

NOTICE

A meeting of the City of Evansville Common Council will be held at the location, on the date, and at the time stated below. Notice is further given that members of the Plan Commission and Economic Development Committee 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. Members of the public can join the meeting virtually in response to COVID-19. To participate via video, go to this website: <https://meet.google.com/mdf-jebj-hki> To participate via phone, call: +1 (314) 773-5700 and enter PIN: 172 964 439# when prompted. (Your microphone may be muted automatically.) The Agenda and Packet can be found here: www.ci.evansville.wi.gov/councilmeetings

City of Evansville Common Council
Regular Meeting
City Hall, 31 S Madison St, Evansville WI 53536
Tuesday, August 10, 2021, 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 July 13th 2021 meetings and approve as presented.
5. Civility reminder
6. Citizen Appearances other than agenda items listed.
7. Reports of Committees
 - A. Library Board Report
 - B. Youth Center Advisory Board Report
 - C. Plan Commission Report
 - D. Finance and Labor Relations Committee Report
 - 1) Motion to accept the July 2021 City bills as presented in the amount of \$1,006,289.96.
 - 2) 2020 audit review with Johnson Block
 - 3) 2nd quarter Treasurers Report
 - 4) Motion to approve Resolution #2021-20 amending the City of Evansville's Fee Schedule – Cemetery.
 - 5) Motion to approve the contract for maintenance assessment services with Associated Appraisal Consultants, Inc. for 2022 to 2026.
 - 6) Motion to approve a feasibility study with Baker Street Consultants for park/aquatic center/splash pad project donations in the amount of \$19,500.
 - 7) Motion to approve temporary wage increase for the City Administrator, Treasurer/Utility Accountant, Building Inspector and Community Development Office Assistant for a period of 90 days to cover the fact that we do not have an economic Development Director. The covered budgeted amount is \$14,946.95.

- E. Public Safety Committee Report
- F. Municipal Services Report
- G. Economic Development Committee
- H. Parks and Recreation Board Report
- I. Historic Preservation Commission
- J. Fire District Report
- K. Police Commission Report
- L. Energy Independence Team Report
 - 1) Motion to approve Resolution #2021-21 City Carbon neutrality Plan 2050.
- M. Board of Appeals Report
- 8. Unfinished Business
- 9. Communications and Recommendations of the Administrator
 - A. Discussion and Possible Motion to accept a proposal for economic development services.
- 10. Communications and Recommendations of the Mayor
 - A. Motion to approve the Committee Citizen Appointment of Eric Klar for a three-year term to the Plan Commission.
- 11. New Business
- 12. Introduction of New Ordinances
- 13. Meeting Reminder
 - A. Regular meeting August 10th, 2021 6:00 p.m.
- 14. Adjourn

William C. Hurtley, Mayor

Please turn off all cell phones while the meeting is in session. Thank you.

City of Evansville
Common Council Regular
Meeting
City Hall, 31 S Madison St, Evansville WI
53536
Tuesday, July 13, 2021, 6:00 p.m.

Copies of the packet and agenda are available at
http://www.ci.evansville.wi.gov/city_government/public_agendas_minutes/common_council/

Minutes

1. **Call to order**-The meeting was called to order by Mayor Hurtley at 6:01 p.m.
2. **Roll Call**- Members present: Mayor Bill Hurtley, Alderpersons Jim Brooks, Dianne Duggan, Gene Lewis, Joy Morrison, Erica Stuart, Rick Cole and Ben Ladick. Others present: City Administrator Jason Sergeant, City Clerk Darnisha Haley, City Treasurer Julie Robert, City Attorney Mark Kopp, Greg Johnson from Ehlers, and members of the general public.
3. **Approval of Agenda**-Brooks made a motion, seconded by Duggan to approve the agenda as presented. Motion passed 7-0
4. **Approval of Minutes**-Brooks made a motion, seconded by Cole to waive the reading of the minutes of June 8th, 2021 meetings and approve as presented. Motion passed 7-0
5. **Civility reminder**-Recognition of the commitment to civility and decorum at council meeting.
6. **Citizen Appearances other than agenda items listed**-None
7. **Reports of Committees**
 - A. **Library Board Report**- Haley read the report prepared by Library Director Megan Kloeckner as follows:
General Updates
 - Summer take-home kits are a hit. In June, we created 303 kits for all ages, and 292 were picked up.
 - Storytime returns tomorrow and will be held outside, weather permitting. Registration is required to ensure proper social distancing.
 - A new Assistant Director will start next week pending a successful background check.
 - B. **Youth Center Advisory Board Report**- Haley read the report prepared by Youth Center Committee Chair Susan Becker as follows:
 - The Open House has been moved to the Fall due to road and building construction projects
 - Becky has been in conversations with the roads project team regarding both angled parking lines painted all the way to Liberty Street/1st Street and a ramp in front of EYC for Aware's delivery needs. This area is very congested due to staff parking and parent drop off/pick-up.

Building revitalization:

- The building continues to have moisture problems in the basement and this is causing health concerns for Becky when she's in the building.
- Flooring install is on hold until existing flooring is tested for asbestos. Hopefully this will be done before opening!
- The mural is in progress and looking good! Ben Myers will re-paint several walls to freshen up the space.
- A new mission statement and conversations about fundraising will happen at this month's meeting next week.
- Becky and Susan are meeting with the new superintendent on 7/26 to discuss the EYC's mission and goals for the future. We hope to rebuild the partnership with the school district by establishing rapport from the start. Hopefully Jason will also be able to attend.

C. Plan Commission Report

- 1) Brooks made a motion, seconded by Cole to approve certified survey map to Motion to recommend to Common Council approval of certified survey maps to divide parcels 6-27-533.509, 6-27- 533.508, and 6-27-533.518 each into Two-family twin lots, finding that the applications are in the public interest and meet the objectives contained within Section 110-102(g) of city ordinances, with the following conditions:
 - (i) The Municipal Services Committee reviews the final CSM
 - (ii) ADA Ramp is installed at northwest corner of Locust Ln and Stonewood Ct
 - (iii) Retaining wall constructed to City Engineers satisfaction at 540 Stonewood
 - (iv) Final CSM and joint cross access easement agreement is recorded with Rock County Register of Deeds. Motion passed 7-0

D. Finance and Labor Relations Committee Report

- 1) Duggan made a motion, seconded by Morrison to accept the June 2021 City bills as presented in the amount of \$1,029,986.39. Motion passed 7-0 on a roll call vote
- 2) Duggan made a motion, seconded by Cole to approve the contract with Ehlers Public Finance Advisors for a Stormwater Utility Rate Study. Motion passed 7-0 on a roll call vote.
- 3) Duggan made a motion, seconded by Morrison to approve Resolution 2021-15 A Resolution Directing Publication of Notice to Electors Relating to Bond Issue. Motion passed 7-0 on a roll call vote.
- 4) Duggan made a motion, seconded by Stuart to approve Resolution 2021-14 A Resolution Authorizing \$795,000 General Obligation Bonds for Sewerage Project. Motion passed 7-0 on a roll call vote.
- 5) Duggan made a motion, seconded by Morrison to approve Resolution 2021-16

A Resolution Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$2,070,000 Water and Electric System Revenue Bonds, Series 2021A of the City of Evansville, Rock County, Wisconsin, and Providing of the bonds and Other Details with Respect to the Bonds. Motion passed 7-0 on a roll call vote.

- 6) Duggan made a motion, seconded by Morrison to approve Resolution 2021-17 A Resolution Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$1,225,000 Sewerage System Revenue Bonds, Series 2021B 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 passed 7-0 on a roll call vote.
- 7) Duggan made a motion, seconded by Morrison to approve Resolution 2021-18 A Resolution Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$2,450,000 General Obligations Promissory Notes, Series 2021C. Motion passed 7-0 on a roll call vote.
- 8) Duggan made a motion, seconded by Morrison to approve Resolution 2021-19 A Resolution Establishing Parameters for the Sale of Not to Exceed \$795,000 General Obligation Sewerage bonds, Series 2021D. Motion passed 6-0 on a roll call vote, Ladick did not vote.
- 9) Duggan made a motion, seconded by Brooks to authorize the purchase of downtown holiday decorations in an amount not to exceed \$20,000. Motion passed 7-0 on a roll call vote.
- 10) Duggan made a motion, seconded by Morrison to approve Res 2021-13, Approving Mid-Year Amendments to the 2021 Budget. Motion passed 7-0 on a roll call vote.

E. Public Safety Committee Report-Duggan reported that the 4th of July weekend went really well and there were not unusually events to be worried about. Chief Reese and Lt. Jones are going through resumes to fill their open positions. The police department continues to work vandalism and car theft in the city. There have been six stolen vehicles of which three of them have been recovered. EMS is having issues with the size of the garage and they have discussed possibly installing a larger door.

Ron Gay (member of the public) suggested changing the placement of the door so that the ambulance can drive right in without any issues. Have them enter from the west and exit to the east or vice versa.

F. Municipal Services Report-

- 1) Brooks made a motion, seconded by Ladick to approve the contract with 1848 Construction for the Municipal Services Maintenance garage expansion. Motion passed 7-0 on a roll call vote.

G. Economic Development Committee- Brooks reported that the committee discussed gold shovel status for the 12 acre plot on M and possible uses for that plot. The city would be amenable to trying to find a client that would take the whole

12 acres rather than break it up. There was also discussion on the Gateway properties at 170 E Church and 155 E Main and how that would connect in a future project.

H. Parks and Recreation Board Report- Stuart reported citizens appeared to talk about a potential skate park, they don't have a definitive design but they are working on improving the area in the park that use to be the third tennis court. Stuart also reported that work on the gates for the dog park began on June 15th, and should be coming within the next 3-4 weeks. The pool has opened for the season, rentals are only available for weekend events. The pool and park design contract with MSA has been approved.

I. Historic Preservation Commission-Lewis reported the following:

- 1) **116 Grove St-**Application to replace windows approved
- 2) **113 E Main-**Application to replace rear porch and stairs was approved
- 3) **108 E Main-** Discussion on vinyl siding on the side of building and a composite material on the front.
- 4) **Creek Wall-**Discussion on the creek wall updates and repairs that have been going back and forth to ensure it's cohesive throughout.

J. Fire District Report-Brooks reported there was an approved bid from Symdon for a brush truck chassis, take delivery of a Silverado and slide the brush truck body into the back. The plan is to keep the truck that is currently being used as a brush truck for transport when needed. Brooks also reported that one unit was sent to the chemtool fire for a couple of days. The barn fire east of town was an unreported intentional fire and the property owner had by counseled about reporting burns and that it is not legal to burn down your own building. The DNR is expected to provide more counseling. The next truck in rotation is the pumper which is set to be replaced in about 3 years.

K. Police Commission Report- Did not meet

L. Energy Independence Team Report-Did not Meet

M. Board of Appeals Report-Did not meet

8. Unfinished Business

- A. Brooks made a motion, seconded by Cole to approve Ordinance 2021-07 Rezoning 6-27-559.500C and 6-27-533.515. Motion passed 7-0.
- B. Brooks made a motion, seconded by Cole to approve Ordinance 2021-06 Comprehensive Plan Amending Outlot 3 & Lot 15. Motion passed 7-0.

9. Communications and Recommendations of the Administrator-Sergeant reported that the Community Development Direct position was not filled, the interview process was conducted but was not able to reach an agreement with the applicant. The position has been reposted. The city received funds from the American Recovery Act funding, the funds have been put away until its clear how the funds can properly be spent.

- A. Discussion and interest of Alderman attending the following meetings

- 1) WPPI Energy Annual Meeting on September 16th, 2021- Registration deadline is August 31st, Hotel Special Accommodations rate expires on August 15th.

https://wppienergy.org/wp-content/uploads/2021/07/WPPI_2021_annualmtg_invite-flyer_F.pdf

- 2) The Wisconsin League of Municipalities Annual Conference October 20-22, 2021- Registration deadline is October 11th. Hotel accommodation cutoff date is September 28th. <https://www.lwm-info.org/731/Annual-Conference>

10. Communications and Recommendations of the Mayor-The Mayor reported he met with the new school administrator that went very well, they had a good discussion and believes they will be able to work together. The mayor also reported there was a neighbor dispute on E Main St, there was slurred language used and slurs written on the side of the house. The police went out, resident apologized, removed the slurs and stated that it had nothing to do with the LGBTQ community. The following residents commented on this incident:

- 1) Denise Paese
- 2) Jennifer Braun
- 3) Victoria Flynn

A. Discussion regarding virtual meetings and attendance.

11. New Business

12. Introduction of New Ordinances

- A. First reading of Ordinance 2021-08 Repeal and Replace Section 130 Division 16, Residential District Two (R-2)

13. Meeting Reminder

- A. Regular meeting August 10th, 2021 6:00 p.m.

14. Adjourn-Cole made a motion, seconded by Duggan to adjourn at 8:11p.m. Motion passed 7-0

Darnisha Haley, City Clerk

The minutes are not official until approved by the Common Council at the next regular meeting.

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	922656	DIENER, PAUL	REFUND DEPOSIT BALANCE	2021-07	07/30/2021	22.96	46466	.00	0	
01-1000130	UTILITY CASH CLEARING	922657	GUTH, ALLAN	REFUND W&L OVERPAYMENT	2021-07	07/30/2021	27.24	46471	.00	0	
01-1000130	UTILITY CASH CLEARING	5133	WALKER PROPERTIES LL	REFUND W&L OVERPAYMENT	2021-07	07/30/2021	13.80	46509	.00	0	
01-1000130	UTILITY CASH CLEARING	922658	PARRISH, CHERYL	REFUND W&L OVERPAYMENT	2021-07	07/30/2021	84.34	46488	.00	0	
01-1000130	UTILITY CASH CLEARING	922659	SMITH, JUSTIN D	REFUND W&L OVERPAYMENT	2021-07	07/30/2021	136.11	46501	.00	0	
01-1000130	UTILITY CASH CLEARING	922660	BIDDICK, TERRY & DEBOR	REFUND W&L OVERPAYMENT	2021-07	07/30/2021	127.49	46457	.00	0	
Total 011000130:							411.94		.00		
10-1650020	PREPAID POSTAGE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-PREPAID POSTAGE	5090-0721	07/30/2021	154.35-	46494	.00	0	
Total 101650020:							154.35-		.00		
10-2127500	REIMBURSABLE DEV COSTS	4990	TOWN & COUNTRY ENGIN	PROJECT EV 44 - WINDMILL RIDGE 2016	22892	07/16/2021	175.00	46447	.00	0	
10-2127500	REIMBURSABLE DEV COSTS	4990	TOWN & COUNTRY ENGIN	PROJECT EV 66 - 2018 WESTFIELD MEADOWS SUPPORT	22784	07/16/2021	481.00	46447	.00	0	
10-2127500	REIMBURSABLE DEV COSTS	4990	TOWN & COUNTRY ENGIN	PROJECT EV 84 - SETTLERS GROVE	22785	07/16/2021	2,711.75	46447	.00	0	
10-2127500	REIMBURSABLE DEV COSTS	4990	TOWN & COUNTRY ENGIN	PROJECT EV 66 - 2018 WESTFIELD MEADOWS SUPPORT	22894	07/16/2021	380.63	46447	.00	0	
10-2127500	REIMBURSABLE DEV COSTS	4990	TOWN & COUNTRY ENGIN	PROJECT EV 84 - SETTLERS GROVE	22895	07/16/2021	336.00	46447	.00	0	
Total 102127500:							4,084.38		.00		
10-2131100	FEDERAL W/H TAX DEDUCTIO	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT FEDERAL WITHHOLDING TAX Pay Period: 7/16/2021	PR0716211	07/30/2021	12,298.96	20131661	.00	0	
10-2131100	FEDERAL W/H TAX DEDUCTIO	2442	UNITED STATES TREASUR	SS/MED Holly Hammann	PR0702211A	07/30/2021	74.70	20131663	.00	0	
10-2131100	FEDERAL W/H TAX DEDUCTIO	2442	UNITED STATES TREASUR	SS/MED Holly Hammann	PR0702211A	07/30/2021	17.48	20131663	.00	0	
10-2131100	FEDERAL W/H TAX DEDUCTIO	2442	UNITED STATES TREASUR	SS/MED Holly Hammann	PR0702211A	07/30/2021	46.41	20131663	.00	0	
10-2131100	FEDERAL W/H TAX DEDUCTIO	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT FEDERAL WITHHOLDING TAX Pay Period: 7/2/2021	PR0702211	07/30/2021	10,410.20	20131661	.00	0	
Total 102131100:							22,847.75		.00		
10-2131200	STATE W/H TAX DEDUCTION	5550	WI DEPT OF REVENUE-EF	STATE W/H TAX DEDUCTION	PR0702211A	07/30/2021	15.37	20131664	.00	0	
10-2131200	STATE W/H TAX DEDUCTION	5550	WI DEPT OF REVENUE-EF	SWT STATE WITHHOLDING TAX Pay Period: 7/16/2021	PR0716211	07/30/2021	6,029.07	20131664	.00	0	
10-2131200	STATE W/H TAX DEDUCTION	5550	WI DEPT OF REVENUE-EF	SWT STATE WITHHOLDING TAX Pay Period: 7/2/2021	PR0702211	07/30/2021	5,505.91	20131664	.00	0	
Total 102131200:							11,550.35		.00		
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX)2 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
				6/18/2021	PR0618211	07/30/2021	21,810.89	20131665	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 6/18/2021	PR0618211	07/30/2021	204.78	20131665	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 6/18/2021	PR0618211	07/30/2021	2,714.48	20131665	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 6/18/2021	PR0618211	07/30/2021	145.25	20131665	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 6/18/2021	PR0618211	07/30/2021	1,170.93	20131665	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX)2 Pay Period: 6/18/2021	PR0618211	07/30/2021	1,993.74	20131665	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP RETIREE HEALTH CARE PAYMENTS Pay Period: 7/2/2021	PR0702211	07/30/2021	1,743.32	20131665	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 7/2/2021	PR0702211	07/30/2021	393.28	20131665	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 7/2/2021	PR0702211	07/30/2021	2,902.98	20131665	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 7/2/2021	PR0702211	07/30/2021	1,861.75	20131665	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 7/2/2021	PR0702211	07/30/2021	22,793.05	20131665	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INSURANCE - FAMIL Pay Period: 7/2/2021	PR0702211	07/30/2021	128.51	20131665	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INSURANCE - FAMIL Pay Period: 7/2/2021	PR0702211	07/30/2021	831.63	20131665	.00	0	
10-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS ADJUSTMENT-MM ADJUST	PR0702211	07/30/2021	871.67	20131665	.00	0	
Total 102132110:							59,566.26		.00		
10-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS ADJUSTMENTS-MM ADJUST	PR0702211	07/30/2021	143.41-	46464	.00	0	
10-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS ADJUSTMENTS-RN ADJUST	PR0702211	07/30/2021	143.41-	46464	.00	0	
10-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS ADJUSTMENTS-JL ADJUST	PR0702211	07/30/2021	143.41	46464	.00	0	
10-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS ADJUSTMENTS-KL ADJUST	PR0702211	07/30/2021	60.04-	46464	.00	0	
10-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	BILLING ERROR, CORRECTION FROM LAST MONTH	PR0702211	07/30/2021	105.68-	46464	.00	0	
10-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS DED/EXP DENTAL INSURANCE Employer 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
				7/2/2021	PR0702211	07/30/2021	4,079.54	46464	.00	0	
Total 102132120:							3,770.41		.00		
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS ELECTED Pay Period: 6/4/2021	PR0604210	07/30/2021	62.05	20131669	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 6/4/2021	PR0604210	07/30/2021	5,040.52	20131669	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 6/4/2021	PR0604210	07/30/2021	5,040.52	20131669	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 6/4/2021	PR0604210	07/30/2021	1,973.13	20131669	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 6/4/2021	PR0604210	07/30/2021	3,461.02	20131669	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS ELECTED Pay Period: 6/4/2021	PR0604210	07/30/2021	62.05	20131669	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 6/18/2021	PR0618210	07/30/2021	3,405.73	20131669	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 6/18/2021	PR0618210	07/30/2021	5,052.21	20131669	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 6/18/2021	PR0618210	07/30/2021	5,052.21	20131669	.00	0	
10-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 6/18/2021	PR0618210	07/30/2021	1,941.62	20131669	.00	0	
Total 102132130:							31,091.06		.00		
10-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/16/2021	PR0716211	07/30/2021	8,145.33	20131661	.00	0	
10-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/16/2021	PR0716211	07/30/2021	7,233.17	20131661	.00	0	
10-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/16/2021	PR0716211	07/30/2021	1,691.64	20131661	.00	0	
10-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/16/2021	PR0716211	07/30/2021	1,691.64	20131661	.00	0	
10-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/2/2021	PR0702211	07/30/2021	7,505.60	20131661	.00	0	
10-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/2/2021	PR0702211	07/30/2021	6,639.36	20131661	.00	0	
10-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/2/2021	PR0702211	07/30/2021	1,552.78	20131661	.00	0	
10-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/2/2021	PR0702211	07/30/2021	1,552.78	20131661	.00	0	
Total 102133100:							36,012.30		.00		
10-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	ADJUSTMENT	PR0702213	07/16/2021	25.30-	46445	.00	0	
10-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	ADJUSTMENT-ROUNDING	PR0702213	07/16/2021	.02	46445	.00	0	
10-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	LIFE INS DED/EXP LIFE INSURANCE Pay Period: 7/2/2021	PR0702213	07/16/2021	390.59	46445	.00	0	
10-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	LIFE INS DED/EXP LIFE INSURANCE							

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				Pay Period: 7/2/2021	PR0702213	07/16/2021	808.86	46445	.00	0	
10-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	LIFE INS DED/EXP LIFE INSURANCE	PR0326213	07/16/2021	345.79	46445	.00	0	
				Pay Period: 3/26/2021							
10-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	LIFE INS DED/EXP LIFE INSURANCE	PR0326213	07/16/2021	719.40	46445	.00	0	
				Pay Period: 3/26/2021							
10-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	ADJUSTMENT	PR0326213	07/16/2021	41.42	46445	.00	0	
10-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	ADJUSTMENT-ROUNDING	PR0326213	07/16/2021	.02	46445	.00	0	
Total 102134300:							2,280.80		.00		
10-2136100	UNION DUES DEDUCTIONS	5603	WI PROFESSIONAL POLIC	UNION DUES POLICE UNION DUES-POLICE	PR0702211	07/09/2021	294.00	46425	.00	0	
				Pay Period: 7/2/2021							
Total 102136100:							294.00		.00		
10-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT	PR0702212	07/09/2021	1,166.99	20131658	.00	0	
				Pay Period: 7/2/2021							
10-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT	PR0716212	07/30/2021	1,166.99	20131666	.00	0	
				Pay Period: 7/16/2021							
10-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	SUPP FEES-C.J.	PR0702212	07/09/2021	65.00	20131658	.00	0	
10-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	SUPP FEES-K.L.	PR0702212	07/09/2021	65.00	20131658	.00	0	
10-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	SUPP FEES-A.T.	PR0702212	07/09/2021	65.00	20131658	.00	0	
Total 102137000:							2,528.98		.00		
10-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT	PR0702211	07/09/2021	1,718.94	20131656	.00	0	
				Pay Period: 7/2/2021							
10-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT	PR0716211	07/30/2021	1,881.20	20131662	.00	0	
				Pay Period: 7/16/2021							
10-2138000	ICMA RETIREMENT CORP DEF	2855	VANTAGEPOINT TRANS A	DEF COMP DED DEFERRED COMP - ICMA - AMOUNT	PR0716211	07/30/2021	160.00	46508	.00	0	
				Pay Period: 7/16/2021							
10-2138000	ICMA RETIREMENT CORP DEF	2855	VANTAGEPOINT TRANS A	DEF COMP DED DEFERRED COMP - ICMA - AMOUNT	PR0702211	07/09/2021	160.00	46422	.00	0	
				Pay Period: 7/2/2021							
Total 102138000:							3,920.14		.00		
10-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC ACCIDENT INSURANCE	PR0716211	07/30/2021	12.42	20131659	.00	0	
				Pay Period: 7/16/2021							
10-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC ACCIDENT INSURANCE	PR0702211	07/30/2021	12.42	20131659	.00	0	
				Pay Period: 7/2/2021							
Total 102140000:							24.84		.00		
10-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC Pay	PR0716211	07/30/2021	28.27	20131659	.00	0	
				Period: 7/16/2021							
10-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC MEDICAL	PR0702211	07/30/2021	28.28	20131659	.00	0	
				Pay Period: 7/2/2021							

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Total 102141000:							56.55		.00		
10-2142000	EMPLOYEES REIMBURSEMENT	3598	MATTHEW NANKEE	EMPLOYEE REIMB PAYMENT AFLAC-MN	2021-07	07/30/2021	102.50	46483	.00		0
10-2142000	EMPLOYEES REIMBURSEMENT	921882	MEGAN KLOECKNER	REIMB-AFLAC DEPENDENT CARE	2021-07	07/30/2021	2,349.00	46485	.00		0
Total 102142000:							2,451.50		.00		
10-44122-510	MISC LICENSES (SUNDRY)	5725	EQUAL RIGHTS DIVISION	WORK PERMITS-JUN	2021-07 WP	07/09/2021	82.50	46375	.00		0
Total 1044122510:							82.50		.00		
10-51010-300	COUNCIL EXPENSES & SUPPL	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-COUNCIL	IN13396241	07/30/2021	76.09	46470	.00		0
10-51010-300	COUNCIL EXPENSES & SUPPL	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-COUNCIL	7875-063021	07/09/2021	120.00	20131657	.00		0
Total 1051010300:							196.09		.00		
10-51020-300	MAYOR EXPENSES	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-MAYOR	7875-063021	07/09/2021	12.00	20131657	.00		0
Total 1051020300:							12.00		.00		
10-51030-251	COURT IT MAINT & REPAIR	1850	COMPUTER KNOW HOW L	COURT LAPTOPS W/MICROSOFT OFFICE 2019	35818	07/09/2021	457.00	46367	.00		0
Total 1051030251:							457.00		.00		
10-51030-281	MUNI COURT FINES/ASSESS	4700	ST OF WIS CONTROLLER'	COURT FINES/ASSESS-JUNE	2021-06	07/09/2021	1,257.60	46412	.00		0
10-51030-281	MUNI COURT FINES/ASSESS	5160	CITY OF EVANSVILLE	MUNICIPAL COURT OVERPAYMENT	2021-06 CO	07/09/2021	2.00	46365	.00		0
10-51030-281	MUNI COURT FINES/ASSESS	4320	ROCK COUNTY TREASUR	COURT FINES/ASSESS-JUNE	2021-06 C	07/09/2021	530.20	46408	.00		0
10-51030-281	MUNI COURT FINES/ASSESS	922628	KAETHER, MAX	REDIRECTED RESTITUTION	2021-06 A	07/09/2021	20.00	46388	.00		0
10-51030-281	MUNI COURT FINES/ASSESS	922654	MNM RENTALS	REFUND MUNICIPAL COURT OVERPAYMENT	2021-06	07/09/2021	848.20	46396	.00		0
10-51030-281	MUNI COURT FINES/ASSESS	922655	MARVIN, DONNANNE	REFUND MUNICIPAL COURT OVERPAYMENT	2021-06	07/09/2021	56.70	46391	.00		0
Total 1051030281:							2,714.70		.00		
10-51030-300	MUNICIPAL COURT EXPENSE	9017	US BANK	CC-STATE BAR OF WI-T. ALISANKUS-STATE BAR DUES	6004-060221	07/09/2021	496.85	20131657	.00		0
10-51030-300	MUNICIPAL COURT EXPENSE	9017	US BANK	CC-ZOOM-T. ALISANKUS-MEETINGS	6004-060321	07/09/2021	14.99	20131657	.00		0
10-51030-300	MUNICIPAL COURT EXPENSE	9017	US BANK	CC-AMAZON-T. ALISANKUS-PODIUM	6004-061221	07/09/2021	88.99	20131657	.00		0
10-51030-300	MUNICIPAL COURT EXPENSE	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-COURT	7875-063021	07/09/2021	24.00	20131657	.00		0

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10-51030-300	MUNICIPAL COURT EXPENSE	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-COURT CLERK	0449214446-	07/30/2021	31.44	46505	.00	0	
10-51030-300	MUNICIPAL COURT EXPENSE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-MUNI COURT	5090-0721	07/30/2021	11.22	46494	.00	0	
Total 1051030300:							667.49		.00		
10-51040-210	LEGAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-GENERAL FUND	51572	07/09/2021	651.00	46368	.00	0	
Total 1051040210:							651.00		.00		
10-51040-215	LEGAL SERVICES MUNI COUR	1885	CONSIGNY LAW FIRM SC	ATTY FEES-MUNI COURT	51573	07/09/2021	2,802.50	46368	.00	0	
Total 1051040215:							2,802.50		.00		
10-51100-210	ASSESSOR SERVICES	1220	ASSOCIATED APPRAISAL	PROFESSIONAL SERVICES-AUG	155571	07/30/2021	1,766.67	46451	.00	0	
10-51100-210	ASSESSOR SERVICES	1220	ASSOCIATED APPRAISAL	INTERNET POSTING OF PARCELS BY ASSESSMENT TECHNOLOGIES	155571	07/30/2021	34.82	46451	.00	0	
Total 1051100210:							1,801.49		.00		
10-51100-310	ASSESSOR SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES ASSESSOR	IN13396241	07/30/2021	2.63	46470	.00	0	
Total 1051100310:							2.63		.00		
10-51110-250	FINANCE OFFICE EQUIP CON	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-CLERK/FINANCE	IN13396241	07/30/2021	147.68	46470	.00	0	
10-51110-250	FINANCE OFFICE EQUIP CON	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-ADMIN/FIN DIR	IN13396241	07/30/2021	18.18	46470	.00	0	
Total 1051110250:							165.86		.00		
10-51110-251	FINANCE - IT MAINT & REPAIR	9017	US BANK	CC-AMAZON-J. ROBERTS-LENOVO CHARGER	2200-061721	07/09/2021	34.98	20131657	.00	0	
10-51110-251	FINANCE - IT MAINT & REPAIR	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM-FINANCE	COE-BDR38	07/16/2021	26.18	46437	.00	0	
10-51110-251	FINANCE - IT MAINT & REPAIR	1850	COMPUTER KNOW HOW L	ROUNDING ISSUE	COE-BDR38	07/16/2021	.01	46437	.00	0	
Total 1051110251:							61.17		.00		
10-51110-290	FINANCE PUBLISHING CONTR	2380	THE EVANSVILLE REVIEW	MONTHLY PUBLICATION CHARGES	683	07/09/2021	675.00	46418	.00	0	
Total 1051110290:							675.00		.00		
10-51110-310	FINANCE OFFICE SUPPLIES &	4430	SCHWAAB INC	SUPPLIES-SELF-INKING APPROVAL STAMP	4765384	07/09/2021	18.56	46410	.00	0	

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10-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	CC-ACE HARDWARE-DPW-SHARPIES AND MARKER	1069-062421	07/09/2021	9.58	20131657	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	CC-AMAZON-J. ROBERTS-HEPA FILTER FOR VACUUM	2200-062321	07/09/2021	41.99	20131657	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS CRE	SUPPLIES-CITY HALL-TOILET PAPER	7329965355	07/09/2021	95.98	46414	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS CRE	SUPPLIES-CITY HALL-CALCULATOR TAPE	7331248537	07/09/2021	10.69	46414	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS CRE	SUPPLIES-CITY HALL-CART AND CLEANING SUPPLIES FOR CUSTODIAN	7332720903	07/09/2021	551.90	46414	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS CRE	SUPPLIES-CITY HALL-TAX FORMS CANCELLED	7323557525	07/09/2021	38.50	46414	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS CRE	SUPPLIES-CITY HALL-MISCELLANEOUS CLEANING SUPPLIES	7333235648	07/09/2021	134.25	46414	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS CRE	SUPPLIES-CITY HALL-VACUUM/VACUUM BAGS	7333256655	07/09/2021	231.33	46414	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS CRE	SUPPLIES-CITY HALL-WINDOW WASHER/WINDOW SQUEEGEE/DUSTPAN	7333415028	07/09/2021	68.51	46414	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	6002	WRIGHT WORLD SPORTS	SHIRTS WITH LOGO	2021-07	07/30/2021	36.00	46512	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	3956	PROFESSIONAL BUSINES	BUSINESS CARDS FOR 3 INDIVIDUALS	115337	07/09/2021	220.32	46403	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	3956	PROFESSIONAL BUSINES	BUSINESS CARDS-JIM BROOKS	115439	07/30/2021	81.99	46492	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-CITY CLERK	5090-0721	07/30/2021	159.02	46494	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-FLEX LIMIT PROTECTION FEE	5090-0721	07/30/2021	6.00	46494	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-SUPPLIES	5090-0721	07/30/2021	139.73	46494	.00	0	
10-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-ROUNDING	5090-0721	07/30/2021	.01	46494	.00	0	
Total 1051110310:							1,767.34		.00		
10-51110-361	FINANCE COMMUNICATIONS	1240	DEXYP	ADVERTISING/WHITE PAGES-CITY HALL	6100503756	07/30/2021	29.00	46465	.00	0	
10-51110-361	FINANCE COMMUNICATIONS	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-FINANCE	7875-063021	07/09/2021	96.00	20131657	.00	0	
10-51110-361	FINANCE COMMUNICATIONS	9017	US BANK	CC-FACEBOOK AD-J.ROBERTS-CUSTODIAN AD	2200-053121	07/09/2021	49.89	20131657	.00	0	
10-51110-361	FINANCE COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM CITY ADMIN	0052351-072	07/16/2021	162.97	46434	.00	0	
10-51110-361	FINANCE COMMUNICATIONS	1007	8X8 INC	MONTHLY SERVICE CHARGES-FINANCE	3072968	07/09/2021	163.57	46353	.00	0	
Total 1051110361:							501.43		.00		
10-51110-370	FINANCE ELECTION EXPENS	922612	HALEY, DARNISHA	MILEAGE REIMBURSEMENT	2021-06	07/09/2021	9.91	46381	.00	0	
Total 1051110370:							9.91		.00		
10-51120-355	MUNICIPAL BUILDINGS	1060	EVANSVILLE HARDWARE	SUPPLIES-PAINT	200030-3019	07/09/2021	39.99	46376	.00	0	

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10-51120-355	MUNICIPAL BUILDINGS	1060	EVANSVILLE HARDWARE	SUPPLIES- HOSE/CORD/POWERCENTER	200030-3021	07/09/2021	92.56	46376	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	1230	AUCA CHICAGO MC LOCK	MONTHLY RUG SERVICE-CITY HALL	0016413687	07/09/2021	43.70	46356	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	1230	AUCA CHICAGO MC LOCK	MONTHLY RUG SERVICE-CITY HALL	00164137911	07/30/2021	43.70	46453	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	5160	EVANSVILLE WATER & LIG	ELEC/WATER-CITY HALL	2021-07 CO	07/30/2021	638.12	20131660	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-CITY HALL	523576	07/30/2021	51.00	46493	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	1940	CULLIGAN / COMPLETE W	COOLER RENTAL	1006347	07/09/2021	8.00	46372	.00	0	
10-51120-355	MUNICIPAL BUILDINGS	1940	CULLIGAN / COMPLETE W	BOTTLED WATER	0141200	07/09/2021	28.00	46372	.00	0	
Total 1051120355:							945.07		.00		
10-51140-251	SOFTWARE MAINT AGREEME	1810	CIVIC SYSTEMS LLC	SEMI-ANNUAL SUPPORT FEE	CVC20737	07/16/2021	2,750.00	46436	.00	0	
Total 1051140251:							2,750.00		.00		
10-51140-285	DOG & CAT EXPENSE	4320	ROCK COUNTY TREASUR	DOG LICENSES - JUN	2021-06 D	07/09/2021	16.50	46409	.00	0	
Total 1051140285:							16.50		.00		
10-52200-205	Investigative Expenses	1251	ATLAS BUSINESS SOLUTI	SCHEDULE ANYWHERE LICENSE	INV316104	07/09/2021	600.00	46355	.00	0	
Total 1052200205:							600.00		.00		
10-52200-210	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-POLICE	51572	07/09/2021	62.00	46368	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	CC-DEPT OF JUSTICE-EPD- BACKGROUND CHECKS	1036-052621	07/09/2021	7.00	20131657	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	CC-DEPT OF JUSTICE-EPD- BACKGROUND CHECKS	1036-052721	07/09/2021	7.00	20131657	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	CC-DEPT OF JUSTICE-EPD- BACKGROUND CHECKS	1036-060121	07/09/2021	14.00	20131657	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	CC-DEPT OF JUSTICE-EPD- BACKGROUND CHECKS	1036-060221	07/09/2021	7.00	20131657	.00	0	
10-52200-210	PROFESSIONAL SERVICES	9017	US BANK	CC-DEPT OF JUSTICE-EPD- BACKGROUND CHECKS	1036-061521	07/09/2021	42.00	20131657	.00	0	
10-52200-210	PROFESSIONAL SERVICES	3780	PERSONNEL EVALUATION	PERSONNEL EVALUATION PROFILES	40723	07/30/2021	40.00	46489	.00	0	
10-52200-210	PROFESSIONAL SERVICES	4107	TRANSUNION RISK AND A	CREDIT CHECK-POLICE	5729311-202	07/09/2021	110.00	46419	.00	0	
10-52200-210	PROFESSIONAL SERVICES	4107	TRANSUNION RISK AND A	CREDIT CHECK-POLICE	5729311-202	07/09/2021	117.00	46419	.00	0	
Total 1052200210:							406.00		.00		
10-52200-251	POLICE - IT MAINT & REPAIR	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM-PD	COE-BDR38	07/16/2021	77.84	46437	.00	0	
Total 1052200251:							77.84		.00		
10-52200-310	POLICE OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-PUBLIC							

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				SAFETY	IN13396241	07/30/2021	.81	46470	.00	0	
10-52200-310	POLICE OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-POLICE DEPT	IN13386945	07/16/2021	71.61	46440	.00	0	
10-52200-310	POLICE OFFICE SUPPLIES	9017	US BANK	CC-AMAZON-P. REESE- BATTERIES	2472-060421	07/09/2021	139.96	20131657	.00	0	
10-52200-310	POLICE OFFICE SUPPLIES	9017	US BANK	CC-USPS-P. REESE-POSTAGE	2472-061621	07/09/2021	2.89	20131657	.00	0	
10-52200-310	POLICE OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-POLICE	5090-0721	07/30/2021	42.46	46494	.00	0	
10-52200-310	POLICE OFFICE SUPPLIES	4595	STANARD & ASSOCIATES I	POST EXAMINERS MANUAL	SA00004752	07/09/2021	43.50	46413	.00	0	
10-52200-310	POLICE OFFICE SUPPLIES	4595	STANARD & ASSOCIATES I	POST FORM A-SELF SCORE	SA00004752	07/09/2021	725.00	46413	.00	0	
Total 1052200310:							1,026.23		.00		
10-52200-330	POLICE PROFESSIONAL DEV	1480	BLACKHAWK TECHNICAL	POLICE SPEC TRAINING/J RITTENHOUSE	S0309024	07/30/2021	200.00	46458	.00	0	
Total 1052200330:							200.00		.00		
10-52200-340	POLICE EQUIPMENT	9017	US BANK	CC-AMAZON-P. REESE-LONG REACH TOOL	2472-052721	07/09/2021	51.28	20131657	.00	0	
10-52200-340	POLICE EQUIPMENT	9017	US BANK	CC-AMAZON-P. REESE- ORIGINAL RHINO COMMERCIAL GRADE AIR WEDGE BAG	2472-052721	07/09/2021	114.75	20131657	.00	0	
10-52200-340	POLICE EQUIPMENT	2630	GENERAL COMMUNICATI	EPD-GCI BATTERY 7.4V	295214	07/09/2021	299.40	46378	.00	0	
10-52200-340	POLICE EQUIPMENT	2467	FINALCOVER LLC	ANNUAL SUBSRIPTION/TRAINING	CS1600855	07/09/2021	2,988.00	46377	.00	0	
Total 1052200340:							3,453.43		.00		
10-52200-343	POLICE VEHICLE FUEL	5060	LANDMARK SERVICES CO	EPD FED GAS RFD JUNE	1601846-107	07/30/2021	91.41-	46480	.00	0	
10-52200-343	POLICE VEHICLE FUEL	5060	LANDMARK SERVICES CO	EPD MONTHLY FUEL W/DISC-JUNE	1601846-072	07/30/2021	1,434.60	46480	.00	0	
Total 1052200343:							1,343.19		.00		
10-52200-350	POLICE EQUIP MAINTENANCE	4350	RT'S AUTOMOTIVE PERFO	'17 FORD INTERCEPTOR-CHANGED OIL & FILTER	071321	07/16/2021	52.03	46444	.00	0	
10-52200-350	POLICE EQUIP MAINTENANCE	4270	SATHERS SERVICE	PD-TIRES/MOUNT, BALANCE & VALVE STEMS/TIRE DISPOSAL	47053	07/30/2021	120.00	46498	.00	0	
10-52200-350	POLICE EQUIP MAINTENANCE	3751	PAPA DUKES CAR WASH	PD-VEHICLE WASHES	2021-06	07/09/2021	44.10	46400	.00	0	
Total 1052200350:							216.13		.00		
10-52200-355	POLICE BLDG MAINT	1230	AUCA CHICAGO MC LOCK	MONTHLY RUG SERVICE-PD	0016413687	07/16/2021	27.60	46432	.00	0	
10-52200-355	POLICE BLDG MAINT	1778	CINTAS CORP	RESTOCK 1ST AID-EPD	8405213253	07/30/2021	144.30	46461	.00	0	
Total 1052200355:							171.90		.00		
10-52200-360	POLICE BLDG UTILITIES EXPE	5160	EVANSVILLE WATER & LIG	ELEC/WATER-EPD	2021-07 CO	07/30/2021	441.63	20131660	.00	0	

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Total 1052200360:							441.63		.00		
10-52200-361	POLICE COMMUNICATIONS	9017	US BANK	CC-GOOGLE-C. RENLYG-EMAIL-PD	7875-063021	07/09/2021	204.00	20131657	.00	0	
10-52200-361	POLICE COMMUNICATIONS	1730	TIME WARNER CABLE	CHARTER SPECTRUM POLICE	0914222010	07/16/2021	270.74	46446	.00	0	
10-52200-361	POLICE COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE- POLICE DEPT	0449000555-	07/30/2021	465.16	46505	.00	0	
Total 1052200361:							939.90		.00		
10-52210-209	FIRE DISTRICT CONTRIB-INTE	2280	EVANSVILLE COMMUNITY	ANNUAL FIRE DUES DISTRIBUTION	2021-07	07/30/2021	19,812.18	46469	.00	0	
Total 1052210209:							19,812.18		.00		
10-52230-110	PT - POLICE SALARY	5725	WI DEPT WORKFORCE DE	UNEMP COMP JUNE- RP	00-00109360	07/16/2021	24.90	46448	.00	0	
Total 1052230110:							24.90		.00		
10-52240-251	BLDG INSP - IT MAINT & REPAI	1850	COMPUTER KNOW HOW L	OFFICE 365 APPS FOR BUSINESS MONTHLY 2 USERS	COE-BDR38	07/16/2021	8.25	46437	.00	0	
Total 1052240251:							8.25		.00		
10-52240-300	BLDG INSP - MISC EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES- BUILDING INSP	IN13396241	07/30/2021	.10	46470	.00	0	
10-52240-300	BLDG INSP - MISC EXP	1681	CASEY'S BUSINESS MAST	BUILDING INSPECTOR FUEL W/ DISCOUNT	QN366-0621	07/09/2021	49.41	46362	.00	0	
10-52240-300	BLDG INSP - MISC EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-BLDG INSP	5090-0721	07/30/2021	28.10	46494	.00	0	
Total 1052240300:							77.61		.00		
10-52240-361	BLDG INSP - COMMUNICATIO	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-BLDG INS	7875-063021	07/09/2021	12.00	20131657	.00	0	
10-52240-361	BLDG INSP - COMMUNICATIO	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE- BUILDING INSPECTOR	0449122841-	07/30/2021	174.58	46505	.00	0	
Total 1052240361:							186.58		.00		
10-53300-300	DPW STREET MAINT& REPAIR	9017	US BANK	CC-AMAZON-C. RENLY-MEASURING WHEEL	7875-062121	07/09/2021	80.10	20131657	.00	0	
10-53300-300	DPW STREET MAINT& REPAIR	5730	WOLF PAVING COMPANY I	4LT S	69166	07/30/2021	122.50	46511	.00	0	
10-53300-300	DPW STREET MAINT& REPAIR	1681	CASEY'S BUSINESS MAST	LATE FEE	QN366-0621	07/09/2021	124.21	46362	.00	0	
Total 1053300300:							326.81		.00		

