

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

Finance and Labor Relations Committee
Regular Meeting
City Hall 31 S. Madison Street, Evansville, WI
Thursday, September 5, 2024 at 1:00pm

*****AMENDED AGENDA**

1. Call to order.
2. Roll call.
3. Approval of Agenda.
4. Motion to waive the reading of the minutes of the August 8, 2024 regular meeting and to approve them as printed.
5. Civility reminder.
6. Citizen appearances.
7. Motion to Accept the August 2024 City bills in the amount of \$2,118,742.96
8. New Business
 - A. 2023 Draft Audit.
 - B. Discussion and possible motion to recommend to Common Council approval of the updated Financial Policy Handbook.
 - C. ***Discussion regarding APPA request to help populate map tied to projects financed with municipal bonds.
9. City Administrator/Finance Director Report.
10. Meeting Reminder:
 - A. Next regular meetings:
October 3rd, 2024 at 1pm; November 7th, 2024 at 1pm; and December 5th, 2024 at 1pm
11. Adjourn

Jim Brooks, Chair

Finance and Labor Relations Committee
Regular Meeting
City Hall 31 S. Madison Street, Evansville, WI
Thursday, August 8, 2024 at 1:00pm

MINUTES

1. **Call to order:** Brooks called the meeting to order at 1:00p
2. **Roll call:**

Members	Present/Absent	Others Present
Aldersperson Jim Brooks	P	Jason Sergeant, City Administrator
Aldersperson Abbey Barnes	P	
Aldersperson Ben Corridon	P	

3. **Motion to Approve the Agenda by Corridon, seconded by Barnes. Motion passed 3-0.**
4. **Motion to waive the reading of the minutes of the June 6, 2024 regular meeting and to approve them as printed by Corridon, seconded by Barnes. Motion passed 3-0.**
5. **Civility reminder:** Brooks issued a reminder that all meetings are held with civility and decorum
6. **Citizen appearances:** None
7. **Motion to Accept the July 2024 City bills in the amount of \$1,476,364.72 by Corridon, seconded by Barnes. Motion passed by Roll Call 3-0.**

Some items that were discussed: Cleaning, tax payments, and Almeron/Walker projects

8. New Business:

- A. **Second Quarter Treasurer's Report:** Sergeant shared that the Electric is in the report, but still needs several journal entries. Nothing appears to be problematic with a quick glance. There was additional discussion on the operating expenses and revenue of the Aquatic Center.
- B. Discussion and possible motion regarding warming house study/master agreement with Destree Architects.

Park Store, Warming House, Scout House, Horse Barn cost assessments to have a discussion with the State.

Motion to accept the agreement with Destree, with the condition of adding the Horse Barn Shelter by Brooks, seconded by Corridon. Motion passed by Roll Call 3-0.

9. **City Administrator/Finance Director Report:** Sergeant shared that the Code Enforcement person that was hired at the beginning of the year had resigned. There was additional discussion about development opportunities. Sergeant shared that the Clerks' had training recently and have an election in the next week. There was discussion on Election equipment storage and an electric rate case.

10. Meeting Reminder:

- A. Next regular meetings:

September 5th, 2024 at 1pm; October 3rd, 2024 at 1pm; November 7th, 2024 at 1pm; and December 5th, 2024 at 1pm

11. **Adjourn:** Brooks adjourned the meeting at 1:58p

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
010-1000130	UTILITY CASH CLEARING	922872	WALKER PROPERTY MAN	REFUND OVERPAYMENT	2024 REFUN	08/01/2024	281.96	53195	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	DIVISION OF ENERGY	REFUND CHRISIS PAY FOR CHRISTOPHER PATCHAK	2024 REFUN	08/16/2024	200.00	53268	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	ANDREW & HEIDI PEART	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	400.00	53300	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	JEFF & MAUREEN HENDE	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	600.00	53323	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	JAMES & PATRICIA O'BRIE	REFUND SOLAR CREDIT	2024 REFUN	08/26/2024	600.00	53322	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	WAYNE & BONNIE MUELL	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	400.00	53354	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	NATHAN MOORE	REFUND SOLAR CREDIT	2024 REFUN	08/26/2024	300.00	53336	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	PAUL & LAURA CASE	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	300.00	53338	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	CHRISTINE SMITH	REFUND SOLAR CREDIT	2024 REFUN	08/26/2024	800.00	53307	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	THE DELONG CO INC	REFUND OVERPAYMENT	2024 REFUN	08/26/2024	545.94	53348	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	LORRAINE SCHATZLOW	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	400.00	53328	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	HUBERT BERGMA	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	800.00	53321	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	GERALD & BEVERLY REY	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	300.00	53314	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	BLAKE & IDALIA WINGER	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	500.00	53303	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	BONITA LYNN KILLIAN	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	400.00	53304	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	TONI SPERRY	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	400.00	53350	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	KAREN MATCHEY	REFUND OVERPAYMENT	2024 REFUN	08/26/2024	378.07	53325	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	BRIAN & JENNIFER SCHUL	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	400.00	53305	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	TANYA OEMIG	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	900.00	53347	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	LINDA BINGHAM	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	400.00	53327	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	EVANSVILLE FIRE DEPT	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	1,300.00	53312	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	FRANK SIMPSON	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	700.00	53313	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	PATRICE KRAUSE	BUDGET REFUND UTILITY	2024 REFUN	08/26/2024	300.00	53337	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	ANITA THORNTON	REFUND OVERPAYMENT	2024 REFUN	08/26/2024	530.48	53301	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	RYAN & JULIA EGAN	REFUND SOLAR CREDIT	REFUND 22	08/01/2024	466.96	53185	.00	0	
Total 0101000130:							12,603.41		.00		
100-2127500	REIMBURSABLE DEV COSTS	4990	TOWN & COUNTRY ENGIN	PROJECT ORANGE REVIEW	26955	08/09/2024	2,305.00	53246	.00	0	
100-2127500	REIMBURSABLE DEV COSTS	9133	FORSTER ELECTRICAL E	E02-23C PROJECT ORANGE	25460	08/09/2024	5,893.75	53221	.00	0	
Total 1002127500:							8,198.75		.00		
100-2131100	FEDERAL W/H TAX DEDUCTIO	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT FEDERAL WITHHOLDING TAX Pay Period: 8/9/2024	PR0809241	08/20/2024	12,365.82	2049	.00	0	
100-2131100	FEDERAL W/H TAX DEDUCTIO	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT FEDERAL WITHHOLDING TAX Pay Period: 7/26/2024	PR0726241	08/07/2024	14,299.48	2042	.00	0	
100-2131100	FEDERAL W/H TAX DEDUCTIO	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT FEDERAL WITHHOLDING TAX Pay Period: 7/12/2024	PR0712241	08/01/2024	13,186.73	2035	.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 1002131100:							39,852.03		.00		
100-2131200	STATE W/H TAX DEDUCTION	5550	WI DEPT OF REVENUE-EF	SWT STATE WITHHOLDING TAX Pay Period: 8/9/2024	PR0809241	08/20/2024	5,626.72	2050	.00	0	
100-2131200	STATE W/H TAX DEDUCTION	5550	WI DEPT OF REVENUE-EF	SWT STATE WITHHOLDING TAX Pay Period: 7/26/2024	PR0726241	08/07/2024	6,210.98	2041	.00	0	
100-2131200	STATE W/H TAX DEDUCTION	5550	WI DEPT OF REVENUE-EF	SWT STATE WITHHOLDING TAX Pay Period: 7/12/2024	PR0712241	08/01/2024	5,964.11	2034	.00	0	
Total 1002131200:							17,801.81		.00		
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP RETIREE HEALTH CARE PAYMENTS Pay Period: 7/26/2024	PR0726241	08/09/2024	2,218.76	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 7/26/2024	PR0726241	08/09/2024	644.07	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 7/26/2024	PR0726241	08/09/2024	4,283.18	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 7/26/2024	PR0726241	08/09/2024	3,859.59	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 7/26/2024	PR0726241	08/09/2024	27,409.70	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INSURANCE - SINGLE Pay Period: 7/12/2024	PR0712241	08/09/2024	4,283.07	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 7/12/2024	PR0712241	08/09/2024	622.94	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 7/12/2024	PR0712241	08/09/2024	622.94	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX)2 Pay Period: 7/12/2024	PR0712241	08/09/2024	3,236.37	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX)2 Pay Period: 7/12/2024	PR0712241	08/09/2024	26,786.48	2013245	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INSURANCE - SINGLE Pay Period: 7/12/2024	PR0712241	08/09/2024	643.96	2013245	.00	0	
Total 1002132110:							74,611.06		.00		
100-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS DED/EXP DENTAL INSURANCE Employer Pay Period: 7/26/2024	PR0726241	08/26/2024	4,024.14	53310	.00	0	
100-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS ADJUSTMENT	PR0726241	08/26/2024	5.97	53310	.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 1002132120:							8,129.28		.00		
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 7/12/2024	PR0712240	08/09/2024	5,674.41	2013246	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 7/12/2024	PR0712240	08/09/2024	6,291.27	2013246	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 7/12/2024	PR0712240	08/09/2024	6,291.27	2013246	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 7/12/2024	PR0712240	08/09/2024	2,734.18	2013246	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS ELECTED Pay Period: 6/28/2024	PR0628240	08/09/2024	71.21	2013246	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 6/28/2024	PR0628240	08/09/2024	6,189.58	2013246	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 6/28/2024	PR0628240	08/09/2024	6,189.58	2013246	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 6/28/2024	PR0628240	08/09/2024	2,719.34	2013246	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 6/28/2024	PR0628240	08/09/2024	5,643.66	2013246	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS ELECTED Pay Period: 6/28/2024	PR0628240	08/09/2024	71.21	2013246	.00	0	
Total 1002132130:							41,875.71		.00		
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 8/9/2024	PR0809241	08/20/2024	9,682.82	2049	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 8/9/2024	PR0809241	08/20/2024	8,470.17	2049	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 8/9/2024	PR0809241	08/20/2024	1,980.92	2049	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 8/9/2024	PR0809241	08/20/2024	1,980.92	2049	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/26/2024	PR0726241	08/07/2024	10,328.98	2042	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/26/2024	PR0726241	08/07/2024	9,036.77	2042	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/26/2024	PR0726241	08/07/2024	2,113.47	2042	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/26/2024	PR0726241	08/07/2024	2,113.47	2042	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/12/2024	PR0712241	08/01/2024	9,925.17	2035	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/12/2024	PR0712241	08/01/2024	8,879.11	2035	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/12/2024	PR0712241	08/01/2024	2,080.80	2035	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/12/2024	PR0712241	08/01/2024	2,076.56	2035	.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 1002133100:							68,669.16		.00		
100-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	LIFE INS DED/EXP LIFE INSURANCE Pay Period: 7/26/2024	PR0726243	08/07/2024	546.60	2040	.00	0	
100-2134300	LIFE INS DEDUCTION	3515	SECURIAN FINANCIAL GR	LIFE INS DED/EXP LIFE INSURANCE Pay Period: 7/26/2024	PR0726243	08/07/2024	1,027.14	2040	.00	0	
Total 1002134300:							1,573.74		.00		
100-2136100	UNION DUES DEDUCTIONS	5603	WI PROFESSIONAL POLIC	UNION DUES POLICE UNION DUES- POLICE Pay Period: 7/26/2024	PR0726241	08/09/2024	400.50	53254	.00	0	
Total 1002136100:							400.50		.00		
100-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 7/12/2024	PR0712242	08/02/2024	693.43	2013242	.00	0	
100-2137000	PAYROLL DEDUCTION MISC	5708	WISCONSIN SCTF	SUPP PAYMENT	PR0712242	08/02/2024	130.00	2013243	.00	0	
100-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 7/26/2024	PR0726242	08/01/2024	693.43	2039	.00	0	
100-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 8/9/2024	PR0809242	08/16/2024	831.89	2047	.00	0	
Total 1002137000:							2,348.75		.00		
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT Pay Period: 7/12/2024	PR0712241	08/01/2024	1,720.93	2036	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT Pay Period: 7/26/2024	PR0726241	08/01/2024	1,716.75	2038	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT	POLICE/VIBA DEFERRED - SBG - AMOUNT Pay Period: 7/12/2024	PR0712240	08/01/2024	450.00	2037	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT	POLICE/VIBA DEFERRED - SBG - AMOUNT Pay Period: 8/9/2024	PR0809240	08/16/2024	450.00	2046	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT Pay Period: 8/9/2024	PR0809241	08/16/2024	1,716.04	2045	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2855	MISSION SQUARE RETIRE	DEF COMP DED DEFERRED COMP - ICMA - AMOUNT Pay Period: 7/26/2024	PR0726241	08/09/2024	250.00	53237	.00	0	
Total 1002138000:							6,303.72		.00		
100-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC ACCIDENT INSURANCE Pay Period: 6/28/2024	PR0628241	08/02/2024	12.42	2013244	.00	0	
100-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC ACCIDENT INSURANCE Pay Period: 8/9/2024	PR0809241	08/26/2024	12.42	2013247	.00	0	
100-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC ACCIDENT INSURANCE Pay Period: 7/12/2024	PR0712241	08/02/2024	12.42	2013244	.00	0	
100-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC							

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
				ACCIDENT INSURANCE Pay Period: 7/26/2024	PR0726241	08/26/2024	12.42	2013247	.00	0	
Total 1002140000:							49.68		.00		
100-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC MEDICAL Pay Period: 6/28/2024	PR0628241	08/02/2024	28.28	2013244	.00	0	
100-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC Pay Period: 8/9/2024	PR0809241	08/26/2024	28.27	2013247	.00	0	
100-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC Pay Period: 7/12/2024	PR0712241	08/02/2024	28.27	2013244	.00	0	
100-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC MEDICAL Pay Period: 7/26/2024	PR0726241	08/26/2024	28.28	2013247	.00	0	
Total 1002141000:							113.10		.00		
100-2142000	EMPLOYEES REIMBUR AFLAC	3598	MATTHEW NANKEE	REIMB CROWN MT HOREB DENTAL	2024-07	08/09/2024	638.50	53231	.00	0	
Total 1002142000:							638.50		.00		
100-45110-520	COURT PENALTIES & COSTS	4700	ST OF WIS CONTROLLER'	COURT FINES/ASSESS-JULY	2024-07	08/01/2024	1,290.23	53186	.00	0	
Total 10045110520:							1,290.23		.00		
100-51010-30	COUNCIL EXPENSES & SUPPL	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-COUNCIL	IN14795588	08/26/2024	13.42	53317	.00	0	
100-51010-30	COUNCIL EXPENSES & SUPPL	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-COUNCIL	IN14806211	08/26/2024	81.40	53317	.00	0	
100-51010-30	COUNCIL EXPENSES & SUPPL	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM COUNCIL	2336729010	08/26/2024	82.19	53306	.00	0	
100-51010-30	COUNCIL EXPENSES & SUPPL	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-COUNCIL	2024-07	08/16/2024	9.27	53282	.00	0	
100-51010-30	COUNCIL EXPENSES & SUPPL	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-COUNCIL	Q1445668	08/16/2024	3.81	53282	.00	0	
Total 10051010300:							190.09		.00		
100-51020-30	MAYOR EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-MAYOR	IN14795588	08/26/2024	.90	53317	.00	0	
100-51020-30	MAYOR EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-MAYOR	IN14806211	08/26/2024	5.45	53317	.00	0	
100-51020-30	MAYOR EXPENSES	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM MAYOR	2336729010	08/26/2024	13.70	53306	.00	0	
100-51020-30	MAYOR EXPENSES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-MAYOR	2024-07	08/16/2024	.04	53282	.00	0	
Total 10051020300:							20.09		.00		
100-51030-28	MUNI COURT FINES/ASSESS	4320	ROCK COUNTY TREASUR	COURT FINES/ASSESS-JULY	2024-07 CO	08/01/2024	300.00	53181	.00	0	
100-51030-28	MUNI COURT FINES/ASSESS	4320	ROCK COUNTY TREASUR	COURT FINES/ASSESS-JULY	2024-07 CO	08/01/2024	111.21	53181	.00	0	
100-51030-28	MUNI COURT FINES/ASSESS	922628	MAX KAETHER	REDIRECTED RESTITUTION	2024-07	08/01/2024	20.00	53170	.00	0	
100-51030-28	MUNI COURT FINES/ASSESS	922876	ALIVER PINEDA MENDOZA	MADE PAYMENT TO WRONG COURT	2024 REFUN	08/16/2024	200.50	53256	.00	0	

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100-51030-28	MUNI COURT FINES/ASSESS	922876	LENNY ZAMORA	MADE PAYMENT TO WRONG COURT	2024 REFUN	08/16/2024	200.00	53275	.00	0	
Total 10051030281:							831.71		.00		
100-51030-30	MUNICIPAL COURT EXPENSE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-MUNI COURT	IN14795588	08/26/2024	.85	53317	.00	0	
100-51030-30	MUNICIPAL COURT EXPENSE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-MUNI COURT	IN14806211	08/26/2024	5.11	53317	.00	0	
100-51030-30	MUNICIPAL COURT EXPENSE	9017	US BANK	ZOOM. US	6004-0703-2	08/09/2024	15.99	2013244	.00	0	
100-51030-30	MUNICIPAL COURT EXPENSE	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM COURT	2336729010	08/26/2024	13.70	53306	.00	0	
100-51030-30	MUNICIPAL COURT EXPENSE	1090	AT&T	MONTHLY AT&T CHARGES-MUNI COURT	6088822281-	08/16/2024	8.81	53259	.00	0	
100-51030-30	MUNICIPAL COURT EXPENSE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-MUNI COURT	2024-07	08/16/2024	11.47	53282	.00	0	
100-51030-30	MUNICIPAL COURT EXPENSE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-MUNI COURT	Q1445668	08/16/2024	4.71	53282	.00	0	
Total 10051030300:							60.64		.00		
100-51040-21	LEGAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-GENERAL FUND	60830	08/09/2024	26.80	53210	.00	0	
Total 10051040210:							26.80		.00		
100-51040-21	LEGAL SERVICES MUNI COUR	1885	CONSIGNY LAW FIRM SC	ATTY FEES-COURT	60829	08/09/2024	387.00	53210	.00	0	
100-51040-21	LEGAL SERVICES MUNI COUR	1885	CONSIGNY LAW FIRM SC	ATTY FEES-CIRCUIT COURT APPEAL	60831	08/09/2024	148.50	53210	.00	0	
Total 10051040215:							535.50		.00		
100-51070-30	CLERK ELECTION EXP	922951	ROCK VALLEY PUBLISHIN	ABSENTEE VOTING	458529	08/01/2024	66.14	53183	.00	0	
100-51070-30	CLERK ELECTION EXP	922951	ROCK VALLEY PUBLISHIN	VOTING MACHINE TESTING	458530	08/01/2024	21.27	53183	.00	0	
Total 10051070300:							87.41		.00		
100-51100-210	ASSESSOR SERVICES	1220	ASSOCIATED APPRAISAL	WEB SERVICES	175573	08/01/2024	53.26	53146	.00	0	
100-51100-210	ASSESSOR SERVICES	1220	ASSOCIATED APPRAISAL	PROFESSIONAL SERVICES-AUG	175573	08/01/2024	1,791.67	53146	.00	0	
Total 10051100210:							1,844.93		.00		
100-51100-310	ASSESSOR SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-ASSESSOR	IN14795588	08/26/2024	2.60	53317	.00	0	
100-51100-310	ASSESSOR SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-ASSESSOR	IN14806211	08/26/2024	15.76	53317	.00	0	
Total 10051100310:							18.36		.00		
100-51110-310	FINANCE OFFICE SUPPLIES &	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-FINANCE OFFICE	IN14795588	08/26/2024	19.89	53317	.00	0	

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100-51110-310	FINANCE OFFICE SUPPLIES &	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-FINANCE OFFICE	IN14806211	08/26/2024	120.71	53317	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	2540	GORDON FLESCH CO INC	ROUNDING ISSUE	IN14806211	08/26/2024	.01	53317	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	BOUNCIE	6123-0703-1	08/09/2024	9.00	2013244	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	BUSINESS APPLE	6123-0720	08/09/2024	33.25	2013244	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS CRE	MANILA FOLDERS, GREEN PAPER, YELLOW PAPER, PAPER CLIPS	7001512142	08/09/2024	60.16	53242	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS CRE	TISUE BATH 2 PLY	7001512142	08/09/2024	52.98	53242	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	3956	PROFESSIONAL BUSINES	#10 REGULAR ENVELOPE - PRINT 2 SIDES	120731	08/01/2024	451.84	53179	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-FINANCE	2024-07	08/16/2024	97.80	53282	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-FINANCE	2024-07	08/16/2024	83.54	53282	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-FINANCE	Q1445668	08/16/2024	40.19	53282	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-FINANCE	Q1445668	08/16/2024	34.33	53282	.00	0	
Total 10051110310:							1,003.70		.00		
100-51110-361	FINANCE COMMUNICATIONS	1240	THRYV	ADVERTISING/WHITE PAGES-CITY HALL	800370190-0	08/26/2024	29.00	53349	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM FINANCE	2336729010	08/26/2024	61.63	53306	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-ECON. DEV	0670528331	08/26/2024	92.41	53351	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP	37061187	08/01/2024	232.95	53164	.00	0	
Total 10051110361:							415.99		.00		
100-51110-370	FINANCE ELECTION EXPENS	1885	CONSIGNY LAW FIRM SC	ATTY FEES-FINANCE ELECTION EXPENSE	60830	08/09/2024	1,749.00	53210	.00	0	
Total 10051110370:							1,749.00		.00		
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140425546	08/09/2024	15.00	53250	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON RUBBER 4X6	6140425546	08/09/2024	4.00	53250	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	FIRST AID SUPPLY	6140425546	08/09/2024	17.99	53250	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	SERVICE CHARGE	6140425546	08/09/2024	5.00	53250	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140430067	08/16/2024	15.00	53295	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON RUBBER 4X6	6140430067	08/16/2024	4.00	53295	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	FIRST AID SUPPLY	6140430067	08/16/2024	17.99	53295	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	SERVICE CHARGE	6140430067	08/16/2024	5.00	53295	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140433476	08/26/2024	15.00	53353	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON RUBBER 4X6	6140433476	08/26/2024	4.00	53353	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	FIRST AID SUPPLY	6140433476	08/26/2024	17.99	53353	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	SERVICE CHARGE	6140433476	08/26/2024	5.00	53353	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140437976	08/26/2024	15.00	53353	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON RUBBER 4X6	6140437976	08/26/2024	4.00	53353	.00	0	

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100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	FIRST AID SUPPLY	6140437976	08/26/2024	17.99	53353	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	SERVICE CHARGE	6140437976	08/26/2024	5.00	53353	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	2559	TONY RYERSON	MAINT/CLEANING SERVICES	404	08/09/2024	300.00	53245	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	3695	OFFICE PRO INC	PEDESTAL 20" FF, PLATINUM	698784-1	08/09/2024	265.00	53239	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	3695	OFFICE PRO INC	PEDESTAL, 20" BBF, PLATINUM	698784-1	08/09/2024	270.00	53239	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	4426	SCHINDLER ELEVATOR C	QUARTERLY BILLING - INSPECTION SERVICE	8106666522	08/16/2024	610.23	53286	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	5160	CITY OF EVANSVILLE	City Hall - W & L Bill	2024-07	08/08/2024	823.97	2044	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	5600	WE ENERGIES	MONTHLY GAS SERVICE	00002-0724	08/01/2024	24.65	53196	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-CITY HALL	814200	08/16/2024	53.00	53281	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1090	AT&T	MONTHLY AT&T CHARGES-MUNICIPAL	6088822281-	08/16/2024	8.81	53259	.00	0	
Total 10051120355:							2,523.62		.00		
100-51140-285	DOG & CAT EXPENSE	4320	ROCK COUNTY TREASUR	DOG LICENSES - JULY	2024-07 DO	08/01/2024	21.00	53182	.00	0	
100-51140-285	DOG & CAT EXPENSE	4259	HUMANE SOCIETY OF SO	ANIMAL R&B / PICK UP CHARGE	217	08/09/2024	308.33	53225	.00	0	
Total 10051140285:							329.33		.00		
100-52200-20	Investigative Expenses	4107	TRANS UNION RISK AND A	CREDIT CHECK-POLICE	5729311-202	08/09/2024	238.00	53247	.00	0	
Total 10052200205:							238.00		.00		
100-52200-21	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	9978-0702	08/09/2024	7.00	2013244	.00	0	
100-52200-21	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	9978-0710	08/09/2024	28.00	2013244	.00	0	
100-52200-21	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	9978-0716	08/09/2024	28.00	2013244	.00	0	
100-52200-21	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	9978-0723	08/09/2024	7.00	2013244	.00	0	
100-52200-21	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	9978-0910-1	08/09/2024	21.00	2013244	.00	0	
100-52200-21	PROFESSIONAL SERVICES	3780	PERSONNEL EVALUATION	JV PEP BILLING	52144	08/26/2024	25.00	53339	.00	0	
100-52200-21	PROFESSIONAL SERVICES	923013	DEPARTMENT OF FINANCI	NOTARY RENEWALS	2024 NOTAR	08/06/2024	20.00	53201	.00	0	
100-52200-21	PROFESSIONAL SERVICES	923013	DEPARTMENT OF FINANCI	NOTARY RENEWALS	2024 NOTAR	08/06/2024	20.00	53202	.00	0	
Total 10052200210:							156.00		.00		
100-52200-25	POLICE - IT MAINT & REPAIR	2865	CONVERGINT TECHNOLO	ANNUAL DVS PLAN 3 CSP	IN00217169	08/01/2024	1,155.48	53153	.00	0	
100-52200-25	POLICE - IT MAINT & REPAIR	922880	TIMECLOCK PLUS, LLC	SCHEDULE ANYWHERE LICENSE	INV0036123	08/01/2024	750.00	53190	.00	0	
Total 10052200251:							1,905.48		.00		
100-52200-25	POLICE- IT EQUIP	922607	CRADLEPOINT INC	1 YR RENEWEL NET CLOUD MOBILE ESSENTIALS PLAN	SQ-758681	08/26/2024	1,770.00	53309	.00	0	

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Total 10052200252:							1,770.00		.00		
100-52200-31	POLICE OFFICE SUPPLIES	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140433475	08/26/2024	10.00	53353	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	1230	VESTIS	FIRST AID SUPPLY	6140433475	08/26/2024	17.99	53353	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	1230	VESTIS	SERVICE CHARGE	6140433475	08/26/2024	5.00	53353	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-POLICE DEPT	IN14795588	08/26/2024	18.38	53317	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-POLICE DEPT	IN14806211	08/26/2024	111.47	53317	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	9017	US BANK	FAMILY DOLLAR	2472-0703-1	08/09/2024	14.00	2013244	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-POLICE	2024-07	08/16/2024	38.04	53282	.00	0	
100-52200-31	POLICE OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-POLICE	Q1445668	08/16/2024	15.63	53282	.00	0	
Total 10052200310:							230.51		.00		
100-52200-33	POLICE PROFESSIONAL DEV	9017	US BANK	TRAFFIC VIOLATION & REGISTRATION	7376-0628	08/09/2024	6.12	2013244	.00	0	
100-52200-33	POLICE PROFESSIONAL DEV	9017	US BANK	CITY OF MADISON ADVANCE PATROL TATICS	7376-0718	08/09/2024	250.25	2013244	.00	0	
100-52200-33	POLICE PROFESSIONAL DEV	9017	US BANK	GRANT WRITING GREEN BAY CAMPUS	9978-0724-1	08/09/2024	299.00	2013244	.00	0	
100-52200-33	POLICE PROFESSIONAL DEV	1953	MOSHER & ASSOCIATES I	RENEWAL OF BOND J PUCKETT	2090	08/26/2024	30.00	53335	.00	0	
100-52200-33	POLICE PROFESSIONAL DEV	1953	MOSHER & ASSOCIATES I	RENEWAL OF BOND P REESE	2090	08/26/2024	30.00	53335	.00	0	
Total 10052200330:							615.37		.00		
100-52200-34	POLICE VEHICLE FUEL	922831	CONSUMERS COOP OIL C	POLICE - FUEL	154789-0724	08/16/2024	1,746.72	53266	.00	0	
Total 10052200343:							1,746.72		.00		
100-52200-35	POLICE EQUIP MAINTENANCE	2916	JANESVILLE DOOR CO LT	CLAMED MEASURED AND REWOUND BROKEN SPRING	131952	08/09/2024	1,046.86	53226	.00	0	
100-52200-35	POLICE EQUIP MAINTENANCE	9017	US BANK	AMAZON HIGH SPEED GER OC SPRAY TACO	9978-0626	08/09/2024	38.50	2013244	.00	0	
100-52200-35	POLICE EQUIP MAINTENANCE	9017	US BANK	SATHERS SERVICE TIRE REPAIR	9978-0711	08/09/2024	40.00	2013244	.00	0	
100-52200-35	POLICE EQUIP MAINTENANCE	9017	US BANK	AMAZON TORNADO 24 INCH HIGH VELOCITY HEAVY DUTY TILT METAL DRUM FAN	9978-0712	08/09/2024	129.99	2013244	.00	0	
100-52200-35	POLICE EQUIP MAINTENANCE	3751	PAPA DUKES-WHO'S CRAZ	PD-VEHICLE WASHES	2024-07	08/09/2024	100.56	53240	.00	0	
100-52200-35	POLICE EQUIP MAINTENANCE	5176	VARESIS AUTO & TRUCK	CHANGE ENGINE OIL & FILTER & TOP OFF FLUIDS	2924	08/09/2024	42.60	53249	.00	0	
Total 10052200350:							1,398.51		.00		
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140421425	08/01/2024	10.00	53194	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	FIRST AID SUPPLY	6140421425	08/01/2024	17.99	53194	.00	0	

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100-52200-35	POLICE BLDG MAINT	1230	VESTIS	SERVICE CHARGE	6140421425	08/01/2024	5.00	53194	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140425544	08/09/2024	10.00	53250	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	FIRST AID SUPPLY	6140425544	08/09/2024	17.99	53250	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	SERVICE CHARGE	6140425544	08/09/2024	5.00	53250	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140430066	08/16/2024	10.00	53295	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	FIRST AID SUPPLY	6140430066	08/16/2024	17.99	53295	.00	0	
100-52200-35	POLICE BLDG MAINT	1230	VESTIS	SERVICE CHARGE	6140430066	08/16/2024	5.00	53295	.00	0	
100-52200-35	POLICE BLDG MAINT	2559	TONY RYERSON	MAINT/CLEANING SERVICES	404	08/09/2024	300.00	53245	.00	0	
100-52200-35	POLICE BLDG MAINT	923008	HARTIN ELECTRIC	FIX OUTSIDE LIGHTS THAT DIDNT WORK & BYPASSED OLD PHOTO EYE SINCE LIGHTING BURNED THEM ALL UP AND PUT IN BULBS WITH PHOTO EYE BUILD IN TO BULB	2	08/26/2024	885.00	53319	.00	0	
Total 10052200355:							1,283.97		.00		
100-52200-36	POLICE BLDG UTILITIES EXPE	5160	CITY OF EVANSVILLE	EPD - W & L Bill	2024-07	08/08/2024	704.34	2044	.00	0	
100-52200-36	POLICE BLDG UTILITIES EXPE	5600	WE ENERGIES	MONTHLY GAS SERVICE	00005-0724	08/01/2024	12.70	53196	.00	0	
100-52200-36	POLICE BLDG UTILITIES EXPE	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-POLICE DEPT	0670753573	08/26/2024	443.90	53351	.00	0	
Total 10052200360:							1,160.94		.00		
100-52200-36	POLICE COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM POLICE	2336729010	08/26/2024	130.14	53306	.00	0	
100-52200-36	POLICE COMMUNICATIONS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP	37061187	08/01/2024	272.83	53164	.00	0	
Total 10052200361:							402.97		.00		
100-52210-21	FIRE DISTRICT CONTRIBUTIO	2280	EVANSVILLE COMMUNITY	CITY OF EVANSVILLE BUDGET SHARE, 35% OF \$290,585.04	EVL-24B	08/09/2024	101,704.77	53219	.00	0	
Total 10052210210:							101,704.77		.00		
100-52240-21	BLDG INSP - PROFESSIONAL	922983	GENERAL ENGINEERING	BUILDING INSPECTIONS 7/1/2024-7/31/2024	I53-222 (INS	08/16/2024	5,727.80	53271	.00	0	
Total 10052240210:							5,727.80		.00		
100-52240-30	BLDG INSP - MISC EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-BUILDING INSP	IN14795588	08/26/2024	.09	53317	.00	0	
100-52240-30	BLDG INSP - MISC EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-BUILDING INSP	IN14806211	08/26/2024	.53	53317	.00	0	
100-52240-30	BLDG INSP - MISC EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-BLDG INSP	2024-07	08/16/2024	8.89	53282	.00	0	
100-52240-30	BLDG INSP - MISC EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-BLDG INSP	Q1445668	08/16/2024	3.65	53282	.00	0	

