognized \$887 in contributions from the employer.

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs***

At December 31, 2021, the LRLIF Employer reported a liability (asset) of \$244,865 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2020 rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net OPEB liability (asset) was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2020, the City's proportion was 0.044515%, which was an increase of 0.003496% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the City recognized OPEB expense of \$32,039.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**B. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	\$ (11,684)
Net differences between projected and actual earnings on plan investments	3,565	-
Changes in actuarial assumptions	95,256	(16,801)
Changes in proportion and differences between employer contributions and proportionate share of contributions	12,698	(1,927)
Employer contributions subsequent to the measurement date	4,612	-
Totals	<u>\$ 116,131</u>	<u>\$ (30,412)</u>

\$4,612 reported as deferred outflows related to OPEB resulting from the City employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Year Ended December 31:</b>	<b>Net Deferred Outflows (Inflows) of Resources</b>
2022	\$ 15,241
2023	14,856
2024	14,458
2025	12,870
2026	15,498
Thereafter	8,184
Total	<u>\$ 81,107</u>

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**B. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

*Actuarial Assumptions.* The total OPEB liability in the January 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2020
Measurement Date of Net OPEB Liability (Asset)	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	2.12%
Long-Term Expected Rated of Return:	4.25%
Discount Rate:	2.25%
Salary Increases	
Inflation:	3.00%
Seniority/Merit:	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The Total OPEB Liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the January 1, 2020 actuarial valuation.

*Long-term Expected Return on Plan Assets.* The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

**Local OPEB Life Insurance**  
**Asset Allocation Targets and Expected Returns**  
**As of December 31, 2020**

<b>Asset Class</b>	<b>Index</b>	<b>Target Allocation</b>	<b>Long-Term Expected Geometric Real Rate of Return</b>
US Credit Bonds	Barclays Credit	50%	1.47%
US Mortgages	Barclays MBS	50%	0.82%
Inflation			2.20%
Long-Term Expected Rate of Return			4.25%

The long-term expected rate of return and expected inflation rate remained unchanged from the prior year at 4.25% and 2.20% respectively. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**B. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

**Single Discount Rate.** A single discount rate of 2.25% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 2.87% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.74% as of December 31, 2019 to 2.12% as of December 31, 2020. The Plan’s fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan’s fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan’s fiduciary net position is projected to be insufficient. The plan’s fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

**Sensitivity of the City’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate.** The following presents the City’s proportionate share of the net OPEB liability (asset) calculated using the discount rate of 2.25 percent, as well as what the City’s proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current rate:

	<b>1% Decrease to Discount Rate (1.25%)</b>	<b>Current Discount Rate (2.25%)</b>	<b>1% Increase to Discount Rate (3.25%)</b>
City's proportionate share of the net OPEB liability (asset)	\$ 333,086	\$ 244,865	\$ 178,145

Single Employer Health Insurance Plan

**Plan Description.** The City operates a single-employer retiree benefit plan that provides postemployment health insurance benefits to eligible employees and their spouses. There are 40 active and 1 retired members in the plan. Benefits and eligibility are established and amended by the governing body. The plan does not issue stand-alone financial statements.

**Benefits.** Upon retirement, those retirees eligible for the Wisconsin Retirement System may choose to remain on the City’s group medical plan indefinitely provided that they self-pay the full premiums. This is typically done with the use of accumulated sick and vacation pay.

**Funding Policy.** The City will fund the OPEB on a pay-as-you-go basis.

**Employees Covered by Benefit Terms.** At December 31, 2019, 38 active employees were eligible for the benefit terms, while one retiree was eligible.

**Total OPEB Liability.** The City’s total OPEB liability of \$261,775 was measured at December 31, 2020, and was determined by an actuarial valuation as of December 31, 2019.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**B. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

*Actuarial Assumptions and Other Inputs.* The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.0 percent
Salary increases:	3.0 percent, average, including inflation
Discount rate	2.25 percent
Healthcare cost trend rates	Actual first year increase, then 6.50% decreasing by 0.10% down to 5.00% and level thereafter
Retirees' share of benefit-related costs	Retirees are responsible for the full (100%) amount of premiums

The discount rate is based on the Bond Buyer GO 20-Year AA Bond Index published by the Federal Reserve as of the week of the measurement date.

Mortality rates were based on the Wisconsin 2018 Mortality Table.

The actuarial assumptions used in the December 31, 2019 valuation were based on a study conducted in 2018 using the Wisconsin Retirement System (WRS) experience from 2015-2017.

*Changes in the Total OPEB Liability*

	<u>Total OPEB Liability</u>
<b>Balance at 12/31/2019</b>	<u>\$ 230,164</u>
<b>Changes for the year:</b>	
Service cost	23,269
Interest	6,548
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions or other inputs	9,148
Benefit payments	<u>(7,354)</u>
<b>Net Changes</b>	<u>31,611</u>
 <b>Balance at 12/31/2020</b>	 <u><u>\$ 261,775</u></u>

There were no changes of benefit terms nor in assumptions.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

**B. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

***Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.*** The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current discount rate:

		1% Decrease 1.25%	Current Discount Rate 2.25%	1% Increase 3.25%
Total OPEB Liability	12/31/2020	\$ 281,077	\$ 261,775	\$ 243,815

***Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates.*** The following represents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (actual first year increase, then 5.5 percent decreasing to 4.0 percent) or 1-percentage-point higher (actual first year increase, then 7.5 percent decreasing to 6.0 percent) than the current healthcare cost trend rates:

		1% Decrease (Actual first year increase, then 5.5% decreasing to 4.0%)	Healthcare Cost Trend Rates (Actual first year increase, then 6.5% decreasing to 5.0%)	1% Increase (Actual first year increase, then 7.5% decreasing to 6.0%)
Total OPEB Liability	12/31/2020	\$ 232,258	\$ 261,775	\$ 297,138

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.***

For the year ended December 31, 2020, the City recognized OPEB expense of \$27,820.

\$2,956 is reported as deferred outflows related to OPEB resulting from City contributions subsequent to the measurement date and will be recognized as a reduction of the total OPEB liability in the year ended December 31, 2021. There are no other amounts reported as deferred outflows of resources or deferred inflows of resources related to OPEB that will be recognized in OPEB expense in future years.

**C. RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**D. REGULATORY CREDIT**

In 2004 the Public Service Commission of Wisconsin required regulated utilities to create a deferred regulatory credit account. The amount of the credit was equal to the estimated accumulated depreciation on contributed utility plant as of December 31, 2003. The credit has the effect of reducing the rate base used by the Commission in approving user rates charged by the utilities. The credit is reported in the statement of net position as a liability. The credit is being amortized to non-operating income over a period of 20 years. As of December 31, 2021, the balance was \$53,743.

**E. PURCHASED POWER CONTRACT**

The Evansville Water and Light has a long-term contract and purchases its power from WPPI, Wisconsin Public Power Incorporated. Purchased power expenses were \$5,761,446.

**F. EVANSVILLE FIRE DISTRICT**

The City of Evansville is a participant in the Evansville Fire Protection District (“District”), along with the townships of Brooklyn, Magnolia, Porter and Union. The entire city is within the district. Only portions of the aforementioned townships are included. The District was created on January 1, 1996. The District Board consists of 6 trustees; one from each township and two from the City. The District owns the Fire equipment. A budget is adopted annually by the District and each municipality contributes to the District based on the respective portion of equalized value within the District.

For 2021, the City contributed \$266,984 to the District for dues. The City’s portion of the District’s 2022 budget is \$278,871. The District issues separate financial statements.

The City had a residual non-equity interest of approximately 58% in the District in 2021.

**G. EVANSVILLE MEDICAL EMERGENCY SERVICES**

The City of Evansville provides emergency medical services to the City and portions of the Towns of Union, Brooklyn, Porter and Magnolia. The contract with the participating townships requires a payment of \$20 per capita. For 2021, the City received payments from the townships in the amount of \$64,701.

**H. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT PERIOD FINANCIAL STATEMENTS**

The Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 87, *Leases*. When this become effective, application of this standard may restate portions of these financial statements.