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10-53300-301	STREET TREE REMOVAL	1060	EVANSVILLE HARDWARE	SUPPLIES-RAKE HANDLE	200037-3017	07/09/2021	35.98	46376	.00	0	
Total 1053300301:							35.98		.00		
10-53300-310	DPW OFFICE SUPPLIES & EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-DPW	IN13396241	07/30/2021	1.53	46470	.00	0	
10-53300-310	DPW OFFICE SUPPLIES & EX	1778	CINTAS CORP	RESTOCK 1ST AID KIT - DPW	8405213252	07/30/2021	65.84	46461	.00	0	
10-53300-310	DPW OFFICE SUPPLIES & EX	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-DPW	5090-0721	07/30/2021	.51	46494	.00	0	
Total 1053300310:							67.88		.00		
10-53300-343	DPW VEHICLE FUEL	5060	LANDMARK SERVICES CO	DPW GAS W/DISC JUNE	1594895-072	07/30/2021	1,798.64	46480	.00	0	
10-53300-343	DPW VEHICLE FUEL	5060	LANDMARK SERVICES CO	DPW FUEL W/ DISCOUNT-5338 (TREES/BRUSH)	1594895-072	07/30/2021	83.04	46480	.00	0	
10-53300-343	DPW VEHICLE FUEL	1681	CASEY'S BUSINESS MAST	DPW FUEL W/ DISCOUNT	QN366-0621	07/09/2021	77.95	46362	.00	0	
Total 1053300343:							1,959.63		.00		
10-53300-355	DPW BLDG MAINT & SUPPLIE	1060	EVANSVILLE HARDWARE	SUPPLIES-FASTENERS/STRAP RIGID HOLE 2"	200030-3019	07/09/2021	4.38	46376	.00	0	
10-53300-355	DPW BLDG MAINT & SUPPLIE	1060	EVANSVILLE HARDWARE	SUPPLIES-COOLER	200030-3018	07/09/2021	28.99	46376	.00	0	
10-53300-355	DPW BLDG MAINT & SUPPLIE	1060	EVANSVILLE HARDWARE	SUPPLIES-SOCKETS ADAPTER	200030-3020	07/09/2021	9.99	46376	.00	0	
10-53300-355	DPW BLDG MAINT & SUPPLIE	3655	SUPERIOR CHEMICAL CO	AQUEOUS SUPER CHARGED CLEANER	306952	07/09/2021	205.13	46417	.00	0	
Total 1053300355:							248.49		.00		
10-53300-360	DPW BLDG UTILITIES EXP-HE	5160	EVANSVILLE WATER & LIG	ELEC/WATER-DPW GARAGE	2021-07 CO	07/30/2021	505.36	20131660	.00	0	
Total 1053300360:							505.36		.00		
10-53300-361	DPW COMMUNICATIONS	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-DPW	7875-063021	07/09/2021	24.00	20131657	.00	0	
10-53300-361	DPW COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-DPW	0449098533-	07/30/2021	127.01	46505	.00	0	
Total 1053300361:							151.01		.00		
10-53300-891	DPW MAPPING	4990	TOWN & COUNTRY ENGIN	PROJECT EV 90-2021 GIS SUPPORT	22897	07/16/2021	340.90	46447	.00	0	
Total 1053300891:							340.90		.00		
10-53310-290	Recycling & Refuse Collection	1295	BADGERLAND DISPOSAL	MONTHLY TRASH SERVICE/WEEKLY	0001729484	07/09/2021	6,171.56	46357	.00	0	
10-53310-290	Recycling & Refuse Collection	1295	BADGERLAND DISPOSAL	MONTHLY RECYCLE SERVICE/BI-WEEKLY	0001729484	07/09/2021	4,456.00	46357	.00	0	
10-53310-290	Recycling & Refuse Collection	1295	BADGERLAND DISPOSAL	MONTHLY RECYCLE SERVICE/BI-WEEKLY	0001729484	07/09/2021	4,048.00	46357	.00	0	
10-53310-290	Recycling & Refuse Collection	1295	BADGERLAND DISPOSAL	MONTHLY TRASH SERVICE/WEEKLY	0001729484	07/09/2021	5,606.48	46357	.00	0	

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10-53310-290	Recycling & Refuse Collection	1295	BADGERLAND DISPOSAL	FOUR YARD FRONT LOAD TRASH SERVICE/WEEKLY	0001729484	07/09/2021	103.32	46357	.00	0	
Total 1053310290:							20,385.36		.00		
10-53420-300	DPW FLEET MAINTENANCE	2950	JOHNSON TRACTOR	OIL FILTER	IJ68065	07/09/2021	12.16	46387	.00	0	
10-53420-300	DPW FLEET MAINTENANCE	3456	MID-STATE EQUIPMENT	SUPPLIES-OIL	I05494	07/09/2021	84.00	46394	.00	0	
10-53420-300	DPW FLEET MAINTENANCE	3456	MID-STATE EQUIPMENT	SUPPLIES-HYDRAULIC OIL	A84083	07/09/2021	170.00	46394	.00	0	
10-53420-300	DPW FLEET MAINTENANCE	3600	NAPA OF OREGON	BATTERY W/CORE DEPOSIT	349228	07/09/2021	142.99	46398	.00	0	
Total 1053420300:							409.15		.00		
10-53470-300	DPW STREET LIGHTING EXP	5160	EVANSVILLE WATER & LIG	ELEC/WATER-ORN LIGHTS	2021-07 CO	07/30/2021	5,299.47	20131660	.00	0	
Total 1053470300:							5,299.47		.00		
10-54620-210	SENIOR CITIZENS PROGRAM	2239	CREEKSIDE PLACE INC	MONTHLY SR PROGRAMMING	40289	07/09/2021	375.00	46370	.00	0	
Total 1054620210:							375.00		.00		
10-54620-212	SENIOR TRANS & SERVICES	2239	CREEKSIDE PLACE INC	SR SERVICE COOR COMPENSATION	40289	07/09/2021	1,925.84	46370	.00	0	
Total 1054620212:							1,925.84		.00		
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-STRIPING PAINT	200030-3019	07/09/2021	13.98	46376	.00	0	
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-KEY KNOB CREDIT	200030-3020	07/09/2021	38.99	46376	.00	0	
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-BLADE SAWZAL	200030-3020	07/09/2021	36.98	46376	.00	0	
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-KEY SCHLAGE/ID TAGS	200030-3020	07/09/2021	13.52	46376	.00	0	
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-O-RING	200030-3020	07/09/2021	1.18	46376	.00	0	
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-SINK TRAP	200030-3020	07/09/2021	9.18	46376	.00	0	
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-FASTENERS	200030-3017	07/09/2021	1.36	46376	.00	0	
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-LOCK KEY STORAGE W/SHACKLE	200030-3020	07/09/2021	38.99	46376	.00	0	
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-SCREWS	200030-3020	07/09/2021	18.49	46376	.00	0	
10-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-KNOB KEY SAFE/FASTENERS/BOLTS	200030-3019	07/09/2021	42.91	46376	.00	0	
10-55720-300	PARK MAINT EXPENSES	2942	JEFF'S PLUMBING & HEAT	PARK RESTROOM MAINT	2021-05 PAR	07/16/2021	673.00	46441	.00	0	
10-55720-300	PARK MAINT EXPENSES	9017	US BANK	CC-EBAY-W&L-BREAKER FOR BASEBALL DIAMONDS	1093-061721	07/09/2021	221.53	20131657	.00	0	
10-55720-300	PARK MAINT EXPENSES	3600	NAPA OF OREGON	SUPPLIES-GREASE FITTING	348255	07/09/2021	7.98	46398	.00	0	
10-55720-300	PARK MAINT EXPENSES	3640	NELSON YOUNG LUMBER	2 X 10 08 HEM FIR	107238	07/16/2021	160.00	46442	.00	0	
10-55720-300	PARK MAINT EXPENSES	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-PARK	523577	07/30/2021	39.00	46493	.00	0	
10-55720-300	PARK MAINT EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX- SHELTER RENTAL/PICNIC TABLES	2021-07 ST	07/30/2021	31.02	20131667	.00	0	
10-55720-300	PARK MAINT EXPENSES	1295	BADGERLAND DISPOSAL	PARK PORTA JOHNS-WEEKLY	134503	07/30/2021	75.00	46454	.00	0	

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Total 1055720300:							1,345.13		.00		
10-55720-343	PARKS FUEL	1681	CASEY'S BUSINESS MAST	PARK FUEL W/ DISCOUNT	QN366-0621	07/09/2021	334.13	46362	.00		0
Total 1055720343:							334.13		.00		
10-55720-360	PARK UTILITIES EXPENSE	5160	EVANSVILLE WATER & LIG	ELEC/WATER-PARK SHELTERS	2021-07 CO	07/30/2021	4,283.05	20131660	.00		0
Total 1055720360:							4,283.05		.00		
10-55720-361	PARKS COMMUNICATION EXP	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-DPW	0449098533-	07/30/2021	51.25	46505	.00		0
Total 1055720361:							51.25		.00		
10-55720-362	BALLFIELD LIGHTING EXP	5160	EVANSVILLE WATER & LIG	ELEC/WATER-BALLFIELD LIGHTS	2021-07 CO	07/30/2021	2,146.66	20131660	.00		0
Total 1055720362:							2,146.66		.00		
10-55730-300	SWIMMING POOL EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-ROOF PATCH LEAK STOP	200030-3020	07/09/2021	15.98	46376	.00		0
10-55730-300	SWIMMING POOL EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-BLADE HACK CARBON	200030-3018	07/09/2021	7.77	46376	.00		0
10-55730-300	SWIMMING POOL EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-GRIND WHEEL/EXT. CORD/RESPIRATOR	200030-3017	07/09/2021	275.11	46376	.00		0
10-55730-300	SWIMMING POOL EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-CLEANING SUPPLIES/GLOVES/WIPES	200030-3019	07/09/2021	84.28	46376	.00		0
10-55730-300	SWIMMING POOL EXPENSES	1060	EVANSVILLE HARDWARE	SUPPLIES-FASTENERS/RUBBER HOSE WASHER/COUPLING	200030-3020	07/09/2021	19.57	46376	.00		0
10-55730-300	SWIMMING POOL EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-VETS POOL	IN13396241	07/30/2021	2.82	46470	.00		0
10-55730-300	SWIMMING POOL EXPENSES	2942	JEFF'S PLUMBING & HEAT	POOL-WOMEN'S BATH-SHOWER REPAIR-STARTED WATER HEATER-FIXED POOL FILL WATER LINE	2021-07 PO	07/16/2021	385.00	46441	.00		0
10-55730-300	SWIMMING POOL EXPENSES	3435	MENARD'S-JANESVILLE	SUPPLIES-FOAM BRUSH/LEVELSET/FLEX JOINT KNIFE	86683	07/09/2021	34.05	46392	.00		0
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	POOL SUPPLIES-BULK CHLORINE/MURIATIC ACID/CHLORINE CARBOY/ACID CARBOYACID CARBOY	93460	07/09/2021	394.85	46395	.00		0
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	POOL SUPPLIES-SEQUA SOL/SUPER SEQUA SOL	93581	07/09/2021	448.91	46395	.00		0
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	CHEMICAL SUPPLIES-BROMINE PWDR	93668	07/30/2021	112.97	46486	.00		0
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	POOL SUPPLIES-BULK CHLORINE/MURIATIC ACID	93706	07/30/2021	333.36	46486	.00		0
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	POOL SUPPLIES-BULK CHLORINE	94010	07/30/2021	625.00	46486	.00		0
10-55730-300	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	MURIATIC ACID W/HAZ MAT CHARGE	93953	07/30/2021	169.90	46486	.00		0
10-55730-300	SWIMMING POOL EXPENSES	3825	PETTY CASH-CLERK/W&L	POOL START UP CASH	2021-07	07/09/2021	275.00	46401	.00		0
10-55730-300	SWIMMING POOL EXPENSES	5160	EVANSVILLE WATER & LIG	ELEC/WATER-POOL	2021-07 CO	07/30/2021	1,819.12	20131660	.00		0

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10-55730-300	SWIMMING POOL EXPENSES	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-POOL	7875-063021	07/09/2021	24.00	20131657	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	9017	US BANK	CC-CASEYS-D. ROBERTS-ICE CREAM	3774-060921	07/09/2021	11.98	20131657	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	5060	LANDMARK SERVICES CO	PROPANE TANK FILL	279235-4524	07/30/2021	1,164.42	46480	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	3231	LITEWIRE INTERNET SER	*BASIC - CITY POOL & LEASE FEE: MONTHLY EQUIPMENT LEASE	400757	07/30/2021	44.95	46482	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	6900	ZOLL MEDICAL CORP GPO	SUPPLIES-STAT PADZ ELECTRODE	3318347	07/30/2021	48.38	46513	.00	0	
10-55730-300	SWIMMING POOL EXPENSES	6900	ZOLL MEDICAL CORP GPO	SUPPLIES-BATTERY, LITHIUM ION, SUREPOWER	3317533	07/30/2021	56.25	46513	.00	0	
Total 1055730300:							6,353.67		.00		
10-55730-350	POOL/PARK STORE MAINT EX	9017	US BANK	CC-AMAZON-C. RENLY-LIQUID RUBBER/PATCHES FOR POOL	7875-060821	07/09/2021	1,293.14	20131657	.00	0	
10-55730-350	POOL/PARK STORE MAINT EX	9017	US BANK	CC-HOME DEPOT-C. RENLY-LOCTITE BIG GAPS	7875-060921	07/09/2021	18.63	20131657	.00	0	
10-55730-350	POOL/PARK STORE MAINT EX	9017	US BANK	CC-AMAZON-C. RENLY-CREDIT LIQUID RUBBER	7875-061421	07/09/2021	239.95-	20131657	.00	0	
10-55730-350	POOL/PARK STORE MAINT EX	9017	US BANK	CC-AMAZON-C. RENLY-CREDIT LIQUID RUBBER	7875-061421	07/09/2021	239.95-	20131657	.00	0	
10-55730-350	POOL/PARK STORE MAINT EX	9017	US BANK	CC-AMAZON-C. RENLY-CREDIT LIQUID RUBBER	7875-061421	07/09/2021	239.95-	20131657	.00	0	
Total 1055730350:							591.92		.00		
10-55740-300	PARK STORE EXPENSES	2800	HOLIDAY WHOLESALE INC	SUPPLIES-CHIPS/CANDY	3805898	07/30/2021	385.53	46473	.00	0	
10-55740-300	PARK STORE EXPENSES	2800	HOLIDAY WHOLESALE INC	SUPPLIES-PARK STORE SUPPLIES	9813121	07/30/2021	418.34	46473	.00	0	
10-55740-300	PARK STORE EXPENSES	2800	HOLIDAY WHOLESALE INC	SUPPLIES-PARK STORE SUPPLIES	9790874	07/09/2021	1,055.42	46382	.00	0	
10-55740-300	PARK STORE EXPENSES	5160	EVANSVILLE WATER & LIG	ELEC/WATER-PARKSTORE	2021-07 CO	07/30/2021	27.44	20131660	.00	0	
Total 1055740300:							1,886.73		.00		
10-55750-210	YOUTH CENTER PROF SERVI	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-YOUTH CENTER	IN13396241	07/30/2021	2.97	46470	.00	0	
Total 1055750210:							2.97		.00		
10-55750-300	YOUTH CENTER OPER EXPE	1060	EVANSVILLE HARDWARE	EYC-PAINT/ROLLERS	200340-3019	07/09/2021	35.66	46376	.00	0	
10-55750-300	YOUTH CENTER OPER EXPE	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-EYC	7875-063021	07/09/2021	12.00	20131657	.00	0	
10-55750-300	YOUTH CENTER OPER EXPE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-EYC	5090-0721	07/30/2021	.51	46494	.00	0	
Total 1055750300:							48.17		.00		
10-55750-355	YOUTH CNTR REPAIRS& MAIN	1060	EVANSVILLE HARDWARE	SUPPLIES-FLOOR LEVEL 25LB	200030-3019	07/09/2021	17.99	46376	.00	0	
10-55750-355	YOUTH CNTR REPAIRS& MAIN	2914	CITY OF JANESVILLE	LANDFILL CHARGES	00089556	07/30/2021	25.00	46462	.00	0	
10-55750-355	YOUTH CNTR REPAIRS& MAIN	3435	MENARD'S-JANESVILLE	SUPPLIES-FOAM BRUSH/LEVELSET/FLEX JOINT KNIFE	86683	07/09/2021	99.98	46392	.00	0	

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10-55750-355	YOUTH CNTR REPAIRS& MAIN	5160	EVANSVILLE WATER & LIG	ELEC/WATER-DPW YOUTH CTR	2021-07 CO	07/30/2021	130.48	20131660	.00	0	
10-55750-355	YOUTH CNTR REPAIRS& MAIN	9017	US BANK	CC-HOME DEPOT-C. RENLY-WAGNER CONTROL STAINER	7875-062121	07/09/2021	99.00	20131657	.00	0	
10-55750-355	YOUTH CNTR REPAIRS& MAIN	9017	US BANK	CC-FARM & FLEET-C. RENLY-PINK MARKING SPRAY/DOLLYL	7875-061721	07/09/2021	78.93	20131657	.00	0	
10-55750-355	YOUTH CNTR REPAIRS& MAIN	8903	HOME DEPOT CREDIT SE	SUPPLIES-VINYL SHEET/VINYL ADHESIVE	2012319	07/09/2021	200.84	46383	.00	0	
10-55750-355	YOUTH CNTR REPAIRS& MAIN	8903	HOME DEPOT CREDIT SE	SUPPLIES-TROWEL	2012320	07/09/2021	5.48	46383	.00	0	
10-55750-355	YOUTH CNTR REPAIRS& MAIN	3988	R.A. HTG & AIR CONDITIO	GS FLOOR GRILLE	SF15382	07/09/2021	306.13	46405	.00	0	
Total 1055750355:							963.83		.00		
10-55760-300	BASEBALL EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES- SUMMER BBALL	IN13396241	07/30/2021	34.35	46470	.00	0	
10-55760-300	BASEBALL EXPENSES	9017	US BANK	CC-AMAZON-D. HALEY-BASEBALL SUPPLIES	0308-060721	07/09/2021	87.84	20131657	.00	0	
10-55760-300	BASEBALL EXPENSES	9017	US BANK	CC-AMAZON-C. RENLY- BASEBALL SUPPLIES	7875-052421	07/09/2021	349.10	20131657	.00	0	
Total 1055760300:							471.29		.00		
10-56820-300	ECONOMIC DEVELOPMENT E	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-ECON DEV	IN13396241	07/30/2021	.08	46470	.00	0	
Total 1056820300:							.08		.00		
10-56840-150	COMMUNITY DEVELOP FICA	4990	TOWN & COUNTRY ENGIN	PROJECT EV 66 - 2018 WESTFIELD MEADOWS SUPPORT	22894	07/16/2021	126.87	46447	.00	0	
10-56840-150	COMMUNITY DEVELOP FICA	4990	TOWN & COUNTRY ENGIN	PROJECT EV 84 - SETTLERS GROVE	22895	07/16/2021	336.00	46447	.00	0	
Total 1056840150:							462.87		.00		
10-56840-210	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-COMMUNITY PLANNING	51572	07/09/2021	213.50	46368	.00	0	
10-56840-210	PROFESSIONAL SERVICES	4000	JASON SERGEANT	REIMB MILEAGE-TOURS OF RFP RESPONDENTS PROJECTS	2021-07	07/30/2021	98.56	46477	.00	0	
Total 1056840210:							312.06		.00		
10-56840-251	COMM DEVL - IT MAINT & REP	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM-COMM DEV	COE-BDR38	07/16/2021	.59	46437	.00	0	
10-56840-251	COMM DEVL - IT MAINT & REP	1850	COMPUTER KNOW HOW L	OFFICE 365 APPS FOR BUSINESS MONTHLY 2 USERS	COE-BDR38	07/16/2021	8.25	46437	.00	0	
Total 1056840251:							8.84		.00		
10-56840-300	COMMUNITY DEVELOP EXPE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-COMM DEV/PLAN	IN13396241	07/30/2021	20.32	46470	.00	0	
10-56840-300	COMMUNITY DEVELOP EXPE	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-ECON DEV	7875-063021	07/09/2021	24.00	20131657	.00	0	

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10-56840-300	COMMUNITY DEVELOP EXPE	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-ECON. DEV	0449122841-	07/30/2021	74.82	46505	.00	0	
10-56840-300	COMMUNITY DEVELOP EXPE	1007	8X8 INC	MONTHLY SERVICE CHARGES-COMMUNITY DEVELOPMENT	3072968	07/09/2021	33.43	46353	.00	0	
10-56840-300	COMMUNITY DEVELOP EXPE	3932	PLANETIZEN	JOB LISTING-COMMUNITY DEVELOPMENT DIR	PLNZ-3298	07/30/2021	119.95	46491	.00	0	
Total 1056840300:							272.52		.00		
10-56860-210	ENGINEERING - PLANNING &	1885	CONSIGNY LAW FIRM SC	ATTY FEES-PLANNING	51572	07/09/2021	213.50	46368	.00	0	
Total 1056860210:							213.50		.00		
10-56880-300	HISTORIC PRESERVATION EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-HIST PRES	IN13396241	07/30/2021	.15	46470	.00	0	
Total 1056880300:							.15		.00		
10-56880-340	TREE REFORESTATION EXP	5108	URBAN LANDSCAPING LL	GREEN HOUSE:TREES/SHRUBS/AUTUM BLAZE MAPLE	28929	07/09/2021	919.00	46421	.00	0	
10-56880-340	TREE REFORESTATION EXP	5108	URBAN LANDSCAPING LL	GREEN HOUSE:TREES/SHRUBS/BOULEVARD LINDEN	28929	07/09/2021	54.45	46421	.00	0	
10-56880-340	TREE REFORESTATION EXP	5108	URBAN LANDSCAPING LL	GREEN HOUSE:TREES/SHRUBS/FLOWERING CRAB	28929	07/09/2021	41.95	46421	.00	0	
10-56880-340	TREE REFORESTATION EXP	5108	URBAN LANDSCAPING LL	GREEN HOUSE:TREES/SHRUBS/DISCOVERY ELM	28929	07/09/2021	272.25	46421	.00	0	
10-56880-340	TREE REFORESTATION EXP	5108	URBAN LANDSCAPING LL	GREEN HOUSE:TREES/SHRUBS/AUTUM BLAZE MAPLE	28929	07/09/2021	.20	46421	.00	0	
Total 1056880340:							1,287.85		.00		
20-52220-251	EMS - IT MAINT & REPAIR	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM-EMS	COE-BDR38	07/16/2021	.59	46437	.00	0	
20-52220-251	EMS - IT MAINT & REPAIR	2859	IMAGE TREND INC	FIELD BRIDGE LICENSE/SUPPORT-ANNUAL SUPPORT & UPGRADES	129239	07/30/2021	800.00	46474	.00	0	
Total 2052220251:							800.59		.00		
20-52220-252	EMS - IT EQUIP	1101	AMAZON CAPITAL SERVIC	2021 HP LAPTOP	1NQY-RWXT	07/30/2021	809.00	46449	.00	0	
Total 2052220252:							809.00		.00		
20-52220-310	EMS OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-EMS	5090-0721	07/30/2021	15.81	46494	.00	0	

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Total 2052220310:							15.81		.00		
20-52220-330	EMS PROFESSIONAL DEVL	9017	US BANK	CC-COLUMBIA SOUTHERN UNIV-J. KESSENICH-ETEXTBOOK	4239-060121	07/09/2021	634.50	20131657	.00		0
Total 2052220330:							634.50		.00		
20-52220-340	EMS MED SUPPLIES & EQUIP	5253	WELDERS SUPPLY COMP	HYDROTESTING CHARGE	10224758	07/30/2021	64.00	46510	.00		0
20-52220-340	EMS MED SUPPLIES & EQUIP	5253	WELDERS SUPPLY COMP	D USP OXYGEN/125 CF USP MEDICAL OXYGEN	10224154	07/30/2021	60.48	46510	.00		0
20-52220-340	EMS MED SUPPLIES & EQUIP	5253	WELDERS SUPPLY COMP	OXYGEN D USP 387L 13CF/HAZ MAT & DELIVERY CHARGE	10220766	07/09/2021	37.74	46424	.00		0
20-52220-340	EMS MED SUPPLIES & EQUIP	2157	EMERGENCY MEDICAL PR	SUPPLIES-COLD PACKS	2263687	07/09/2021	16.72	46374	.00		0
20-52220-340	EMS MED SUPPLIES & EQUIP	2157	EMERGENCY MEDICAL PR	SUPPLIES-LANCET/ALCOHOL PREP PADS/LEAD ELECTRODES/SYRINGES/PULSE OXIMETER/MASK/SHARPS CONTAINER/NECK COLLAR/OPIOD OVERDOSE/BANDAGES	2263686	07/09/2021	528.01	46374	.00		0
20-52220-340	EMS MED SUPPLIES & EQUIP	6900	ZOLL MEDICAL CORP GPO	SUPPLIES-ADULT DEFIB PADS	3309966	07/09/2021	145.14	46430	.00		0
20-52220-340	EMS MED SUPPLIES & EQUIP	921905	STRYKER SALES CORPO	SIDEKICK WIPES	3441556M	07/30/2021	84.60	46503	.00		0
Total 2052220340:							936.69		.00		
20-52220-343	EMS AMBULANCE FUEL	5060	LANDMARK SERVICES CO	EMS FED DIESEL RFD JUNE	1594062-107	07/30/2021	43.47	46480	.00		0
20-52220-343	EMS AMBULANCE FUEL	5060	LANDMARK SERVICES CO	EMS DIESEL W/DISC-JUNE	1594062-072	07/30/2021	548.42	46480	.00		0
Total 2052220343:							504.95		.00		
20-52220-361	EMS COMMUNICATIONS	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-EMS	7875-063021	07/09/2021	12.00	20131657	.00		0
20-52220-361	EMS COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM EMS	0035901-062	07/09/2021	54.63	46363	.00		0
20-52220-361	EMS COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-EMS	0448976047-	07/30/2021	124.83	46505	.00		0
20-52220-361	EMS COMMUNICATIONS	1090	AT&T LONG DISTANCE	MONTHLY AT&T CHARGES-EMS	814123069	07/30/2021	12.06	46452	.00		0
Total 2052220361:							203.52		.00		
20-52220-362	EMS UTILITIES	5160	EVANSVILLE WATER & LIG	ELEC/WATER-EMS	2021-07 CO	07/30/2021	271.49	20131660	.00		0
20-52220-362	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-EMS GARAGE	00007-0621	07/09/2021	10.56	46423	.00		0
20-52220-362	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-EMS	00003-0621	07/09/2021	10.56	46423	.00		0
Total 2052220362:							292.61		.00		
21-55700-310	LIBRARY OFFICE SUPPLIES	9017	US BANK	CC-AMAZON-M. KLOECKNER-OFFICE SUPPLIES	6038-060121	07/09/2021	29.56	20131657	.00		0

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21-55700-310	LIBRARY OFFICE SUPPLIES	4600	STAPLES BUSINESS CRE	LIBRARY-TAPE	7331899043	07/09/2021	31.16	46414	.00	0	
21-55700-310	LIBRARY OFFICE SUPPLIES	4600	STAPLES BUSINESS CRE	LIBRARY-FLASH DRIVES	7332971533	07/09/2021	27.99	46414	.00	0	
Total 2155700310:							88.71		.00		
21-55700-311	LIBRARY BOOK PROCESS SU	4600	STAPLES BUSINESS CRE	LIBRARY-LABELS	7332971533	07/09/2021	8.79	46414	.00	0	
21-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	BOOK PROCESSING SUPPLIES	6959785	07/09/2021	70.58	46373	.00	0	
21-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	BOOK PROCESSING SUPPLIES	6959785	07/09/2021	10.17	46373	.00	0	
21-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	BOOK PROCESSING SUPPLIES	6963184	07/09/2021	131.71	46373	.00	0	
21-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	BOOK PROCESSING SUPPLIES	6963336	07/09/2021	267.41	46373	.00	0	
Total 2155700311:							488.66		.00		
21-55700-312	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-LIBRARY	IN13395868	07/30/2021	113.07	46470	.00	0	
Total 2155700312:							113.07		.00		
21-55700-313	LIBRARY POSTAGE	8060	PETTY CASH-EAGER FRE	POSTAGE	2021-06	07/09/2021	11.00	46402	.00	0	
21-55700-313	LIBRARY POSTAGE	8060	PETTY CASH-EAGER FRE	POSTAGE	2021-06A	07/09/2021	9.72	46402	.00	0	
21-55700-313	LIBRARY POSTAGE	8060	PETTY CASH-EAGER FRE	POSTAGE-SHIPPING & HANDLING FEE	2021-06B	07/09/2021	3.25	46402	.00	0	
21-55700-313	LIBRARY POSTAGE	8060	PETTY CASH-EAGER FRE	POSTAGE	2021-07	07/30/2021	11.00	46490	.00	0	
21-55700-313	LIBRARY POSTAGE	8060	PETTY CASH-EAGER FRE	POSTAGE	2021-07A	07/30/2021	9.36	46490	.00	0	
21-55700-313	LIBRARY POSTAGE	8060	PETTY CASH-EAGER FRE	POSTAGE	2021-07B	07/30/2021	5.97	46490	.00	0	
21-55700-313	LIBRARY POSTAGE	8060	PETTY CASH-EAGER FRE	POSTAGE	2021-07C	07/30/2021	3.28	46490	.00	0	
21-55700-313	LIBRARY POSTAGE	8060	PETTY CASH-EAGER FRE	POSTAGE	2021-07D	07/30/2021	3.28	46490	.00	0	
21-55700-313	LIBRARY POSTAGE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-LIBRARY	5090-0721	07/30/2021	.51	46494	.00	0	
Total 2155700313:							57.37		.00		
21-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	MONTHLY MATS/RESTROOM & CLEANING SUPPLIES	4089137704	07/30/2021	118.00	46460	.00	0	
21-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	MONTHLY MATS/RESTROOM & CLEANING SUPPLIES	4089956174	07/30/2021	106.53	46460	.00	0	
21-55700-355	BLDG MAINTENANCE & REPAI	4600	STAPLES BUSINESS CRE	LIBRARY-PAPER TOWELS	7331899043	07/09/2021	57.58	46414	.00	0	
21-55700-355	BLDG MAINTENANCE & REPAI	4600	STAPLES BUSINESS CRE	LIBRARY-KLEENEX	7331899043	07/09/2021	4.57	46414	.00	0	
21-55700-355	BLDG MAINTENANCE & REPAI	4600	STAPLES BUSINESS CRE	LIBRARY-GLOVES	7331899043	07/09/2021	15.98	46414	.00	0	
21-55700-355	BLDG MAINTENANCE & REPAI	4600	STAPLES BUSINESS CRE	LIBRARY-CLOROX DISINFECTING WIPES	7332971533	07/09/2021	24.49	46414	.00	0	
21-55700-355	BLDG MAINTENANCE & REPAI	4600	STAPLES BUSINESS CRE	LIBRARY-BUILDING MAINTENANCE/CLEANING SUPPLIES	7333434793	07/09/2021	416.42	46414	.00	0	
21-55700-355	BLDG MAINTENANCE & REPAI	4808	SUN MECHANICAL LLC	2ND QTR PM PER CONTRACT # PMA019335	182660	07/09/2021	1,728.00	46416	.00	0	
21-55700-355	BLDG MAINTENANCE & REPAI	3229	LIBERTY LAWN AND MAIN	GROUND MAINTENANCE	1338	07/09/2021	153.00	46389	.00	0	

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21-55700-355	BLDG MAINTENANCE & REPAI	3229	LIBERTY LAWN AND MAIN	GROUND MAINTENANCE	1370	07/30/2021	22.50	46481	.00	0	
21-55700-355	BLDG MAINTENANCE & REPAI	3229	LIBERTY LAWN AND MAIN	PULLED WEEDS FROM FLOWER & PLANT BEDS	1370	07/30/2021	45.00	46481	.00	0	
21-55700-355	BLDG MAINTENANCE & REPAI	3229	LIBERTY LAWN AND MAIN	SALES-RED DRAGON BEGONIAS	1370	07/30/2021	58.50	46481	.00	0	
Total 2155700355:							2,750.57		.00		
21-55700-361	LIBRARY COMMUNICATIONS	5460	WIS DEPT OF ADMINISTR	FOR TEACH SERVICES	505-0000059	07/09/2021	600.00	46427	.00	0	
21-55700-361	LIBRARY COMMUNICATIONS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP	29548570	07/09/2021	128.63	46380	.00	0	
Total 2155700361:							728.63		.00		
21-55700-362	LIBRARY UTILITIES	5160	EVANSVILLE WATER & LIG	ELEC/WATER-LIBRARY	2021-07 CO	07/30/2021	1,054.50	20131660	.00	0	
Total 2155700362:							1,054.50		.00		
21-55700-371	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	53467922	07/30/2021	17.19	46476	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	53620104	07/30/2021	20.12	46476	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	53189024	07/09/2021	20.68	46384	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036044528	07/09/2021	52.02	46359	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036044529	07/09/2021	38.36	46359	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036044527	07/09/2021	122.17	46359	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2035995333	07/09/2021	355.97	46359	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036011288	07/09/2021	406.55	46359	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036011287	07/09/2021	22.21	46359	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036011289	07/09/2021	48.46	46359	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036022082	07/09/2021	32.22	46359	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036022081	07/09/2021	16.65	46359	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036047345	07/09/2021	400.28	46359	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2035749728	07/16/2021	298.14	46433	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2035759101	07/16/2021	24.99	46433	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2035759102	07/16/2021	464.44	46433	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2035769103	07/16/2021	26.63	46433	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2035789716	07/16/2021	97.19	46433	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2035789717	07/16/2021	5.08	46433	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2035789718	07/16/2021	15.83	46433	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2035782223	07/16/2021	65.41	46433	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2035782224	07/16/2021	32.22	46433	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT AUDIO - VARIOUS TITLES	2036087027	07/30/2021	74.14	46456	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036072744	07/30/2021	437.72	46456	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036067516	07/30/2021	41.65	46456	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036095240	07/30/2021	428.22	46456	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7100	BAKER & TAYLOR CO	ADULT BOOKS VARIOUS TITLES	2036095239	07/30/2021	69.42	46456	.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	7101	BAKER & TAYLOR	ADULT BOOKS	H55923080	07/30/2021	14.39	46455	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT BOOKS	H56143120	07/30/2021	145.36	46455	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT BOOKS	H56143310	07/30/2021	35.64	46455	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT BOOKS	H56165000	07/30/2021	25.19	46455	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT BOOKS	H56166470	07/30/2021	12.95	46455	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT BOOKS	H56152390	07/30/2021	63.33	46455	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT BOOKS	H56162500	07/30/2021	21.59	46455	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT BOOKS	H56264000	07/30/2021	107.21	46455	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT BOOKS	H55917350	07/09/2021	30.22	46358	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT BOOKS	H55754560	07/09/2021	21.59	46358	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT BOOKS	H55682260	07/09/2021	51.09	46358	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT BOOKS	H55690990	07/09/2021	35.98	46358	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT BOOKS	H55690991	07/09/2021	11.88	46358	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT BOOKS	H556075620	07/09/2021	211.43	46358	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT BOOKS	H55675621	07/09/2021	22.06	46358	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7101	BAKER & TAYLOR	ADULT BOOKS	H55776000	07/09/2021	25.19	46358	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7052	BLACKSTONE PUBLISHIN	ADULT BOOKS	1227851	07/09/2021	50.00	46360	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7052	BLACKSTONE PUBLISHIN	ADULT BOOKS	1223939	07/09/2021	100.00	46360	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	7052	BLACKSTONE PUBLISHIN	ADULT BOOKS	1228545	07/09/2021	150.00	46360	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	921983	READER SERVICE	FOUR BOOKS	209840594-0	07/30/2021	22.76	46496	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	921983	READER SERVICE	FOUR BOOKS	209840768-0	07/30/2021	21.96	46496	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	921983	READER SERVICE	FOUR BOOKS	209840594-0	07/09/2021	22.76	46406	.00	0	
21-55700-371	LIBRARY ADULT BOOKS	921983	READER SERVICE	FOUR BOOKS	209840768-0	07/09/2021	21.96	46406	.00	0	
Total 2155700371:							4,858.50		.00		
21-55700-372	LIBRARY CHILDREN'S BOOKS	9017	US BANK	CC-DISNEY MOVIE CLUB-M. KLOECKNER-CHILDREN'S BOOKS	6038-052521	07/09/2021	26.32	20131657	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	53467923	07/30/2021	19.13	46476	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	B00KS-CHILDRENS VARIOUS TITLES	2036031155	07/09/2021	15.54	46359	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	B00KS-CHILDRENS VARIOUS TITLES	2036031154	07/09/2021	15.34	46359	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	B00KS-CHILDRENS VARIOUS TITLES	2036031153	07/09/2021	22.61	46359	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	B00KS-CHILDRENS VARIOUS TITLES	2036044531	07/09/2021	28.88	46359	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	B00KS-CHILDRENS VARIOUS TITLES	2036044534	07/09/2021	19.43	46359	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	B00KS-CHILDRENS VARIOUS TITLES	2036044532	07/09/2021	19.43	46359	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	B00KS-CHILDRENS VARIOUS TITLES	2036044533	07/09/2021	10.17	46359	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	B00KS-CHILDRENS VARIOUS TITLES	2035995336	07/09/2021	51.63	46359	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	B00KS-CHILDRENS VARIOUS TITLES	2035995335	07/09/2021	120.14	46359	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	B00KS-CHILDRENS VARIOUS TITLES	2035995334	07/09/2021	63.74	46359	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	B00KS-CHILDRENS VARIOUS TITLES	2036011290	07/09/2021	16.67	46359	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	B00KS-CHILDRENS VARIOUS TITLES	2036011291	07/09/2021	313.98	46359	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	B00KS-CHILDRENS VARIOUS TITLES	2036011294	07/09/2021	146.40	46359	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	B00KS-CHILDRENS VARIOUS TITLES	2036011293	07/09/2021	22.21	46359	.00	0	

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21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036022084	07/09/2021	9.61	46359	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036022083	07/09/2021	7.21	46359	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036047346	07/09/2021	32.33	46359	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036047348	07/09/2021	48.42	46359	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036047347	07/09/2021	116.05	46359	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2035749730	07/16/2021	48.21	46433	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2035749731	07/16/2021	89.83	46433	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2035749732	07/16/2021	52.47	46433	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2035759103	07/16/2021	239.37	46433	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2035759104	07/16/2021	104.54	46433	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2035769104	07/16/2021	22.52	46433	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2035769106	07/16/2021	23.17	46433	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2035789719	07/16/2021	16.12	46433	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2035789720	07/16/2021	28.32	46433	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2035789721	07/16/2021	62.19	46433	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2035782225	07/16/2021	29.67	46433	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2035782227	07/16/2021	24.55	46433	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036087028	07/30/2021	38.86	46456	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036087029	07/30/2021	13.98	46456	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036087030	07/30/2021	105.64	46456	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036087031	07/30/2021	11.30	46456	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036072745	07/30/2021	7.34	46456	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036072746	07/30/2021	216.24	46456	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036072747	07/30/2021	36.10	46456	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036072748	07/30/2021	143.45	46456	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036067518	07/30/2021	22.03	46456	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036067519	07/30/2021	19.43	46456	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036067520	07/30/2021	13.88	46456	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036095243	07/30/2021	115.98	46456	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036095242	07/30/2021	32.24	46456	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036095241	07/30/2021	39.27	46456	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036095245	07/30/2021	51.33	46456	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7100	BAKER & TAYLOR CO	BOOKS-CHILDRENS VARIOUS TITLES	2036095244	07/30/2021	44.42	46456	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7101	BAKER & TAYLOR	CHILDREN BOOKS	H56264001	07/30/2021	5.03	46455	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7101	BAKER & TAYLOR	CHILDREN BOOKS	H56278940	07/30/2021	15.82	46455	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7101	BAKER & TAYLOR	CHILDREN BOOKS	H55842630	07/09/2021	7.19	46358	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7101	BAKER & TAYLOR	CHILDREN BOOKS	H55675622	07/09/2021	23.02	46358	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7101	BAKER & TAYLOR	CHILDREN BOOKS	H55893480	07/09/2021	17.99	46358	.00	0	
21-55700-372	LIBRARY CHILDREN'S BOOKS	7101	BAKER & TAYLOR	CHILDREN BOOKS	H55801210	07/09/2021	40.31	46358	.00	0	
Total 2155700372:							2,887.05		.00		

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21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	CC-DOLLAR TREE-M. KLOECKNER-MUGS	6038-051321	07/09/2021	24.00	20131657	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	CC-MICHAELS-M. KLOECKNER-PROGRAMMING SUPPLIES	6038-052721	07/09/2021	131.04	20131657	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	CC-ZOOM-M. KLOECKNER-PROGRAMMING SUPPLIES	6038-061421	07/09/2021	14.99	20131657	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	CC-AMAZON-M. KLOECKNER-PROGRAMMING SUPPLIES	6038-061421	07/09/2021	19.97	20131657	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	CC-AMAZON-M. KLOECKNER-PROGRAMMING SUPPLIES	6038-062221	07/09/2021	22.89	20131657	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	7100	BAKER & TAYLOR CO	PROGRAMS	2036011292	07/09/2021	10.09	46359	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	7100	BAKER & TAYLOR CO	PROGRAMING SUPPLIES	2035769105	07/16/2021	4.44	46433	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	7100	BAKER & TAYLOR CO	PROGRAMING SUPPLIES	2035782226	07/16/2021	5.08	46433	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	4600	STAPLES BUSINESS CRE	LIBRARY-PROGRAMMING SUPPLIES	7330453543	07/09/2021	173.74	46414	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	4600	STAPLES BUSINESS CRE	LIBRARY-PROGRAMMING SUPPLIES	7329835401	07/09/2021	18.69	46414	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	7380	DEMCO	PROGRAMMING SUPPLIES	6959785	07/09/2021	31.08	46373	.00	0	
21-55700-376	LIBRARY PROGRAMMING SUP	922287	DUDZIC, STEPHANIE	REIMB CRAFT SUPPLIES	2021-07	07/30/2021	24.26	46468	.00	0	
Total 2155700376:							480.27		.00		
21-55700-385	LIBRARY GRANT EXPENDITU	9017	US BANK	CC-AMAZON-M. KLOECKNER-GRANT REPLACEMENT ITEMS	6038-060921	07/09/2021	50.45	20131657	.00	0	
21-55700-385	LIBRARY GRANT EXPENDITU	9017	US BANK	CC-AMAZON-M. KLOECKNER-GRANT REPLACEMENT ITEMS	6038-060921	07/09/2021	30.94	20131657	.00	0	
21-55700-385	LIBRARY GRANT EXPENDITU	9017	US BANK	CC-AMAZON-M. KLOECKNER-GRANT REPLACEMENT ITEMS	6038-060921	07/09/2021	11.45	20131657	.00	0	
21-55700-385	LIBRARY GRANT EXPENDITU	9017	US BANK	CC-AMAZON-M. KLOECKNER-GRANT REPLACEMENT ITEMS	6038-060921	07/09/2021	14.68	20131657	.00	0	
21-55700-385	LIBRARY GRANT EXPENDITU	9017	US BANK	CC-AMAZON-M. KLOECKNER-GRANT REPLACEMENT ITEMS CREDIT	6038-061721	07/09/2021	24.73	20131657	.00	0	
21-55700-385	LIBRARY GRANT EXPENDITU	9017	US BANK	CC-AMAZON-M. KLOECKNER-GRANT REPLACEMENT ITEMS	6038-061421	07/09/2021	16.71	20131657	.00	0	
21-55700-385	LIBRARY GRANT EXPENDITU	7740	INGRAM LIBRARY SERVIC	GRANT EXPENDITURES	53327015	07/09/2021	91.19	46384	.00	0	
21-55700-385	LIBRARY GRANT EXPENDITU	7740	INGRAM LIBRARY SERVIC	GRANT EXPENDITURES	53391941	07/09/2021	89.34	46384	.00	0	
21-55700-385	LIBRARY GRANT EXPENDITU	7100	BAKER & TAYLOR CO	GRANT REPLACEMENT ITEMS	2036031152	07/09/2021	324.56	46359	.00	0	
21-55700-385	LIBRARY GRANT EXPENDITU	7100	BAKER & TAYLOR CO	GRANT REPLACEMENT ITEMS	2036044530	07/09/2021	25.35	46359	.00	0	
21-55700-385	LIBRARY GRANT EXPENDITU	7100	BAKER & TAYLOR CO	GRANT REPLACEMENT ITEMS	2035749729	07/16/2021	14.53	46433	.00	0	
21-55700-385	LIBRARY GRANT EXPENDITU	7100	BAKER & TAYLOR CO	GRANT REPLACEMENT ITEMS	2036067517	07/30/2021	94.78	46456	.00	0	
Total 2155700385:							739.25		.00		
22-54640-343	CEMETERY FUEL	5060	LANDMARK SERVICES CO	CEMETERY FUEL W/ DISCOUNT	1594895-072	07/30/2021	150.29	46480	.00	0	
22-54640-343	CEMETERY FUEL	1681	CASEY'S BUSINESS MAST	CEMETERY FUEL W/ DISCOUNT	QN366-0621	07/09/2021	263.80	46362	.00	0	
Total 2254640343:							414.09		.00		
22-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	SUPPLIES-FASTENERS/EPOXY	200030-3019	07/09/2021	9.79	46376	.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
22-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	SUPPLIES-SUPERGLUE	200030-3017	07/09/2021	7.18	46376	.00	0	
22-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	SUPPLIES-ROD ROUND	200030-3019	07/09/2021	2.99	46376	.00	0	
22-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	SUPPLIES-FASTENERS/EPOXY	200030-3020	07/09/2021	11.90	46376	.00	0	
22-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	SUPPLIES-FASTENERS	200030-3020	07/09/2021	2.59	46376	.00	0	
22-54640-350	CEMETERY MAINT EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-CEMETERY	IN13396241	07/30/2021	.35	46470	.00	0	
22-54640-350	CEMETERY MAINT EXP	2942	JEFF'S PLUMBING & HEAT	CEMETERY-6 HOSE BIBS	2021-07 CE	07/16/2021	102.00	46441	.00	0	
22-54640-350	CEMETERY MAINT EXP	4448	SEW MANY THREADS LLC	REPAIR FLAGS	2745	07/30/2021	24.00	46500	.00	0	
22-54640-350	CEMETERY MAINT EXP	4990	TOWN & COUNTRY ENGIN	PROJECT EV 55-CEMETERY	22783	07/16/2021	296.25	46447	.00	0	
22-54640-350	CEMETERY MAINT EXP	4990	TOWN & COUNTRY ENGIN	PROJECT EV 55-CEMETERY	22893	07/16/2021	318.75	46447	.00	0	
22-54640-350	CEMETERY MAINT EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-CEMETERY	5090-0721	07/30/2021	.51	46494	.00	0	
Total 2254640350:							776.31		.00		
22-54640-360	CEMETERY UTILITIES EXPEN	5160	EVANSVILLE WATER & LIG	ELEC/WATER-CEMETERY	2021-07 CO	07/30/2021	218.01	20131660	.00	0	
Total 2254640360:							218.01		.00		
22-54640-361	CEMETERY COMMUNICATION	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-CEMETERY	0449098533-	07/30/2021	38.50	46505	.00	0	
Total 2254640361:							38.50		.00		
25-57900-801	Land Acquisition/Right of Way	5160	EVANSVILLE WATER & LIG	W&L FOR 170 E CHURCH/12193001	2021-07 W&	07/16/2021	7.39	46439	.00	0	
25-57900-801	Land Acquisition/Right of Way	5160	CITY OF EVANSVILLE	W&L FOR 170 E CHURCH/12195001	2021-07 W&	07/16/2021	16.19	46435	.00	0	
25-57900-801	Land Acquisition/Right of Way	5160	CITY OF EVANSVILLE	W&L FOR 170 E CHURCH/30250001	2021-07 W&	07/16/2021	64.97	46435	.00	0	
Total 2557900801:							88.55		.00		
30-58940-610	PRINCIPAL PAYMENT	5520	WPPI ENERGY	CASELLE SOFTWARE LOAN PAYMENT	INV15738	07/09/2021	283.28	46428	.00	0	
Total 3058940610:							283.28		.00		
40-53300-821	DPW BUILDINGS AND GROUN	1885	CONSIGNY LAW FIRM SC	ATTY FEES-DPW	51572	07/09/2021	159.56	46368	.00	0	
Total 4053300821:							159.56		.00		
40-55730-803	POOL Improvements	1885	CONSIGNY LAW FIRM SC	ATTY FEES-POOL	51572	07/09/2021	108.50	46368	.00	0	
Total 4055730803:							108.50		.00		
40-57960-830	CITY HALL BUILDING	3695	OFFICE PRO INC	SUPPLIES-SIDEBORD/ROUND TABLE	0423857-001	07/09/2021	890.00	46399	.00	0	