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Total 10052240300:							13.16		.00		
100-52240-36	BLDG INSP - COMMUNICATIO	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM BLDG INS	2336729010	08/26/2024	6.85	53306	.00	0	
100-52240-36	BLDG INSP - COMMUNICATIO	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-ECON. DEV	0670528331	08/26/2024	94.18	53351	.00	0	
Total 10052240361:							101.03		.00		
100-53300-13	PW CLOTHING ALLOWANCE	922917	STREET RAGS	SAFETY GRN SHIRTS	2024-08	08/16/2024	56.68	53289	.00	0	
Total 10053300131:							56.68		.00		
100-53300-18	RECOGNITION PROGRAM PU	9017	US BANK	PIGGLY WIGGLY FOOD	3774-0703	08/09/2024	53.01	2013244	.00	0	
Total 10053300180:							53.01		.00		
100-53300-30	STREET TREE REMOVAL	9017	US BANK	FARM & FLEET CFARM & FLEET CEMENT UNIVERSAL, KIT STRING, STIHL PLATIUM BAR & CHAIN OIL	3774-0716-1	08/09/2024	70.64	2013244	.00	0	
Total 10053300301:							70.64		.00		
100-53300-31	PW OFFICE SUPPLIES & EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-DPW OFFICE	IN14795588	08/26/2024	.28	53317	.00	0	
100-53300-31	PW OFFICE SUPPLIES & EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-DPW OFFICE	IN14806211	08/26/2024	1.72	53317	.00	0	
100-53300-31	PW OFFICE SUPPLIES & EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-DPW	2024-07	08/16/2024	1.72	53282	.00	0	
100-53300-31	PW OFFICE SUPPLIES & EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-DPW	Q1445668	08/16/2024	.71	53282	.00	0	
Total 10053300310:							4.43		.00		
100-53300-33	PW PROFESSIONAL DEVL	9017	US BANK	SANDWICHES & CATERING	3774-0716-3	08/09/2024	40.18	2013244	.00	0	
100-53300-33	PW PROFESSIONAL DEVL	9017	US BANK	BRODIE'S ITALIAN BEEF	3774-0718-4	08/09/2024	30.81	2013244	.00	0	
100-53300-33	PW PROFESSIONAL DEVL	922952	WISCONSIN DNR	WASTEWATER OPERATOR CERTIFICATION EXAM	2024-08 LEU	08/16/2024	50.00	53298	.00	0	
Total 10053300330:							120.99		.00		
100-53300-34	PW - TOOLS & EQUIP	1060	EVANSVILLE HARDWARE	EROSION CTRL STRAW BLNKT	K28730	08/09/2024	28.99	53220	.00	0	
100-53300-34	PW - TOOLS & EQUIP	1060	EVANSVILLE HARDWARE	STIHL HTA50 CORDLESS POLE PRU	K28730	08/09/2024	519.99	53220	.00	0	
Total 10053300340:							548.98		.00		
100-53300-34	PW VEHICLE FUEL	9017	US BANK	BP	3774-0718	08/09/2024	113.12	2013244	.00	0	

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100-53300-34	PW VEHICLE FUEL	1681	CASEY'S BUSINESS MAST	DPW FUEL W/ DISCOUNT	QN366-0724	08/01/2024	96.59	53149	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	86.26	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	79.23	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	56.29	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	60.56	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	49.65	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	89.19	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	95.01	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	34.29	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	136.89	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	84.35	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	70.61	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	169.68	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	113.77	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	126.55	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	71.42	53211	.00	0	
100-53300-34	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0724	08/09/2024	90.90	53211	.00	0	
Total 10053300343:							1,624.36		.00		
100-53300-35	PW BLDG MAINT & SUPPLIES	1060	EVANSVILLE HARDWARE	DSP GLOVE NIT XL BLK PF	K28759	08/09/2024	19.99	53220	.00	0	
100-53300-35	PW BLDG MAINT & SUPPLIES	9017	US BANK	AGRISEL GLADIATOR RODENTICIDE, MOUSE BAIT, RAT BAIT	3774-0628	08/09/2024	80.23	2013244	.00	0	
100-53300-35	PW BLDG MAINT & SUPPLIES	9017	US BANK	BENCHMARK ABRASIVES 8" TCT SAW BLADES, TUNGSTEN CARBIDE TIPPED CIRCULAR METAL CUTTING SAW BLADES FOR STEEL	3774-0630	08/09/2024	22.30	2013244	.00	0	
100-53300-35	PW BLDG MAINT & SUPPLIES	9017	US BANK	AMAZON OSHLUN SBF-080048 8 INCH 48 TOOTH TCG SAW BLADE	3774-0630	08/09/2024	30.59	2013244	.00	0	
Total 10053300355:							153.11		.00		
100-53300-36	PW BLDG UTILITIES EXP-HEAT	5160	CITY OF EVANSVILLE	DPW Garage - W & L Bill	2024-07	08/08/2024	672.64	2044	.00	0	
100-53300-36	PW BLDG UTILITIES EXP-HEAT	5600	WE ENERGIES	MONTHLY GAS SERVICE	00001-0724	08/09/2024	25.17	53251	.00	0	
Total 10053300360:							697.81		.00		
100-53300-36	PW COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM DPW	2336729010	08/26/2024	20.55	53306	.00	0	
100-53300-36	PW COMMUNICATIONS	1730	TIME WARNER CABLE	MONTHLY CHARTER BUSINESS SERVICE	1708303010	08/09/2024	119.98	53244	.00	0	
100-53300-36	PW COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-DPW	0670492299	08/26/2024	86.99	53351	.00	0	
100-53300-36	PW COMMUNICATIONS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP	37061187	08/01/2024	47.30	53164	.00	0	
Total 10053300361:							274.82		.00		

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100-53300-39	PW MISC EXPENSE	3305	MERCY HEALTH SYSTEM	HEPATITIS B IMMUNIZATION	00027437-00	08/09/2024	68.00	53233	.00	0	
100-53300-39	PW MISC EXPENSE	3305	MERCY HEALTH SYSTEM	HEPATITIS B IMMUNIZATION	00028021-00	08/26/2024	68.00	53332	.00	0	
Total 10053300390:							136.00		.00		
100-53310-29	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	FUEL SURCHARGE	0005217484	08/16/2024	309.82	53276	.00	0	
100-53310-29	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	MONTHLY TRASH SERVICE/WEEKLY	0005217484	08/16/2024	6,850.30	53276	.00	0	
100-53310-29	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	MONTHLY RECYCLE SERVICE/BI-WEEKLY	0005217484	08/16/2024	3,396.80	53276	.00	0	
100-53310-29	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	MONTHLY RECYCLE SERVICE/BI-WEEKLY	0005217484	08/16/2024	3,163.60	53276	.00	0	
100-53310-29	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	MONTHLY TRASH SERVICE/WEEKLY	0005217484	08/16/2024	6,649.00	53276	.00	0	
100-53310-29	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	MONTHLY RECYCLE SERVICE/BI-WEEKLY	0005217484	08/16/2024	3,176.80	53276	.00	0	
100-53310-29	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	4 YARD FRONT LOAD TRASH SERVICE	0005217484	08/16/2024	103.32	53276	.00	0	
100-53310-29	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	2 YARD FRONT LOAD TRASH SERVICE	0005217484	08/16/2024	95.00	53276	.00	0	
100-53310-29	Recycling & Refuse Collection	1295	LRS-BADGERLAND DISPO	2 YARD FRONT LOAD RECYCLE SERVICE	0005217484	08/16/2024	79.00	53276	.00	0	
Total 10053310290:							23,823.64		.00		
100-53470-30	PW STREET LIGHTING EXP	5160	CITY OF EVANSVILLE	Orn st lights - W & L Bill	2024-07	08/08/2024	5,256.60	2044	.00	0	
Total 10053470300:							5,256.60		.00		
100-54620-21	SENIOR CITIZENS PROGRAM	2239	CREEKSIDE PLACE INC	MONTHLY SR PROGRAMMING	40317	08/09/2024	375.00	53215	.00	0	
Total 10054620210:							375.00		.00		
100-54620-21	SENIOR TRANS & SERVICES	2239	CREEKSIDE PLACE INC	SR SERVICE COOR COMPENSATION	40317	08/09/2024	1,925.84	53215	.00	0	
Total 10054620212:							1,925.84		.00		
100-55720-30	PARK MAINT EXPENSES	1404	BEACON ATHLETICS	COCOA MAT 6X4 W/LEVEL BAR AND CHAIN	0596914-IN	08/09/2024	795.00	53205	.00	0	
100-55720-30	PARK MAINT EXPENSES	1404	BEACON ATHLETICS	PRO STRING WINDER	0596914-IN	08/09/2024	109.00	53205	.00	0	
100-55720-30	PARK MAINT EXPENSES	1404	BEACON ATHLETICS	BEACON TRIPLE PLAY BATTERS BOX TEMPLATE	0596914-IN	08/09/2024	210.00	53205	.00	0	
100-55720-30	PARK MAINT EXPENSES	1404	BEACON ATHLETICS	DOUBLE PLAY GRADING RAKE 36"	0596914-IN	08/09/2024	145.00	53205	.00	0	
100-55720-30	PARK MAINT EXPENSES	1404	BEACON ATHLETICS	LUTE/SCARIFIER RAKE 30"	0596914-IN	08/09/2024	139.00	53205	.00	0	
100-55720-30	PARK MAINT EXPENSES	1404	BEACON ATHLETICS	15 FOAM BASE PLUGS BUCKET	0596914-IN	08/09/2024	360.00	53205	.00	0	
100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	GFCI OUTLET 20A LT/A	K28509	08/09/2024	25.99	53220	.00	0	
100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	CABLE TIE 8" 50# WHT	K28671	08/09/2024	4.99	53220	.00	0	
100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	TIE DWN RTCH ORG 14" 4PK	K28671	08/09/2024	23.99	53220	.00	0	

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100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	VENTCLIP RYC FRSHLNN 4PK	K28830	08/09/2024	2.99	53220	.00	0	
100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	CRNR BRACE FLAT 2" ZN 4PK	K28830	08/09/2024	3.59	53220	.00	0	
100-55720-30	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	GLASS/ACRYLIC	K28830	08/09/2024	59.45	53220	.00	0	
100-55720-30	PARK MAINT EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-PARK MAINT	IN14795588	08/26/2024	.31	53317	.00	0	
100-55720-30	PARK MAINT EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-PARK MAINT	IN14806211	08/26/2024	1.91	53317	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	2X SPRAY PAINT GLS A RED	52653	08/09/2024	17.94	53232	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	2X10-8' #2&BTR FIR	52851	08/09/2024	126.90	53232	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	CLR X DISINFECT WIPES	52851	08/09/2024	19.98	53232	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	2PK LYSOL TOILET BOWL CLN	52851	08/09/2024	19.16	53232	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	LYSOL DISINFECTN LEMON	52851	08/09/2024	6.97	53232	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	LYSOL DISINFCTNT MANGO	52851	08/09/2024	13.94	53232	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	2 PK QC RETR UTILITY KNIFE	52851	08/09/2024	8.98	53232	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	AA RAYOVAC ALKALINE 48PK	52851	08/09/2024	19.98	53232	.00	0	
100-55720-30	PARK MAINT EXPENSES	3435	MENARD'S-JANESVILLE	LYSOL DISINFECT MORN BRZ	52851	08/09/2024	6.97	53232	.00	0	
100-55720-30	PARK MAINT EXPENSES	3456	MID-STATE EQUIPMENT	PARTS	I52891	08/09/2024	144.94	53235	.00	0	
100-55720-30	PARK MAINT EXPENSES	9017	US BANK	FASTTRAC BLOX FASTRAC RODENTICIDE 4LB PAIL	3774-0629	08/09/2024	68.99	2013244	.00	0	
100-55720-30	PARK MAINT EXPENSES	9017	US BANK	AMAZON MADE IN THE USA HEAVY DUTY SIZE 6X10 AMERICAN FLAG	3774-0630-4	08/09/2024	111.99	2013244	.00	0	
100-55720-30	PARK MAINT EXPENSES	9017	US BANK	3M WORKTUNES CONNECT AM/FM HEARING PROTECTOR	3774-0715-1	08/09/2024	133.02	2013244	.00	0	
100-55720-30	PARK MAINT EXPENSES	9017	US BANK	AMAZON WOMEN/WHEELCHAIR RESTROOM SIGN BY GDS	3774-0718-2	08/09/2024	22.95	2013244	.00	0	
100-55720-30	PARK MAINT EXPENSES	9017	US BANK	AMAZON MEN/WHEELCHAIR BATHROOM SIGN BY GDS	3774-0718-2	08/09/2024	22.95	2013244	.00	0	
100-55720-30	PARK MAINT EXPENSES	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM PARKS	2336729010	08/26/2024	6.85	53306	.00	0	
100-55720-30	PARK MAINT EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX- SHELTER RENTAL/PICNIC TABLES	2024-07 SAL	08/16/2024	3.65	2048	.00	0	
100-55720-30	PARK MAINT EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX- SHELTER RENTAL/PICNIC TABLES	2024-06 SAL	08/07/2024	15.90	2043	.00	0	
100-55720-30	PARK MAINT EXPENSES	4041	REGEZ SUPPLY CO INC	2PLY TOILET TISSUE	256763	08/09/2024	124.44	53241	.00	0	
100-55720-30	PARK MAINT EXPENSES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-PARK	2024-07	08/16/2024	1.76	53282	.00	0	
100-55720-30	PARK MAINT EXPENSES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-PARK	Q1445668	08/16/2024	.73	53282	.00	0	
100-55720-30	PARK MAINT EXPENSES	923014	MIGRATORY BIRD MANAG	AGRILASER 500 HANDHELD LASER PROPOSAL	2024-08	08/16/2024	1,000.00	53278	.00	0	
Total 10055720300:							3,780.21		.00		
100-55720-34	PARKS FUEL	1681	CASEY'S BUSINESS MAST	PARK FUEL W/ DISCOUNT	QN366-0724	08/01/2024	516.23	53149	.00	0	
Total 10055720343:							516.23		.00		
100-55720-36	PARK UTILITIES EXPENSE	5160	CITY OF EVANSVILLE	Park shelters - W & L Bill	2024-07	08/08/2024	10,500.56	2044	.00	0	

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Total 10055720360:							10,500.56		.00		
100-55720-36	PARKS COMMUNICATION EXP	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE- PARKS MAINT.	0670492299	08/26/2024	45.99	53351	.00	0	
Total 10055720361:							45.99		.00		
100-55720-36	BALLFIELD LIGHTING EXP	5160	CITY OF EVANSVILLE	Ballfield lights- W & L Bill	2024-07	08/08/2024	421.35	2044	.00	0	
Total 10055720362:							421.35		.00		
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	4X6 XTRAC MAT OXYX	4199124762	08/01/2024	17.98	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	WET MOP LARGE	4199124762	08/01/2024	4.49	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4199124762	08/01/2024	13.40	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG AIR SVC	4199124762	08/01/2024	31.75	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG SOAP SVC	4199124762	08/01/2024	33.65	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4199124762	08/01/2024	31.10	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	HRDWND WHT PAPER LRG	4199124762	08/01/2024	41.47	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4199124762	08/01/2024	19.01	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	3X10 XTRAC MAT ONYX	4199902831	08/01/2024	43.05	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	WET MOP LARGE	4199902831	08/01/2024	4.64	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4199902831	08/01/2024	13.40	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG AIR SVC	4199902831	08/01/2024	32.73	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG SOAP SVC	4199902831	08/01/2024	34.61	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4199902831	08/01/2024	32.01	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4199902831	08/01/2024	19.61	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN BASE CHG	4200060690	08/01/2024	54.08	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4200060690	08/01/2024	206.40	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4200060690	08/01/2024	236.33	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4200060690	08/01/2024	99.07	53152	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	WET MOP LARGE	4202040104	08/26/2024	4.64	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4202040104	08/26/2024	13.40	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG AIR SVC	4202040104	08/26/2024	32.73	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG SOAP SVC	4202040104	08/26/2024	34.61	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4202040104	08/26/2024	74.65	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4202040104	08/26/2024	19.61	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	3X10 XTRAC MAT ONYX	4202763427	08/26/2024	43.05	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	WET MOP LARGE	4202763427	08/26/2024	4.64	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4202763427	08/26/2024	13.40	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG AIR SVC	4202763427	08/26/2024	32.73	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	SIG SOAP SVC	4202763427	08/26/2024	34.61	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4202763427	08/26/2024	19.61	53308	.00	0	

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100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN BASE CHG	4202883736	08/26/2024	54.08	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4202883736	08/26/2024	206.40	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4202883736	08/26/2024	236.33	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4202883736	08/26/2024	99.07	53308	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-SWIMMING POOL	IN14795588	08/26/2024	.25	53317	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-SWIMMING POOL	IN14806211	08/26/2024	1.54	53317	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2942	JEFF'S PLUMBING & HEAT	WATER FOSTENER SALT, LABOR AND MATERIAL	2024-08	08/26/2024	150.00	53324	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3239	LOCKS & UNLOCKS INC	700 WEST PORTER RD	2115853	08/09/2024	218.92	53229	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	50# SODIUM BICARBONATE	113995	08/01/2024	104.97	53172	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	BULK LIQUID CHLORINE	114344	08/01/2024	837.50	53172	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	HAZARDOUS MATERIALS CHARGE	114344	08/01/2024	5.00	53172	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	FUEL/DELIVERY CHARGE	114344	08/01/2024	5.00	53172	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	BULK LIQUID CHLORINE	115180	08/26/2024	586.25	53334	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	HAZARDOUS MATERIALS CHARGE	115180	08/26/2024	5.00	53334	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3460	MIDWEST POOL SUPPLY	FUEL/DELIVERY CHARGE	115180	08/26/2024	5.00	53334	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	5160	CITY OF EVANSVILLE	Pool - W & L Bill	2024-07	08/08/2024	7,102.43	2044	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	5600	WE ENERGIES	MONTHLY GAS SERVICE	00012-0724	08/01/2024	68.06	53196	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	5600	WE ENERGIES	MONTHLY GAS SERVICE	00013-0724	08/01/2024	502.43	53196	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	9017	US BANK	AMERICAN RED CROSS - LIFEGUARDING	4877-0709	08/09/2024	598.00	2013244	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM POOL	2336729010	08/26/2024	13.70	53306	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1730	TIME WARNER CABLE	CHARTER SPECTRUM CITY HALL	2342021010	08/16/2024	199.98	53290	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1850	COMPUTER KNOW HOW L	LENOVO IDEACENTRE AIO PC, RYZEN 5, 16GB MEMEORY, 512GB SSD HARD DRIVE, 24" TOUCHSCREEN DISPLAY, KEYBOARD & MOUSE	41152	08/16/2024	675.00	53265	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX-POOL	2024-07 SAL	08/16/2024	2,017.34	2048	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX-POOL	2024-06 SAL	08/07/2024	4,688.61	2043	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	1090	AT&T	MONTHLY AT&T CHARGES-POOL & PARK STORE	6088822281-	08/16/2024	8.81	53259	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - SWIMMING POOL	2024-07	08/16/2024	3.44	53282	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE - SWIMMING POOL	Q1445668	08/16/2024	1.41	53282	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3229	LIBERTY LAWN AND MAIN	MOWING & BAG CLIPPINGS, TRIM, BLOW OFF PADS & WALKWAYS & DISPOSE OF DEBRIS & GARBAGE FROM PROPERTY	2511	08/26/2024	585.00	53326	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3229	LIBERTY LAWN AND MAIN	MOWING & BAG CLIPPINGS, TRIM, BLOW OFF PADS & WALKWAYS & DISPOSE OF DEBRIS & GARBAGE FROM PROPERTY	2511	08/26/2024	617.50	53326	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3229	LIBERTY LAWN AND MAIN	MOWING & BAG CLIPPINGS, TRIM, BLOW OFF PADS & WALKWAYS & DISPOSE OF DEBRIS & GARBAGE FROM PROPERTY	2511	08/26/2024	617.50	53326	.00	0	

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100-55730-30	SWIMMING POOL EXPENSES	3229	LIBERTY LAWN AND MAIN	MOWING & BAG CLIPPINGS, TRIM, BLOW OFF PADS & WALKWAYS & DISPOSE OF DEBRIS & GARBAGE FROM PROPERTY	2511	08/26/2024	487.50	53326	.00	0	
100-55730-30	SWIMMING POOL EXPENSES	3229	LIBERTY LAWN AND MAIN	MOWING & BAG CLIPPINGS, TRIM, BLOW OFF PADS & WALKWAYS & DISPOSE OF DEBRIS & GARBAGE FROM PROPERTY	2511	08/26/2024	757.80	53326	.00	0	
Total 10055730300:							22,756.28		.00		
100-55730-35	POOL/PARK STORE MAINT EX	3460	MIDWEST POOL SUPPLY	GAL. PHOSPHATE REMOVER	113995	08/01/2024	156.99	53172	.00	0	
Total 10055730350:							156.99		.00		
100-55740-30	PARK STORE EXPENSES	2800	HOLIDAY WHOLESale INC	CANDY, PIZZA, GATORADE, CAN LINER, SODA, PICKLES, ICE CREAM	1792971	08/16/2024	2,530.85	53273	.00	0	
100-55740-30	PARK STORE EXPENSES	2800	HOLIDAY WHOLESale INC	CANDY, PORTION CUP, WATER, SODA, CAN LINER ROLL, TEA, CHICKEN, MAC AN CHEESE	1798347	08/16/2024	2,250.10	53273	.00	0	
100-55740-30	PARK STORE EXPENSES	2800	HOLIDAY WHOLESale INC	FLAVOR ICE, BUBBLE TEA, LEMONADE, CHIPS, CHICKEN, PIZZA, CHEESE CURDS, ICE CREAM	1800873	08/16/2024	1,525.60	53273	.00	0	
100-55740-30	PARK STORE EXPENSES	2800	HOLIDAY WHOLESale INC	CHEESE GEHL, BUBBLE TEA, GATORADE, BOSCO STICKS, PIZZA, ICE CREAM.	1807209	08/26/2024	2,611.25	53320	.00	0	
100-55740-30	PARK STORE EXPENSES	5160	CITY OF EVANSVILLE	Park Store - W & L Bill	2024-07	08/08/2024	64.58	2044	.00	0	
100-55740-30	PARK STORE EXPENSES	9017	US BANK	AMAZON MUSHPORT WATERPROFF STOPWATCH TIMER ONLY	0981-0707	08/09/2024	124.72	2013244	.00	0	
100-55740-30	PARK STORE EXPENSES	5560	WISCONSIN DEPT OF REV	STOPWATCH WITH ON/OFF SALES USE TAX-PARK STORE	2024-07 SAL	08/16/2024	465.00	2048	.00	0	
100-55740-30	PARK STORE EXPENSES	5560	WISCONSIN DEPT OF REV	SALES USE TAX-PARK STORE	2024-06 SAL	08/07/2024	766.03	2043	.00	0	
Total 10055740300:							10,338.13		.00		
100-55750-21	YOUTH CENTER PROF SERVI	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-EYC	IN14795588	08/26/2024	.04	53317	.00	0	
100-55750-21	YOUTH CENTER PROF SERVI	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-YOUTH CENTER	IN14806211	08/26/2024	.23	53317	.00	0	
100-55750-21	YOUTH CENTER PROF SERVI	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-YOUTH CTR	814264	08/26/2024	38.00	53341	.00	0	
Total 10055750210:							38.27		.00		
100-55750-30	YOUTH CENTER OPER EXPE	5600	WE ENERGIES	MONTHLY GAS SERVICE	00010-0724	08/01/2024	9.57	53196	.00	0	
100-55750-30	YOUTH CENTER OPER EXPE	9017	US BANK	SWANK MOTION PICTURES	6123-0701-1	08/09/2024	500.00	2013244	.00	0	
100-55750-30	YOUTH CENTER OPER EXPE	9017	US BANK	SIGNS ON THE CHEAP	6123-0703-2	08/09/2024	108.95	2013244	.00	0	
100-55750-30	YOUTH CENTER OPER EXPE	9017	US BANK	BP	6887-0712	08/09/2024	10.76	2013244	.00	0	
100-55750-30	YOUTH CENTER OPER EXPE	9017	US BANK	CASEY'S GENERAL STORE	6887-0712	08/09/2024	5.99	2013244	.00	0	

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100-55750-30	YOUTH CENTER OPER EXPE	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM YOUTH CENTER	2336729010	08/26/2024	6.85	53306	.00	0	
100-55750-30	YOUTH CENTER OPER EXPE	1730	CHARTER COMMUNICATI	MONTHLY CHARTER BUSINESS SERVICE	0084271071	08/01/2024	153.92	53150	.00	0	
100-55750-30	YOUTH CENTER OPER EXPE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-YOUTH CENTER	2024-07	08/16/2024	.06	53282	.00	0	
100-55750-30	YOUTH CENTER OPER EXPE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-YOUTH CENTER	Q1445668	08/16/2024	.02	53282	.00	0	
Total 10055750300:							796.12		.00		
100-55750-35	YOUTH CNTR REPAIRS& MAIN	1885	CONSIGNY LAW FIRM SC	ATTY FEES-YOUTH CENTER BLDG	60830	08/09/2024	363.00	53210	.00	0	
100-55750-35	YOUTH CNTR REPAIRS& MAIN	5160	CITY OF EVANSVILLE	Yth center/aware- W & L Bill	2024-07	08/08/2024	209.66	2044	.00	0	
Total 10055750355:							572.66		.00		
100-55760-30	BASEBALL/RECREATON EXPE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-BASEBALL	IN14795588	08/26/2024	1.10	53317	.00	0	
100-55760-30	BASEBALL/RECREATON EXPE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-BASEBALL	IN14806211	08/26/2024	6.67	53317	.00	0	
100-55760-30	BASEBALL/RECREATON EXPE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-BASEBALL	2024-07	08/16/2024	2.42	53282	.00	0	
100-55760-30	BASEBALL/RECREATON EXPE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-BASEBALL	Q1445668	08/16/2024	.99	53282	.00	0	
100-55760-30	BASEBALL/RECREATON EXPE	2944	JESSICA ROSE PHOTOGR	BASEBALL PHOTOS-TBALL & COACH PITCH	1002	08/01/2024	1,560.00	53167	.00	0	
Total 10055760300:							1,571.18		.00		
100-56820-30	ECONOMIC DEVELOPMENT E	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-ECON DEV	IN14795588	08/26/2024	.38	53317	.00	0	
100-56820-30	ECONOMIC DEVELOPMENT E	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-ECON DEV	IN14806211	08/26/2024	2.28	53317	.00	0	
100-56820-30	ECONOMIC DEVELOPMENT E	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-ECNOMIC DEVELOPEMENT	2024-07	08/16/2024	.89	53282	.00	0	
100-56820-30	ECONOMIC DEVELOPMENT E	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-ECNOMIC DEVELOPEMENT	Q1445668	08/16/2024	.37	53282	.00	0	
Total 10056820300:							3.92		.00		
100-56820-42	PRINT MATERIALS	2163	EVANSVILLE CHAMBER O	BROCHURES FOR BIKE THE BARN	04229-43940	08/01/2024	270.00	53157	.00	0	
Total 10056820420:							270.00		.00		
100-56840-21	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-COMMUNITY PLANNING	60640	08/09/2024	33.00	53210	.00	0	
100-56840-21	PROFESSIONAL SERVICES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-COMM DEV/PLAN	Q1445668	08/16/2024	.02	53282	.00	0	
Total 10056840210:							33.02		.00		
100-56840-30	COMMUNITY DEVELOP EXPE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-COMM							

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				DEV/PLAN	IN14795588	08/26/2024	7.42	53317	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-COMM	IN14806211	08/26/2024	45.02	53317	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	1652	C & M PRINTING	DEV/PLAN COIL BINDING ONLY SMART GROWTH PLAN	74344	08/09/2024	119.67	53207	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM ECON DEVL	2336729010	08/26/2024	13.70	53306	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-ECON. DEV	0670528331	08/26/2024	87.76	53351	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP	37061187	08/01/2024	9.48	53164	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-COMM	2024-07	08/16/2024	.06	53282	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	2763	QUADIENT FINANCE USA I	DEV/PLAN MONTHLY POSTAGE-COMM	2024-07	08/16/2024	12.18	53282	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	2763	QUADIENT FINANCE USA I	DEV/PLAN MONTHLY POSTAGE-COMM	Q1445668	08/16/2024	5.01	53282	.00	0	
100-56840-30	COMMUNITY DEVELOP EXPE	922873	APG OF SOUTHERN WISC	DEV/PLAN PUBLIC HEARING - CONDITIONAL USE, LAND DIVISION, REZONING	345109	08/01/2024	38.15	53145	.00	0	
Total 10056840300:							338.45		.00		
100-56880-30	HISTORIC PRESERVATION EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-HIST PRES	IN14795588	08/26/2024	3.18	53317	.00	0	
100-56880-30	HISTORIC PRESERVATION EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-HIST PRES	IN14806211	08/26/2024	19.27	53317	.00	0	
100-56880-30	HISTORIC PRESERVATION EX	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-HISTORIC PRES.	2024-07	08/16/2024	10.43	53282	.00	0	
100-56880-30	HISTORIC PRESERVATION EX	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-HISTORIC PRES.	Q1445668	08/16/2024	4.29	53282	.00	0	
Total 10056880300:							37.17		.00		
110-56820-410	ECONOMIC DEVELOPMENT M	2163	EVANSVILLE CHAMBER O	ANNUAL PRINGIN COST THROUGH CANVA	04251-41140	08/26/2024	280.00	53311	.00	0	
110-56820-410	ECONOMIC DEVELOPMENT M	9222	SUE BERG	EVENT MARKETING FOR 9-13-2024	2024-08	08/26/2024	29.90	53346	.00	0	
110-56820-410	ECONOMIC DEVELOPMENT M	3744	OUR WISCONSIN MAGAZI	1/6 PAGE AD	5188	08/01/2024	646.00	53175	.00	0	
Total 11056820410:							955.90		.00		
200-52220-21	EMS PROFESSIONAL SERVIC	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-EMS BLDG	814205	08/26/2024	32.00	53341	.00	0	
Total 20052220210:							32.00		.00		
200-52220-31	EMS OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-EMS	IN14795588	08/26/2024	.07	53317	.00	0	
200-52220-31	EMS OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-EMS	IN14806211	08/26/2024	.41	53317	.00	0	
200-52220-31	EMS OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-EMS	2024-07	08/16/2024	9.74	53282	.00	0	
200-52220-31	EMS OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-EMS	Q1445668	08/16/2024	4.00	53282	.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 20052220310:							14.22		.00		
200-52220-34	EMS MED SUPPLIES & EQUIP	5253	WELDERS SUPPLY COMP	DUSP OXYGEN 387L 13CF	3099732	08/01/2024	64.51	53197	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	5253	WELDERS SUPPLY COMP	D USP OXY	3104646	08/09/2024	153.04	53252	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	IV SOLUTION, SODIUM CHOLORIDE	85439127	08/09/2024	145.60	53206	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	GLOVES, KC500 PURPLE NITRILE	85439127	08/09/2024	118.70	53206	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	REGULATOR MINI CGA870	85439127	08/09/2024	57.58	53206	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	GLUCAGON 1MG	85439127	08/09/2024	409.98	53206	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	TYLENOL EXTRA STRENGTH	85439127	08/09/2024	41.79	53206	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	THERMAL PAPER 80 MM	85439127	08/09/2024	53.99	53206	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	BANDAGE OLAES 4 IN	85439127	08/09/2024	55.74	53206	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	ELECTROIDE, WHITE SENSOR CENTER STUD	85439127	08/09/2024	190.80	53206	.00	0	
200-52220-34	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	ELASTIC BANDAGE	85439127	08/09/2024	49.50	53206	.00	0	
Total 20052220340:							1,341.23		.00		
200-52220-34	EMS AMBULANCE FUEL	922831	CONSUMERS COOP OIL C	EMS - FUEL	154781-0724	08/09/2024	759.07	53211	.00	0	
Total 20052220343:							759.07		.00		
200-52220-35	EMS AMBULANCE MAINTENA	2542	GORDIE BOUCHER OF JA	CHANGE ENGINE OIL & FILTER, KIT - ELEMENT & GASKET - OIL FILTER, REPLACE FUEL FILTER	676824	08/26/2024	114.95	53316	.00	0	
200-52220-35	EMS AMBULANCE MAINTENA	2542	GORDIE BOUCHER OF JA	DIAG CHECK ENGINE LIGHT ON, SELF TEST, FIND MAF READING CODES	674015	08/09/2024	516.26	53224	.00	0	
Total 20052220350:							631.21		.00		
200-52220-35	EMS BUILDING MAINT & REPA	1060	EVANSVILLE HARDWARE	HI-VELOCITY FLR FN 18" BK	K28877	08/09/2024	56.99	53220	.00	0	
200-52220-35	EMS BUILDING MAINT & REPA	1060	EVANSVILLE HARDWARE	DEHUMIDIFIER 50PT	K28877	08/09/2024	329.99	53220	.00	0	
200-52220-35	EMS BUILDING MAINT & REPA	1060	EVANSVILLE HARDWARE	FILTER AIR PLEAT	K28878	08/09/2024	20.97	53220	.00	0	
200-52220-35	EMS BUILDING MAINT & REPA	1060	EVANSVILLE HARDWARE	EX CORD 12/3SJTW YL 25	K28882	08/09/2024	34.99	53220	.00	0	
Total 20052220355:							442.94		.00		
200-52220-36	EMS COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM EMS	2336729010	08/26/2024	13.70	53306	.00	0	
200-52220-36	EMS COMMUNICATIONS	2630	GENERAL COMMUNICATI	GCI BATTERY 7.2V	332215	08/09/2024	1,365.00	53222	.00	0	
200-52220-36	EMS COMMUNICATIONS	2630	GENERAL COMMUNICATI	GCI VATTERY 7.4V	332215	08/09/2024	126.00	53222	.00	0	
200-52220-36	EMS COMMUNICATIONS	2630	GENERAL COMMUNICATI	KENWOOD VHF HELICAL ANTENNA 146-162 MHZ	332215	08/09/2024	60.00	53222	.00	0	
200-52220-36	EMS COMMUNICATIONS	2630	GENERAL COMMUNICATI	KENWOOD SPRING ACTION BELT CLIP	332215	08/09/2024	124.60	53222	.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
200-52220-36	EMS COMMUNICATIONS	2630	GENERAL COMMUNICATI	GCI SIX UNIT RAPID RATE BANK CHARGER	332215	08/09/2024	458.33	53222	.00	0	
200-52220-36	EMS COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-EMS	0670716440	08/26/2024	123.91	53351	.00	0	
200-52220-36	EMS COMMUNICATIONS	1090	AT&T	MONTHLY AT&T CHARGES-EMS	6088822281-	08/16/2024	17.60	53259	.00	0	
200-52220-36	EMS COMMUNICATIONS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP	37061187	08/01/2024	33.79	53164	.00	0	
Total 20052220361:							2,322.93		.00		
200-52220-36	EMS UTILITIES	5160	CITY OF EVANSVILLE	EMS - W & L Bill	2024-07	08/08/2024	536.45	2044	.00	0	
200-52220-36	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE	00003-0724	08/01/2024	9.57	53196	.00	0	
200-52220-36	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE	00007-0724	08/01/2024	12.40	53196	.00	0	
200-52220-36	EMS UTILITIES	1730	CHARTER COMMUNICATI	MONTHLY CHARTER BUSINESS SERVICE	0035901080	08/16/2024	56.09	53262	.00	0	
Total 20052220362:							614.51		.00		
210-55700-25	LIBRARY- IT MAINT & REPAIR	7888	MIDWEST TAPE LLC	HOOPLA DIGITAL SERVICES JULY	505842088	08/09/2024	599.87	53236	.00	0	
Total 21055700251:							599.87		.00		
210-55700-31	LIBRARY OFFICE SUPPLIES	4600	STAPLES BUSINESS CRE	PENCIL SHARPENER, THERMAL CASH ROLLS, FILE FOLDERS	7001512142	08/09/2024	52.50	53242	.00	0	
210-55700-31	LIBRARY OFFICE SUPPLIES	4600	STAPLES BUSINESS CRE	BATTERY, NOTE PADS, COPY PAPER, DRY ERASE CLEANER	7001512142	08/09/2024	58.09	53242	.00	0	
Total 21055700310:							110.59		.00		
210-55700-31	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-LIBRARY	IN14509848	08/26/2024	63.16	53317	.00	0	
210-55700-31	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-LIBRARY	IN14574616	08/26/2024	109.71	53317	.00	0	
210-55700-31	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES	IN14770681	08/01/2024	81.66	53162	.00	0	
210-55700-31	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES	IN14785791	08/16/2024	156.99	53272	.00	0	
Total 21055700312:							411.52		.00		
210-55700-31	LIBRARY POSTAGE	8060	PETTY CASH-EAGER FRE	POSTAGE	2024-08	08/01/2024	5.38	53176	.00	0	
Total 21055700313:							5.38		.00		
210-55700-35	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X5 ACTIVE SCRAPER	4201332939	08/16/2024	13.78	53263	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X10 BLACK MAT	4201332939	08/16/2024	22.88	53263	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X5 BLACK MAT	4201332939	08/16/2024	5.15	53263	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	1776	CINTAS	4X6 BLACK MAT	4201332939	08/16/2024	9.55	53263	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	3375	MCCANN'S ROOTER SEW	OBSTRUCTION FROM CLEANOUT IN							