**CITY OF EVANSVILLE**  
**Notes to Financial Statements**  
**December 31, 2021**

---

**I. COMMITMENTS AND SUBSEQUENT EVENTS**

In 2022, the City approved the following:

- Housing Extension in Tax Incremental District 7
- Purchase of a new fire truck, not to exceed an amount of \$850,000
- Plans for an Aquatic Center, Park, and Splashpad
- Lake Leota Base Alternate bid for \$257,340
- Bid totaling \$13,452,486 for Park improvements, to be funded with interim financing
- Issuance and Establishing Parameters for the Sale of Not to Exceed \$1,740,000 Water and Electric System Revenue Bonds, Series 2022A
- Issuance and Establishing Parameters for the Sale of Not to Exceed \$1,665,000 Sewerage System Revenue Bonds, Series 2022B
- Issuance and Establishing Parameters for the Sale of Not to Exceed \$1,325,000 General Obligation Promissory Notes

**REQUIRED SUPPLEMENTARY INFORMATION**

City of Evansville, Wisconsin

Schedules of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual (with Variances)  
General Fund  
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property Taxes	\$ 1,562,500	\$ 1,562,500	\$ 1,562,500	\$ -
Other Taxes	3,300	3,300	7,061	3,761
Intergovernmental	765,022	765,022	772,743	7,721
License and Permits	256,282	256,282	239,760	(16,522)
Fines, Forfeits and Penalties	72,500	72,500	74,099	1,599
Public Charges for Services	463,258	463,258	435,375	(27,883)
Interest Income	35,400	35,400	2,778	(32,622)
Miscellaneous Income	50,217	50,217	56,575	6,358
Total Revenues	<u>3,208,479</u>	<u>3,208,479</u>	<u>3,150,891</u>	<u>(57,588)</u>
<b>EXPENDITURES</b>				
Current:				
General Government	367,220	367,220	383,499	(16,279)
Public Safety	1,872,218	1,872,218	1,842,501	29,717
Public Works	948,860	948,860	959,728	(10,868)
Health and Human Services	38,760	38,760	37,610	1,150
Culture, Recreation and Education	306,500	306,500	241,264	65,236
Conservation and Development	138,171	138,171	114,897	23,274
Total Expenditures	<u>3,671,729</u>	<u>3,671,729</u>	<u>3,579,499</u>	<u>92,230</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(463,250)</u>	<u>(463,250)</u>	<u>(428,608)</u>	<u>34,642</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (including tax equivalent)	<u>463,250</u>	<u>463,250</u>	<u>455,491</u>	<u>(7,759)</u>
Total Other Financing Sources and Uses	<u>463,250</u>	<u>463,250</u>	<u>455,491</u>	<u>(7,759)</u>
Net Change in Fund Balances	-	-	26,883	26,883
Fund Balances - Beginning	<u>2,249,757</u>	<u>2,249,757</u>	<u>2,249,757</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,249,757</u>	<u>\$ 2,249,757</u>	<u>\$ 2,276,640</u>	<u>\$ 26,883</u>

See accompanying notes to the required supplementary information.

**CITY OF EVANSVILLE  
WISCONSIN RETIREMENT SYSTEM SCHEDULES  
December 31, 2021**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)  
AS OF THE MEASUREMENT DATE**

Year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Collective share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2020	(0.01856156%)	\$ (1,158,823)	\$ 2,564,075	(45.19%)	105.26%
2019	0.01848869%	(596,159)	2,572,717	(23.17%)	102.96%
2018	0.01787635%	635,984	2,478,433	25.66%	96.45%
2017	(0.01711788%)	(508,250)	2,302,788	(22.07%)	102.93%
2016	0.01675753%	138,122	2,145,280	6.44%	99.12%
2015	0.01676696%	272,460	2,099,883	12.98%	98.20%
2014	(0.01669259%)	(409,903)	2,109,101	(19.43%)	102.74%

**SCHEDULE OF CITY'S CONTRIBUTIONS  
FOR THE YEAR ENDED**

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- employee payroll
2021	\$ 223,506	\$ (223,506)	\$ -	\$ 2,758,135	8.10%
2020	208,517	(208,517)	-	2,564,075	8.13%
2019	192,927	(192,927)	-	2,572,717	7.50%
2018	194,559	(194,559)	-	2,478,433	7.85%
2017	183,611	(183,611)	-	2,302,788	7.97%
2016	163,344	(163,344)	-	2,145,280	7.61%
2015	169,557	(169,557)	-	2,099,883	8.07%

See accompanying notes to the required supplementary information

**CITY OF EVANSVILLE**  
**LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES**  
**December 31, 2021**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)**  
**AS OF THE MEASUREMENT DATE**

Year ended December 31,	Proportion of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	Covered- employee payroll	Collective share of the net OPEB liability (asset) as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability (asset)
2020	0.04515000%	\$ 244,865	\$ 2,414,000	10.14%	31.36%
2019	0.04101900%	174,667	2,212,000	7.90%	37.58%
2018	0.04140400%	106,836	2,358,390	4.53%	48.69%
2017	0.04210500%	126,676	1,770,636	7.15%	44.81%

See accompanying notes to the required supplementary information

**CITY OF EVANSVILLE**  
**SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY**  
**AND RELATED RATIOS-HEALTH PLAN**  
**December 31, 2021**

	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>Total OPEB Liability</b>				
Service Cost	\$ 23,269	\$ 19,623	\$ 21,069	\$ 21,069
Interest	6,548	9,348	7,575	6,735
Changes in benefit terms	-	-	-	-
Differences between expected and actual experience	-	(43,640)	-	-
Changes of assumptions or other inputs	9,148	22,137	(7,620)	-
Benefit payments	(7,354)	(2,378)	(3,679)	(3,926)
Net change in total OPEB	31,611	5,090	17,345	23,878
Total OPEB Liability - Beginning	230,164	225,074	207,729	183,851
Total OPEB Liability - Ending	<u>\$ 261,775</u>	<u>\$ 230,164</u>	<u>\$ 225,074</u>	<u>\$ 207,729</u>
<b>Covered Employee Payroll</b>	<b>\$ 2,253,487</b>	<b>\$ 2,253,478</b>	<b>\$ 2,349,378</b>	<b>\$ 2,349,378</b>
<b>Total OPEB Liability as a Percentage of Covered-Employee Payroll</b>	<b>11.62%</b>	<b>10.21%</b>	<b>9.58%</b>	<b>8.84%</b>

See accompanying notes to the required supplementary information

**CITY OF EVANSVILLE**  
**Notes to Required Supplementary Information**  
**December 31, 2021**

---

**A. BUDGETARY INFORMATION**

A budget has been adopted for all governmental funds of the City.

The budgeted amounts include any amendments made. Transfers between departments and changes to the overall budget must be approved by City Council. Appropriations lapse at year-end unless specifically carried over. There were carryovers in the capital projects fund shown as assigned fund balance.

**B. EXCESS EXPENDITURES OVER APPROPRIATIONS**

Some individual expenditure line items experienced expenditures which exceeded appropriations. The detail of those items can be found in the City's year-end budget to actual report. Overall, the City departmental expenditures were less than budget.

**C. WISCONSIN RETIRMENT SYSTEM SCHEDULES**

Governmental Accounting Standards Board Statement No. 68 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 4 preceding years.

*Changes of benefit terms.* There were no changes of benefit terms for any participating employer in WRS.

*Changes of assumptions.* No significant change in assumptions were noted from the prior year.

**D. LOCAL RETIREE LIFE INSURANCE SCHEDULES**

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 6 preceding years.

*Changes of benefit terms.* There were no changes of benefit terms for any participating employer in LRLIF.

*Changes of assumptions.* *The Single Discount Rate* assumption used to develop Total OPEB Liability changed from the prior year. Please refer to the Actuarial Assumptions section in Note IV for additional detail.

**CITY OF EVANSVILLE**  
**Notes to Required Supplementary Information**  
**December 31, 2021**

---

**E. CITY NET OPEB LIABILITY SCHEDULES – HEALTH PLAN**

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 6 preceding years.

*Changes of benefit terms.* There were no changes of benefit terms during the year.

*Changes of assumptions.* The *Single Discount Rate* assumption used to develop Total OPEB Liability changed from the prior year. Please refer to the Actuarial Assumptions section in Note IV for additional detail.