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Total 4057960830:							890.00		.00		
60-53500-210	WWTP PROFESSIONAL SERVI	4990	TOWN & COUNTRY ENGIN	PROJECT EV 91-WWTP ASSISTANCE	22787	07/16/2021	360.00	46447	.00	0	
Total 6053500210:							360.00		.00		
60-53500-214	WWTP LABORATORY SERVIC	8901	AGSOURCE	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORUS, SOLIDS	PS-INV1471	07/09/2021	77.00	46354	.00	0	
Total 6053500214:							77.00		.00		
60-53500-215	SLUDGE HAULING	5104	UNITED LIQUID WASTE RE	CAKE WASTE PICK UP	30951	07/30/2021	1,120.00	46506	.00	0	
Total 6053500215:							1,120.00		.00		
60-53500-251	WWTP IT MAINT & REPAIR	1810	CIVIC SYSTEMS LLC	SEMI-ANNUAL SUPPORT FEE	CVC20737	07/16/2021	1,071.00	46436	.00	0	
60-53500-251	WWTP IT MAINT & REPAIR	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM-WWTP	COE-BDR38	07/16/2021	7.66	46437	.00	0	
Total 6053500251:							1,078.66		.00		
60-53500-310	WWTP GEN OFFICE SUPPLIE	1060	EVANSVILLE HARDWARE	SUPPLIES-GORILLA GLUE/SHARPIE PEN/DRY ERASE MARKER	200030-3016	07/09/2021	15.97	46376	.00	0	
60-53500-310	WWTP GEN OFFICE SUPPLIE	1060	EVANSVILLE HARDWARE	SUPPLIES-MOUNTING TAPE	200030-3019	07/09/2021	5.99	46376	.00	0	
60-53500-310	WWTP GEN OFFICE SUPPLIE	2738	HANSON ELECTRONICS L	SUPPLIES-HP PRINTER INK CART	70011730	07/30/2021	23.99	46472	.00	0	
60-53500-310	WWTP GEN OFFICE SUPPLIE	2738	HANSON ELECTRONICS L	SUPPLIES-HP PRINTER INK CART	70011730	07/30/2021	39.99	46472	.00	0	
60-53500-310	WWTP GEN OFFICE SUPPLIE	2738	HANSON ELECTRONICS L	SUPPLIES-HP PRINTER INK CART	10138544	07/30/2021	69.96	46472	.00	0	
Total 6053500310:							107.92		.00		
60-53500-340	WWTP GENERAL PLANT SUPP	3456	MID-STATE EQUIPMENT	STN DBL HARNESS/CARBON F3 .095	I05658	07/09/2021	48.98	46394	.00	0	
60-53500-340	WWTP GENERAL PLANT SUPP	5060	LANDMARK SERVICES CO	WWTP ICE FOR WATER SAMPLES	1594895-072	07/30/2021	10.74	46480	.00	0	
60-53500-340	WWTP GENERAL PLANT SUPP	5060	LANDMARK SERVICES CO	WWTP ICE FOR WATER SAMPLES	1594895-072	07/30/2021	10.74	46480	.00	0	
60-53500-340	WWTP GENERAL PLANT SUPP	4487	SOLENIS LLC	PRAESTOL K 274 FLX DRUM 200L	131826104	07/09/2021	3,514.25	46411	.00	0	
Total 6053500340:							3,584.71		.00		
60-53500-343	WWTP FUEL	5060	LANDMARK SERVICES CO	WWTP FUEL W/ DISCOUNT	1594895-072	07/30/2021	63.51	46480	.00	0	
Total 6053500343:							63.51		.00		
60-53500-355	WWTP PLANT MAINT & REPAI	2942	JEFF'S PLUMBING & HEAT	WWTP-REPLACED 2" CHECK VALVE ON INJECTOR PUMP	2021-07 WW	07/16/2021	252.00	46441	.00	0	

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60-53500-355	WWTP PLANT MAINT & REPAI	3600	NAPA OF OREGON	SUPPLIES-PROPANE CYLINDER/VACUUM PUMP OIL	348363	07/09/2021	22.28	46398	.00	0	
60-53500-355	WWTP PLANT MAINT & REPAI	3988	R.A. HTG & AIR CONDITIO	INSTALL LOW LIMIT SWITCH AT WWTP	S119597	07/30/2021	340.00	46495	.00	0	
60-53500-355	WWTP PLANT MAINT & REPAI	1825	CLASS 1 AIR INC	WWTP-FILTERS	68004	07/09/2021	479.33	46366	.00	0	
Total 6053500355:							1,093.61		.00		
60-53500-361	WWTP COMMUNICATIONS	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-SEWER	7875-063021	07/09/2021	36.00	20131657	.00	0	
60-53500-361	WWTP COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM WWTP	0073902-072	07/30/2021	124.97	46459	.00	0	
60-53500-361	WWTP COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE- WWTP	0449098533-	07/30/2021	84.29	46505	.00	0	
60-53500-361	WWTP COMMUNICATIONS	1007	8X8 INC	MONTHLY SERVICE CHARGES- SEWER	3072968	07/09/2021	67.57	46353	.00	0	
Total 6053500361:							312.83		.00		
60-53500-362	WWTP ELECTRIC/WATER EXP	5160	EVANSVILLE WATER & LIG	ELEC/WATER-DPW DISPOSAL PLANT	2021-07 CO	07/30/2021	4,121.54	20131660	.00	0	
Total 6053500362:							4,121.54		.00		
60-53510-350	SAN SEWER MAINT & REPAIR	1063	L.W. ALLEN LLC	INSTALLED NEW S4NX PUMP	108019	07/30/2021	6,985.00	46478	.00	0	
Total 6053510350:							6,985.00		.00		
60-53510-891	SEWER MAPPING	4990	TOWN & COUNTRY ENGIN	PROJECT EV 90-2021 GIS SUPPORT	22897	07/16/2021	340.90	46447	.00	0	
Total 6053510891:							340.90		.00		
60-53510-901	BUILDING STORAGE AND GR	1885	CONSIGNY LAW FIRM SC	ATTY FEES-DPW	51572	07/09/2021	53.19	46368	.00	0	
Total 6053510901:							53.19		.00		
60-53520-355	LIFT STATION MAINT & REPAI	3655	SUPERIOR CHEMICAL CO	DEGREASER	307671	07/30/2021	1,114.18	46504	.00	0	
Total 6053520355:							1,114.18		.00		
60-53520-360	LIFT STATION UTILITIES	5160	EVANSVILLE WATER & LIG	ELEC/WATER-LIFT STATIONS	2021-07 CO	07/30/2021	1,092.63	20131660	.00	0	
Total 6053520360:							1,092.63		.00		
61-53580-251	STWT IT MAINT & REPAIR	1810	CIVIC SYSTEMS LLC	SEMI-ANNUAL SUPPORT FEE-COMPUTER SOFTWARE	CVC20737	07/16/2021	490.00	46436	.00	0	

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Total 6153580251:							490.00		.00		
61-53580-301	WATERWAY MAINTENANCE	5108	URBAN LANDSCAPING LL	ALLEN CREEK RETAINING WALL PROJECT	28989	07/30/2021	10,450.00	46507	.00		0
61-53580-301	WATERWAY MAINTENANCE	5108	URBAN LANDSCAPING LL	ALLEN CREEK RETAINING WALL PROJECT/WALL STONE	28997	07/30/2021	10,350.00	46507	.00		0
61-53580-301	WATERWAY MAINTENANCE	9433	JEWELL ASSOC ENGINEE	LAKE LEOTA DAM REPAIRS	12106	07/09/2021	188.63	46386	.00		0
61-53580-301	WATERWAY MAINTENANCE	9433	JEWELL ASSOC ENGINEE	HISTORICAL PRESERVATION-ADD'L WALL DETAILS	12085	07/09/2021	1,000.00	46386	.00		0
Total 6153580301:							21,988.63		.00		
61-53580-302	STREET SWEEPING	6760	ZARNOTH BRUSH WORKS	SUPPLIES-DISPOSABLE GUTTER BROOM/BROOM REFILL	0080457	07/09/2021	1,253.00	46429	.00		0
Total 6153580302:							1,253.00		.00		
61-53580-340	STORMWATER SUPPLIES & E	2880	INFOSEND INC	OTHER	194268	07/30/2021	2.83	46475	.00		0
Total 6153580340:							2.83		.00		
61-53580-901	BUILDING STORAGE AND GR	1885	CONSIGNY LAW FIRM SC	ATTY FEES-DPW	51572	07/09/2021	53.19	46368	.00		0
Total 6153580901:							53.19		.00		
62-2221000	Current Portion, L-T Debt	5520	WPPI ENERGY	AMI PROJECT LOAN PAYMENT	INV15738	07/09/2021	2,536.72	46428	.00		0
Total 622221000:							2,536.72		.00		
62-2232501	1ST AND 2ND STREET 2021	4990	TOWN & COUNTRY ENGIN	PROJECT EV 87-1ST & 2ND STREET IMPROVEMENTS	22896	07/16/2021	30,048.54	46447	.00		0
62-2232501	1ST AND 2ND STREET 2021	4990	TOWN & COUNTRY ENGIN	PROJECT EV 87-1ST & 2ND STREET IMPROVEMENTS	22786	07/16/2021	16,719.40	46447	.00		0
Total 622232501:							46,767.94		.00		
62-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/16/2021	PR0716211	07/30/2021	912.16	20131661	.00		0
62-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/16/2021	PR0716211	07/30/2021	213.32	20131661	.00		0
62-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/16/2021	PR0716211	07/30/2021	213.32	20131661	.00		0
62-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/2/2021	PR0702211	07/30/2021	866.24	20131661	.00		0
62-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/2/2021	PR0702211	07/30/2021	202.59	20131661	.00		0

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62-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/2/2021	PR0702211	07/30/2021	202.59	20131661	.00	0	
Total 622238040:							2,610.22		.00		
62-2238080	WI SALES TAX	5560	WISCONSIN DEPT OF REV	SALES USE TAX-W&L	2021-07 ST	07/30/2021	27,316.52	20131667	.00	0	
Total 622238080:							27,316.52		.00		
62-52622-002	OPER POWER PURCHASED F	5160	EVANSVILLE WATER & LIG	ELEC/WATER-WELL #1/#2/WATER TOWER	2021-07 CO	07/30/2021	3,345.41	20131660	.00	0	
Total 6252622002:							3,345.41		.00		
62-52625-002	MAINT PUMP BUILDINGS & EQ	1230	AUCA CHICAGO MC LOCK	MONTHLY RUG SERVICE - W&L	0016413635	07/09/2021	39.10	46356	.00	0	
62-52625-002	MAINT PUMP BUILDINGS & EQ	9208	CORE & MAIN LP	#55 2 SS INSERT F/CTS PE	P152728	07/09/2021	5.88	46369	.00	0	
62-52625-002	MAINT PUMP BUILDINGS & EQ	1048	AIRGAS USA LLC	ACETLYNE/OXYGEN/CARBON DIOXIDE	9980593874	07/16/2021	35.06	46431	.00	0	
62-52625-002	MAINT PUMP BUILDINGS & EQ	1778	CINTAS CORP	RESTOCK 1ST AID KIT W&L	8405213252	07/30/2021	39.51	46461	.00	0	
Total 6252625002:							119.55		.00		
62-52631-002	OPER WATER TREATMENT CH	9218	WI STATE LABORATORY O	FLUORIDE/FLDFLUOR	680087	07/09/2021	26.00	46426	.00	0	
62-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	HYDROFLUOSILICIC ACID BULK/SODIUM HUPOCHLORITE BULK/AQUA MAG BULK	21794	07/09/2021	2,219.36	46390	.00	0	
Total 6252631002:							2,245.36		.00		
62-52653-002	MAINT METERS	9208	CORE & MAIN LP	COPPERHORN CONCAVE STYLE LESS SWIVELS	P114514	07/09/2021	640.43	46369	.00	0	
62-52653-002	MAINT METERS	3600	NAPA OF OREGON	SUPPLIES-HOSE	348377	07/09/2021	19.99	46398	.00	0	
62-52653-002	MAINT METERS	3600	NAPA OF OREGON	SUPPLIES-HOSE	348368	07/09/2021	19.99	46398	.00	0	
Total 6252653002:							680.41		.00		
62-52655-002	MAINT MAINTENANCE OF OT	1885	CONSIGNY LAW FIRM SC	ATTY FEES-DPW	51572	07/09/2021	53.19	46368	.00	0	
62-52655-002	MAINT MAINTENANCE OF OT	9017	US BANK	CC-FARM & FLEET-W&L-TORCH SAWZALL BLADES	1093-060321	07/09/2021	413.98	20131657	.00	0	
Total 6252655002:							467.17		.00		
62-52902-002	OPER ACCOUNTING & COLLE	4430	SCHWAAB INC	SUPPLIES-SELF-INKING APPROVAL STAMP	4765384	07/09/2021	18.56	46410	.00	0	
62-52902-002	OPER ACCOUNTING & COLLE	1007	8X8 INC	MONTHLY SERVICE CHARGES- WATER	3072968	07/09/2021	67.57	46353	.00	0	

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Total 6252902002:							86.13		.00		
62-52903-002	OPER READING & COLLECTIN	2880	INFOSEND INC	MONTHLY UB POSTAGE	194268	07/30/2021	478.80	46475	.00		0
62-52903-002	OPER READING & COLLECTIN	2880	INFOSEND INC	SUPPLIES	194268	07/30/2021	133.82	46475	.00		0
Total 6252903002:							612.62		.00		
62-52921-002	OPER OFFICE SUPPLIES & EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-WATER	IN13396241	07/30/2021	19.90	46470	.00		0
62-52921-002	OPER OFFICE SUPPLIES & EX	9196	ANSER SERVICES	ANSWERING SERVICE-WATER	10395-07192	07/30/2021	131.25	46450	.00		0
62-52921-002	OPER OFFICE SUPPLIES & EX	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-W&L	5090-0721	07/30/2021	173.50	46494	.00		0
Total 6252921002:							324.65		.00		
62-52930-002	OPER MISC GENERAL EXPEN	1060	EVANSVILLE HARDWARE	SUPPLIES-SHARPENER/WRECKER RCPBD	200037-3016	07/09/2021	28.98	46376	.00		0
62-52930-002	OPER MISC GENERAL EXPEN	1060	EVANSVILLE HARDWARE	SUPPLIES-AIR FRESHENER/SUNSCREEN	200037-3017	07/09/2021	7.18	46376	.00		0
62-52930-002	OPER MISC GENERAL EXPEN	1060	EVANSVILLE HARDWARE	SUPPLIES-CIRC SAW BLADE	200037-3020	07/09/2021	16.99	46376	.00		0
62-52930-002	OPER MISC GENERAL EXPEN	1060	EVANSVILLE HARDWARE	SUPPLIES-PAIL	200037-3019	07/09/2021	3.99	46376	.00		0
62-52930-002	OPER MISC GENERAL EXPEN	2380	THE EVANSVILLE REVIEW	MONTHLY PUBLICATION CHARGES	683	07/09/2021	78.75	46418	.00		0
62-52930-002	OPER MISC GENERAL EXPEN	5160	EVANSVILLE WATER & LIG	ELEC/WATER-W&L-WATER	2021-07 CO	07/30/2021	315.14	20131660	.00		0
62-52930-002	OPER MISC GENERAL EXPEN	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL-WATER	7875-063021	07/09/2021	48.00	20131657	.00		0
62-52930-002	OPER MISC GENERAL EXPEN	9208	CORE & MAIN LP	SADDLE EPOXY W/304SS STRAPS	P109338	07/09/2021	99.00	46369	.00		0
Total 6252930002:							598.03		.00		
62-52930-130	WATER SAFETY & PPE	1060	EVANSVILLE HARDWARE	SUPPLIES-AIR FRESHENER/SUNSCREEN	200037-3017	07/09/2021	11.99	46376	.00		0
62-52930-130	WATER SAFETY & PPE	9017	US BANK	CC-AMAZON-W&L-HARD HAT	1093-061721	07/09/2021	53.00	20131657	.00		0
62-52930-130	WATER SAFETY & PPE	5070	ULINE	SUPPLIES-GLASSES	135070161	07/09/2021	98.54	46420	.00		0
Total 6252930130:							163.53		.00		
62-52930-251	IT SERVICE & EQUIP	1810	CIVIC SYSTEMS LLC	SEMI-ANNUAL SUPPORT FEE-SEWER	CVC20737	07/16/2021	1,071.00	46436	.00		0
62-52930-251	IT SERVICE & EQUIP	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM-WATER	COE-BDR38	07/16/2021	7.66	46437	.00		0
Total 6252930251:							1,078.66		.00		
62-52935-002	MAINT MAINTENANCE OF GE	5600	WE ENERGIES	MONTHLY GAS SERVICE-SHOP W&L	00004-0621	07/09/2021	25.74	46423	.00		0
62-52935-002	MAINT MAINTENANCE OF GE	5600	WE ENERGIES	MONTHLY GAS SERVICE-SHOP W&L	00009-0621	07/09/2021	9.47	46423	.00		0
62-52935-002	MAINT MAINTENANCE OF GE	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM W&L WATER	0052369-072	07/16/2021	86.96	46434	.00		0
62-52935-002	MAINT MAINTENANCE OF GE	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-W&L WATER	0449178939-	07/30/2021	109.74	46505	.00		0

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Total 6252935002:							231.91		.00		
63-1107001	CONSTRUCTION WIP	8951	DALMARAY CONCRETE P	PADS, CUSTOM BOX	58409	07/30/2021	834.00	46463	.00	0	21-11-0015-E-1
Total 631107001:							834.00		.00		
63-1150001	INVENTORY - ELECTRIC	8951	DALMARAY CONCRETE P	PADS, CUSTOM BOX	58409	07/30/2021	834.00	46463	.00	0	
63-1150001	INVENTORY - ELECTRIC	9149	RESCO	WIRE, 1/0 STR AL 15KV URD PRI	830320-00	07/30/2021	8,789.62	46497	4.40	0	
63-1150001	INVENTORY - ELECTRIC	9149	RESCO	WIRE, 4/0-4/0-2/0 AL SWEETBRIAR	830320-00	07/30/2021	3,018.39	46497	1.61	0	
63-1150001	INVENTORY - ELECTRIC	90092	BORDER STATES ELECTRI	SWITCHING CABINET 3 PHASE ONE PIECE NORDIC	922325252	07/09/2021	2,050.00	46361	.00	0	
63-1150001	INVENTORY - ELECTRIC	3487	MILLENNIUM	SWEEP, 4" PVC 90 DEGREE W/36" RADIUS	21-47205-2	07/30/2021	147.04	46487	.00	0	
63-1150001	INVENTORY - ELECTRIC	3487	MILLENNIUM	ELBOW SWEEP 2 INCH 90 DEG 24 INCH	21-47205A-1	07/30/2021	115.35	46487	.00	0	
63-1150001	INVENTORY - ELECTRIC	3487	MILLENNIUM	CONDUIT, 4" PVC PIPE	21-47205-3	07/30/2021	577.60	46487	.00	0	
63-1150001	INVENTORY - ELECTRIC	3487	MILLENNIUM	SWEEP, 4" 45 DEGREE PVC	21-47205-3	07/30/2021	194.30	46487	.00	0	
63-1150001	INVENTORY - ELECTRIC	3487	MILLENNIUM	ELBOW SWEEP 2 INCH 90 DEG 36 INCH	21-47205-3	07/30/2021	138.10	46487	.00	0	
Total 631150001:							15,864.40		6.01		
63-2253031	PUBLIC BENEFIT REVENUE	91020	SEERA C/O WIPFLI LLP	FOCUS ON ENERGY - JUNE PAYMENT	2021-06	07/30/2021	2,374.40	46499	.00	0	
63-2253031	PUBLIC BENEFIT REVENUE	4597	STANLEY ANDERSON HOL	FOCUS ON ENERGY REBATE-DISHWASHER	2021-07	07/30/2021	25.00	46502	.00	0	
63-2253031	PUBLIC BENEFIT REVENUE	4597	STANLEY ANDERSON HOL	FOCUS ON ENERGY REBATE-REFRIGERATOR	2021-07	07/30/2021	25.00	46502	.00	0	
Total 632253031:							2,424.40		.00		
63-41400-001	OPERATING & OTHER REVEN	5560	WISCONSIN DEPT OF REV	SALES USE TAX-W&L DISCOUNT	2021-07 ST	07/30/2021	136.74-	20131667	.00	0	
Total 6341400001:							136.74-		.00		
63-41442-062	MUNICIPAL GREEN POWER	5520	WISCONSIN PUBLIC POW	GREEN POWER	42-62021	07/30/2021	663.00	20131668	.00	0	
Total 6341442062:							663.00		.00		
63-51555-300	POWER PURCHASED	5520	WISCONSIN PUBLIC POW	PURCHASED POWER	42-62021	07/30/2021	529,541.56	20131668	.00	0	
Total 6351555300:							529,541.56		.00		
63-51584-300	OPER UG LINE	1808	CITY ELECTRIC SUPPLY	CT CABINET	JAN/012784	07/09/2021	2,093.23	46364	.00	0	
63-51584-300	OPER UG LINE	3487	MILLENNIUM	COUPLER W/CENTER STOP	21-47205-1	07/30/2021	37.86	46487	.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
63-51584-300	OPER UG LINE	922661	MCCOOL, LARRY	REIMB FOR K.G. SMITH INVOICE	2021-07	07/30/2021	150.00	46484	.00	0	
63-51584-300	OPER UG LINE	922661	MCCOOL, LARRY	REIMB FOR BADGER SEWER & DRAIN INVOICE	2021-07	07/30/2021	400.00	46484	.00	0	
Total 6351584300:							2,681.09		.00		
63-51586-300	OPER METER EXPENSE	1930	CRESCENT ELECTRIC SU	GE GRID	S509090466.	07/09/2021	487.65	46371	.00	0	
63-51586-300	OPER METER EXPENSE	9149	RESCO	CT 600:5LOW BASEPLATE W/BAR	822438-00	07/09/2021	265.07	46407	.12	0	
Total 6351586300:							752.72		.12		
63-51588-300	MISC DISTRIBUTION EXPENS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM W&L ELECTRIC	0052369-072	07/16/2021	86.96	46434	.00	0	
Total 6351588300:							86.96		.00		
63-51593-300	OH LINE MAINTENANCE	9149	RESCO	SUPPLIES-TAPE SUPER 88 VINYL	826992-01	07/16/2021	207.90	46443	.10	0	
63-51593-300	OH LINE MAINTENANCE	9149	RESCO	CONNECTOR WR 266-397 ACSR	829776-00	07/30/2021	92.35	46497	.05	0	
63-51593-300	OH LINE MAINTENANCE	1808	CITY ELECTRIC SUPPLY	WIRE-BUILDING-THHN-2/0-BLK-19STR -CU	WB2/166536	07/09/2021	347.63	46364	.00	0	
Total 6351593300:							647.88		.15		
63-51594-300	UG LINE MAINENANCE	1060	EVANSVILLE HARDWARE	SUPPLIES-BATTERIES	200037-3017	07/09/2021	11.98	46376	.00	0	
63-51594-300	UG LINE MAINENANCE	1060	EVANSVILLE HARDWARE	SUPPLIES-ALL PURPOSE CLEANER/CEMENT	200037-3021	07/09/2021	28.98	46376	.00	0	
63-51594-300	UG LINE MAINENANCE	3449	MID-AMERICAN RESEARC	SUPPLIES-PAINT- INVERTED STRIPING RED	0735282-IN	07/09/2021	671.62	46393	.00	0	
63-51594-300	UG LINE MAINENANCE	9209	DIGGERS HOTLINE INC	SEMI-ANNUAL PREPAY FEES	210647501 P	07/30/2021	1,208.00	46467	.00	0	
Total 6351594300:							1,920.58		.00		
63-51594-891	LINE MAPPING	4990	TOWN & COUNTRY ENGIN	PROJECT EV 90-2021 GIS SUPPORT	22897	07/16/2021	535.70	46447	.00	0	
Total 6351594891:							535.70		.00		
63-51595-300	TRANSFORMER MAINTENANC	3655	SUPERIOR CHEMICAL CO	ARMOR KOTE COATING	306953	07/09/2021	212.92	46417	.00	0	
Total 6351595300:							212.92		.00		
63-51596-300	MAINT STREET LIGHTING	1060	EVANSVILLE HARDWARE	SUPPLIES-SCREWDRIVER	200037-3018	07/09/2021	4.99	46376	.00	0	
Total 6351596300:							4.99		.00		
63-51902-210	ACCT & COLLETING PROF SE	90741	STOP PROCESSING CENT	BILLER W1403 SIGNUPS & WEBSITE SEC ACCESS FEE	19364	07/09/2021	51.00	46415	.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 6351902210:							51.00		.00		
63-51902-300	ACCT & COLLECTING EXPENS	1240	DEXYP	AT&T YEL PAGES ADVERTISING-W&L	6100502493	07/16/2021	15.50	46438	.00	0	
63-51902-300	ACCT & COLLECTING EXPENS	4430	SCHWAAB INC	SUPPLIES-SELF-INKING APPROVAL STAMP	4765384	07/09/2021	37.12	46410	.00	0	
63-51902-300	ACCT & COLLECTING EXPENS	1007	8X8 INC	MONTHLY SERVICE CHARGES- ELECTRIC	3072968	07/09/2021	131.79	46353	.00	0	
Total 6351902300:							184.41		.00		
63-51902-361	COMMUNICATION EXPENSE	9017	US BANK	CC-GOOGLE-C. RENLY-EMAIL- ELECTRIC	7875-063021	07/09/2021	120.00	20131657	.00	0	
Total 6351902361:							120.00		.00		
63-51903-300	BILLING SUPLIES AND EXPEN	5520	WISCONSIN PUBLIC POW	SUPPORT SERVICES MAY	42-62021	07/30/2021	1,879.13	20131668	.00	0	
63-51903-300	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	SUPPLIES	194268	07/30/2021	248.52	46475	.00	0	
63-51903-300	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	OTHER	194268	07/30/2021	2.83	46475	.00	0	
63-51903-300	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	MONTHLY UB POSTAGE	194268	07/30/2021	889.20	46475	.00	0	
63-51903-300	BILLING SUPLIES AND EXPEN	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-ELECTRIC	5090-0721	07/30/2021	322.21	46494	.00	0	
Total 6351903300:							3,341.89		.00		
63-51921-300	OFFICE SUPPLIES & EXPENS	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES- ELECTRIC	IN13396241	07/30/2021	19.90	46470	.00	0	
Total 6351921300:							19.90		.00		
63-51921-361	COMMUNICATION EXPENSE	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-W&L ELECTRIC	0449178939-	07/30/2021	164.59	46505	.00	0	
63-51921-361	COMMUNICATION EXPENSE	9196	ANSER SERVICES	ANSWERING SERVICE-ELECTRIC	10395-07192	07/30/2021	243.75	46450	.00	0	
Total 6351921361:							408.34		.00		
63-51926-180	RECOGNITION PROGRAM	9017	US BANK	CC-PIGGLY WIGGLY-C. RENLY-ALL STAFF MEETING	7875-062121	07/09/2021	27.09	20131657	.00	0	
63-51926-180	RECOGNITION PROGRAM	9017	US BANK	CC-PIGGLY WIGGLY-W&L-SUPPLIES	1093-060421	07/09/2021	95.77	20131657	.00	0	
Total 6351926180:							122.86		.00		
63-51928-300	REGULATORY EXPENSE	90925	PUBLIC SERVICE COMMIS	1880-WR-105/PSC DIRECT ASSESSMENT	2105-I-01880	07/09/2021	1,001.91	46404	.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 6351928300:							1,001.91		.00		
63-51930-130	SAFETY EQUIPMENT AND PP	2675	GRAINGER	SUPPLIES-INFLATOR STRAP	9940452205	07/09/2021	28.46	46379	.00		0
Total 6351930130:							28.46		.00		
63-51930-251	IT SERVICE AND EQUIPMENT	1810	CIVIC SYSTEMS LLC	SEMI-ANNUAL SUPPORT FEE-ELECTRIC	CVC20737	07/16/2021	3,217.00	46436	.00		0
63-51930-251	IT SERVICE AND EQUIPMENT	1850	COMPUTER KNOW HOW L	BDR BACKUP SYSTEM-ELECTRIC	COE-BDR38	07/16/2021	28.47	46437	.00		0
Total 6351930251:							3,245.47		.00		
63-51930-300	MISC GENERAL EXPENSES	2380	THE EVANSVILLE REVIEW	MONTHLY PUBLICATION CHARGES	683	07/09/2021	146.25	46418	.00		0
63-51930-300	MISC GENERAL EXPENSES	9017	US BANK	CC-AMAZON-W&L-CLAMP MOUNT	1093-052721	07/09/2021	39.44	20131657	.00		0
63-51930-300	MISC GENERAL EXPENSES	5070	ULINE	SUPPLIES-POWDERED GATORADE	135115190	07/09/2021	198.70	46420	.00		0
63-51930-300	MISC GENERAL EXPENSES	5070	ULINE	SUPPLIES-4 OZ CONE PAPER CUPS/IGLOO WIRE RACK/5 GAL WATER COOLER	135115189	07/09/2021	287.04	46420	.00		0
Total 6351930300:							671.43		.00		
63-51930-330	PROFESSIONAL DEV/TRAININ	3560	MUNICIPAL ELECTRIC UTI	ANNUAL CONFERENCE-C. RENLY	2021-07	07/09/2021	295.00	46397	.00		0
Total 6351930330:							295.00		.00		
63-51930-340	TOOL AND EQUIPMENT	9017	US BANK	CC-AMAZON-W&L-TOOLS	1093-061721	07/09/2021	205.55	20131657	.00		0
Total 6351930340:							205.55		.00		
63-51930-343	TRANSPORTATION FUEL	9017	US BANK	CC-ALL N ONE-C. RENLY-FUEL	7875-060821	07/09/2021	57.37	20131657	.00		0
63-51930-343	TRANSPORTATION FUEL	5060	LANDMARK SERVICES CO	W&L FED GAS/DSL REFUND JUNE	1605800-107	07/30/2021	113.24	46480	.00		0
63-51930-343	TRANSPORTATION FUEL	5060	LANDMARK SERVICES CO	W&L MONTHLY FUEL W/DISC-JUNE	1605800-072	07/30/2021	2,067.69	46480	.00		0
63-51930-343	TRANSPORTATION FUEL	3600	NAPA OF OREGON	SUPPLIES-BLUE DEF 2.5 GAL	348170	07/09/2021	101.94	46398	.00		0
Total 6351930343:							2,113.76		.00		
63-51930-350	TRANSPORTATION MAINTENA	3125	LAKESIDE INTERN'L TRUC	CHECK & REPAIR-AC/AIR PRESSURE LEAKS/OIL CHANGE	5081784	07/30/2021	746.40	46479	.00		0
63-51930-350	TRANSPORTATION MAINTENA	3600	NAPA OF OREGON	EQUIP MAINT-OIL	348563	07/09/2021	53.88	46398	.00		0
63-51930-350	TRANSPORTATION MAINTENA	3600	NAPA OF OREGON	SUPPLIES-OIL	349355	07/09/2021	64.47	46398	.00		0
63-51930-350	TRANSPORTATION MAINTENA	3600	NAPA OF OREGON	SUPPLIES-NAPA GOLD FILTER	348383	07/09/2021	6.99	46398	.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 6351930350:							871.74		.00		
63-51930-392	PUBLIC RELATIONS AND ADV	9017	US BANK	CC-HOME DEPOT-C. RENLY-SMART THERMOSTATS/TRIMMER/BLOWER	7875-060921	07/09/2021	1,267.33	20131657	.00		0
63-51930-392	PUBLIC RELATIONS AND ADV	2801	INKWORKS INC	CUSTOMER APPRECIATION INSERT	30669	07/09/2021	379.85	46385	.00		0
Total 6351930392:							1,647.18		.00		
63-51932-300	BUILDING AND PLANT MAINTENANCE	1060	EVANSVILLE HARDWARE	SUPPLIES-FASTENERS	200037-3016	07/09/2021	13.06	46376	.00		0
63-51932-300	BUILDING AND PLANT MAINTENANCE	1060	EVANSVILLE HARDWARE	SUPPLIES-GAS CAN	200037-3016	07/09/2021	32.99	46376	.00		0
63-51932-300	BUILDING AND PLANT MAINTENANCE	1060	EVANSVILLE HARDWARE	SUPPLIES-MOWER CORD/WATER/WHEEL GRINDER/WHEEL/FLAP DISC	200037-3017	07/09/2021	29.74	46376	.00		0
63-51932-300	BUILDING AND PLANT MAINTENANCE	1885	CONSIGNY LAW FIRM SC	ATTY FEES-DPW	51572	07/09/2021	106.37	46368	.00		0
Total 6351932300:							182.16		.00		
63-51932-360	BUILDING & PLANT UTILITY C	5160	EVANSVILLE WATER & LIG	ELEC/WATER-W&L-ELECTRIC	2021-07 CO	07/30/2021	741.10	20131660	.00		0
63-51932-360	BUILDING & PLANT UTILITY C	5600	WE ENERGIES	MONTHLY GAS SERVICE-SHOP W&L	00004-0621	07/09/2021	25.74	46423	.00		0
63-51932-360	BUILDING & PLANT UTILITY C	5600	WE ENERGIES	MONTHLY GAS SERVICE-SHOP W&L	00009-0621	07/09/2021	9.88	46423	.00		0
63-51932-360	BUILDING & PLANT UTILITY C	5600	WE ENERGIES	MONTHLY GAS SERVICE-SHOP W&L	00009-0621	07/09/2021	.40	46423	.00		0
Total 6351932360:							776.32		.00		
Grand Totals:							1,006,289.96		6.28		



JOHNSON BLOCK

CPAs

CITY OF EVANSVILLE
FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT
For the Year Ended December 31, 2020

**City of Evansville
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December 31, 2020**

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INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Evansville
Evansville, Wisconsin

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, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



Opinions

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, 2020, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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 iv through xiii, the budgetary comparison information on page 57, the Wisconsin Retirement System schedules on page 58, the Local Retiree Life Insurance Fund schedules on page 59, and the other postemployment benefit health plan schedule on page 60 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's financial statements as a whole. The combining non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements.



The combining non-major fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
July 22, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended December 31, 2020

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, 2020. 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, 2020, by \$32,988,542 (net position). Of this amount, \$4,479,308 (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 \$42,759 and general fund expenditures were less than budgeted amounts by \$180,706.
- As of December 31, 2020, the City of Evansville's governmental funds reported combined ending fund balances of \$2,612,835.
- As of December 31, 2020, the unassigned fund balance for the general fund was \$1,639,134, 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 \$7,428,790. The business-type debt totaled \$13,053,062.

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 14 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, 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 56 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 63 and 64 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, 2020.

TABLE 1
City of Evansville Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 7,233,063	\$ 6,620,611	\$ 6,822,428	\$ 6,631,505	\$ 14,055,491	\$ 13,252,116
Capital assets	11,967,996	12,274,172	33,456,098	34,038,493	45,424,094	46,312,665
Total Assets	19,201,059	18,894,783	40,278,526	40,669,998	59,479,585	59,564,781
Deferred Outflows of Resources	1,007,231	1,131,129	503,821	613,964	1,511,052	1,745,093
Long-term liabilities outstanding	6,445,000	7,326,060	11,633,059	13,020,562	18,078,059	20,346,622
Other liabilities	1,613,516	2,038,105	2,222,068	2,486,031	3,835,584	4,524,136
Total Liabilities	8,058,516	9,364,165	13,855,127	15,506,593	21,913,643	24,870,758
Deferred Inflows of Resources	4,992,655	4,201,150	1,095,797	721,298	6,088,452	4,922,448
Net Position:						
Net investment in capital assets	4,853,815	4,196,853	20,734,430	20,361,771	25,588,245	24,558,624
Restricted	607,728	185,352	2,313,261	2,063,366	2,920,989	2,248,718
Unrestricted	1,695,576	2,078,392	2,783,732	2,630,934	4,479,308	4,709,326
Total Net Position	\$ 7,157,119	\$ 6,460,597	\$ 25,831,423	\$ 25,056,071	\$ 32,988,542	\$ 31,516,668

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*, \$4,479,308, 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, 2020. In 2020, the governmental activities relied primarily on property taxes (56%), program revenues (34%), and state aids (9%) to fund its operations. Combined, these account for 99% of all revenues or \$5.81 million. Business-type activities relied primarily on program revenues to fund its operations. Utility charges accounted for 95% of business-type revenues.

**TABLE 2
City of Evansville's Change in Net Position
2020 and 2019**

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues:						
Charges for Services	\$ 1,339,249	\$ 1,517,347	\$ 10,038,000	\$ 10,084,080	\$ 11,377,249	\$ 11,601,427
Operating Grants and Contributions	659,962	591,461	-	-	659,962	591,461
Capital Grants and Contributions	3,938	114,745	353,918	114,200	357,856	228,945
General Revenues:						
Property Taxes	3,266,815	3,150,436	-	-	3,266,815	3,150,436
Grants and Contributions Not Restricted to Specific Programs	543,038	480,209	-	-	543,038	480,209
Unrestricted Interest/Investment Income	39,010	94,032	67,033	106,858	106,043	200,890
Other- Gain (Loss) on Capital Assets	9,350	(15,343)	-	-	9,350	(15,343)
Miscellaneous	12,404	50,234	62,005	51,167	74,409	101,401
Total Revenues	5,873,766	5,983,121	10,520,956	10,356,305	16,394,722	16,339,426
Expenses:						
General Government	459,391	489,611	-	-	459,391	489,611
Public Safety	2,308,053	2,238,388	-	-	2,308,053	2,238,388
Public Works	1,497,549	1,542,764	-	-	1,497,549	1,542,764
Health & Human Services	159,178	167,598	-	-	159,178	167,598
Culture and Recreation	820,465	956,190	-	-	820,465	956,190
Conservation and Development	146,245	190,193	-	-	146,245	190,193
Interest on Long-Term Debt	174,425	215,332	-	-	174,425	215,332
Capital Outlay	48,258	850	-	-	48,258	850
Electric and Water	-	-	8,062,831	8,065,057	8,062,831	8,065,057
Sewer	-	-	1,246,453	1,084,597	1,246,453	1,084,597
Total Expenses	5,613,564	5,800,926	9,309,284	9,149,654	14,922,848	14,950,580
Increase (Decrease) in Net Position						
Before Transfers	260,202	182,195	1,211,672	1,206,651	1,471,874	1,388,846
Transfers	436,320	421,337	(436,320)	(421,337)	-	-
Increase (Decrease) in Net Position	696,522	603,532	775,352	785,314	1,471,874	1,388,846
Net Position - January 1	6,460,597	5,857,065	25,056,071	24,270,757	31,516,668	30,127,822
Net Position - December 31	\$ 7,157,119	\$ 6,460,597	\$ 25,831,423	\$ 25,056,071	\$ 32,988,542	\$ 31,516,668

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Governmental Activities: Governmental activities increased the City's net position by \$696,522.

Business-type activities: Business-type activities increased City of Evansville's net position by \$775,352. Key elements of this increase are as follows:

- The City's electric and water utility had an increase in net position of \$508,384. This is due to steady energy costs to the electric utility.
- The City's sewer had an increase in net position of \$266,968. 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, 2020, the City's governmental funds reported combined ending fund balances of \$2,612,835. Of the combined ending fund balance, \$533,417 is nonspendable, \$300,916 is restricted, \$1,446,834 is committed, and \$195,511 is assigned. The remaining \$136,157 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 \$1,639,134, while total fund balance reached \$2,249,757. 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 48% of total general fund expenditures, while total fund balance represents 65% of that same amount.

During the current year, the City's general fund balance increased by \$153,584. Key factors in this increase are as follows:

- The total expenditures were \$180,706 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 \$508,384 in 2020 after deducting a transfer of \$440,637 to the City's General Fund. Net position was \$15,731,103 as of December 31, 2020.

The Wastewater Treatment Plant Utility (Sewer Fund) had an increase in net position of \$266,968 in 2020. Net position was \$10,100,320 as of December 31, 2020.

The Electric and Water Utility's outstanding debt at December 31, 2020 was \$6,377,202, a decrease of \$840,441 from the balance at December 31, 2019. Fixed assets, net of accumulated depreciation, of \$18,442,032 decreased \$111,074 from \$18,553,106.

The Wastewater Treatment Plant Utility's outstanding debt at December 31, 2020 was \$6,615,756 a decrease of \$518,840 from the balance at December 31, 2019. Fixed assets, net of accumulated depreciation, of \$15,014,066 decreased \$471,321 from \$15,485,387.

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 \$3,631,113. Actual expenditures totaled \$3,450,407. Budgeted differences can be briefly summarized as follows:

- Actual expenditures were less than budgeted expenditures by \$180,706.
- The general fund had revenues and other financing sources that were greater than expenditures and financing uses by \$153,584.

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, 2020, amounts to \$45,424,094 (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	
	2020	2019	2020	2019	2020	2019
	\$	\$	\$	\$	\$	\$
Land	607,181	602,043	171,362	171,362	778,543	773,405
Infrastructure Work in Process	821,659	707,863	640,008	757,818	1,461,667	1,465,681
Depreciable Capital Assets	19,561,314	19,236,674	52,976,076	51,984,970	72,537,390	71,221,644
Accumulated depreciation	(9,022,158)	(8,272,408)	(20,331,348)	(18,875,657)	(29,353,506)	(27,148,065)
Total	\$ 11,967,996	\$ 12,274,172	\$ 33,456,098	\$ 34,038,493	\$ 45,424,094	\$ 46,312,665

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 \$20,481,852. Of this amount, \$7,662,831 was backed by City's taxing ability.

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

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
2005 CWFL	\$ -	\$ -	\$ 473,411	\$ 561,632	\$ 473,411	\$ 561,632
2009 CWFL	-	-	1,744,262	1,913,769	1,744,262	1,913,769
2010 WPPI Loan	-	-	-	5,387	-	5,387
2011 WPPI Loan	2,549	5,949	-	-	2,549	5,949
2012 GO Bond	230,000	260,000	-	-	230,000	260,000
2013 GO Notes	155,000	240,000	290,000	450,000	445,000	690,000
2014 Revenue Bonds	-	-	1,705,000	2,025,000	1,705,000	2,025,000
2015 GO Notes	80,000	100,000	350,000	420,000	430,000	520,000
2015 WPPI Loan	-	-	152,203	182,644	152,203	182,644
2016 Revenue Bonds	-	-	2,691,000	2,904,500	2,691,000	2,904,500
2017 GO Refunding Bonds	1,420,000	1,600,000	-	-	1,420,000	1,600,000
2017 STFL	517,631	581,870	-	-	517,631	581,870
2018 CWFL	-	-	3,461,084	3,591,307	3,461,084	3,591,307
2018 GO Notes	3,450,000	3,835,000	-	-	3,450,000	3,835,000
2018 NAN	50,000	75,000	-	-	50,000	75,000
2018 Revenue Bonds	-	-	216,000	243,000	216,000	243,000
2018 Revenue Bonds-Storm	524,000	589,500	-	-	524,000	589,500
2019 GO Notes	685,000	790,000	435,000	480,000	1,120,000	1,270,000
2019 Revenue Bonds	-	-	1,475,000	1,575,000	1,475,000	1,575,000
Compensated absences	314,610	247,795	60,102	60,872	374,712	308,667
Total	\$ 7,428,790	\$ 8,325,114	\$ 13,053,062	\$ 14,413,111	\$ 20,481,852	\$ 22,738,225

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 2020 the City started the process of an electric rate case and in 2021 will officially start a water rate case. All remaining rate schedules seem stable for 22020 and into 2021.