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
				WALL BATHROOM ON RIGHT UNISEX BATHROOMS	18136	08/26/2024	195.00	53331	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	4600	STAPLES BUSINESS CRE	TOILET PAPER, EXPO WHITEBOARD CARE DRY ERASE CLEANER, COASTWIDE PAPER TOWELS	7001512142	08/09/2024	85.11	53242	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	921619	GOLZ ELECTRIC	CHECKING CIRCUIT FOR OFFICE	3841	08/01/2024	90.00	53160	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	922933	NORSE LAWN SERVICE LL	MOWING	208	08/01/2024	150.00	53174	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	923003	COVERALL NORTH AMERI	COMMERCIAL CLEANING SERVICES - BILLED ON BEHALF OF R & R CLEANING SERVICE LLC	1240218699	08/09/2024	1,087.00	53214	.00	0	
210-55700-35	BLDG MAINTENANCE & REPAI	923011	HOH WATER TECHNOLOG	5 GALLON TIGHTHEAD PAIL	681229	08/01/2024	600.01	53165	.00	0	
Total 21055700355:							2,258.48		.00		
210-55700-36	LIBRARY COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM LIBRARY	0073605080	08/26/2024	45.27	53306	.00	0	
210-55700-36	LIBRARY COMMUNICATIONS	1090	AT&T	MONTHLY AT&T CHARGES-LIB	6088822281-	08/16/2024	17.62	53259	.00	0	
210-55700-36	LIBRARY COMMUNICATIONS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP	37061187	08/01/2024	73.49	53164	.00	0	
Total 21055700361:							136.38		.00		
210-55700-36	LIBRARY UTILITIES	5160	CITY OF EVANSVILLE	LIBRARY - W & L Bill	2024-07	08/08/2024	1,591.20	2044	.00	0	
Total 21055700362:							1,591.20		.00		
210-55700-36	LIBRARY FUEL	5600	WE ENERGIES	MONTHLY GAS SERVICE	00001-0724	08/01/2024	431.00	53196	.00	0	
Total 21055700363:							431.00		.00		
210-55700-37	LIBRARY ADULT BOOKS	7680	HARLEQUIN READER SER	ADULT BOOKS	209840768-0	08/26/2024	30.76	53318	.00	0	
210-55700-37	LIBRARY ADULT BOOKS	922823	KANOPY INC.	ADULT BOOKS	410373-PPU	08/09/2024	32.30	53228	.00	0	
Total 21055700371:							63.06		.00		
210-55700-37	LIBRARY CHILDREN'S BOOKS	7890	MIDAMERICA BOOKS	CHILDRENS BOOKS-VARIOUS TITLES	0043180	08/09/2024	559.80	53234	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON TALES FROM THE ODYSSEY	7375-0715	08/09/2024	5.99	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON TALES FROM THE ODYSSEY PART 1	7375-0715	08/09/2024	7.29	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON THE ARISTOKITTENS	7375-0715	08/09/2024	5.69	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON THE ARISTOKITTENS 2	7375-0715	08/09/2024	5.75	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON THE ARISTOKITTENS 1	7375-0715	08/09/2024	5.72	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON PUDDN'HEAD WILSON & THOSE EXTRAORDINARY	7375-0715	08/09/2024	20.60	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON ULTIMATE BUGOPEDIA 2ND EDITION	2394-0714	08/09/2024	21.14	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON POND LIFE	2394-0714	08/09/2024	8.68	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON COOPAY 16 PIECES BUG							

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210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	VIEWER CRITTER INSECT	2394-0714	08/09/2024	11.86	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON AIXPI MAGNIFYING GLASS WITH LIGHT	2394-0714	08/09/2024	8.98	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	9017	US BANK	AMAZON EXPO LOW ODER DRY ERASE MARKERS	2394-0714	08/09/2024	15.96	2013244	.00	0	
210-55700-37	LIBRARY CHILDREN'S BOOKS	7250	PLAYAWAY PRODUCTS LL	CHILDREN'S BOOKS	469536	08/01/2024	322.95	53178	.00	0	
Total 21055700372:							1,000.41		.00		
210-55700-37	LIBRARY PROGRAMMING SUP	9017	US BANK	AMERICAN BUTTON	2394-0715	08/09/2024	97.65	2013244	.00	0	
210-55700-37	LIBRARY PROGRAMMING SUP	921751	MARIE MESSINGER	STORYTIME-BABY/EVENING, DISCUSSION	2024-08	08/26/2024	30.00	53330	.00	0	
210-55700-37	LIBRARY PROGRAMMING SUP	921751	MARIE MESSINGER	STORYTIME-BABY/EVENING, DISCUSSION	2024-07	08/09/2024	75.00	53230	.00	0	
Total 21055700376:							202.65		.00		
210-55700-38	LIBRARY GRANT EXPENDITU	9017	US BANK	AMAZON THE WOMEN	2394-0701	08/09/2024	24.28	2013244	.00	0	
210-55700-38	LIBRARY GRANT EXPENDITU	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0669484064	08/16/2024	51.12	53291	.00	0	
Total 21055700385:							75.40		.00		
220-54640-34	CEMETERY FUEL	1681	CASEY'S BUSINESS MAST	CEMETERY FUEL W/ DISCOUNT	QN366-0724	08/01/2024	135.17	53149	.00	0	
220-54640-34	CEMETERY FUEL	1681	CASEY'S BUSINESS MAST	CEMETERY FUEL W/ DISCOUNT	QN366-0724	08/01/2024	297.56	53149	.00	0	
Total 22054640343:							432.73		.00		
220-54640-35	CEMETERY MAINT EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-CEMETERY	IN14795588	08/26/2024	.41	53317	.00	0	
220-54640-35	CEMETERY MAINT EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-CEMETERY	IN14806211	08/26/2024	2.49	53317	.00	0	
220-54640-35	CEMETERY MAINT EXP	3456	MID-STATE EQUIPMENT	BLOWER HSG ASSY JERK0812	I55994	08/26/2024	463.90	53333	.00	0	
220-54640-35	CEMETERY MAINT EXP	3940	POMP'S TIRE SERVICE IN	LAWN & GARDEN REPAIR	540191987	08/16/2024	45.17	53280	.00	0	
220-54640-35	CEMETERY MAINT EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-CEMETERY	2024-07	08/16/2024	.39	53282	.00	0	
220-54640-35	CEMETERY MAINT EXP	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-CEMETERY	Q1445668	08/16/2024	.16	53282	.00	0	
220-54640-35	CEMETERY MAINT EXP	922742	WISCONSIN ALLIANCE OF	CEMETERY MGMT COURSE - ELLE DALTON	2024 ELLE	08/06/2024	179.00	53203	.00	0	
220-54640-35	CEMETERY MAINT EXP	923012	DAN JOHNSON	STRAW BALES	2024-07	08/09/2024	75.00	53217	.00	0	
Total 22054640350:							766.52		.00		
220-54640-36	CEMETERY UTILITIES EXPEN	5160	CITY OF EVANSVILLE	Cemetery- W & L Bill	2024-07	08/08/2024	100.79	2044	.00	0	
Total 22054640360:							100.79		.00		

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220-54640-36	CEMETERY COMMUNICATION	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-CEMETERY	0670492299	08/26/2024	56.49	53351	.00	0	
Total 22054640361:							56.49		.00		
230-57960-83	465 W MAIN STREET	3407	DIRTY DUCTS CLEANING	REMEDIAION PER PROPOSAL DATED 5/28/24	49864	08/09/2024	5,245.00	53218	.00	0	
Total 23057960831:							5,245.00		.00		
250-57900-80	Land Acquisition/Right of Way	5160	CITY OF EVANSVILLE	W&L FOR 170 E CHURCH-1586-10	1586-10-7	08/16/2024	12.36	53264	.00	0	
250-57900-80	Land Acquisition/Right of Way	5160	CITY OF EVANSVILLE	W&L FOR 170 E CHURCH-1587-10	1587-10-7	08/16/2024	19.61	53264	.00	0	
250-57900-80	Land Acquisition/Right of Way	5160	CITY OF EVANSVILLE	W&L FOR 170 E CHURCH-5106-10	5106-10-7	08/16/2024	71.99	53264	.00	0	
Total 25057900801:							103.96		.00		
300-1221200	SPEC ASSESSMENT HELD BY	5160	GILBERT & DIANE SKINNE	SEPCIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-761	SPECIAL AS	08/01/2024	370.38	53159	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	ELLYN PAUL	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-788	SPECIAL AS	08/01/2024	55.45	53156	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	THOMAS RUNDE	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-426	SPECIAL AS	08/01/2024	43.48	53189	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	MNM RENTALS LLC	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-639	SPECIAL AS	08/01/2024	30.05	53173	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	EDWARD & TAMI VROMAN	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-500	SPECIAL AS	08/01/2024	260.22	53155	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	THOMAS & VICKIE ARNES	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-960	SPECIAL AS	08/01/2024	195.68	53188	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	GORCES LLC	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-330	SPECIAL AS	08/01/2024	147.70	53161	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	CHERYL & THOMAS RUND	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-514	SPECIAL AS	08/01/2024	118.95	53151	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	RONI JO'S RENTALS LLC	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-795	SPECIAL AS	08/01/2024	111.21	53184	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	JAMES GALLMAN	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-762	SPECIAL AS	08/01/2024	108.69	53166	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	MICHAEL & JULIE SCARM	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-798	SPECIAL AS	08/01/2024	79.47	53171	.00	0	
300-1221200	SPEC ASSESSMENT HELD BY	5160	MARY BRZEZINSKI	SPECIAL ASSESSMENT - OVERPAYMENT PARCEL 6-27-513	SPECIAL AS	08/01/2024	56.69	53168	.00	0	
Total 3001221200:							1,577.97		.00		
400-53300-84	PW Equipment Purchase	2630	GENERAL COMMUNICATI	KENWOOD HF	334970	08/09/2024	460.00	53222	.00	0	
400-53300-84	PW Equipment Purchase	2630	GENERAL COMMUNICATI	METRA RELAY	334970	08/09/2024	15.00	53222	.00	0	
400-53300-84	PW Equipment Purchase	2630	GENERAL COMMUNICATI	PULSE LARSEN 3/4" HOLE MOUNT	334970	08/09/2024	25.95	53222	.00	0	
400-53300-84	PW Equipment Purchase	2630	GENERAL COMMUNICATI	RF IND UHF MALE CONNECTOR FOR RG58/U	334970	08/09/2024	9.55	53222	.00	0	
400-53300-84	PW Equipment Purchase	2630	GENERAL COMMUNICATI	PULSE LARSON VHF ANTENNA W/O							

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				CABLES	334970	08/09/2024	22.80	53222	.00	0	
400-53300-84	PW Equipment Purchase	2630	GENERAL COMMUNICATI	PROGRAMMING OF RADIO	334970	08/09/2024	20.00	53222	.00	0	
400-53300-84	PW Equipment Purchase	2630	GENERAL COMMUNICATI	EQUIPEMENT	334970	08/09/2024	26.95	53222	.00	0	
400-53300-84	PW Equipment Purchase	2630	GENERAL COMMUNICATI	NCG VEHICLE SPECIFIC MOUNT FOR FORD F-150	334970	08/09/2024	200.00	53222	.00	0	
400-53300-84	PW Equipment Purchase	2630	GENERAL COMMUNICATI	INSTALLATION OF RADIO INTO 2023 F150 AT GENCOMM	334970	08/09/2024					
Total 40053300840:							780.25		.00		
400-53300-86	PW Road Construction	4165	ROCK ROAD COMPANIES I	2024 ALMERON RECONSTRUCTION	#2	08/26/2024	48,791.73	53344	.00	2024008	
400-53300-86	PW Road Construction	4165	ROCK ROAD COMPANIES I	2024 WALKER STREET	#2	08/26/2024	17,640.63	53344	.00	2024009	
400-53300-86	PW Road Construction	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	26956	08/09/2024	4,282.41	53246	.00	2024008	
400-53300-86	PW Road Construction	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	26956	08/09/2024	1,548.30	53246	.00	2024009	
Total 40053300860:							72,263.07		.00		
400-55720-80	Park Improvements	922777	CORPORATE CONTRACT	WEST SIDE PARK	22423-21	08/09/2024	30,995.70	53213	.00	2022001	
Total 40055720803:							30,995.70		.00		
400-55720-84	PARK EQUIP PURCHASE	90431	DEERE & COMPANY	GATOR#TH 6X4 GAS MODEL YEAR 2024	117637466	08/16/2024	13,299.00	53267	.00	2024003	
400-55720-84	PARK EQUIP PURCHASE	90431	DEERE & COMPANY	DELUXE CARGO BOX WITH BRAKE AND TAILLIGHT	117637466	08/16/2024	573.00	53267	.00	2024003	
400-55720-84	PARK EQUIP PURCHASE	90431	DEERE & COMPANY	REAR BUMPER	117637466	08/16/2024	260.01	53267	.00	2024003	
400-55720-84	PARK EQUIP PURCHASE	90431	DEERE & COMPANY	FRONT BUMPER AND BRUSH GUARD	117637466	08/16/2024	480.43	53267	.00	2024003	
400-55720-84	PARK EQUIP PURCHASE	90431	DEERE & COMPANY	MSRP% DISCOUNT	117637466	08/16/2024	2,484.11-	53267	.00	2024003	
Total 40055720840:							12,128.33		.00		
400-55730-80	POOL Improvements	922777	CORPORATE CONTRACT	POOL RENOVATION	22423-21	08/09/2024	57,563.44	53213	.00	2022002	
Total 40055730803:							57,563.44		.00		
600-53500-18	RECOGNITION PROGRAM	9017	US BANK	AMAZON POPCORN PACKS FOR POPCORN MACHINE	3774-0630-2	08/09/2024	48.98	2013244	.00	0	
Total 60053500180:							48.98		.00		
600-53500-21	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORUS, SOLIDS	PS-INV3539	08/09/2024	45.00	53204	.00	0	
600-53500-21	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB							

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600-53500-21	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV3552	08/16/2024	45.00	53255	.00	0	
600-53500-21	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV3564	08/16/2024	118.50	53255	.00	0	
600-53500-21	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORU S, SOLIDS	PS-INV3575	08/26/2024	237.50	53299	.00	0	
Total 60053500214:							446.00		.00		
600-53500-21	SLUDGE HAULING	5104	UNITED LIQUID WASTE RE	CAKE WASTE PICK UP	50925	08/09/2024	560.00	53248	.00	0	
Total 60053500215:							560.00		.00		
600-53500-25	WWTP IT MAINT & REPAIR	9017	US BANK	STAPLES EPSON T322 BLACK/C	1069-0719	08/09/2024	53.99	2013244	.00	0	
Total 60053500251:							53.99		.00		
600-53500-31	WWTP GEN OFFICE SUPPLIE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-WWTP OFFICE	IN14795588	08/26/2024	.01	53317	.00	0	
600-53500-31	WWTP GEN OFFICE SUPPLIE	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-WWTP OFFICE	IN14806211	08/26/2024	.06	53317	.00	0	
Total 60053500310:							.07		.00		
600-53500-34	WWTP FUEL	1681	CASEY'S BUSINESS MAST	WWTP FUEL W/ DISCOUNT	QN366-0724	08/01/2024	89.60	53149	.00	0	
600-53500-34	WWTP FUEL	922831	CONSUMERS COOP OIL C	WWTP FUEL	154771-0724	08/09/2024	16.87	53211	.00	0	
600-53500-34	WWTP FUEL	922831	CONSUMERS COOP OIL C	WWTP FUEL	154771-0724	08/09/2024	13.97	53211	.00	0	
600-53500-34	WWTP FUEL	922831	CONSUMERS COOP OIL C	WWTP FUEL	154771-0724	08/09/2024	36.00	53211	.00	0	
600-53500-34	WWTP FUEL	922831	CONSUMERS COOP OIL C	WWTP FUEL	154771-0724	08/09/2024	27.86	53211	.00	0	
600-53500-34	WWTP FUEL	922831	CONSUMERS COOP OIL C	WWTP FUEL	154771-0724	08/09/2024	33.13	53211	.00	0	
600-53500-34	WWTP FUEL	922831	CONSUMERS COOP OIL C	WWTP FUEL	154771-0724	08/09/2024	60.01	53211	.00	0	
600-53500-34	WWTP FUEL	922831	CONSUMERS COOP OIL C	WWTP FUEL	154771-0724	08/09/2024	41.00	53211	.00	0	
600-53500-34	WWTP FUEL	922831	CONSUMERS COOP OIL C	WWTP FUEL	154771-0724	08/09/2024	38.00	53211	.00	0	
Total 60053500343:							356.44		.00		
600-53500-35	WWTP PLANT MAINT & REPAI	1062	SJE	ELEC SENIOR SERVICE	CD99537424	08/16/2024	364.50	53288	.00	0	
600-53500-35	WWTP PLANT MAINT & REPAI	1062	SJE	MILEAGE	CD99537424	08/16/2024	36.80	53288	.00	0	
600-53500-35	WWTP PLANT MAINT & REPAI	923014	MIGRATORY BIRD MANAG	AGRILASER 500 HANDHELD LASER PROPOSAL	2024-08	08/16/2024	2,650.00	53278	.00	0	
Total 60053500355:							3,051.30		.00		
600-53500-36	WWTP COMMUNICATIONS	1730	CHARTER COMMUNICATI	MONTHLY CHARTER SEWER	2336729010	08/26/2024	20.55	53306	.00	0	

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600-53500-36	WWTP COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM WWTP	0073902080	08/26/2024	150.25	53306	.00	0	
600-53500-36	WWTP COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE- WWTP	0670492299	08/26/2024	42.48	53351	.00	0	
Total 60053500361:							213.28		.00		
600-53500-36	WWTP ELECTRIC/WATER EXP	5160	CITY OF EVANSVILLE	Disposal plant - W & L Bill	2024-07	08/08/2024	5,743.16	2044	.00	0	
Total 60053500362:							5,743.16		.00		
600-53500-36	WWTP NATURAL GAS EXP	5600	WE ENERGIES	MONTHLY GAS SERVICE	00008-0724	08/09/2024	26.92	53251	.00	0	
Total 60053500363:							26.92		.00		
600-53500-74	CLEAN WATER REBATE PROG	922872	MATTHIAS JAMES	WATER SOFTENER REBATE	2024 REFUN	08/01/2024	558.00	53169	.00	0	
600-53500-74	CLEAN WATER REBATE PROG	922872	PHILLIPS CONTRACTING	WATER SOFTENER REBATE	2024 REFUN	08/01/2024	548.60	53177	.00	0	
600-53500-74	CLEAN WATER REBATE PROG	922872	PHILLIPS CONTRACTING	WATER SOFTENER REBATE	2024 REFUN	08/01/2024	548.60	53177	.00	0	
Total 60053500741:							1,655.20		.00		
600-53510-85	STREET RECONSTRUCTION	4165	ROCK ROAD COMPANIES I	2024 ALMERON RECONSTRUCTION	#2	08/26/2024	83,232.96	53344	.00	2024008	
600-53510-85	STREET RECONSTRUCTION	4165	ROCK ROAD COMPANIES I	2024 WALKER STREET	#2	08/26/2024	8,820.30	53344	.00	2024009	
600-53510-85	STREET RECONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	26956	08/09/2024	7,305.29	53246	.00	2024008	
600-53510-85	STREET RECONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	26956	08/09/2024	774.15	53246	.00	2024009	
Total 60053510850:							100,132.70		.00		
600-53520-36	LIFT STATION UTILITIES	5160	CITY OF EVANSVILLE	Lift pump - W & L Bill	2024-07	08/08/2024	1,833.90	2044	.00	0	
600-53520-36	LIFT STATION UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE	00006-0724	08/09/2024	14.47	53251	.00	0	
Total 60053520360:							1,848.37		.00		
610-53580-21	PROFESSIONAL SERVICES	8947	VERSATILE MACHINE & W	REPAIR STROM SEWER GRATE	2024-07	08/16/2024	100.00	53294	.00	0	
Total 61053580210:							100.00		.00		
610-53580-30	WATERWAY MAINTENANCE	3640	NELSON YOUNG LUMBER	2X6 10# #1 SYP PT GROUND CONTACT 4A	174390	08/09/2024	978.00	53238	.00	2024039	
610-53580-30	WATERWAY MAINTENANCE	9433	JEWELL ASSOC ENGINEE	LAKE LEOTA DAM REPAIRS	16451	08/09/2024	1,785.77	53227	.00	2024039	
610-53580-30	WATERWAY MAINTENANCE	922803	LUNDA CONSTRUCTION C	2024 LAKE LEOTA DAM REPAIRS	3	08/26/2024	286,589.59	53329	.00	2024039	

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Total 61053580301:							289,353.36		.00		
610-53580-34	STORMWATER SUPPLIES & E	1990	THE DELONG CO INC	TORDON RTU	3025255	08/09/2024	39.63	53243	.00		0
Total 61053580340:							39.63		.00		
610-53580-35	STORMWATER EQUIP MAINT	3940	POMP'S TIRE SERVICE IN	IND MT/DMT PUN 15/16" LOOSE-SHOP	540191405	08/26/2024	51.00	53340	.00		0
610-53580-35	STORMWATER EQUIP MAINT	3940	POMP'S TIRE SERVICE IN	H29-9.0-15 NEW RIB 16PLY	540191405	08/26/2024	337.50	53340	.00		0
610-53580-35	STORMWATER EQUIP MAINT	3940	POMP'S TIRE SERVICE IN	IND TUBE	540191405	08/26/2024	36.56	53340	.00		0
610-53580-35	STORMWATER EQUIP MAINT	3940	POMP'S TIRE SERVICE IN	INDUSTR L SCRAP DISPOSAL FEE	540191405	08/26/2024	8.00	53340	.00		0
610-53580-35	STORMWATER EQUIP MAINT	3940	POMP'S TIRE SERVICE IN	COMMERCIAL SHOP/SERVICE SUPPLIES	540191405	08/26/2024	6.00	53340	.00		0
Total 61053580350:							439.06		.00		
610-53580-85	STWT ROAD CONSTRUCTION	4165	ROCK ROAD COMPANIES I	2024 ALMERON RECONSTRUCTION	#2	08/26/2024	57,402.04	53344	.00	2024008	
610-53580-85	STWT ROAD CONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	26956	08/09/2024	5,038.13	53246	.00	2024008	
Total 61053580850:							62,440.17		.00		
620-2221000	Current Portion, L-T Debt	5520	WPPI ENERGY	AMI PROJECT LOAN PAYMENT	42-70024	08/28/2024	2,536.72	2052	.00		0
Total 6202221000:							2,536.72		.00		
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 8/9/2024	PR0809241	08/20/2024	1,212.65	2049	.00		0
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 8/9/2024	PR0809241	08/20/2024	283.60	2049	.00		0
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 8/9/2024	PR0809241	08/20/2024	283.60	2049	.00		0
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/26/2024	PR0726241	08/07/2024	1,292.21	2042	.00		0
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/26/2024	PR0726241	08/07/2024	302.20	2042	.00		0
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/26/2024	PR0726241	08/07/2024	302.20	2042	.00		0
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 7/12/2024	PR0712241	08/01/2024	1,027.91	2035	.00		0
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/12/2024	PR0712241	08/01/2024	240.39	2035	.00		0
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 7/12/2024	PR0712241	08/01/2024	240.39	2035	.00		0
Total 6202238040:							5,185.15		.00		

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620-52622-00	OPER POWER PURCHASED F	5160	CITY OF EVANSVILLE	Well #1/#2/water - W & L Bill	2024-07	08/08/2024	4,386.52	2044	.00	0	
Total 62052622002:							4,386.52		.00		
620-52631-00	OPER WATER TREATMENT CH	9218	WI STATE LABORATORY O	GROSS ALPHA & BETA, RADIUM, FLORIDE, VOCS IN WATER	782212	08/16/2024	1,231.00	53296	.00	0	
620-52631-00	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	SODIUM HYPOCHLORITE BULK	27552	08/16/2024	898.90	53277	.00	0	
620-52631-00	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	HYDROFLUOSILICIC ACID BULK	27552	08/16/2024	298.56	53277	.00	0	
620-52631-00	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	FUEL SURCHARGE	27552	08/16/2024	30.00	53277	.00	0	
620-52631-00	OPER WATER TREATMENT CH	90802	USA BLUE BOOK	WELL TESTING	INV0036007	08/01/2024	269.95	53191	.00	0	
620-52631-00	OPER WATER TREATMENT CH	90802	USA BLUE BOOK	DPD 4 FOR 10 ML SAMPLE HACH PK OF 100	INV0043241	08/16/2024	31.00	53292	.00	0	
620-52631-00	OPER WATER TREATMENT CH	90802	USA BLUE BOOK	HACH DPD 1 (FREE) FOR 10 ML SAMPLE	INV0043241	08/16/2024	42.04	53292	.00	0	
Total 62052631002:							2,801.45		.00		
620-52651-00	MAINT MAINS	4165	ROCK ROAD COMPANIES I	2024 ALMERON RECONSTRUCTION	#2	08/26/2024	97,583.47	53344	.00	2024008	
620-52651-00	MAINT MAINS	4165	ROCK ROAD COMPANIES I	2024 WALKER STREET	#2	08/26/2024	36,541.30	53344	.00	2024009	
620-52651-00	MAINT MAINS	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	26956	08/09/2024	8,564.82	53246	.00	2024008	
620-52651-00	MAINT MAINS	4990	TOWN & COUNTRY ENGIN	2024 STREET AND UTILITY IMPROVEMENTS	26956	08/09/2024	3,207.20	53246	.00	2024009	
Total 62052651002:							145,896.79		.00		
620-52655-00	MAINT MAINTENANCE OF OT	4990	TOWN & COUNTRY ENGIN	2024 WATER SCADA	26972	08/09/2024	2,657.90	53246	.00	0	
Total 62052655002:							2,657.90		.00		
620-52902-00	OPER ACCOUNTING & COLLE	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP	37061187	08/01/2024	61.20	53164	.00	0	
Total 62052902002:							61.20		.00		
620-52903-00	OPER READING & COLLECTIN	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-W&L	2024-07	08/16/2024	4.28	53282	.00	0	
620-52903-00	OPER READING & COLLECTIN	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-W&L	Q1445668	08/16/2024	1.76	53282	.00	0	
Total 62052903002:							6.04		.00		
620-52921-00	OPER OFFICE SUPPLIES & EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-W&L OFFICE	IN14795588	08/26/2024	8.86	53317	.00	0	
620-52921-00	OPER OFFICE SUPPLIES & EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-W&L OFFICE	IN14806211	08/26/2024	53.73	53317	.00	0	
620-52921-00	OPER OFFICE SUPPLIES & EX	9196	ANSER SERVICES	BASE RATE	10395-08122	08/16/2024	331.96	53257	.00	0	
620-52921-00	OPER OFFICE SUPPLIES & EX	1090	AT&T	MONTHLY AT&T CHARGES-OPER OFFICE EXP	6088822281-	08/16/2024	8.81	53259	.00	0	

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620-52921-00	OPER OFFICE SUPPLIES & EX	3956	PROFESSIONAL BUSINES	#10 REGULAR ENVELOPE - PRINT 2 SIDES	120731	08/01/2024	162.68	53179	.00	0	
620-52921-00	OPER OFFICE SUPPLIES & EX	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-W&L OFFICE	2024-07	08/16/2024	70.23	53282	.00	0	
620-52921-00	OPER OFFICE SUPPLIES & EX	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-W&L OFFICE	Q1445668	08/16/2024	28.86	53282	.00	0	
Total 62052921002:							665.13		.00		
620-52930-00	OPER MISC GENERAL EXPEN	5160	CITY OF EVANSVILLE	Water-West/East Buildings - W&L Bill	2024-07	08/08/2024	414.47	2044	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM W&L WATER	2336729010	08/26/2024	27.40	53306	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	1730	TIME WARNER CABLE	CHARTER SPECTRUM W&L WATER	1708302010	08/16/2024	59.99	53290	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	922873	APG OF SOUTHERN WISC	W & L BIDS	345273	08/16/2024	79.84	53258	.00	0	
620-52930-00	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	W & L BIDS	459193	08/16/2024	48.75	53285	.00	0	
Total 62052930002:							630.45		.00		
620-52930-25	IT SERVICE & EQUIP	9017	US BANK	INK TECHNOLOGIES	9864-0722	08/09/2024	54.86	2013244	.00	0	
Total 62052930251:							54.86		.00		
620-52930-33	PROFESSIONAL DEVELOPME	8833	WI RURAL WATER ASSN I	ATTENDANCE AT TRAINING SESSION 6/4 & 6/6 DON ROBERT	2810	08/01/2024	220.00	53198	.00	0	
620-52930-33	PROFESSIONAL DEVELOPME	922952	WISCONSIN DNR	MUNICIPAL WATERWORKS OPERATOR CERTIFICATION EXAM	2027-07 RO	08/01/2024	50.00	53200	.00	0	
Total 62052930330:							270.00		.00		
620-52933-00	OPER TRANSPORTATIONS EX	2630	GENERAL COMMUNICATI	UTV TRAILER - SETUP	332832	08/16/2024	1,007.60	53270	.00	2024032	
620-52933-00	OPER TRANSPORTATIONS EX	2630	GENERAL COMMUNICATI	2024 CHEV SILVERADO/UTV - SETUP EQUIPMENT	332833	08/16/2024	1,393.05	53270	.00	2024032	
620-52933-00	OPER TRANSPORTATIONS EX	922978	WEX BANK	FUEL PURCHASES	98876237	08/09/2024	345.92	53253	.00	0	
Total 62052933002:							2,746.57		.00		
620-52935-00	MAINT MAINTENANCE OF GE	1230	VESTIS	MAT NYLON RUBBER 4X6	6140425548	08/09/2024	12.00	53250	.00	0	
620-52935-00	MAINT MAINTENANCE OF GE	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140425548	08/09/2024	5.00	53250	.00	0	
620-52935-00	MAINT MAINTENANCE OF GE	1230	VESTIS	FIRST AID SUPPLY	6140425548	08/09/2024	17.99	53250	.00	0	
620-52935-00	MAINT MAINTENANCE OF GE	1230	VESTIS	SERVICE CHARGE	6140425548	08/09/2024	5.00	53250	.00	0	
Total 62052935002:							39.99		.00		
630-1107001	CONSTRUCTION WIP	921619	GOLZ ELECTRIC	PETE'S SERVICE CHANGE OVER	3844	08/09/2024	751.43	53223	.00	0	24-11-0008-E-1
630-1107001	CONSTRUCTION WIP	921619	GOLZ ELECTRIC	BOWLING ALLEY SERVICE	3859	08/26/2024	3,631.95	53315	.00	0	24-11-0008-E-1

