



# Village of Black Earth

## VILLAGE BOARD MEETING

1210 Mills St., Black Earth, WI 53515  
Tuesday, January 3, 2023 | 6:00 p.m.

### MINUTES DRAFT

1. **Call Meeting to Order/Roll Call** President Hodson called the meeting to order at 6:00pm. Upon roll call present: Mitch Hodson, James Coyle, Scott Patchin, Jared Brammerson, Terry Moyer, and Tyler Munson. Pam Louis-Reindl – Absent. Also present: Library Director Bailey Anderson, Public Works Director Matt Kahl, Deputy Clerk Dani Fields, Vanguard Office Manager Lydia Caminiti, and Vanguard Superintendent Shawn Dilley – Via Zoom.
2. **Pledge of Allegiance** *Recited.*
3. **Proof of Posting:** President Hodson read the proof of posting.
4. **Public Input.** Al Hornung, owner of storage building at 1525 State Street present. Expressed his displeasure in electric rate increase. Encouraged the Board to push back against increases from Alliant, other big organizations, which cause increases for end users.
5. **Discussion/Action:** Electric Utility Financial Review– Jeff Stanek / Municipal Borrowing - Brian Roemer of Ehlers Presenting
  - a. Jeff Stanek presented his review of the electric utility and the recent PSC rate case. Electric utility is in the red by approximately \$760k. Multiple factors; prior embezzlement, higher than normal Vanguard operating expenses 2012-2015, inconsistencies in accounting data and other anomalies. Never recovered from loss of \$400k in 2012, current electric rates are not high enough to cover operations; unsustainable. There is a path out; need to manage finances closely.
  - b. Options to consider-
    - i. Lower capital expenses without disrupting reliability and other critical infrastructure needs
    - ii. Freeze or lower PILOT due to general fund
    - iii. Reduce debt & debt payments (where eligible)
    - iv. Forgive or reduce negative electric cash balance (amt. due to general fund)
    - v. Do nothing – Continue to operate at a loss.
      1. Current negative cash balance owed to general fund will continue to grow
      2. File rate case for test year 2024 (required by PSC)
  - c. Moyer asked how to tackle inconsistencies in accounting. Jeff stated using software to its full potential, miExcel templates, correct reports to monitor proper accounts. Misclassifications of expenses vs O&M / capital projects distort true picture of utility.
  - d. Brian from Ehlers gave overview of 2021A debt issuance. GO borrowing can go to any public expenditure. Have until 2024 to designate the funds, approx. \$1.2m. If debt is moved from electric to other uses, can help electric utility financially. Removes more debt burden from electric. Advised that any time the Village goes in for a rate case, a long-term cash flow analysis should be done. Ehlers offers rate case preparation as a service, also includes long-range cash flow analyses. As for what to do with current borrowing – Brian advised that restructuring of the debt is not recommended. Will be very expensive. Reallocation of funds best option. Spend on other projects needed in Village. Borrowing is not yield restricted until 2024. Hodson stated that debt needs to get off of the electric utility. Need to get project lists together, like purchase of generators that has been put off, or reroofing Village buildings.
  - e. Discussion on substation project. Superintendent Dilley comfortable pausing substation project; with acquisition of new transformer, Village has backup.

*The meeting took a 5 minute recess at 7:57pm.*

**6. Discussion/Action:** Village Board Minutes from December 6, 2022.

*Moyer/Coyle to approve minutes as presented. Motion carried 6-0.*

**7. Discussion/Action:** Municipal Building Cleaning Update

- a. Patchin distributed a December 2022 invoice and summary of his findings over the month of cleaning. Building very dirty; many things not cleaned in a long time. Stated his intent to apply for custodian position. It would not exceed 5 hrs/ week at \$25/hr. Spent over 25 hours cleaning up in December. Came in on birthday. Deputy Clerk Fields stated it is hard to have someone volunteer for something and then invoice for work after the fact. Patchin stated he doesn't feel Fields should be a part of the discussion. Discussion on payment of invoice. Hodson requested Patchin keep track of it, an itemized/hourly list of activities for December, will include on February board meeting for further discussion.