*Assets.* There were no assets accumulated in a trust that meet the criteria in governmental accounting standards to pay related benefits.

## **OTHER SUPPLEMENTARY INFORMATION**

City of Evansville, Wisconsin

Combining Statement of Governmental Balance Sheet  
Non-Major Funds  
December 31, 2021

	Special Revenue Funds					Capital Projects Funds				Non-Major Funds	
	EMS	Library	Cemetery	Tourism Commission	Revolving Loan	ARPA	TIF 6	TIF 7	TIF 8		TIF 9
<b>ASSETS</b>											
Cash and Cash Equivalents	\$ 302,836	\$ 506,810	\$ 140,622	\$ 50,145	\$ 362,233	\$ 284,835	\$ 153,703	\$ 193,497	\$ 59,582	\$ 36,848	\$ 2,091,111
Receivables:											
Taxes	74,100	190,245	57,022	-	-	-	83,121	151,325	40,807	34,332	630,952
Accounts	54,213	-	-	-	-	-	-	-	-	-	54,213
Prepaid Expenses	8,966	941	2,091	-	-	-	-	-	-	-	11,998
Total Assets	<u>\$ 440,115</u>	<u>\$ 697,996</u>	<u>\$ 199,735</u>	<u>\$ 50,145</u>	<u>\$ 362,233</u>	<u>\$ 284,835</u>	<u>\$ 236,824</u>	<u>\$ 344,822</u>	<u>\$ 100,389</u>	<u>\$ 71,180</u>	<u>\$ 2,788,274</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>											
Liabilities:											
Accounts Payable	\$ 10,656	\$ 7,848	\$ 284	\$ 1,500	\$ -	\$ -	\$ 357	\$ -	\$ -	\$ -	\$ 20,645
Due to Other Funds	-	-	-	-	-	-	-	-	-	34,839	34,839
Grant Advance	-	-	-	-	-	284,698	-	-	-	-	284,698
Total Liabilities	<u>10,656</u>	<u>7,848</u>	<u>284</u>	<u>1,500</u>	<u>-</u>	<u>284,698</u>	<u>357</u>	<u>-</u>	<u>-</u>	<u>34,839</u>	<u>340,182</u>
Deferred Inflows of Resources	<u>116,275</u>	<u>298,524</u>	<u>89,477</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>130,411</u>	<u>237,445</u>	<u>64,033</u>	<u>53,873</u>	<u>990,038</u>
Fund Balance:											
Nonspendable	8,966	941	2,091	-	-	-	-	-	-	-	11,998
Restricted	-	-	-	48,645	-	137	106,056	107,377	36,356	-	298,571
Committed	304,218	390,683	107,883	-	362,233	-	-	-	-	-	1,165,017
Unassigned	-	-	-	-	-	-	-	-	-	(17,532)	(17,532)
Total Fund Balance (Deficit)	<u>313,184</u>	<u>391,624</u>	<u>109,974</u>	<u>48,645</u>	<u>362,233</u>	<u>137</u>	<u>106,056</u>	<u>107,377</u>	<u>36,356</u>	<u>(17,532)</u>	<u>1,458,054</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 440,115</u>	<u>\$ 697,996</u>	<u>\$ 199,735</u>	<u>\$ 50,145</u>	<u>\$ 362,233</u>	<u>\$ 284,835</u>	<u>\$ 236,824</u>	<u>\$ 344,822</u>	<u>\$ 100,389</u>	<u>\$ 71,180</u>	<u>\$ 2,788,274</u>

City of Evansville, Wisconsin

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Non-Major Governmental Funds  
For the Year Ended December 31, 2021

	Special Revenue Funds						Capital Projects Fund				Non-Major Funds
	EMS	Library	Cemetery	Tourism Commission	Revolving Loan	ARPA	TIF 6	TIF 7	TIF 8	TIF 9	
<b>REVENUES</b>											
Property Taxes	\$ 102,863	\$ 292,671	\$ 86,910	\$ -	\$ -	\$ -	\$ 117,680	\$ 49,652	\$ 59,744	\$ -	\$ 709,520
Other Taxes	-	-	-	14,009	-	-	-	-	-	43,935	57,944
Intergovernmental	64,701	64,132	-	-	-	-	17,504	80,314	1,612	-	228,263
Public Charges for Services	277,592	16,398	43,025	-	600	-	-	-	-	-	337,615
Interest Income	200	628	115	50	353	137	71	60	29	16	1,659
Miscellaneous Income	2,440	24,632	2,333	-	-	-	9,639	1,501	21,123	-	61,668
Total Revenues	<u>447,796</u>	<u>398,461</u>	<u>132,383</u>	<u>14,059</u>	<u>953</u>	<u>137</u>	<u>144,894</u>	<u>131,527</u>	<u>82,508</u>	<u>43,951</u>	<u>1,396,669</u>
<b>EXPENDITURES</b>											
Current:											
General Government	-	-	-	-	-	-	150	-	-	-	150
Public Safety	350,572	-	-	-	-	-	-	-	-	-	350,572
Health and Human Services	-	-	116,431	-	-	-	-	-	-	-	116,431
Culture, Recreation and Education	-	367,460	-	-	-	-	-	-	-	-	367,460
Conservation and Development	-	-	-	19,146	5,671	-	41,456	-	735	885	67,893
Capital Outlay	-	-	-	-	56,435	-	1,092	885	150	43,937	102,499
Debt Service:											
Principal Repayment	25,000	-	-	-	-	-	-	-	-	-	25,000
Interest Expense	869	-	-	-	-	-	-	-	-	-	869
Total Expenditures	<u>376,441</u>	<u>367,460</u>	<u>116,431</u>	<u>19,146</u>	<u>62,106</u>	<u>-</u>	<u>42,698</u>	<u>885</u>	<u>885</u>	<u>44,822</u>	<u>1,030,874</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>71,355</u>	<u>31,001</u>	<u>15,952</u>	<u>(5,087)</u>	<u>(61,153)</u>	<u>137</u>	<u>102,196</u>	<u>130,642</u>	<u>81,623</u>	<u>(871)</u>	<u>365,795</u>
<b>OTHER FINANCING SOURCES (USES)</b>											
Transfers Out	-	-	(114)	-	-	-	(74,948)	(69,050)	(81,163)	-	(225,275)
Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>(114)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(74,948)</u>	<u>(69,050)</u>	<u>(81,163)</u>	<u>-</u>	<u>(225,275)</u>
Net Change in Fund Balances	71,355	31,001	15,838	(5,087)	(61,153)	137	27,248	61,592	460	(871)	140,520
Fund Balances (Deficit)- Beginning	241,829	360,623	94,136	53,732	423,386	-	78,808	45,785	35,896	(16,661)	1,317,534
Fund Balances (Deficit) - Ending	<u>\$ 313,184</u>	<u>\$ 391,624</u>	<u>\$ 109,974</u>	<u>\$ 48,645</u>	<u>\$ 362,233</u>	<u>\$ 137</u>	<u>\$ 106,056</u>	<u>\$ 107,377</u>	<u>\$ 36,356</u>	<u>\$ (17,532)</u>	<u>\$ 1,458,054</u>

RESOLUTION NO. 2022-23RESOLUTION AUTHORIZING THE ISSUANCE OF  
\$14,000,000 GENERAL OBLIGATION PROMISSORY NOTES AND  
THE ISSUANCE AND SALE OF A  
\$14,000,000 TAXABLE NOTE ANTICIPATION NOTE, SERIES 2022D  
IN ANTICIPATION THEREOF

WHEREAS, the Common Council of the City of Evansville, Rock County, Wisconsin (the "City") hereby finds and determines that it is necessary, desirable and in the best interest of the City to provide interim financing for public purposes, including financing a park and pool project (collectively, the "Project");

WHEREAS, the Common Council hereby finds and determines that the Project is within the City's power to undertake and therefore serves a "public purpose" as that term is defined in Section 67.04(1)(b), Wisconsin Statutes;

WHEREAS, cities are authorized by the provisions of Chapter 67, Wisconsin Statutes, to borrow money and issue general obligation promissory notes for such public purposes;