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Total 6301107001:							4,383.38		.00		
630-1107002	CONSTRUCTION WIP	5519	WICKERSHAM CONSTRUC	CONCRETE FOR FIRE HYDRANT	2024-07	08/16/2024	525.00	53297	.00	0	24-25-0007-E-1
Total 6301107002:							525.00		.00		
630-1143010	Other Accts Rec.-Solar Buyback	5520	WPPI ENERGY	RENEWABLE ENERGY VOLUME DISCOUNT	42-70024	08/28/2024	20.00	2052	.00	0	
Total 6301143010:							20.00		.00		
630-1150001	INVENTORY - ELECTRIC	8951	DALMARAY CONCRETE P	DALMARAY PAD	63041	08/09/2024	1,084.00	53216	.00	0	
630-1150001	INVENTORY - ELECTRIC	9208	CORE & MAIN LP	VALVE BOX RISER ADJ 2-1/2-12"	V308694	08/09/2024	258.00	53212	.00	0	
630-1150001	INVENTORY - ELECTRIC	9154	FIRST SUPPLY LLC-MADIS	HYDRANT, 6'	14186281-00	08/16/2024	4,350.00	53269	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	ANCHOR ROD EXTENSION	3036504	08/16/2024	560.16	53284	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	ANCHOR ROD , PISA 5/8	3036504	08/16/2024	492.70	53284	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	URD ELBOW ARRESTOR	3038500	08/16/2024	2,993.60	53284	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	WIRE, 4/0-4/0-2/0 AL SWEETBRIAR	3038500	08/16/2024	3,110.00	53284	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	WIRE, 350-350-4/0 AL WESLEYAN	3038500	08/16/2024	4,890.00	53284	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	COUPLING 3" SHUR LOCK II	3039612	08/16/2024	192.00	53284	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	3" FLEXDUCT	3043497	08/26/2024	5,998.40	53343	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	8' DEAD END ARM FIBERGLASS	3043596	08/26/2024	1,733.13	53343	.87	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	CROSSARM FIBERGLASS 8" TANG W/MTG BRKT	3043596	08/26/2024	1,049.47	53343	.53	0	
630-1150001	INVENTORY - ELECTRIC	90092	BORDER STATES ELECTRI	18" EPOXY STICK	928444935	08/16/2024	186.70	53260	.00	0	
630-1150001	INVENTORY - ELECTRIC	90092	BORDER STATES ELECTRI	3 FT FIBER STICK/GCTE15-36 GUY STRAIN INSULATOR	928444935	08/16/2024	231.30	53260	.00	0	
630-1150001	INVENTORY - ELECTRIC	90092	BORDER STATES ELECTRI	OVERHEAD ARRESTOR	928444935	08/16/2024	507.00	53260	.00	0	
630-1150001	INVENTORY - ELECTRIC	90092	BORDER STATES ELECTRI	7FT FIBER STICK/SUY STR INS 5/8X7/8	928449234	08/16/2024	373.90	53260	.00	0	
Total 6301150001:							28,010.36		1.40		
630-2238080	WI SALES TAX	5585	WI DEPT OF REVENUE	MISCELLANEOUS (SALES TAX FOR EXTENDED DUE DATE FOR JULY, 2024 FILING, FOR INTEREST RATE NOT LATE FILING FEE)	1-251-204-44	08/21/2024	106.05	2051	.00	0	
630-2238080	WI SALES TAX	5560	WISCONSIN DEPT OF REV	SALES USE TAX	2024-07 SAL	08/16/2024	35,114.46	2048	.00	0	
630-2238080	WI SALES TAX	5560	WISCONSIN DEPT OF REV	SALES USE TAX	2024-06 SAL	08/07/2024	30,641.28	2043	.00	0	
Total 6302238080:							65,861.79		.00		
630-2253021	DFD CREDITS-PB-ENERGY C	922872	CITY OF EVANSVILLE	WATER SOFTENER REBATE	2024 REFUN	08/09/2024	50.00	53209	.00	0	

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Total 6302253021:							50.00		.00		
630-2253031	PUBLIC BENEFIT REVENUE	91020	SEERA	FOCUS ON ENERGY - JULY PAYMENT	2024-07	08/16/2024	2,440.98	53287	.00	0	
630-2253031	PUBLIC BENEFIT REVENUE	5460	WIS DEPT OF ADMINISTR	PUBLIC BENEFIT FEES-Q4	505-0000092	08/01/2024	7,196.19	53199	.00	0	
Total 6302253031:							9,637.17		.00		
630-41400-00	OPERATING & OTHER REVEN	5560	WISCONSIN DEPT OF REV	SALES USE TAX-DISCOUNT	2024-07 SAL	08/16/2024	282.00-	2048	.00	0	
630-41400-00	OPERATING & OTHER REVEN	5560	WISCONSIN DEPT OF REV	SALES USE TAX-DISCOUNT	2024-06 SAL	08/07/2024	270.84-	2043	.00	0	
Total 63041400001:							552.84-		.00		
630-41442-06	MUNICIPAL GREEN POWER	5520	WPPI ENERGY	GREEN POWER	42-70024	08/28/2024	576.00	2052	.00	0	
Total 63041442062:							576.00		.00		
630-51555-30	POWER PURCHASED	5520	WPPI ENERGY	PURCHASED POWER	42-70024	08/28/2024	605,027.22	2052	.00	0	
Total 63051555300:							605,027.22		.00		
630-51582-30	OPER SUBSTATION EXPENSE	9133	FORSTER ELECTRICAL E	E02-22D UTL ADDITION PLANNING	25458	08/09/2024	2,212.50	53221	.00	2023023	
630-51582-30	OPER SUBSTATION EXPENSE	9133	FORSTER ELECTRICAL E	E02-22C EVA WEST & EAST BAY IMPROVE	25513	08/09/2024	12,200.00	53221	.00	2023023	
630-51582-30	OPER SUBSTATION EXPENSE	90092	BORDER STATES ELECTRI	CRF-17 200:5 0.15 B-1.8*	928672724	08/01/2024	5,423.07	53147	.00	0	
Total 63051582300:							19,835.57		.00		
630-51584-30	OPER UG LINE	9133	FORSTER ELECTRICAL E	E02-24A MULTI YEAR UNIT PRICE CONTRACT	25461	08/09/2024	880.00	53221	.00	2024028	
630-51584-30	OPER UG LINE	9133	FORSTER ELECTRICAL E	E02-24C HWY 14 WISDOT WORK PLAN	25505	08/09/2024	1,282.50	53221	.00	2024028	
630-51584-30	OPER UG LINE	9149	RESCO	POLE TAG 10.5"H X 1.6"W CUSTOM, POLE SIGN 11"HX7"W CUSTOM EMB PRE-CURV	3043164	08/26/2024	2,575.01	53343	.00	2024028	
Total 63051584300:							4,737.51		.00		
630-51588-30	MISC DISTRIBUTION EXPENS	1730	TIME WARNER CABLE	CHARTER SPECTRUM W&L	1708302010	08/16/2024	59.99	53290	.00	0	
630-51588-30	MISC DISTRIBUTION EXPENS	5035	U S CELLULAR	ELECTRIC MONTHLY CELLULAR SERVICE-W&L	0670572822	08/26/2024	99.03	53351	.00	0	
Total 63051588300:							159.02		.00		
630-51593-30	OH LINE MAINTENANCE	9149	RESCO	POLE TAG 10.5"H X 1.6"W CUSTOM, POLE SIGN 11"HX7"W CUSTOM EMB							

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				PRE-CURV	3043164	08/26/2024	2,575.02	53343	.00	2024027	
630-51593-30	OH LINE MAINTENANCE	9149	RESCO	CONN H-TAP CU CF44-1 4SOL-6STR/4SOL-8STR	3043596	08/26/2024	475.76	53343	.24	0	
630-51593-30	OH LINE MAINTENANCE	9149	RESCO	BOLT MACHINE 5/8 X 14	3043596	08/26/2024	199.70	53343	.10	0	
630-51593-30	OH LINE MAINTENANCE	90092	BORDER STATES ELECTRI	MPS - P400Z ANGLE PIN 6IN NYL THREADS	928759898	08/16/2024	29.95	53260	.00	0	
630-51593-30	OH LINE MAINTENANCE	90092	BORDER STATES ELECTRI	PLY 4243 3/4X66FT PLASTIC TAPE	928777954	08/16/2024	398.76	53260	.00	0	
630-51593-30	OH LINE MAINTENANCE	9369	STUART C IRBY CO	ELEM 707YTIE 8' YELLOW GUY GUARD	S014007142.	08/01/2024	92.52	53187	.00	0	
630-51593-30	OH LINE MAINTENANCE	9369	STUART C IRBY CO	ALFO ASC266336 CLAMP AUTO DE	S014032087.	08/26/2024	213.67	53345	.00	0	
Total 63051593300:							3,985.38		.34		
630-51594-30	UG LINE MAINENANCE	922881	USIC LOCATING SERVICE	AFTER HOURS	675572	08/16/2024	42.48	53293	.00	0	
630-51594-30	UG LINE MAINENANCE	922881	USIC LOCATING SERVICE	EMERGENCY NORMAL HOURS	675572	08/16/2024	84.96	53293	.00	0	
630-51594-30	UG LINE MAINENANCE	922881	USIC LOCATING SERVICE	PER TICKET	675572	08/16/2024	1,393.75	53293	.00	0	
630-51594-30	UG LINE MAINENANCE	922881	USIC LOCATING SERVICE	PROJECT TIME	675572	08/16/2024	15.93	53293	.00	0	
630-51594-30	UG LINE MAINENANCE	922881	USIC LOCATING SERVICE	FUEL SURCHARGE	670146FS	08/01/2024	23.40	53192	.00	0	
Total 63051594300:							1,560.52		.00		
630-51596-84	STREET LIGHT EQUIPMENT	9017	US BANK	AMAZON BUSSMAN TL-15PK4 AMP TIME DELAY PLUG FUSES 4 COUNT	9139-0724	08/09/2024	33.45	2013244	.00	0	
Total 63051596840:							33.45		.00		
630-51902-30	ACCT & COLLECTING EXPENS	7605	GREATAMERICA FINANCIA	4 LINE PHONE SYSTEM & VOIP	37061187	08/01/2024	113.65	53164	.00	0	
Total 63051902300:							113.65		.00		
630-51902-36	COMMUNICATION EXPENSE	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM W&L	2336729010	08/26/2024	68.49	53306	.00	0	
630-51902-36	COMMUNICATION EXPENSE	5035	U S CELLULAR	ELECTRIC MONTHLY CELLULAR SERVICE-COURT CLERK	0670337407	08/26/2024	34.24	53351	.00	0	
630-51902-36	COMMUNICATION EXPENSE	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-ECON. DEV	0670528331	08/26/2024	18.48	53351	.00	0	
Total 63051902361:							121.21		.00		
630-51903-30	BILLING SUPLIES AND EXPEN	5520	WPPI ENERGY	SUPPORT SERVICES JUNE	42-70024	08/28/2024	4,215.02	2052	.00	0	
630-51903-30	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	ONLINE PRINT IMAGE ARCHIVING FEE	268446	08/16/2024	1.38	53274	.00	0	
630-51903-30	BILLING SUPLIES AND EXPEN	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-BUILDING SUPPLIES	2024-07	08/16/2024	15.20	53282	.00	0	
630-51903-30	BILLING SUPLIES AND EXPEN	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-BUILDING SUPPLIES	Q1445668	08/16/2024	6.25	53282	.00	0	

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Total 63051903300:							4,237.85		.00		
630-51920-21	ADMINISTRATIVE PRO SERVI	9133	FORSTER ELECTRICAL E	E02-21C ELECTRIC CONSTRUCTION	25457	08/09/2024	145.00	53221	.00	0	
630-51920-21	ADMINISTRATIVE PRO SERVI	9133	FORSTER ELECTRICAL E	E02-24G TECHNICAL ASSISTANCE	25463	08/09/2024	220.00	53221	.00	0	
Total 63051920210:							365.00		.00		
630-51921-30	OFFICE SUPPLIES & EXPENS	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-OFFICE SUPPLIES	IN14795588	08/26/2024	23.17	53317	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-OFFICE SUPPLIES	IN14806211	08/26/2024	140.51	53317	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	9017	US BANK	AMAZON BUHBO FLOATING SHELF WALL MOUNTED	9864-0626	08/09/2024	36.83	2013244	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	9017	US BANK	JXMOX USB C FEMALE TO USB MALE ADAPTER 4 PK	9864-0627	08/09/2024	11.98	2013244	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	9017	US BANK	HOMEXCEL MICROFIBER CLEANING CLOTH	9864-0627	08/09/2024	7.89	2013244	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	9017	US BANK	BIC REVOLUTION CLIC STIC RETRACTABLE BALL PEN	9864-0627	08/09/2024	20.00	2013244	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	9017	US BANK	USPS	9864-0705	08/09/2024	68.00	2013244	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	3956	PROFESSIONAL BUSINES	#10 REGULAR ENVELOPE - PRINT 2 SIDES	120731	08/01/2024	289.17	53179	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-OFFICE SUPPLIES	2024-07	08/16/2024	123.15	53282	.00	0	
630-51921-30	OFFICE SUPPLIES & EXPENS	2763	QUADIENT FINANCE USA I	MONTHLY POSTAGE-OFFICE SUPPLIES	Q1445668	08/16/2024	50.61	53282	.00	0	
Total 63051921300:							771.31		.00		
630-51921-36	COMMUNICATION EXPENSE	9196	ANSER SERVICES	BASE RATE	10395-08122	08/16/2024	616.48	53257	.00	0	
Total 63051921361:							616.48		.00		
630-51926-18	RECOGNITION PROGRAM	9017	US BANK	PIGGLY WIGGLY FOOD	9139-0715	08/09/2024	35.39	2013244	.00	0	
630-51926-18	RECOGNITION PROGRAM	9017	US BANK	TRAPPERS BAR AND GRILL	9139-0718	08/09/2024	72.41	2013244	.00	0	
Total 63051926180:							107.80		.00		
630-51928-30	REGULATORY EXPENSE	90925	PUBLIC SERVICE COMMIS	PSC DIRECT ASSESSMENT-ELECTRIC -1880-CE-107	2406-I-01880	08/01/2024	1,410.28	53180	.00	0	
630-51928-30	REGULATORY EXPENSE	90925	PUBLIC SERVICE COMMIS	PSC DIRECT ASSESSMENT-ELECTRIC -1880-CE-108	2406-I-01880	08/01/2024	2,661.90	53180	.00	0	
630-51928-30	REGULATORY EXPENSE	90925	PUBLIC SERVICE COMMIS	PSC DIRECT ASSESSMENT-ELECTRIC	2407-I-01880	08/26/2024	4,439.70	53342	.00	0	
Total 63051928300:							8,511.88		.00		

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630-51930-25	IT SERVICE AND EQUIPMENT	90606	RAILROAD MANAGEMENT	LICENSE FEES	509365	08/16/2024	683.50	53283	.00	0	
630-51930-25	IT SERVICE AND EQUIPMENT	1090	AT&T	MONTHLY AT&T CHARGES-W&L	2873406521	08/26/2024	170.11	53302	.00	0	
Total 63051930251:							853.61		.00		
630-51930-30	MISC GENERAL EXPENSES	1060	EVANSVILLE HARDWARE	GFCI OUTLET 20A LT/A	K28381	08/01/2024	51.98	53158	.00	0	
630-51930-30	MISC GENERAL EXPENSES	1230	VESTIS	MAT NYLON RUBBER 4X6	6140417663	08/01/2024	12.00	53194	.00	0	
630-51930-30	MISC GENERAL EXPENSES	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140417663	08/01/2024	5.00	53194	.00	0	
630-51930-30	MISC GENERAL EXPENSES	1230	VESTIS	FIRST AID SUPPLY	6140417663	08/01/2024	17.99	53194	.00	0	
630-51930-30	MISC GENERAL EXPENSES	1230	VESTIS	SERVICE CHARGE	6140417663	08/01/2024	5.00	53194	.00	0	
630-51930-30	MISC GENERAL EXPENSES	2675	GRAINGER	ELEC TAPE 20 FT LX3/4"W 7 MIL BLACK	9184493386	08/01/2024	86.85	53163	.00	0	
630-51930-30	MISC GENERAL EXPENSES	922873	APG OF SOUTHERN WISC	W & L BIDS	345273	08/16/2024	79.84	53258	.00	0	
630-51930-30	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	W & L BIDS	459193	08/16/2024	48.75	53285	.00	0	
Total 63051930300:							307.41		.00		
630-51930-33	PROFESSIONAL DEV/TRAININ	9017	US BANK	PIGGLY WIGGLY FOOD	9139-0722-1	08/09/2024	29.01	2013244	.00	0	
Total 63051930330:							29.01		.00		
630-51930-34	TOOL AND EQUIPMENT	1060	EVANSVILLE HARDWARE	DIAB SAW BLD 7-1/4"X60T	K28531	08/01/2024	23.99	53158	.00	0	
630-51930-34	TOOL AND EQUIPMENT	1060	EVANSVILLE HARDWARE	RATCHET PIPE CURT 2-1/2"	K28698	08/01/2024	29.99	53158	.00	0	
630-51930-34	TOOL AND EQUIPMENT	1060	EVANSVILLE HARDWARE	HAND TROWEL WD HNDL ACE	K28698	08/01/2024	15.18	53158	.00	0	
630-51930-34	TOOL AND EQUIPMENT	1060	EVANSVILLE HARDWARE	3/8" DR 9/16" SAE DP SKT	K28698	08/01/2024	15.18	53158	.00	0	
630-51930-34	TOOL AND EQUIPMENT	1060	EVANSVILLE HARDWARE	PACKOUT COMP TLBX 16.2"L	K28699	08/01/2024	69.97	53158	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	TOOLS SENT OUT FOR REPAIR	0180190-IN	08/01/2024	498.03	53148	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	COMB TOOL LPW1525/TK120X WREN	0180207-IN	08/01/2024	149.62	53148	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	BANANA PEELER	0180207-IN	08/01/2024	271.80	53148	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	HYTOOL #14-4/0, PERMANENT BG/	0180207-IN	08/01/2024	388.83	53148	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	6T W DIE, INDEX KK	0180207-IN	08/01/2024	206.66	53148	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	6T W DIE, INDEX O	0180207-IN	08/01/2024	84.67	53148	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	ADJUSTABLE END STRIPPER 30700	0180256-IN	08/09/2024	462.22	53208	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	STRIP BODY 4X4 W/O BUSHINGS	0180256-IN	08/09/2024	108.90	53208	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	BUSHING 1/0 80 MIL SQUARE	0180256-IN	08/09/2024	102.51	53208	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	BUSHING 2/0 80 MIL SQUARE	0180256-IN	08/09/2024	102.51	53208	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	BUSHING 4/0 80 MIL SQUARE	0180256-IN	08/09/2024	102.51	53208	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	BUSHING 350 MCM 95 MIL SQUARE	0180256-IN	08/09/2024	102.51	53208	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	PROOF TESTER TAG VOLT DETECTOR	0180256-IN	08/09/2024	335.77	53208	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	6T W DIE, INDEX KK	0180258-IN	08/09/2024	84.67	53208	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	6T W DIE, INDEX KB	0180258-IN	08/09/2024	206.66	53208	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	6TW DIE HOLDER UP TO 6 DIE S	0180258-IN	08/09/2024	86.30	53208	.00	0	

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630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	D.C. HIPOT ADAPTER	0180260-IN	08/01/2024	415.03	53148	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	40' HD TEL-O-POLE MEASURING ST	0180345-IN	08/16/2024	631.62	53261	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	24" BUBBLE LEVEL	0180345-IN	08/16/2024	63.17	53261	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	12 PC 3/8" DRIVE 12-POINT SAE	0180361-IN	08/16/2024	53.98	53261	.00	0	
630-51930-34	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	12 PC 3/8" DRIVE 12-POINT MET	0180361-IN	08/16/2024	58.04	53261	.00	0	
630-51930-34	TOOL AND EQUIPMENT	9369	STUART C IRBY CO	+RKMN BW223HD RAUCKMAN 3/4 X 9/16 HEAVY DUTY FORGERD FITTING RATCHETING COMBINATION BUG WRENCH	S013961702.	08/01/2024	231.50	53187	.00	0	
Total 63051930340:							4,901.82		.00		
630-51930-34	TRANSPORTATION FUEL	9017	US BANK	AMAZON DEWALT 20V MAX LED WORK LIGHT	9139-0722-3	08/09/2024	243.00	2013244	.00	0	
630-51930-34	TRANSPORTATION FUEL	9017	US BANK	DURACELL MN24P36 COPPER TOP ALKALINE BATTERIES	9864-0630	08/09/2024	22.75	2013244	.00	0	
630-51930-34	TRANSPORTATION FUEL	922831	CONSUMERS COOP OIL C	W&I - FUEL	154798-0724	08/16/2024	177.55	53266	.00	0	
630-51930-34	TRANSPORTATION FUEL	922978	WEX BANK	FUEL PURCHASES	98876237	08/09/2024	762.60	53253	.00	0	
Total 63051930343:							1,205.90		.00		
630-51930-35	TRANSPORTATION MAINTENA	9017	US BANK	AMAZON TOTALBOAT MARINE GELCOAT FOR BUILDING, REPAIR & COMPOSITE	9139-0722	08/09/2024	37.31	2013244	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	9017	US BANK	AMAZON DRY ERASE LAPBOARDS	9139-0722	08/09/2024	25.77	2013244	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	9173	UTILITY SALES & SERVICE	ROPE 1" X 60' STABLEBRAID	0215049-IN	08/26/2024	437.18	53352	.00	0	
630-51930-35	TRANSPORTATION MAINTENA	5176	VARESIS AUTO & TRUCK	REPLACE CHARGE AIR COOLER PIPE, INSTALL NEW CLAMPS	2892	08/01/2024	453.89	53193	.00	0	
Total 63051930350:							954.15		.00		
630-51930-39	PUBLIC RELATIONS AND ADV	1240	THRYV	AT&T YEL PAGES ADVERTISING-W&L	800370196-0	08/26/2024	.21	53349	.00	0	
Total 63051930392:							.21		.00		
630-51930-84	TRANSPORTATION EQUIPME	3520	MONROE TRUCK EQUIP I	2024 CHEVROLET SILVERADO 2500 VIN#2GC4YLE7XR1126529	1553593	08/16/2024	7,431.00	53279	.00	2023021	
630-51930-84	TRANSPORTATION EQUIPME	3520	MONROE TRUCK EQUIP I	2024 CHEVROLET SILVERADO 2500 VIN#2GC4YLE7XR1126529	1553593	08/16/2024	9,085.00	53279	.00	2024026	
Total 63051930840:							16,516.00		.00		
630-51932-30	BUILDING AND PLANT MAINTEN	1230	VESTIS	MAT NYLON RUBBER 4X6	6140421436	08/09/2024	12.00	53250	.00	0	
630-51932-30	BUILDING AND PLANT MAINTEN	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140421436	08/09/2024	5.00	53250	.00	0	
630-51932-30	BUILDING AND PLANT MAINTEN	1230	VESTIS	FIRST AID SUPPLY	6140421436	08/09/2024	17.99	53250	.00	0	
630-51932-30	BUILDING AND PLANT MAINTEN	1230	VESTIS	SERVICE CHARGE	6140421436	08/09/2024	5.00	53250	.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
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	MAT NYLON RUBBER 4X6	6140430068	08/16/2024	12.00	53295	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140430068	08/16/2024	5.00	53295	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	FIRST AID SUPPLY	6140430068	08/16/2024	17.99	53295	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	SERVICE CHARGE	6140430068	08/16/2024	5.00	53295	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	MAT NYLON RUBBER 4X6	6140433477	08/26/2024	12.00	53353	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	MAT NYLON/RUBBER 3X10	6140433477	08/26/2024	5.00	53353	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	FIRST AID SUPPLY	6140433477	08/26/2024	17.99	53353	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	1230	VESTIS	SERVICE CHARGE	6140433477	08/26/2024	5.00	53353	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	9017	US BANK	VEVOR HANGIN SCALE, CRANE SCALE	9139-0719	08/09/2024	169.00	2013244	.00	0	
630-51932-30	BUILDING AND PLANT MAINTENANCE	923008	HARTIN ELECTRIC	FIX EMERGENCY LIGHTING IN BOTH SHOPS, 2 NEW LIGHTS ON WELL PUMPS	3	08/26/2024	3,730.00	53319	.00	0	
Total 63051932300:							4,018.97		.00		
630-51932-36	BUILDING & PLANT UTILITY C	5160	CITY OF EVANSVILLE	Electric-West/East Buildings - W&L Bill	2024-07	08/08/2024	949.30	2044	.00	0	
Total 63051932360:							949.30		.00		
Grand Totals:							2,118,742.96		1.74		

CITY OF EVANSVILLE
FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT
For the Year Ended December 31, 2023

**City of Evansville, Wisconsin
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December 31, 2023**

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INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Evansville
Evansville, Wisconsin

Opinions

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, Wisconsin, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City of Evansville, Wisconsin's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

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 59, the Wisconsin Retirement System schedules on page 60, the Local Retiree Life Insurance Fund schedules on page 61, and the other postemployment benefits health plan schedule on page 62 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Johnson Block & Company, Inc.
DATE XX, 2024

Draft

BASIC FINANCIAL STATEMENTS

City of Evansville, Wisconsin

Statement of Net Position
December 31, 2023

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Investments	\$ 26,604,632	\$ 2,011,043	\$ 28,615,675
Receivables	5,005,410	1,716,598	6,722,008
Internal Balances	(1,107,293)	1,107,293	-
Leases Receivable	-	129,765	129,765
Inventories	-	334,554	334,554
Other Assets	82,223	92,801	175,024
Restricted Assets			
Cash and Investments	194,343	3,172,265	3,366,608
Capital Assets			
Land and construction in progress	13,104,907	1,023,747	14,128,654
Other Capital Assets, net of depreciation	12,476,267	33,988,743	46,465,010
Net Capital Assets	<u>25,581,174</u>	<u>35,012,490</u>	<u>60,593,664</u>
Total Assets	<u>56,360,489</u>	<u>43,576,809</u>	<u>99,937,298</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	2,608,448	1,171,364	3,779,812
Deferred OPEB Outflows	97,177	23,341	120,518
Total Deferred Outflows of Resources	<u>2,705,625</u>	<u>1,194,705</u>	<u>3,900,330</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 59,066,114</u>	 <u>\$ 44,771,514</u>	 <u>\$ 103,837,628</u>
LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 2,232,506	\$ 905,190	\$ 3,137,696
Net Pension Liability	695,511	312,330	1,007,841
Grant Advance	536,502	-	536,502
OPEB Liability - Health Insurance	183,480	36,579	220,059
OPEB Liability - Life Insurance	116,300	37,678	153,978
Long-Term Liabilities			
Due Within One Year			
Bonds and Notes	15,164,248	1,613,998	16,778,246
Accrued Interest	170,390	69,580	239,970
Compensated Absences	52,929	4,674	57,603
Due in More Than One Year			
Bonds and Notes	22,004,187	13,336,076	35,340,263
Compensated Absences	318,719	52,403	371,122
Total liabilities	<u>41,474,772</u>	<u>16,368,508</u>	<u>57,843,280</u>
 DEFERRED INFLOWS OF RESOURCES	 <u>6,812,861</u>	 <u>1,184,947</u>	 <u>7,997,808</u>
NET POSITION			
Net Investment in Capital Assets	6,472,149	21,203,974	27,676,123
Restricted for:			
Net Pension Asset	-	-	-
Special Revenue	112,840	-	112,840
Capital	-	1,093,255	1,093,255
Debt	-	937,451	937,451
Other Purposes	692,357	-	692,357
Unrestricted	<u>3,501,135</u>	<u>3,983,379</u>	<u>7,484,514</u>
Total Net Position	<u>10,778,481</u>	<u>27,218,059</u>	<u>37,996,540</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 59,066,114</u>	<u>\$ 44,771,514</u>	<u>\$ 103,837,628</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin
Statement of Activities
For the Year Ended December 31, 2023

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary government							
Governmental Activities:							
General Government	\$ 598,510	\$ 157,702	\$ -	\$ -	\$ (440,808)		\$ (440,808)
Public Safety	2,616,727	661,150	96,238	-	(1,859,339)		(1,859,339)
Public Works	2,209,747	711,163	542,523	270,908	(685,153)		(685,153)
Health and Human Services	176,307	52,025	-	-	(124,282)		(124,282)
Culture and Recreation	1,020,719	114,276	76,738	-	(829,705)		(829,705)
Conservation and Development	276,070	17,173	33,688	-	(225,209)		(225,209)
Interest on Long-term Debt	428,123	935	-	-	(427,188)		(427,188)
Total governmental activities	<u>7,477,789</u>	<u>1,714,424</u>	<u>749,187</u>	<u>270,908</u>	<u>(4,743,270)</u>		<u>(4,743,270)</u>
Business-type Activities:							
Electric and Water	9,534,048	9,629,015	-	60,475	-	\$ 155,442	155,442
Sewer	1,346,948	1,585,556	-	10,800	-	249,408	249,408
Total business-type activities	<u>10,880,996</u>	<u>11,214,571</u>	<u>-</u>	<u>71,275</u>	<u>-</u>	<u>404,850</u>	<u>404,850</u>
Total primary government	<u>\$ 18,358,785</u>	<u>\$ 12,928,995</u>	<u>\$ 749,187</u>	<u>\$ 342,183</u>	<u>(4,743,270)</u>	<u>404,850</u>	<u>(4,338,420)</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					3,166,988	-	3,166,988
Property taxes, levied for debt service					1,124,398	-	1,124,398
Other taxes					30,462	-	30,462
Grants and contributions not restricted to specific programs					540,124	-	540,124
Unrestricted investment earnings					435,853	299,533	735,386
Miscellaneous					913,195	195,783	1,108,978
Transfers					401,960	(401,960)	-
Total general revenues and transfers					<u>6,689,572</u>	<u>93,356</u>	<u>6,782,928</u>
Change in net position					1,946,302	498,206	2,444,508
Net position - beginning					8,832,179	26,719,853	35,552,032
Net position - ending					<u>\$ 10,778,481</u>	<u>\$ 27,218,059</u>	<u>\$ 37,996,540</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Balance Sheet
Governmental Funds
December 31, 2023

	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Stormwater</u>	<u>TIF 5</u>	<u>Non-Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS							
Cash and Cash Equivalents	\$ 3,173,419	\$ 14,663,899	\$ 5,362,381	\$ 18,828	\$ 277,709	\$ 3,108,396	\$ 26,604,632
Receivables:							
Taxes	1,697,219	1,243,297	-	-	310,804	835,820	4,087,140
Special Assessments	328,342	421,232	-	-	-	-	749,574
Accounts	-	-	-	-	-	96,551	96,551
Other	72,145	-	-	-	-	-	72,145
Prepaid Expenses	57,009	-	-	1,456	-	23,758	82,223
Restricted Cash	-	-	80,723	113,619	-	-	194,342
Advances Receivable	449,254	-	-	-	-	-	449,254
Total Assets	<u>\$ 5,777,388</u>	<u>\$ 16,328,428</u>	<u>\$ 5,443,104</u>	<u>\$ 133,903</u>	<u>\$ 588,513</u>	<u>\$ 4,064,525</u>	<u>\$ 32,335,861</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts Payable	\$ 550,237	\$ 2,168	\$ 1,449,294	\$ 19,252	\$ 44	\$ 88,757	\$ 2,109,752
Accrued Liabilities	122,754	-	-	-	-	-	122,754
Due to Other Funds	-	-	-	-	-	71,081	71,081
Grant Advance	-	-	-	-	-	536,502	536,502
Advances Payable	-	-	-	-	1,485,466	-	1,485,466
Total Liabilities	<u>672,991</u>	<u>2,168</u>	<u>1,449,294</u>	<u>19,252</u>	<u>1,485,510</u>	<u>696,340</u>	<u>4,325,555</u>
Deferred Inflows of Resources	<u>2,369,610</u>	<u>1,812,159</u>	<u>-</u>	<u>-</u>	<u>360,097</u>	<u>1,015,268</u>	<u>5,557,134</u>
Fund Balances (Deficit)							
Nonspendable	522,681	-	-	1,456	-	23,758	547,895
Restricted	92,376	14,514,101	3,993,810	113,195	-	805,197	19,518,679
Committed	-	-	-	-	-	1,598,122	1,598,122
Unassigned	2,119,730	-	-	-	(1,257,094)	(74,160)	788,476
Total Fund Balances (Deficit)	<u>2,734,787</u>	<u>14,514,101</u>	<u>3,993,810</u>	<u>114,651</u>	<u>(1,257,094)</u>	<u>2,352,917</u>	<u>22,453,172</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	<u>\$ 5,777,388</u>	<u>\$ 16,328,428</u>	<u>\$ 5,443,104</u>	<u>\$ 133,903</u>	<u>\$ 588,513</u>	<u>\$ 4,064,525</u>	<u>\$ 32,335,861</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
December 31, 2023**

Total fund balance, governmental funds		\$ 22,453,172
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>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.</p>		25,581,174
<p>The net pension liability is not a current financial liability and is, therefore, not reported in the fund statements.</p>		(695,511)
<p>The OPEB liabilities are not current financial usages and are, therefore, not reported in the fund statements.</p>		(299,780)
<p>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.</p>		
Deferred Outflows of Resources		2,705,625
Deferred Inflows of Resources		(1,675,361)
<p>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.</p>		419,635
<p>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.</p>		
Bonds and notes - due within one year	15,164,248	
Bonds and notes - due in more than one year	22,004,187	
Compensated absences - current	52,929	
Compensated absences - non-current	318,719	
Accrued interest	170,390	
Rounding	-	
		(37,710,473)
Net Position of Governmental Activities in the Statement of Net Position		\$ 10,778,481

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, 2023

	General Fund	Debt Service	Capital Projects	Stormwater	TIF 5	Non-Major Funds	Total Governmental Funds
REVENUES							
Property Taxes	\$ 1,894,502	\$ 1,124,398	\$ -	\$ -	\$ 220,927	\$ 1,007,763	\$ 4,247,590
Other Taxes	3,579	-	-	-	-	70,682	74,261
Special Assessment Revenue	-	169,953	-	-	-	-	169,953
Intergovernmental	821,197	-	59,107	-	7,607	286,930	1,174,841
License and Permits	347,343	-	-	-	-	-	347,343
Fines, Forfeits and Penalties	100,977	-	-	-	-	-	100,977
Public Charges for Services	471,893	-	-	293,626	-	425,543	1,191,062
Interest Income	132,430	7,589	162,623	1,654	684	131,805	436,785
Miscellaneous Income	101,748	-	977,853	765	13,215	101,438	1,195,019
Total Revenues	<u>3,873,669</u>	<u>1,301,940</u>	<u>1,199,583</u>	<u>296,045</u>	<u>242,433</u>	<u>2,024,161</u>	<u>8,937,831</u>
EXPENDITURES							
Current:							
General Government	486,357	-	-	-	-	5,950	492,307
Public Safety	1,823,316	-	-	-	-	613,070	2,436,386
Public Works	1,100,392	-	-	84,040	-	-	1,184,432
Health and Human Services	39,260	-	-	-	-	136,608	175,868
Culture, Recreation and Education	299,121	-	-	-	-	456,699	755,820
Conservation and Development	161,172	-	-	-	-	56,424	217,596
Capital Outlay	-	-	9,952,583	180,079	34,001	203,467	10,370,130
Debt Service							
Principal Repayment	-	1,306,282	-	215,500	-	-	1,521,782
Interest Expense	-	301,713	27,255	56,626	-	-	385,594
Total Expenditures	<u>3,909,618</u>	<u>1,607,995</u>	<u>9,979,838</u>	<u>536,245</u>	<u>34,001</u>	<u>1,472,218</u>	<u>17,539,915</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(35,949)</u>	<u>(306,055)</u>	<u>(8,780,255)</u>	<u>(240,200)</u>	<u>208,432</u>	<u>551,943</u>	<u>(8,602,084)</u>
OTHER FINANCING SOURCES (USES)							
Proceeds from Long-Term Debt (including premium)	-	14,260,000	13,731,061	154,193	-	-	28,145,254
Refunding Bonds Issued	-	61,881	54,199	-	-	-	116,080
Transfers In	414,960	339,356	-	-	-	-	754,316
Transfers Out	-	-	-	-	(152,295)	(199,461)	(351,756)
Total Other Financing Sources and Uses	<u>414,960</u>	<u>14,661,237</u>	<u>13,785,260</u>	<u>154,193</u>	<u>(152,295)</u>	<u>(199,461)</u>	<u>28,663,894</u>
Net Change in Fund Balances	379,011	14,355,182	5,005,005	(86,007)	56,137	352,482	20,061,810
Fund Balances (Deficits) - Beginning	2,355,776	158,919	(1,011,195)	200,658	(1,313,231)	2,000,435	2,391,362
Fund Balances (Deficits) - Ending	<u>\$ 2,734,787</u>	<u>\$ 14,514,101</u>	<u>\$ 3,993,810</u>	<u>\$ 114,651</u>	<u>\$ (1,257,094)</u>	<u>\$ 2,352,917</u>	<u>\$ 22,453,172</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, 2023**

Net change in fund balances - total governmental funds: \$ 20,061,810

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	9,922,006
Loss on disposal	(159,466)
Depreciation expenses reported in the Statement of Activities	<u>(1,129,515)</u>

Amount by which capital outlays are greater (less) than depreciation in the current period. 8,633,025

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 3,967

Governmental funds report note and 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.