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, 2020

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Investments	\$ 4,929,186	\$ 1,086,396	\$ 6,015,582
Receivables	2,925,267	1,594,568	4,519,835
Internal Balances	(1,071,051)	1,071,051	-
Inventories	-	239,674	239,674
Other assets	56,154	135,291	191,445
Restricted Assets			
Cash and Investments	-	2,492,796	2,492,796
Net Pension Asset	393,507	202,652	596,159
Capital Assets			
Land, improvements, and construction in progress	1,428,840	811,370	2,240,210
Other Capital Assets, net of depreciation	10,539,156	32,644,728	43,183,884
Net Capital Assets	<u>11,967,996</u>	<u>33,456,098</u>	<u>45,424,094</u>
Total Assets	<u>19,201,059</u>	<u>40,278,526</u>	<u>59,479,585</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	916,620	472,049	1,388,669
Deferred OPEB Outflows	90,611	31,772	122,383
Total Deferred Outflows of Resources	<u>1,007,231</u>	<u>503,821</u>	<u>1,511,052</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 20,208,290</u>	 <u>\$ 40,782,347</u>	 <u>\$ 60,990,637</u>
LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 285,739	\$ 638,189	\$ 923,928
OPEB Liability - Health Insurance	191,534	38,629	230,163
OPEB Liability - Life Insurance	101,997	72,670	174,667
Long-Term Liabilities			
Due Within One Year			
Bonds and Notes	944,592	1,408,788	2,353,380
Accrued Interest	50,455	52,579	103,034
Compensated Absences	39,199	11,213	50,412
Due in More Than One Year			
Bonds and Notes	6,169,589	11,584,170	17,753,759
Compensated Absences	275,411	48,889	324,300
Total liabilities	<u>8,058,516</u>	<u>13,855,127</u>	<u>21,913,643</u>
 DEFERRED INFLOWS OF RESOURCES	 <u>4,992,655</u>	 <u>1,095,797</u>	 <u>6,088,452</u>
NET POSITION			
Net Investment in Capital Assets	4,853,815	20,734,430	25,588,245
Restricted for:			
Net Pension Asset	393,507	202,652	596,159
Special Revenue	53,732	-	53,732
Capital	-	1,354,537	1,354,537
Debt	-	756,072	756,072
Other Purposes	160,489	-	160,489
Unrestricted	<u>1,695,576</u>	<u>2,783,732</u>	<u>4,479,308</u>
Total Net Position	<u>7,157,119</u>	<u>25,831,423</u>	<u>32,988,542</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 20,208,290</u>	<u>\$ 40,782,347</u>	<u>\$ 60,990,637</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Activities
For the Year Ended December 31, 2020

Functions/Programs Primary government	Program Revenue			Net (Expense) Revenue and Changes in Net position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities							
General Government	\$ 459,391	\$ 109,466	\$ -	\$ -	\$ (349,925)	\$ -	\$ (349,925)
Public Safety	2,308,053	393,334	190,020	-	(1,724,699)	-	(1,724,699)
Public Works	1,497,549	622,463	398,238	3,938	(472,910)	-	(472,910)
Health, Welfare and Sanitation	159,178	40,190	-	-	(118,988)	-	(118,988)
Culture and Recreation	820,465	148,112	70,873	-	(601,480)	-	(601,480)
Conservation and Development	146,245	25,576	831	-	(119,838)	-	(119,838)
Interest on Long-term debt	174,425	108	-	-	(174,317)	-	(174,317)
Capital Outlay	48,258	-	-	-	(48,258)	-	(48,258)
Total governmental activities	5,613,564	1,339,249	659,962	3,938	(3,610,415)	-	(3,610,415)
Business-type activities:							
Electric and Water	8,062,831	8,631,492	-	301,718	-	\$ 870,379	\$ 870,379
Sewer	1,246,453	1,406,508	-	52,200	-	212,255	212,255
Total business-type activities	9,309,284	10,038,000	-	353,918	-	1,082,634	1,082,634
Total primary government	\$ 14,922,848	\$ 11,377,249	\$ 659,962	\$ 357,856	(3,610,415)	1,082,634	(2,527,781)
General revenues:							
Taxes:							
Property taxes, levied for general purposes					2,641,720	-	2,641,720
Property taxes, levied for debt service					613,279	-	613,279
Other taxes					11,816	-	11,816
Grants and contributions not restricted to specific programs					543,038	-	543,038
Unrestricted investment earnings					39,010	67,033	106,043
Miscellaneous					12,404	62,005	74,409
Special item - gain (loss) on disposal of asset					9,350	-	9,350
Transfers					436,320	(436,320)	-
Total general revenues, special items and transfers					4,306,937	(307,282)	3,999,655
Change in Net position					696,522	775,352	1,471,874
Net position - beginning					6,460,597	25,056,071	31,516,668
Net position - ending					\$ 7,157,119	\$ 25,831,423	\$ 32,988,542

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Balance Sheet
Governmental Funds
December 31, 2020

	General Fund	Debt Service	Capital Projects	TIF 5	Non-Major Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	\$ 2,549,047	\$ 185,509	\$ 230,259	\$ 83,071	\$ 1,881,300	\$ 4,929,186
Receivables:						
Taxes	1,105,376	404,373	161,402	198,856	543,099	2,413,106
Special Assessments	214,978	195,866	-	-	-	410,844
Accounts	-	-	-	-	49,092	49,092
Other	52,225	-	-	-	-	52,225
Prepaid Expenses	46,665	-	-	-	9,489	56,154
Advances Receivable	449,254	-	-	-	-	449,254
Total Assets	\$ 4,417,545	\$ 785,748	\$ 391,661	\$ 281,927	\$ 2,482,980	\$ 8,359,861

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES

Liabilities:						
Accounts Payable	\$ 128,495	\$ -	\$ 12,919	\$ 850	\$ 17,563	\$ 159,827
Accrued Liabilities	102,672	-	-	-	23,240	125,912
Due to Other Funds	-	-	-	-	34,839	34,839
Advances Payable	-	-	-	1,485,466	-	1,485,466
Total Liabilities	231,167	-	12,919	1,486,316	75,642	1,806,044
Deferred Inflows of Resources	1,936,621	740,158	228,821	281,927	753,455	3,940,982
Fund Balances (Deficit)						
Nonspendable	523,928	-	-	-	9,489	533,417
Restricted	86,695	-	-	-	214,221	300,916
Committed	-	-	-	-	1,446,834	1,446,834
Assigned	-	45,590	149,921	-	-	195,511
Unassigned	1,639,134	-	-	(1,486,316)	(16,661)	136,157
Total Fund Balances (Deficit)	2,249,757	45,590	149,921	(1,486,316)	1,653,883	2,612,835
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	\$ 4,417,545	\$ 785,748	\$ 391,661	\$ 281,927	\$ 2,482,980	\$ 8,359,861

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, 2020**

Total fund balance, governmental funds		\$ 2,612,835
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.		11,967,996
The net pension asset is not a current financial liability and is, therefore, not reported in the fund statements.		393,507
The OPEB liabilities are not current financial usages and are, therefore, not reported in the fund statements.		(293,531)
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		1,007,231
Deferred Inflows of Resources		(1,218,547)
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.		166,874
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	944,592	
Bonds and notes - due in more than one year	6,169,589	
Compensated absences - current	39,199	
Compensated absences - non-current	275,411	
Accrued interest	50,455	
		(7,479,246)
Net Position of Governmental Activities in the Statement of Net Position		\$ 7,157,119

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, 2020

	General Fund	Debt Service	Capital Projects	TIF S	Non-Major Funds	Total Governmental Funds
REVENUES						
Property Taxes	\$ 1,561,109	\$ 613,279	\$ 159,105	\$ 237,889	\$ 676,395	\$ 3,247,777
Other Taxes	4,358	-	-	-	15,738	20,096
Special Assessment Revenue	-	33,870	102	-	-	33,972
Intergovernmental	837,940	-	72,036	7,607	194,631	1,112,214
License and Permits	233,460	-	-	-	-	233,460
Fines, Forfeits and Penalties	60,552	-	-	-	-	60,552
Public Charges for Services	385,363	-	-	-	501,043	886,406
Intergovernmental Charges for Services	-	-	-	-	-	-
Interest Income	18,318	8,329	2,095	456	8,858	38,056
Miscellaneous Income	49,004	-	9,451	3,286	157,097	218,838
Total Revenues	<u>3,150,104</u>	<u>655,478</u>	<u>242,789</u>	<u>249,238</u>	<u>1,553,762</u>	<u>5,851,371</u>
EXPENDITURES						
Current:						
General Government	380,282	-	-	180	150	380,612
Public Safety	1,795,644	-	-	-	306,301	2,101,945
Public Works	957,999	-	(689)	-	81,290	1,038,600
Health and Human Services	37,610	-	184	-	111,903	149,697
Culture, Recreation and Education	169,559	-	-	-	381,557	551,116
Conservation and Development	109,313	-	8,319	-	52,054	169,686
Capital Outlay	-	-	459,559	5,665	86,169	551,393
Debt Service	-	832,638	-	-	130,500	963,138
Principal Repayment	-	181,451	-	-	25,169	206,620
Interest Expense	-	-	-	-	-	-
Total Expenditures	<u>3,450,407</u>	<u>1,014,089</u>	<u>467,373</u>	<u>5,845</u>	<u>1,175,093</u>	<u>6,112,807</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(300,303)</u>	<u>(358,611)</u>	<u>(224,584)</u>	<u>243,393</u>	<u>378,669</u>	<u>(261,436)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In	453,887	353,910	34,424	5,629	5,215	853,065
Transfers Out	-	(14,485)	-	(168,250)	(233,593)	(416,328)
Total Other Financing Sources and Uses	<u>453,887</u>	<u>339,425</u>	<u>34,424</u>	<u>(162,621)</u>	<u>(228,378)</u>	<u>436,737</u>
Net Change in Fund Balances	153,584	(19,186)	(190,160)	80,772	150,291	175,301
Fund Balances (Deficits) - Beginning	2,096,173	64,776	340,081	(1,567,088)	1,503,592	2,437,534
Fund Balances (Deficits) - Ending	<u>\$ 2,249,757</u>	<u>\$ 45,590</u>	<u>\$ 149,921</u>	<u>\$ (1,486,316)</u>	<u>\$ 1,653,883</u>	<u>\$ 2,612,835</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, 2020**

Net change in fund balances - total governmental funds: \$ 175,301

Amounts reported for Governmental Activities in the Statement of Activities are different because:

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.

Capital outlay reported in governmental fund statements	532,684
Depreciation expenses reported in the Statement of Activities	<u>(838,860)</u>

Amount by which capital outlays are greater (less) than depreciation in the current period. (306,176)

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.

Amount by which the compensated absences liability increased (66,815)

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.

The amount of long-term debt principal payments in the current year is 963,138

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.

Interest accrual change 5,781

In governmental funds, revenues are reported when measurable and available. In the Statements of Activities, revenue is reported when earned.

Special assessments revenue accrued in current year on government-wide statements (33,870)

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.

(40,837)

Change in Net Position of governmental activities \$ 696,522

See accompanying notes to the basic financial statements.

**City of Evansville,
Wisconsin**

**Statement of Net Position
Proprietary Funds
December 31, 2020**

	<u>Enterprise Funds</u>		<u>Total</u>
	<u>Electric and Water</u>	<u>Sewer</u>	
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 565,704	\$ 520,692	\$ 1,086,396
Receivables			
Taxes	59,493	-	59,493
Special Assessments	1,788	-	1,788
Accounts	1,533,287	-	1,533,287
Due from Other Funds	50,646	34,839	85,485
Inventories	239,674	-	239,674
Prepaid Expenses	16,392	3,876	20,268
Total Current Assets	<u>2,466,984</u>	<u>559,407</u>	<u>3,026,391</u>
Restricted Assets:			
Restricted Cash and Cash Equivalents	1,274,470	1,218,326	2,492,796
Net Pension Asset	162,424	40,228	202,652
Total Restricted Assets	<u>1,436,894</u>	<u>1,258,554</u>	<u>2,695,448</u>
Capital Assets:			
Land and Improvements	76,448	94,914	171,362
Construction Work in Progress	640,008	-	640,008
Other Capital Assets	31,788,937	21,187,139	52,976,076
Less Accumulated Depreciation	(14,063,361)	(6,267,987)	(20,331,348)
Net Capital Assets	<u>18,442,032</u>	<u>15,014,066</u>	<u>33,456,098</u>
Noncurrent Assets:			
Advances Receivable	943,799	92,413	1,036,212
Other Deferred Debits	115,023	-	115,023
Total Noncurrent Assets	<u>1,058,822</u>	<u>92,413</u>	<u>1,151,235</u>
Total Assets	<u>23,404,732</u>	<u>16,924,440</u>	<u>40,329,172</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	378,344	93,705	472,049
Deferred OPEB Outflows	28,119	3,653	31,772
Total Deferred Outflows of Resources	<u>406,463</u>	<u>97,358</u>	<u>503,821</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 23,811,195</u>	<u>\$ 17,021,798</u>	<u>\$ 40,832,993</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Net Position
Proprietary Funds
December 31, 2020

	Enterprise Funds		
	Electric and Water	Sewer	Total
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 488,244	\$ 24,537	\$ 512,781
Accrued Liabilities	115,639	9,769	125,408
Accrued Interest Payable	25,838	26,741	52,579
Due to Other Funds	-	50,646	50,646
Compensated Absences	11,213	-	11,213
Bonds and Notes Payable	855,441	553,347	1,408,788
Total Current Liabilities	<u>1,496,375</u>	<u>665,040</u>	<u>2,161,415</u>
Non-Current Liabilities:			
Long-Term Debt			
Bonds and Notes Payable	5,521,761	6,062,409	11,584,170
Total Long-Term Debt	<u>5,521,761</u>	<u>6,062,409</u>	<u>11,584,170</u>
Other Liabilities			
Compensated Absences	48,889	-	48,889
OPEB Liability - Health Insurance	24,415	14,214	38,629
OPEB Liability - Life Insurance	64,314	8,356	72,670
Total Other Liabilities	<u>137,618</u>	<u>22,570</u>	<u>160,188</u>
Total Non-Current Liabilities	<u>5,659,379</u>	<u>6,084,979</u>	<u>11,744,358</u>
Total Liabilities	<u>7,155,754</u>	<u>6,750,019</u>	<u>13,905,773</u>
DEFERRED INFLOWS OF RESOURCES	<u>924,338</u>	<u>171,459</u>	<u>1,095,797</u>
NET POSITION			
Net Investment in Capital Assets	12,336,120	8,398,310	20,734,430
Restricted for net pension asset	162,424	40,228	202,652
Restricted for capital	136,211	1,218,326	1,354,537
Restricted for debt	435,840	320,232	756,072
Unrestricted	2,660,508	123,224	2,783,732
Total Net Position	<u>15,731,103</u>	<u>10,100,320</u>	<u>25,831,423</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & NET POSITION	<u>\$ 23,811,195</u>	<u>\$ 17,021,798</u>	<u>\$ 40,832,993</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, 2020**

	<u>Enterprise Funds</u>		<u>Total</u>
	<u>Electric and Water</u>	<u>Sewer</u>	
OPERATING REVENUES			
Charges for Services	\$ 8,600,606	\$ 1,384,278	\$ 9,984,884
Other Operating Revenues	30,886	22,230	53,116
Total Operating Revenues	<u>8,631,492</u>	<u>1,406,508</u>	<u>10,038,000</u>
OPERATING EXPENSES			
Operation and Maintenance	7,055,137	545,724	7,600,861
Depreciation	852,035	545,310	1,397,345
Total Operating Expenses	<u>7,907,172</u>	<u>1,091,034</u>	<u>8,998,206</u>
Operating Income (Loss)	<u>724,320</u>	<u>315,474</u>	<u>1,039,794</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest and Investment Revenue	52,830	14,203	67,033
Miscellaneous Non-Operating Revenue	14,681	40,510	55,191
Interest Expense	(155,659)	(155,419)	(311,078)
Net Amortization Revenue (Expense)	6,814	-	6,814
Total Non-Operating Revenue (Expenses)	<u>(81,334)</u>	<u>(100,706)</u>	<u>(182,040)</u>
Income (Loss) Before Contributions and Transfers	642,986	214,768	857,754
Capital Contributions	301,718	52,200	353,918
Transfers In	4,317	-	4,317
Transfers Out	(440,637)	-	(440,637)
Change in Net Position	<u>508,384</u>	<u>266,968</u>	<u>775,352</u>
Total Net Position - Beginning	15,222,719	9,833,352	25,056,071
Total Net Position - Ending	<u>\$ 15,731,103</u>	<u>\$ 10,100,320</u>	<u>\$ 25,831,423</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, 2020**

	<u>Electric & Water</u>	<u>Sewer</u>	<u>Total</u>
<u>Cash Flows From Operating Activities:</u>			
Receipts from customers	\$ 8,484,400	\$ 1,406,508	\$ 9,890,908
Payments to suppliers	(5,777,936)	(260,105)	(6,038,041)
Payments to employees	(1,322,028)	(288,255)	(1,610,283)
Taxes paid	(440,637)	-	(440,637)
Net cash provided (used) by operating activities	<u>943,799</u>	<u>858,148</u>	<u>1,801,947</u>
<u>Cash Flows From Capital and Related</u>			
<u>Financing Activities:</u>			
Acquisition and construction of plant assets	(762,738)	(52,212)	(814,950)
Proceeds from long-term debt	-	28,942	28,942
Interfund for capital	4,317	-	4,317
Principal payments on long-term debt	(840,441)	(547,782)	(1,388,223)
Interest and fiscal charges	(155,659)	(157,837)	(313,496)
Connection fees	-	52,200	52,200
Contributions for plant	301,718	-	301,718
Net cash provided (used) for capital and related financing activities	<u>(1,356,145)</u>	<u>(676,689)</u>	<u>(2,032,834)</u>
<u>Cash Flows From Investing Activities:</u>			
Interest on investments	52,830	14,203	67,033
Net cash provided (used) for investing activities	<u>52,830</u>	<u>14,203</u>	<u>67,033</u>
Net increase (decrease) in cash and equivalents	(359,516)	195,662	(163,854)
Cash and equivalents - beginning of year	2,199,690	1,543,356	3,743,046
Cash and equivalents - end of year	<u>\$ 1,840,174</u>	<u>\$ 1,739,018</u>	<u>\$ 3,579,192</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, 2020**

	<u>Electric & Water</u>	<u>Sewer</u>	<u>Total</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	\$ 724,320	\$ 315,474	\$ 1,039,794
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Non-Operating revenues	14,681	40,510	55,191
Amortization	-	(19,800)	(19,800)
Tax equivalent	(440,637)	-	(440,637)
Depreciation	852,035	545,310	1,397,345
Joint meter allocation	21,777	(21,777)	-
Pension expense	(11,554)	(4,595)	(16,149)
OPEB expense	(7,898)	12,148	
Changes in Assets and Liabilities:			
Receivables	(147,092)	-	(147,092)
Due to/from other funds	137	(137)	-
Inventories	(9,408)	-	(9,408)
Prepays	(4)	(135)	(139)
Accounts payable	(45,983)	(10,144)	(56,127)
Other Accrued liabilities	(6,575)	1,294	(5,281)
Net cash provided (used) by operating activities	<u>\$ 943,799</u>	<u>\$ 858,148</u>	<u>\$ 1,797,697</u>
Reconciliation of cash and cash equivalents to balance sheet accounts			
Cash and investments	\$ 565,704	\$ 520,692	\$ 1,086,396
Restricted assets	<u>1,274,470</u>	<u>1,218,326</u>	<u>2,492,796</u>
Total Cash and Investments	<u>1,840,174</u>	<u>1,739,018</u>	<u>3,579,192</u>
Cash and cash equivalents- End of year	<u>\$ 1,840,174</u>	<u>\$ 1,739,018</u>	<u>\$ 3,579,192</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

**Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020**

	Tax Custodial Fund
ASSETS	
Cash and Cash Equivalents	\$ 2,340,618
Receivables:	
Taxes Receivable	5,603,435
Total Assets	\$ 7,944,053
LIABILITIES	
Due to Other Governments	\$ 7,944,053
Total Liabilities	\$ 7,944,053

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, 2020**

	<u>Tax Custodial Fund</u>
ADDITIONS	
Property tax collections for other governments	\$ 5,936,098
Total additions	<u>5,936,098</u>
DEDUCTIONS	
Payments of taxes to other governments	<u>5,936,098</u>
Total deductions	<u>5,936,098</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, 2020

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, 2020

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, 2020

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.

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

Stormwater 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, 2020

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, 2020

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, 2020

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, 2020

**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 – 2020 tax roll:

Lien date and levy date	December 2020
Tax bills mailed	December 2020
Payment in full, or	January 31, 2021
First installment due	January 31, 2021
Second installment due	July 31, 2021
Personal property taxes in full	January 31, 2021

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, 2020

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:

<u>Fund</u>	<u>Amount</u>	<u>Purpose</u>
Electric and water	\$ 65,885	Bond reserve on revenue bonds
Electric and water	290,518	Special redemption fund
Electric and water	136,211	Water impact fees
Electric and water	953,338	Treasury notes investment
Sewer	898,977	Replacement fund
Sewer	147,867	Special redemption fund
	<u>\$ 2,492,796</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, 2020

**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, 2020

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	\$ 95	\$ 1,796
Accumulated sick leave	275,411	48,890
Vacation and holiday liability	39,104	9,417
	\$ 314,610	\$ 60,103

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, 2020

**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, 2020

**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, 2020

**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, 2020

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, 2020, the cash and investments consist of the following:

Petty cash/cash on hand	\$ 1,830
Deposits with financial institutions	10,610,026
Wisconsin Local Government Investment Pool	165,512
RESCO stock certificates	71,628
	<u>\$ 10,848,996</u>

Cash and investments as of December 31, 2020 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	\$ 6,015,582
Restricted cash and investments	2,492,796
Fiduciary Funds:	
Cash and investments	2,340,618
	<u>\$ 10,848,996</u>

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, 2020

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, 2020, the City has \$165,512 invested in the Local Government Investment Pool (LGIP) which has an average maturity of 39 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, 2020, 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, 2020, 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, 2020

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, 2020 was: 86.76% in U.S. Government Securities, 2.39% in Certificates of Deposit and Bankers' Acceptances and 10.85% 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, 2020, 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>\$ 8,038,192</u>
Total	<u><u>\$ 8,038,192</u></u>

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

B. CAPITAL ASSETS

Capital asset activity in the governmental activities for the year ended December 31, 2020 was as follows:

	Balance 01/01/20	Additions	Retirements	Balance 12/31/20
Governmental Activities				
Non-Depreciable Capital Assets:				
Land	\$ 602,043	\$ 5,138	\$ -	\$ 607,181
Infrastructure CWIP	707,863	113,796	-	821,659
Total Non-Depreciable Capital Assets	<u>1,309,906</u>	<u>118,934</u>	<u>-</u>	<u>1,428,840</u>
Capital Assets being Depreciated				
Land Improvements	2,889,760	23,550	-	2,913,310
Buildings and Structures	6,556,615	9,786	-	6,566,401
Equipment	3,471,450	374,134	(89,110)	3,756,474
Infrastructure	6,318,849	6,280	-	6,325,129
Total Capital Assets being Depreciated	<u>19,236,674</u>	<u>413,750</u>	<u>(89,110)</u>	<u>19,561,314</u>
Total Capital Assets	20,546,580	532,684	(89,110)	20,990,154
Less Accumulated Depreciation	<u>(8,272,408)</u>	<u>(838,860)</u>	<u>89,110</u>	<u>(9,022,158)</u>
Capital Assets Net of Depreciation	<u>\$ 12,274,172</u>	<u>\$ (306,176)</u>	<u>\$ -</u>	<u>\$ 11,967,996</u>

Depreciation expense was charged to functions as follows:

Governmental Activities	
General Government	\$ 43,775
Public Safety	118,509
Public Works	347,995
Health and Human Services	6,774
Stormwater	71,158
Culture, Recreation and Education	<u>250,649</u>
Total Governmental Activities Depreciation Expense	<u>\$ 838,860</u>

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

B. CAPITAL ASSETS (Continued)

Capital asset activity in the business-type activities for the year ended December 31, 2020 was as follows:

	Balance 01/01/20	Additions	Retirements	Balance 12/31/20
Electric and Water				
Non-Depreciable Capital Assets:				
Land	\$ 76,448	\$ -	\$ -	\$ 76,448
Construction in progress	757,818	572,525	(690,335)	640,008
Total Non-Depreciable Capital Assets	<u>834,266</u>	<u>572,525</u>	<u>(690,335)</u>	<u>716,456</u>
Capital Assets being Depreciated				
Buildings and structures	790,598	-	-	790,598
Equipment	2,010,776	26,750	(57,940)	1,979,586
Infrastructure	28,048,669	975,584	(5,500)	29,018,753
Total Capital Assets being Depreciated	<u>30,850,043</u>	<u>1,002,334</u>	<u>(63,440)</u>	<u>31,788,937</u>
Total Capital Assets	<u>31,684,309</u>	<u>1,574,859</u>	<u>(753,775)</u>	<u>32,505,393</u>
Less Accumulated Depreciation	<u>(13,131,203)</u>	<u>(995,598)</u>	<u>63,440</u>	<u>(14,063,361)</u>
Capital Assets Net of Depreciation	<u>\$ 18,553,106</u>	<u>\$ 579,261</u>	<u>\$ (690,335)</u>	<u>\$ 18,442,032</u>
	Balance 01/01/20	Additions	Retirements	Balance 12/31/20
Wastewater Treatment:				
Non-Depreciable Capital Assets:				
Land	\$ 94,914	\$ -	\$ -	\$ 94,914
Total Non-Depreciable Capital Assets	<u>94,914</u>	<u>-</u>	<u>-</u>	<u>94,914</u>
Capital Assets being Depreciated				
Buildings and structures	7,883,880	14,992	-	7,898,872
Equipment	5,239,094	-	-	5,239,094
Infrastructure	8,011,953	37,220	-	8,049,173
Total Capital Assets being Depreciated	<u>21,134,927</u>	<u>52,212</u>	<u>-</u>	<u>21,187,139</u>
Total Capital Assets	<u>21,229,841</u>	<u>-</u>	<u>-</u>	<u>21,282,053</u>
Less Accumulated Depreciation	<u>(5,744,454)</u>	<u>(523,533)</u>	<u>-</u>	<u>(6,267,987)</u>
Capital Assets Net of Depreciation	<u>\$ 15,485,387</u>	<u>\$ (523,533)</u>	<u>\$ -</u>	<u>\$ 15,014,066</u>

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

B. CAPITAL ASSETS (Continued)

	Balance 01/01/20	Additions	Retirements	Balance 12/31/20
Business-Type Activities				
Non-Depreciable Capital Assets:				
Land	\$ 171,362	\$ -	\$ -	\$ 171,362
Construction in progress	757,818	572,525	(690,335)	640,008
Total Non-Depreciable Capital Assets	929,180	572,525	(690,335)	811,370
Capital Assets being Depreciated				
Buildings and structures	8,674,478	14,992	-	8,689,470
Equipment	7,249,870	26,750	(57,940)	7,218,680
Infrastructure	36,060,622	1,012,804	(5,500)	37,067,926
Total Capital Assets being Depreciated	51,984,970	1,054,546	(63,440)	52,976,076
Total Capital Assets	52,914,150	1,627,071	(753,775)	53,787,446
Less Accumulated Depreciation	(18,875,657)	(1,519,131)	63,440	(20,331,348)
Capital Assets Net of Depreciation	\$ 34,038,493	\$ 107,940	\$ (690,335)	\$ 33,456,098

Depreciation expense was charged to functions as follows:

Business-Type Activities		
Water		\$ 328,114
Electric		667,484
Sewer		523,533
Total Business-Type Activities Depreciation Expense		\$ 1,519,131

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:

Interfund Receivables and Payables			
Receivable Fund	Payable Fund	Amount	Purpose
Electric and water	Sewer	\$ 50,646	Operations
Sewer	TIF 9	34,839	Cash Flow
Subtotal fund financial statements		\$ 85,485	

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, 2020

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		\$ 85,485	
Total inter-fund advances		1,485,466	
less inter-fund eliminations		<u>(499,900)</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	\$ 440,637	Tax equivalent
General	TIFS 5-9	13,250	Administration
TIF 5	TIF 8	5,629	Allocation transfer
Capital	EMS	29,471	Fund allocation
Capital Projects	Library	352,703	Capital costs
Capital Projects	Debt service	4,953	Special assessments
Stormwater	Debt Service	5,215	Special assessments
Electric and Water	Debt Service	4,317	Special assessments
Debt service	TIF 5	164,250	Debt payments
Debt service	TIF 6	72,598	Debt payments
Debt service	TIF 7	64,150	Debt payments
Debt service	TIF 8	52,912	Debt payments
Subtotal fund statements		1,210,085	
less inter-fund eliminations		<u>(773,765)</u>	
Total per government-wide statements		<u>\$ 436,320</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, 2020

D. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2020 was as follows:

	Balance 1/1/20	Issued	Retired	Balance 12/31/20
Governmental Activities				
Direct Borrowings and Direct Placements	\$ 662,819	\$ -	\$ 92,639	\$ 570,180
Other Notes and Bonds	7,414,500	-	870,500	6,544,000
Total Notes and Bonds	<u>8,077,319</u>	<u>-</u>	<u>963,139</u>	<u>7,114,180</u>
Compensated Absences	<u>247,795</u>	<u>66,815</u>	<u>-</u>	<u>314,610</u>
Total Governmental Long-Term Debt	<u>\$ 8,325,114</u>	<u>\$ 66,815</u>	<u>\$ 963,139</u>	<u>\$ 7,428,790</u>
	Balance 1/1/20	Issued	Retired	Balance 12/31/20
Business-Type Activities				
Direct Borrowings and Direct Placements	\$ 6,254,739	\$ 28,942	\$ 452,721	\$ 5,830,960
Other Bonds and Notes	8,097,500	-	935,500	7,162,000
Total Notes and Bonds	<u>14,352,239</u>	<u>28,942</u>	<u>1,388,221</u>	<u>12,992,960</u>
Compensated Absences	<u>60,872</u>	<u>-</u>	<u>770</u>	<u>60,102</u>
Total Business-Type Long-Term Debt	<u>\$ 14,413,111</u>	<u>\$ 28,942</u>	<u>\$ 1,388,991</u>	<u>\$ 13,053,062</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, 2020

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, 2020 was \$21,851,365. Total general obligation debt outstanding at year-end was \$7,662,631.

The following is a list of long-term obligations at December 31, 2020:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/20	Amounts Due within One Year
Governmental Activities						
Direct Borrowings and Direct Placements						
2017 State Trust Fund Loan	9/19/2017	3/15/2027	3.50%	\$ 717,920	\$ 517,631	\$ 66,543
2018 Bank Note	10/19/2018	10/19/2023	2.297%	\$ 100,000	50,000	25,000
WPPI Note	10/1/2011	10/1/2021	0.000%	\$ 33,994	2,549	2,549
Total Direct Borrowings and Direct Placements					\$ 570,180	\$ 94,092
Other Notes and Bonds						
General Obligation Debt						
2013 General Obligation Notes	1/24/2013	4/1/2022	0.4%-1.6%	\$ 260,000	\$ 155,000	\$ 85,000
2015 General Obligation Notes	5/28/2015	10/1/2025	.5%-2.2%	\$ 390,000	80,000	20,000
2018 General Obligation Notes	5/30/2018	4/1/2028	1.9%-2.85%	\$ 4,180,000	3,450,000	390,000
2019 General Obligation Notes	6/1/2019	4/1/2029	3.0%-4.0%	\$ 790,000	685,000	85,000
Total General Obligation Notes					4,370,000	580,000
2012 Taxable General Obligation Bond						
	5/24/2012	10/1/2027	1.25%-3.90%	\$ 460,000	230,000	30,000
2017 General Obligation Refunding Bonds						
	8/30/2017	4/1/2027	2.00-3.00%	\$ 1,855,000	1,420,000	175,000
Total General Obligation Bonds					1,650,000	205,000
Total General Obligation Debt					6,020,000	785,000
Stormwater Revenue Bonds						
	5/30/2018	5/1/2028	3.875%	\$ 655,000	524,000	65,500
Total Other Notes and Bonds					\$ 6,544,000	\$ 850,500
Total Governmental Long-Term Debt					\$ 7,114,180	\$ 944,592

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
2021	\$ 94,092	\$ 18,988	\$ 850,500	\$ 161,501	\$ 944,592	\$ 180,489
2022	93,872	16,077	875,500	140,590	969,372	156,667
2023	71,282	13,378	830,500	118,960	901,782	132,338
2024	73,748	10,913	825,500	97,175	899,248	108,088
2025	76,359	8,302	850,500	75,062	926,859	83,364
2026-2029	160,827	8,492	2,311,500	90,967	2,472,327	99,459
	\$ 570,180	\$ 76,150	\$ 6,544,000	\$ 684,254	\$ 7,114,180	\$ 760,404

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

D. LONG-TERM OBLIGATIONS (Continued)

Business-Type Activities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/20	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	\$ 290,000	\$ 160,000
2015 General Obligation Notes	5/28/2015	10/1/2025	0.5%-2.2%	\$ 330,000	175,000	35,000
Total Electric and Water General Obligation Debt					465,000	195,000
Mortgage Revenue Bonds						
2014 Revenue Bonds	7/2/2014	5/1/2025	0.7-3.1%	\$ 3,165,000	1,705,000	325,000
2016 Revenue Bonds	7/21/2016	5/1/2036	0.9-3.15%	\$ 3,239,999	2,580,000	205,000
2019 Revenue Bonds	6/6/2019	5/1/2029	3%	\$ 3,240,000	1,475,000	100,000
Total Electric and Water Mortgage Revenue Bonds					5,760,000	630,000
Total Electric and Water Other Bonds and Notes					6,225,000	825,000
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	175,000	35,000
2019 General Obligation Notes	6/1/2019	4/1/2029	3.0%-4.0%	\$ 480,000	435,000	45,000
Total Sewer General Obligation Debt					610,000	80,000
Mortgage Revenue Bonds						
2016 Revenue Bonds	7/29/2016	5/1/2026	1.970%	\$ 185,000	111,000	18,500
2018 Revenue Bonds	5/30/2018	5/1/2028	3.875%	\$ 270,000	216,000	27,000
Total Sewer Mortgage Revenue Bonds					327,000	45,500
Total Sewer Other Bonds and Notes					937,000	125,500
Total Business-Type Other Notes and Bonds					\$ 7,162,000	\$ 950,500
Direct Borrowings and Direct Placements						
WPPI Loan - Electric	11/30/2015	11/28/2025	0%	\$ 304,406	\$ 152,203	\$ 30,441
2005 Clean Water Fund Debt	7/27/2005	5/1/2025	2.365%	\$ 1,602,737	473,411	90,308
2009 Clean Water Fund Debt	11/25/2009	5/1/2029	2.668%	\$ 3,248,127	1,744,262	174,030
2018 Clean Water Fund Debt	6/27/2018	5/1/2038	1.870%	\$ 3,994,925	3,461,084	163,509
Total Direct Borrowings and Direct Placements					\$ 5,830,960	\$ 458,288
Total Business-Type Activities Long-Term Debt					\$ 12,992,960	\$ 1,408,788

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

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
2021	\$ 458,288	\$ 117,537	\$ 950,500	\$ 170,155	\$ 1,408,788	\$ 575,825
2022	468,126	107,584	955,500	149,630	1,423,626	575,710
2023	478,193	97,397	885,500	128,032	1,363,693	575,590
2024	488,498	86,971	905,500	105,316	1,393,998	575,469
2025	499,046	76,298	925,500	81,100	1,424,546	575,344
2026-2030	1,757,496	246,201	2,079,500	177,115	3,836,996	2,003,697
2031-2035	1,021,448	110,156	380,000	41,885	1,401,448	1,131,604
2036-2038	659,865	18,664	80,000	1,260	739,865	678,529
	<u>\$ 5,830,960</u>	<u>\$ 860,808</u>	<u>\$ 7,162,000</u>	<u>\$ 854,493</u>	<u>\$ 12,992,960</u>	<u>\$ 6,691,768</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, 2020

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, 2021.

The utilities are covered under the following insurance policies at December 31, 2020:

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, 2020

D. LONG-TERM OBLIGATIONS (Continued)

	Electric and		
	Water	Sewer	Storm
Maximum annual debt service electric and water	\$ 833,826	\$ -	\$ -
Maximum annual debt service Sewer		600,762	-
Maximum annual debt service Storm		-	84,536
Total debt service	833,826	600,762	84,536
Ratio	125%	110%	110%
Net Revenues required	\$ 1,042,283	\$ 660,838	\$ 92,990
REVENUES			
Charges for Services	\$ 8,600,606	\$ 1,384,278	\$ 241,038
Other Operating Revenues	30,886	22,230	879
Total Operating Revenues	8,631,492	1,406,508	241,917
OPERATING EXPENSES			
Operation and Maintenance	7,055,137	545,724	81,290
Total expenses for coverage ratio calculation	7,055,137	545,724	81,290
Net from operations for coverage ratio calculation	1,576,355	860,784	160,627
NON-OPERATING REVENUES (EXPENSES)			
Interest and Investment Revenue	52,830	14,199	1,942
Miscellaneous Non-Operating Revenue (Expense)	14,681	40,510	-
Capital Contributions and Impact Fees Received	301,718	52,200	-
Net Revenues per bond ordinance	\$ 1,949,901	\$ 967,693	\$ 167,784
Net Revenues Above (Below) Required Amount	\$ 907,618	\$ 306,855	\$ 74,794

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

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 2020:

<u>Water</u>	<u>Customers</u>	<u>Sales (000 gals)</u>
Residential	2,214	91,752
Commercial	191	13,194
Industrial	9	2,717
Public Authority	18	2,965
Multifamily	9	3,131
	<u>2,441</u>	<u>113,759</u>
<u>Electric</u>	<u>Customers</u>	
Residential	3,980	
Commercial/Industrial	702	
Lighting Service	39	
	<u>4,721</u>	
<u>Sewer</u>	<u>Customers</u>	<u>Sales (000 gals)</u>
Residential	2,152	89,399
Commercial	180	15,207
Industrial	9	2,778
Public Authority	10	1,915
	<u>2,351</u>	<u>109,299</u>
<u>Storm</u>	<u>Customers</u>	
Residential	2,096	
Non-Residential	243	
	<u>2,339</u>	

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

E. DEFERRED INFLOWS OF RESOURCES

At the end of the 2020, the various components of deferred inflows of resources reported in the governmental and proprietary funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Governmental Funds			
Property taxes receivable	\$ -	\$ 3,774,108	\$ 3,774,108
Special assessments not yet due	166,874	-	166,874
Total Deferred Inflows of Resources For Governmental Funds	<u>\$ 166,874</u>	<u>\$ 3,774,108</u>	<u>\$ 3,940,982</u>
less special assessments accrued for government-wide statements			(166,874)
plus WRS pension and OPEB inflows accrued for government-wide statements			1,218,548
Deferred Inflows of Resources-government wide statements			<u>\$ 4,992,656</u>
	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Proprietary Funds			
Wind turbine power	\$ 49,500	\$ -	\$ 49,500
Construction advances	292,547	-	292,547
Regulatory credit	85,113	-	85,113
ATC advance	26,942	-	26,942
WRS pension inflows	607,299	-	607,299
OPEB inflows	12,228	-	12,228
Other deferred inflows	22,170	-	22,170
Total Deferred Inflows of Resources for Proprietary Funds	<u>\$ 1,095,799</u>	<u>\$ -</u>	<u>\$ 1,095,799</u>

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

F. GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES

Net position reported on the government-wide statement of net position at December 31, 2020 includes the following:

	Governmental	Water and Light	Sewer	Total Business-type
Capital assets	\$ 11,967,996	\$ 18,442,032	\$ 15,014,066	\$ 33,456,098
less current portion LT debt	(944,592)	(855,441)	(553,347)	(1,408,788)
less LT debt	(6,169,589)	(5,521,761)	(6,062,409)	(11,584,170)
less deferred regulatory credit	-	(85,113)	-	(85,113)
plus bond reserve	-	356,403	-	356,403
Net investment in capital assets	<u>\$ 4,853,815</u>	<u>\$ 12,336,120</u>	<u>\$ 8,398,310</u>	<u>\$ 20,734,430</u>

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

	Non- spendable	Restricted	Committed	Assigned	Unassigned
General Fund:					
Advances (net of deferred interest)	\$ 449,254	\$ -	\$ -	\$ -	\$ -
Revolving loan	-	77,695	-	-	-
Building improvement grant	-	9,000	-	-	-
Prepaid expenses	46,665	-	-	-	-
Delinquent personal property taxes	28,009	-	-	-	-
Unassigned	-	-	-	-	1,639,134
Total General Fund	<u>523,928</u>	<u>86,695</u>	<u>-</u>	<u>-</u>	<u>1,639,134</u>
Debt Service Fund:					
Debt service	-	-	-	45,590	-
Total Debt Service Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,590</u>	<u>-</u>
Capital Projects Fund:					
Capital outlay	-	-	-	149,921	-
Total Capital Projects Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>149,921</u>	<u>-</u>
TIF 5:					
Unassigned (Deficit)	-	-	-	-	(1,486,316)

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

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

Non-Major Governmental Funds:	Non- spendable	Restricted	Committed	Assigned	Unassigned
EMS	6,743	-	235,086	-	-
Library	555	-	360,068	-	-
Cemetery	1,456	-	92,680	-	-
Stormwater	735	-	335,614	-	-
Tourism Commission Fund	-	53,732	-	-	-
Revolving Loan Fund	-	-	423,386	-	-
TIF 6	-	78,808	-	-	-
TIF 7	-	45,785	-	-	-
TIF 8	-	35,896	-	-	-
TIF 9	-	-	-	-	(16,661)
Total Non-Major Governmental Funds	9,489	214,221	1,446,834	-	(16,661)
Grand Total	\$ 533,417	\$ 300,916	\$ 1,446,834	\$ 195,511	\$ 136,157

The TIF deficits are anticipated to be recovered through future tax increments. The capital outlay fund is anticipated to be spent for 2020 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 issued a standalone WRS Financial Report, which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>

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, 2020

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>
2010	(1.3%)	22%
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

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 \$195,248 in contributions from the employer.

Contribution rates as of December 31, 2019 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%	11.65%
Protective without Social Security	6.75%	16.25%

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

At December 31, 2020, the City reported a liability (asset) of (\$596,159) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2019, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. 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, 2019, the City's proportion was 0.01848869%, which was an increase of 0.00061234% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the City recognized pension expense of \$224,374.

At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

A. EMPLOYEE RETIREMENT PLAN (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,131,647	\$ (566,313)
Changes of assumptions	46,455	-
Net difference between projected and actual earnings on pension plan investments	-	(1,218,761)
Changes in proportion and difference between Employer contributions and proportionate share of contributions	2,050	(1,473)
Employer contributions subsequent to the measurement date	208,517	-
Total	\$ 1,388,669	\$ (1,786,547)

\$208,517 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2021	\$ (180,051)
2022	\$ (134,037)
2023	\$ 20,988
2024	\$ (313,295)
2025	\$ -

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

A. EMPLOYEE RETIREMENT PLAN (Continued)

Actuarial Assumptions. The total pension liability in the December 31, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2018
Measurement Date of Net Pension Liability (Asset):	December 31, 2019
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, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 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, 2020

A. EMPLOYEE RETIREMENT PLAN (Continued)

Asset Allocation Targets and Expected Returns			
As of December 31, 2019			
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	49	8.0	5.1
Fixed Income	24.5	4.9	2.1
Inflation Sensitive Assets	15.5	4.0	1.2
Real Estate	9	6.3	3.5
Private Equity/Debt	8	10.6	7.6
Multi-Asset	4	6.9	4.0
Total Core Fund	110	7.5	4.6
Variable Fund Asset Class			
U.S. Equities	70	7.5	4.6
International Equities	30	8.2	5.3
Total Variable Fund	100	7.8	4.9

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%
 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 2.75% (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, 2019. 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, 2020

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)	\$ 1,535,217	\$ (596,159)	\$ (2,189,609)

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

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can be found at <https://etfonline.wi.gov/ETFGASBPublicWeb/gasb75Local.do>

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, 2020 are:

Coverage Type	Employer Contribution
25% Post Retirement Coverage	20% of employee contribution

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

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, 2019 are as listed below:

Life Insurance Employee Contribution Rates* For the year ended December 31, 2018		
Attained Age	Basic	Supplemental
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 \$741 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, 2020, the LRLIF Employer reported a liability (asset) of \$174,667 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. 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, 2019, the City's proportion was 0.04101900%, which was a decrease of 0.000385% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the City recognized OPEB expense of \$18,893.

At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (7,824)
Changes of assumptions	64,436	(19,212)
Net differences between projected and actual earnings on OPEB plan investments	3,296	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,720	(2,355)
Employer contributions subsequent to the measurement date	4,913	-
Totals	\$ 76,365	\$ (29,391)

\$4,913 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	Net Outflows (Inflows) of Resources
2021	\$ 7,354
2022	\$ 7,354
2023	\$ 6,999
2024	\$ 6,633
2025	\$ 5,138
Thereafter	\$ 8,583
Total	\$ 42,061

Actuarial Assumptions. The total OPEB liability in the January 1, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2019
Measurement Date of Net OPEB Liability (Asset)	December 31, 2019
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	2.74%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.87%
Salary Increases	
Inflation:	3.00%
Seniority/Merit:	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

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, 2019 is based upon a roll-forward of the liability calculated from the January 1, 2019 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, 2019

<u>Asset Class</u>	<u>Index</u>	<u>Target</u> <u>Allocation</u>	<u>Long-Term</u> <u>Expected</u> <u>Geometric Real</u> <u>Rate of Return</u>
US Credit Bonds	Barclays Credit	45%	2.12%
US Long Credit Bonds	Barclays Long Credit	5%	2.90%
US Mortgages	Barclays MBS	50%	1.53%
Inflation			2.20%
Long-Term Expected Rate of Return			4.25%

Single Discount Rate. A single discount rate of 2.87% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 4.22% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 4.10% as of December 31, 2018 to 2.74% as of December 31, 2019. 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.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

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 2.87 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 (1.87 percent) or 1-percentage-point higher (3.87 percent) than the current rate:

	1% Decrease to Discount Rate (1.87%)	Current Discount Rate (2.87%)	1% Increase to Discount Rate (3.87%)
City's proportionate share of the net OPEB liability (asset)	\$ 241,186	\$ 174,667	\$ 124,059

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 \$230,164 was measured at December 31, 2019, and was determined by an actuarial valuation as of December 31, 2018.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.5 percent
Salary increases:	3.0 percent, average, including inflation
Discount rate	2.75 percent
Healthcare cost trend rates	Actual first year increase, then 6.50% decreasing by 0.50% down to 6.00%, then by 0.10% per year down to 5.0%, 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.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

	Total OPEB Liability
Balance at 12/31/2018	\$ 225,074
Changes for the year:	
Service cost	19,623
Interest	9,348
Changes of benefit terms	-
Differences between expected and actual experience	(43,640)
Changes in assumptions or other inputs	22,137
Benefit payments	(2,378)
Net Changes	5,090
 Balance at 12/31/2019	 \$ 230,164

There were no changes of benefit terms nor in assumptions.