WHEREAS, it is the finding of the Common Council that it is necessary, desirable and in the best interest of the City to authorize the issuance of and covenant to issue general obligation promissory notes (the "Securities") to provide permanent financing for the Project;

WHEREAS, the Securities have not yet been issued or sold;

WHEREAS, cities are authorized by the provisions of Section 67.12(1)(b), Wisconsin Statutes, to issue note anticipation notes in anticipation of receiving the proceeds from the issuance and sale of the Securities;

WHEREAS, it is the finding of the Common Council that it is necessary, desirable and in the best interest of the City to authorize the issuance and sale of a note anticipation note pursuant to Section 67.12(1)(b), Wisconsin Statutes (the "Note"), in anticipation of receiving the proceeds from the issuance and sale of the Securities, to provide interim financing to pay the cost of the Project;

WHEREAS, due to certain provisions contained in the Internal Revenue Code of 1986, as amended, it is preferable to issue the Note on a taxable rather than tax-exempt basis; and

WHEREAS, it is the finding of the Common Council that it is necessary, desirable and in the best interest of the City to sell the Note to State Bank of Cross Plains (the "Purchaser"), pursuant to the terms and conditions of this Resolution.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City that:

Section 1. Authorization and Issuance of Securities. The City hereby authorizes the issuance and declares its intention and covenants to issue the Securities pursuant to the provisions of Chapter 67, Wisconsin Statutes, in an amount sufficient to retire the Note. There is

hereby levied on all the taxable property in the City a direct, annual, irrevocable tax sufficient to pay the interest on said Securities as it becomes due, and also to pay and discharge the principal thereof.

Section 2. Authorization and Sale of the Note. In anticipation of the sale of the Securities, for the purpose of paying the cost of the Project, there shall be borrowed pursuant to Section 67.12(1)(b), Wisconsin Statutes, the principal sum of up to FOURTEEN MILLION DOLLARS (\$14,000,000) from the Purchaser. To evidence the obligation of the City, the Mayor and City Clerk are hereby authorized, empowered and directed to make, execute, issue and sell to the Purchaser for, on behalf of and in the name of the City, the Note in the principal amount of FOURTEEN MILLION DOLLARS (\$14,000,000) for a purchase price equal to the principal amount drawn under the Note.

Section 3. Terms of the Note. The Note shall be designated "Taxable Note Anticipation Note, Series 2022D"; shall be issued in the principal amount of \$14,000,000; shall be dated its date of issuance; shall be in the denomination of \$1,000 or more; shall be initially numbered R-1; and shall bear interest at the rate of 3.50% per annum (but only on such amounts as shall have been drawn under the Note from the dates such amounts are drawn) and shall mature two years following its date of issuance. Principal of the Note may be drawn by the City as needed up to the full principal amount of the Note, or so much thereof as the City may require. Interest shall be payable upon maturity.

Section 4. Redemption Provisions. The Note is subject to redemption prior to maturity, at the option of the City, on any date. Said Note is redeemable as a whole or in part, at the principal amount thereof, plus accrued interest to the date of redemption.

Section 5. Form of the Note. The Note shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit A and incorporated herein by this reference.

Section 6. Security. The Note shall in no event be a general obligation of the City and does not constitute an indebtedness of the City nor a charge against its general credit or taxing power. No lien is created upon the Project or any other property of the City as a result of the issuance of the Note. The Note shall be payable only from (a) any proceeds of the Note set aside for payment of interest on the Note as it becomes due and (b) proceeds to be derived from the issuance and sale of the Securities, which proceeds are hereby declared to constitute a special trust fund, hereby created and established, to be held by the City Clerk or City Treasurer and expended solely for the payment of the principal of and interest on the Note until paid. The City hereby agrees that, in the event such monies are not sufficient to pay the principal of and interest on the Note when due, if necessary, the City will pay such deficiency out of its annual general tax levy or other available funds of the City; provided, however, that such payment shall be subject to annual budgetary appropriations therefor and any applicable levy limits; and provided further, that neither this Resolution nor any such payment shall be construed as constituting an obligation of the City to make any such appropriation or any further payments.

Section 7. Segregated Debt Service Fund Account.

(A) Creation and Deposits. There be and there hereby is established in the treasury of the City, if one has not already been created, a debt service fund, separate and distinct from every other fund, which shall be maintained in accordance with generally accepted accounting principles. Debt service or sinking funds established for obligations previously issued by the City may be considered as separate and distinct accounts within the debt service fund.

Within the debt service fund, there hereby is established a separate and distinct account designated as the "Debt Service Fund Account for Taxable Note Anticipation Note, Series 2022D" (the "Debt Service Fund Account") and such account shall be maintained until the indebtedness evidenced by the Note is fully paid or otherwise extinguished. There shall be deposited into the Debt Service Fund Account (i) all accrued interest received by the City at the time of delivery of and payment for the Note; (ii) any proceeds of the Note representing capitalized interest on the Note or other funds appropriated by the City for payment of interest on the Note, as needed to pay the interest on the Note when due; (iii) proceeds of the Securities (or other obligations of the City issued to pay principal of or interest on the Note); (iv) such other sums as may be necessary at any time to pay principal of and interest on the Note when due and which are appropriated by the Common Council for that purpose; (v) surplus monies in the Borrowed Money Fund as specified below; and (vi) such further deposits as may be required by Section 67.11, Wisconsin Statutes.

(B) Use and Investment. No money shall be withdrawn from the Debt Service Fund Account and appropriated for any purpose other than the payment of principal of and interest on the Note until all such principal and interest has been paid in full and the Note canceled; provided that such monies may be invested in permitted municipal investments under the pertinent provisions of the Wisconsin Statutes ("Permitted Investments"), which investments shall continue to be a part of the Debt Service Fund Account. Said account shall be used for the sole purpose of paying the principal of and interest on the Note and shall be maintained for such purpose until the Note is fully paid or otherwise extinguished.

(C) Remaining Monies. When the Note has been paid in full and canceled, and all Permitted Investments disposed of, any money remaining in the Debt Service Fund Account shall be transferred and deposited in the general fund of the City, unless the Common Council directs otherwise.

Section 8. Covenants of the City. The City hereby covenants with the owners of the Note as follows:

(A) It shall issue and sell the Securities as soon as practicable, as necessary to provide for payment of the Note;

(B) It shall segregate the proceeds derived from the sale of the Securities into the special trust fund herein created and established and shall permit such special trust fund to be used for no purpose other than the payment of principal of and interest on the Note until paid.

After the payment of principal of and interest on the Note in full, said trust fund may be used for such other purposes as the Common Council may direct in accordance with law; and,

(C) It shall maintain a debt limit capacity such that its combined outstanding principal amount of general obligation bonds or notes or certificates of indebtedness and the \$14,000,000 authorized for the issuance of the Securities to provide for the payment of the Note shall at no time exceed its constitutional debt limit.

Section 9. Proceeds of the Note; Segregated Borrowed Money Fund. The proceeds of the Note (the "Note Proceeds") (other than accrued interest which must be paid at the time of the delivery of the Note into the Debt Service Fund Account created above) shall be deposited into a special fund (the "Borrowed Money Fund") separate and distinct from all other funds of the City and disbursed solely for the purpose or purposes for which borrowed or for the payment of the principal and interest on the Note. Monies in the Borrowed Money Fund may be temporarily invested in Permitted Investments. Any monies, including any income from Permitted Investments, remaining in the Borrowed Money Fund after the purpose or purposes for which the Note has been issued have been accomplished, and, at any time, any monies as are not needed and which obviously thereafter cannot be needed for such purpose(s) shall be deposited in the Debt Service Fund Account.

Section 10. Execution of the Note; Closing; Professional Services. The Note shall be issued in printed form, executed on behalf of the City by the manual or facsimile signatures of the Mayor and City Clerk, authenticated, if required, by the Fiscal Agent (defined below), sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the City of the purchase price of the first draw on the Note, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Note may be imprinted on the Note in lieu of the manual signature of the officer but, unless the City has contracted with a fiscal agent to authenticate the Note, at least one of the signatures appearing on the Note shall be a manual signature. In the event that either of the officers whose signatures appear on the Note shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Note and all such documents, certificates and acknowledgements as may be necessary and convenient to effectuate the Closing. The City hereby authorizes the officers and agents of the City to enter into, on its behalf, agreements and contracts in conjunction with the Note, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Note is hereby ratified and approved in all respects.