Debt proceeds for the year	(28,141,060)
The amount of long-term debt principal payments in the current year is:	1,521,782

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 (98,898)

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 135,689

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.

(170,013)

Change in Net Position of governmental activities \$ 1,946,302

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Net Position
Proprietary Funds
December 31, 2023

	<u>Enterprise Funds</u>		
	<u>Electric and Water</u>	<u>Sewer</u>	<u>Total</u>
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 1,089,599	\$ 921,444	\$ 2,011,043
Receivables			
Special Assessments	1,788	-	1,788
Accounts	1,679,282	-	1,679,282
Other	2,389	-	2,389
Due from Other Funds	-	71,081	71,081
Short-Term Lease Receivable	15,745	-	15,745
Inventories	334,554	-	334,554
Prepaid Expenses	43,808	10,513	54,321
Total Current Assets	<u>3,200,304</u>	<u>1,003,038</u>	<u>4,203,342</u>
Restricted Assets:			
Restricted Cash and Cash Equivalents	1,123,002	2,049,263	3,172,265
Total Restricted Assets	<u>1,123,002</u>	<u>2,049,263</u>	<u>3,172,265</u>
Capital Assets:			
Land and Improvements	76,448	94,914	171,362
Construction Work in Progress	852,385	-	852,385
Other Capital Assets	35,338,927	23,326,655	58,665,582
Less Accumulated Depreciation	(16,754,705)	(7,922,134)	(24,676,839)
Net Capital Assets	<u>19,513,055</u>	<u>15,499,435</u>	<u>35,012,490</u>
Noncurrent Assets:			
Advances Receivable	943,799	92,413	1,036,212
Unamortized Debt Discount	13,414	-	13,414
Long-Term Lease Receivable	114,020	-	114,020
Other Deferred Debits	25,066	-	25,066
Total Noncurrent Assets	<u>1,096,299</u>	<u>92,413</u>	<u>1,188,712</u>
Total Assets	<u>24,932,660</u>	<u>18,644,149</u>	<u>43,576,809</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	970,656	200,708	1,171,364
Deferred OPEB Outflows	19,621	3,720	23,341
Total Deferred Outflows of Resources	<u>990,277</u>	<u>204,428</u>	<u>1,194,705</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 25,922,937</u>	<u>\$ 18,848,577</u>	<u>\$ 44,771,514</u>

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Net Position
Proprietary Funds
December 31, 2023

	<u>Enterprise Funds</u>		
	<u>Electric and Water</u>	<u>Sewer</u>	<u>Total</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 852,336	\$ 39,828	\$ 892,164
Accrued Liabilities	13,026	-	13,026
Accrued Interest Payable	36,533	33,047	69,580
Compensated Absences	4,674	-	4,674
Current Portion of Long-Term Debt:			
Bonds and Notes Payable	975,441	638,557	1,613,998
Total Current Liabilities	<u>1,882,010</u>	<u>711,432</u>	<u>2,593,442</u>
Non-Current Liabilities:			
Long-Term Debt			
Bond Premium	31,253	22,043	53,296
Bonds and Notes Payable	6,295,366	6,987,414	13,282,780
Total Long-Term Debt	<u>6,326,619</u>	<u>7,009,457</u>	<u>13,336,076</u>
Other Liabilities			
Compensated Absences	52,403	-	52,403
OPEB Liability - Health Insurance	27,486	9,093	36,579
OPEB Liability - Life Insurance	31,673	6,005	37,678
Net Pension Liability	258,814	53,516	312,330
Total Other Liabilities	<u>370,376</u>	<u>68,614</u>	<u>438,990</u>
Total Non-Current Liabilities	<u>6,696,995</u>	<u>7,078,071</u>	<u>13,775,066</u>
Total Liabilities	<u>8,579,005</u>	<u>7,789,503</u>	<u>16,368,508</u>
DEFERRED INFLOWS OF RESOURCES	<u>1,067,447</u>	<u>117,500</u>	<u>1,184,947</u>
NET POSITION			
Net Investment in Capital Assets	12,767,988	8,435,986	21,203,974
Restricted for Capital	-	1,093,255	1,093,255
Restricted for Debt	566,008	371,443	937,451
Unrestricted	2,942,489	1,040,890	3,983,379
Total Net Position	<u>16,276,485</u>	<u>10,941,574</u>	<u>27,218,059</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u>\$ 25,922,937</u>	<u>\$ 18,848,577</u>	<u>\$ 44,771,514</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, 2023**

	<u>Enterprise Funds</u>		
	<u>Electric and Water</u>	<u>Sewer</u>	<u>Total</u>
OPERATING REVENUES			
Charges for Services	\$ 9,570,930	\$ 1,569,865	\$ 11,140,795
Other Operating Revenues	58,085	15,691	73,776
Total Operating Revenues	<u>9,629,015</u>	<u>1,585,556</u>	<u>11,214,571</u>
OPERATING EXPENSES			
Operation and Maintenance	8,387,228	569,500	8,956,728
Depreciation	941,547	580,318	1,521,865
Total Operating Expenses	<u>9,328,775</u>	<u>1,149,818</u>	<u>10,478,593</u>
Operating Income (Loss)	<u>300,240</u>	<u>435,738</u>	<u>735,978</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest and Investment Revenue	187,573	111,960	299,533
Miscellaneous Non-Operating Revenue	188,514	452	188,966
Interest Expense	(205,273)	(197,130)	(402,403)
Net Amortization Revenue (Expense)	6,817	-	6,817
Total Non-Operating Revenue (Expenses)	<u>177,631</u>	<u>(84,718)</u>	<u>92,913</u>
Income (Loss) Before Contributions and Transfers	477,871	351,020	828,891
Capital Contributions	60,475	10,800	71,275
Transfers Out	(401,960)	-	(401,960)
Change in Net Position	<u>136,386</u>	<u>361,820</u>	<u>498,206</u>
Total Net Position - Beginning	16,140,099	10,579,754	26,719,853
Total Net Position - Ending	<u>\$ 16,276,485</u>	<u>\$ 10,941,574</u>	<u>\$ 27,218,059</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, 2023

	Enterprise Funds		Total
	Electric and Water	Sewer	
<u>Cash Flows From Operating Activities:</u>			
Receipts from customers	\$ 9,749,508	\$ 1,585,556	\$ 11,335,064
Payments to suppliers	(6,433,671)	(574,071)	(7,007,742)
Payments to employees	(1,247,615)	(307,356)	(1,554,971)
Taxes paid	(401,960)	-	(401,960)
Net cash provided (used) by operating activities	<u>1,666,262</u>	<u>704,129</u>	<u>2,370,391</u>
<u>Cash Flows From Capital and Related</u>			
<u>Financing Activities:</u>			
Acquisition and construction of plant assets	(1,075,179)	(74,442)	(1,149,621)
Principal payments on long-term debt	(1,025,514)	(653,253)	(1,678,767)
Deferred charges	28,373	-	28,373
Interest and fiscal charges	(216,862)	(201,343)	(418,205)
Connection fees	-	10,800	10,800
Contributions for plant	12,980	-	12,980
Net cash provided (used) for capital and related financing activities	<u>(2,276,202)</u>	<u>(918,238)</u>	<u>(3,194,440)</u>
<u>Cash Flows From Investing Activities:</u>			
Interest on investments	187,573	111,960	299,533
Net cash provided (used) for investing activities	<u>187,573</u>	<u>111,960</u>	<u>299,533</u>
Net increase (decrease) in cash and equivalents	(422,367)	(102,149)	(524,516)
Cash and equivalents - beginning of year	<u>2,634,968</u>	<u>3,072,856</u>	<u>5,707,824</u>
Cash and equivalents - end of year	<u>\$ 2,212,601</u>	<u>\$ 2,970,707</u>	<u>\$ 5,183,308</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, 2023**

	Enterprise Funds		
	Electric & Water	Sewer	Total
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	\$ 300,240	\$ 435,738	\$ 735,978
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Non-Operating revenues	160,141	452	160,593
Amortization	-	(9,900)	(9,900)
Tax equivalent	(401,960)	-	(401,960)
Depreciation	941,547	580,318	1,521,865
Joint meter allocation	28,613	(28,613)	-
Pension expense	70,340	9,412	79,752
OPEB expense	27,915	10	27,925
Changes in Assets and Liabilities:			
Receivables	120,493	-	120,493
Lease receivables	125,835	-	125,835
Due to/from other funds	161,244	(197,486)	(36,242)
Inventories	(55,736)	-	(55,736)
Prepays	(28,527)	(5,569)	(34,096)
Accounts payable	241,329	(79,088)	162,241
Other Accrued liabilities	(25,212)	(1,145)	(26,357)
Net cash provided (used) by operating activities	\$ 1,666,262	\$ 704,129	\$ 2,370,391
Reconciliation of cash and cash equivalents to balance sheet accounts			
Cash and investments	\$ 1,089,599	\$ 921,444	\$ 2,011,043
Restricted assets	1,123,002	2,049,263	3,172,265
Total Cash and Investments	2,212,601	2,970,707	5,183,308
Cash and cash equivalents- End of year	\$ 2,212,601	\$ 2,970,707	\$ 5,183,308

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2023

	<u>Tax Custodial Fund</u>
ASSETS	
Cash and Cash Equivalents	\$ 1,089,871
Receivables:	
Taxes Receivable	6,872,114
Total Assets	<u>\$ 7,961,985</u>
LIABILITIES	
Due to Other Governments	\$ 7,961,985
Total Liabilities	<u>\$ 7,961,985</u>

Draft

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, 2023**

	<u>Tax Custodial Fund</u>
ADDITIONS	
Property tax collections for other governments	\$ 5,291,193
Total additions	<u>5,291,193</u>
DEDUCTIONS	
Payments of taxes to other governments	<u>5,291,193</u>
Total deductions	<u>5,291,193</u>
Net increase (decrease) in fiduciary net position	-
Total Net Position - Beginning	-
Total Net Position - Ending	<u><u>\$ -</u></u>

Draft

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023

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, Wisconsin
Notes to Financial Statements
December 31, 2023

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, Wisconsin
Notes to Financial Statements
December 31, 2023**

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

Fund Financial Statements (Continued)

The City reports the following major governmental funds:

Major Governmental

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

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

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

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

Tax Increment Financing District #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 Loan Fund

K9

ARPA

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

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

Fund Financial Statements (Continued)

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

Capital Projects Levy

TIF #6

TIF #7

TIF #8

TIF #9

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.

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023

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

Government-Wide Financial Statements (Continued)

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.

Fund Financial Statements

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.

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023

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

Fund Financial Statements (Continued)

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.

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, Wisconsin
Notes to Financial Statements
December 31, 2023**

**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 – 2023 tax roll:

Lien date and levy date	December 2023
Tax bills mailed	December 2023
Payment in full, or	January 31, 2024
First installment due	January 31, 2024
Second installment due	July 31, 2024
Personal property taxes in full	January 31, 2024

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 \$24,200 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, Wisconsin
Notes to Financial Statements
December 31, 2023**

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>Purpose</u>	<u>Capital Projects</u>	<u>Stormwater</u>	<u>Electric & Water</u>	<u>Sewer</u>
Debt reserve/redemption	\$ 80,723	\$ 113,619	\$ 1,123,002	\$ 956,008
Replacement fund	-	-	-	1,093,255
	<u>\$ 80,723</u>	<u>\$ 113,619</u>	<u>\$ 1,123,002</u>	<u>\$ 2,049,263</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, Wisconsin
Notes to Financial Statements
December 31, 2023**

**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, Wisconsin
Notes to Financial Statements
December 31, 2023**

**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	\$ 1,577	\$ -
Accumulated sick leave	318,719	52,403
Vacation and holiday liability	51,352	4,674
	\$ 371,648	\$ 57,077

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, Wisconsin
Notes to Financial Statements
December 31, 2023

**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, Wisconsin
Notes to Financial Statements
December 31, 2023

**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 resources 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 (revenue), 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, Wisconsin
Notes to Financial Statements
December 31, 2023**

**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 (revenue), 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 the 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, Wisconsin
Notes to Financial Statements
December 31, 2023**

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, 2023, the cash and investments consist of the following:

Petty cash/cash on hand	\$ 1,828
Deposits with financial institutions	32,500,529
Wisconsin Local Government Investment Pool	176,876
U.S. Treasury notes and bills	1,980
RESCO stock certificates	125,304
Library investments	265,637
	\$33,072,154

Cash and investments as of December 31, 2023 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	\$28,615,676
Restricted cash and investments	3,366,607
Fiduciary Funds:	
Cash and investments	1,089,871
	\$33,072,154

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;

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)

Investments Authorized by Wisconsin Statutes (Continued)

- (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.
- (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, 2023, the City has \$176,876 invested in the Local Government Investment Pool (LGIP) which has an average maturity of 17 days. The U.S. Securities are set to mature in 2024.

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, 2023, the City's investment in the Wisconsin Local Government Investment Pool was not rated. 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 <https://doa.wi.gov/Pages/StateFinances/LGIP.aspx>. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2023, 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, Wisconsin
Notes to Financial Statements
December 31, 2023**

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, 2023 was: 94% in U.S. Government Securities and 6% in Certificates of Deposit, Commercial Paper and Time Deposits. 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, 2023, 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	\$ 19,500,000
Uninsured and uncollateralized	9,383,329
Total	<u>\$ 28,883,329</u>

Fair Value Measurement

Financial assets required to be measured on a recurring basis are classified under a three-tier hierarchy for fair value investments. Fair value is the amount that would be received to sell an asset, or paid to settle a liability, in an orderly transaction between market participants at the measurements date.

The City uses the following hierarchical disclosure framework:

Level 1 – Measurement based upon quoted prices for identical assets in an active market as of the reporting date.

Level 2 – Measurement based upon marketplace inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities,

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023

A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)

Fair Value Measurement (continued)

quoted prices for identical or similar assets or liabilities in inactive markets, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Measurement based on the City’s assumptions about a hypothetical marketplace because observable market inputs are not available as of the reporting date.

The City uses appropriate valuation techniques based on the available inputs to measure the fair values of its assets and liabilities. When available, the City measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs have the lowest priority.

Assets at Fair Value as of December 31, 2023

	Fair Value	Level 1	Level 2	Level 3
Exchange Traded Products	\$ 265,637	\$ 265,637	\$ -	\$ -
US Treasury Investments	\$ 1,980	\$ 1,980	\$ -	\$ -
	\$ 267,617	\$ 267,617	\$ -	\$ -

B. CAPITAL ASSETS

Capital asset activity in the governmental activities for the year ended December 31, 2023 was as follows:

	Balance 01/01/23	Additions	Retirements	Balance 12/31/23
Governmental Activities				
Non-Depreciable Capital Assets:				
Land	\$ 727,411	\$ -	\$ -	\$ 727,411
Infrastructure CWIP	4,294,175	9,330,293	(1,246,972)	12,377,496
Total Non-Depreciable Capital Assets	5,021,586	9,330,293	(1,246,972)	13,104,907
Capital Assets being Depreciated				
Land Improvements	3,147,421	-	-	3,147,421
Buildings and Structures	7,120,044	21,704	-	7,141,748
Equipment	4,145,757	570,009	(199,332)	4,516,434
Infrastructure	8,417,398	1,306,197	-	9,723,595
Total Capital Assets being Depreciated	22,830,620	1,897,910	(199,332)	24,529,198
Total Capital Assets	27,852,206	11,228,203	(1,446,304)	37,634,105
Less Accumulated Depreciation	(10,904,057)	(1,129,515)	44,895	(11,988,677)
Capital Assets Net of Depreciation	\$ 16,948,149	\$ 10,098,688	\$(1,401,409)	\$ 25,645,428

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023

B. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions as follows:

Governmental Activities

General Government	\$ 36,249
Public Safety	163,650
Public Works	503,524
Health and Human Services	8,923
Stormwater	165,334
Culture, Recreation and Education	251,835
Total Governmental Activities Depreciation Expense	\$ 1,129,515

Capital asset activity in the business-type activities for the year ended December 31, 2023 was as follows:

	Balance 01/01/23	Additions	Retirements	Balance 12/31/23
Electric and Water				
Non-Depreciable Capital Assets:				
Land	\$ 76,448	\$ -	\$ -	\$ 76,448
Construction in progress	198,239	654,146	-	852,385
Total Non-Depreciable Capital Assets	274,687	654,146	-	928,833
Capital Assets being Depreciated				
Buildings and structures	1,173,378	-	-	1,173,378
Equipment	2,194,579	-	-	2,194,579
Infrastructure	31,617,384	421,033	(67,447)	31,970,970
Total Capital Assets being Depreciated	34,985,341	421,033	(67,447)	35,338,927
Total Capital Assets	35,260,028	1,075,179	(67,447)	36,267,760
Less Accumulated Depreciation	(15,851,991)	(970,161)	67,447	(16,754,705)
Capital Assets Net of Depreciation	\$ 19,408,037	\$ 105,018	\$ -	\$ 19,513,055

	Balance 01/01/23	Additions	Retirements	Balance 12/31/23
Wastewater Treatment				
Non-Depreciable Capital Assets:				
Land	\$ 94,914	\$ -	\$ -	\$ 94,914
Construction in progress	19,895	-	(19,895)	-
Total Non-Depreciable Capital Assets	114,809	-	(19,895)	94,914
Capital Assets being Depreciated				
Buildings and structures	8,030,949	-	-	8,030,949
Equipment	5,745,808	-	-	5,745,808
Infrastructure	9,455,561	94,337	-	9,549,898
Total Capital Assets being Depreciated	23,232,318	94,337	-	23,326,655
Total Capital Assets	23,347,127	94,337	(19,895)	23,421,569
Less Accumulated Depreciation	(7,370,429)	(551,705)	-	(7,922,134)
Capital Assets Net of Depreciation	\$ 15,976,698	\$ (457,368)	\$ (19,895)	\$ 15,499,435

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

B. CAPITAL ASSETS (Continued)

	Balance 01/01/23	Additions	Retirements	Balance 12/31/23
Business-Type Activities				
Non-Depreciable Capital Assets:				
Land	\$ 171,362	\$ -	\$ -	\$ 171,362
Construction in progress	218,134	654,146	(19,895)	852,385
Total Non-Depreciable Capital Assets	<u>389,496</u>	<u>654,146</u>	<u>(19,895)</u>	<u>1,023,747</u>
Capital Assets being Depreciated				
Buildings and structures	9,204,327	-	-	9,204,327
Equipment	7,940,387	-	-	7,940,387
Infrastructure	41,072,945	515,370	(67,447)	41,520,868
Total Capital Assets being Depreciated	<u>58,217,659</u>	<u>515,370</u>	<u>(67,447)</u>	<u>58,665,582</u>
Total Capital Assets	58,607,155	1,169,516	(87,342)	59,689,329
Less Accumulated Depreciation	(23,222,420)	(1,521,866)	67,447	(24,676,839)
Capital Assets Net of Depreciation	<u>\$ 35,384,735</u>	<u>\$ (352,350)</u>	<u>\$ (19,895)</u>	<u>\$ 35,012,490</u>

Depreciation expense was charged to functions as follows:

Business-Type Activities		
Water		\$ 268,494
Electric		673,053
Sewer		580,318
Total Business-Type Activities Depreciation Expense		<u>\$ 1,521,865</u>

C. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS

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

Interfund Receivables and Payables			
Receivable Fund	Payable Fund	Amount	Purpose
Sewer	TIF 9	\$ 71,081	Cash Flow
Subtotal fund financial statements		<u>\$ 71,081</u>	

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

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

C. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (Continued)

The City has the following interfund advances outstanding:

Receivable Fund	Payable Fund	Amount	Purpose
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		\$ 71,081	
Total interfund advances		1,485,466	
less interfund eliminations		<u>(449,254)</u>	
Internal balances		<u>\$ 1,107,293</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:

Transferred to	Transferred from	Amount	Purpose
General	Electric and Water	\$ 401,960	Tax equivalent
General	TIFS 5-8	13,000	Administration
Debt service	TIF 5	145,295	Debt payments
Debt service	TIF 6	75,448	Debt payments
Debt service	TIF 7	65,700	Debt payments
Debt service	TIF 8	52,913	Debt payments
Subtotal fund statements		<u>754,316</u>	
less inter-fund eliminations		<u>(352,356)</u>	
Total per government-wide statements		<u>\$ 401,960</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, Wisconsin
Notes to Financial Statements
December 31, 2023**

D. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2023 was as follows:

	Balance 1/1/23	Issued	Retired	Balance 12/31/23
Governmental Activities				
Direct Borrowings and Direct Placements	\$ 1,446,156	\$ 12,936,061	\$ 71,282	\$ 14,310,935
Other Notes and Bonds	9,103,000	15,205,000	1,450,500	22,857,500
Total Notes and Bonds	<u>10,549,156</u>	<u>28,141,061</u>	<u>1,521,782</u>	<u>37,168,435</u>
Compensated Absences	<u>375,615</u>	<u>16,989</u>	<u>20,956</u>	<u>371,648</u>
Total Governmental Long-Term Debt	<u>\$ 10,924,771</u>	<u>\$ 28,158,050</u>	<u>\$ 1,542,738</u>	<u>\$ 37,540,083</u>
	Balance 1/1/23	Issued	Retired	Balance 12/31/23
Business-Type Activities				
Direct Borrowings and Direct Placements	\$ 4,904,546	\$ -	\$ 483,268	\$ 4,421,278
Other Notes and Bonds	11,671,000	-	1,195,500	10,475,500
Total Notes and Bonds	<u>16,575,546</u>	<u>-</u>	<u>1,678,768</u>	<u>14,896,778</u>
Bond premium	56,100	-	2,804	53,296
Compensated Absences	<u>66,918</u>	<u>-</u>	<u>9,841</u>	<u>57,077</u>
Total Business-Type Long-Term Debt	<u>\$ 16,698,564</u>	<u>\$ -</u>	<u>\$ 1,691,413</u>	<u>\$ 15,007,151</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, Wisconsin
Notes to Financial Statements
December 31, 2023

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, 2023 was \$33,474,785. Total general obligation debt outstanding at year-end was \$22,970,000.

The following is a list of long-term obligations at December 31, 2023:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/23	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	\$ 310,935	\$ 73,748
2022 Tax Anticipation Note	8/19/2022	10/19/2024	3.50%	\$ 14,000,000	14,000,000	14,000,000
Total Direct Borrowings and Direct Placements					<u>\$ 14,310,935</u>	<u>\$ 14,073,748</u>
Other Notes and Bonds						
General Obligation Debt						
2015 General Obligation Notes	5/28/2015	10/1/2025	0.5%-2.2%	\$ 390,000	\$ 20,000	\$ 10,000
2018 General Obligation Notes	5/30/2018	4/1/2028	1.9%-2.85%	\$ 4,180,000	2,240,000	425,000
2019 General Obligation Notes	6/1/2019	4/1/2029	3.0%-4.0%	\$ 790,000	415,000	90,000
2021 General Obligation Notes	9/2/2021	4/1/2031	0.25%-1.25%	\$ 2,420,000	2,190,000	140,000
2022 General Obligation Notes	9/2/2021	4/1/2041	3.0-4.0%	\$ 1,305,000	780,000	80,000
Total General Obligation Notes					<u>5,645,000</u>	<u>745,000</u>
2012 Taxable General Obligation Bond	5/24/2012	10/1/2027	1.25%-3.90%	\$ 460,000	140,000	35,000
2017 General Obligation Refunding Bonds	8/30/2017	4/1/2027	2.0-3.0%	\$ 1,855,000	845,000	200,000
2021 General Obligation Bonds	9/2/2021	4/1/2041	0.7%-2.0%	\$ 790,000	695,000	45,000
2023 General Obligation Bonds	11/9/2023	4/1/2043	4.25%-5.00%	\$ 15,205,000	15,205,000	-
Total General Obligation Bonds					<u>16,885,000</u>	<u>280,000</u>
Total General Obligation Debt					<u>22,530,000</u>	<u>1,025,000</u>
Stormwater Revenue Bonds	5/30/2018	5/1/2028	3.875%	\$ 655,000	327,500	65,500
Total Other Notes and Bonds					<u>\$ 22,857,500</u>	<u>\$ 1,090,500</u>

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

Years	Governmental Activities					
	Bonds and Notes from direct borrowings and placements		Bonds and Notes		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 71,282	\$ 13,378	\$ 1,450,500	\$ 198,693	\$ 1,521,782	\$ 212,071
2024	1,137,688	18,413	1,090,500	160,005	2,228,188	178,418
2025	76,359	8,302	1,175,500	134,347	1,251,859	142,649
2026	79,031	5,629	1,170,500	108,207	1,249,531	113,836
2027	81,796	2,863	1,290,500	81,248	1,372,296	84,111
2028-2032	-	-	2,555,500	188,119	2,555,500	188,119
2033-2037	-	-	200,000	26,040	200,000	26,040
2038-2042	-	-	170,000	10,900	170,000	10,900
	<u>\$ 1,446,156</u>	<u>\$ 48,585</u>	<u>\$ 9,103,000</u>	<u>\$ 907,559</u>	<u>\$ 10,549,156</u>	<u>\$ 956,144</u>

City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023

D. LONG-TERM OBLIGATIONS (Continued)

Business-Type Activities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/23	Amounts Due within One Year
Electric and Water						
General Obligation Debt						
2015 General Obligation Notes	5/28/2015	10/1/2025	0.5%-2.2%	\$ 330,000	\$ 70,000	\$ 35,000
Total Electric and Water General Obligation Debt					<u>70,000</u>	<u>35,000</u>
Mortgage Revenue Bonds						
2014 Revenue Bonds	7/2/2014	5/1/2025	0.7%-3.1%	\$ 3,165,000	710,000	350,000
2016 Revenue Bonds	7/21/2016	5/1/2036	0.9%-3.15%	\$ 3,240,000	1,900,000	255,000
2019 Revenue Bonds	6/6/2019	5/1/2029	3%	\$ 1,575,000	1,130,000	140,000
2021 Revenue Bonds	9/2/2021	5/1/2041	0.4%-2.5%	\$ 2,050,000	1,940,000	70,000
2022 Revenue Bonds	8/31/2022	5/1/1942	3.0-4.0%	\$ 1,630,000	1,465,000	95,000
Total Electric and Water Mortgage Revenue Bonds					<u>7,145,000</u>	<u>910,000</u>
Total Electric and Water Other Bonds and Notes					<u>7,215,000</u>	<u>945,000</u>
Sewer Utility						
Other Notes and Bonds						
General Obligation Debt						
2015 General Obligation Notes	5/28/2015	10/1/2025	0.5%-2.2%	\$ 240,000	70,000	35,000
2019 General Obligation Notes	6/1/2019	4/1/2029	3.0%-4.0%	\$ 480,000	300,000	45,000
Total Sewer General Obligation Debt					<u>370,000</u>	<u>80,000</u>
Mortgage Revenue Bonds						
2016 Revenue Bonds	7/29/2016	5/1/2026	1.970%	\$ 185,000	55,500	18,500
2018 Revenue Bonds	5/30/2018	5/1/2028	3.875%	\$ 270,000	135,000	27,000
2021 Revenue Bonds	9/2/2021	5/1/2041	2.0%-3.0%	\$ 1,235,000	1,180,000	35,000
2022 Revenue Bonds	8/31/2022	5/1/2042	3.625-4.0%	\$ 1,570,000	1,520,000	20,000
Total Sewer Mortgage Revenue Bonds					<u>2,890,500</u>	<u>100,500</u>
Total Sewer Other Bonds and Notes					<u>3,260,500</u>	<u>180,500</u>
Total Business-Type Other Notes and Bonds					<u>\$ 10,475,500</u>	<u>\$ 1,125,500</u>
Direct Borrowings and Direct Placements						
2015 WPPI Loan - Electric	11/30/2015	11/28/2025	0%	\$ 304,406	\$ 55,807	\$ 30,441
2005 Clean Water Fund Debt	7/27/2005	5/1/2025	2.365%	\$ 1,602,737	196,028	96,868
2009 Clean Water Fund Debt	11/25/2009	5/1/2029	2.668%	\$ 3,248,127	1,208,116	188,335
2018 Clean Water Fund Debt	6/27/2018	5/1/2038	1.870%	\$ 3,994,925	2,961,327	172,854
Total Direct Borrowings and Direct Placements					<u>\$ 4,421,278</u>	<u>\$ 488,498</u>
Total Business-Type Activities Long-Term Debt					<u>\$ 14,896,778</u>	<u>\$ 1,613,998</u>

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

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
2023	\$ 478,193	\$ 97,397	\$ 1,195,500	\$ 316,861	\$ 1,673,693	\$ 575,590
2024	488,498	86,971	1,125,500	275,728	1,613,998	575,469
2025	499,048	76,298	1,040,500	246,785	1,539,548	575,346
2026	377,898	66,576	965,500	221,672	1,343,398	444,474
2027	386,549	57,823	847,000	211,956	1,233,549	444,372
2028-2032	1,390,311	177,288	2,392,000	777,393	3,782,311	1,567,599
2033-2037	1,060,008	71,237	2,255,000	508,379	3,315,008	1,131,245
2038-2042	224,041	2,097	1,850,000	215,741	2,074,041	226,138
	<u>\$ 4,904,546</u>	<u>\$ 635,687</u>	<u>\$ 11,671,000</u>	<u>\$ 2,774,516</u>	<u>\$ 16,575,546</u>	<u>\$ 5,540,233</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, Wisconsin
Notes to Financial Statements
December 31, 2023**

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, 2023**.