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 (1.75 percent) or 1-percentage-point higher (3.75 percent) than the current discount rate:

		1% Decrease	Current	1% Increase
		1.75%	Discount Rate	3.75%
		1.75%	2.75%	3.75%
Total OPEB Liability	12/31/2019	\$ 247,150	\$ 230,164	\$ 214,367

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

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 12/31/2019	\$ 206,619	\$ 230,164	\$ 258,097

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

For the year ended December 31, 2019, the City recognized OPEB expense of \$26,059.

\$2,378 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, 2020. 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.

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, 2020, the balance was \$103,034.

CITY OF EVANSVILLE
Notes to Financial Statements
December 31, 2020

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 \$5,150,028.

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 2020, the City contributed \$254,779 to the District for dues. The City’s portion of the District’s 2021 budget is \$256,984. The District issues separate financial statements.

The City had a residual non-equity interest of approximately 58% in the District in 2020.

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 2020, 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.

I. COMMITMENTS AND SUBSEQUENT EVENTS

In 2021, the City approved the following borrowings:

- \$759,000 General Obligation Bonds for Sewerage Project
- \$2,070,000 Water and Electric System Revenue Bonds,
- \$1,225,000 Sewerage System Revenue Bonds,
- \$2,450,000 General Obligations Promissory Notes
- \$795,000 General Obligation Sewerage Bonds

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, 2020

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 1,561,109	\$ 1,561,109	\$ 1,561,109	\$ -
Other Taxes	3,300	3,300	4,358	1,058
Intergovernmental	733,382	733,382	837,940	104,558
License and Permits	270,265	270,265	233,460	(36,805)
Fines, Forfeits and Penalties	75,500	75,500	60,552	(14,948)
Public Charges for Services	453,579	453,579	385,363	(68,216)
Intergovernmental Charges for Services	-	-	-	-
Interest Income	46,600	46,600	18,318	(28,282)
Miscellaneous Income	49,128	49,128	49,004	(124)
Total Revenues	<u>3,192,863</u>	<u>3,192,863</u>	<u>3,150,104</u>	<u>(42,759)</u>
EXPENDITURES				
Current:				
General Government	389,313	389,313	380,282	9,031
Public Safety	1,807,375	1,807,375	1,795,644	11,731
Public Works	977,226	977,226	957,999	19,227
Health and Human Services	38,760	38,760	37,610	1,150
Culture, Recreation and Education	308,429	308,429	169,559	138,870
Conservation and Development	110,010	110,010	109,313	697
Total Expenditures	<u>3,631,113</u>	<u>3,631,113</u>	<u>3,450,407</u>	<u>180,706</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(438,250)</u>	<u>(438,250)</u>	<u>(300,303)</u>	<u>137,947</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (including tax equivalent)	438,250	438,250	453,887	15,637
Total Other Financing Sources and Uses	<u>438,250</u>	<u>438,250</u>	<u>453,887</u>	<u>15,637</u>
Net Change in Fund Balances	-	-	153,584	153,584
Fund Balances - Beginning	<u>2,096,173</u>	<u>2,096,173</u>	<u>2,096,173</u>	-
Fund Balances - Ending	<u>\$ 2,096,173</u>	<u>\$ 2,096,173</u>	<u>\$ 2,249,757</u>	<u>\$ 153,584</u>

See accompanying notes to the required supplementary information.

**CITY OF EVANSVILLE
WISCONSIN RETIREMENT SYSTEM
December 31, 2020**

**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)
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
2020	\$ 208,517	\$ (208,517)	\$ -	\$ 2,573,306	8.10%
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, 2020**

**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)
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
December 31, 2020

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

See accompanying notes to the required supplementary information

CITY OF EVANSVILLE
Notes to Required Supplementary Information
December 31, 2020

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 RETIREMENT SYSTEM SCHEDULES

Governmental Accounting Standards Board Statement No. 68 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 5 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 7 preceding years.

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

Changes of assumptions Several actuarial assumptions changed from the prior year, including the single discount rate, long-term expected rate of return and expected inflation. Please refer to the Actuarial Assumptions section in Note IV B for additional details.

CITY OF EVANSVILLE
Notes to Required Supplementary Information
December 31, 2020

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 7 preceding years.

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

Changes of assumptions. Actuarial assumptions based upon an experience study conducted in 2018 using experience from 2015-2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop Total OPEB Liability changed, including the discount rate, wage inflation rate, and mortality and separation rates.

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 Governmental Balance Sheet
 Non-Major Funds
 December 31, 2020

	Special Revenue Funds										Capital Projects Funds					Non-Major Funds	
	EMS	Library	Cemetery	Tourism Commission	Revolving Loan	Stormwater	TIF 6	TIF 7	TIF 8	TIF 9							
ASSETS																	
Cash and Cash Equivalents	\$ 232,319	\$ 456,520	\$ 123,429	\$ 53,732	\$ 423,386	\$ 345,037	\$ 101,841	\$ 60,415	\$ 53,491	\$ 31,130	\$	\$	\$	\$	\$	\$	\$ 1,881,300
Receivables:																	
Taxes	72,556	206,439	61,303	-	-	-	94,647	35,022	42,149	30,983	-	-	-	-	-	-	543,099
Accounts	49,092	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,092
Prepaid Expenses	6,743	555	1,456	-	-	735	-	-	-	-	-	-	-	-	-	-	9,489
Total Assets	\$ 360,710	\$ 663,514	\$ 186,188	\$ 53,732	\$ 423,386	\$ 345,772	\$ 196,488	\$ 95,437	\$ 95,640	\$ 62,113	\$	\$	\$	\$	\$	\$	2,482,980

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES

Liabilities:																	
Accounts Payable	\$ 7,949	\$ 1,379	\$ 888	\$ -	\$ -	\$ 7,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,563
Accrued Liabilities	8,069	8,841	4,254	-	-	2,076	-	-	-	-	-	-	-	-	-	-	23,240
Due to Other Funds	-	-	-	-	-	-	-	-	-	34,839	-	-	-	-	-	-	34,839
Total Liabilities	16,018	10,220	5,142	-	-	9,423	-	-	-	34,839	-	-	-	-	-	-	75,642
Deferred Inflows of Resources	102,863	292,671	86,910	-	-	-	117,680	49,652	59,744	43,935	-	-	-	-	-	-	753,455
Fund Balance:																	
Nonspendable	6,743	555	1,456	-	-	735	-	-	-	-	-	-	-	-	-	-	9,489
Restricted	-	-	-	53,732	-	-	78,808	45,785	35,896	-	-	-	-	-	-	-	214,221
Committed	235,086	360,068	92,680	-	423,386	335,614	-	-	-	-	-	-	-	-	-	-	1,446,834
Unassigned	-	-	-	-	-	-	-	-	-	(16,661)	-	-	-	-	-	-	(16,661)
Total Fund Balance (Deficit)	241,829	360,623	94,136	53,732	423,386	336,349	78,808	45,785	35,896	(16,661)	-	-	-	-	-	-	1,653,883
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 360,710	\$ 663,514	\$ 186,188	\$ 53,732	\$ 423,386	\$ 345,772	\$ 196,488	\$ 95,437	\$ 95,640	\$ 62,113	\$	\$	\$	\$	\$	\$	2,482,980

City of Evansville, Wisconsin

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2020

	Special Revenue Funds					Capital Projects Fund					Non-Major Funds	
	EMS	Library	Cemetery	Tourism Commission	Revolving Loan	Stormwater	TIF 6	TIF 7	TIF 8	TIF 9		
REVENUES												
Property Taxes	\$ 102,863	\$ 283,991	\$ 89,236	\$ -	\$ -	\$ -	\$ 110,980	\$ 35,561	\$ 53,764	\$ -	\$ -	\$ 676,395
Other Taxes	-	-	-	8,516	-	-	-	-	-	7,222	-	15,738
Intergovernmental	70,459	70,873	-	-	-	-	9,351	42,263	1,685	-	-	194,631
Public Charges for Services	204,574	15,926	38,675	-	831	241,037	-	-	-	-	-	501,043
Interest Income	1,378	1,334	779	306	2,446	1,941	284	90	192	108	-	8,858
Miscellaneous Income	1,816	130,359	2,083	-	-	878	20,461	1,500	-	-	-	157,097
Total Revenues	381,090	502,483	130,773	8,822	3,277	243,856	141,076	79,414	55,641	7,330	-	1,553,762
EXPENDITURES												
Current:												
General Government	-	-	-	-	-	-	150	-	-	-	-	150
Public Safety	306,301	-	-	-	-	-	-	-	-	-	-	306,301
Public Works	-	-	-	-	-	81,290	-	-	-	-	-	81,290
Health and Human Services	-	-	111,903	-	-	-	-	-	-	-	-	111,903
Culture, Recreation and Education	-	381,557	-	-	-	-	-	-	-	-	-	381,557
Conservation and Development	-	-	-	9,539	1,329	-	40,786	-	250	150	-	52,054
Capital Outlay	-	-	-	-	-	77,127	625	545	150	7,722	-	86,169
Debt Service:												
Principal Repayment	25,000	-	-	-	-	105,500	-	-	-	-	-	130,500
Interest Expense	1,455	-	-	-	-	23,714	-	-	-	-	-	25,169
Total Expenditures	332,756	381,557	111,903	9,539	1,329	287,631	41,561	545	400	7,872	-	1,175,093
Excess (Deficiency) of Revenues Over Expenditures	48,334	120,926	18,870	(717)	1,948	(43,775)	99,515	78,869	55,241	(542)	-	378,669
OTHER FINANCING SOURCES (USES)												
Transfers In	-	-	-	-	-	5,215	-	-	-	-	-	5,215
Transfers Out	(29,471)	-	(83)	-	-	-	(74,598)	(70,150)	(59,291)	-	-	(233,593)
Total Other Financing Sources and Uses	(29,471)	-	(83)	-	-	5,215	(74,598)	(70,150)	(59,291)	-	-	(228,378)
Net Change in Fund Balances	18,863	120,926	18,787	(717)	1,948	(38,560)	24,917	8,719	(4,050)	(542)	-	150,291
Fund Balances (Deficit) - Beginning	222,966	239,697	75,349	54,449	421,438	374,909	53,891	37,066	39,946	(16,119)	-	1,503,592
Fund Balances (Deficit) - Ending	\$ 241,829	\$ 360,623	\$ 94,136	\$ 53,732	\$ 423,386	\$ 336,349	\$ 78,808	\$ 45,785	\$ 35,896	\$ (16,661)	\$ -	\$ 1,653,883

**CITY OF EVANSVILLE
EVANSVILLE, WISCONSIN**

**REQUIRED AUDIT COMMUNICATIONS
TO THE CITY COUNCIL**

Year Ended December 31, 2020

**Johnson Block & Company, Inc.
Certified Public Accountants
9701 Brader Way, Suite 202
Middleton, Wisconsin 53562
(608) 274-2002**

**CITY OF EVANSVILLE
EVANSVILLE, WISCONSIN**

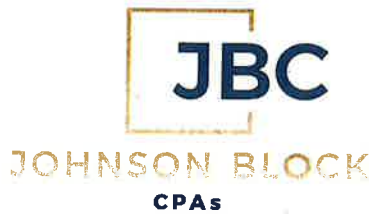
Year Ended December 31, 2020

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Appendix

 Adjusting Journal entries



AUDIT MATTERS REQUIRING COMMUNICATION TO THE GOVERNING BODY

To the City Council
City of Evansville
Evansville, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Evansville for the year ended December 31, 2020 and issued our report thereon dated July 22, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated to you such information in our letter to you dated November 5, 2020. Professional standards require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Evansville are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City of Evansville's financial statements were:

Management's estimates of the depreciable lives of property and equipment are based on the expected use of the respective assets and management's experience with similar assets used by the City. Management's estimates of the OPEB and pension assets and liabilities and the related deferred outflows of resources are based on various factors. These estimates were computed by the pension plan administrator and the City's actuary. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The material misstatements detected as a result of audit procedures were corrected by management. The entries are attached.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 22, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on these statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the budgetary, Local Retiree Life Insurance Fund, OPEB Health Plan and Wisconsin Retirement System schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the City Council and management of the City of Evansville and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
July 22, 2021



**COMMUNICATION OF SIGNIFICANT DEFICIENCIES
AND MATERIAL WEAKNESSES**

To the City Council and Management
City of Evansville
Evansville, Wisconsin

In planning and performing our audit of the financial statements of the governmental activities, business type activities, each major fund, and the aggregate remaining fund information of the City of Evansville as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the City of Evansville's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Evansville's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Evansville's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We consider the following deficiency in the City of Evansville's internal control to be a material weakness:

2020-1 Financial Statement Preparation and Material Audit Adjustments

A consequence of the size, combined with the specific expertise of your accounting and financial reporting department, is that management has elected to rely on the knowledge of its auditors to prepare its annual financial statements and related disclosures. Your City, like many others, has made the determination that because of the ever changing and numerous reporting requirements associated with preparing financial statements that are in conformity with accounting principles generally accepted in the United States of America, it is more cost advantageous to rely on the expertise of its outside auditors to assist in the preparation of its financial statements.

However, since the financial statements are the responsibility of the City's management, the control over the financial statements being prepared in conformity with accounting principles generally accepted in the United States of America, lies with management. Currently, the City financial statements require material audit adjustments and are drafted by the City auditor based on information generated by the City. This results in a more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the City's internal control.

In addition, we noted other matters involving the internal control and its operation that we have reported to management of the City of Evansville in the following pages

This communication is intended solely for the information and use of management, the City Council, and others within the administration, and is not intended to be and should not be used by anyone other than these specified parties.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
July 22, 2021



MANAGEMENT LETTER

To the City Council
City of Evansville
Evansville, Wisconsin

In planning and performing our audit of the financial statements of the City of Evansville for the year ended December 31, 2020, we considered the City's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of other matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated July 22, 2021 on the financial statements of the City of Evansville.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the City's personnel during the course of our work. In particular, we would like to note the considerable assistance and cooperation provided to us by Jason Sergeant, Julie Roberts, Damisha Haley, and the staff.

We shall be pleased to discuss any of the matters referred to in this letter. Should you desire assistance in implementing any of the following suggestions, we would welcome the opportunity of assisting you in these matters.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
July 22, 2021

**CITY OF EVANSVILLE
EVANSVILLE, WISCONSIN
Year Ended December 31, 2020**

ADJUSTING JOURNAL ENTRIES

We are frequently requested by our clients to discuss the overall condition of their accounting records and what our role is as your audit firm. We believe that these matters should be discussed at each audit. The following section describes your accounting process in general terms and the ways in which we work with your staff.

The City processes accounting transactions based on the type of transaction involved. Money coming in is processed using a cash receipt system. The payment of bills is done through an accounts payable system. Employees' salaries are paid using a payroll system. These three systems are responsible for recording and summarizing the vast majority of your financial transactions.

Beyond the three systems described in the preceding paragraph, another system is used to make corrections and to record non-cash transactions. This system involves preparing general journal entries. Journal entries provide the ability to make changes to the financial data entered in the other systems. As your auditor, our role is to substantiate year-end financial balances and information presented by your accounting personnel, and compare it to supporting information and outside confirmations. When information in your records does not agree with audit evidence, an adjusting entry is necessary to correct your records. Sometimes these entries are identified by your staff as they get ready for the audit. Other adjustments are prepared by us as we discover that your general ledger balances need to be changed to reflect the correct balances. Please see the attached journal entries in the appendix.

The proposed entries were accepted by the City's management. All of these changes are reflected properly in your audited financial statements. A copy of the adjusting entries has been provided to your staff and they have been posted to your 2020 general ledger.

Because we are providing assistance to your staff by proposing changes to correct your financial information, you should be aware of these processes. Many of our clients rely on us to make year-end adjustments as we have described. In many cases, we have the experience or expertise to compute, and identify, corrections to your records. We work with many clients on similar issues, so it may be more efficient for you to have us do some of the one-time adjustments, rather than your staff spending hours researching the proper adjustment.

Due to the technical nature of financial reporting and complying with financial reporting standards, most clients have their CPA firm prepare the year-end financial statements and note disclosures. We have provided these services to your City.

We are communicating this information to you to give you a better understanding of what we do and how the year end process works. Our job as auditors is to bring in an outside perspective and provide a level of comfort that your financial reporting system is materially correct and accurately reflects the financial activity for the year. However, in many cases, our services go beyond auditing. Our experience and training can provide a very cost-effective means of providing the year end accounting assistance that you need.

We hope that by providing this information on what we do, you will have a better understanding of our role, and the various ways that we work with your staff.

PASSED JOURNAL ENTRIES

Passed journal entries may occur due to transaction timing, industry practices or lack of overall significance. There were no potential (passed) journal entries identified in our audit that were not posted to the general ledger.

ADDITIONAL COMMENTS

PRIOR YEAR COMMENTS

Internal Accounting Controls

The City operates its accounting and reporting functions with a small number of people, which precludes a complete segregation of duties. This condition is not unusual in small organizations. The City has implemented a number of compensating controls and established certain policies and procedures. In addition, most of the documented workflow is identified in the accounting system online manual.

It is important for management to be aware of this condition and realize that the concentration of duties and responsibilities in one or two individuals decreases internal control. Under these conditions, the most effective controls rest in management's knowledge and monitoring of matters relating to the City's financial affairs.

CONCLUDING REMARKS

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of the City of Evansville and our comments are intended to draw to your attention issues which need to be addressed by the City to meet its goals and responsibilities.

The comments and suggestions in this communication are not intended to reflect in any way on the integrity or ability of the personnel of the City. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The City's staff is deeply committed to maintaining the financial reporting system so that informed decisions can be made. They were receptive to our comments and suggestions.

We will review the status of these comments during each audit engagement.

If you have any questions or comments regarding this communication or the financial statements, do not hesitate to contact us.

APPENDIX

City of Evansville
For the Year Ended December 31, 2020

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1000			
To adjust def reg credit			
62-2253111	Def Credit - Reg Liability	21,872.00	
62-2253112	Def Credit - Reg Liability	6,498.00	
62-41425-001	Amortization of Reg Liability		21,872.00
62-42425-002	Amortization of Reg Liability		6,498.00
Total		<u>28,370.00</u>	<u>28,370.00</u>
Adjusting Journal Entries JE # 1001			
To record Sewer debt payments against liabilities			
60-2300000	Long-term Bonds Payable	63,500.00	
60-2301000	Long-term Notes Payable	35,000.00	
60-2302000	Clean Water Fund Loan	88,221.85	
60-2302100	2009 CWFL	169,508.11	
60-2302200	2018 CWFL	159,165.28	
60-2302300	2018 270K REVENUE BOND	27,000.00	
60-2301100	WPPI Loan		
60-53500-531	Contra-principal account		542,395.24
Total		<u>542,395.24</u>	<u>542,395.24</u>
Adjusting Journal Entries JE # 1002			
To reclass 2018 CWFL proceeds to liability			
60-49100-531	CONTRA PROCEEDS LONG TERM DEBT	28,942.00	
60-2302200	2018 CWFL		28,942.00
Total		<u>28,942.00</u>	<u>28,942.00</u>
Adjusting Journal Entries JE # 1003			
To reclass CWFL current portions			
60-2302000	Clean Water Fund Loan	2,066.05	
60-2302100	2009 CWFL	4,521.89	
60-2302200	2018 CWFL	4,343.66	
60-2238030	Current Portion, CWFL		10,951.60
Total		<u>10,951.60</u>	<u>10,951.60</u>
Adjusting Journal Entries JE # 1004			
To record Water debt payments against liabilities			
62-2228002	2013 GO Notes - Water	60,500.00	
62-2228003	2015 GO NOTES	35,000.00	
62-2228006	WATER REV BOND 2019A	95,000.00	
62-2229002	2014 MRB - Water	145,000.00	
62-52427-003	CONTRA DEBT PAYMENTS		335,500.00
Total		<u>335,500.00</u>	<u>335,500.00</u>
Adjusting Journal Entries JE # 1005			
To record Electric debt payments against liabilities			
62-2228001	2013 GO Notes - Electric	99,500.00	
62-2228005	ELECTRIC REV BOND 2019A	200,000.00	
62-2229001	2014 MRB - Electric	175,000.00	
62-2228004	WPPI LOAN - ELECTRIC		
62-51427-003	CONTRA DEBT PAYMENTS		474,500.00
Total		<u>474,500.00</u>	<u>474,500.00</u>
Adjusting Journal Entries JE # 1006			
To reclass Water and Light current portion			
62-2228004	WPPI LOAN - ELECTRIC	30,440.64	
62-2228006	WATER REV BOND 2019A	10,000.00	
62-2228001	2014 MRB - Electric	10,000.00	
62-2221000	Current Portion, L-T Debt		45,440.64
62-2229002	2014 MRB - Water		5,000.00
Total		<u>50,440.64</u>	<u>50,440.64</u>

City of Evansville
For the Year Ended December 31, 2020

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1007			
To adjust accrued interest payable to actual			
60-2237000	ACCRUED INTEREST PAYABLE	2,418.00	
62-2237001	ACCRUED INTEREST PAYABLE	1,435.00	
62-2237002	ACCRUED INTEREST PAYABLE	1,125.00	
60-53500-620	WWTP INT ON LONG TERM DEBT		2,418.00
62-51427-001	INTEREST EXPENSE		1,435.00
62-52427-002	INTEREST EXPENSE		1,125.00
Total		<u>4,978.00</u>	<u>4,978.00</u>
Adjusting Journal Entries JE # 1008			
To amortize debt discount and debt defeasance			
62-51428-001	AMORTIZATION OF DEBT DISC	12,548.00	
62-52428-002	AMORTIZATION OF DEBT DISC	9,008.00	
62-1183001	OTHER DEFERRED DEBITS		8,076.00
62-1183002	OTHER DEFERRED DEBITS		6,608.00
62-1183003	2016 UNAMORTIZED DEBT		4,472.00
62-1183004	2016 UNAMORTIZED DEBT		2,400.00
Total		<u>21,556.00</u>	<u>21,556.00</u>
Adjusting Journal Entries JE # 1009			
to adjust for 2019 AJE 1039 which wasn't posted. This was a client JE given to reclass special assessment collections			
30-3000000	DEBT SERVICE FUND BALANCE	96,082.92	
40-1000100	CASH	23,436.78	
61-1111110	CASH	54,548.76	
62-1000100	CASH	18,097.38	
30-1111110	CASH		96,082.92
40-3000000	CAPITAL FUND BALANCE		23,436.78
61-3000000	STORMWATER FUND BALANCE		54,548.76
62-3399999	Unrestricted Retained Earnings		18,097.38
Total		<u>192,165.84</u>	<u>192,165.84</u>
Adjusting Journal Entries JE # 1010			
to record and adjust beginning balances of GASB 68 and 75 items			
60-1910000	NET OPEB ASSET (LIAB) LRLIF	710.00	
60-1940000	DEFERRED OUTFLOWS LRLIF	38.00	
60-1950000	DEFERRED OUTFLOWS LRLIF EXPECT	47.00	
62-1910000	NET OPEB ASSET (LIAB) LRLIF	13,457.00	
62-1950000	DEFERRED OUTFLOWS LRLIF EXP VS	268.00	
GASB 19100 Sewer	Deferred Outflows of resources-Expected vs. Actual Experience	28,682.35	
GASB 19100 W&L	Deferred Outflows of resources-Expected vs. Actual Experience	146,947.39	
GASB 19200 Sewer	Deferred outflows of resources - Expected vs. Actual Investment Income	50,032.70	
GASB 19200 W&L	Deferred outflows of resources - Expected vs. Actual Investment Income	275,544.38	
GASB 19300 Sewer	Deferred outflows of resources - Change in proportional share & diff in actual cont	99.06	
GASB 19300 W&L	Deferred outflows of resources - Change in proportional share & diff in actual cont	545.56	
GASB 19400 Sewer	Deferred Outflows - Contributions after measurement date	10,487.55	
GASB 19400 W&L	Deferred Outflows - Contributions after measurement date	57,757.99	
GASB 19500 Sewer	DOR-Changes in Assumptions	5,774.69	
GASB 19500 W&L	DOR-Changes in Assumptions	31,802.89	
60-1900000	NET OPEB ASSET (LIABILITY) H I		547.00
60-1930000	DEFERRED OUTFLOWS LRLIF CHANGE		75.00
60-1960000	DEFERRED OUTFLOWS LRLIF CHANGE		29.00
60-2600000	DEFERRED OUTFLOWS LRLIF DIFFER		152.00
60-2640000	Deferred inflows LRLIF - change in proportional share & difference in actual contributions		68.00
60-3216000	UNRESTRICTED RETAINED EARNINGS		11,409.13
62-1900000	NET OPEB ASSET (LIABILITY) H I		5,474.00
62-1930000	DEFERRED OUTFLOWS LRLIF ASSUMP		1,342.00
62-1940000	DEFERRED OUTFLOWS LRLIF CONTRI		15.00
62-1960000	DEFERRED OUTFLOWS LRLIF CHNAGE		564.00
62-2300000	DEFERRED OUTFLOWS LRLIF DIFFER		1,082.00
62-2340000	Deferred inflows LRLIF - change in proportional share & difference in actual contributions		525.00
62-3399999	Unrestricted Retained Earnings		67,994.91
GASB 18000 Sewer	Net Pension Asset		34,258.80
GASB 18000 W&L	Net Pension Asset		188,673.07
GASB 23000 Sewer	Deferred inflows of resources-change in proportional share & diff in actual contributions		167.52
GASB 23000 W&L	Deferred Inflows of resources-change in proportional share & diff in actual contributions		922.82
GASB 23100 Sewer	DIR-Diff. between Expected and Actual Experience		47,164.90
GASB 23100 W&L	DIR-Diff. between Expected and Actual Experience		259,750.61
Total		<u>620,194.56</u>	<u>620,194.56</u>

City of Evansville
For the Year Ended December 31, 2020

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1011			
To adjust W&L comp abs to actual			
62-51902-110	OPER ACCOUNT & COLLECT SALARY	5,786.95	
62-2238141	Compensated Abs Liability		5,786.95
Total		<u>5,786.95</u>	<u>5,786.95</u>
Adjusting Journal Entries JE # 1012			
To adjust unbilled accrual			
60-1111110	CASH	4,812.74	
61-1111110	CASH	40.74	
62-1142031	UNBILLED AR - ELECTRIC	7,354.28	
62-1142032	UNBILLED AR - WATER	2,507.46	
62-1142033	UNBILLED AR - SEWER	4,812.74	
62-1142034	UNBILLED AR - STORMWATER	40.74	
60-46411-530	COMMERCIAL SEWER FEES		4,812.74
61-46409-610	RESIDENTIAL STORMWATER FEES		40.74
62-1111110	CASH		4,853.48
62-41440-011	URBAN RESIDENTIAL RG1		7,354.28
62-42461-012	RESIDENTIAL WATER SALES		2,507.46
Total		<u>19,568.70</u>	<u>19,568.70</u>
Adjusting Journal Entries JE # 1013			
To adjust RESCO capital contributions			
62-1124001	OTHER INVESTMENTS	9,237.00	
62-41419-001	Interest & Dividends		9,237.00
Total		<u>9,237.00</u>	<u>9,237.00</u>
Adjusting Journal Entries JE # 1014			
To adjust health insurance OPEB			
60-99999-000	OPEB CLEARING ACCOUNT-SEWER	7,117.09	
62-1900000	NET OPEB ASSET (LIABILITY) H I	46,619.14	
60-1900000	NET OPEB ASSET (LIABILITY) H I		7,117.09
62-99999-000	OPEB CLEARING ACCOUNT- W&L		46,619.14
Total		<u>63,736.23</u>	<u>63,736.23</u>
Adjusting Journal Entries JE # 1015			
to record TIF special charge put on tax roll for 2019 and 2020			
26-2514000	DEF REV-TAX ROLL	4,959.00	
26-2514000	DEF REV-TAX ROLL	11,636.00	
26-1381090	TIF 6 ACCOUNTS RECEIVABLE		11,636.00
26-48150-570	DEVELOPMENT AGREEMENT REVENUE		4,959.00
Total		<u>16,595.00</u>	<u>16,595.00</u>
Adjusting Journal Entries JE # 1016			
To record CY GASB 68 pension activity			
GASB 18000 Sewer	Net Pension Asset	74,486.77	
GASB 18000 W&L	Net Pension Asset	351,096.66	
GASB 19100 Sewer	Deferred Outflows of resources-Expected vs. Actual Experience	49,679.57	
GASB 19100 W&L	Deferred Outflows of resources-Expected vs. Actual Experience	161,369.96	
GASB 19300 Sewer	Deferred outflows of resources - Change in proportional share & diff in actual cont	39.27	
GASB 19300 W&L	Deferred outflows of resources - Change in proportional share & diff in actual cont	12.96	
GASB 19400 Sewer	Deferred Outflows - Contributions after measurement date	3,582.88	
GASB 23000 Sewer	Deferred inflows of resources-change in proportional share & diff in actual contributions	68.13	
GASB 23000 W&L	Deferred inflows of resources-change in proportional share & diff in actual contributions	521.30	
GASB 23100 Sewer	DIR-Diff. between Expected and Actual Experience	8,950.91	
GASB 23100 W&L	DIR-Diff. between Expected and Actual Experience	105,458.58	
GASB 99999 W&L	Pension Expense	9,230.18	
GASB 19200 Sewer	Deferred outflows of resources - Expected vs. Actual Investment income		132,272.95
GASB 19200 W&L	Deferred outflows of resources - Expected vs. Actual Investment Income		607,595.94
GASB 19400 W&L	Deferred Outflows - Contributions after measurement date		947.48
GASB 19500 Sewer	DOR-Changes in Assumptions		2,639.98
GASB 19500 W&L	DOR-Changes in Assumptions		19,146.22
GASB 99999 Sewer	Pension Expense		1,894.60
Total		<u>764,497.17</u>	<u>764,497.17</u>

City of Evansville
For the Year Ended December 31, 2020

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1017			
To record CY LRLIF for W/L and Sewer			
60-1930000	DEFERRED OUTFLOWS LRLIF CHANGE	2,659.00	
60-1950000	DEFERRED OUTFLOWS LRLIF EXPECT	52.00	
60-99998-000	OPEB CLEARING ACCOUNT- SEWER	2,331.06	
62-1930000	DEFERRED OUTFLOWS LRLIF ASSUMP	20,467.00	
62-1950000	DEFERRED OUTFLOWS LRLIF EXP VS	398.00	
62-99998-000	OPEB CLEARING ACCOUNT- LRLIF	17,937.99	
60-1910000	NET OPEB ASSET (LIAB) LRIF		3,918.00
60-1920000	Deferred outflows LRLIF - expected vs actual experience		149.00
60-1940000	DEFERRED OUTFLOWS LRLIF		919.06
60-1960000	DEFERRED OUTFLOWS LRLIF CHANGE		11.00
60-2600000	DEFERRED OUTFLOWS LRLIF DIFFER		149.00
60-2610000	Deferred Inflows LRLIF - Changes of assumptions		919.06
60-2620000	Deferred Inflows LRLIF - expected vs actual investment income		45.00
60-2640000	Deferred Inflows LRLIF - change in proportional share & difference in actual contributions		45.00
62-1910000	NET OPEB ASSET (LIAB) LRIF		30,157.00
62-1920000	Deferred outflows LRLIF - expected vs actual experience		82.00
62-1940000	DEFERRED OUTFLOWS LRLIF CONTRI		1,148.00
62-1960000	DEFERRED OUTFLOWS LRLIF CHNAGE		7,073.99
62-2300000	DEFERRED OUTFLOWS LRLIF DIFFER		82.00
62-2310000	Deferred Inflows LRLIF - Changes of assumptions		1,148.00
62-2320000	Deferred Inflows LRLIF - expected vs actual investment income		7,073.99
62-2340000	Deferred inflows LRLIF - change in proportional share & difference in actual contributions		342.00
Total		<u><u>43,845.05</u></u>	<u><u>43,845.05</u></u>
Adjusting Journal Entries JE # 1018			
To capitalize utility portions of vehicle			
62-1392001	TRANSPORTATION EQUIP	17,250.00	
62-1392002	TRANSPORTATION EQUIP	9,500.00	
62-51933-001	OPER TRANSPORTATION EXPENSE		17,250.00
62-52933-002	OPER TRANSPORTATIONS EXPENSE		9,500.00
Total		<u><u>26,750.00</u></u>	<u><u>26,750.00</u></u>
Adjusting Journal Entries JE # 1019			
to clear interfunds			
60-2129100	Due to Water & Light Dept	50,783.00	
62-1000100	CASH	50,783.00	
62-42470-003	PENALTIES	4.26	
60-1111110	CASH		50,783.00
62-1145003	Due from City - Sewer		50,786.84
62-1145004	Due To City - Stormwater		0.42
Total		<u><u>101,570.26</u></u>	<u><u>101,570.26</u></u>
Adjusting Journal Entries JE # 1020			
to clear econ development loan written off			
10-48900-550	MISC REVENUE (GF)	1,487.12	
10-2661000	ECONOMIC DEV REVOLVING LOAN		1,487.12
Total		<u><u>1,487.12</u></u>	<u><u>1,487.12</u></u>
Adjusting Journal Entries JE # 1021			
to transfer special assessments collected to other funds			
30-58940-650	TRANSFER TO CAPITAL PROJ FUND	14,485.00	
40-1000100	CASH	4,953.00	
61-1111110	CASH	5,215.00	
62-1000100	CASH	4,317.00	
30-1111110	CASH		14,485.00
40-49200-570	TRANSFER FROM OTHER FUNDS		4,953.00
61-49200-570	TRANSFER IN FROM OTHER FUNDS		5,215.00
62-49200-570	TRANSFER IN FROM OTHER FUNDS		4,317.00
Total		<u><u>28,970.00</u></u>	<u><u>28,970.00</u></u>
Adjusting Journal Entries JE # 1022			
To record water meter disposals			
62-1112120	DEPREC METERS	5,500.00	
62-1346002	METERS		5,500.00
Total		<u><u>5,500.00</u></u>	<u><u>5,500.00</u></u>

City of Evansville
For the Year Ended December 31, 2020

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1023			
To record JMA			
60-53500-391	WWTP READING & COLLECTION EXP	3,719.00	
60-53500-541	DEPRECIATION-METERS	21,777.00	
60-53500-542	WWTP METER PILOT	7,244.00	
60-53500-543	WWTP RETURN ON METERS	17,906.00	
62-1145003	Due from City - Sewer	50,646.00	
60-2129100	Due to Water & Light Dept		50,646.00
62-42474-002	OTHER WATER REVENUES		17,906.00
62-52403-002	DEPRECIATION EXPENSES		21,777.00
62-52408-001	TAXES		7,244.00
62-52903-002	OPER READING & COLLECTING EXPE		3,719.00
Total		<u>101,292.00</u>	<u>101,292.00</u>
Adjusting Journal Entries JE # 1024			
To record tax equivalent			
10-1000100	CASH ALLOCATIONS	440,637.00	
62-51408-021	PROPERTY TAX EQUIVALENT	245,796.00	
62-52408-022	PROPERTY TAX EQUIVALENT-WATER	194,841.00	
10-41310-000	PYMT IN LIEU TAXES-MUN UTILITY		440,637.00
62-1000100	CASH		440,637.00
Total		<u>881,274.00</u>	<u>881,274.00</u>
Adjusting Journal Entries JE # 1025			
to move TIF 5 cash to general fund to pay down advance			
10-1111110	CASH ALLOCATIONS	102,428.24	
25-2700000	ADVANCES PAYABLE	102,428.24	
10-1700000	ADVANCES RECEIVABLE		102,428.24
25-1111110	CASH		102,428.24
Total		<u>204,856.48</u>	<u>204,856.48</u>
Adjusting Journal Entries JE # 1026			
To record CY library activity			
21-1140000	LIBRARY INVESTMENTS	130,283.80	
21-55700-640	TRANSFER TO CAPITAL PROJECTS	9,174.74	
21-1140000	LIBRARY INVESTMENTS		9,174.74
21-48500-550	LIBRARY GIFTS		130,283.80
Total		<u>139,458.54</u>	<u>139,458.54</u>
Adjusting Journal Entries JE # 1027			
To capitalize various electric, sewer			
60-1352000	BUILDINGS & STRUCTURES	14,992.00	
62-1364001	POLES, TOWERS, FIXTURES-E	22,177.00	
62-1367001	UNDERGROUND LINES-E	17,600.00	
62-1370001	METERS-E	2,128.00	
60-53500-820	WWTP UPGRADES		14,992.00
62-51572-001	MAINT LINES		39,777.00
62-51575-001	MAINT METERS		2,128.00
Total		<u>56,897.00</u>	<u>56,897.00</u>
Adjusting Journal Entries JE # 1028			
To record disposals for electric trencher and totaled vehicle			
62-1111171	DEPREC TRANSPORTATION	57,940.00	
62-1392001	TRANSPORTATION EQUIP		57,940.00
Total		<u>57,940.00</u>	<u>57,940.00</u>
Adjusting Journal Entries JE # 1029			
To capitalize utility portion(water and sewre) of 2019 street/utility project			
60-1360000	COLLECTING SEWERS	37,218.48	
62-1343012	DISTRIBUTION MAINS	30,131.29	
62-1345002	SERVICES	14,470.91	
62-1348002	HYDRANTS	7,684.76	
60-53510-211	STWT PROF SERVICES - CIP		1,579.58
60-53510-850	STREET RECONSTRUCTION		35,638.90
62-52605-002	MAINT WATER SOURCE PLANT		52,286.96
Total		<u>89,505.44</u>	<u>89,505.44</u>

City of Evansville
For the Year Ended December 31, 2020

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1030			
To record sewer depreciation			
60-53500-540	DEPRECIATION-EXPENSE	523,532.91	
60-1410000	ACCUMULATED DEPRECIATION		523,532.91
Total		<u>523,532.91</u>	<u>523,532.91</u>
Adjusting Journal Entries JE # 1031			
To adjust electric depreciation			
62-51403-001	DEPRECIATION EXPENSE	517,381.24	
62-51403-101	Depreciation Expense - CIAC	76,652.78	
62-51933-001	OPER TRANSPORTATION EXPENSE	73,450.04	
62-1111021	DEPREC STATION EQUIP		86,514.74
62-1111040	DEPREC POLES, TOWERS, FIX		56,283.63
62-1111041	DEPREC POLES, TOWERS, FIX		4,670.00
62-1111050	DEPREC OVERHEAD CONDUCT		109,427.63
62-1111051	DEPREC OVERHEAD CONDUCT		8,301.81
62-1111060	DEPREC UNDERGRND CONDUCT		93,034.46
62-1111061	DEPREC UNDERGRND CONDUCT		43,311.39
62-1111071	DEPREC TRANSFORMERS		79,882.69
62-1111080	DEPREC SERVICES		37,401.80
62-1111081	DEPREC SERVICES - CIAC		812.26
62-1111091	DEPREC METERS		28,787.83
62-1111100	ACCUM DEPN - YARD LGHTS - CIAC		77.34
62-1111120	CACCUM DEPN-STREET LIGHTS		12,830.11
62-1111121	DEPREC STREET LIGHTS		5,216.82
62-1111130	A/D - ORNAMENTAL ST LGTS -CIAC		6,180.76
62-1111131	DEPREC ORNAMENTAL LIGHT		496.79
62-1111141	DEPREC STRUCTURES		14,572.64
62-1111151	DEPREC OFFICE FIXTURES		75.39
62-1111171	DEPREC TRANSPORTATION		73,450.04
62-1111280	A/D HISTORIC STREET LGTS-CIAC		469.01
62-1111281	DEPREC HISTORIC LIGHTS		5,560.67
62-1111291	DEPREC STREET LIGHTS-UNION		126.15
Total		<u>667,484.05</u>	<u>667,484.06</u>
Adjusting Journal Entries JE # 1032			
To record water depreciation			
62-52403-002	DEPRECIATION EXPENSES	200,204.05	
62-52403-102	Depreciation Exp - CIAC Plant	79,573.43	
62-1112012	DEPREC WELLS		12,202.23
62-1112020	DEPREC ELEC PUMP EQUIP		16,961.60
62-1112022	A/D on Pump Station Structure		9,848.05
62-1112030	DEPREC PUMPING EQUIP		5,505.93
62-1112032	A/D on Elec Pumping Equip - CI		9,194.68
62-1112042	DEPREC GAS PUMP EQUIP		733.15
62-1112092	DEPREC WATER TOWER		10,046.08
62-1112100	DEPREC MAINS		36,985.73
62-1112101	ACCUM DEPN - WELLS - CIAC		6,437.97
62-1112102	A/D on Mains - CIAC		34,494.35
62-1112110	DEPREC SERVICES		23,841.22
62-1112112	A/D on Services - CIAC		15,012.72
62-1112120	DEPREC METERS		47,471.71
62-1112130	DEPREC HYDRANTS		11,733.87
62-1112132	A/D on Hydrants - CIAC		4,587.66
62-1112152	DEPREC COMPUTERS		1,517.50
62-1112162	DEPREC TRANSPORTATION		20,261.71
62-1112202	DEPREC POWER OPERATED		4,895.71
62-1112242	DEPREC GENERAL PLANT		8,045.61
Total		<u>279,777.48</u>	<u>279,777.48</u>

City of Evansville
For the Year Ended December 31, 2020

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1033			
to reclass contributed plant			
62-1364000	Poles, Tower, Fixtures - CIAC	2,472.00	
62-1365000	OVERHEAD LINES - CIAC	553.00	
62-1367000	Underground Lines - CIAC	240,493.00	
62-1364051	POLES, TOWERS, FIXTURES-P		527.00
62-1364061	POLES, TOWERS, FIXTURES-U		1,945.00
62-1365001	OVERHEAD LINES-E		553.00
62-1367001	UNDERGROUND LINES-E		231,173.00
62-1367061	UNDERGROUND LINES-U		9,320.00
Total		<u>243,518.00</u>	<u>243,518.00</u>
Adjusting Journal Entries JE # 9001			
client JE to adjust deferred revenue			
30-2550070	DEF REV - PRINC-ALL SPEC.ASSMN	10,128.17	
30-42000-000	SPEC ASSESS/SPEC CHRGS		10,128.17
Total		<u>10,128.17</u>	<u>10,128.17</u>
Adjusting Journal Entries JE # 9002			
client JE to record contributions			
62-1107001	CONSTRUCTION WIP	243,518.47	
62-41421-001	Capital Contributions - Electr		243,518.47
Total		<u>243,518.47</u>	<u>243,518.47</u>
Adjusting Journal Entries JE # 9003			
To adjust retirement values from 2018 and 2019 to estimated original cost not current costs.			
62-1343012	DISTRIBUTION MAINS	48,336.00	
62-1112100	DEPREC MAINS		48,336.00
Total		<u>48,336.00</u>	<u>48,336.00</u>

CASH ACCOUNT SUMMARY		
GL Account #	Account Description	6/30/2021
01-1000100	COMINGLED CASH	\$3,397,714.46
01-1000205	RESTRICTED TREASURY INVESTMENT (BOND RESERVES)	\$962,749.76
01-1000200	RESTRICTED WWTP DNR REPLACEMENT FUND	\$942,704.10
10-1000170	UB&T POLICE DEPT DEPOSIT ACCOUNT	\$18,213.65
10-1000550	REVOLVING LOAN FUND	\$77,747.64
10-1000560	BUILDING FAÇADE GRANT PROGRAM	\$9,000.00
40-1000200	LOCAL GOVERNMENT INVESTMENT POOL GENERAL CASH	\$84,674.40
40-1000350	LOCAL GOVERNMENT INVESTMENT POOL PARK FUND	\$15,158.03
60-1137000	LOCAL GOVERNMENT INVESTMENT POOL WWTP FUND	\$65,729.64
62-1131110	UTILITY PAYMENT DROP SITE GREENWOODS	\$93,163.56
62-1131120	UTILITY PAYMENT DROP SITE BMO	\$212,004.08
		\$5,878,859.32

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

GENERAL FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUAL	AMOUNT	VARIANCE	BUDGET
<u>TAXES</u>						
10-41110-000	GENERAL PROPERTY TAXES	0	1,562,500	1,562,500	1	100
10-41310-000	PYMT IN LIEU TAXES-MUN UTILITY	0	0	445,000	(445,000)	0
10-41320-000	PYMT IN LIEU TAXES-HOUSING AUT	0	3,300	3,300	0	100
10-41800-000	INTEREST ON TAXES PP & RE	105	153	0	153	0
TOTAL TAXES		105	1,565,953	2,010,800	(444,846)	78
<u>INTERGOVERNMENTAL REVENUE</u>						
10-43400-530	STATE AID GEN TRANSPORTATION	67,804	135,608	271,571	(135,963)	50
10-43410-000	SHARED REVENUE FROM STATE	0	0	402,520	(402,520)	0
10-43411-000	SHARED REVENUE-STATE ADJ.EMS	0	0	8,000	(8,000)	0
10-43420-000	OTHER STATE AID	0	0	12,092	(12,092)	0
10-43420-520	FIRE INS FROM STATE 2%	0	0	17,600	(17,600)	0
10-43430-000	STATE AID EXEMPT COMPUTERS	0	0	4,503	(4,503)	0
10-43530-530	STATE AID - CONNECTING STREET	7,909	15,818	31,636	(15,818)	50
10-43545-530	RECYCLING REVENUE FROM STATE	17,213	17,213	17,100	113	101
TOTAL INTERGOVERNMENTAL REVENUE		92,926	168,639	765,022	(596,383)	22
<u>LICENSES & PERMITS</u>						
10-44110-510	LIQUOR & MALT BEVERAGE LIC	6,720	6,840	7,200	(360)	95
10-44111-510	OPERATORS/PROV LICENSE	2,030	2,465	2,200	265	112
10-44112-510	CIGARETTE LICENSE	700	700	700	0	100
10-44114-510	TELEVISION FRANCHISE	10,800	10,800	48,367	(37,568)	22
10-44115-510	WEIGHTS AND MEASURES	1,600	1,600	1,600	0	100
10-44120-510	ANIMAL PERMIT/LICENSE	444	2,783	4,000	(1,217)	70
10-44121-510	BICYCLE LICENSE	0	0	15	(15)	0
10-44122-510	MISC LICENSES (SUNDRY)	1,820	2,378	2,000	378	119
10-44123-510	VEHICLE REGISTRATION FEE PD	(2,656)	(3,656)	0	(3,656)	0
10-44123-511	LOCAL VEHICLE REG FEE DOT	29,051	43,943	100,000	(56,057)	44
10-44300-520	BUILDING PERMITS	24,541	39,026	80,000	(40,974)	49
10-44300-530	ST OPEN/C&G/DRWY/TERACE PERMIT	800	1,900	2,500	(600)	76
10-44400-560	ZONING PERMITS & FEES	1,625	3,009	7,500	(4,491)	40
TOTAL LICENSES & PERMITS		77,475	111,788	256,082	(144,295)	44
<u>FINES & FORFEITURES</u>						
10-45110-520	COURT PENALTIES & COSTS	20,736	41,477	57,500	(16,023)	72
10-45130-520	PARKING VIOLATIONS	2,903	8,528	15,000	(6,472)	57
TOTAL FINES & FORFEITURES		23,639	50,005	72,500	(22,495)	69