Section 11. Payment of the Note; Fiscal Agent. The principal of and interest on the Note shall be paid by the City Clerk or City Treasurer (the "Fiscal Agent").

Section 12. Persons Treated as Owners; Transfer of Note. The City shall cause books for the registration and for the transfer of the Note to be kept by the Fiscal Agent. The person in whose name any Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Note shall be made

only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

Any Note may be transferred by the registered owner thereof by surrender of the Note at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the Mayor and City Clerk shall execute and deliver in the name of the transferee or transferees a new Note or Notes of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Note surrendered for transfer.

The City shall cooperate in any such transfer, and the Mayor and City Clerk are authorized to execute any new Note or Notes necessary to effect any such transfer.

Section 13. Record Date. The 15th day of the calendar month next preceding each interest payment date shall be the record date for the Note (the "Record Date"). Payment of interest on the Note on any interest payment date shall be made to the registered owners of the Note as they appear on the registration book of the City at the close of business on the Record Date.

Section 14. Payment of Issuance Expenses. The City authorizes the Purchaser to forward the amount of the proceeds of the Note allocable to the payment of issuance expenses to a financial institution designated by the City's financial advisor, Ehlers & Associates, Inc. ("Ehlers") at Closing for further distribution as directed by Ehlers.

Section 15. Resolution a Contract. The provisions of this Resolution shall constitute a contract between the City and the owner or owners of the Note and after the issuance of the Note no change or alteration of any kind in the provisions of this Resolution may be made, until the Note has been paid in full as to both principal and interest. The owner of the Note shall have the right in addition to all other rights, by mandamus or other suit or action in any court of competent jurisdiction, to enforce his or their rights against the City.

Section 16. Record Book. The City Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Note in the Record Book.

Section 17. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the Common Council or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted, approved and recorded August 9, 2022.

---

Dianne Duggan  
Mayor

ATTEST:

---

Leah Hurtley  
Deputy City Clerk

(SEAL)

EXHIBIT A

(Form of Note)

REGISTERED NUMBER	UNITED STATES OF AMERICA STATE OF WISCONSIN ROCK COUNTY CITY OF EVANSVILLE	DOLLARS
R-1	TAXABLE NOTE ANTICIPATION NOTE, SERIES 2022D	\$14,000,000

MATURITY DATE: ORIGINAL DATE OF ISSUE: INTEREST RATE:  
\_\_\_\_\_, 2024 \_\_\_\_\_, 2022 3.50%

REGISTERED OWNER: STATE BANK OF CROSS PLAINS

PRINCIPAL AMOUNT: FOURTEEN MILLION DOLLARS (\$14,000,000)

FOR VALUE RECEIVED, the City of Evansville, Rock County, Wisconsin (the "City"), hereby acknowledges itself to owe and promises to pay to the registered owner identified above (or to registered assigns), solely from the funds herein specified on the maturity date identified above the principal amount identified above (but only so much as shall have been drawn hereunder), and to pay interest thereon (but only on amounts as shall have been drawn hereunder from the dates such amounts are drawn) at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest shall be payable upon maturity. [Interest shall be calculated upon the basis of a 360-day year of twelve 30-day months.]

This Note is subject to redemption prior to maturity, at the option of the City, on any date. Said Note is redeemable, as a whole or in part, at the principal amount thereof, plus accrued interest to the date of redemption.

This Note is issued by the City pursuant to the provisions of Section 67.12(1)(b), Wisconsin Statutes, in anticipation of the sale of general obligation promissory notes (collectively, the "Securities"), to provide interim financing for public purposes, including financing a park and pool project (collectively, the "Project"), as authorized by a resolution adopted on August 9, 2022. Said resolution is recorded in the official minutes of the Common Council for said date.

Before the redemption of the Note, unless waived by the registered owner, the City shall give notice of such redemption at least five (5) days prior to the date fixed for redemption to the registered owner of the Note to be redeemed, in whole or in part, at the address shown on the registration books. Any notice provided as described herein shall be conclusively presumed to have been duly given, whether or not the registered owner receives the notice. The Note shall cease to bear interest on the specified redemption date, provided that federal or other

immediately available funds sufficient for such redemption are on deposit with the registered owner at that time. Upon such deposit of funds for redemption the Note shall no longer be deemed to be outstanding.

Both the principal of and interest on this Note are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment date shall be paid to the registered owner in whose name this Note is registered on the Note Register maintained by the City Clerk or City Treasurer (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding the annual interest payment date. Principal is payable upon presentation and surrender hereof at the office of the Fiscal Agent.

This Note shall be payable only from (a) any proceeds of the Note set aside for payment of interest on the Note as it becomes due and (b) proceeds to be derived from the issuance and sale of the Securities, which proceeds have been declared to constitute a special trust fund and to be held by the City Clerk or City Treasurer and expended solely for the payment of the principal of and interest on the Note until paid. In the event such monies are not sufficient to pay the principal and interest on this Note when due, if necessary, the City will pay such deficiency out of its annual general tax levy or other available funds of the City; provided, however, that any such payment shall be subject to annual budgetary appropriation therefor and any applicable levy limits; and provided further, that no such payment nor any action authorizing this Note shall be construed as constituting an obligation of the City to make such appropriation or to make any further payment.

The City has authorized the issuance of the Securities and has covenanted to issue the Securities in an amount sufficient to repay the Note pursuant to said resolution. **THE NOTE IS NOT A GENERAL OBLIGATION OF THE CITY AND DOES NOT CONSTITUTE AN INDEBTEDNESS OF THE CITY WITHIN THE MEANING OF ANY CONSTITUTIONAL OR STATUTORY LIMITATION OR PROVISION NOR A CHARGE AGAINST ITS GENERAL CREDIT OR TAXING POWER. NO LIEN IS CREATED UPON THE PROJECT OR ANY OTHER PROPERTY OF THE CITY AS A RESULT OF THE ISSUANCE OF THE NOTE.**

The Note is issued in registered form in the denomination of \$1,000 or more. This Note may be exchanged at the office of the City Clerk or City Treasurer for a like aggregate principal amount of Notes of the same maturity in other authorized denominations.

This Note is transferable by a written assignment duly executed by the registered owner hereof or by such owner's duly authorized legal representative. Upon such transfer a new registered Note, in authorized denomination or denominations and in the same aggregate principal amount, shall be issued to the transferee in exchange hereof.

The City may deem and treat the registered owner hereof as the absolute owner hereof for the purpose of receiving payment of or on account of principal hereof, premium, if any, hereon and interest due hereon and for all other purposes, and the City shall not be affected by notice to the contrary.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Note have been done, have existed and have been performed in due form and time. The City has authorized and covenanted to issue and sell the Securities, the sale of which this Note anticipates, as soon as practicable and to set aside the proceeds of the Securities into a special trust fund for the payment of the principal of and interest on this Note.

No delay or omission on the part of the owner hereof to exercise any right hereunder shall impair such right or be considered as a waiver thereof or as a waiver of or acquiescence in any default hereunder.

IN WITNESS WHEREOF, the City of Evansville, Rock County, Wisconsin, by its governing body, has caused this Note to be executed for it and in its name by the manual or facsimile signatures of its duly qualified Mayor and City Clerk; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

CITY OF EVANSVILLE  
ROCK COUNTY, WISCONSIN

By: \_\_\_\_\_  
Dianne Duggan  
Mayor

(SEAL)

By: \_\_\_\_\_  
Leah Hurtley  
Deputy City Clerk

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

\_\_\_\_\_  
(Name and Address of Assignee)

\_\_\_\_\_  
(Social Security or other Identifying Number of Assignee)

the within Note and all rights thereunder and hereby irrevocably constitutes and appoints \_\_\_\_\_, Legal Representative, to transfer said Note on the books kept for registration thereof, with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature Guaranteed:

\_\_\_\_\_  
(e.g. Bank, Trust Company  
or Securities Firm)

\_\_\_\_\_  
(Registered Owner)

\_\_\_\_\_  
(Authorized Officer)

NOTICE: This signature must correspond with the name of the registered owner as it appears upon the face of the within Note in every particular, without alteration or enlargement or any change whatever.