The utilities are covered under the following insurance policies at December 31, 2023:

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, Wisconsin
Notes to Financial Statements
December 31, 2023**

D. LONG-TERM OBLIGATIONS (Continued)

	Electric and Water	Sewer	Storm
Maximum annual debt service electric and water	\$ 1,086,931	\$ -	\$ -
Maximum annual debt service Sewer	-	733,465	-
Maximum annual debt service Storm	-	-	76,922
Total debt service	1,086,931	733,465	76,922
Ratio	125%	110%	110%
Net Revenues required	\$ 1,358,664	\$ 806,812	\$ 84,614
REVENUES			
Charges for Services	\$ 9,570,930	\$ 1,569,865	\$ 293,626
Other Operating Revenues	58,085	15,691	766
Total Operating Revenues	9,629,015	1,585,556	294,392
OPERATING EXPENSES			
Operation and Maintenance	8,387,228	569,500	84,040
Total expenses for coverage ratio calculation	8,387,228	569,500	84,040
Net from operations for coverage ratio calculation	1,241,787	1,016,056	210,352
NON-OPERATING REVENUES (EXPENSES)			
Interest and Investment Revenue	187,571	111,960	1,654
Miscellaneous Non-Operating Revenue (Expense)	188,514	452	-
Capital Contributions and Impact Fees Received	60,475	10,800	-
Net Revenues per bond ordinance	\$ 1,678,347	\$ 1,139,268	\$ 212,006
Net Revenues Above (Below) Required Amount	\$ 319,683	\$ 332,456	\$ 127,392

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

D. LONG-TERM OBLIGATIONS (Continued)

Number of Customers

The Water/Electric, Sewer, and Stormwater utilities had the following number of customers and billed volumes for 2023:

Water	Customers	(000 gals)
Residential	2,251	91,165
Commercial	176	1,068
Industrial	9	5,676
Public Authority	22	4,970
Multifamily	9	3,575
	2,467	106,454
Electric	Customers	
Residential	3,937	
Commercial/Industrial	657	
Lighting Service	54	
	4,648	
Sewer	Customers	Sales (000 gals)
Residential	2,195	80,467
Commercial	198	14,827
Industrial	7	3,700
Public Authority	15	2,112
	2,415	101,106
Stormwater	Customers	
Residential	2,105	
Non-Residential	238	
	2,343	

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

E. DEFERRED INFLOWS OF RESOURCES

At the end of the 2023, 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	\$ -	\$ 5,137,500	\$ 5,137,500
Special assessments not yet due	371,684	-	371,684
Crime prevention fund	-	950	950
Ambulance billings	47,000	-	47,000
Total Deferred Inflows of Resources For Governmental Funds	<u>\$ 418,684</u>	<u>\$ 5,138,450</u>	<u>\$ 5,557,134</u>
less special assessments accrued for government-wide statements			(371,684)
plus WRS pension and OPEB inflows accrued for government-wide statements			<u>1,675,361</u>
Deferred Inflows of Resources-government wide statements			<u>\$ 6,860,811</u>
	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Proprietary Funds			
Construction advances	\$ 317,736	\$ -	\$ 317,736
Energy efficient	20,366	-	20,366
ATC advance	26,942	-	26,942
WRS pension inflows	654,945	-	654,945
OPEB inflows	33,115	-	33,115
Deferred leases	125,375	-	125,375
Other deferred inflows	6,468	-	6,468
Total Deferred Inflows of Resources for Proprietary Funds	<u>\$ 1,184,947</u>	<u>\$ -</u>	<u>\$ 1,184,947</u>

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

F. GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES

Net position reported on the government-wide statement of net position at December 31, 2023 includes the following:

	Governmental	Electric and Water	Sewer	Total Business-type
Capital assets	\$ 25,581,174	\$ 19,513,055	\$ 15,499,435	\$ 35,012,490
less current portion LT debt	(15,164,248)	(975,441)	(638,557)	(1,613,998)
less LT debt	(22,004,187)	(6,326,619)	(7,009,457)	(13,336,076)
plus bond reserve	65,500	556,993	584,565	1,141,558
plus debt for non-capital items	14,000,000	-	-	-
plus unspent proceeds	3,993,910	-	-	-
Net investment in capital assets	<u>\$ 6,472,149</u>	<u>\$ 12,767,988</u>	<u>\$ 8,435,986</u>	<u>\$ 21,203,974</u>

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

	Non- spendable	Restricted	Committed	Unassigned
General Fund:				
Advances (net of deferred interest)	\$ 449,254	\$ -	\$ -	\$ -
Revolving loan	-	83,376	-	-
Building improvement grant	-	9,000	-	-
Prepaid expenses	57,009	-	-	-
Delinquent personal property taxes	16,418	-	-	-
Unassigned	-	-	-	2,119,730
Total General Fund	<u>522,681</u>	<u>92,376</u>	<u>-</u>	<u>2,119,730</u>
Debt Service Fund:				
Debt service	-	14,514,101	-	-
Total Debt Service Fund	<u>-</u>	<u>14,514,101</u>	<u>-</u>	<u>-</u>
Capital Projects Fund:				
Capital outlay (deficit)	-	3,993,810	-	-
Total Capital Projects Fund	<u>-</u>	<u>3,993,810</u>	<u>-</u>	<u>-</u>
TIF 5:				
Unassigned (Deficit)	-	-	-	(1,257,094)
Stormwater Fund:				
Prepaid expenses	1,456	-	-	-
Stormwater	-	113,195	-	-
Total Stormwater Fund	<u>1,456</u>	<u>113,195</u>	<u>-</u>	<u>-</u>

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

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

Non-Major Governmental Funds:	Non- spendable	Restricted	Committed	Unassigned
EMS	18,245	-	553,229	-
Library	1,632	-	460,374	-
Cemetery	3,881	-	164,977	-
Tourism Commission Fund	-	77,833	-	-
Revolving Loan Fund	-	-	375,296	-
ARPA	-	35,007	-	-
K9	-	-	12,284	-
Capital Projects - Levy	-	-	40,072	-
TIF 6	-	142,638	-	-
TIF 7	-	486,688	-	-
TIF 8	-	63,031	-	-
TIF 9	-	-	-	(74,160)
Total Non-Major Governmental Funds	23,758	805,197	1,606,232	(74,160)
 Grand Total	 \$ 547,895	 #####	 \$ 1,606,232	 \$ 788,476

The TIF deficits are anticipated to be recovered through future tax increments.

G. LEASE RECEIVABLE AND REVENUE

The City's water utility has a water tower lease with a cell provider to put up an antenna. The lease term is through March 2031. A summary of the 2023 revenue and future lease revenue is below.

Lease-related Revenue	Year Ending 12/31/2023
Lease Revenue	
Water Tower Space	\$ 17,293
Total Lease Revenue	17,293
Interest Revenue	5,470
Total	\$ 22,763

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

G. LEASE RECEIVABLE AND REVENUE (Continued)

Maturity Analysis	Principal	Interest	Total Receipts
2024	\$ 15,745	\$ 4,904	\$ 20,649
2025	16,386	4,263	20,649
2026	17,054	3,595	20,649
2027	17,749	2,900	20,649
2028	18,472	2,177	20,649
2029-3031	44,360	2,100	46,460
Total Future Receipts	\$ 129,765	\$ 19,939	\$ 149,704

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 and expected to be employed for at least one year from employee’s date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

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, Wisconsin
Notes to Financial Statements
December 31, 2023**

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:

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

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 \$230,454 in contributions from the employer.

Contribution rates as of December 31, 2023 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives and elected officials)	6.80%	6.80%
Protective with Social Security	6.80%	13.20%
Protective without Social Security	6.80%	18.10%

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

At December 31, 2023, the City reported a liability (asset) of \$1,007,841 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2022, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2021 rolled forward to December 31, 2022. 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, 2022, the City's proportion was 0.01902411%, which was an increase of 0.00031606% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the City recognized pension expense of \$511,387.

At December 31, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

A. EMPLOYEE RETIREMENT PLAN (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,605,178	\$ (2,108,844)
Net differences between projected and actual earnings on pension plan investments	1,712,089	-
Changes in assumptions	198,183	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,738	(4,565)
Employer contributions subsequent to the measurement date	262,624	-
Total	\$ 3,779,812	\$ (2,113,409)

\$262,624 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense (income) as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2024	\$ 57,392
2025	290,339
2026	298,084
2027	757,964
2028	-
Total	\$ 1,403,779

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

A. EMPLOYEE RETIREMENT PLAN (Continued)

Actuarial Assumptions. The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2021
Measurement Date of Net Pension Liability (Asset):	December 31, 2022
	January 1, 2018 - December 31 2020
Experience Study:	Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-Retirement Adjustments	1.7%*

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% 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 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total Pension Liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the December 31, 2021 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, Wisconsin
Notes to Financial Statements
December 31, 2023**

A. EMPLOYEE RETIREMENT PLAN (Continued)

Asset Allocation Targets and Expected Returns¹

As of December 31, 2022

<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %²</u>
Public Equity	48	7.6	5.0
Public Fixed Income	25	5.3	2.7
Inflation Sensitive	19	3.6	1.1
Real Estate	8	5.2	2.6
Private Equity/Debt	15	9.6	6.9
Total Core Fund ³	115	7.4	4.8
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	7.2	4.6
International Equities	30	8.1	5.5
Total Variable Fund	100	7.7	5.1

¹Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

²New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

³The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

Single Discount Rate. A single discount rate of 6.8% was used to measure the Total Pension Liability for the current and prior period. The discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 4.05% (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, 2022. 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 6.8% expected rate of return implies that a dividend of approximately 1.7% 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.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

A. EMPLOYEE RETIREMENT PLAN (Continued)

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 6.80 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 (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
City's proportionate share of the net pension liability (asset)	\$ 3,344,991	\$ 1,007,841	\$ (599,918)

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 members.

OPEB Plan Fiduciary Net Position. ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

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.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Contribution rates as of December 31, 2023 are:

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

Member 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, 2022 are as listed below:

Life Insurance		
Employee Contribution Rates*		
For the year ended December 31, 2022		
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 \$810 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, 2023, the LRLIF Employer reported a liability (asset) of \$153,978 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2022, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2022 rolled forward to December 31, 2022. 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, 2022, the City's proportion was 0.040416%, which was an increase of 0.006029% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the City recognized OPEB expense of \$15,555.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

At December 31, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (15,068)
Net differences between projected and actual earnings on plan investments	2,890	-
Changes in actuarial assumptions	55,321	(90,890)
Changes in proportion and differences between employer contributions and proportionate share of contributions	31,724	(29,372)
Employer contributions subsequent to the measurement date	5,447	-
Totals	\$ 95,382	\$ (135,330)

\$5,447 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, 2024. 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 Deferred Outflows (Inflows) of Resources
2024	\$ (2,994)
2025	(4,473)
2026	(2,105)
2027	(9,349)
2028	(16,318)
Thereafter	(10,156)
Total	\$ (45,395)

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions. The total OPEB liability in the January 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2021
Measurement Date of Net OPEB Liability (Asset)	December 31, 2021
Experience Study:	January 1, 2018 - December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	3.72%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.76%
Salary Increases	
Wage Inflation:	3.00%
Seniority/Merit:	0.10% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total OPEB Liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the January 1, 2022 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, 2022**

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Intermediate Credit Bonds	Bloomberg US Interm Credit	50%	2.45%
US Mortgages	Bloomberg US MBS	50%	2.83%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

The long-term expected rate of return remained unchanged from the prior year at 4.25%. 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. The expected inflation rate remained unchanged from the prior year at 2.30%.

Single Discount Rate. A single discount rate of 3.76% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 2.17% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.06% as of December 31, 2021 to 3.72% as of December 31, 2022. The Plan’s fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan’s fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan’s fiduciary net position is projected to be insufficient. The plan’s fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

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

Sensitivity of the City’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate. The following presents the City’s proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.76 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 (2.76 percent) or 1-percentage-point higher (4.76 percent) than the current rate:

	1% Decrease to Discount Rate (2.76%)	Current Discount Rate (3.76%)	1% Increase to Discount Rate (4.76%)
City's proportionate share of the net OPEB liability (asset)	\$ 209,933	\$ 153,978	\$ 111,095

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 41 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.

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Employees Covered by Benefit Terms. At December 31, 2022, 41 active employees were eligible for the benefit terms, while one retiree was eligible.

Total OPEB Liability.

The City's total OPEB liability of \$220,060 was measured at December 31, 2022, and was determined by an actuarial valuation as of December 31, 2022.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2022 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	4.25 percent
Healthcare cost trend rates	Actual first year increase, then 7.00% decreasing to 6.50%, then decreasing by 0.10% down to 4.50% 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 S&P Municipal Bond 20 Year High Grade Index published by the Federal Reserve as of the week of the measurement date.

Mortality rates were based on the 2020 WRS Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection scale from a based year of 2010.

The actuarial assumptions used in the December 31, 2022 valuation were based on a study conducted in 2021 using the Wisconsin Retirement System (WRS) experience from 2018-2020.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at 12/31/2021	\$ 241,625
Changes for the year:	
Service cost	26,810
Interest	5,683
Changes of benefit terms	-
Differences between expected and actual experience	(7,038)
Changes in assumptions or other inputs	(42,057)
Benefit payments	(4,963)
Net Changes	<u>(21,565)</u>
Balance at 12/31/2022	<u>\$ 220,060</u>

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

There were no changes of benefit terms.

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 (3.25 percent) or 1-percentage-point higher (5.25 percent) than the current discount rate:

		1% Decrease 3.25%	Current Discount Rate 4.25%	1% Increase 5.25%
Total OPEB Liability	12/31/2022	\$ 237,640	\$ 220,060	\$ 203,869

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 6.0 percent decreasing to 3.5 percent) or 1-percentage-point higher (actual first year increase, then 8.0 percent decreasing to 5.5 percent) than the current healthcare cost trend rates:

		1% Decrease (Actual first year increase, then 6.0% decreasing to 3.5%)	Healthcare Cost Trend Rates (Actual first year increase, then 7.0% decreasing to 4.5%)	1% Increase (Actual first year increase, then 8.0% decreasing to 5.5%)
Total OPEB Liability	12/31/2022	\$ 194,410	\$ 220,060	\$ 250,782

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

For the year ended December 31, 2022, the City recognized OPEB expense of \$21,582.

\$5,451 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, 2023. There are no other amounts reported as deferred outflows of resources or deferred inflows of resources related to OPEB that will be recognized in OPEB expense in future years.

C. RISK MANAGEMENT

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

**City of Evansville, Wisconsin
Notes to Financial Statements
December 31, 2023**

D. PURCHASED POWER CONTRACT

The Evansville Electric and Water has a long-term contract and purchases its power from WPPI, Wisconsin Public Power Incorporated. Purchased power expenses were \$5,907,800.

E. 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 2023, the City contributed \$286,613 to the District for dues. The City’s portion of the District’s 2024 budget is \$290,585. The District issues separate financial statements.

The City had a residual non-equity interest of approximately 58% in the District in 2023.

F. 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 2023, the City received payments from the townships in the amount of \$97,600.

G. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*, effective for periods beginning after June 15, 2023 and GASB Statement No. 101, *Compensated Absences*, effective for periods beginning after December 15, 2023. When this become effective, application of this standard may restate portions of these financial statements.

H. COMMITMENTS AND SUBSEQUENT EVENTS

Draft

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, 2023

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 2,083,890	\$ 2,083,890	\$ 1,894,502	\$ (189,388)
Other Taxes	3,350	3,350	3,579	229
Intergovernmental	820,568	820,569	821,197	628
License and Permits	302,300	302,300	347,343	45,043
Fines, Forfeits and Penalties	69,000	69,000	100,977	31,977
Public Charges for Services	466,044	466,044	471,893	5,849
Interest Income	40,000	40,000	132,430	92,430
Miscellaneous Income	81,221	81,221	101,748	20,527
Total Revenues	<u>3,866,373</u>	<u>3,866,374</u>	<u>3,873,669</u>	<u>7,295</u>
EXPENDITURES				
Current:				
General Government	424,793	424,793	486,357	(61,564)
Public Safety	2,037,601	2,037,598	1,823,316	214,282
Public Works	1,119,354	1,119,354	1,100,392	18,962
Health and Human Services	38,760	38,760	39,260	(500)
Culture, Recreation and Education	321,706	321,707	299,121	22,586
Conservation and Development	161,017	161,018	161,172	(154)
Total Expenditures	<u>4,103,231</u>	<u>4,103,230</u>	<u>3,909,618</u>	<u>193,612</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(236,858)</u>	<u>(236,856)</u>	<u>(35,949)</u>	<u>200,907</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (including tax equivalent)	<u>468,250</u>	<u>468,250</u>	<u>414,960</u>	<u>(53,290)</u>
Total Other Financing Sources and Uses	<u>468,250</u>	<u>468,250</u>	<u>414,960</u>	<u>(53,290)</u>
Net Change in Fund Balances	231,392	231,394	379,011	147,617
Fund Balances - Beginning	<u>2,355,776</u>	<u>2,355,776</u>	<u>2,355,776</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,587,168</u>	<u>\$ 2,587,170</u>	<u>\$ 2,734,787</u>	<u>\$ 147,617</u>

City of Evansville, Wisconsin
WISCONSIN RETIREMENT SYSTEM
December 31, 2023

**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)
2022	0.01902411%	\$ 1,007,841	\$ 2,865,084	35.18%	95.72%
2021	(0.01870805%)	(1,507,904)	2,728,963	(55.26%)	106.02%
2020	(0.01856156%)	(1,158,823)	2,564,075	(45.19%)	105.26%
2019	0.01848869%	(596,159)	2,572,717	(23.17%)	102.96%
2018	0.01787635%	635,984	2,478,433	25.66%	96.45%
2017	(0.01711788%)	(508,250)	2,302,788	(22.07%)	102.93%
2016	0.01675753%	138,122	2,145,280	6.44%	99.12%
2015	0.01676696%	272,460	2,099,883	12.98%	98.20%
2014	(0.01669259%)	(409,903)	2,109,101	(19.43%)	102.74%

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

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- employee payroll
2023	\$ 262,624	\$ (262,624)	\$ -	\$ 3,013,352	8.72%
2022	230,454	(230,454)	-	2,865,084	8.04%
2021	223,506	(223,506)	-	2,728,963	8.19%
2020	208,517	(208,517)	-	2,564,075	8.13%
2019	192,927	(192,927)	-	2,572,717	7.50%
2018	194,559	(194,559)	-	2,478,433	7.85%
2017	183,611	(183,611)	-	2,302,788	7.97%
2016	163,344	(163,344)	-	2,145,280	7.61%
2015	169,557	(169,557)	-	2,099,883	8.07%

See accompanying notes to the required supplementary information

City of Evansville, Wisconsin
LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES
December 31, 2023

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)
2022	0.04041600%	\$ 153,978	\$ 2,598,000	5.93%	38.81%
2021	0.03438700%	203,241	2,478,000	8.20%	29.57%
2020	0.04451500%	244,865	2,414,000	10.14%	31.36%
2019	0.04101900%	174,667	2,212,000	7.90%	37.58%
2018	0.04140400%	106,836	2,358,390	4.53%	48.69%
2017	0.04210500%	126,676	1,770,636	7.15%	44.81%

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
2023	\$ 5,447	\$ (5,447)	\$ -	\$ -	#DIV/0!
2022	4,963	(4,963)	-	2,598,000	0.19%
2021	4,612	(4,612)	-	2,478,000	0.19%
2020	4,913	(4,913)	-	2,414,000	0.20%
2019	5,659	(5,659)	-	2,212,000	0.26%
2018	4,852	(4,852)	-	2,358,390	0.21%

See accompanying notes to the required supplementary information

City of Evansville, Wisconsin
SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY
AND RELATED RATIOS-HEALTH PLAN
December 31, 2023

	2022	2021	2020	2019	2018
Total OPEB Liability					
Service Cost	\$ 26,810	\$ 25,618	\$ 23,269	\$ 19,623	\$ 21,069
Interest	5,682	6,144	6,548	9,348	7,575
Differences between expected and actual experience	(7,038)	(25,533)	-	(43,640)	-
Changes of assumptions or other inputs	(42,057)	(23,423)	9,148	22,137	(7,620)
Benefit payments	(4,963)	(2,956)	(7,354)	(2,378)	(3,679)
Net change in total OPEB	(21,566)	(20,150)	31,611	5,090	17,345
Total OPEB Liability - Beginning	241,625	261,775	230,164	225,074	207,729
Total OPEB Liability - Ending	\$ 220,059	\$ 241,625	\$ 261,775	\$ 230,164	\$ 225,074
Covered Employee Payroll	\$ 2,640,198	\$ 2,640,198	\$ 2,253,487	\$ 2,253,478	\$ 2,349,378
Total OPEB Liability as a Percentage of Covered-Employee Payroll	8.33%	9.15%	11.62%	10.21%	9.58%

See accompanying notes to the required supplementary information

City of Evansville, Wisconsin
Notes to Required Supplementary Information
December 31, 2023

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 1 preceding years.

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

Changes of assumptions.

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

**City of Evansville, Wisconsin
Notes to Required Supplementary Information
December 31, 2023**

C. WISCONSIN RETIREMENT SYSTEM SCHEDULES (Continued)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2022	2021	2020	2019	2018
Valuation Date:	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.0%	7.0%	7.0%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.9%	1.9%	1.9%	2.1%	2.1%
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017.	Experience -based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.
Mortality:	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).

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

**City of Evansville, Wisconsin
Notes to Required Supplementary Information
December 31, 2023**

C. WISCONSIN RETIREMENT SYSTEM SCHEDULES (Continued)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2017	2016	2015	2014	2013
Valuation Date:	December 31, 2015	December 31, 2014	December 31, 2013	December 31, 2012	December 31, 2011
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed
Amortization Period:	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	2.1%	2.1%	2.1%	2.1%	2.1%
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2006 - 2008.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin Projected Experience Table - 2005 for women and 90% of the Wisconsin Projected Experience Table - 2005 for men.

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

City of Evansville, Wisconsin
Notes to Required Supplementary Information
December 31, 2023

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 4 preceding years.

Benefit Terms. There were no recent changes in benefit terms.

Assumptions. In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

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 4 preceding years.

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

Changes of assumptions. The *Single Discount Rate* assumption used to develop Total OPEB Liability changed from the prior year. Please refer to the Actuarial Assumptions section in Note IV-B on page 55 for additional detail.

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

OTHER SUPPLEMENTARY INFORMATION

Draft

City of Evansville, Wisconsin
 Combining Governmental Balance Sheet
 Non-Major Governmental Funds
 December 31, 2023

	Special Revenue Funds						Capital Projects Funds						Non-Major Funds
	EMS	Library	Cemetery	Tourism Commission	Revolving Loan	K9	ARPA	Capital Projects Levy	TIF 6	TIF 7	TIF 8	TIF 9	
ASSETS													
Cash and Cash Equivalents	\$ 535,875	\$ 506,169	\$ 179,082	\$ 78,966	\$ 375,296	\$ 12,284	\$ 571,509	\$ 128,502	\$ 161,480	\$ 486,688	\$ 71,200	\$ 1,345	\$ 3,108,396
Receivables:													
Taxes	135,993	293,461	85,057	-	-	-	-	123,080	118,827	-	51,516	27,886	835,820
Accounts	96,551	-	-	-	-	-	-	-	-	-	-	-	96,551
Prepaid Expenses	18,245	1,632	3,881	-	-	-	-	-	-	-	-	-	23,758
Total Assets	<u>\$ 786,664</u>	<u>\$ 801,262</u>	<u>\$ 268,020</u>	<u>\$ 78,966</u>	<u>\$ 375,296</u>	<u>\$ 12,284</u>	<u>\$ 571,509</u>	<u>\$ 251,582</u>	<u>\$ 280,307</u>	<u>\$ 486,688</u>	<u>\$ 122,716</u>	<u>\$ 29,231</u>	<u>\$ 4,064,525</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES													
Liabilities:													
Accounts Payable	\$ 10,629	\$ 7,470	\$ 615	\$ 1,133	\$ -	\$ -	\$ -	\$ 68,910	\$ -	\$ -	\$ -	\$ -	\$ 88,757
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	71,081	71,081
Grant Advance	-	-	-	-	-	-	536,502	-	-	-	-	-	536,502
Total Liabilities	<u>10,629</u>	<u>7,470</u>	<u>615</u>	<u>1,133</u>	<u>-</u>	<u>-</u>	<u>536,502</u>	<u>68,910</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,081</u>	<u>696,340</u>
Deferred Inflows of Resources	<u>204,561</u>	<u>339,896</u>	<u>98,547</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>142,600</u>	<u>137,669</u>	<u>-</u>	<u>59,685</u>	<u>32,310</u>	<u>1,015,268</u>
Fund Balances:													
Nonspendable	18,245	1,632	3,881	-	-	-	-	-	-	-	-	-	23,758
Restricted	-	-	-	77,833	-	-	35,007	-	142,638	486,688	63,031	-	805,197
Committed	553,229	452,264	164,977	-	375,296	12,284	-	40,072	-	-	-	-	1,598,122
Unassigned	-	-	-	-	-	-	-	-	-	-	-	(74,160)	(74,160)
Total Fund Balances (Deficit)	<u>571,474</u>	<u>453,896</u>	<u>168,858</u>	<u>77,833</u>	<u>375,296</u>	<u>12,284</u>	<u>35,007</u>	<u>40,072</u>	<u>142,638</u>	<u>486,688</u>	<u>63,031</u>	<u>(74,160)</u>	<u>2,352,917</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 786,664</u>	<u>\$ 801,262</u>	<u>\$ 268,020</u>	<u>\$ 78,966</u>	<u>\$ 375,296</u>	<u>\$ 12,284</u>	<u>\$ 571,509</u>	<u>\$ 251,582</u>	<u>\$ 280,307</u>	<u>\$ 486,688</u>	<u>\$ 122,716</u>	<u>\$ 29,231</u>	<u>\$ 4,064,525</u>

City of Evansville, Wisconsin

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2023

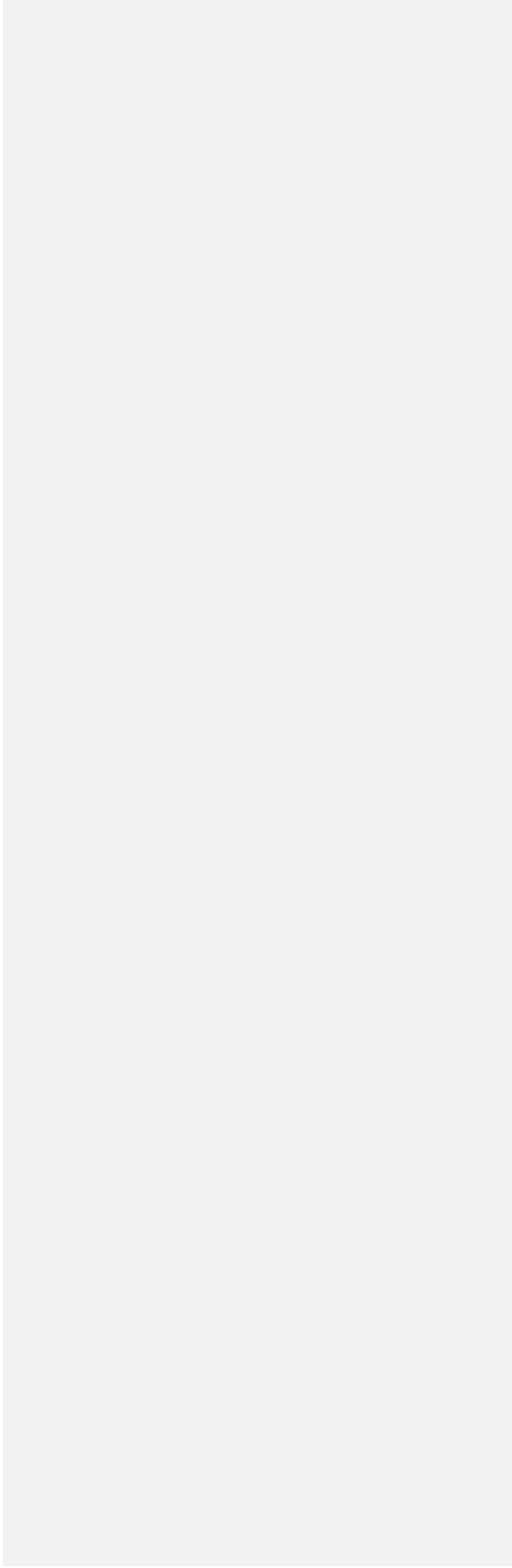
	Special Revenue Funds						Capital Projects Fund					Non-Major Funds	
	EMS	Library	Cemetery	Tourism Commission	Revolving Loan	K9	ARPA	Capital Projects Levy	TIF 6	TIF 7	TIF 8		TIF 9
REVENUES													
Property Taxes	\$ 151,892	\$ 347,656	\$ 89,191	\$ -	\$ -	\$ -	\$ -	\$ 95,993	\$ 99,071	\$ 176,231	\$ 47,729	\$ -	\$ 1,007,763
Other Taxes	-	-	-	27,162	-	-	-	-	-	-	-	43,520	70,682
Intergovernmental	123,998	76,738	-	-	-	-	32,895	-	9,351	42,263	1,685	-	286,930
Public Charges for Services	352,010	20,958	52,025	-	550	-	-	-	-	-	-	-	425,543
Interest Income	15,233	43,299	5,147	3,397	18,071	440	27,793	815	2,686	13,211	779	934	131,805
Miscellaneous Income	8,075	37,530	221	4,000	-	10,120	-	-	6,853	1,501	33,138	-	101,438
Total Revenues	651,208	526,181	146,584	34,559	18,621	10,560	60,688	96,808	117,961	233,206	83,331	44,454	2,024,161
EXPENDITURES													
Current:													
General Government	-	-	-	-	-	-	5,950	-	-	-	-	-	5,950
Public Safety	541,921	-	-	-	-	185	-	70,964	-	-	-	-	613,070
Health and Human Services	-	-	120,967	-	-	-	-	15,641	-	-	-	-	136,608
Culture, Recreation and Education	-	452,409	-	-	-	-	-	4,290	-	-	-	-	456,699
Conservation and Development	-	-	-	19,337	-	-	-	-	30,674	-	2,850	3,563	56,424
Capital Outlay	-	-	-	-	21,839	-	26,945	-	3,000	483	600	150,600	203,467
Total Expenditures	541,921	452,409	120,967	19,337	21,839	185	32,895	90,895	33,674	483	3,450	154,163	1,472,218
Excess (Deficiency) of Revenues Over Expenditures	109,287	73,772	25,617	15,222	(3,218)	10,375	27,793	5,913	84,287	232,723	79,881	(109,709)	551,943
OTHER FINANCING SOURCES (USES)													
Transfers Out	-	-	-	-	-	-	-	-	(78,598)	(65,700)	(55,163)	-	(199,461)
Total Other Financing Sources and Uses	-	-	-	-	-	-	-	-	(78,598)	(65,700)	(55,163)	-	(199,461)
Net Change in Fund Balances	109,287	73,772	25,617	15,222	(3,218)	10,375	27,793	5,913	5,689	167,023	24,718	(109,709)	352,482
Fund Balances (Deficit) - Beginning	462,187	380,124	143,241	62,611	378,514	1,909	7,214	34,159	136,949	319,665	38,313	35,549	2,000,435
Fund Balances (Deficit) - Ending	\$ 571,474	\$ 453,896	\$ 168,858	\$ 77,833	\$ 375,296	\$ 12,284	\$ 35,007	\$ 40,072	\$ 142,638	\$ 486,688	\$ 63,031	\$ (74,160)	\$ 2,352,917

**CITY OF EVANSVILLE
FISCAL POLICY HANDBOOK**

DRAFT

Adopted by the Evansville Common Council on 09-10-19

DRAFT



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- 6-7 Qualified Tax/Exempt Obligations
- 6-8 Federal Subsidy Payments
- 6-9 Reissuance
- 6-10 Record Retention
- 6-11 Continuing Disclosure
- 6-12 Conduit Bond Financings

INVESTMENT

- 7-1 Purpose
- 7-2 Policy
- 7-3 Prudence in Investment
- 7-4 Objectives of Investment
- 7-5 Delegation of Authority
- 7-6 Authorized Financial Dealers and Institutions
- 7-7 Authorized Suitable Investments
- 7-8 Collateralization and Insurance
- 7-9 Diversification
- 7-10 Maximum Maturities
- 7-11 Internal Controls
- 7-12 Reporting
- 7-13 Provisions of Exceptions

FUND BALANCE

1-1 Purpose and need for Policy

The City of Evansville understands it has a responsibility to maintain prudent financial operations to ensure stable city operations for the benefit of City residents and businesses. Fund balance reserves are an important component in ensuring the overall financial health of the community, by giving the City short-term and long-term financial stability to meet contingency needs, cash-flow timing, fluctuations in major revenue sources, and credit rating concerns.

1-2 Policy

- a) Provide and maintain an Unassigned General Fund balance within a range of 35% to ~~40~~ 50% of budgeted operating expenditures. General Fund balance may go to Capital Outlay for projects and equipment listed in the 5 or 10 year capital plans, or other non-recurring expenses when:
 - i. The use of the funds are appropriate or authorized for such purpose
 - ii. Council has approved such balance transfer in the budget.
 - iii. The application to Capital Outlay does not reduce the General Fund balance below 35%
- ~~b)~~ Provide and maintain cash and investments in Enterprise Funds (total) within a range of 8% to ~~12~~15% of budgeted operating expenditures. Excess shall be saved and/or invested until such time it can be used on authorized capital purchases listed in the 5 or 10 year capital plans or other non-recurring expenses.
- ~~c)~~ Provide and maintain cash and investments in the Cemetery Fund (total) within a range of 25% to 75% of budgeted operating expenditures. Excess shall be saved and/or invested until such time it can be used on authorized capital purchases listed in the 5 or 10 year capital plans or other non-recurring expenses.
- ~~d)~~ Provide and maintain cash and investments in the EMS Fund (total) within a range of 25% to 75% of budgeted operating expenditures. Excess shall be saved and/or invested until such time it can be used on authorized capital purchases listed in the 5 or 10 year capital plans or other non-recurring expenses.
- ~~b)e)~~ Provide and maintain cash and investments in the Library Fund (total) within a range of 15% to 25% of budgeted operating expenditures. Excess shall be saved and/or invested until such time it can be used on authorized capital purchases listed in the 5 or 10 year capital plans or other non-recurring expenses.
- ~~e)f)~~ Annual proposed budgets shall include this benchmark policy.
- ~~e)g)~~ Council shall review the amounts in fund balance in conjunction with the annual budget approval, and make adjustments as necessary to meet expected cash-flow needs.
- ~~e)h)~~ 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.
- ~~f)i)~~ Business type fund equity is classified as net position and displayed in three components:
 - i. 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.
 - ii. 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 and regulations of other governments or, 2) law through constitutional provisions

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or enabling legislation.

iii. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets”.

iii-j) The Cemetery shall maintain a

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1-3 Procedures

- a) City shall maintain necessary funds in accordance with this and other City financial policies.
- b) Annual financial statements shall be prepared in accordance with generally accepted accounting principles establishing the fund balance at the end of each year.