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

GENERAL FUND

	PERIOD		BUDGET		% OF
	ACTUAL	YTD ACTUAL	AMOUNT	VARIANCE	BUDGET
<u>PUBLIC CHARGES FOR SERVICE</u>					
10-46110-510	RECORD SEARCH/COPY REVENUE	1,141	1,812	3,500 (1,688)	52
10-46111-510	LICENSE PUBLICATION FEES	225	225	210 15	107
10-46123-510	VEHICLE REGIST AGENT FEE	2,254	6,695	4,000 2,695	167
10-46210-520	PD VEH INSPEC & MISC REVENUE	824	1,301	0 1,301	0
10-46210-530	REIMBURSEMENTS	0	6,837	0 6,837	0
10-46330-520	PARKING FEES	0	62	200 (138)	31
10-46420-530	REF/RECYC SPEC CHARGE REVENUE	788	374,205	383,388 (9,183)	98
10-46720-550	PARK STORE REVENUE	0	0	250 (250)	0
10-46721-550	PICNIC TABLE REVENUE	0	0	150 (150)	0
10-46722-550	PARK SHELTER RENTAL REVENUE	1,345	1,785	5,000 (3,215)	36
10-46723-550	TAXABLE PARK STORE REVENUE	0	0	9,000 (9,000)	0
10-46750-550	SWIMMING POOL REVENUE	0	0	10,000 (10,000)	0
10-46751-550	TAXABLE SWIMMING POOL REVENUE	0	0	35,000 (35,000)	0
10-46753-550	BASEBALL REVENUE-YOUTH	4,508	6,976	7,000 (24)	100
10-46756-550	SOCCER REVENUE	0	0	1,100 (1,100)	0
10-46758-550	PRESSBOX/CONCESSION/SCOREBOX	0	0	60 (60)	0
10-46810-560	TREE REFORESTATION REVENUE	900	1,140	4,600 (3,460)	25
TOTAL PUBLIC CHARGES FOR SERVICE		11,985	401,037	463,458 (62,421)	87
<u>MISCELLANEOUS REVENUE</u>					
10-48030-512	INSUR DIVIDEND/AUDIT ADJ-COURT	0	20	0 20	0
10-48110-510	INT ON TEMP INVESTMENTS	432	1,826	35,000 (33,174)	5
10-48130-530	INT ON SPEC ASSESS/SPEC CHRGS	0	0	400 (400)	0
10-48140-512	INSUR DIVIDEND/AUDIT ADJ-GEN	0	112	0 112	0
10-48200-510	RENT OF CITY PROPERTY	8,475	16,950	32,925 (15,975)	51
10-48200-512	INSUR DIVIDEND/AUDIT ADJ-POLIC	0	5,733	4,500 1,233	127
10-48201-512	INSUR DIVIDEND/AUDIT ADJ-PT PO	0	360	0 360	0
10-48300-512	INSUR DIVIDEND/AUDIT ADJ-DPW	0	2,060	1,500 560	137
10-48310-512	INSUR DIVIDEND/AUDIT ADJ-RECYC	0	849	0 849	0
10-48320-512	INSUR DIVIDEND/AUDIT ADJ-PARK	0	600	0 600	0
10-48330-512	INSUR DIVIDEND/AUDIT ADJ-CDEV	0	29	0 29	0
10-48720-512	INSUR DIVIDEND/AUDIT ADJ-PARK	0	815	200 615	408
10-48725-512	INSUR DIVIDEND/AUDIT ADJ-PK ST	0	65	0 65	0
10-48730-512	INSUR DIVIDEND/AUDIT ADJ-POOL	0	591	200 391	296
10-48750-512	INSUR DIVIDEND/AUDIT ADJ-YOUTH	0	11	0 11	0
10-48900-530	PUBLIC WORKS REVENUE	90	280	100 180	280
10-48900-550	MISC REVENUE (GF)	458	483	500 (17)	97
10-48901-550	YOUTH CENTER REVENUE	190	1,102	8,500 (7,398)	13
TOTAL MISCELLANEOUS REVENUE		9,645	31,889	83,825 (51,936)	38

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

GENERAL FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUAL	AMOUNT	VARIANCE	BUDGET
<u>OTHER FINANCING SOURCES</u>						
10-49950-410	TID TRANSFERS	18,250	18,250	18,250	0	100
10-49999-990	FUND BALANCE APPLIED	0	0	1,790	(1,790)	0
TOTAL OTHER FINANCING SOURCES		<u>18,250</u>	<u>18,250</u>	<u>20,040</u>	<u>(1,790)</u>	<u>91</u>
TOTAL FUND REVENUE		<u><u>234,025</u></u>	<u><u>2,347,560</u></u>	<u><u>3,671,727</u></u>	<u><u>(1,324,166)</u></u>	<u><u>64</u></u>

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>COUNCIL</u>					
10-51010-110 COUNCIL SALARY	3,542	5,751	16,708	10,957	34
10-51010-150 COUNCIL FICA	271	440	1,278	838	34
10-51010-300 COUNCIL EXPENSES & SUPPLIES	618	917	2,500	1,583	37
TOTAL COUNCIL	4,431	7,108	20,486	13,378	35
<u>MAYOR</u>					
10-51020-110 MAYOR SALARY & BENEFITS	693	1,673	4,158	2,485	40
10-51020-150 MAYOR FICA	53	128	318	190	40
10-51020-300 MAYOR EXPENSES	36	60	500	440	12
TOTAL MAYOR	782	1,861	4,976	3,115	37
<u>MUNICIPAL COURT</u>					
10-51030-110 MUNI COURT SALARY	4,509	11,407	27,303	15,896	42
10-51030-136 MUNICIPAL COURT LIFE INS	22	57	118	61	48
10-51030-138 MUNICIPAL COURT RETIREMENT	124	316	1,843	1,527	17
10-51030-150 MUNICIPAL COURT FICA	345	873	2,089	1,216	42
10-51030-251 COURT IT MAINT & REPAIR	225	3,960	3,850	(110)	103
10-51030-280 MUNI CT JAIL CONFINEMENT FEE	0	0	1,200	1,200	0
10-51030-281 MUNI COURT FINES/ASSESS	11,021	16,582	22,500	5,918	74
10-51030-300 MUNICIPAL COURT EXPENSES	938	4,084	3,700	(384)	110
10-51030-305 MUNICIPAL JUDICIAL SUBSTITUTE	0	0	300	300	0
10-51030-511 MUNI COURT LIABILITY INSURANCE	0	53	226	173	24
10-51030-512 MUNI COURT WORKERS COMP INS	0	14	58	44	24
TOTAL MUNICIPAL COURT	17,185	37,347	63,187	25,839	59
<u>LEGAL SERVICES</u>					
10-51040-210 LEGAL SERVICES	4,718	6,973	12,000	5,027	58
10-51040-215 LEGAL SERVICES MUNI COURT	9,529	18,738	20,000	1,262	94
TOTAL LEGAL SERVICES	14,247	25,711	32,000	6,289	80
<u>ELECTIONS</u>					
10-51070-210 ELECTION EQUIP MAINT/SUPPLIES	0	0	1,000	1,000	0
10-51070-300 CLERK ELECTION EXP	7	64	0	(64)	0
TOTAL ELECTIONS	7	64	1,000	936	6

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>ACCOUNTING/AUDITING</u>					
10-51090-210 ACCOUNTING/AUDITING	8,900	8,900	12,000	3,100	74
TOTAL ACCOUNTING/AUDITING	8,900	8,900	12,000	3,100	74
<u>ASSESSOR</u>					
10-51100-210 ASSESSOR SERVICES	5,404	10,809	21,900	11,091	49
10-51100-310 ASSESSOR SUPPLIES	114	114	0	(114)	0
TOTAL ASSESSOR	5,519	10,923	21,900	10,977	50
<u>FINANCE</u>					
10-51110-110 FINANCE SALARY	15,829	38,733	83,677	44,944	46
10-51110-132 FINANCE DENTAL INSURANCE	280	735	1,747	1,012	42
10-51110-133 FINANCE HEALTH INSURANCE	4,570	9,696	23,458	13,762	41
10-51110-134 FINANCE INCOME CONTINUATION	0	0	325	325	0
10-51110-136 FINANCE LIFE INSURANCE	13	52	177	125	29
10-51110-138 FINANCE RETIREMENT	1,065	2,343	5,648	3,305	41
10-51110-150 FINANCE FICA	1,179	2,755	6,401	3,647	43
10-51110-180 RECOGNITION PROGRAM	101	101	500	399	20
10-51110-210 FINANCE PROFESSIONAL SERVICES	0	0	1,000	1,000	0
10-51110-250 FINANCE OFFICE EQUIP CONTRACTS	190	395	1,000	605	39
10-51110-251 FINANCE - IT MAINT & REPAIR	698	1,489	4,900	3,411	30
10-51110-252 FINANCE- IT EQUIP	0	70	500	430	14
10-51110-280 FINANCE CO TAX COLLECTION	0	1,890	1,500	(390)	126
10-51110-290 FINANCE PUBLISHING CONTRACT	2,025	4,050	8,100	4,050	50
10-51110-300 FINANCE ADMIN EXPENSE	170	1,820	750	(1,070)	243
10-51110-310 FINANCE OFFICE SUPPLIES & EXP	3,579	5,422	9,500	4,078	57
10-51110-330 FINANCE PROFESSIONAL DEV	80	1,599	9,500	7,901	17
10-51110-361 FINANCE COMMUNICATIONS	1,350	2,586	3,000	414	86
10-51110-370 FINANCE ELECTION EXPENSES	1,348	2,056	4,000	1,944	51
10-51110-512 FINANCE WORK COMP INS	0	78	325	247	24
TOTAL FINANCE	32,476	75,870	166,008	90,138	46
<u>MUNICIPAL BUILDING</u>					
10-51120-355 MUNICIPAL BUILDINGS	4,270	11,933	21,500	9,567	56
TOTAL MUNICIPAL BUILDING	4,270	11,933	21,500	9,567	56

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

GENERAL FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUAL	AMOUNT	VARIANCE	BUDGET
<u>OTHER GENERAL GOVERNMENT</u>						
10-51140-150	CITIZEN COMMITTEE- FICA	0	0	360	360	0
10-51140-160	CITIZEN COMMITTEE STIPENDS	0	0	4,700	4,700	0
10-51140-180	RECOGNITION PROGRAM	0	0	1,000	1,000	0
10-51140-220	MANUFACTURING ASSESSMENT FEE	0	0	1,000	1,000	0
10-51140-251	SOFTWARE MAINT AGREEMENT	0	2,750	5,500	2,750	50
10-51140-285	DOG & CAT EXPENSE	962	2,345	4,700	2,355	50
10-51140-390	MISCELLANIOUS	0	0	150	150	0
10-51140-392	GEN PUBLIC RELATIONS & ADVOCAC	0	0	1,000	1,000	0
10-51140-505	WEIGHTS AND MEASURES	1,600	1,600	1,600	0	100
10-51140-510	PROPERTY INSURANCE	421	626	2,400	1,774	26
10-51140-511	LIABILITY INSURANCE	0	471	1,753	1,281	27
TOTAL OTHER GENERAL GOVERNMENT		2,982	7,792	24,162	16,370	32

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>POLICE DEPARTMENT</u>					
10-52200-110 POLICE SALARY	174,301	363,860	758,435	394,575	48
10-52200-131 POLICE CLOTHING ALLOW	0	0	10,000	10,000	0
10-52200-132 POLICE DENTAL INS	1,838	4,857	10,146	5,289	48
10-52200-133 POLICE HEALTH INS	35,477	80,225	193,262	113,037	42
10-52200-134 POLICE INCOME CONT	0	0	3,248	3,248	0
10-52200-136 POLICE LIFE INS	181	470	987	516	48
10-52200-138 POLICE RETIREMENT	20,005	40,403	86,764	46,361	47
10-52200-150 POLICE FICA	12,943	26,140	58,020	31,880	45
10-52200-180 RECOGNITION PROGRAM POLICE	0	0	500	500	0
10-52200-205 INVESTIGATIVE EXPENSES	80	442	500	58	88
10-52200-210 PROFESSIONAL SERVICES	1,503	5,013	10,000	4,988	50
10-52200-251 POLICE - IT MAINT & REPAIR	3,650	6,895	12,750	5,855	54
10-52200-252 POLICE- IT EQUIP	0	80	6,860	6,780	1
10-52200-260 ACCREDITATION	0	650	1,000	350	65
10-52200-290 POLICE 911 SERVICE	0	0	2,700	2,700	0
10-52200-310 POLICE OFFICE SUPPLIES	2,223	3,874	8,000	4,126	48
10-52200-330 POLICE PROFESSIONAL DEV	4,935	6,228	9,900	3,672	63
10-52200-331 POLICE AMMUNITION	587	1,803	3,500	1,697	52
10-52200-340 POLICE EQUIPMENT	653	1,511	6,015	4,504	25
10-52200-342 POLICE COMMISSION	0	0	500	500	0
10-52200-343 POLICE VEHICLE FUEL	3,671	6,760	13,350	6,590	51
10-52200-350 POLICE EQUIP MAINTENANCE	2,357	2,828	8,000	5,172	35
10-52200-355 POLICE BLDG MAINT	48	4,079	3,500	(579)	117
10-52200-360 POLICE BLDG UTILITIES EXPENSE	2,298	5,053	8,500	3,447	59
10-52200-361 POLICE COMMUNICATIONS	2,305	4,252	8,100	3,848	52
10-52200-380 POLICE BODY ARMOR	(10)	(10)	2,000	2,010	(1)
10-52200-390 POLICE MISCELLANIOUS	170	238	500	262	48
10-52200-392 POLICE PUBLIC RELATIONS	0	0	1,000	1,000	0
10-52200-510 POLICE PROPERTY INSURANCE	0	131	1,700	1,569	8
10-52200-511 POLICE LIABILITY INSURANCE	0	1,929	3,000	1,071	64
10-52200-512 POLICE WORKERS COMP INSURANCE	0	3,576	14,866	11,290	24
TOTAL POLICE DEPARTMENT	269,213	571,286	1,247,604	676,318	46
<u>FIRE DISTRICT</u>					
10-52210-209 FIRE DISTRICT CONTRIB-INTERGOV	0	0	17,600	17,600	0
10-52210-210 FIRE DISTRICT CONTRIBUTION	0	93,445	266,984	173,539	35
10-52210-340 PUBLIC FIRE PROT (HYDRANTS)	175,000	175,000	175,000	0	100
TOTAL FIRE DISTRICT	175,000	268,445	459,584	191,139	58

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

GENERAL FUND

		PERIOD			BUDGET			% OF
		ACTUAL	YTD ACTUAL	AMOUNT	VARIANCE			BUDGET
<u>PT - POLICE DEPARTMENT</u>								
10-52230-110	PT - POLICE SALARY	9,382	24,190	68,398	44,208			35
10-52230-133	PT - POLICE HEALTH INS	220	220	78	(142)			282
10-52230-138	PT - POLICE RETIREMENT	184	399	7,121	6,722			6
10-52230-150	PT - POLICE FICA	716	1,780	5,232	3,452			34
10-52230-512	PT - POLICE WORK COMP INS	0	310	1,289	979			24
TOTAL PT - POLICE DEPARTMENT		10,502	26,899	82,118	55,218			33
<u>BUILDING INSPECTOR</u>								
10-52240-110	BLDG INSPECTOR SALARY	11,866	23,921	52,396	28,475			46
10-52240-132	BLDG INSP DENTAL INS	60	154	362	208			42
10-52240-133	BLDG INSP HEALTH INS	1,412	3,068	6,515	3,447			47
10-52240-134	BLDG INSP INCOME CONT	0	0	225	225			0
10-52240-136	BLDG INSP LIFE INS	59	151	274	123			55
10-52240-138	BLDG INSP RETIREMENT	801	1,615	3,537	1,922			46
10-52240-150	BLDG INSP FICA	903	1,819	4,008	2,190			45
10-52240-210	BLDG INSP - PROFESSIONAL SERVI	0	0	2,500	2,500			0
10-52240-251	BLDG INSP - IT MAINT & REPAIR	148	311	500	189			62
10-52240-252	BLDG INSP- IT EQUIP	0	0	5,750	5,750			0
10-52240-300	BLDG INSP - MISC EXP	196	384	2,000	1,616			19
10-52240-330	BLDG INSP PROFESSIONAL DEVL	40	500	2,500	2,000			20
10-52240-361	BLDG INSP - COMMUNICATIONS	223	508	900	392			56
10-52240-512	BLDG INSP WORK COMP INS	0	348	1,446	1,098			24
TOTAL BUILDING INSPECTOR		15,709	32,779	82,913	50,134			40

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>PUBLIC WORKS</u>					
10-53300-110 DPW SALARY	29,417	86,785	172,578	85,793	50
10-53300-130 DPW SAFETY AND PPE	466	2,000	2,000	0	100
10-53300-131 DPW CLOTHING ALLOWANCE	1,445	1,445	1,500	55	96
10-53300-132 DPW DENTAL INS	452	1,920	3,264	1,345	59
10-53300-133 DPW HEALTH INS	7,446	23,477	46,052	22,575	51
10-53300-134 DPW INCOME CONT	0	0	742	742	0
10-53300-136 DPW LIFE INS	25	144	363	219	40
10-53300-138 DPW RETIREMENT	1,905	5,777	11,649	5,872	50
10-53300-150 DPW FICA	2,206	6,504	13,202	6,698	49
10-53300-180 RECOGNITION PROGRAM PUBLIC WOR	118	228	500	272	46
10-53300-210 PROFESSIONAL SERVICES	1,010	1,010	1,500	490	67
10-53300-251 DPW - IT MAINT & REPAIR	50	50	500	450	10
10-53300-252 DPW - IT EQUIP	250	250	1,600	1,350	16
10-53300-280 DPW DRUG & ALCOHOL TESTING	380	546	525 (	21)	104
10-53300-300 DPW STREET MAINT& REPAIRS	5,095	15,619	129,900	114,281	12
10-53300-301 STREET TREE REMOVAL	6,350	6,350	6,500	150	98
10-53300-302 DE-ICING MATERIALS	(225)	409	24,900	24,491	2
10-53300-310 DPW OFFICE SUPPLIES & EXP	289	493	2,000	1,507	25
10-53300-330 DPW PROFESSIONAL DEVL	233	7,183	11,900	4,717	60
10-53300-340 DPW - TOOLS & EQUIP	104	104	2,000	1,896	5
10-53300-343 DPW VEHICLE FUEL	4,044	10,532	17,000	6,468	62
10-53300-355 DPW BLDG MAINT & SUPPLIES	1,128	2,853	3,500	647	82
10-53300-360 DPW BLDG UTILITIES EXP-HEAT, W	1,806	6,739	12,500	5,761	54
10-53300-361 DPW COMMUNICATIONS	1,407	3,321	4,000	679	83
10-53300-390 DPW MISC EXPENSE	146	369	500	131	74
10-53300-510 DPW PROPERTY INSURANCE	0	186	4,929	4,743	4
10-53300-511 DPW LIABILITY INSURANCE	3,678	6,358	5,488 (	870)	116
10-53300-512 DPW WORKERS COMP INSURANCE	689	1,756	4,434	2,679	40
10-53300-891 DPW MAPPING	200	200	500	300	40
TOTAL PUBLIC WORKS	70,115	192,606	486,026	293,420	40

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	
<u>RECYCLING & DISPOSAL</u>						
10-53310-110	RECYCLING SALARY	23,100	32,510	77,255	44,745	42
10-53310-132	RECYCLING DENTAL INS	273	498	1,200	701	42
10-53310-133	RECYCLING HEALTH INS	5,885	8,240	17,100	8,860	48
10-53310-134	RECYCLING INCOME CONT	0	0	262	262	0
10-53310-136	RECYCLING LIFE INS	13	25	134	109	19
10-53310-138	RECYCLING RETIREMENT	1,446	2,034	4,162	2,128	49
10-53310-150	RECYCLING FICA	1,733	2,413	5,910	3,497	41
10-53310-290	RECYCLING & REFUSE COLLECTION	61,408	122,306	251,900	129,594	49
10-53310-300	RECYCLING EXPENSE	0	0	500	500	0
10-53310-310	RECYCLING ADVERT & PROMOTIONS	0	0	1,500	1,500	0
10-53310-512	RECYCLING WORK COMP INS	0	460	1,911	1,451	24
10-53310-513	CAPITAL OUTLAY FOR RECYCLING	0	0	15,000	15,000	0
	TOTAL RECYCLING & DISPOSAL	93,858	168,486	376,834	208,348	45
<u>FLEET MAINTENANCE</u>						
10-53420-300	DPW FLEET MAINTENANCE	1,712	10,402	25,000	14,598	42
	TOTAL FLEET MAINTENANCE	1,712	10,402	25,000	14,598	42
<u>STREET LIGHTING</u>						
10-53470-300	DPW STREET LIGHTING EXP	15,524	25,982	61,000	35,018	43
	TOTAL STREET LIGHTING	15,524	25,982	61,000	35,018	43
<u>HEALTH & HUMAN SERVICES</u>						
10-54600-720	AWARE AGENCY	0	10,000	10,000	0	100
10-54600-721	CREEKSIDE MEMBERSHIP	0	0	150	150	0
10-54600-722	BASE PROGRAM	0	0	1,000	1,000	0
	TOTAL HEALTH & HUMAN SERVICES	0	10,000	11,150	1,150	90
<u>SENIOR CITIZENS PROGRAM</u>						
10-54620-210	SENIOR CITIZENS PROGRAM	1,125	2,250	4,500	2,250	50
10-54620-212	SENIOR TRANS & SERVICES	5,778	11,555	23,110	11,555	50
	TOTAL SENIOR CITIZENS PROGRAM	6,903	13,805	27,610	13,805	50

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

GENERAL FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUAL	AMOUNT	VARIANCE	BUDGET
<u>PARK MAINTENANCE</u>						
10-55720-110	PARK MAINT SALARY	17,520	24,711	72,375	47,664	34
10-55720-131	PARK MAINT CLOTHING ALLOW	0	0	300	300	0
10-55720-132	PARK MAINT DENTAL INS	332	560	1,721	1,161	33
10-55720-133	PARK MAINT HEALTH INS	4,776	7,426	19,992	12,567	37
10-55720-134	PARK MAINT INCOME CONT	0	0	254	254	0
10-55720-136	PARK MAINT LIFE INS	59	102	165	62	62
10-55720-138	PARK MAINT RETIREMENT	1,101	1,587	3,990	2,404	40
10-55720-150	PARK MAINT FICA	1,303	1,834	5,537	3,703	33
10-55720-180	RECOGNITION PROGRAM PARKS	72	72	200	128	36
10-55720-300	PARK MAINT EXPENSES	9,698	12,567	23,900	11,333	53
10-55720-320	LAKE LEOTA FISH STOCKING	0	0	5,000	5,000	0
10-55720-343	PARKS FUEL	777	851	2,000	1,149	43
10-55720-351	PARKS - IT MAINT AND REPAIR	0	0	600	600	0
10-55720-352	PARKS - IT EQUIP	250	250	250	0	100
10-55720-360	PARK UTILITIES EXPENSE	1,725	2,966	9,000	6,034	33
10-55720-361	PARKS COMMUNICATION EXPENSE	34	34	100	66	34
10-55720-362	BALLFIELD LIGHTING EXP	342	351	3,000	2,649	12
10-55720-510	PARK PROPERTY INSURANCE	0	176	1,300	1,124	14
10-55720-511	PARK LIABILITY INSURANCE	0	289	452	163	64
10-55720-512	PARK WORKERS COMP INSURANCE	0	480	1,997	1,517	24
10-55720-720	CITY CELEBRATION/EVENTS	0	0	750	750	0
TOTAL PARK MAINTENANCE		37,988	54,256	152,883	98,628	35
<u>SWIMMING POOL</u>						
10-55730-110	SWIMMING POOL SALARY	541	772	53,014	52,242	1
10-55730-138	SWIMMING POOL RETIREMENT	0	0	90	90	0
10-55730-150	SWIMMING POOL FICA	5	5	4,056	4,050	0
10-55730-300	SWIMMING POOL EXPENSES	3,088	3,340	22,000	18,660	15
10-55730-350	POOL/PARK STORE MAINT EXPENSES	275	275	7,000	6,725	4
10-55730-510	SWIMMING POOL PROPERTY INS	0	32	736	704	4
10-55730-511	POOL LIABILITY INSURANCE	0	327	1,127	800	29
10-55730-512	POOL WORKERS COMP INSURANCE	0	352	1,463	1,111	24
TOTAL SWIMMING POOL		3,910	5,104	89,485	84,381	6
<u>PARK STORE</u>						
10-55740-110	PARK STORE SALARY	0	0	5,681	5,681	0
10-55740-150	PARK STORE FICA	0	0	435	435	0
10-55740-300	PARK STORE EXPENSES	579	613	10,500	9,887	6
10-55740-512	PARK STORE WORK COMP INS	0	38	157	119	24
TOTAL PARK STORE		579	651	16,773	16,122	4

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	
<u>YOUTH CENTER</u>						
10-55750-110	YOUTH CENTER SALARY	23	23	20,663	20,640	0
10-55750-150	YOUTH CENTER FICA	2	2	1,581	1,579	0
10-55750-210	YOUTH CENTER PROF SERVICES	72	144	0 (	144)	0
10-55750-300	YOUTH CENTER OPER EXPENSE	2,616	2,641	13,400	10,759	20
10-55750-355	YOUTH CNTR REPAIRS& MAINT/BLDG	729	1,422	5,000	3,578	28
10-55750-510	YOUTH CENTER PROPERTY INS	0	43	33 (	10)	131
10-55750-511	YOUTH CENTER LIABILITY INS	0	102	452	350	23
10-55750-512	YOUTH CENTER WORK COMP INS	0	7	29	22	24
	TOTAL YOUTH CENTER	3,442	4,383	41,158	36,775	11
<u>BASEBALL</u>						
10-55760-110	BASEBALL SALARY	0	9	0 (	9)	86,100
10-55760-132	BASEBALL DENTAL INSURANCE	0	1	0 (	1)	0
10-55760-133	BASEBALL HEALTH INSURANCE	0	4	0 (	4)	0
10-55760-136	BASEBALL LIFE INSURANCE	0	0	0	0	0
10-55760-138	BASEBALL RETIREMENT	0	1	0 (	1)	0
10-55760-150	BASEBALL FICA	0	1	0 (	1)	0
10-55760-300	BASEBALL EXPENSES	523	550	5,200	4,650	11
	TOTAL BASEBALL	523	565	5,200	4,635	11
<u>ECONOMIC DEVELOPMENT</u>						
10-56820-210	PROFESSIONAL SERVICES	1,173	1,173	4,500	3,328	26
10-56820-300	ECONOMIC DEVELOPMENT EXP	24	32	5,900	5,868	1
10-56820-305	MEMBERSHIP DUES	0	2,500	3,000	500	83
10-56820-400	PLAN IMPLEMENTATION	0	0	1,000	1,000	0
10-56820-410	ECONOMIC DEVELOPMENT MARKETING	0	0	5,000	5,000	0
10-56820-420	PRINT MATERIALS	0	0	1,000	1,000	0
10-56820-720	BLDG IMPROVEMENT GRANT FUND EC	0	2,000	3,000	1,000	67
	TOTAL ECONOMIC DEVELOPMENT	1,197	5,705	23,400	17,696	24

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	
<u>COMMUNITY PLANNING</u>						
10-56840-110	COMMUNITY DEVELOP SALARY	8,676	25,387	66,408	41,022	38
10-56840-132	COMMUNITY DEVELOP DENTAL INS	93	382	1,119	736	34
10-56840-133	COMMUNITY DEVELOP HEALTH INSUR	1,136	4,433	12,973	8,540	34
10-56840-134	COMMUNITY DEVELOP INCOME CONT	0	0	222	222	0
10-56840-136	COMMUNITY DEVELOP LIFE INSUR	4	17	44	27	39
10-56840-138	COMMUNITY DEVELOP RETIREMENT	586	1,618	4,483	2,864	36
10-56840-150	COMMUNITY DEVELOP FICA	660	1,926	5,080	3,154	38
10-56840-210	PROFESSIONAL SERVICES	0	3,081	5,000	1,919	62
10-56840-240	GIS DATA	0	0	1,000	1,000	0
10-56840-251	COMM DEVL - IT MAINT & REPAIR	150	339	500	161	68
10-56840-252	COMM DEVL - IT EQUIP	0	0	1,500	1,500	0
10-56840-300	COMMUNITY DEVELOP EXPENSES	1,165	1,421	3,500	2,079	41
10-56840-330	COMMUNITY DEVL PROFESSIONAL DE	46	46	5,000	4,954	1
10-56840-342	BOARD OF APPEALS EXP	0	0	250	250	0
10-56840-512	COMMUNITY DEVL WORK COMP INS	0	22	92	70	24
10-56840-891	COMM DEV MAPPING	0	34	1,000	966	3
TOTAL COMMUNITY PLANNING		12,517	38,706	108,171	69,465	36
<u>PRESERVATION & RESTORATION</u>						
10-56880-300	HISTORIC PRESERVATION EXP	270	385	2,000	1,615	19
10-56880-340	TREE REFORESTATION EXP	1,312	1,312	5,600	4,288	23
TOTAL PRESERVATION & RESTORATION		1,582	1,698	7,600	5,902	22
TOTAL FUND EXPENDITURES		811,072	1,619,265	3,671,727	2,052,461	44
NET REVENUES OVER EXPENDITURES		(577,047)	728,295	0	728,295	100

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

EMS FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUA	AMOUNT	VARIANCE	BUDGET
<u>TAXES</u>						
20-41110-520	GEN PROPERTY TAXES (CITY)	0	102,863	102,863	1	100
TOTAL TAXES		0	102,863	102,863	1	100
<u>INTERGOVERNMENTAL REVENUE</u>						
20-43520-520	ACT 102 REVENUES-AIDS & TRAINI	0	0	4,000	(4,000)	0
20-43521-520	ACT 102 REVENUES-EMT-BASIC TRA	0	0	0	0	0
20-43525-520	WIH&FS - EMS FUNDING ASSISTANC	0	0	0	0	0
20-43530-530	EMER MED SERVICES PROGRAM	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE		0	0	4,000	(4,000)	0
<u>PUBLIC CHARGES FOR SERVICE</u>						
20-46230-520	EMS SERVICE CHARGE	157,705	294,621	392,000	(97,379)	75
TOTAL PUBLIC CHARGES FOR SERVICE		157,705	294,621	392,000	(97,379)	75
<u>MISCELLANEOUS EMS REVENUE</u>						
20-47324-520	TOWNSHIP SERVICE AGREEMENT	64,701	64,701	64,701	0	100
TOTAL MISCELLANEOUS EMS REVENUE		64,701	64,701	64,701	0	100
<u>MISCELLANEOUS REVENUE</u>						
20-48110-000	MISC - INTEREST	0	0	0	0	0
20-48110-510	INT ON TEMP INVESTMENTS	46	93	0	93	0
20-48220-512	INSUR DIVIDEND/AUDIT ADJ-EMS	0	2,442	1,900	542	129
20-48900-520	MISC REVENUE	0	0	500	(500)	0
20-48900-521	VOLUNTEER FUND REVENUE	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		46	2,535	2,400	135	106
<u>OTHER FINANCING SOURCES</u>						
20-49100-570	PROCEEDS FROM NOTES ISSUANCE	0	0	0	0	0
20-49999-990	FUND BALANCE APPLIED	0	0	1,099	(1,099)	0
TOTAL OTHER FINANCING SOURCES		0	0	1,099	(1,099)	0

CITY OF EVANSVILLE
 DETAIL REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2021

EMS FUND

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
TOTAL FUND REVENUE	222,453	464,720	567,063	(102,342)	82

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

EMS FUND

	PERIOD		BUDGET		% OF	
	ACTUAL	YTD ACTUA	AMOUNT	VARIANCE	BUDGET	
<u>EMERGENCY MEDICAL SERVICES</u>						
20-52220-110	EMS SALARY	46,847	93,621	207,452	113,831	45
20-52220-111	UNEMPLOYMENT COMPENSATION	0	0	0	0	0
20-52220-131	EMS CLOTHING & CLEANING	0	0	4,000	4,000	0
20-52220-132	EMS DENTAL INS	59	151	1,277	1,126	12
20-52220-133	EMS HEALTH INS	1,908	2,999	6,101	3,102	49
20-52220-134	EMS INCOME CONTINUATION	0	0	201	201	0
20-52220-135	EMS LENGTH OF SERV AWARD PR	0	6,920	7,000	80	99
20-52220-136	EMS LIFE INS	(1,863)	12	210	198	6
20-52220-137	EMS LIFE AND ACCIDENT POLICY	1,866	1,866	0	(1,866)	0
20-52220-138	EMS RETIREMENT	1,042	2,153	4,852	2,699	44
20-52220-150	EMS FICA	3,577	7,114	15,870	8,756	45
20-52220-180	RECOGNITION PROGRAM	294	294	1,000	706	29
20-52220-210	EMS PROFESSIONAL SERVICES	(7,393)	599	500	(99)	120
20-52220-251	EMS - IT MAINT & REPAIR	327	1,011	2,000	989	51
20-52220-252	EMS - IT EQUIP	0	0	5,000	5,000	0
20-52220-290	EMS INTERCEPT EXPENSE	0	0	0	0	0
20-52220-295	EMS ADMIN SERVICES - BILLING	15,996	15,996	28,000	12,004	57
20-52220-310	EMS OFFICE SUPPLIES	59	656	2,000	1,344	33
20-52220-330	EMS PROFESSIONAL DEVL	753	1,103	12,000	10,897	9
20-52220-340	EMS MED SUPPLIES & EQUIP	2,950	4,017	15,000	10,983	27
20-52220-341	EMS MED EQUIP MAINT	56	60	5,000	4,940	1
20-52220-343	EMS AMBULANCE FUEL	1,552	2,136	6,000	3,864	36
20-52220-350	EMS AMBULANCE MAINTENANCE	5,321	6,997	10,000	3,003	70
20-52220-355	EMS BUILDING MAINT & REPAIRS	1,182	1,792	6,000	4,208	30
20-52220-361	EMS COMMUNICATIONS	858	7,726	7,500	(226)	103
20-52220-362	EMS UTILITIES	847	2,199	6,000	3,801	37
20-52220-380	EMS ACT 102 EXPENSES-AIDS & TR	0	0	4,000	4,000	0
20-52220-381	EMS ACT 102 EXPENSES-EMT-BASIC	0	0	0	0	0
20-52220-510	EMS PROPERTY INSURANCE	0	48	2,400	2,352	2
20-52220-511	EMS LIABILITY INSURANCE	0	2,813	5,400	2,587	52
20-52220-512	EMS WORKERS COMP INSURANCE	0	1,828	7,600	5,772	24
20-52220-513	EMS UNEMPLOYMENT INSURANCE	0	0	0	0	0
20-52220-520	PRINCIPAL DEBT PAYMENT	25,000	25,000	25,000	0	100
20-52220-530	EMS BUILDING RENT	0	0	0	0	0
20-52220-600	TRANSFER TO DEBT SERVICE	0	0	0	0	0
20-52220-620	INTEREST DEBT PAYMENT	577	577	2,400	1,823	24
20-52220-640	TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0
20-52220-660	TRANSFER TO GENERAL FUND	0	0	0	0	0
20-52220-740	EMS BAD DEBT EXPENSE	27,279	36,754	42,000	5,246	88
20-52220-741	MEDICARE/MEDICAID WRITE OFFS	67,269	124,683	125,000	317	100
	TOTAL EMERGENCY MEDICAL SERVICES	196,365	351,125	566,762	215,638	62

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

EMS FUND

		PERIOD			BUDGET			% OF
		ACTUAL	YTD ACTUA	AMOUNT	VARIANCE			BUDGET
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20-55220-150	EMS FICA-MEDICARE	0	0	0	0			0
20-55220-800	MISC EXPENSE	0	0	0	0			0
20-55220-900	EMS INTEREST ON ADVANCE	0	0	300	300			0
	TOTAL DEPARTMENT 220	0	0	300	300			0
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20-58940-620	DO NOT USE INTEREST PAYMENTS	0	0	0	0			0
	TOTAL DEPARTMENT 940	0	0	0	0			0
	TOTAL FUND EXPENDITURES	196,365	351,125	567,062	215,938			62
	NET REVENUES OVER EXPENDITURES	26,088	113,596	0	113,596			100

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

LIBRARY

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>TAXES</u>					
21-41110-550 GENERAL CITY APPROPRIATIONS	0	292,671	292,671	0	100
TOTAL TAXES	0	292,671	292,671	0	100
<u>INTERGOVERNMENTAL REVENUE</u>					
21-43720-550 COUNTY GRANT	0	62,372	62,372	0	100
21-43800-550 OTHER GRANTS & AIDS	0	0	0	0	0
21-43900-550 LSTA GRANT FROM ALS	664	1,013	0	1,013	0
TOTAL INTERGOVERNMENTAL REVENUE	664	63,385	62,372	1,013	102
<u>PUBLIC CHARGES FOR SERVICE</u>					
21-46710-550 LIBRARY BOOK SALES	10	54	190	(136)	29
21-46711-550 LIBRARY COPIER REVENUES	374	725	3,300	(2,576)	22
21-46712-550 LIBRARY FINES	229	604	4,200	(3,596)	14
21-46713-550 OTHER RECEIPTS	1,344	12,880	11,507	1,373	112
21-46714-550 TEEN ADVISORY BOARD DONATIONS	0	0	0	0	0
TOTAL PUBLIC CHARGES FOR SERVICE	1,957	14,263	19,197	(4,934)	74
<u>MISCELLANEOUS LIBRARY REVENUE</u>					
21-48110-510 INT ON TEMP INVESTMENTS	124	198	0	198	0
21-48110-550 INTEREST INCOME	0	0	0	0	0
21-48111-550 DIVIDEND INCOME	0	0	0	0	0
21-48112-550 LIBRARY MUTUAL FUND	0	0	0	0	0
21-48113-550 LOSS ON INVESTMENTS	0	0	0	0	0
21-48400-000 INSURANCE RECOVERIES	0	0	0	0	0
21-48500-550 LIBRARY GIFTS	0	0	0	0	0
21-48700-512 INSUR DIVIDEND/AUDIT ADJ-LIBRA	0	126	0	126	0
TOTAL MISCELLANEOUS LIBRARY REVENUE	124	324	0	324	0
<u>OTHER FINANCING SOURCES</u>					
21-49999-990 FUND BALANCE APPLIED	0	0	16,358	(16,358)	0
TOTAL OTHER FINANCING SOURCES	0	0	16,358	(16,358)	0
TOTAL FUND REVENUE	2,745	370,643	390,598	(19,954)	95

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

LIBRARY

	PERIOD		BUDGET		% OF
	ACTUAL	YTD ACTUA	AMOUNT	VARIANCE	BUDGET
LIBRARY					
21-55700-110 LIBRARY SALARIES	39,707	79,711	199,996	120,285	40
21-55700-132 LIBRARY DENTAL INS	454	1,157	1,783	627	65
21-55700-133 LIBRARY HEALTH INS	9,754	21,049	44,754	23,705	47
21-55700-134 LIBRARY INCOME CONT	0	0	816	816	0
21-55700-136 LIBRARY LIFE INS	14	34	663	629	5
21-55700-138 LIBRARY RETIREMENT	1,851	3,650	13,017	9,367	28
21-55700-150 LIBRARY FICA	2,847	5,692	15,300	9,607	37
21-55700-180 RECOGNITION PROGRAM	160	160	300	140	53
21-55700-190 TEEN ADVISORY BOARD DONATON	78	164	0	(164)	0
21-55700-210 LIBRARY PROFESSIONAL SERVICES	0	0	0	0	0
21-55700-240 LIBRARY BUILDING MAINTENANCE	0	0	0	0	0
21-55700-250 LIBRARY COPIER LEASE/MAINT	0	0	0	0	0
21-55700-251 LIBRARY- IT MAINT & REPAIR	1,661	18,072	19,000	928	95
21-55700-252 LIBRARY - IT EQUIP	1,275	1,275	1,500	225	85
21-55700-280 LIBRARY OUTSIDE SERVICES	0	0	0	0	0
21-55700-290 LIBRARY BOOKBINDING	0	0	0	0	0
21-55700-310 LIBRARY OFFICE SUPPLIES	294	703	2,500	1,797	28
21-55700-311 LIBRARY BOOK PROCESS SUPPLIES	501	1,398	2,000	602	70
21-55700-312 LIBRARY COPIER SUPPLIES	470	1,005	2,000	995	50
21-55700-313 LIBRARY POSTAGE	73	174	450	276	39
21-55700-330 LIBRARY PROFESSIONAL DEVL	85	198	2,500	2,303	8
21-55700-355 BLDG MAINTENANCE & REPAIR	3,503	11,415	17,000	5,585	67
21-55700-361 LIBRARY COMMUNICATIONS	489	1,354	3,500	2,146	39
21-55700-362 LIBRARY UTILITIES	2,659	4,246	11,000	6,754	39
21-55700-363 LIBRARY FUEL	1,188	2,376	5,000	2,624	48
21-55700-371 LIBRARY ADULT BOOKS	5,729	11,535	22,000	10,465	52
21-55700-372 LIBRARY CHILDREN'S BOOKS	2,978	5,375	11,000	5,625	49
21-55700-373 LIBRARY REFERENCE BOOKS	0	3,342	3,300	(42)	101
21-55700-374 LIBRARY - PERIODICALS	0	3,913	4,000	87	98
21-55700-375 LIBRARY JUVENILE PERIODICALS	0	0	0	0	0
21-55700-376 LIBRARY PROGRAMMING SUPPLIES	1,160	1,684	3,000	1,316	56
21-55700-380 LIBRARY GIFT EXPENDITURES	0	0	0	0	0
21-55700-385 LIBRARY GRANT EXPENDITURES	530	890	0	(890)	0
21-55700-389 CASH SHORT & OVER	0	0	0	0	0
21-55700-390 LIBRARY ADVERTISING & PROMOS	10	129	200	71	65
21-55700-510 LIBRARY PROPERTY INSURANCE	0	257	2,783	2,526	9
21-55700-511 LIBRARY LIABILITY INSURANCE	0	232	957	725	24
21-55700-512 WORKERS COMPENSATION INSURANCE	0	67	277	211	24
21-55700-513 LIBRARY UNEMPLOYMENT INSURANCE	0	0	0	0	0
21-55700-550 LIBRARY REPAYMENT TO CITY	0	0	0	0	0
21-55700-600 CROSSOVER BORROWING FEE	0	0	0	0	0
21-55700-640 TRANSFER TO CAPITAL PROJECTS	0	0	0	0	0
21-55700-860 CAPITAL OUTLAY EXPENSES	0	0	0	0	0
TOTAL LIBRARY	77,468	181,256	390,598	209,342	46
TOTAL FUND EXPENDITURES	77,468	181,256	390,598	209,342	46

CITY OF EVANSVILLE
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2021

LIBRARY

	PERIOD PERIOD	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
NET REVENUES OVER EXPENDITURES	(74,723)	189,387	0	189,387	100

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

CEMETERY

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUA	AMOUNT	VARIANCE	BUDGET
<u>TAXES</u>						
22-41110-540	TAXES	0	86,910	86,910	0	100
TOTAL TAXES		0	86,910	86,910	0	100
<u>PUBLIC CHARGES FOR SERVICE</u>						
22-46541-540	LOT SALES REVENUE	125	5,475	9,225	(3,750)	59
22-46542-540	INTERMENT RECEIPTS	5,900	11,450	20,550	(9,100)	56
TOTAL PUBLIC CHARGES FOR SERVICE		6,025	16,925	29,775	(12,850)	57
<u>MISCELLANEOUS CEMETERY REVENUE</u>						
22-48110-510	INT ON TEMP INVESTMENTS	33	62	0	62	0
22-48110-540	INTEREST INCOME	0	0	400	(400)	0
22-48200-540	MISCELLANEOUS RENT	758	758	1,515	(758)	50
22-48640-512	INSUR DIVIDEND/AUDIT ADJ-CEMET	0	817	0	817	0
TOTAL MISCELLANEOUS CEMETERY REVE		791	1,636	1,915	(279)	85
<u>OTHER FINANCING SOURCES</u>						
22-49999-990	FUND BALANCE APPLIED	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES		0	0	0	0	0
TOTAL FUND REVENUE		6,816	105,471	118,600	(13,129)	89