Section 67.09, Wisconsin Statutes provides that the City Clerk of the City when acting as the registrar shall record the registration of each note or bond in its bond registrar. Therefore, if this Note is to be assigned, the City Clerk of the City should be notified and a copy of this Assignment should be sent to the City Clerk of the City for his or her records.

## COMMERCIAL STORAGE LEASE

THIS COMMERCIAL STORAGE LEASE is made effective August 10, 2022, between the CITY OF EVANSVILLE, Evansville, Wisconsin ("Landlord") 31 S. Madison Street, Evansville, WI 53536, and SHEILA J. NELSON ("Tenant") 351 S. Madison Street, Evansville, WI 53536.

### **1. Description of Premises and Term**

**1.1** Landlord leases to Tenant and Tenant leases from Landlord the smaller of the buildings previously occupied by Nelson Paint at 170 East Church Street, in Evansville, Wisconsin.

**1.2** The primary term of this Lease shall be from August 10, 2022 until December 31, 2022, unless sooner terminated or unless extended.

**1.3** Prior to the natural expiration of this lease, either party can terminate the lease by providing 15 days prior written notice to the other party. If such occurs, the tenant would be responsible for a prorated portion of any rent due and be responsible for all utility payments for services provided through the date of the tenancy.

### **2. Use of Premises**

Landlord grants to Tenant the right to occupy and use the premises only for storage. Tenant will not do or permit any act or thing which is contrary to any law or insurance requirement, or which might impair the value or usefulness of the premises or any part thereof, or which constitutes a public or private nuisance or waste. Tenant shall comply with all recorded covenants, conditions and restrictions that now or later affect the premises.

### **3. Rent**

**3.1** Tenant shall pay to Landlord at Evansville City Hall, or such other place as Landlord may from time to time designate in writing, rent for the premises as follows: Rent will be \$400 per month. The August rent will be prorated. The prorated August rent and the September rent will be due at the time of execution of this Lease. Therefore, rent will be due on the first day of each month, in advance, for the following month.

### **4. Financial Responsibilities**

The Tenant is responsible for any utility expense at the premises during the lease term, general maintenance of the building, and snow removal. The Landlord will be responsible for grass mowing.

**5. Alterations, Additions and Improvements**

Tenant shall make no alterations, additions, improvements or changes ("alterations") to the premises without first obtaining the written consent of Landlord, which consent shall not be unreasonably withheld. Tenant shall request such consent by written notice to Landlord, which must be accompanied by detailed and complete plans and specifications for the proposed work. Landlord may impose any requirements it considers desirable, including a requirement that Tenant provide Landlord with a surety bond, a letter of credit or other financial assurance that the cost of the alterations will be paid when due.

**6. Repairs**

Tenant shall, at all times during the Lease and at its own cost and expense, repair, replace and maintain in a good, safe and substantial condition, the building and any improvements, additions, and alterations to the building and shall use all reasonable precaution to prevent waste, damage or injury to the building.

**7. Taxes and Assessments**

Real estate taxes and special assessments for the premises shall be paid by Landlord. Tenant shall pay on or before the last day on which payment may be made without penalty or interest, all personal property taxes, assessments, or other governmental charges that shall or may arise during the Lease term be imposed on, or arise in connection with, the use of the premises. Tenant shall pay all taxes assessed under all present or future laws of all governmental authorities. Tenant shall, within fifteen (15) days after the time provided for the payment of any tax or other governmental charge, produce and exhibit to Landlord satisfactory evidence of the payment.

**8. Utilities**

**8.1** All applications and connections for necessary utility services on the premises shall be made in the name of Tenant only, and Tenant shall be solely liable for utility charges as they become due, including those for sewer, water, gas, electricity, telephone services and other utilities consumed or used in connection with the premises.

**8.2** Tenant agrees that Landlord shall not be liable for damage, by abatement of rent or otherwise, for failure to furnish or delay in furnishing any service, including telephone and telecommunication services, or for diminution in the quality or quantity of any service when the failure, delay or diminution is entirely or partially caused by (i) breakage, repairs, replacements or improvements; (ii) strike, lock out or other labor trouble; (iii) inability to secure electricity, gas, water or other fuel at the premises after reasonable effort to do so; (iv) accident or casualty; (v) act

or default of Tenant or other parties; or (vi) any other cause beyond Landlord's reasonable control. Such failure, delay or diminution shall not be considered to constitute an eviction or a disturbance of Tenant's use and possession of the premises or relieve Tenant from paying rent or performing any of its obligations under this Lease. Landlord shall not be liable under any circumstances for a loss of or injury to property or for injury to or interference with Tenant's business, including loss of profits through, in connection with or incidental to a failure to furnish any of the utilities or services under this section.

**9. Liability and Indemnity; Waiver of Subrogation**

**9.1** Except as otherwise provided, the Landlord shall not be responsible for any defect, latent or otherwise, or for any change of condition in the premises or the buildings or improvements, or for any damage, or to any person or persons or to goods or things contained on the premises, by reason of any manner or thing whatsoever, the Tenant hereby assuming all the risk, responsibility and liability with reference to the present and future condition, tenantability, management, operation and control of the premises. The Tenant shall indemnify and hold harmless the Landlord against and from any and all claims by or on behalf of any person, corporation, governmental authority, or other entity, arising from the conduct or management of or from any work or thing whatsoever done in or about the premises or any building or structure or the equipment during the term or arising during the term from any condition of any street or sidewalk adjoining the premises or arising from any act or negligence of the Tenant or any of the agents, contractors or employees of the Tenant, or arising from any accident, injury or damage whatsoever, however caused, to any person or to the property of any person, or entity occurring during the term on, in or about the premises, or upon or under the sidewalks or streets in front of or adjoining the premises, and from and against all costs, actual attorneys fees, expenses and liabilities incurred in or about any such claim or any action or proceeding commenced. In case any action or proceeding be brought against the Landlord by reason of any such claim, the Landlord shall give written notice to the Tenant, and the Tenant shall resist or defend such action or proceeding by counsel reasonably satisfactory to the Landlord or to any insurance company which shall have written insurance against any such liability in policies held by and protecting the Landlord.

**9.2** Nothing in this article contained, however, shall be deemed to be an indemnification against, nor to relieve the Landlord from responsibility for, any accident, injury or

damage caused by the negligence of the Landlord, its employees, or agents, except that Landlord and Tenant hereby release each other and each other's agents and employees from responsibility for loss or damage occurring on or to the premises or the contents caused by fire or other hazards covered by collectible insurance policies (to the extent of such insurance proceeds), and each waives all right of recovery against the other for such loss or damage; negligence lawfully attributable to either party, whether in whole or in part contributing to the cause of the casualty giving rise to the loss or damage, shall not affect the foregoing release and waiver. Landlord and Tenant further agree that all policies of insurance covering the Landlord's improvements on the premises shall include a clause waiving rights of subrogation against the Landlord, its agents, employees, heirs, personal representatives, successors or assigns.

**10. Covenant Against Liens**

Tenant shall not be the cause or object of any liens or allow such liens to exist, attach to, be placed on or encumber Landlord's or Tenant's interest in the premises, building, or real property by operation of law or otherwise. Tenant shall not suffer or permit any lien of mechanics, material suppliers or others to be placed against the premises, building or real property with respect to the work or services performed or claimed to have been performed for Tenant, or materials furnished or claimed to have been furnished to Tenant or the premises.

**11. Default or Breach**

Each of the following non-exclusive list of events shall constitute a default or breach of this Lease by Tenant:

**A.** If Tenant, or any successor or assignee of Tenant while in possession, shall file a petition in bankruptcy or insolvency or for reorganization under any bankruptcy act, or shall voluntarily take advantage of any such act by answer or otherwise, or shall make an assignment for the benefit of creditors.

**B.** If involuntary proceedings under any bankruptcy law or insolvency act shall be instituted against Tenant, or if a receiver or trustee shall be appointed of all or substantially all of the property of Tenant, and such proceedings shall not be dismissed or the receivership or trusteeship vacated within sixty (60) days after the institution or appointment.