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- c) Council shall review fund balance and cash-flow needs during the budget process in accordance with this policy.
- d) Staff and Council shall review this policy periodically, especially if the composition or timing of revenue receipts change.

1-4 Responsibility and Authority

Administrative implementation of this policy is the responsibility of staff, specifically the City Administrator/Finance Director, and the Evansville Common Council. Assignment of report writing and distribution may be assigned by the City Administrator/Finance Director or the Evansville Common Council.

1-5 Fund Types

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:

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

PURCHASING

2-1 Purpose

The purpose of this Policy is to provide guidance and practical procedures to be followed for the procurement of goods and services for all departments. Lastly this policy is to provide safeguards for maintaining a procurement system of quality and integrity which is deserved by City taxpayers.

2-2 Policy

The provisions of Wis. Statute 62.15 take precedence over any portion of this policy that may conflict.

2-3 Objectives

The objectives of the City's purchasing policy are:

- a) To ensure that materials, equipment, and services are purchased at the lowest prices consistent with quality, carbon output, and performance;
- b) To provide adequate controls over City expenditures and financial commitments with proper documentation;
- c) To obtain quality goods required by City Departments and;
- d) To provide a standardized system of purchasing for use by all City departments.

2-4 Application

This policy applies to all procurements of supplies, equipment, capital assets, services, and construction services, entered into by the City of Evansville after the effective date of this Policy. It shall apply to all expenditures of public funds by a City employee for City purchasing irrespective of the source of funds. When the procurement involves the expenditure of federal/state assistance or contract funds, the procurement shall be conducted in accordance with any mandatory applicable regulations. Nothing in this Policy shall prevent any City employee from complying with the terms and conditions of any grant, gift, or bequest that is otherwise consistent with law.

2-5 Vendor Discounts

It is the policy of the City to take advantage of available vendor/trade discounts and government pricing when the available discount provides the lowest cost for the same quality.

2-6 Non-Budgeted Items

All requested expenditures should be provided for in the current budget. However, purchases that have not been provided for in the current budget will require notification to the City Administrator / Finance Director in writing to control over spending from the total budget. If there is the potential for expenses to exceed the budget category or department total, the City Administrator / Finance Director shall notify the Finance and Labor Relations Committee. The Department Head shall report this expense overage in their report to their supervising committee. In the absence of the City Administrator / Finance Director the Mayor shall be first notified.

If a non-budget item does or will cause an overage of expense, a budget amendment shall be made in accordance with Chapter 2 of the Evansville Municipal Code.

2-7 Emergency Purchases of Non-Budgeted Items

Emergency purchases shall only be made to:

- a) Prevent delays in construction or delivery of essential services
- b) To stay an immediate threat to the health or safety of the public and employees.

For emergency purchases of non-budgeted items or services, the appropriate Department Head shall make every effort to obtain three quotes for the item. The purchase shall be reviewed and authorized by the City Administrator / Finance Director. In the absence of the City Administrator / Finance Director the Mayor shall authorize ordering the item. If the Mayor is unavailable the Council President shall authorize ordering the item.

2-8 Local Merchants and Energy Efficiency

In an effort to provide the best quality and efficient operation, it is required that all department heads first check with local merchants for service and materials. Additionally, the total carbon or efficiency metrics of a purchase should be considered. Consideration of costs shall include the cost savings of time, transportation, quality control and support provided by a local merchant.

2-9 Employee Conflict of Interest

It shall be unethical for any City employee to participate directly or indirectly in procurement contract if the City employee knows that:

- a) The City employee or any member of the City employee's immediate family has a financial interest pertaining to the procurement contract; or
- b) Any other person, business, or organization with whom the City employee or any member of the City employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement contract.
- c) The purchase would violate Wisconsin Statutes, sections 19.59 and 946.13, where an employee or official may be or may appear to be a reasonable person to be influenced by potential financial gain, either direct or indirect, for the employee, a member of his/her immediate family, or an organization with which he/she is affiliated.

2-10 Lowest Cost or Best Value

It is not always in the interest of the City to simply purchase on lowest available cost only. Responsible parties in the decision making of the purchase must also weigh quality, reliability, warranty, historically positive relationship/results, delay of time, transportation costs, and more when determining the best value. Responsible parties are to use their best judgement with these considerations over simply comparing cost per unit. When there is a noticeable difference in costs those parties must also be able to recall their reasons when asked preferably through documentation.

2-11 Responsibility of Department Heads

There are many responsibilities of the department heads, these are a few examples of purchasing responsibilities and guidelines:

- a) Routinely check the availability of their budget funds through expense reports, use of online portal to the accounting system.

- b) Ensure the goods or services were duly authorized by the designated responsible party.
- c) Review Purchase Orders for accuracy in inventory, service and cost.
- d) Review Purchase Orders for accuracy of fund allocation before approval.
- e) Approve invoices and submit to the City Treasurer or assigned personal providing accounts payable services.

2-12 Responsibility of the City Administrator/Finance Director

There are many responsibilities of the City Administrator/Finance Director, these are a few examples of purchasing responsibilities and guidelines:

- a) Ensure funds are available for purchases pursuant to the budget.
- b) Provide a report of all expenditures to the Finance committee monthly.
- c) Review Purchase Orders for accuracy and completeness when assignment to a department head is not possible, known or unable to be complete in a timely manner.
- d) Approve invoices and submit to the City Treasurer or assigned personal providing accounts payable services.

2-13 Purchasing Procedure

All purchases made by Department Heads, authorized staff, and Administration shall always consider the operational costs of a purchase as part of the measurement for determining the best value or need for such purchase first. Purchases made by the City of Evansville are grouped and handled under the following categories/procedures:

- a) **Purchases up to \$1,000.00.** If the estimated price of an item is \$1,000 or less and is budgeted, the appropriate Department Head is authorized to purchase said item.
- b) **Purchases over \$1,000 but less than \$5,000.** For the purchase of a budgeted item involving an estimated expenditure of more than \$1,000 and less than \$5,000, the appropriate Department Head must make every effort to solicit a minimum of two written or oral quotes. If the lowest quote of equal value and quality is not recommended due to issues relating to Emergency, Local Merchant, or Conflict of Interest, the next best quote shall be used. This excludes all government pre-bid pricing.
In the Interest of saving staff time, items purchased from suppliers with an established account and history with the City do not have to provide quotes for every item purchased. The Department Head shall compare the vendor or contractor's price and service from time-to-time to insure best value instead.
- c) **Purchases over \$5,000 but less than \$25,000.** For the purchase of a budgeted item involving an estimated expenditure of more than \$5,000 and less than \$25,000, the appropriate Department Head shall make every effort to solicit a minimum of three quotes. If the lowest quote of equal value and quality is not recommended due to issues relating to Emergency, Local Merchant, or Conflict of Interest, the next best quote shall be used. This excludes all government pre-bid pricing. The City Administrator/ Finance Director shall approve all expenditures.
- d) **Purchases of \$25,000 or more not covered by section 62.15 or Wis. Statutes.** The Department Head and City Administrator / Finance Director shall work together as needed to compile a request for bid, proposal or quote. These documents shall be sent out to as many eligible providers, contractors, merchants or distributors as possible. The City has the right to reject any and all quotes and/or bids.
- e) **New Construction and Infrastructure Improvement over \$25,000.** All public construction and infrastructure improvement (excluding maintenance and repair of

existing infrastructure) in which the estimated cost exceeds \$25,000 shall be let by contract to the lowest responsible bidders. The bidding process shall incorporate the requirements in Section 62.15 and 66.0901 Wisconsin Statutes. Any project receiving only one bid shall be rebid unless it is approved by a three-fourths vote of the Council. The City has the right to reject any and all quotes and/or bids.

- f) **Change orders on Public Construction Contracts.** Whenever it is reasonably possible, a proposed increase in the cost of a public construction contract resulting from a change in the scope of the project shall be presented to the responsible committee and the Finance and Labor Relations committee for comment. If the cost of delaying the project is prohibitive, the appropriate Department Head shall determine the value and the City Administrator / Finance Director shall approve the change orders submitted by the City Engineer and/or contractor.
- g) **Leases, Contracts and Agreements.** When a service contract, lease, agreement or other purchase creates a non budgeted multi-year financial obligation, a commitment of City resources, or commitment to provide aid, said agreement must be approved by the Common Council. All should be approved by CA

2-14 Frequent Purchases

As part of the monthly approval of City bills, the following require no advanced notification or preauthorization:

- a) Professional contracted service such as legal, architectural, engineering, auditing, maintenance contracts, and janitorial contracts. These expenditures are contracted and have prior Council approval.
- b) On-going Utility expenditures such as electricity, natural gas, and telephone services.
- c) Payroll and related expenses such as employee insurance payments, pension payments and mandatory state and federal employee withholding. The City Administrator / Finance Director will automatically charge the appropriate budget accounts.
- d) Routine expenditures, such as insurance premiums, health claims and bond payments, which received prior Council approval and authorization. The City Administrator / Finance Director will automatically charge the appropriate department budget account.
- e) Large supply orders that are quoted at least annually. An example would be Street-Municipal Services Department salt/sand purchases.
- f) Budgeted items following the process described in the “**Purchasing Procedure**” above.

2-15 Employee Reimbursements

An employee reimbursement form with the corresponding receipts must be presented to the employees’ most immediate supervisor for approval. City Administrator / Finance Director shall submit reimbursements to the accounts payable staff person to be forwarded to a second signatory by either the Mayor, Council President, City Clerk or Finance-City Treasurer/and Utility Accountant before entry.

2-16 Employee Purchase of Memorials and Other Items

In an effort to show support or remembrance for those who dedicate or have dedicated themselves to the betterment of Evansville through service, the staff may make purchases of memorials as follows:

- a) City may provide memorials of approximately \$50 value for death or serious hospitalization of current part-time employees, former or current full-time employees, current committee members, and former or current mayors and alderpersons.
- b) City may provide memorials or sympathy cards for other individuals on a case by case basis accounting for his/her working relation with the City and circumstances of death or serious hospitalization.

~~e) Exceptions can be made to the above with City Administrator/ Finance Director approval. individual departments may adopt additional internal procedures consistent with the City of Evansville Purchasing Policy.~~

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2-17 ~~Employee~~ Use of City Credit/Accounts

All employees entrusted with a City credit card or access to a City account with a vendor shall follow these main rules to ensure transparency and prevent abuse.

- a) All use of City credit cards must have a receipt or some detailed proof of purchase in their expense report. If a receipt is not available, additional information must be supplied on the expense report detailing what was purchased and why the receipt is missing.
- b) Any accidental misuse must be reimbursed in less than 30 days and documented in the accounting system.
- c) No employee shall knowingly use a City account or credit to reduce costs of purchases or temporarily finance a purchase for personal items or services.

d) All employees must accept the Employee Handbook and undergo a financial background check before being issued a Credit Card

~~e) No elected official, city contractor, city consultant shall have access to a City Credit Card or credit account~~

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2-18 Sales Tax Exemption

The City's tax exemption status may not be used by any staff, elected official, or other entity for any purpose other than the purchase of goods and services directly applied to the City. Eligible purchases would include reimbursable items as described in the employee conduct manual or items within budget as part of the departments programming or capital purchases.

Whenever possible the City Treasurer or assigned employee shall contact vendors to create tax exemptions status for the City or delete the tax amount from the invoice before submitting payment.

2-19 Purchasing City Property, Goods and Services

No employee, elected official, member or officer of the City of Evansville shall purchase from the City any goods, services, materials, and equipment. (Reference WI §175.10)

Exclusions are as follows

- a) The sale is of a surplus or discarded item that is no longer needed and is available for sale to the public using a publicly available method.
- b) The sale is of an item that is regularly available to the public at the same cost.

2-20 Purchasing Electronic and Mobile Equipment

No employee shall purchase any computers or mobile devices from any vendor other than those authorized. Such purchases should comply with typical device standards as provided by

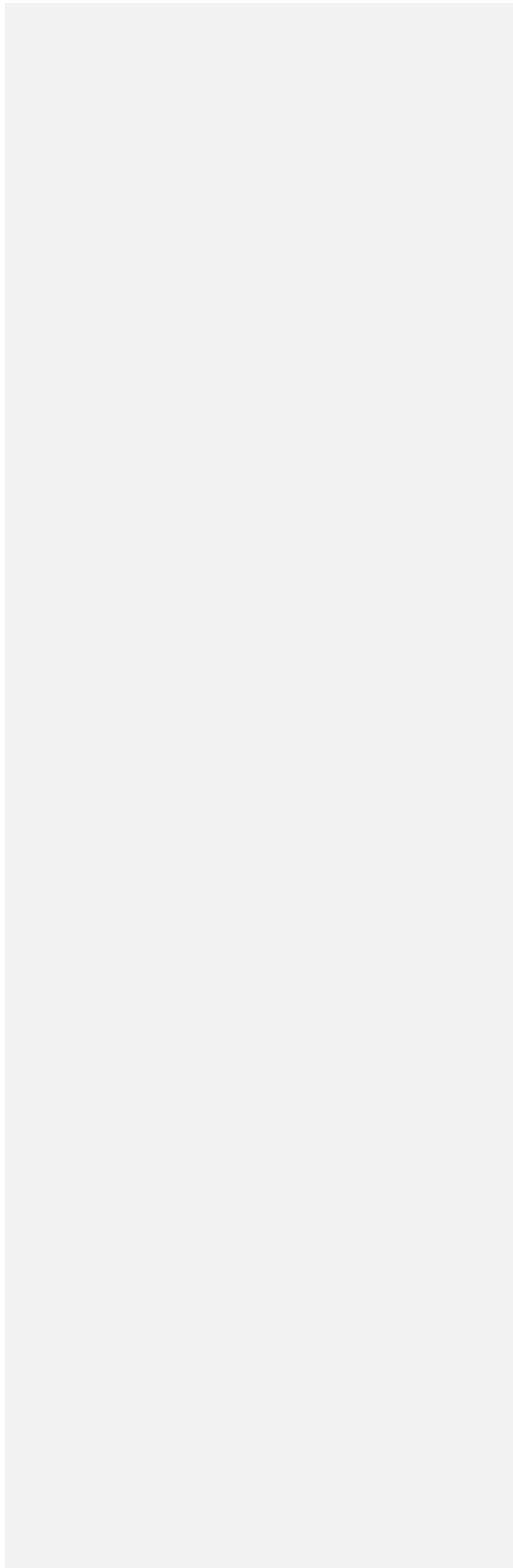
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supervisors from time to time.

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ACCOUNTS PAYABLE APPROVAL PROCESS

3-1 Purpose

The purpose of this approval process is to document the steps necessary and clearly define segregation of duties in the interest of protecting the public's money.

3-2 Policy

Staff shall not deviate from the procedures listed in 3-3 below, excluding circumstances beyond the control of staff and the City or when there is a compelling interest to proceed with the accounts payable process. In such event, substitutions of oversight may be put in affect to maintain multiple staff overview. In the event of long term or multiple occasions of substitution, notice shall be given to the City Auditor and Finance and Labor Relations Committee.

3-3 Process

- a) Invoices are received via postal mail and email.
- b) Invoices are given to the Deputy Clerk/~~Treasurer~~.
- c) Emails are printed and date stamped. Postal mail is opened and date stamped.
- d) Invoices are stamped with a "Please Approve" stamp. This stamp has lines for the date and the initials of the person approving it and the account number is written underneath.
- e) Invoices are routed to the appropriate department, approved by the Department Head or their designee and returned to the Deputy Clerk/~~Treasurer~~ for input into the AP system.
- f) If the General Ledger account goes over budget a note is added to the invoice to check the budget. This will be reviewed by the City ~~Clerk~~/Treasurer or City Administrator/Finance Director when they review the invoices to be paid.
- g) On a weekly basis the ~~Deputy-City~~ Clerk/~~Treasurer~~ selects invoices for payment ~~based on date due. All invoices should be paid before their due date. If the date due is within the next two weeks, the invoice is selected.~~
- h) Invoices for Payment Report is run and matched to a calculator tape which is the total of the selected invoices taken from the physical invoices. This is then given to the Clerk, City/~~Treasurer~~, or Administrator/Finance Director for review and approval.
- i) Once approved the Select Invoices for Payment Report is signed by the Clerk, City/~~Treasurer~~, or Administrator/Finance Director and returned to the Deputy Clerk/~~Treasurer~~.
- j) The City Clerk or Executive Assistant then prints the checks.
- k) After checks are printed they are given to the Deputy Clerk/~~Treasurer~~. The bottom portion of the check is removed, stapled to the invoice and filed by vendor number. Any remittance goes with the check to be mailed for payment.

CITY OF EVANSVILLE DEBT MANAGEMENT POLICY

4-1 Statement of Policy.

The City of Evansville recognizes that the foundation of any well-managed program of capital financing is a comprehensive debt management policy. A debt policy sets forth the parameters for issuing debt and managing outstanding debt and provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and structural features that may be incorporated. The debt policy recognizes a binding commitment to full and timely repayment of all debt as an intrinsic requirement for entry into the capital markets. Adherence to the debt policy helps the City to maintain a sound debt position and protect its credit quality. Further advantages of a debt policy are:

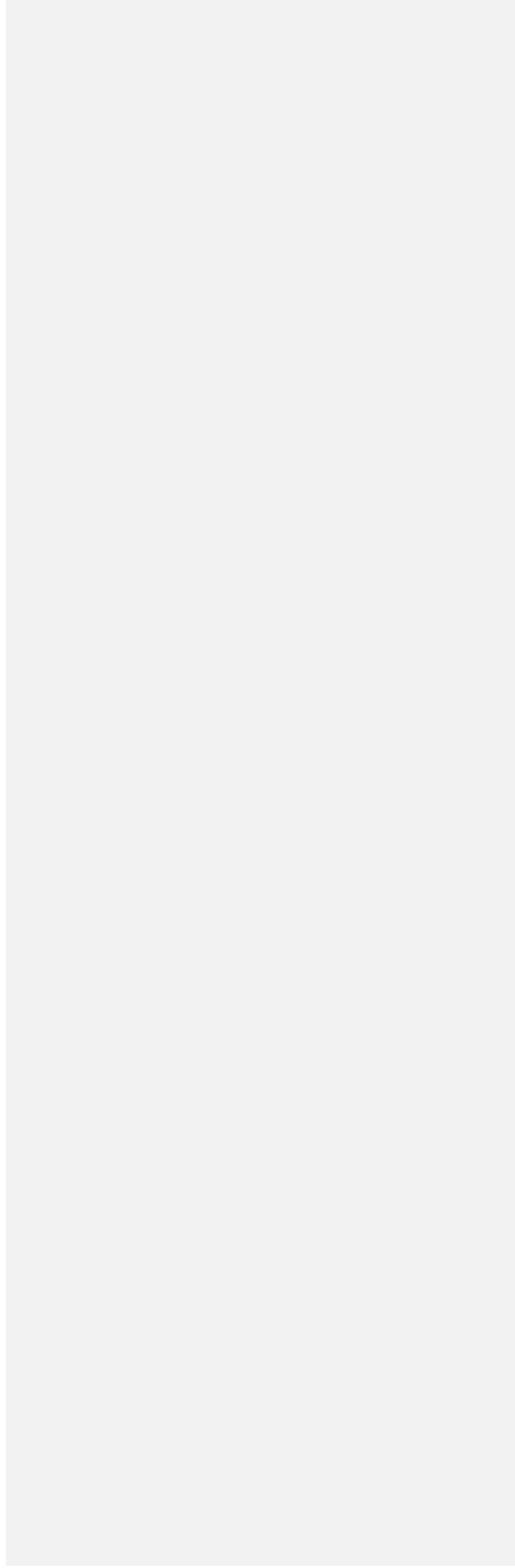
- a) Enhances the quality of decisions by imposing order and discipline.
- b) Promotes consistency and continuity in decision making.
- c) Rationalizes the decision-making process.
- d) Identifies objectives for staff to implement.
- e) Demonstrates a commitment to long-term financial planning objectives.
- f) Is regarded positively by the rating services in reviewing credit quality.

4-2 Capital Improvement Planning.

The City will develop and maintain a multi-year Capital Improvement Plan (CIP) for consideration and adoption by the Common Council. The CIP will be for the coming five fiscal years and will be updated periodically. The CIP will contain the following information:

- a) Equipment replacement schedule
- b) A description of each project.
- c) A listing of the expected sources of funds for each project.
- d) Estimated timing for each project.
- e) An analysis of the debt financing required and the conformance of the planned financings with policy targets and the economic and fiscal resources of the City to bear such indebtedness over the next five years.

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4-3 Limitations on Issuance of Debt

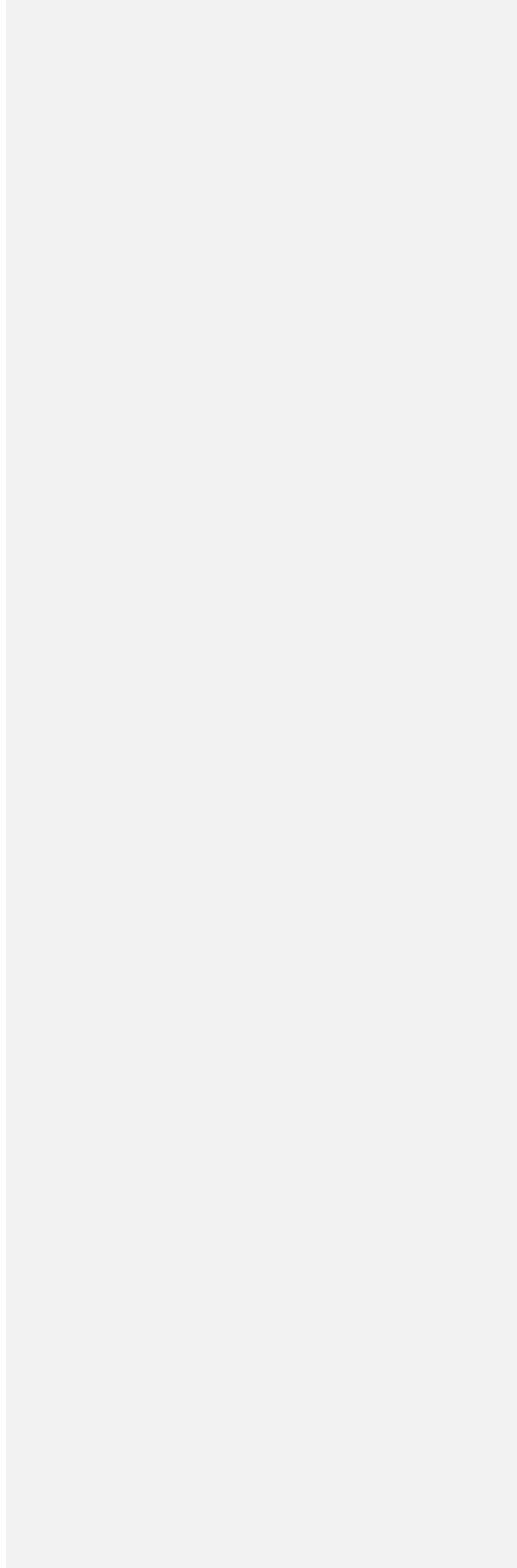
a) Legal Limits.

- i. General Obligation (G.O.) Debt Limit. The total principal amount outstanding of debt obligations carrying the G.O. pledge of the City may not exceed an amount equal to five percent of the City's equalized value (including incremental value from TIF districts) as determined by the Wisconsin Department of Revenue. As identified in the "Affordability Targets" section of this policy, the City has imposed on itself a direct debt burden limitation of 3.75%, which is equivalent to utilization of no more than 75% of its statutorily allowed debt capacity.
- ii. Purpose and Authority. Debt obligations may be issued by the City under the authority of, and for the purposes defined in the following Chapters or Sections of the Wisconsin Statutes:
 1. Chapter 24 – State Trust Fund Loans
 2. Chapter 67 – G.O. Bonds and Notes
 3. Section 67.12(1)(a) – Tax and Revenue Anticipation Notes
 4. Section 66.0621 – Revenue Obligations
 5. Section 66.1335 – Housing and Community Development
 6. Section 66.0701 through 66.0733 – Special Assessment B Bonds

b) Public Policy Limits.

- i. Purposes of Debt Issuance. In determining whether a particular project is appropriately financed with debt obligations, the Common Council will consider the following public policy objectives:
 1. It is the intent of the City to cash fund projects, in whole or in part, as an alternative to debt financing when practical. It is recognized, however, that most major projects will contain some element of debt financing. This also serves to promote taxpayer equity by amortizing the costs of improvements over their useful lives, providing the City the ability to charge those benefiting from the improvements over time.
 2. The City may issue debt obligations to purchase capital assets and to fund infrastructure improvements when current revenues or fund balance/retained earnings are unavailable or reserved for other purposes.
 3. The City may also issue debt obligations to provide funds for the implementation of economic development projects. These types of

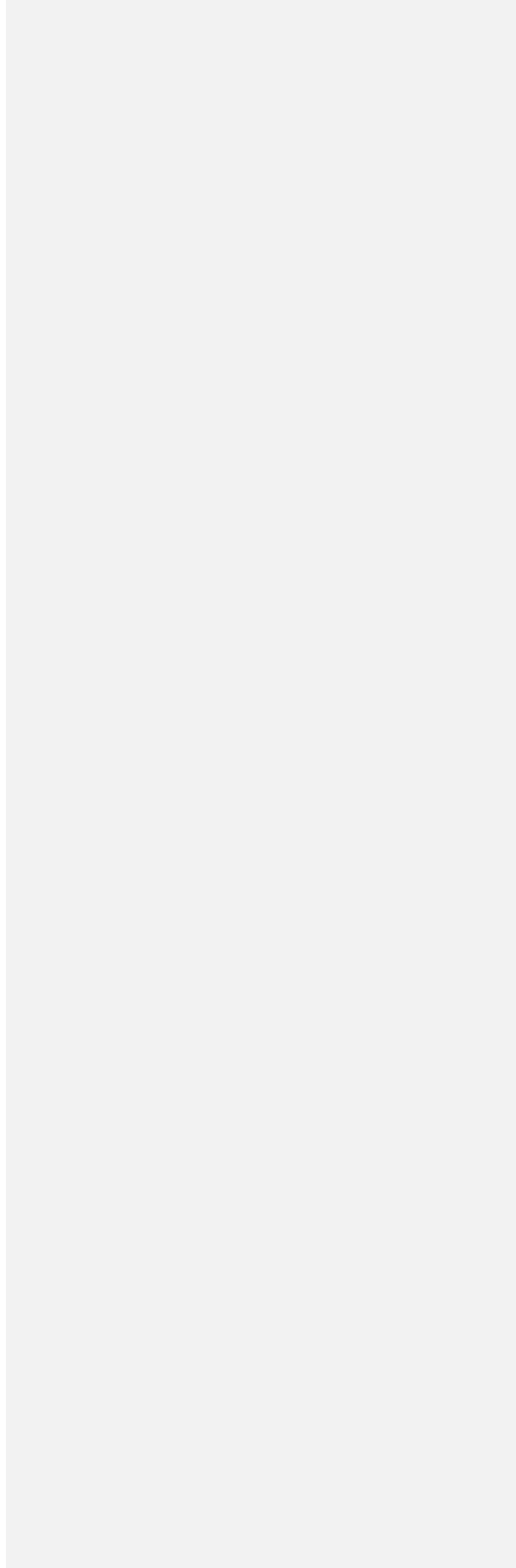
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projects will normally be undertaken within a tax incremental district, with debt service repaid from future tax increment collections.

4. The City will not issue long-term debt obligations to provide funds for operating purposes. Issuance of short-term debt obligations to finance operating expenses will only be considered in the event of an extreme financial emergency.
- ii. Use of Derivatives. Derivatives are financial contracts or financial instruments whose value is derived from the value of something else (known as the underlying instrument). The City will, as a general practice, not enter into contracts and financing agreements involving interest rate swaps, floating/fixed rate auction or reset securities or other forms of debt bearing synthetically determined interest rates. The only type of derivative that will be considered for use by the City would be a State and Local Government Series (SLGS) Securities investment offered by the US Treasury or a Guaranteed Investment Contract (GIC) when used in conjunction with an advance refunding of the City's debt. Generally the City will always use SLGS for advance refunding escrow accounts but in the event that SLGS are not available from the US Treasury, the City would consider the use of a GIC but only after competitive proposals are taken from at least three vendors for same.
- c) Financial Limits.
- iii. G.O. Debt.
 5. Affordability & Debt Profile Targets. To provide for a capital financing program that is sustainable based on the financial resources of the City, and to further maintain a credit profile that will allow the City to maintain its current rating on outstanding debt issues, the following affordability and debt profile targets are established.
 - a. Direct Debt Burden. The total principal amount of G.O. debt outstanding, expressed as a percentage of the City's total equalized value, and as a total per capita. The City has established a targeted maximum of 3.75% for direct debt burden (as a percent of equalized value), and \$3,700 for direct debt burden per capita.
 - b. Payout Over Ten Years. The percentage of outstanding G.O. debt principal that will be retired within ten years. The City's target is repayment of no less than 60% of all outstanding principal within ten years.

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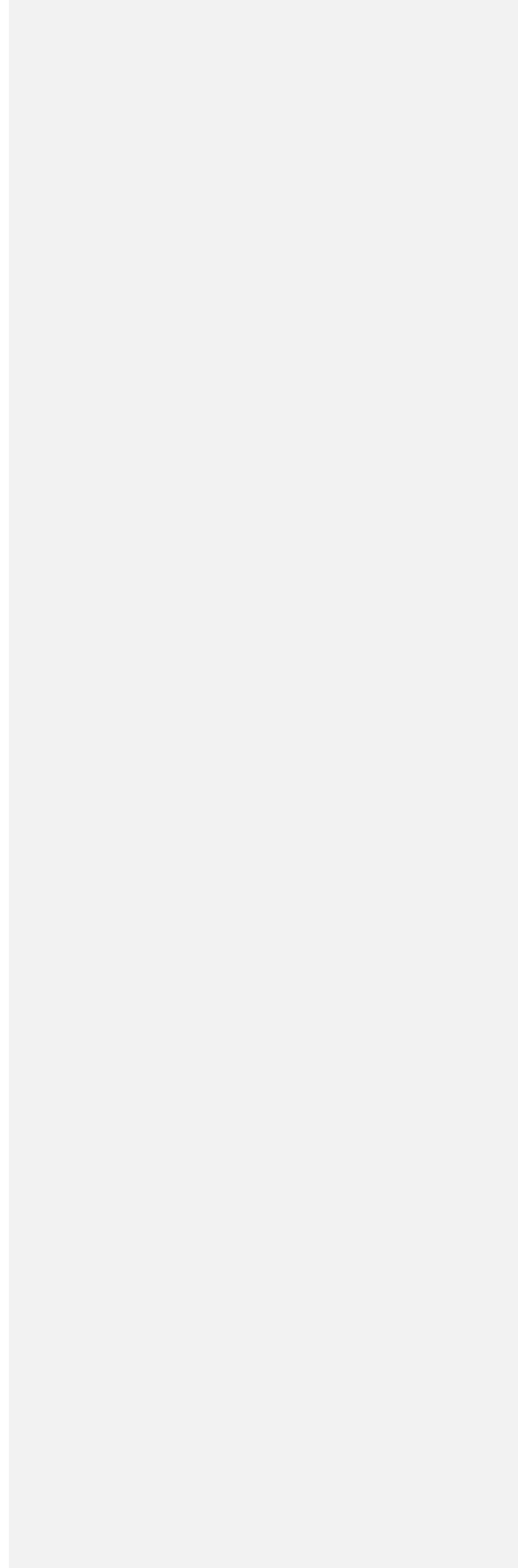


- c. Percentage of Expenditures for Debt Service. The City's levy and TIF supported G.O. debt service payments expressed as a percentage of the sum of all operating and debt service fund expenditures. The City's targeted maximum is 30%.
- iv. Revenue Debt. The City may finance the capital needs of its revenue producing enterprise activities through the issuance of revenue-secured debt obligations. Prior to issuing revenue-secured debt obligations, the City will develop financial plans and projections showing the feasibility of the planned financing, required rates and charges needed to support the planned financing, and the impact of the planned financing on ratepayers. The amount of revenue-secured debt obligations will be limited by the feasibility of the overall financing plan, as well as any existing covenants related to debt obligations with a claim to the same revenue source.
- v. Short-Term Debt.
 - 6. Bond or Note Anticipation Note. Where their use is judged to be prudent and advantageous, the City may choose to issue Bond or Note Anticipation Notes as a source of interim construction financing. Prior to their issuance, takeout financing must be planned for and determined to be feasible.
- vi. Conduit Debt. The City may sponsor conduit financings for those activities (i.e., economic development, housing, health facilities, etc.) that have a general public purpose and are consistent with the Common Council's overall service and policy objectives. All conduit financings must be non-recourse to the City.