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

CEMETERY

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>CEMETERY</u>					
22-54640-110 CEMETERY SALARY	20,212	29,261	77,916	48,654	38
22-54640-131 CEMETERY CLOTHING ALLOWANCE	0	0	150	150	0
22-54640-132 CEMETERY DENTAL INS	226	346	542	196	64
22-54640-133 CEMETERY HEALTH INS	3,320	5,080	10,172	5,093	50
22-54640-134 CEMETERY INCOME CONT	0	0	278	278	0
22-54640-136 CEMETERY LIFE INS	65	110	311	201	35
22-54640-138 CEMETERY RETIREMENT	1,230	1,841	5,259	3,419	35
22-54640-150 CEMETERY FICA	1,529	2,211	5,961	3,750	37
22-54640-180 RECOGNITION PROGRAM	0	0	100	100	0
22-54640-210 PROFESSIONAL SERVICES	0	0	0	0	0
22-54640-251 CEMETERY IT SERVICES & EQUIP	0	0	0	0	0
22-54640-340 CEM PURCHASE OF EQUIPMENT	0	0	0	0	0
22-54640-343 CEMETERY FUEL	772	937	2,200	1,263	43
22-54640-350 CEMETERY MAINT EXP	3,055	4,227	10,500	6,273	40
22-54640-360 CEMETERY UTILITIES EXPENSE	314	513	1,000	487	51
22-54640-361 CEMETERY COMMUNICATION EXPENSE	116	193	800	608	24
22-54640-510 CEMETERY PROPERTY INSURANCE	0	6	593	587	1
22-54640-511 CEMETERY LIABILITY INSURANCE	0	537	813	276	66
22-54640-512 CEMETERY WORKERS COMP INS	0	482	2,005	1,523	24
22-54640-513 CEMETERY UNEMPLOYMENT INSURANC	0	0	0	0	0
22-54640-660 TRANSFER TO TRUST FUND	0	0	0	0	0
 TOTAL CEMETERY	 30,839	 45,744	 118,600	 72,856	 39
 TOTAL FUND EXPENDITURES	 30,839	 45,744	 118,600	 72,856	 39
 NET REVENUES OVER EXPENDITURES	 (24,024)	 59,728	 0	 59,727	 100

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

CAPITAL PROJECTS FUND

	PERIOD		BUDGET		% OF	
	ACTUAL	YTD ACTUA	AMOUNT	VARIANCE	BUDGET	
<u>TAXES</u>						
40-41110-570	PROPERTY TAX LEVY	0	228,821	228,821	0	100
	TOTAL TAXES	0	228,821	228,821	0	100
<u>INTERGOVERNMENTAL REVENUE</u>						
40-43420-000	EXPENDITURE RESTRAINT GRANT	0	0	47,679	(47,679)	0
40-43530-570	GRANTS/INCENTIVES/AID	0	7,160	15,000	(7,840)	48
	TOTAL INTERGOVERNMENTAL REVENUE	0	7,160	62,679	(55,519)	11
<u>PUBLIC CHARGES FOR SERVICE</u>						
40-46130-570	SIDEWALK SPEC ASSESS REVENUE	0	0	2,000	(2,000)	0
	TOTAL PUBLIC CHARGES FOR SERVICE	0	0	2,000	(2,000)	0
<u>MISCELLANEOUS REVENUE</u>						
40-48110-570	INTEREST INCOME	12	30	0	30	0
40-48300-570	SALE OF CITY PROPERTY	0	5,000	1,800	3,200	278
40-48501-650	DONATIONS	0	13	0	13	0
	TOTAL MISCELLANEOUS REVENUE	12	5,043	1,800	3,243	280
<u>OTHER FINANCING SOURCES</u>						
40-49100-570	PROCEEDS FROM NOTES ISSUANCE	0	0	12,503,900	(12,503,900)	0
40-49950-700	TRANSFER FROM W&L	0	0	66,250	(66,250)	0
40-49999-990	FUND BALANCE APPLIED	0	0	16,000	(16,000)	0
	TOTAL OTHER FINANCING SOURCES	0	0	12,586,150	(12,586,150)	0
	TOTAL FUND REVENUE	12	241,024	12,881,450	(12,640,426)	2

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>POLICE PROJECTS</u>					
40-52200-821 POLICE BUILDING IMPROVEMENTS	0	11,875	40,000	28,125	30
40-52200-830 POLICE VEHICLE PURCHASE	16,978	55,371	59,900	4,529	92
40-52200-840 POLICE EQUIPMENT PURCHASE	7,112	80,526	84,900	4,374	95
TOTAL POLICE PROJECTS	24,090	147,772	184,800	37,028	80
<u>DPW PROJECTS</u>					
40-53300-802 DPW LANDSCAPING/SIDEWALK PROG	473	20,575	75,000	54,425	27
40-53300-821 DPW BUILDINGS AND GROUNDS	4,976	10,326	375,000	364,675	3
40-53300-840 DPW EQUIPMENT PURCHASE	107,585	175,640	227,750	52,110	77
40-53300-860 DPW ROAD CONSTRUCTION	50,952	62,142	796,000	733,858	8
TOTAL DPW PROJECTS	163,985	268,683	1,473,750	1,205,067	18
<u>PARKS PROJECTS</u>					
40-55720-803 PARK IMPROVEMENTS	0	0	3,700,000	3,700,000	0
40-55720-821 PARK BLDG IMPROVEMENTS	0	0	15,000	15,000	0
TOTAL PARKS PROJECTS	0	0	3,715,000	3,715,000	0
<u>SWIMMING POOL PROJECTS</u>					
40-55730-803 POOL IMPROVEMENTS	0	0	7,350,000	7,350,000	0
TOTAL SWIMMING POOL PROJECTS	0	0	7,350,000	7,350,000	0
<u>CAPITAL PROJECTS</u>					
40-57960-822 ENERGY EFFICIENCY PROJECTS	0	0	27,000	27,000	0
40-57960-824 PROPERTY ACQUISITION/SERVICES	0	0	16,000	16,000	0
40-57960-830 CITY HALL BUILDING	0	1,052	49,900	48,848	2
40-57960-890 COMPREHENSIVE PLAN	0	0	25,000	25,000	0
40-57960-892 OTHER STUDIES, SERVICES, PLANS	25,466	25,466	40,000	14,534	64
TOTAL CAPITAL PROJECTS	25,466	26,518	157,900	131,382	17
TOTAL FUND EXPENDITURES	213,542	442,973	12,881,450	12,438,477	3
NET REVENUES OVER EXPENDITURES	(213,530)	(201,949)	0	(201,949)	(100)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

WWTP/SANITARY SEWER FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUA	AMOUNT	VARIANCE	BUDGET
<u>SPECIAL ASSESSMENTS</u>						
60-42220-530	LIFT STATION #6 SA REVENUES	0	0	0	0	0
60-42400-530	PRINCIPAL LINCOLN ST SPECIALS	0	0	0	0	0
TOTAL SPECIAL ASSESSMENTS		0	0	0	0	0
<u>PUBLIC CHARGES FOR SERVICE</u>						
60-46408-530	INDUSTRIAL SEWER FEES	9,051	17,052	34,000	(16,948)	50
60-46409-530	OUTSIDE MUNI SEWER FEES	31	57	250	(193)	23
60-46410-530	RESIDENTIAL SEWER FEES	304,948	585,044	1,280,127	(695,083)	46
60-46411-530	COMMERCIAL SEWER FEES	51,134	102,434	259,515	(157,080)	39
60-46412-530	MISC OPERATING REVENUE	957	957	4,000	(3,043)	24
60-46413-530	SEWER NEW CONNECT HOOK UP FEE	25,200	36,000	30,000	6,000	120
60-46414-530	CAPITAL CONTRIBUTIONS-SEWER	0	0	0	0	0
TOTAL PUBLIC CHARGES FOR SERVICE		391,322	741,544	1,607,892	(866,348)	46
<u>MISCELLANEOUS REVENUE</u>						
60-47341-530	PUBLIC AUTHORITIES SEWER FEES	11,186	17,582	35,500	(17,918)	50
60-47412-530	WIND TURBINE	4,950	15,021	19,800	(4,779)	76
60-47413-530	MISC REVENUE	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		16,136	32,603	55,300	(22,697)	59
<u>INTEREST INCOME</u>						
60-48110-510	INT ON TEMP INVESTMENTS	245	810	12,000	(11,190)	7
60-48110-530	INTEREST ON BORROWINGS	250	578	15,000	(14,422)	4
60-48130-530	SPECIAL ASSESSMENT INT INCOME	0	0	0	0	0
60-48300-530	SALE OF WWTP EQUIPMENT	0	0	0	0	0
60-48500-512	INSUR DIVIDEND/AUDIT ADJ-WWTP	0	1,274	0	1,274	0
60-48501-512	INSUR DIVIDEND/AUDIT ADJ-SEWER	0	192	0	192	0
60-48850-530	GAIN ON SALE OF PROPERTY	0	0	0	0	0
60-48900-530	MISC REVENUE	0	0	0	0	0
TOTAL INTEREST INCOME		495	2,853	27,000	(24,147)	11

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

WWTP/SANITARY SEWER FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUA	AMOUNT	VARIANCE	BUDGET
<u>OTHER FINANCING SOURCES</u>						
60-49000-000	GRANT REVENUE	0	0	0	0	0
60-49100-530	PROCEEDS FROM LONG TERM DEBT	0	0	1,086,000	(1,086,000)	0
60-49100-531	CONTRA PROCEEDS LONG TERM DEBT	0	0	0	0	0
60-49200-100	DNR REPLACEMENT FUND DEPOSITS	0	0	43,170	(43,170)	0
60-49990-000	DNR REPLACEMENT FUNDS APPLIED	0	0	0	0	0
60-49991-000	RETAINED EARNINGS APPLIED	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES		0	0	1,129,170	(1,129,170)	0
TOTAL FUND REVENUE		407,953	776,999	2,819,362	(2,042,362)	28

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

WWTP/SANITARY SEWER FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUA	AMOUNT	VARIANCE	BUDGET
<u>DNR REPLACEMENT FUND DEPOSITS</u>						
60-52540-010	DNR REPLACEMENT FUND DEPOSITS	0	0	43,170	43,170	0
	TOTAL DNR REPLACEMENT FUND DEPOSIT	0	0	43,170	43,170	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

WWTP/SANITARY SEWER FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUA	AMOUNT	VARIANCE	BUDGET
<u>WASTEWATER TREATMENT PLANT</u>						
60-53500-003	CONTRA SEWER EXPENSE	0	0	0	0	0
60-53500-110	WWTP SALARY	28,600	57,394	173,350	115,956	33
60-53500-131	WWTP CLOTHING ALLOWANCE	0	0	1,000	1,000	0
60-53500-132	WWTP DENTAL INS	337	781	3,968	3,187	20
60-53500-133	WWTP HEALTH INS	7,093	15,046	47,645	32,599	32
60-53500-134	WWTP INCOME CONT	0	0	398	398	0
60-53500-136	WWTP LIFE INS	27	61	263	202	23
60-53500-138	WWTP RETIREMENT	1,931	3,830	11,543	7,713	33
60-53500-150	WWTP FICA	2,143	4,295	13,261	8,966	32
60-53500-160	COMPENSATED ABSENCES EXPENSE	0	0	0	0	0
60-53500-180	RECOGNITION PROGRAM	110	183	250	67	73
60-53500-210	WWTP PROFESSIONAL SERVICES	6,990	11,128	8,000	(3,128)	139
60-53500-211	WWTP PROF SERVICES - CIP	0	0	0	0	0
60-53500-214	WWTP LABORATORY SERVICES	2,866	3,620	5,000	1,381	72
60-53500-215	SLUDGE HAULING	4,480	7,280	17,000	9,720	43
60-53500-251	WWTP IT MAINT & REPAIR	23	1,109	2,000	891	55
60-53500-252	WWTP IT EQUIP	250	350	500	150	70
60-53500-295	WWTP ACCOUNTING & COLLECTIONS	3	3	16,500	16,497	0
60-53500-310	WWTP GEN OFFICE SUPPLIES & EXP	293	510	1,000	490	51
60-53500-330	WWTP PROFESSIONAL DEVL	191	2,295	6,000	3,705	38
60-53500-340	WWTP GENERAL PLANT SUPPLIES	4,878	10,698	12,000	1,302	89
60-53500-343	WWTP FUEL	308	471	2,000	1,529	24
60-53500-350	SAN SEWER MAINT & REPAIRS	0	0	0	0	0
60-53500-355	WWTP PLANT MAINT & REPAIR	3,505	4,999	22,000	17,001	23
60-53500-361	WWTP COMMUNICATIONS	998	1,507	3,000	1,494	50
60-53500-362	WWTP ELECTRIC/WATER EXP	11,238	24,172	55,000	30,828	44
60-53500-363	WWTP NATURAL GAS EXP	521	2,668	4,500	1,832	59
60-53500-390	WWTP MISCELLANEOUS EXP	415	415	4,000	3,585	10
60-53500-391	WWTP READING & COLLECTION EXP	0	0	16,500	16,500	0
60-53500-392	WWTP PUBLIC REALATIONS AND ADV	0	0	500	500	0
60-53500-510	WWTP PROPERTY INSURANCE	0	747	7,400	6,653	10
60-53500-511	WWTP LIABILITY INSURANCE	0	1,487	4,172	2,685	36
60-53500-512	WORKERS COMPENSATION INSURANCE	0	869	3,615	2,746	24
60-53500-530	DEBT PRINCIPAL PAYMENT	473,348	553,348	556,531	3,183	99
60-53500-531	CONTRA DEBT PRINCIPAL	0	0	0	0	0
60-53500-540	DEPRECIATION-EXPENSE	0	0	0	0	0
60-53500-541	DEPRECIATION-METERS	0	0	20,000	20,000	0
60-53500-542	WWTP METER PILOT	0	0	6,400	6,400	0
60-53500-543	WWTP RETURN ON METERS	0	0	14,500	14,500	0
60-53500-620	WWTP INT ON LONG TERM DEBT	66,512	75,652	144,254	68,602	52
60-53500-630	AMORTIZATION OF BOND DISCOUNT	0	0	0	0	0
60-53500-740	BAD DEBT EXPENSE	0	0	0	0	0
60-53500-741	CLEAN WATER REBATE PROGRAM	0	0	40,000	40,000	0
60-53500-820	WWTP UPGRADES	0	0	0	0	0
60-53500-821	WWTP WIND TURBINE	2,400	2,400	0	(2,400)	0
60-53500-822	WWTP WIND TURBINE RECONCILIATI	0	0	0	0	0
60-53500-830	WWTP FINE SCREEN	0	0	0	0	0
60-53500-840	EQUIPMENT PURCHASES	0	0	33,000	33,000	0
60-53500-850	SANITARY SEWER CONSTRUCTION	0	0	0	0	0
60-53500-860	WWTP BILLING EQUIP	0	0	0	0	0
60-53500-865	ROAD REMEDIATION	0	0	0	0	0

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

WWTP/SANITARY SEWER FUND

	PERIOD ACTUAL	YTD ACTUA	BUDGET AMOUNT	VARIANCE	% OF BUDGET
TOTAL WASTEWATER TREATMENT PLANT	619,458	787,319	1,257,052	469,733	63
<u>SANITARY SEWER</u>					
60-53510-110 SANITARY SEWER SALARY	9,592	23,604	53,769	30,165	44
60-53510-132 SAN SEWER DENTAL INS	162	434	883	449	49
60-53510-133 SANITARY SEWER HEALTH INS	2,475	5,365	14,850	9,484	36
60-53510-134 SANITARY SEWER INCOME CONT	0	0	212	212	0
60-53510-136 SANITARY SEWER LIFE INS	9	34	141	108	24
60-53510-138 SANITARY SEWER RETIREMENT	621	1,359	3,495	2,137	39
60-53510-150 SANITARY SEWER FICA	721	1,685	4,113	2,428	41
60-53510-210 SANITARY PROFESSIONAL SERVICES	3,417	3,546	15,000	11,454	24
60-53510-211 STWT PROF SERVICES - CIP	0	5,728	5,000	(728)	115
60-53510-310 SAN SEWER OFFICE SUPPLIES -EXP	0	0	10	10	0
60-53510-330 SANITARY PROFESSIONAL DEVL	0	0	0	0	0
60-53510-350 SAN SEWER MAINT & REPAIRS	300	405	100,000	99,595	0
60-53510-512 SAN SEWER WORK COMP INS	0	164	682	518	24
60-53510-540 DEPRECIATION-COLLECTING SEWERS	0	0	0	0	0
60-53510-840 SANITARY SEWER EQUIPMENT	411,882	411,882	425,000	13,118	97
60-53510-850 STREET RECONSTRUCTION	35,666	35,666	536,000	500,334	7
60-53510-860 LINCOLN STREET SEWER PROJECT	0	0	0	0	0
60-53510-890 HWY 14/E.MAIN/UNION ST PROJECT	0	0	0	0	0
60-53510-891 SEWER MAPPING	200	234	1,000	766	23
60-53510-900 GARFIELD STREET PROJECT	0	0	0	0	0
60-53510-901 BUILDING STORAGE AND GROUNDS	1,659	3,442	125,000	121,558	3
60-53510-910 4TH STREET PROJECT	0	0	0	0	0
TOTAL SANITARY SEWER	466,703	493,547	1,285,155	791,608	38
<u>LIFT STATION</u>					
60-53520-340 WWTP LIFT STATION OPER EXP	0	0	0	0	0
60-53520-355 LIFT STATION MAINT & REPAIRS	5,908	5,908	30,000	24,092	20
60-53520-360 LIFT STATION UTILITIES	4,558	7,954	20,500	12,546	39
60-53520-540 DEPRECIATION-LIFT STATIONS	0	0	0	0	0
60-53520-810 LIFT STATION - SCADA UPGRADE	0	0	0	0	0
60-53520-850 LIFT STATION CIP	0	0	35,000	35,000	0
TOTAL LIFT STATION	10,466	13,862	85,500	71,638	16

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

WWTP/SANITARY SEWER FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUA	AMOUNT	VARIANCE	BUDGET
<u>WWTP EQUIPMENT</u>						
60-53530-300	WWTP COMPUTERS	0	0	0	0	0
60-53530-310	WWTP REPAIRS	0	0	0	0	0
60-53530-350	EQUIP MAINT & REPAIRS	0	0	0	0	0
60-53530-540	DEPRECIATION-EQUIPMENT	0	0	0	0	0
60-53530-810	PUMPING/JETTER TRUCK	0	0	0	0	0
60-53530-820	WWTP VEHICLES	0	0	0	0	0
TOTAL WWTP EQUIPMENT		0	0	0	0	0
<u>DEPARTMENT 540</u>						
60-53540-355	WIND TURBINE MAINT & REPAIR	2,646	2,646	2,400	(246)	110
TOTAL DEPARTMENT 540		2,646	2,646	2,400	(246)	110
<u>DEPARTMENT 940</u>						
60-58940-630	DEBT ISSUANCE COST	0	0	0	0	0
TOTAL DEPARTMENT 940		0	0	0	0	0
<u>DEPARTMENT 998</u>						
60-99998-000	OPEB CLEARING ACCOUNT- SEWER	0	0	0	0	0
TOTAL DEPARTMENT 998		0	0	0	0	0
<u>DEPARTMENT 999</u>						
60-99999-000	OPEB CLEARING ACCOUNT-SEWER	0	0	0	0	0
TOTAL DEPARTMENT 999		0	0	0	0	0
TOTAL FUND EXPENDITURES		1,099,274	1,297,375	2,673,277	1,375,902	49
NET REVENUES OVER EXPENDITURES		(691,321)	(520,375)	146,085	(666,460)	(78)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

STORMWATER UTILITY

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUA	AMOUNT	VARIANCE	BUDGET
<u>TAXES</u>						
61-41110-610	TAXES	0	0	0	0	0
TOTAL TAXES		0	0	0	0	0
<u>PUBLIC CHARGES FOR SERVICE</u>						
61-46409-610	RESIDENTIAL STORMWATER FEES	28,691	57,260	113,000	(55,740)	51
61-46411-610	NON-RESIDENTIAL STRMWATER FEES	32,914	64,498	129,030	(64,532)	50
61-46412-610	MISC OPERATING REVENUE	115	115	1,000	(885)	11
TOTAL PUBLIC CHARGES FOR SERVICE		61,720	121,872	243,030	(121,158)	50
<u>MISCELLANEOUS STORMWATER REV</u>						
61-48000-610	OTHER FINANCING SOURCE	0	0	150,000	(150,000)	0
61-48110-510	INT ON TEMP INVESTMENTS	55	146	7,000	(6,854)	2
61-48110-610	INTEREST INCOME	0	0	0	0	0
61-48130-530	STWT ASSESSMENT REVENUE	0	0	5,000	(5,000)	0
61-48300-610	SALE OF CITY PROPERTY	0	0	0	0	0
61-48580-512	INSUR DIVIDEND/AUDIT ADJ-STORM	0	325	0	325	0
TOTAL MISCELLANEOUS STORMWATER RE		55	470	162,000	(161,530)	0
<u>OTHER FINANCING SOURCES</u>						
61-49100-610	PROCEEDS FROM LONG TERM DEBT	0	0	787,000	(787,000)	0
61-49200-570	TRANSFER FROM OTHER FUNDS	0	0	0	0	0
61-49999-990	FUND BALANCE APPLIED	0	0	186,311	(186,311)	0
TOTAL OTHER FINANCING SOURCES		0	0	973,311	(973,311)	0
TOTAL FUND REVENUE		61,775	122,342	1,378,341	(1,255,999)	9

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

STORMWATER UTILITY

	PERIOD		BUDGET		% OF	
	ACTUAL	YTD ACTUA	AMOUNT	VARIANCE	BUDGET	
<u>STORMWATER</u>						
61-53580-110	STORMWATER SALARY	7,678	15,280	47,956	32,676	32
61-53580-131	STORMWATER CLOTHING ALLOWANCE	0	0	0	0	0
61-53580-132	STORMWATER DENTAL INS	111	224	844	620	27
61-53580-133	STORMWATER HEALTH INS	1,521	2,981	10,868	7,886	27
61-53580-134	STORMWATER INCOME CONT	0	0	206	206	0
61-53580-136	STORMWATER LIFE INS	16	40	125	86	32
61-53580-138	STORMWATER RETIREMENT	518	1,017	3,237	2,220	31
61-53580-150	STORMWATER FICA	574	1,143	3,669	2,526	31
61-53580-180	RECOGNITION PROGRAM	0	0	500	500	0
61-53580-200	MAINTENANCE AND REPAIRS	0	0	4,000	4,000	0
61-53580-210	PROFESSIONAL SERVICES	0	0	4,000	4,000	0
61-53580-211	STWT PROFESSIONAL SERVICES - C	0	3,819	0	(3,819)	0
61-53580-251	STWT IT MAINT & REPAIR	0	490	0	(490)	0
61-53580-300	STWT EXPENSES	0	0	500	500	0
61-53580-301	WATERWAY MAINTENANCE	3,706	19,884	522,000	502,116	4
61-53580-302	STREET SWEEPING	298	298	3,000	2,702	10
61-53580-330	STWT PROFESSIONAL DEVL	0	210	500	290	42
61-53580-340	STORMWATER SUPPLIES & EQUIP	100	134	2,200	2,066	6
61-53580-350	STORMWATER EQUIP MAINT & REPAI	0	0	2,000	2,000	0
61-53580-390	STORMWATER MISC	0	0	250	250	0
61-53580-392	STWT PUBLIC RELATIONS & ADVOCA	0	0	500	500	0
61-53580-510	STORMWATER PROPERTY INSURANCE	0	11	143	132	8
61-53580-511	STORMWATER LIABILITY INSURANCE	738	1,270	2,220	950	57
61-53580-512	STORMWATER WORKERS COMP INS	0	192	797	605	24
61-53580-530	PRINCIPAL DEBT PAYMENT	65,500	105,500	105,500	0	100
61-53580-540	DEPRECIATION-EXPENSE	0	0	0	0	0
61-53580-620	INTEREST ON LONG-TERM DEBT	10,153	11,093	20,626	9,534	54
61-53580-840	STORMWATER EQUIPMENT PURCHASE	0	0	5,700	5,700	0
61-53580-850	STWT ROAD CONSTRUCTION	33,968	33,968	512,000	478,032	7
61-53580-851	SOUTH GATE POND RELOCATE	0	0	0	0	0
61-53580-891	STWT MAPPING	0	0	0	0	0
61-53580-900	GARFIELD STREET PROJECT	0	0	0	0	0
61-53580-901	BUILDING STORAGE AND GROUNDS	1,659	2,934	125,000	122,066	2
	TOTAL STORMWATER	126,539	200,486	1,378,341	1,177,854	15
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61-58940-700	TRANSFER TO WATER & LIGHT	0	508	0	(508)	0
61-58940-710	TRANSFER TO DEBT SERVICE	0	0	0	0	0
	TOTAL DEPARTMENT 940	0	508	0	(508)	0
	TOTAL FUND EXPENDITURES	126,539	200,994	1,378,341	1,177,346	15
	NET REVENUES OVER EXPENDITURES	(64,764)	(78,652)	1	(78,652)	(100)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

WATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>WATER UTILITY</u>					
62-42400-002 OPERATING & OTHER REVENUE	.00	.00	847,000.00	(847,000.00)	.00
62-42419-002 INTEREST INCOME	20.54	68.37	250.00	(181.63)	27.35
62-42421-002 CAPITAL CONTRIBUTIONS - WATER	31,800.00	39,000.00	.00	39,000.00	.00
62-42425-002 AMORTIZATION OF REG LIABILITY	.00	.00	6,500.00	(6,500.00)	.00
62-42452-002 OVERHEAD - WATER	10.31	10.31	.00	10.31	.00
62-42457-002 INSUR DIVIDEND/AUDIT ADJ-WATER	.00	2,037.08	500.00	1,537.08	407.42
62-42461-012 RESIDENTIAL WATER SALES	169,247.09	328,641.97	626,741.94	(298,099.97)	52.44
62-42461-022 COMMERCIAL WATER SALES	21,122.19	41,271.51	87,419.73	(46,148.22)	47.21
62-42461-032 INDUSTRIAL WATER SALES	3,580.12	6,883.86	15,406.43	(8,522.57)	44.68
62-42461-042 SUBURBAN WATER SALES	1,920.19	3,857.09	8,654.40	(4,797.31)	44.57
62-42461-062 MULTI-FAMILY RESIDENT WTR SALE	3,188.70	6,521.16	14,474.98	(7,953.82)	45.05
62-42462-002 PRIVATE FIRE PROTECTION	2,510.70	5,021.40	11,467.66	(6,446.26)	43.79
62-42463-002 HYDRANT RENTAL	175,000.00	175,000.00	175,000.00	.00	100.00
62-42463-012 PUBLIC FIRE PROTECTION RENTAL	33,092.31	65,784.17	126,000.00	(60,215.83)	52.21
62-42464-002 PUBLIC AUTHORITY SALES	7,242.56	11,205.78	29,608.98	(18,403.20)	37.85
62-42470-002 PENALTIES	620.98	620.98	5,547.31	(4,926.33)	11.19
62-42470-003 PENALTIES	.00	.00	832.17	(832.17)	.00
62-42471-002 MISC. SERVICE REVENUES	478.68	1,734.08	6,500.00	(4,765.92)	26.68
62-42472-002 RENTS FROM WATER PROPERTY	7,322.20	10,622.74	19,800.00	(9,177.26)	53.65
62-42474-002 OTHER WATER REVENUES	.00	1,017.60	16,000.00	(14,982.40)	6.36
TOTAL WATER UTILITY	457,156.57	699,298.10	1,997,703.60	(1,298,405.50)	35.01
TOTAL ELECTRIC REVENUE	457,156.57	699,298.10	1,997,703.60	(1,298,405.50)	35.01

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

WATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>TAXES - WATER</u>					
62-52408-001 TAXES	7,183.03	19,111.01	8,000.00	(11,111.01)	238.89
62-52408-002 FICA TAX EXPENSE	.00	.00	19,156.80	19,156.80	.00
62-52408-022 PROPERTY TAX EQUIVALENT-WATER	.00	.00	194,000.00	194,000.00	.00
TOTAL TAXES - WATER	7,183.03	19,111.01	221,156.80	202,045.79	8.64
<u>AMORTIZATION & INT - WATER</u>					
62-52427-000 DEBT PAYMENTS	245,000.00	334,032.00	334,032.00	.00	100.00
62-52427-002 INTEREST EXPENSE	30,137.50	32,581.93	73,375.00	40,793.07	44.40
TOTAL AMORTIZATION & INT - WATER	275,137.50	366,613.93	407,407.00	40,793.07	89.99
<u>WATER PLANT MAINTENANCE</u>					
62-52605-002 MAINT WATER SOURCE PLANT	49,872.14	58,562.61	.00	(58,562.61)	.00
TOTAL WATER PLANT MAINTENANCE	49,872.14	58,562.61	.00	(58,562.61)	.00
<u>POWER FOR PUMPING</u>					
62-52620-110 OPER PUMPING SALARY	442.78	2,043.23	4,552.68	2,509.45	44.88
62-52622-002 OPER POWER PURCHASED FOR PUMPI	9,729.09	17,146.82	45,000.00	27,853.18	38.10
62-52623-002 OPER PUMP SUPPLIES & EXPENSES	.00	.00	750.00	750.00	.00
62-52625-002 MAINT PUMP BUILDINGS & EQUIPME	1,232.41	1,847.97	2,000.00	152.03	92.40
62-52625-110 MAINT PUMP BLDG & EQPMT SALARY	2,971.09	7,304.46	26,222.41	18,917.95	27.86
TOTAL POWER FOR PUMPING	14,375.37	28,342.48	78,525.09	50,182.61	36.09
<u>WATER TREATMENT</u>					
62-52630-110 OPER WATER TREATMENT SALARY	7,386.36	14,951.50	40,431.92	25,480.42	36.98
62-52631-002 OPER WATER TREATMENT CHEMICALS	5,483.20	9,396.81	20,000.00	10,603.19	46.98
62-52632-002 OPER WATER TREATMENT SUPPLIES	.00	.00	100.00	100.00	.00
62-52635-002 MAINT TREATMENT EQUIPMENT	.00	.00	1,500.00	1,500.00	.00
62-52635-110 MAINT TREATMENT EQPMNT SALARY	209.22	1,447.34	1,108.27	(339.07)	130.59
TOTAL WATER TREATMENT	13,078.78	25,795.65	63,140.19	37,344.54	40.85
<u>WATER OPERATIONS</u>					
62-52640-110 OPER SUPERVISION SALARY	.00	70.85	9,453.63	9,382.78	.75
62-52641-002 OPER SUPPLIES & EXPENSES	19.34	163.40	3,000.00	2,836.60	5.45
TOTAL WATER OPERATIONS	19.34	234.25	12,453.63	12,219.38	1.88

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

WATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>WATER MAINTENANCE</u>					
62-52650-002 MAINT STANDPIPE & RESERVOIRS	.00	10,000.00	15,500.00	5,500.00	64.52
62-52651-002 MAINT MAINS	3,211.00	3,428.06	722,000.00	718,571.94	.47
62-52651-110 MAINT MAINS SALARY	5,370.38	7,837.10	13,283.29	5,446.19	59.00
62-52652-002 MAINT SERVICES	4,931.72	5,856.65	15,000.00	9,143.35	39.04
62-52652-110 MAINT SERVICES SALARY	4,688.43	11,254.85	32,600.95	21,346.10	34.52
62-52653-002 MAINT METERS	694.08	854.08	5,000.00	4,145.92	17.08
62-52653-110 MAINT METERS SALARY	2,392.35	3,882.67	5,177.24	1,294.57	74.99
62-52654-002 MAINT HYDRANTS	1,225.76	1,225.76	10,000.00	8,774.24	12.26
62-52654-110 MAINT HYDRANTS SALARY	177.12	2,016.31	4,228.44	2,212.13	47.68
62-52655-002 MAINT MAINTENANCE OF OTHER PLA	1,857.05	5,215.52	128,350.00	123,134.48	4.06
TOTAL WATER MAINTENANCE	24,547.89	51,571.00	951,139.92	899,568.92	5.42
<u>WATER CUSTOMER ACCOUNTS</u>					
62-52901-110 OPER METER READING SALARY	252.99	645.51	6,249.63	5,604.12	10.33
62-52902-002 OPER ACCOUNTING & COLLECTING	14,254.05	25,956.04	16,000.00	(9,956.04)	162.23
62-52902-110 OPER ACCOUNT & COLLECT SALARY	8,078.71	15,740.20	37,832.86	22,092.66	41.60
62-52903-002 OPER READING & COLLECTING EXPE	2,527.94	3,759.84	6,000.00	2,240.16	62.66
62-52904-002 OPER UNCOLLECTABLE ACCOUNTS	.00	3.12	300.00	296.88	1.04
TOTAL WATER CUSTOMER ACCOUNTS	25,113.69	46,104.71	66,382.49	20,277.78	69.45
<u>WATER ADMIN & GENERAL</u>					
62-52920-110 OPER ADMINISTRATIVE SALARY	6,878.49	13,023.21	31,536.64	18,513.43	41.30
62-52921-002 OPER OFFICE SUPPLIES & EXPENSE	1,859.54	2,747.49	3,000.00	252.51	91.58
62-52923-002 OPER OUTSIDE SERVICES EMPLOYED	.00	.00	2,500.00	2,500.00	.00
62-52924-002 OPER PROPERTY INSURANCE	.00	169.90	4,724.51	4,554.61	3.60
62-52925-002 OPER INJURIES & DAMAGE	.00	3,459.18	10,223.60	6,764.42	33.84
62-52926-001 OPER PENSIONS & BENEFITS	25,360.82	73,062.71	.00	(73,062.71)	.00
62-52926-002 OPER PENSIONS & BENEFITS	110.00	110.00	94,537.52	94,427.52	.12
62-52928-002 OPER REGULATORY COMMISSION EXP	1,806.89	1,806.89	125.00	(1,681.89)	1,445.51
62-52928-392 WTR PUBLIC RELATIONS & ADVOCAC	560.00	560.00	1,000.00	440.00	56.00
TOTAL WATER CUSTOMER ACCOUNTS	36,575.74	94,939.38	147,647.27	52,707.89	64.30

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2021

WATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>MISC WATER OPER EXPENSES</u>					
62-52930-002	OPER MISC GENERAL EXPENSE	2,752.66	6,680.09	6,000.00 (680.09)	111.33
62-52930-022	RECOGNITION PROGRAM	.00	.00	500.00 500.00	.00
62-52930-110	OPER MISC GENERAL SALARY	8,624.30	22,714.43	33,068.05 10,353.62	68.69
62-52930-130	WATER SAFETY & PPE	569.83	2,269.76	4,000.00 1,730.24	56.74
62-52930-251	IT SERVICE & EQUIP	485.30	1,925.63	6,500.00 4,574.37	29.63
62-52930-330	PROFESSIONAL DEVELOPMENT	384.65	4,668.70	10,000.00 5,331.30	46.69
62-52930-360	BUILDING EXPENSES - RENT	2,625.00	5,250.00	10,500.00 5,250.00	50.00
62-52933-002	OPER TRANSPORTATIONS EXPENSE	.00	45.00	.00 (45.00)	.00
62-52933-003	CONTRA OPER EQUIPMENT EXPENSE	(.32)	(.32)	.00 .32	.00
62-52935-002	MAINT MAINTENANCE OF GENERAL P	877.21	2,095.22	4,000.00 1,904.78	52.38
62-52935-110	MAINTENANCE OF GEN PLNT SALARY	589.49	2,615.55	4,669.62 2,054.07	56.01
	TOTAL MISC WATER OPER EXPENSES	16,908.12	48,264.06	79,237.67 30,973.61	60.91
	TOTAL WATER EXPENDITURES	462,811.60	739,539.08	2,027,090.06 1,287,550.98	36.48
	NET REVENUES OVER EXPENDITURES	(5,655.03)	(40,240.98)	(29,386.46) (10,854.52)	(370.73)

CITY OF EVANSVILLE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2021

ELECTRIC UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>SOURCE 41</u>					
63-41400-001 OPERATING & OTHER REVENUES	.00	32.27	2,646.84	(2,614.57)	1.22
63-41419-001 INTEREST & DIVIDENDS	12.32	4,467.68	12,958.32	(8,490.64)	34.48
63-41425-001 AMORTIZATION OF REG LIABILITY	.00	.00	21,872.00	(21,872.00)	.00
63-41434-001 SALE OF PROPERTY	.00	.00	14,782.20	(14,782.20)	.00
63-41440-011 URBAN RESIDENTIAL RG1	144,157.37	639,634.62	2,323,571.62	(1,683,937.00)	27.53
63-41440-101 YARD LIGHTS URBAN RESIDENTIAL	46.36	185.44	862.74	(677.30)	21.49
63-41441-011 RURAL RESIDENTIAL RG1	80,767.69	367,410.34	1,265,711.48	(898,301.14)	29.03
63-41441-021 RURAL COMMERCIAL S-PH GS1	18,975.73	95,547.59	318,575.37	(223,027.78)	29.99
63-41441-031 RURAL COMMERCIAL 3-PH GS2	1,763.07	7,189.31	14,750.83	(7,561.52)	48.74
63-41441-041 RURAL SMALL POWER CP1	15,738.45	47,537.75	175,132.18	(127,594.43)	27.14
63-41441-051 RURAL LARGE POWER CP2	2,958.32	12,112.12	53,807.55	(41,695.43)	22.51
63-41441-101 YARD LIGHTS RURAL	1,614.67	6,382.74	20,156.71	(13,773.97)	31.67
63-41442-011 URBAN COMMERCIAL S-PH GS1	42,646.50	193,447.67	799,666.46	(606,218.79)	24.19
63-41442-021 MUNICIPAL COMMERCIAL S-PH GS2	630.96	3,101.93	40,325.69	(37,223.76)	7.69
63-41442-031 URBAN COMMERCIAL 3-PH GS2	1,064.00	4,254.00	16,380.80	(12,126.80)	25.97
63-41442-041 MUNICIPAL COMMERCIAL 3-PH GS2	3,078.97	15,304.93	27,998.90	(12,693.97)	54.66
63-41442-051 MUNICIPAL ATHLETIC FIELD MIS	337.92	337.92	3,943.09	(3,605.17)	8.57
63-41442-062 MUNICIPAL GREEN POWER	(663.00)	(2,640.00)	(43.26)	(2,596.74)	(6,102.64)
63-41442-101 YARD LIGHTS URBAN COMMERCIAL	468.59	1,874.36	5,983.01	(4,108.65)	31.33
63-41443-011 URBAN LARGE POWER CP2	128,602.50	465,798.59	1,482,307.71	(1,016,509.12)	31.42
63-41443-021 MUNICIPAL LARGE POWER CP2	210.00	826.00	2,422.56	(1,596.56)	34.10
63-41443-031 INDUSTRIAL CP4	46,477.94	207,308.80	823,741.49	(616,432.69)	25.17
63-41443-041 URBAN SMALL POWER CP1	21,623.50	78,802.41	259,159.94	(180,357.53)	30.41
63-41443-051 MUNICIPAL SMALL POWER CP1	350.18	(1,185.38)	15,968.43	(17,153.81)	(7.42)
63-41443-101 YARD LIGHTS LARGE POWER	322.48	1,289.92	3,985.85	(2,695.93)	32.36
63-41444-001 MUNICIPAL STREET LIGHTING MS1	5,368.90	21,662.09	64,641.33	(42,979.24)	33.51
63-41448-001 INTERDEPARTMENTAL SALES	3,358.40	15,089.85	46,005.82	(30,915.97)	32.80
63-41450-001 PENALTIES	.00	.00	28,545.92	(28,545.92)	.00
63-41451-001 MISCELLANEOUS SERVICE REVENUES	375.00	660.00	11,010.51	(10,350.51)	5.99
63-41454-001 RENT ELECTRIC PROPERTY	.00	.00	6,888.00	(6,888.00)	.00
63-41456-001 OTHER ELECTRIC REVENUE	4,330.00	4,889.31	54,770.04	(49,880.73)	8.93
63-41457-001 INSUR DIVIDEND/AUDIT ADJ-ELECT	.00	464.37	1,989.48	(1,525.11)	23.34
63-41910-001 OVERHEAD - ELECTRIC	169.07	1,292.34	10,781.88	(9,489.54)	11.99
63-41910-580 PROCEEDS FROM LONG-TERM DEBT	.00	.00	1,147,000.00	(1,147,000.00)	.00
TOTAL SOURCE 41	524,785.89	2,193,078.97	9,078,301.49	(6,885,222.52)	24.16
TOTAL ELECTRIC REVENUE	524,785.89	2,193,078.97	9,078,301.49	(6,885,222.52)	24.16

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2021

ELETRIC UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	
<u>TAXES - ELECTRIC</u>						
63-51408-011	LICENSE FEES & OTHER TAX	.00	37,811.60	72,000.00	34,188.40	52.52
63-51408-021	PROPERTY TAX EQUIVALENT	.00	.00	245,000.00	245,000.00	.00
63-51416-300	COST OF JOBBING SALES	.00	.00	1,000.00	1,000.00	.00
	TOTAL TAXES - ELECTRIC	.00	37,811.60	318,000.00	280,188.40	11.89
<u>AMORTIZATION & INT - ELECTRIC</u>						
63-51426-300	OTHER INCOME DEDUCTIONS	.00	.00	1,500.00	1,500.00	.00
63-51427-002	DEBT PAYMENTS	.00	499,893.00	521,409.00	21,516.00	95.87
63-51427-300	INTEREST EXPENSE	.00	34,066.82	70,637.00	36,570.18	48.23
	TOTAL AMORTIZATION & INT - ELECTRIC	.00	533,959.82	593,546.00	59,586.18	89.96
<u>WATER CUSTOMER ACCOUNTS</u>						
63-51901-110	METER READING SALARY	37.24	124.29	3,045.33	2,921.04	4.08
63-51902-110	ACCOUNTING & COLLECTING SALARY	9,659.62	42,179.98	130,563.21	88,383.23	32.31
63-51902-210	ACCT & COLLETING PROF SERVICES	.00	5,000.00	12,000.00	7,000.00	41.67
63-51902-300	ACCT & COLLECTING EXPENSES	2,049.41	7,799.30	60,000.00	52,200.70	13.00
63-51902-330	ACCT & COLLECTING PROF DEV	.00	.00	5,000.00	5,000.00	.00
63-51902-361	COMMUNICATION EXPENSE	86.96	1,601.59	4,000.00	2,398.41	40.04
63-51903-300	BILLING SUPLIES AND EXPENSE	3,084.68	13,551.31	9,000.00	(4,551.31)	150.57
63-51904-300	UNCOLLECTABLE ACCOUNTS	.00	.00	1,000.00	1,000.00	.00
	TOTAL WATER CUSTOMER ACCOUNTS	14,917.91	70,256.47	224,608.54	154,352.07	31.28

CITY OF EVANSVILLE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2021

ELETRIC UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	
<u>WATER ADMIN & GENERAL</u>						
63-51920-110	ADMINISTRATIVE SALARY	2,917.04	13,131.20	64,138.32	51,007.12	20.47
63-51920-210	ADMINISTRATIVE PRO SERVICES	.00	.00	1,000.00	1,000.00	.00
63-51920-330	ADMINISTRATIVE PROF DEV	.00	.00	3,000.00	3,000.00	.00
63-51921-300	OFFICE SUPPLIES & EXPENSES	47.65	3,082.63	12,000.00	8,917.37	25.69
63-51921-361	COMMUNICATION EXPENSE	399.68	1,225.69	4,000.00	2,774.31	30.64
63-51924-300	PROPERTY INSURANCE	.00	315.53	8,500.00	8,184.47	3.71
63-51925-300	LIABILITY CLAIMS	.00	7,952.48	.00	(7,952.48)	.00
63-51925-511	LIABILITY INSURANCE	.00	.00	25,000.00	25,000.00	.00
63-51926-131	CLOTHNG ALLOWANCE	.00	2,970.63	3,000.00	29.37	99.02
63-51926-132	DENTAL INSURANCE	852.59	2,050.26	11,360.74	9,310.48	18.05
63-51926-133	HEALTH INSURANCE	11,194.14	32,531.01	205,458.56	172,927.55	15.83
63-51926-134	INCOME CONTINUATION INSURANCE	.00	.00	3,310.73	3,310.73	.00
63-51926-136	LIFE INSURANCE	55.53	169.24	2,401.62	2,232.38	7.05
63-51926-138	WRS RETIREMENT	.00	.00	52,533.95	52,533.95	.00
63-51926-180	RECOGNITION PROGRAM	14.96	448.05	2,000.00	1,551.95	22.40
63-51926-512	WORKERS COMPENSATION	.00	.00	6,921.61	6,921.61	.00
63-51928-210	REGULATORY PROF SERVICES	.00	.00	500.00	500.00	.00
63-51928-300	REGULATORY EXPENSE	.00	.00	3,500.00	3,500.00	.00
TOTAL WATER CUSTOMER ACCOUNTS		15,481.59	63,876.72	408,625.53	344,748.81	15.63
<u>MISC WATER OPER EXPENSES</u>						
63-51930-003	CONTRA LABOR EXPENSE	(4.94)	(48.09)	.00	48.09	.00
63-51930-004	CONTRA ADMIN EXPENSE	(1.41)	(13.73)	.00	13.73	.00
63-51930-005	CONTRA OPER EQUIPMENT EXPENSE	(2,989.44)	(8,551.15)	.00	8,551.15	.00
63-51930-110	MISC GENERAL SALARY	4,050.74	33,419.83	100,454.90	67,035.07	33.27
63-51930-130	SAFETY EQUIPMENT AND PPE	238.08	5,848.29	5,000.00	(848.29)	116.97
63-51930-251	IT SERVICE AND EQUIPMENT	49.96	6,107.09	7,000.00	892.91	87.24
63-51930-300	MISC GENERAL EXPENSES	1,553.23	10,997.14	1,000.00	(9,997.14)	1,099.71
63-51930-330	PROFESSIONAL DEV/TRAINING	.00	13,335.25	8,500.00	(4,835.25)	156.89
63-51930-331	APPRENTICESHIP TRAINING	.00	687.04	8,500.00	7,812.96	8.08
63-51930-340	TOOL AND EQUIPMENT	3,955.36	31,085.31	183,000.00	151,914.69	16.99
63-51930-343	TRANSPORTATION FUEL	999.29	3,583.39	5,000.00	1,416.61	71.67
63-51930-350	TRANSPORTATION MAINTENANCE	.00	10,583.75	5,000.00	(5,583.75)	211.68
63-51930-392	PUBLIC RELATIONS AND ADVOCACY	.00	600.00	2,500.00	1,900.00	24.00
63-51930-840	TRANSPORTATION EQUIPMENT	.00	.00	46,000.00	46,000.00	.00
63-51931-360	BUILDING EXPENSES - RENT	1,625.00	8,125.00	19,500.00	11,375.00	41.67
63-51932-110	BUILDING AND PLANT SALARY	84.55	282.22	6,852.00	6,569.78	4.12
63-51932-300	BUILDING AND PLANT MAINTENANCE	95.31	7,183.26	250,000.00	242,816.74	2.87
63-51932-360	BUILDING & PLANT UTILITY COSTS	180.24	3,169.51	6,000.00	2,830.49	52.83
63-51932-821	BUILDING & PLANT IMPROVEMENT	.00	230.85	6,000.00	5,769.15	3.85
TOTAL MISC WATER OPER EXPENSES		9,835.97	126,624.96	660,306.90	533,681.94	19.18
TOTAL WATER EXPENDITURES		40,235.47	832,529.57	2,205,086.97	1,372,557.40	37.75

CITY OF EVANSVILLE
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2021

ELETRIC UTILITY

	PERIOD PERIOD	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
NET REVENUES OVER EXPENDITURES	484,550.42	1,360,549.40	6,873,214.52	(5,512,665.12)	24.68

**CITY OF EVANSVILLE
RESOLUTION #2021-20**

Amending the City of Evansville's Fee Schedule- Cemetery

WHEREAS, Wisconsin Statutes section 66.0628(2) holds, "Any fee that is imposed by a political subdivision shall bear a reasonable relationship to the service for which the fee is imposed;"

WHEREAS, the last adjustment for fees was August 2018 for graves, interment and Columbarium;

WHEREAS, the winter charge will reflect a single fee when conditions are met of either frost and or snow to better cover the cost of staff time and equipment.