**C.** If Tenant shall fail to pay Landlord any rent or additional rent when the rent shall become due and shall not make the payment within five (5) days after notice by

Landlord to Tenant, however, Landlord shall only be required to give one such notice within any twelve (12) month period, there being no requirement for Landlord to give any additional such notices.

**D.** If Tenant shall fail to perform or comply with any of the conditions of this Lease and if the non-performance shall continue for a period of ten (10) days after notice by Landlord to Tenant, or if the performance cannot be reasonably had within the ten (10) day period, Tenant shall not in good faith have commenced performance within the ten (10) day period and shall not diligently proceed to completion of performance, however, Landlord shall only be required to give one such notice within any twelve (12) month period, there being no requirement for Landlord to give any additional such notices.

**E.** If Tenant shall vacate or abandon the premises prior to the expiration of the Lease.

**F.** If this Lease or the estate of Tenant hereunder shall be transferred to or shall pass to or devolve on any other person or party, except in the manner herein permitted.

## **12. Effect of Default**

**12.1** In the event of any default, as set forth in Section 11, the rights of Landlord shall be as follows:

**A.** Landlord shall have the right to cancel and terminate this Lease, as well as all of the right, title, and interest of Tenant hereunder, by giving to Tenant notice of the cancellation and termination. Upon such notice, this Lease and the right, title, and interest of Tenant, shall terminate in the same manner and with the same force and effect, except as to Tenant's liability, as if the date fixed in the notice of cancellation and termination were the end of the term originally determined.

**B.** Whether or not Landlord elects to terminate this Lease due to any default by Tenant, Landlord may (i) terminate any sublease, license, concession, or any other consensual arrangement for possession entered into by Tenant and affecting the premises, and (ii) choose to succeed to Tenant's interest in such an arrangement. If Landlord elects to succeed to Tenant's interest in such an arrangement, Tenant shall, as of the date of notice by Landlord of that election, have no further right to, or interest in, the rent or other consideration receivable under that arrangement.

**C.** Landlord may elect, but shall not be obligated, to make any payment required of Tenant or comply with any agreement, term or condition required to be performed by Tenant, and Landlord shall have the right to enter the premises for the purpose of correcting or remedying any such default and to remain until the default has been corrected or remedied, but any expenditure for the correction by Landlord shall not be deemed to waive or release the default of Tenant or the right of Landlord to take any action as may be otherwise permissible hereunder in the case of any default.

**D.** Landlord may reenter the premises immediately and remove the property and personnel of Tenant, and store the property in a public warehouse or at a place selected by Landlord, at the expense of Tenant. After reentry Landlord may terminate the Lease on giving five (5) days' written notice of termination to Tenant. Without the notice, reentry will not terminate the Lease. On termination Landlord may recover from Tenant all damages proximately resulting from the breach, including the cost of recovering the premises, and the worth of the balance of this Lease for the remainder of the Lease term reduced to present value using an interest rate of five percent (5%), which sum shall be immediately due Landlord from Tenant.

**E.** After reentry, Landlord may relet the premises or any part thereof for any term without terminating the Lease, at the rent and on the terms as Landlord may choose. Landlord may make alterations and repairs to the premises. The duties and liabilities of the parties if the premises are relet shall be as follows:

**i.** In addition to Tenant's liability to Landlord for breach of the Lease, Tenant shall be liable for all expenses of the reletting, for the alterations and repairs made, and for the difference between the rent received by Landlord under the new Lease Agreement and the rent installments that are due for the same period under this Lease.

**ii.** Landlord shall have the right, but shall not be required, to apply the rent received from reletting the premises (1) to reduce the indebtedness of Tenant to Landlord under the Lease, not including indebtedness for rent, (2) to expenses of the reletting and alterations and repairs made, (3) to rent due under this Lease, or (4) to payment of future rent under this Lease as it becomes due.

**12.2** If the new Tenant does not pay a rent installment promptly to Landlord, and the rent installment has been credited in advance of payment to the indebtedness of Tenant other than rent, or if rentals from the new Tenant have been otherwise applied by Landlord as provided and during any rent installment period are less than the rent payable for the corresponding installment period under this Lease, Tenant shall pay Landlord for deficiency, separately for each rent installment deficiency period, and before the end of that period. Landlord may at any time after a reletting terminate the Lease for the breach on which Landlord had based the reentry and subsequently relet the premises.

**13. Damage and Destruction of Premises**

**13.1** Tenant shall notify Landlord in writing promptly of any damage to the premises resulting from fire, earthquake or any other identifiable event of a sudden, unexpected or unusual nature ("casualty"). In the event of a partial destruction of the premises during the term from any cause, Landlord shall repair the same, provided the repairs can be made within one hundred twenty (120) days under the laws and regulations of applicable governmental authorities. Any such partial destruction shall neither annul nor void this Lease, except that Tenant shall be entitled to a proportionate reduction of rent while the repairs are being made, any proportionate reduction being based on the extent to which the making of repairs shall interfere with the business carried on by Tenant in the premises. If the repairs cannot be made in the specified time, Landlord may, at Landlord's option, make repairs within a reasonable time, this Lease continuing in full force and effect and the rent to be proportionately rebated as previously set forth in this section. In the event that Landlord does not elect to make repairs that cannot be made in the specified time or those repairs cannot be made under the laws and regulations of the applicable governmental authorities, this Lease may be terminated at the option of either party. Should the building in which the premises are situated be destroyed to the extent of not less than thirty-three and one-third (33-1/3%) percent of the replacement cost thereof, this Lease shall be terminated.

**13.2** If Landlord shall undertake to restore or repair the premises, Landlord shall initiate and pursue the necessary work with all reasonable dispatch, in a manner consistent with sound construction methods, but Landlord shall not be liable for any delays or interruptions occasioned by strikes, casualties, critical materials in short supply, governmental regulations or any other causes beyond Landlord's control. Following the restoration of the premises or completion of

repairs thereto, possession and occupancy of the premises shall be tendered to Tenant and rental shall commence and accrue as of that date; whereupon this Lease shall continue unabated.

**14. Unlawful or Dangerous Activity**

Tenant shall neither use nor occupy any part of the premises for any unlawful, disreputable or ultra-hazardous business purpose, nor operate or conduct its business in a manner constituting a nuisance of any kind. Tenant shall immediately, on discovery of any unlawful, disreputable or ultra-hazardous use, take action to halt such activity.

**15. Easements, Agreements, or Encumbrances**

This Lease is subject to (1) any state of fact that an accurate survey or personal inspection may show; (2) building and zoning restrictions, if any, and any and all other municipal or governmental restrictions and regulations imposed by any city, county, state, federal or other governmental or quasi-governmental authority having jurisdiction to impose the same; and (3) any and all covenants, restrictions and easements and any encumbrance or encumbrances existing at or prior to the time the Landlord acquired title to the premises.

**16. Rent Abatement**

No abatement, diminution or reduction of rent shall be claimed or allowed to Tenant or any person claiming under it under any circumstances whether for inconvenience, discomfort, interruptions of business or otherwise, arising from the making of alterations, improvements or repairs to the premises, because of any governmental laws, regulations, ordinances or the like, or arising from and during the restoration of the premises after the destruction or damage by fire or other cause or the taking by condemnation of a portion only of the premises except as herein provided.

**17. Representations by Landlord**

At the commencement of the term Tenant shall accept the buildings and improvements and any equipment "as is" in their existing condition and state of repair, and Tenant agrees that no representations, statements or warranties, express or implied, have been made by or on behalf of Landlord except as contained in the provisions of this Lease, and Landlord shall in no event be liable for any latent defects.

**18. Access to Premises**

**18.1** Tenant shall permit Landlord or its agents to enter the premises at all reasonable hours to inspect the premises, to serve, post and keep posted notices required by law or that

Landlord considers necessary for the protection of Landlord or the premises, or make repairs that Tenant may neglect or refuse to make in accordance with the provisions of this Lease, or make repairs, replacements, alternations or improvements to the premises that Landlord considers necessary or desirable, and also to show the premises to prospective buyers or renters at any time. Tenant shall permit the usual notices of "For Rent" and "For Sale" to be placed on the premises and to remain without hinderance or molestation.