2. Debt Structuring Practices.

- a) Maximum Term. The term of any debt obligations issued by the City should not exceed the economic life of the improvements that they finance. If financially feasible, the term should be shorter than the projected economic life. Whenever possible, the term of obligations issued will be ten years or less.
- b) Interest Rates. Debt obligations issued by the City will carry a fixed interest rate. If, in consultation with its Financial Advisor, the City determines that a variable interest rate offers specific advantages, it may choose to issue securities that pay a rate of interest that varies according to a predetermined formula or results from a periodic remarketing of the securities.
- c) Debt Service Structure. Whenever possible, debt will be structured so that annual principal and interest payments are approximately level. If necessary, debt structures may be "wrapped" to accommodate existing debt service payments to allow for the City's affordability targets to be maintained. Notwithstanding the foregoing, the City

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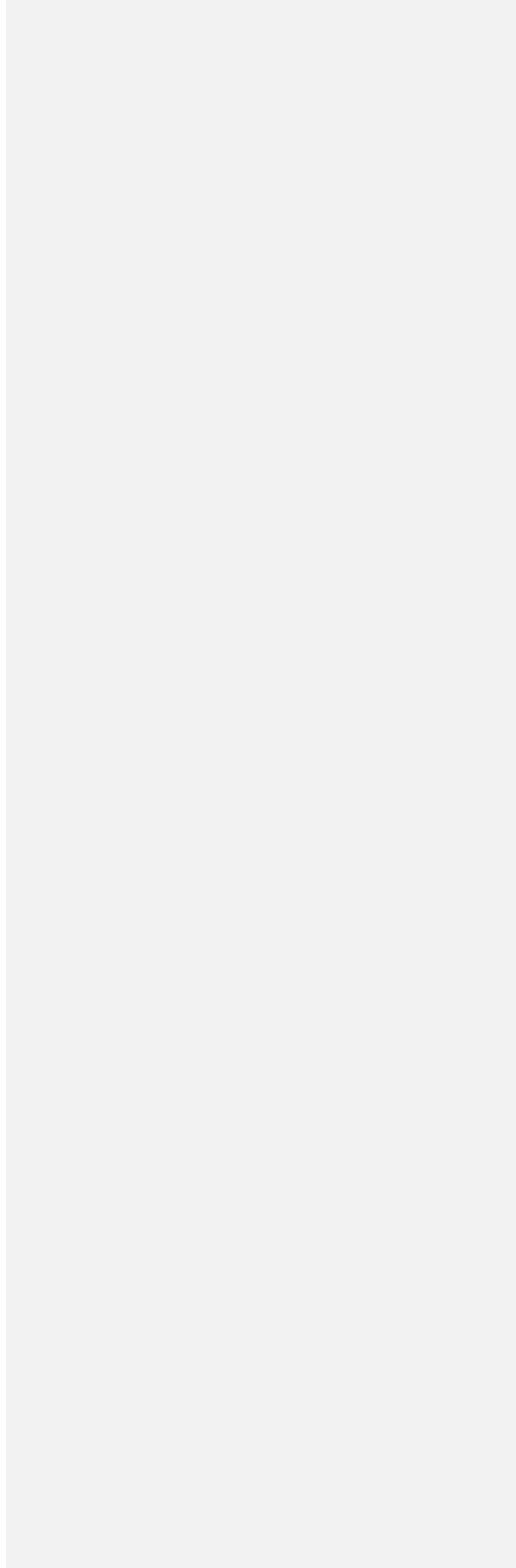
will attempt to structure debt so that interest payments are due not later than the first fiscal year following issuance, and principal payments not later than the second fiscal year following issuance. The City will avoid "balloon" repayment schedules that consist of low annual principal payments and one large payment due at the end of the term. An exception to the foregoing would be cases where it is anticipated that the City will have funds on hand sufficient to retire the balloon payment (e.g. tax increments, impact fees, land sale proceeds).

- d) Capitalized Interest. The City may elect to capitalize interest for any debt obligation, but depending on timing of issuance, it should first consider budgeting for the estimated interest expense, or appropriating the funds from other available sources. An exception to this policy would be cases where obligations are issued to finance projects within tax increment districts, and current district increment collections are projected to be insufficient to make interest payments. In these cases, the City will normally capitalize interest.
- e) Call Provisions. Call provisions for debt obligations will be made as short as possible consistent with achieving the best interest rates possible for the City. Obligations shall be callable at par.

3. Debt Issuance Practices

- a) Competitive Sale. The City will issue its debt obligations through competitive sale unless it is determined by the City and its Financial Advisor that a competitive sale would not be expected to produce the best results for the City. If the City determines that bids received through a competitive sale are unsatisfactory, or in the event no bids are received, the City may enter into negotiation for sale of the obligations
- b) Negotiated Sale. The City may consider negotiated sales of debt obligations in extraordinary circumstances when the complexity of the issue requires specialized expertise, when the negotiated sale would result in substantial savings in time or money, or when market conditions or City credit are unusually volatile or uncertain. If the City elects to negotiate the sale of a debt obligation, it will utilize a Financial Advisor with no interests in the underwriting of the transaction to represent it.
- c) State and Federal Revolving Loan Funds and Pools. As an alternative to open market financing, the City may elect to seek a loan through State or Federal programs when this will provide advantages to the City with respect to costs, interest rates, or terms. Examples of available loan programs include State Trust Fund Loans, Clean Water Fund Program Loans, Safe Drinking Water Fund Program Loans, and USDA Rural Development Loans.
- d) Refunding.

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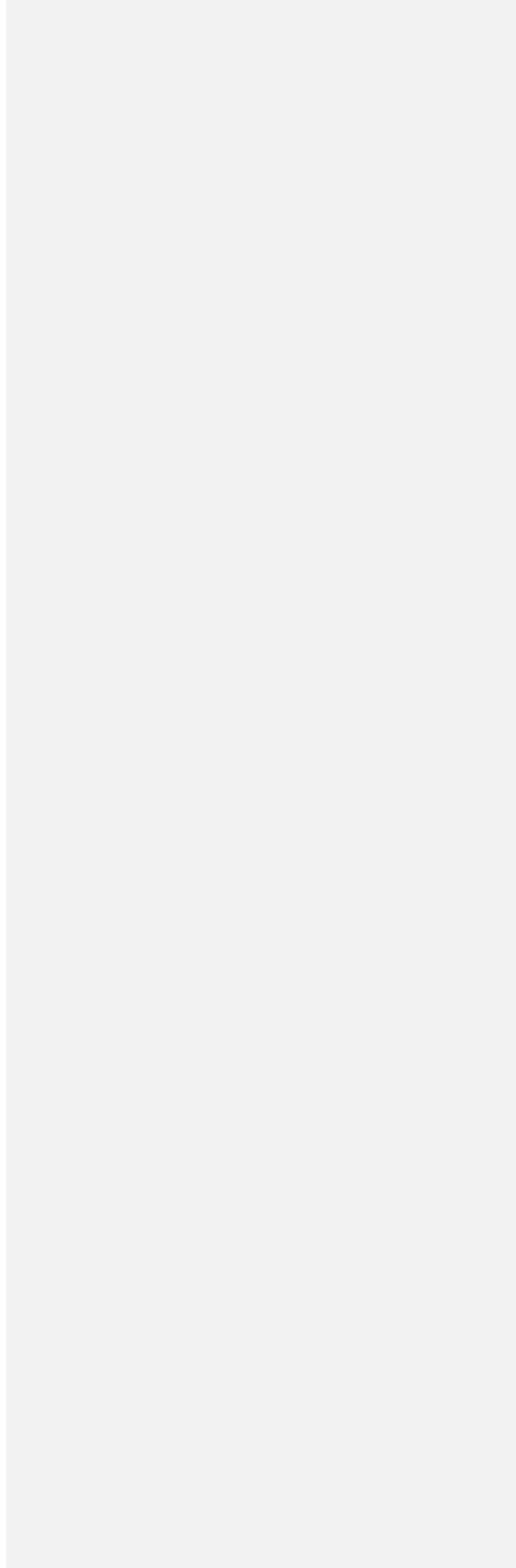


- i. Advance Refunding. If federal tax law allows debt obligations to be refinanced one time prior to the obligation's earliest pre-payment date (call date). The City may issue such advance refunding bonds when legally permissible, and when net present value savings, expressed as a percentage of the par amount of the refunding bonds, equal or exceed a target of two percent.
 - ii. Current Refunding. Current refunding bonds may be issued to refinance existing debt obligations no earlier than sixty days prior to the obligation's earliest pre-payment date (call date). There is presently no limit to the number of times that an issue may be current refunded. The City may issue current refunding bonds when legally permissible, and whenever doing so is expected to result in a net economic benefit to the City.
 - iii. Restructuring of Debt. Independent of potential savings, the City may choose to refund debt obligations when necessary to provide for an alternative debt structure. Refunding may also be undertaken as a means to replace and modernize bond covenants essential to management and operations.
- e) Credit Rating.
- i. Rating Service Relationships. The City Administrator is responsible for maintaining relationships with any rating service that currently assign ratings to the City's debt obligations. This effort shall include providing periodic updates on the City's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance. The City's Financial Advisor will assist in this effort.
 - ii. Use of Rating Services. The City Administrator, in consultation with the City's Financial Advisor, is responsible for determining whether or not a rating shall be requested on a particular financing, and which rating service(s) will be asked to provide a rating.
 - iii. Minimum Long-Term Rating Requirements. The City's minimum rating requirement for its long-term G.O. debt is "A" or higher. If a debt obligation cannot meet this requirement based on its underlying credit strength, then credit enhancement may be sought to achieve the minimum rating. If credit enhancement is unavailable or is determined by the City Administrator and the City's Financial Advisor to be uneconomical, the obligations may be issued without a rating.

4. Debt Management Practices:

Continuing Disclosure. The City is committed to continuing disclosure of financial and credit information relevant to its outstanding debt obligations and will abide by the

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provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure. The City Clerk is responsible for providing ongoing disclosure information and may be assisted by the City's Financial Advisor in the execution of this task.

- a) Investment of Debt Proceeds. The City will temporarily invest the proceeds of debt obligations in accordance with its investment policy. Interest earnings realized within construction accounts will be applied first towards payment of project costs, then for payment of debt service associated with the obligations.
- b) Arbitrage Rebate and Monitoring. The City Treasurer will establish and maintain a system of record keeping and reporting to meet arbitrage rebate compliance requirements of the federal tax code. This effort will include tracking investment earnings on proceeds of debt obligations, calculating rebate payments in compliance with tax law, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the City's outstanding debt obligations. Additionally, general financial reporting and certification requirements embodied in bond covenants shall be monitored to ensure that all covenants are complied with. The City's Financial Advisor may assist in the execution of these tasks.

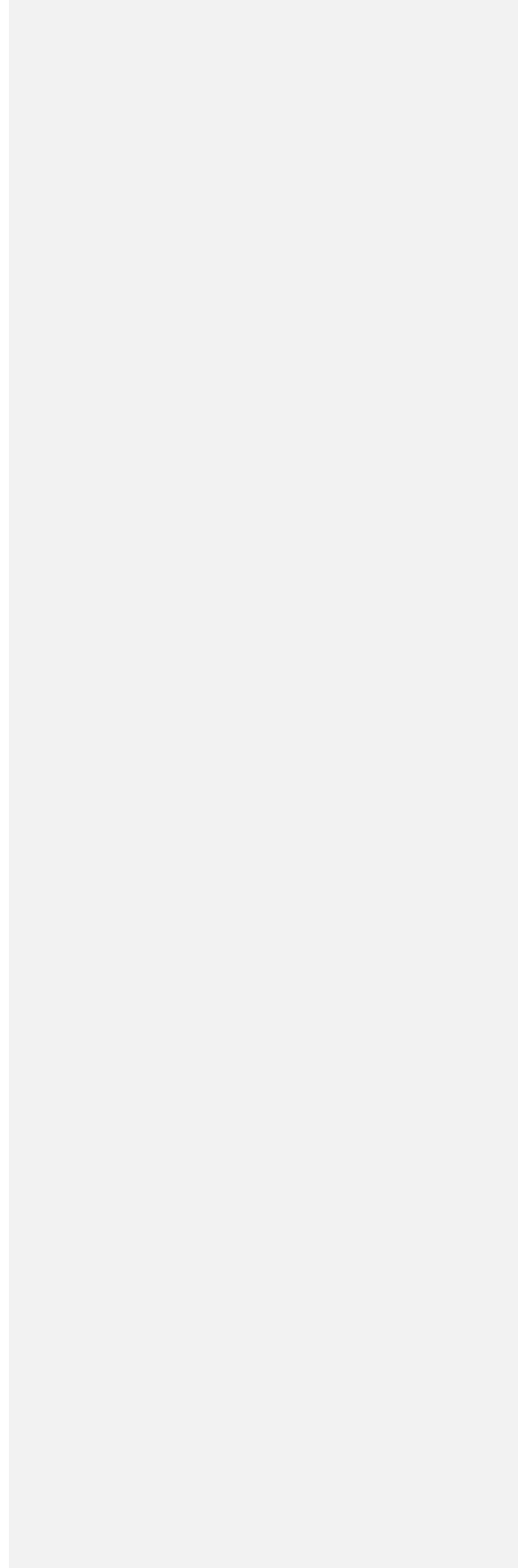
5. Review. It is the intent of the Common Council that this Debt Management Policy be reviewed annually and revised as necessary.

Adopted by Evansville City Council 9/11/2012.

Revised by Evansville City Council 9/12/2017.

Revised by Evansville City Council 4/12/2022.

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PAYROLL APPROVAL PROCESS

5-1 Purpose

The purpose of this approval process is to document the steps necessary and clearly define segregation of duties in the interest of protecting the public's money and staff salaries.

5-2 Policy

Staff shall not deviate from the procedures listed in 5-3 below, excluding circumstances beyond the control of staff and the City or when there is a compelling interest to proceed with the payroll process. In such event, substitutions of oversight may be put in affect to maintain multiple staff overview. In the event of long term or multiple occasions of substitution, notice shall be given to the City Auditor and Finance and Labor Relations Committee.

5-3 Process

- a) The prior pay period is closed and current pay period is created.
- b) Any updates to employees are entered by the Executive Assistant at this time.
- c) Employees complete and sign their timesheets and turn ~~in to~~into their supervisor for approval no later than 9am the Monday proceeding a Friday payday. If a signed timesheet is not turned in on time, a paycheck may be delayed until the next regular pay day.
- d) Timesheets are reviewed and signed by supervisors and turned ~~in to~~into the Executive Assistant no later than Noon the Monday proceeding a Friday payday.
- e) The Executive Assistant enters employee time into the payroll system.
- f) A timesheet register is printed and verified against the timesheets.
- g) Hours entered are updated to the Payroll system.
- h) Equipment used is updated to the General Ledger.
- i) The timekeeping check out is run.
- j) The Automated Clearing House (ACH) file is reviewed by the City Administrator, or City Treasurer/ Utility and Finance Accountant for reasonableness and uploaded to the bank.
- k) The City Administrator/ Finance Director, -City Clerk, or City/ Treasurer/ Utility Accountant reviews the ACH file for reasonableness and then approves for payment.
- l) The City Administrator/ Finance Director, City Clerk, or City / Treasurer reviews final check register.
- m) Physical checks and direct deposit vouchers are printed by the City Clerk or /City Treasurer/ Utility Accountant for distribution to employees.

POST ISSUANCE COMPLIANCE

6-1 Introduction

This Post-Issuance Compliance Policy (the “Policy”) sets forth specific policies of the City of Evansville, Wisconsin (the “Issuer”) designed to monitor post-issuance compliance of tax-exempt obligations or tax-advantaged obligations (“Obligations”) issued by the Issuer with applicable provisions of the Internal Revenue Code of 1986, as amended (the “Code”), and regulations promulgated thereunder (“Treasury Regulations”).

6-2 Purpose

The Policy documents practices and describes various procedures and systems designed to identify on a timely basis facts relevant to demonstrating compliance with the requirements that must be satisfied subsequent to the issuance of Obligations in order that the interest on such Obligations continue to be eligible to be excluded from gross income for federal income tax purposes or that the Obligations continue to receive tax-advantaged treatment. The federal tax law requirements applicable to each particular issue of Obligations will be detailed in the arbitrage or tax certificate prepared by bond counsel and signed by officials of the Issuer and the post-closing compliance checklist provided by bond counsel with respect to that issue. This Policy establishes a permanent, ongoing structure of practices and procedures that will facilitate compliance with the requirements for individual borrowings.

The Issuer recognizes that compliance with applicable provisions of the Code and Treasury Regulations is an on-going process, necessary during the entire term of the Obligations, and is an integral component of the Issuer’s debt management. Accordingly, the analysis of those facts and implementation of the Policy will require on-going monitoring and consultation with bond counsel and the Issuer’s accountants.

6-3 General Policies and Procedures

The following policies relate to procedures and systems for monitoring post-issuance compliance generally.

- a) The Finance Director (the “Compliance Officer”) shall be responsible for monitoring post-issuance compliance issues, including monitoring post-issuance compliance for the Issuer’s business-type activities.
- b) The Compliance Officer will coordinate procedures for record retention and review of such records.
- c) All documents and other records relating to Obligations issued by the Issuer shall be maintained by or at the direction of the Compliance Officer. In maintaining such documents and records, the Compliance Officer will comply with applicable Internal Revenue Service (“IRS”) requirements, such as those contained in Revenue Procedure 97-22.
- d) The Compliance Officer shall be aware of options for voluntary corrections for failure to comply with post-issuance compliance requirements (such as remedial actions under Section 1.141-12 of the Regulations and the Treasury’s Tax-Exempt Bonds Voluntary Closing Agreement Program) and take such corrective action when necessary and appropriate.

- e) The Compliance Officer will review post-issuance compliance procedures and systems on a periodic basis, but not less than annually.

6-4 Issuance of Obligations - Documents and Records

With respect to each issue of Obligations, the Compliance Officer will:

- a) Obtain and store a closing binder and/or CD or other electronic copy of the relevant and customary transaction documents (the "Transcript").
- b) Confirm that bond counsel has filed the applicable information report (e.g., Form 8038, Form 8038-G, Form 8038-CP) for such issue with the IRS on a timely basis.
- c) Coordinate receipt and retention of relevant books and records with respect to the investment and expenditure of the proceeds of such Obligations with other applicable staff members of the Issuer.

6-5 Arbitrage

The following policies relate to the monitoring and calculating of arbitrage and compliance with specific arbitrage rules and regulations.

The Compliance Officer will:

- a) Confirm that a certification of the initial offering prices of the Obligations with such supporting data, if any, required by bond counsel, is included in the Transcript.
- b) Confirm that a computation of the yield on such issue from the Issuer's financial advisor or bond counsel (or an outside arbitrage rebate specialist) is contained in the Transcript.
- c) Maintain a system for tracking investment earnings on the proceeds of the Obligations.
- d) Coordinate the tracking of expenditures, including the expenditure of any investment earnings. If the project(s) to be financed with the proceeds of the Obligations will be funded with multiple sources of funds, confirm that the Issuer has adopted an accounting methodology that maintains each source of financing separately and monitors the actual expenditure of proceeds of the Obligations.
- e) Maintain a procedure for the allocation of proceeds of the issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures. This procedure shall include an examination of the expenditures made with proceeds of the Obligations within 18 months after each project financed by the Obligations is placed in service and, if necessary, a reallocation of expenditures in accordance with Section 1.148-6(d) of the Treasury Regulations.
- f) Monitor compliance with the applicable "temporary period" (as defined in the Code and Treasury Regulations) exceptions for the expenditure of proceeds of the issue, and provide for yield restriction on the investment of such proceeds if such exceptions are not satisfied.
- g) Ensure that investments acquired with proceeds of such issue are purchased at fair market value. In determining whether an investment is purchased at fair market value, any applicable Treasury Regulation safe harbor may be used.
- h) Avoid formal or informal creation of funds reasonably expected to be used to pay debt service on such issue without determining in advance whether such funds must be invested at a restricted yield.
- i) Consult with bond counsel prior to engaging in any post-issuance credit enhancement transactions or investments in guaranteed investment contracts.

- j) Identify situations in which compliance with applicable yield restrictions depends upon later investments and monitor implementation of any such restrictions.
- k) Monitor compliance with six-month, 18-month or 2-year spending exceptions to the rebate requirement, as applicable.
- l) Procure a timely computation of any rebate liability and, if rebate is due, to file a Form 8038-T and to arrange for payment of such rebate liability.
- m) Arrange for timely computation and payment of “yield reduction payments” (as such term is defined in the Code and Treasury Regulations), if applicable.

6-6 Private Activity Concerns

The following polices relate to the monitoring and tracking of private uses and private payments with respect to facilities financed with the Obligations.

The Compliance Officer will:

- a) Maintain records determining and tracking facilities financed with specific Obligations and the amount of proceeds spent on each facility.
- b) Maintain records, which should be consistent with those used for arbitrage purposes, to allocate the proceeds of an issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures.
- c) Maintain records allocating to a project financed with Obligations any funds from other sources that will be used for otherwise non-qualifying costs.
- d) Monitor the expenditure of proceeds of an issue and investment earnings for qualifying costs.
- e) Monitor private use of financed facilities to ensure compliance with applicable limitations on such use. Examples of potential private use include:
 - i. Sale of the facilities, including sale of capacity rights.
 - ii. Lease or sub-lease of the facilities (including leases, easements or use arrangements for areas outside the four walls, e.g., hosting of cell phone towers) or leasehold improvement contracts.
 - iii. Management contracts (in which the Issuer authorizes a third party to operate a facility, e.g., cafeteria) and research contracts.
 - iv. Preference arrangements (in which the Issuer permits a third party preference, such as parking in a public parking lot).
 - v. Joint-ventures, limited liability companies or partnership arrangements.
 - vi. Output contracts or other contracts for use of utility facilities (including contracts with large utility users).
 - vii. Development agreements which provide for guaranteed payments or property values from a developer.
 - viii. Grants or loans made to private entities, including special assessment agreements.
 - ix. Naming rights arrangements.
- f) Monitoring of private use should include the following:
 - i. Procedures to review the amount of existing private use on a periodic basis; and
 - ii. Procedures for identifying in advance any new sale, lease or license, management contract, sponsored research arrangement, output or utility contract, development agreement or other arrangement involving private use of financed facilities and for obtaining copies of any sale agreement, lease, license, management contract, research arrangement or other arrangement for review by bond counsel.

- g) If the Compliance Officer identifies private use of facilities financed with tax-exempt or tax-advantaged debt, the Compliance Officer will consult with the Issuer's bond counsel to determine whether private use will adversely affect the tax status of the issue and if so, what remedial action is appropriate. The Compliance Officer should retain all documents related to any of the above potential private uses.

6-7 Qualified Tax-Exempt Obligations

If the Issuer issues "qualified tax-exempt obligations" in any year, the Compliance Officer shall monitor all tax-exempt financings (including lease purchase arrangements and other similar financing arrangements and conduit financings on behalf of 501(c)(3) organizations) to assure that the \$10,000,000 "small issuer" limit is not exceeded.

6-8 Federal Subsidy Payments

The Compliance Officer shall be responsible for the calculation of the amount of any federal subsidy payments and the timely preparation and submission of the applicable tax form and application for federal subsidy payments for tax-advantaged obligations such as Build America Bonds, New Clean Renewable Energy Bonds and Qualified School Construction Bonds.

6-9 Reissuance

The following policies relate to compliance with rules and regulations regarding the reissuance of Obligations for federal law purposes. The Compliance Officer will identify and consult with bond counsel regarding any post-issuance change to any terms of an issue of Obligations which could potentially be treated as a reissuance for federal tax purposes.

6-10 Record Retention

The following policies relate to retention of records relating to the Obligations issued. The Compliance Officer will:

- a) Coordinate with staff regarding the records to be maintained by the Issuer to establish and ensure that an issue remains in compliance with applicable federal tax requirements for the life of such issue.
- b) Coordinate with staff to comply with provisions imposing specific recordkeeping requirements and cause compliance with such provisions, where applicable.
- c) Coordinate with staff to generally maintain the following:
 - i. The Transcript relating to the transaction (including any arbitrage or other tax certificate and the bond counsel opinion);
 - ii. Documentation evidencing expenditure of proceeds of the issue;
 - iii. Documentation regarding the types of facilities financed with the proceeds of an issue, including, but not limited to, whether such facilities are land, buildings or equipment, economic life calculations and information regarding depreciation.
 - iv. Documentation evidencing use of financed property by public and private entities (e.g., copies of leases, management contracts, utility user agreements, developer agreements and research agreements);
 - v. Documentation evidencing all sources of payment or security for the issue; and
 - vi. Documentation pertaining to any investment of proceeds of the issue (including the purchase and sale of securities, SLGs subscriptions, yield calculations for each

class of investments, actual investment income received by the investment of proceeds, guaranteed investment contracts, and rebate calculations).

- d) Coordinate the retention of all records in a manner that ensures their complete access to the IRS.
- e) Keep all material records for so long as the issue is outstanding (including any refunding), plus seven years.

6-11 Continuing Disclosure

Under the provisions of SEC Rule 15c2-12 (the “Rule”), underwriters are required to obtain an agreement for ongoing disclosure in connection with the public offering of securities in a principal amount in excess of \$1,000,000. Unless the Issuer is exempt from compliance with the Rule as a result of certain permitted exemptions, the Transcript for each issue of Obligations will include an undertaking by the Issuer to comply with the Rule. The Compliance Officer of the Issuer will monitor compliance by the Issuer with its undertakings, which may include the requirement for an annual filing of operating and financial information and will include a requirement to file notices of listed “material events.”

6-12 Conduit Bond Financings

In conduit bond financings, such as industrial revenue bonds or Midwestern Disaster Area Bonds, the Issuer is not in a position to directly monitor compliance with arbitrage requirements and qualified use requirements because information concerning and control of those activities lies with the private borrower. The Issuer’s policy in connection with conduit financings is to require that the bond documents in such financings impose on the borrower (and trustee or other applicable party) responsibility to monitor compliance with qualified use rules and arbitrage and other federal tax requirements and to take necessary action if remediation of nonqualified bonds is required.

INVESTMENT

7-1 Purpose

Provide guidance to elected officials and staff on the proper methods of investment and procedures when investing public funds.

7-2 Policy

It is the policy of the City of Evansville to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds.

7-3 Prudence in Investment

Investments shall be made with judgment and care--under circumstances then prevailing--which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived.

7-4 Objectives of Investment

The primary objectives, in priority order, of the City's investment activities shall be:

- a) Safety: Safety of principal is the foremost objective of the investment program. Investments of the City of Evansville shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain the objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- b) Liquidity The City of Evansville's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements, which might be reasonably anticipated.
- c) Return on Investment: The City of Evansville's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio.

7-5 Delegation of Authority

The Finance Director shall establish a system of internal controls designed to prevent losses of City funds arising from fraud, misrepresentation by third parties, unanticipated changes in financial markets, employee error or imprudent actions by employees.

Internal controls shall address:

- a) Separation of transaction authority from accounting and record keeping.
- b) Clear delegation of authority to subordinate staff members.
- c) Written confirmation of transactions for investments and wire transfers.
- d) Dual authorizations of wire transfers.
- e) Development of a wire transfer agreement with the lead bank and third-party custodian.

- f) Investment and interest earnings will be recorded in the City accounting records based on generally accepted government accounting procedures.
- g) A quarterly summary of all investment transactions will be prepared by the Finance Director or designee for review by the City Council.
- h) Upon consulting with the Finance and Labor Relations Committee, or any future oversight committee responsible for financial investment policies and actions of the City, the Finance Director may invest municipal funds within the rules and guidelines set forth in this policy. When protecting City investments may be delayed due to calling a quorum of the responsible committee, the Finance Director may take action and report this action as soon as possible to the committee.

7-6 Authorized Financial Dealers and Institutions

Authorized investments include any investment stipulated in Wisconsin statute 66.0603 (1m).

- a) In accordance with Wisconsin statutes 34.01 (5) and 34.09 all Wisconsin banks, state or federal chartered, as well as the Wisconsin local government pooled- investment fund, are authorized depositories.

Financial institutions providing collateral to the City of Evansville or financial institutions where the City is using the State Deposit Guarantee to cover investments are required to provide annual financial statements to the Finance Director.

7-7 Authorized Suitable Investments

The City is empowered by statute 66.0603 to invest in the following types of securities, provided the City's staff strives to match in maturity the City's cash payment schedule if possible:

- a) Time deposits for a time period as allowed by Wisconsin statute 66.0603 (1M)1 in any insured credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this state.
- b) 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.
- c) Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state.
- d) Securities which mature or which may be tendered for purchase at the option of the holder within not more than 7 years of the date on which it is acquired, if that security has a rating which is the highest or 2nd highest rating category assigned by Standard & Poor's corporation, Moody's investors 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.
- e) Securities of an open-end management investment company or investment trust, if the investment company or investment trust does not charge a sales load, if the investment company or investment trust is registered under the Investment Company Act of 1940, 15 USC 80a-1 to 80a-64, and if the portfolio of the investment company or investment trust is limited to the following:

- i. Bonds and securities issued by the federal government or a commission, board or other instrumentality of the federal government.
- ii. Bonds that are guaranteed as to principal and interest by the federal government or a commission, board or other instrumentality of the federal government.
- iii. Repurchase agreements that are fully collateralized by bonds or securities under 7-7e) i or ii.

f) The State of Wisconsin Local Government Investment Pool.

g) Mortgage backed securities and derivatives are **not** permitted.

7-8 Collateralization and Insurance

Banks within the State of Wisconsin provide an additional \$400,000 of insurance for all deposits in addition to the Federal Deposit Insurance Corporation (FDIC) of \$250,000. The City shall use as its main bank a Wisconsin State bank if available. The City shall use Certificate of Deposit Account Registry Services (CDARS) for the advantage of FDIC insurance on deposits through a qualified bank and spread the deposits to other federally insured banks in amounts of \$250,000 or less.

Collateralization or a line of credit with the Federal Home Loan Bank of Chicago is required on all certificates of deposit and repurchase agreements in excess of \$250,000 or \$650,000 if in a Wisconsin state bank.

If using collateral, in order to anticipate market changes and provide a level of security for all funds, the collateralization level will be one hundred-two percent (102%) of market value of principal and accrued interest. Collateral will always be held by an independent third party with whom the City has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained. The right of collateral substitution is granted.

7-9 Diversification

The City of Evansville will diversify its investments by security type and institution. With the exception of U.S. Treasury securities and authorized pools, no more than 20% of the City's total investment portfolio will be invested in a single security type or with a single financial institution, unless fully collateralized.

7-10 Maximum Maturities

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase.

7-11 Internal Controls

Annually, the City will have an independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures. This review will coincide with the City's annual audit.

7-12 Reporting

The Finance Director is charged with the responsibility of including a report on cash and investment activity and returns quarterly to the City Council.

7-13 Provisions for Exceptions

The policy is intended to be flexible to deal with rapidly changing conditions in the money and bond markets, therefore the procedures detailed in this policy can be amended by the unanimous vote of the City Council. At those times when it may be prudent to make investment moves which would differ from current policy, and when it would be impossible for the entire Council to convene, the City Mayor and the Chair of the Finance and Labor Relations Committee together act for the entire Council. Any exceptions will be reported to the entire Council at the next Council meeting.

Security & Cybersecurity

8-1 Purpose

Provide guidance to elected officials and staff on the proper methods of maintaining security and cybersecurity practices consistent with standard practices, insurance, and auditor recommendations.

8-2 Policy

It is the policy of the City to reduce security risks by limiting access and monitoring critical systems:

- a) Access to any server rooms should be restricted to management and monitored.
- b) All digital data should be backed up both on and offsite daily
- c) Employees should maintain digital data pursuant to state and local retention policies
- d) General office areas not accessible by the public should remain locked with limited to authorized City Staff, all confidential materials and systems should be locked or password protected within these areas.
- e) Any staff granted access to restricted areas should have passed a financial and criminal background check.
- f) Physical keys to any City buildings should not be given to non-city employees. Master keys to buildings and systems should be kept in a secure area, monitored by supervisors.
- g) Building access outside of work hours is restricted to management and monitored.
- h) Non staff should be escorted by authorized staff if passing through a restricted area.
- i) All electronic equipment purchases should be done so through City Vendors and authorized by department heads or City Administrator/ Finance Director
- j) Only authorized devices, City managed devices, or City equipment can access City

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Restricted networks

k) Any security threat should be promptly reported to Supervisor

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BONDS AND FINANCING

APPA Asks Members to Help Populate Map Tied to Projects Financed with Municipal Bonds

August 26, 2024

Paul Ciampoli

[Home periodical article APPA Asks Members to Help Populate Map Tied to Projects Financed with Municipal Bonds](#)

The American Public Power Association is asking its members to help populate a map that will allow congressional members and staff to search for projects financed with municipal bonds in their own state and congressional district.

APPA's goal is to make sure there are at least four such projects in every congressional district. The [#BuiltbyBonds](#) map can be found [here](#) and requires filling out the [Built By Bonds Entry Form \(gfoa.org\)](#).

The form asks for:

- Project title;
- Project owner;
- Project importance (description);
- Project cost;
- Project type;
- Project location; and
- An image of the project.

APPA noted that tax exempt municipal bonds are back on the menu for the 2025 tax policy debate.

Personal and estate tax provisions from the Tax Cuts and Jobs Act of 2017 are set to expire after 2025 and making them permanent will cost at least \$5 trillion in revenue.

Just as in 2012 and 2017, even if the tax-exempt is not repealed outright, Congress could do almost as much damage with more limited approaches, such as the proposals to impose a surtax on bond interest forwarded by former President Barack Obama and former House Ways and Means Committee Chairman David Camp (R-MI), APPA said.

Meanwhile, the number of lawmakers in Congress with past experience with local government is shrinking. Of 435 members of the House, just 65 have city or county experience. And of 100 senators, just 14.

APPA noted that it is joining with others in the Public Finance Network on the [#BuiltbyBonds](#) campaign, a multi-year effort will include numerous stakeholders.

NEW Topics Bonds And Financing