WHEREAS, the base charges and overtime fees for grave and ash burials will more closely be representative of fees charged by the surrounding area and provide adequate compensation for time spent during extended or late burials.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Common Council of the City of Evansville that the City of Evansville's Fee Schedule is amended, effective upon adoption, as follows:

26-44(a)	Fees for interment:	Current Rate	New Rate
(1)	Grave:		
a.	Weekday	\$550.00	\$700.00
b.	Weekend (includes weekdays after 2:00 and holidays)	\$750.00	\$900.00
c.	Weekend (includes weekdays after 5:00 and holidays)	N/A	\$1,100.00
(2)	Grave, cherub:		
a.	Weekday	\$250.00	No Change
b.	Weekend (includes weekdays after 2:00 and holidays)	\$450.00	No Change
(3)	Ashes:		
a.	Weekday	\$250.00	\$300.00
b.	Weekend (includes weekdays after 2:00 and holidays)	\$300.00	\$400.00
c.	Weekend (includes weekdays after 5:00 and holidays)	N/A	\$600.00
(4)	Additional inurnment and interment fees		
a.	Less than two working days' notice:		
	Full interment	\$150.00	No Change
	Ashes	\$75.00	No Change
26-82	Permit – Burial or cremation	\$50.00	No Change

Winter Charges Frost Charges			
1.	Full interment	\$250.00	\$300.00
2.	Full interment - Cherub	\$200.00	\$300.00
3.	Ashes	\$200.00	\$300.00
Disinterment			
	Weekday only	\$850.00	No Change
	Weekday only – Ashes	\$400.00	No Change
Columbarium, opening and closing fees:			
	Weekday	\$100.00	No Change
	Weekend (includes weekdays after 2:00 and holidays)	\$200.00	No Change

Passed and adopted this 10th day of August, 2021.

William C. Hurtley, Mayor

ATTEST:

Darnisha Haley, City Clerk

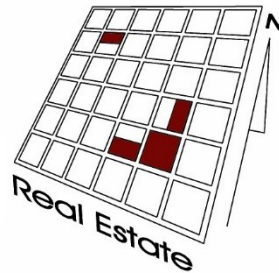
Introduced: 08/10/2021
Adopted: 08/10/2021
Published: 08/18/2021

**CONTRACT FOR
MAINTENANCE
ASSESSMENT SERVICES**

Prepared for the
City of Evansville
Rock County

By

***Associated Appraisal
Consultants, Inc.***



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W6237 Neubert Road
Appleton, WI 54913
Phone (920) 749-1995/Fax (920) 731-4158**

**P.O. Box 291
Greenville, WI 54942-0291**

Lake Geneva Office
Walworth County
Lake Geneva, WI 53147

Ironwood, Michigan Office
Ironwood, MI 49938

Hurley Office
Iron County
Hurley, WI 54534

CONTRACT FOR MAINTENANCE ASSESSMENT SERVICES

This Contract is by and between the **City of Evansville, Rock County, State of Wisconsin**, a municipal corporation (hereafter referred to as "Municipality") and **Associated Appraisal Consultants, Inc.**, with its principal office at W6237 Neubert Road, Appleton, WI 54913 (hereafter referred to as "Assessor").

IN CONSIDERATION of the mutual promises contained herein, the parties hereto do agree as follows:

I. SCOPE OF SERVICES. All services rendered shall be completed in full accordance and compliance with Wisconsin Statutes, the *Wisconsin Property Assessment Manual* and all rules and regulations officially adopted and promulgated by the Wisconsin Department of Revenue as of the date of this Contract.

INSPECTIONS. The following inspection cycle is to be completed by the Assessor annually:

- 1) New construction, annexed properties, and properties with a change in exemption status shall be physically inspected, and the property record card prepared or updated as needed.
- 2) Properties affected by building removal, fire, significant remodeling (those requiring a building permit), or other major condition changes shall be physically inspected.
- 3) Improved properties under construction over the term of the contract years shall be re-inspected.
- 4) All sales properties, legal description changes, and zoning changes shall be reviewed and inspected if deemed necessary to ensure an accurate and fair assessment.
- 5) Requests for review by property owners, made after the close of the municipal Board of Review, and prior to signing the affidavit for the next assessment roll, shall be physically inspected during the current assessment cycle.
- 6) A classification review shall be conducted annually to determine eligibility for agricultural use value assessment and the assessment of agricultural forestland and undeveloped land.

A. PARCEL IDENTIFICATION. The legal description and size of each land parcel shall be contained in the existing property records. The drawings and measurements of each primary improvement shall be contained in the existing property records. For all new records, the Assessor shall provide digital drawings and digital photographs of each primary improvement. In the event of a discrepancy found in existing records, the Assessor shall investigate and correct the record.

B. PREPARATION OF RECORDS. Appropriate records shall be used in the evaluation and collection of data for residential improvements, commercial improvements, and agricultural improvements. All information relating to the improvements shall be obtained and shown as provided on the respective forms. The Assessor shall supply to the Municipality a complete set of property records in a computer readable format compatible with the Municipality's computer system and update records within fourteen (14) days of final adjournment of the Board of Review. Records shall be updated prior to open book and again to reflect any changes made at Board of Review.

C. **APPROACH TO VALUE.** Assessor shall assess all taxable real estate according to market value, as established by professionally acceptable appraisal practices, except where otherwise provided by law. Assessor shall consider the sales comparison approach, the cost approach, and the income approach in the valuation of all property.

- 1) **Sales Comparison Approach.** Assessor will collect, compile, and analyze all available sales data for the Municipality in order to become familiar with the prevailing market conditions and activity. A detailed analysis of sales data will be prepared, including pictures of recent residential and agricultural sales. Vacant land sales will also be compiled and analyzed. In valuing property by the sales comparison approach, subject properties will be appraised through a detailed comparison to similar properties that have recently sold, making careful consideration of similarities and differences between the subject and comparable sale properties.
- 2) **Cost Approach.** The cost approach to value will be considered for all taxable improved property. Replacement costs for residential and agricultural improvements will be calculated per Volume II of the *Wisconsin Property Assessment Manual* or similar cost manual. Replacement costs for commercial improvements will be calculated using Marshall & Swift valuation service or similar cost manual. All accrued depreciation, including physical deterioration, functional obsolescence, and economic obsolescence will be accurately documented and deducted from current replacement costs.
- 3) **Income Approach.** Consideration of the income approach to value will be made when the income or potential income generated by the real estate is deemed likely to affect the property's resale value. Data to be analyzed will include economic rents, typical vacancy rates and typical operation expense ratios. In the valuation of property by the income approach, adequate records will be prepared, showing a reconstruction of income and expenses, as well as all calculations used to arrive at market value, including formulas and capitalization rates as appropriate to the type of property being appraised.

D. **OPEN BOOK CONFERENCE.** Upon completion of the Assessor's review of assessments and prior to completion of the assessment roll, the Assessor shall hold open book conferences for the purpose of enabling property owners or their agents to review and compare the assessed values. The Assessor shall mail a notice of assessment for each taxable parcel of property whose assessed value has changed from the previous year. The notice form used shall be that prescribed by the Department of Revenue, and include the time and place the open book conference(s) will be held. Mailing shall not be less than fifteen days prior to the first day of the conference for the convenience of property owners. The Assessor shall take the phone calls to schedule appointments for the open book conference as needed. The assessor shall be present at the open book conference for a time sufficient to meet with the property owners or their agents and shall be present at least two (2) hours or as needed. Assessor shall provide the necessary staff to handle the projected attendance.

E. **COMPLETION OF ASSESSMENT ROLL AND REPORTS.** The Assessor shall be responsible for the proper completion of the assessment roll in accordance with current statutes and the *Wisconsin Property Assessment Manual*. The Assessor shall provide final assessment figures for each property to the Municipality, and the roll shall be totaled to exact balance. Assessor shall prepare and submit all reports required of the Assessor by the Wisconsin Department of Revenue; postage and mailing services are at the Assessor's expense.

F. **BOARD OF REVIEW ATTENDANCE.** Assessor shall attend all hearings of the Municipal Board of Review to explain and defend the assessed value and be prepared to testify

under oath regarding the values determined. In the event of appeal to the Wisconsin Department of Revenue, Assessor shall be available upon request of Municipality to furnish testimony in defense of the values determined for up to eight employee hours per parcel. Testimony in excess of eight employee hours will require an addendum to this Contract. Assessor shall arrange and provide the Personal Property and Real Estate Assessment Roll for viewing by the public as prescribed in Chapter 5 of the Wisconsin Property Assessment Manual, as amended each year, and adhere to any county or Municipality business requirements as prescribed under Wis. Stat. § 70.09(3)(c). Any outside counsel services requested by the Assessor shall be provided and paid for by the Municipality as agreed upon by both parties.

G. PERSONAL PROPERTY ASSESSMENTS. The Assessor shall prepare and distribute annual personal property statements to all businesses; postage and mailing services are at the Assessor's expense. Each year the Assessor will review statements and follow up with un-filed or incorrect statements. The Assessor shall determine the appropriate assessment. The Assessor shall exercise particular care so that personal property as a class on the assessment roll bears the same relation to statutory value as real property as a class.

H. PUBLIC REQUESTS. The Assessor shall timely respond to all open records requests received by the Assessor. In so doing, the Assessor shall comply with the confidentiality provisions of the Wisconsin Statutes, including sec. 70.35(3) Wis. Stats., regarding the personal property return, sec. 70.47(7)(af), Wis. Stats. regarding income and expense information provided to the assessor and board of review; and sec. 77.265, Wis. Stats., regarding the real estate transfer return.

I. AVAILABILITY. The Assessor shall maintain telephone service to receive calls from the Municipality or property owners five days a week from 8:00 a.m. to 4:30 p.m. excluding holidays and Assessor time off. Internet and voicemail communication are available twenty-four hours per day. The Assessor shall timely respond to all telephone inquiries within four business days or sooner. The Assessor shall copy the municipal clerk on those issues that have been raised to the clerk or board and subsequently passed on to the Assessor. Assessor shall be available to attend City meetings at the request of the Municipality for up to two (2) hours annually not including annual assessment required meetings. Any additional meetings the Assessor shall be asked to attend beyond two (2) hours shall be compensated at the customary rates charged by the Assessor. The Municipality and the Assessor shall discuss the cost prior to attendance.

J. MUNICIPAL RECORDS. The Municipality shall allow access and make available to the Assessor municipal records such as, but not limited to, previous assessment rolls and records, sewer and water layouts, permits, tax records, records of special assessments, plats, and any other maps currently in the possession of the Municipality at no cost.

K. MAPS. Municipality shall provide at no cost to Assessor any plat maps, zoning maps, cadastral maps, or other maps currently in the possession of the Municipality. If such maps necessary for our work are not in the possession of the Municipality, Assessor shall obtain them from the County surveyor, Register of Deeds, or other sources at the Municipality's expense.

II. GENERAL REQUIREMENTS

A. OATH OF OFFICE. As Assessor is a corporation, the person designated as responsible for the assessment shall take and subscribe to an oath or affirmation supporting the Constitution of the United States and to the State of Wisconsin and to faithfully perform the duties of Assessor. The oath shall conform to Section 19.01, Wis. Stats. and be filed with the Municipal Clerk prior to commencing duties. Assessor shall assume the appointed office of City Assessor as per Wisconsin Statutes secs. 62.09 (1)(c) and 70.05(1) for the duration of this Contract and shall perform all statutory duties appertaining to such office. The Assessor shall be considered a public officer and afforded the protection from civil liability under sec. 895.46(1), Wis. Stats. for carrying out duties while acting within the scope of the Assessor's employment as an officer of the

Municipality. As such, and except for those claims and liabilities based upon intentional acts of Assessor, Municipality shall hold harmless Assessor from all claims and liabilities relating to the assessment or taxation of property, including but not limited to claims made under Wisconsin Statutes secs. 74.35, 74.37 and circuit court claims, unless otherwise specified in this Contract.

B. QUALIFICATIONS AND CONDUCT OF PERSONNEL. The Assessor shall provide at its own expense any personnel necessary and shall comply with the following:

- 1) All personnel providing services shall be currently certified in compliance with Sec. 70.05 and 73.09, Wis. Stats. and the administrative rules prescribed by the Wisconsin Department of Revenue.
- 2) Assessor's field representatives shall carry photo identification cards.
- 3) All employees, agents, or representatives of the Assessor shall conduct themselves in a safe, sober, and courteous manner while performing services within the Municipality.
- 4) The Assessor shall review any complaint relative to the conduct of the Assessor's employees and take appropriate corrective action. If the Municipality deems the performance of any of Assessor's employees unsatisfactory, the Assessor shall, for good cause, remove such employees from work upon written request by Municipality, such request stating reasons for removal.

C. INSURANCE AND INDEMNITY. The Assessor agrees as follows:

- 1) The Assessor shall obtain and maintain during the term of this Contract full coverage insurance to protect and hold harmless the Municipality which insurance is to include:

(a) Workers Compensation State of Wisconsin requirements

(b) General Liability

General Aggregate	\$ 2,000,000
Products/Completed Operations	\$ 1,000,000
Each Occurrence	\$ 1,000,000
Personal & Advertising	\$ 1,000,000
Fire Damage	\$ 100,000
Medical Expense	\$ 10,000

(c) Comprehensive Auto Liability

Combined Single Limit	\$ 1,000,000
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- 2) The Assessor shall provide the Municipality with certificates for all required insurance, with the Municipality as a named insured. All insurance coverage shall contain a 10-day advance notice of cancellation to the Municipality. The Assessor shall timely pay all insurance premiums.
- 3) Liability for bodily injury, disability, and/or death of employees or any person or for damage to property caused in any way, directly or indirectly, by the operations of the Assessor within the Municipality shall be assumed by that Assessor.

D. OWNERSHIP OF RECORD. All records prepared or maintained in connection with assessments in the Municipality shall at all times be and remain the sole property of the Municipality, including (a) all records prepared in connection with assessments in the Municipality including, but not limited to property records, personal property forms, maps, and any other schedules or forms, (b) all records and materials obtained from the municipality and not previously returned to include maps, and Assessor's records, and (c) materials specifically obtained and/or used for performance of assessment work for the Municipality, to include aerial photos, maps, depth factor tables, copies of leases, correspondence with property owners, sales data, copies of real estate transfer returns, and operating statements of income property, and (d) if the record system is computerized, at a minimum, provide that the software be able to create an exportable text file of data (e) if the Municipality requires a conversion of the electronic assessment records to a neutral file format, such as but not limited to a text file format or a tab delimited format, the Municipality shall pay the actual cost of such conversion.

III. TERM AND TERMINATION

A. TERM. The term of this Contract is for the **2022, 2023, 2024, 2025 and 2026** assessment year(s). The assessor shall have completed all work under this Contract on or before the fourth Monday in April or 45 days thereafter, excluding appearances beyond the Board of Review. The date of completion may be extended, if necessary, under the terms of this Contract and by mutual consent.

B. TERMINATION. Either party may terminate this Contract only with cause, cause being defined as default of the other party of terms of this Contract upon sixty (60) days written notice to the other party. Upon termination by either party, Assessor shall deliver to the Municipality all records and materials in Assessor's possession used or created during this Contract. During the 60-day wind down period, both Assessor and the Municipality shall act in good faith with each other and cooperate in the orderly transfer of records. If termination occurs during the course of ongoing assessment work, any compensation not yet paid to the Assessor shall be paid based on a weighted scale relative to work completed to date.

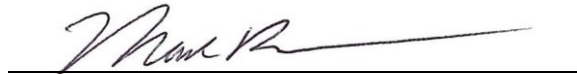
C. AUTOMATIC RENEWAL. This Contract will automatically renew for successive annual assessment years upon the expiration of the original term unless either party, on or before July 1 of the preceding year, notifies the other party by certified mail of their desire to non-renew.

IV. COMPENSATION

- A.** The Municipality shall pay the Assessor **Twenty-One Thousand Three Hundred Dollars (\$21,300.00)** for 2022, **Twenty-One Thousand Four Hundred Dollars (\$21,400.00)** for 2023, **Twenty-One Thousand Five Hundred Dollars (\$21,500.00)** for 2024, **Twenty-One Thousand Six Hundred Dollars (\$21,600.00)** for 2025, and **Twenty-One Thousand Seven Hundred Dollars (\$21,700.00)** for the 2026 assessment year(s) for maintenance assessment services through December 31, 2026.
- B.** The compensation due the Assessor shall be paid in monthly or quarterly installments throughout the 2022, 2023, 2024, 2025 and 2026 assessment year(s).
- C.** The Municipality shall not be billed for postage and mailing services, mileage or supplies unless otherwise specified in this Contract and/or addenda.
- D.** Renewal Adjustments: A cost of living adjustment of not more than three percent (3.0%) may be applied on an annual basis for each year of automatic renewal after 2026.

- E. Additional compensation that may be due to the Assessor as a result of services that are beyond the scope of this Contract will be invoiced in the month subsequent to the month in which the services were provided.
- F. **Optional Website Posting:** The Municipality shall have the option to post assessment data on our website for an additional cost of a penny and a half per parcel per month ($\$.015 * 2,396 = \35.94) payable to a third-party vendor. Should the parcel count change, this cost would decrease or increase at the rate of \$.015 per parcel.
***** Please initial yes or no to post data to the website. *****
Yes ___ No ___

V. **SIGNATURES**



Mark Brown
President
Associated Appraisal Consultants, Inc.

08/01/2021

Date

Authorized Signature
City of Evansville

Date

**YOU CREATE
THE DESTINATION
+
WE'LL DRAW THE MAP**



**Innovative Consulting
Services for Nonprofits**



Our Mission

We advance the missions and visions of our nonprofit partners through inspiring counsel, bold leadership, and innovative solutions that drive transformative, sustainable change.

We work with nonprofit
organizations to help them
make the world a better place

for everyone



Our Services

Planning and feasibility studies, capital campaigns, major gift development, and annual funds are our specialties. Because all nonprofits are as unique and varied as the populations they serve, our services can be tailored to suit your specific needs.

You have the vision – through inspired fundraising counsel and innovative organizational solutions, our consultants will help you reach your immediate destination and beyond.



Planning and Feasibility Studies

A planning study can do much more for your organization than determine your fundraising potential for a capital campaign. It can also be leveraged to build a roadmap for successful annual fund development, strategic planning, and capacity-building initiatives.



Capital Campaigns

The bounds of what can be accomplished through a major fundraising initiative are only limited by your imagination. Dream big and do something extraordinary.



Major Gift Development

Your organization was founded on pristine ideas and ambitious goals – major gift development is the most efficient way to bring your vision to life. We have the experience and strategies to elevate your fundraising results to exciting new heights.



Annual Fund

No nonprofit can succeed without consistent, reliable funding coming in throughout the year. Together, we can build a dynamic annual giving program tailored to achieve your specific goals and keep your nonprofit financially fit for years to come.



Training and Coaching

With more than 30 years of experience in the nonprofit field, we have the expertise to confidently guide your leadership, operations, and development program to success through a hands-on, personalized approach to training and coaching.

Our Clients

We help our nonprofit partners reach more donors, raise more dollars, and expand their capacity by leveraging strengths and turning challenges into opportunities for growth.

Our collaboration brings about significant transformation, empowering organizations with the tools they need to build a solid, sustainable foundation for reaching their fullest potential.



ARTS & CULTURE

HEALTHCARE

SENIOR SERVICES

EDUCATION

SOCIAL SERVICES

FAITH-BASED

ANIMAL WELFARE

ENVIRONMENT

YOUTH ORGANIZATIONS

About Us

Baker Street Consulting Group is a leader in effective fundraising and major gifts development, committed to advancing the philanthropic missions of large and small nonprofits. Originally founded in Stevens Point in 1990 as Holmes, Radford & Avalon, Inc., Baker Street Consulting was created in early 2017 to provide services exclusively to organizations in Wisconsin.

With more than 30 years of practical experience in the field, we are committed to effective collaboration, working closely with our nonprofit partners to advance their unique missions in remarkable ways.



Our Guiding Values and Principles

Honesty

It is our belief that Midwestern values such as honor, loyalty, and trust matter in the world now more than ever. We are a family-owned business that takes personal pride in building close, genuine relationships with each client partner.

Integrity

Nonprofits strive to unite our communities, improve our quality of life, and build a better world for everyone. That's why at Baker Street Consulting, we feel that we don't succeed unless you succeed. We are passionate about your mission and always put the interests of our client first.

Hard Work

Good ideas and great programs don't just happen – bringing a groundbreaking vision to life takes planning, resources, and, most importantly, hard work. We bring the experience, dedication, and perseverance needed to take your nonprofit to a remarkable level of achievement.

Our Track Record

200

nonprofit client
partnerships

137

feasibility studies
completed

98

capital campaigns
with client partners

90%

of clients reached or
exceeded their
fundraising goals

Originally Founded in 1990

- ✓ 14 major gift societies created
- ✓ 27 board retreats facilitated
- ✓ 50 annual fund programs created
- ✓ Numerous seminars and workshops



"To strive, to seek, to find, and not to yield."

- Alfred Tennyson

hello@bscgmail.com

314.369.7751

bakerstreetconsultinggroup.com



July 30, 2021

Mr. Bill Hurtley
Mayor
City of Evansville
31 S Madison St.
P.O. Box 529
Evansville, WI 53536

RE: Planning and Feasibility Study Proposal

Dear Mayor Hurtley,

Thank you for taking the time to speak to us recently to discuss the City of Evansville's (Evansville) plans and for the opportunity to present this proposal. Contained herein are the details the costs, deliverables, and methods for Baker Street Consulting Group (BSCG) to conduct a Planning and Feasibility Study as a prelude to capital campaign for Evansville. The campaign, if undertaken, will give the city the means to successfully complete the impressive park revitalization and improvement plans to West Side Park and Leonard-Leota Park as envisioned by Evansville leadership. This important study process will engage area community and business leaders, as well as other stakeholders who have an interest in making this vision come to life. Undoubtedly, this wonderful new community resource will elevate the quality of life for area residents and visitors alike for many years to come.

This study will be used to gather information and data that will help create informed strategies and plans for future campaign success. Specifically, this study will provide an accurate indication of how much money can be raised, where the dollars will come from, and what it will take to conduct a successful capital campaign. It will also determine the best ways to position Evansville for the campaign, effectively share the campaign story, and develop a productive fundraising initiative for gaining the greatest impact and results.

Your Needs are Important

- Make your Vision for revitalizing and improving Evansville's parks a reality.
- Identify an achievable capital campaign dollar goal and form strategies to reach that goal.
- Gain an honest, objective appraisal of fundraising potential and feasibility.
- Take time to thoughtfully plan and strategize a major fundraising initiative before taking action.
- Gather insights and intelligence to create a sound base for decision-making going forward.
- Conduct a participatory process that builds greater awareness and understanding of Evansville and its mission while deepening relationships with potential donors and friends.

- Maximize the benefits of the study process to position Evansville and its capital campaign for a successful outcome.
- Leave study participants with positive and constructive impressions about the proposed project and with regard to the City of Evansville and its community leaders in general.

The Study's Five Cornerstones to Ensure Success

- Assess fundraising feasibility and to determine the most achievable dollar goal.
- Assess potential donor receptivity for a campaign.
- Identify the ingredients necessary to conduct a successful campaign.
- Identify leadership donors and campaign volunteers.
- Determine the best way to “position” the Case for Support and to create campaign strategies.
- Identify the most effective way to “staff” the campaign and create a plan that will work for the city.

The Campaign Planning and Feasibility Study – An Overview

- Completed by Baker Street Consulting Group within eight (8) weeks.
- Includes:
 - Involving thirty to thirty-five (30-35) people in personal, confidential interviews
 - A review of current and prior city fundraising activities
 - Determine Evansville’s readiness for a capital campaign
 - A review of other local philanthropic activities which might impact a campaign
- A three-step process completed within eight (8) weeks:
 - Organization Step - - - 2 Weeks
 - Personal Interview Step - - - 5 Weeks
 - Analysis and Report Production Step - 1 Week
- Results in a detailed written report and personal presentation of study findings and recommendations.
 - *Exhibit A* contains a preliminary Study Timetable & Activities Schedule.
 - *Exhibit B* contains a Summary of Study Committee Roles & Responsibilities.
 - *Exhibit C* contains our Standard Terms and Conditions.

Study Deliverables

- Thirty to thirty-five (30-35) completed personal, confidential interviews.
- Written Vision Statement.
- Scale of Giving / Gift Chart(s).

- All necessary study materials, including written copy of Letters of Invitation and Thank You Letters, calendars, guides, forms, etc.
- Internal review of Evansville's current and prior fundraising activities, policies, and procedures and systems (through the Campaign Readiness Guide).
- Scan/overview of other potentially competing philanthropic activities in the area that may impact the campaign.
- Detailed written Planning and Feasibility Study Report and personal presentation by the Lead Study Consultant.
- Highly Confidential Executive Letter identifying prospective campaign leaders and major donors.
- Written Preliminary Capital Campaign Overview (including phases, key activities, timetable, and preliminary budget).
- Roles and Responsibilities for all campaign leaders and positions.

The Central Areas of Study Inquiry

The Baker Street consultants will ask questions centering around the following topics in the interviews:

- Perception of the value and benefits that will result from the proposed project.
- Perception of the City of Evansville's leadership.
- Issues that may influence fundraising feasibility.
- Potential to attract campaign leaders.
- Receptivity to the campaign program (internal and external).
- Appeal of the preliminary Vision Statement (Case for Support).
- Perception of the dollar goal being tested (high/low/about right).
- Willingness of donors to contribute financially.
- Potential for attracting an adequate number of leadership gifts.
- Willingness of people to work on the campaign.
- Potential to reach, or exceed, the campaign's proposed dollar goal.
- Perceived ability to plan and implement a campaign program.

Other Factors Influencing Fundraising Potential

- Level of commitment by Evansville's leadership.
- Current and previous fundraising experience.
- Community fundraising climate and culture.
- Other fundraising demands in the area and within the City of Evansville.
- Influence of regional social and economic conditions on a potential campaign.
- Perceived need for the proposed project or recommended alternatives.

- Potential to identify creative solutions to formulate a results-oriented course of action.
- Prevailing attitudes and level of passion for the proposed project.

Benefits of the Study

- Gives people an opportunity to privately say what they really think about the proposed project and of Evansville leadership in general.
- Assesses the overall fundraising climate in the area.
- Specifically determines the fundraising potential and feasibility for the proposed campaign purposes.
- Identifies the most achievable financial goal and best strategies for goal attainment.
- Assesses the receptivity to, and perceptions of, the proposed project among potential benefactors.
- Identifies sources of support and determines how much each will contribute.
- Identifies significant issues that might affect fundraising potential.
- Determines the strength of the preliminary Vision Statement and assesses its appeal to prospective supporters or how it should be changed.
- Assesses the availability of leadership and the potential for attracting campaign volunteers.
- Creates the most reasonable timetable and strategy for conducting a campaign.
- Assesses the need for counsel, staffing, and determines a campaign budget.
- Conducts a positive marketing exercise for the proposed project.
- Provides assurance to Evansville's leaders regarding campaign viability.
- Lets people know what's going on, while sending a clear message that their opinion is important.

Organization and Function of the Study Committee

Baker Street recommends the formation of a Study Committee consisting of 6-8 people for the duration of the study project. This group is usually formed by members of the organization, and their primary role is to assist with the following:

- Act as the primary liaison group to work with Baker Street's consulting team.
- Formalize the parameters and goals of the study.
- Assist with creating the Vision Statement.
- Assist in creating the list of study participants.
- Approve the Letters of Invitation to study participants.
- Make recommendations on the preliminary draft of the written report and method(s) of presentation.
- The Committee will meet 3 times (1.5 hours per meeting) and BSCG will lead the meetings and prepare all materials.

Advantages of Selecting Baker Street Consulting Group

- Personal attention from senior staff who have worked with and are familiar with communities similar to the City of Evansville.
- A local, Stevens Point, Wisconsin-based firm.
- Proven methods that are thorough, comprehensive, and thoughtful.
- Successful studies and campaigns with similar projects and similar-sized communities.
- A capable consulting team with extensive study and campaign experience.
- A solid track record and positive referrals from other assignments.
- An expeditious timetable.
- A fair price and user-friendly contract.
- Availability to begin work immediately.
- An understanding of the dynamics of organizational culture.
- The Lead Consultant will be the author of the written report and will complete a substantial portion of the interviews.

Our Guarantee

Baker Street Consulting Group guarantees that the study will be conducted in an honest, considerate, intelligent manner, and in the best interest of Evansville. Our written report will be comprehensive, with a detailed assessment of realistic fundraising feasibility and tailored recommendations for the City of Evansville to move forward effectively and efficiently.

Fees and Expenses for the Study Process

Total fees for professional services for the Campaign Planning and Feasibility Study will be \$19,500. We request fee payments in the following manner:

Upon signing of the Letter of Agreement	\$9,500
Upon submission of the draft written report	\$10,000
Total Professional Fees	\$19,500

Project-related expenses (estimated at \$1,900/month) will be waived by Baker Street as a show of support for this project and the City of Evansville. All other project-related costs for BSCG are included within the professional fees. No additional costs will be incurred without prior written approval.

Planning & Feasibility Study Timetable

Exhibit A

Step 1: Organization - Weeks 1 and 2 (2 weeks)

- Baker Street Consulting Group meets with the Evansville Study Committee to refine specific study objectives, timetable, Vision Statement, and list of study participants.
 - Study Committee finalizes background information for creating the preliminary Vision Statement and creates the lists of study participants for the personal phone and/or zoom interviews (some interviews may be conducted face-to-face depending upon the CDC's Covid-19 safety recommendations).
 - BSCG drafts/refines the Vision Statement and study letters.
 - Study Committee reviews/approves draft Vision Statement, study participants and Invitation Letters. BSCG will create the Campaign Readiness Guide.
 - BSCG creates Pattern of Giving Chart (number and level of required gifts).
 - Evansville produces and sends Invitation Letters/Vision Statement to interviewees.
-

Step 2: Personal Interviews – Weeks 3 through 7 (5 weeks)

- BSCG schedules the individual interviews.
 - BSCG conducts the individual interviews.
 - Evansville completes the Campaign Readiness Guide.
 - BSCG completes internal fundraising analysis and concludes the interview process.
 - BSCG completes its research on various funding opportunities and the general review of Evansville's philanthropic activities.
 - Evansville sends Thank You letters.
-

Step 3: Analysis and Report Production – Week 8 (1 week)

- BSCG completes data tabulations, analyzes results, and drafts the preliminary written report.
- The Study Committee meets to review the preliminary draft report and determines next steps.
- BSCG presents the written report and personal recommendations to the leadership of the organization.

Summary of Roles and Responsibilities

Baker Street Consulting Group (BSCG)	The City of Evansville
<ul style="list-style-type: none"> • Prepare a Study Orientation memo • Conduct orientation of the Study Committee • Prepare Study Materials: <ul style="list-style-type: none"> – Preliminary Vision Statement – Activities Calendar and Schedule – Gift Chart(s) – Invitation Letter – Thank You Letter – Study Scheduling Form – Campaign Readiness Guide – Consultant Study Materials • Prepare master Study Committee contact information roster • Conduct orientation in completing the Campaign Readiness Guide • Schedule study interviews • Conduct thirty to thirty-five (30-35) individual interviews • Conduct analysis of interviews and all related data from study process • Complete review/scan of major philanthropic activities in the area • Prepare preliminary draft of the Study Report • Review the draft report with the Study Committee • Prepare final Study Report • Conduct personal Study Presentation to Evansville’s leaders • Provide general consultation throughout the study 	<ul style="list-style-type: none"> • Provide a primary study contact liaison to interact with BSCG • Provide BSCG with appropriate background materials on the city’s project vision • Invite / organize members of the Study Committee (6-8 individuals) • Coordinate date and time of the Study Committee meetings • Provide BSCG with Study Committee contact information (email, address, phone) • Provide advice to guide the study and development of preliminary Vision Statement: <ul style="list-style-type: none"> – Objectives / Ideal Outcomes – Timetable – Dollar Goal(s) – Project Details – Data Necessary for Planning • Offer input and feedback on the Vision Statement and study Invitation Letter copy • Approve the Vision Statement and study Invitation Letter • Create a list of around sixty (60) potential study participants with current contact information (address, phone, email) • Mail Letter of Invitation and Vision Statements to interview prospects • Complete BSCG’s Campaign Readiness Guide • Send Thank You Letters to study participants • Receive the formal written Study Report • Determine next steps

Acceptance of Proposal

Mayor Hurtley, thank you for the opportunity you are extending to Baker Street Consulting Group to complete this important study for the City of Evansville. We are looking forward to working with everyone associated with this fine community. Assuming this Letter of Agreement is acceptable to you, please sign and return one copy with the initial installment of \$9,500.

We are prepared to begin our work immediately upon your approval. In the meantime, please call me directly at 314-369-7751 should you have any questions or if there is anything else that I may do to be of further assistance.

Sincerely,
Baker Street Consulting Group



Jim Radford
President

Accepted for the City of Evansville:

Signature

Printed Name

Title

Date

Standard Terms and Conditions

The following terms are incorporated into any Agreement between Baker Street Consulting Group (the “Firm”) and the City of Evansville (Evansville) as (the “Client”) identified in the Agreement.

1. **Execution and Delivery.** If the Agreement is executed by the Client and returned to the Firm more than thirty-days (30) after its execution by the Firm, the Firm reserves the right to reconsider the Agreement.
2. **Time-based Fees.** The fees specified in the Agreement are based on the time projected to complete the specified contracted services. It is anticipated that the projected time will be adequate. If additional time should be required to complete the services, the Firm reserves the right to propose revising the attached Agreement, provided, however, that no such revision shall become effective without the prior approval of the Client. Any changes requested by the Client from the services specified in the Agreement shall be subject to additional fees to be negotiated between the Client and the Firm.
3. **Personnel Assigned.** While it is anticipated that there will be no change in the Firm members involved, the Firm reserves the right to change the consultant(s) servicing the Client under the Agreement. The Client reserves the right to request a change in consulting personnel assigned to the project by the Firm.
4. **Non-employment.** Neither the Client nor the Firm will recruit, hire, contract or consult for a fee with any member of the other organization during the term of this Agreement nor for six (6) months following its termination, without the prior written agreement of the other party.
5. **Expenses/Support Services.** Unless specifically provided otherwise in the Agreement, the Client will reimburse the Firm for all reasonable expenses (such as travel, meals and lodging) actually incurred by the Firm’s staff members in connection with providing services under the Agreement and for all reasonable, and pre-approved, costs incurred by the Firm for support services, such as word processing, copying and graphic design.
6. **Terms of Payment.** Unless specifically provided otherwise in the Agreement, invoices will be issued monthly in advance during the term of the Agreement. Fees for each month shall be billed and invoiced as of the last day of the month to which such fees relate. Invoice amounts not paid within thirty (30) will accrue a late charge of 2% per Billing Period on the past due amount.
7. **Termination or Suspension.** The Agreement is subject to cancellation or suspension by either party upon thirty (30) days’ written notice. In the event of cancellation, the Client will continue to be responsible for all fees and actual expenses incurred under the Agreement for 30 days following receipt by either party of such notice.
8. **Services of Client Personnel.** The Client will make available at its expense the project-related services of any employees or representatives of the Client provided for in the Agreement.
9. **Ownership of Personal Notes and Study Questionnaires.** The Firm reserves the right of ownership of all confidential personal notes and study questionnaires created during study projects. They will not be shared with the Client in their original form.
10. **Liability.** The Firm will perform its services under the Agreement in accordance with prevailing standards of quality and professionalism in the fund-raising consulting field. The Firm does not guarantee the success of fund-raising efforts. The Firm has no authority to act on behalf of Client or otherwise bind client. The Firm and its employees are not eligible for any of the personnel benefits of the Client and are responsible for their own taxes and benefits.
11. **Firm as Independent Contractor.** The Firm is rendering services under the Agreement as an independent contractor and not as an agent or employee of the Client.
12. **Force Majeure.** The Firm’s performance under the Agreement will be excused without liability when prevented by strike, act of God, governmental action, accident or any other condition beyond its reasonable control.
13. **Indemnity.** Firm will indemnify, defend and hold harmless the Client, Client’s officers, directors, employees, representatives, volunteers and clients for claims, losses, damages, costs and expenses including attorney and expert fees and court costs arising out of, or in connection with, the negligent acts or omissions or willful misconduct of the Firm, the Firm’s employees or representatives or any other party for whom the Firm is responsible.

Memorandum

To: Finance and Labor Committee/Common Council
From: William Hurtley, Mayor
Date: 08/05/2021
Re: Temporary Wage Increases

Background

The City has advertised on two separate occasions to fill the position of Community Development Director. In the first round, the selected candidate declined the offer. The second round did not produce a qualified candidate. This has created a void for work that must continue to be done in the areas of Finance, Building Inspection, Zoning, etc.

Recommendations

The table below lists a temporary wage increase and the costs associated for the employees that have taken on significant additional responsibilities during this time. The increase would be effective for 90 days and revisited at that time if necessary. The option of a contract planner is also being considered to take on some of the work. The funds to cover these expenses will come from the remaining amount budgeted for Community Development Director wages.

	Current Hourly Rate	20% Increase	Difference	3 Month Wage	WRS 6.75%	FICA 7.65%	3 Month Total
City Administrator	47.11	56.53	9.42	4,899.44	330.71	374.81	5,604.96
Treasurer/Utility Accountant	31.26	37.51	6.25	3,251.04	219.45	248.70	3,719.19
Buiding Inspector	30.90	37.08	6.18	3,213.60	216.92	245.84	3,676.36
Community Dev Office Assistant	16.36	19.63	3.27	1,701.44	114.85	130.16	1,946.45
				13,065.52	881.92	999.51	14,946.95

Looking Forward

The position will be re-advertised after the first of the year.

**CITY OF EVANSVILLE
RESOLUTION #2021-21**

City of Evansville Carbon Neutrality Plan 2050

WHEREAS, the City of Evansville is committed to creating a vibrant future for our community by taking responsible and effective action in all city operations to become resilient to the devastating effect of climate change on our health and well-being, ecosystems and economy; and

WHEREAS, the City has been committed to reducing its carbon footprint since resolving in 2009 to adopt a 25 by 25 Plan as an Energy Independent Community and these recommendations update and succeed that earlier goal; and

WHEREAS, the City envisions a climate and energy planning process that will reflect community values and stakeholder participation to develop carbon neutral means to reach these goals. Stakeholders include residents, low-income and minority populations, large and small businesses, the educational community, institutions, all municipal entities, the building and construction trades, transportation providers, waste companies and many others; and

WHEREAS, the City is committed to ensuring all residents enjoy the benefits of energy efficiency and renewable energy, carbon-free transportation, fair utility rates, and employment opportunities of a clean energy economy; and

WHEREAS, community-based environmental infrastructure development, led by the City's example, will benefit the entire community and provide jobs, increase economic activity, and provide equity benefits; and

WHEREAS, youth and future generations will be most severely impacted by climate change, and it is the duty of current leaders to act promptly and resolutely to mitigate climate change for their benefit; and

WHEREAS, the City acknowledges that low-income residents and other vulnerable communities are often most burdened by energy rates and climate impacts: and,

WHEREAS, these recommendations will advance the City's mission to assure the common good through services essential for a safe, sustainable, engaged and healthy community; and

WHEREAS, the process to achieve these ambitious goals represents a journey that needs to be realistic and sensitive to unintended impacts, careful and ongoing planning is necessary to understand what is practical in the short term while continuing to build efforts in the mid and long-term target ranges, where technological advancements occur and costs decline; and

WHEREAS, these recommendations align with policy and principles within several adopted plans, including but not limited to, the City Comprehensive Plan adopted most recently in 2014 and;

WHEREAS, Evansville's utility provider, WPPI is supportive of the State of Wisconsin's goal to achieve 100% carbon-free energy by 2050 and has continued its longstanding work to reduce CO2 emissions; and

WHEREAS, WPPI's two most recent major power supply resources are renewable and the addition in 2021 of the new Point Beach Solar Energy Center will keep WPPI on track to achieve a more than 45% reduction in CO2 emissions from 2005 levels by 2025; and

WHEREAS, WPPI is engaged in sustainability at the highest level of the company and will be a key partner in creating additional cost-effective renewable energy generation, electrified transportation, energy efficiency improvements, and a progressive grid to assist the City in achieving its clean energy and resilience goals; and

WHEREAS, achieving these energy goals will require concerted action from individuals and the community, from local and state governments, and from businesses and utilities.

NOW, THEREFORE, BE IT RESOLVED, that, given energy efficiency is a key and economical choice for meeting energy needs and reducing our carbon footprint, the City will advance energy efficiency and conservation projects, programs and outreach using a 2019 greenhouse gas baseline to evaluate progress; and

BE IT FURTHER RESOLVED, by the City Council of the City of Evansville that it adopts the following sustainability goals:

- Achieve 100% municipal carbon neutrality by 2050 with an incremental drawdown target of 60% by 2030; and

BE IT FURTHER RESOLVED, the City will meet its 100% carbon neutrality goals for city operations including buildings, infrastructure and fleet by:

- reducing its energy use for city operations by at least 15% by 2030, 40% by 2040 and 50% by 2050; and
- meeting 60% of its electric needs for City operations through carbon neutral energy resources by 2030 and 100% by 2050; and
- meeting 65% of all City operations energy needs with carbon neutral energy by 2030, 85% by 2035, and 100% by 2040; and

BE IT FURTHER RESOLVED, the City will prioritize carbon-free and renewable resources and programs during the transition to 100 percent carbon neutrality and will encourage and incent comparable measures for businesses and residences within the utility footprint; and

BE IT FURTHER RESOLVED, that this resolution requires that the Mayor, City Council, Committees, Commissions and staff actively reduce climate change impacts by amending and developing plans, ordinances, policies and budgets to move the city operations of Evansville to being a 100% carbon neutral and energy resilient city in order to create a healthier, safer and more prosperous community.

Passed and adopted this 10th day of August, 2021.

William C. Hurtley, Mayor

ATTEST:

Darnisha Haley, City Clerk

Introduced: 08/10/2021
Adopted: 08/10/2021
Published: 00/00/2021

City of Evansville
Jason Sergeant
City Administrator

Economic Development Services

Scope:

The City of Evansville is seeking Economic Development assistance in the interim time necessary to hire a new Community Development Director. The approximate time for additional services is for the remainder of calendar year 2021.

Overview of Services:

Brandon will provide Economic Development expertise and services as determined by the City Administrator up to a maximum of 100 hours through the end of the 2021 calendar year (December 31st, 2021).

Brandon will provide the following:

- Up to 100 hours of service spread out through the remainder of the 2021 calendar year per direction from the City Administrator. These hours are not to exceed 20 hours in any given week unless pre-approved by Brandon.
- Be available most Monday, Tuesday, and Thursday mornings (8am-12pm) for meetings and/or work on site at City Hall if desired. See below for days Brandon will be out of office.

The City of Evansville will provide:

- A City email address.
- A place to work at City Hall if desired to do so.
- Direction and information on the duties expected in sufficient detail to permit Brandon to perform such duties.

Weekly times and days that Brandon will not be available:

- Sunday through Thursday 1pm – 11pm
- Fridays through Sundays, unless pre-approved ahead of time or an emergency.

Other weeks of note:

- Week of August 15th: Out of office August 18th – 22nd.
- Week of September 19th: Out of office September 21st – 26th.
- Week of October 3rd: Out of office all week.
- Week of November 21st: Out of office November 24th – 28th (Thanksgiving).
- Week of December 26th: Out of office all week but available for emergencies.

Fee Schedule:

- \$10,000 to be paid in \$2,000 monthly increments on the last day of each month.
- If services are required above and beyond the total 100 hours they will be pre-approved by the City Administrator and charged at \$125/hr.
- Following the first 90 days (November 1st, 2021) the expectation is to assess the amount of hours remaining and determine if an additional retainer contract is desired. If an additional contract is desired, an agreeable amount of hours will be guaranteed at \$100/hr.

Brandon Rutz: _____ Date: _____

City of Evansville: _____ Date: _____