**18.2** Notwithstanding any other provision of this Lease, Landlord may enter the premises at any time to perform services required of Landlord, take possession due to any breach of this Lease or perform any covenants of Tenant that Tenant fails to perform.

**19. Waivers**

**19.1** The failure of Landlord to insist on a strict performance of any of the terms and conditions shall be deemed a waiver of the rights or remedies that Landlord may have regarding that specific instance only, and shall not be deemed a waiver of any subsequent breach or default in any terms and conditions.

**19.2** No receipt by Landlord of a lesser payment than the rent required under this Lease shall be considered to be other than on account of the earliest amount due, and no endorsement or statement on any check or letter accompanying a payment or check shall be considered an accord and satisfaction. Landlord may accept checks or payments without prejudice to Landlord's rights to recover all amounts due and pursue all other remedies provided for in this Lease.

**19.3** Landlord's receipt of monies from Tenant after giving notice to Tenant terminating this Lease shall in no way reinstate, continue or extend the Lease term or affect the termination notice given by Landlord before the receipt of those monies.

**20. Notice**

**20.1** All notices to be given with respect to this Lease shall be in writing. Each notice shall be sent by registered or certified mail, postage prepaid and return receipt requested, to the party to be notified at the address set forth herein or at such other address as either party may from time to time designate in writing.

**20.2** Each notice shall be deemed to have been given at the time it shall be deposited in the United States mail in the manner prescribed. Nothing shall be construed to preclude personal service of any notice in the manner prescribed for personal service of a summons or other legal process.

**21. Assignment, Mortgage or Sublease**

Neither Tenant nor its successors or assigns shall transfer, assign, mortgage, pledge or encumber this Lease or sublet the premises, in whole or in part, or permit the premises to be used or occupied by others, nor shall this Lease be assigned or transferred by operation of law, without the prior consent in writing of Landlord in each instance. If this Lease is assigned or transferred, or if all or any part of the premises is sublet or occupied by anybody other than Tenant, Landlord may, after default by Tenant, collect rent from the assignee, transferee, subtenant or occupant and apply the net amount collected to the rent reserved herein, but no such assignment, subletting, occupancy or collection shall be deemed a waiver of any agreement or condition, or the acceptance of the assignee, transferee, subtenant or occupant as Tenant. Tenant shall continue to be liable in accordance with the terms and conditions of this Lease and shall not be released from the performance of the terms and conditions. The consent by Landlord to an assignment, mortgage, pledge or transfer shall not be construed to relieve Tenant from obtaining the express written consent of Landlord to any future transfer of interest.

**22. Surrender of Possession**

**22.1** Tenant shall, on the last day of the term, or on earlier termination and forfeiture of the Lease, peaceably and quietly surrender and deliver the premises to Landlord in good condition and repair. Any trade fixtures or personal property not used in connection with the operation of the premises and belonging to Tenant, if not removed at the termination or default, and if Landlord shall so elect, shall be deemed abandoned and become the property of Landlord without any payment or offset. Landlord may remove such fixtures or property from the premises and store them at the risk and expense of Tenant if Landlord shall so elect. Tenant shall repair and restore all damage to the premises caused by the removal of equipment, trade fixtures, and personal property.

**22.2** If Tenant remains in possession of the premises after expiration or earlier termination of this Lease with Landlord's expressed written consent, Tenant's occupancy shall be a month-to-month tenancy at a rent agreed on by Landlord and Tenant, but in no event less than the base rent during the last full month before the date of expiration or earlier termination of this Lease. The month-to-month tenancy shall be on the terms and conditions of this Lease, except as provided in this paragraph. Landlord's acceptance of rent after such holding over with Landlord's written consent shall not result in any other tenancy or in a renewal of the original term of this

Lease. If Tenant remains in possession of the premises after expiration or earlier termination of this Lease without Landlord's consent, Tenant's continued possession shall be on the basis of a tenancy at sufferance and Tenant shall pay as rent during the holdover period an amount equal to the greater of (i) 150% of the fair market rental (as reasonably determined by Landlord) for the premises, or (ii) 200% of the base rent and additional rent payable under this Lease for the last full month before the date of expiration or termination.

**23. Remedies of Landlord**

**23.1** In the event of a breach or a threatened breach by Tenant of any of the terms or condition of this Lease, Landlord shall have the right of injunction to restrain Tenant and the right to invoke any remedy allowed by law or in equity, as if the specific remedies of indemnity or reimbursement were not provided.

**23.2** The rights and remedies given to Landlord in this Lease are not distinct and separate, but cumulative, and not one of them, whether or not exercised by Landlord, shall be deemed to be in exclusion of any of the others, by law, or by equity provided.

**23.3** In all cases, and in any suit, action or proceeding of any kind between the parties, it shall be presumptive evidence of the fact of the existence of a charge being due if Landlord shall produce a bill, notice or certificate of any public official entitled to give that notice to the effect that such charge appears of record on the books in his office has not been paid.

**23.4** No receipt of money by Landlord from Tenant after default or cancellation of this Lease in any lawful manner shall (1) reinstate, continue, or extend the term or affect any notice given to Tenant, (2) operate as a waiver of the right of Landlord to enforce the payment of rent and additional rent due or falling due, or (3) operate as a waiver of the right of Landlord to recover possession of the premises by proper suit, action, proceeding or other remedy. After (1) service of notice of termination and forfeiture as provided and the expiration of the time specified, (2) the commencement of any suit, action, proceeding, or other remedy, or (3) final order or judgment for possession of the premises, Landlord may demand, receive, and collect any monies due, without in any manner affecting such notice, order or judgment. Any and all such monies so collected shall be deemed to be payment on account of the use and occupation of the premises or at the election of Landlord, on account of the liability of Tenant.

**24. Indemnification**

24.1 If either party defaults in any of the covenants or agreements herein contained, the defaulting party shall pay all costs and expenses, including reasonable attorney's fees incurred by the other party in enforcing its rights arising under this Agreement, whether incurred through legal action or otherwise.

24.2 Tenant hereby indemnifies and holds the Landlord, the Landlord's agents, employees, successors, and assigns harmless from any and all claims, damages or liabilities, whatsoever, stemming from, arising out of or with respect to Tenant's business activities on the Premises.

**25. Covenants Binding on Successors**

Each provision of this Lease shall extend to and shall, as the case might require, bind and inure to the benefit of Tenant and Landlord and their respective heirs, legal representatives, successors and assigns; provided, however, that this Lease shall not inure to the benefit of any assignee, transferee or successor of Tenant except upon the written consent of Landlord.

**26. Total Agreement**

This Lease contains the entire Agreement between the parties and cannot be amended or terminated except by a written instrument subsequently executed by the parties.

**27. Time of the Essence**

Time is of the essence in all provisions of this Lease.

**28. Applicable Law**

This Lease shall be construed in accordance with the laws of the State of Wisconsin.

**29. Severability**

If any provision of this Lease, or its application to any person, is held to be invalid, for any reason, the other provisions and their applications shall be unaffected and shall remain in effect and to this end, the provisions are declared to be completely severable.

**IN WITNESS WHEREOF**, the parties have executed this Lease at Janesville, Wisconsin, the day and year first above written.

**LANDLORD:**

**TENANT:**

By: \_\_\_\_\_

By: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_



CLIENT NAME:

City of Evansville

PROJECT NAME:

Potential Extra Street Paving (no underground needs)

DATE OF ESTIMATE:

8/3/2022

**Pulverize and Repave**

<u>Street Name</u>	<u>From</u>	<u>To</u>	<u>Length</u>	<u>Avg. Width</u>	<u>Total</u>
1 Countryside Drive	Main Street/USH 14	Greenview Drive	740	32	\$ 90,100.00
2 Millard Court	Main Street	dead end	775	32	\$ 94,400.00
3 Badger Drive	Higgins Drive	4th Street	835	32	\$ 101,700.00
4 Higgins Drive	Badger Drive	Lincoln Street	460	33	\$ 57,600.00
5 Gold Coast Lane	Abey Drive	5th Street	830	32	\$ 101,100.00
6 Emmauel Court	5th Street	dead end	275	32	\$ 33,500.00
					<b>\$ 478,400.00</b>