**8. Discussion/Action:** Clerks Office Update & Financial Reports

- a. Fields reviewed very busy month of December. Tax bill creation done, tax payment collection started, audit prep starting, garbage/recycle switchover – extremely busy with phone calls. Lot of work upcoming for update of rates in billing system from rate case.
- b. Discussion on office workload; Brammerson asked if office work is manageable with everything going on, potentially bringing in someone to help. Fields stated that it is a perfect storm; having to learn everything as we go, in addition to electric rate case completion, garbage/recycle contract changeover, Cleaning RFP, Planning RFP, tax collection; a lot all at once but won't always be like this. Discussion on utility process; manual data entry.

*Hodson/Moyer motion to approve financials as presented. Motion carried 6-0.*

**9. Discussion/Action:** Invoices to be Paid

- a. Discussion on format of invoice report to board. Different format from normal; does not show as much detail. Fields will use other report next board meeting.

*Moyer/Munson motion to approve invoices for payment. Motion carried 6-0.*

**10. REPORTS:**

- a. Vanguard Commission (Hodson)
  - i. Electrical Superintendent Report (Dilley) – couple of small outages in Village; nothing major. Entire Village blinked – Alliant substation had a failure. Took holiday decorations down. Tree trimming coming soon.
- b. Black Earth Fire District (Moyer): Did not meet
- c. Dane-Iowa Wastewater Commission: (Coyle) Met 12/15; approved bills.
- d. Economic Development Committee: (Hodson) Did not meet.
- e. EMS Committee (Brammerson): Did not meet.
- f. Library Board (Moyer) Met 12/20. \$2700 raised from Library auction. Bailey selected for Awards and Honors Committee Chair for WI Libraries Association.
  - i. Library Director (Anderson) Early literacy play dates. Staff book recommendation activity planned. Hosting adult craft night in Feb.
- g. Public Works Committee (Patchin) Did not meet.
  - i. Public Works Director (Kahl) Ice rink is up but not great ice due to weather. Placed Cooper property buildings on WI Surplus. Starting conversations with Premier regarding South Street. Meter reads coming up.
- h. Parks Committee (Brammerson) Planning open forum for community to discuss future of Parks planning; 1/17.
- i. Police Committee - Meeting soon.

**11. Any other business that may be brought before the board on future agendas**

- a. Projects for 2021 GO Note Spending
- b. RFPs for Cleaning and Municipal Planner

**12. Meeting Announcements: February 7, 2023**

**13. Adjournment**

*Munson/Moyer motion to adjourn. Motion carried 6-0. Meeting adjourned at 8:37pm.*

BLACK EARTH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-00-41110-000-000	.00	578,121.00	578,000.00	( 121.00)	100.0
100-00-41310-000-000	3,839.50	45,146.02	42,360.00	( 2,786.02)	106.6
100-00-41320-000-000	.00	.00	9,900.00	9,900.00	.0
100-00-41330-000-000	5,615.58	64,904.02	57,400.00	( 7,504.02)	113.1
100-00-41340-000-000	.00	50.65	30.97	( 19.68)	163.6
TOTAL TAXES	9,455.08	688,221.69	687,690.97	( 530.72)	100.1
<u>INTERGOVERNMENTAL REVENUES</u>					
100-00-43300-000-000	.00	74,262.34	74,262.34	.00	100.0
100-00-43410-000-000	.00	97,949.09	93,829.49	( 4,119.60)	104.4
100-00-43430-000-000	.00	4,416.41	2,400.00	( 2,016.41)	184.0
100-00-43531-000-000	.00	68,924.86	69,116.25	191.39	99.7
100-00-43820-000-000	( 543.11)	402.80	.00	( 402.80)	.0
TOTAL INTERGOVERNMENTAL REVE	( 543.11)	245,955.50	239,608.08	( 6,347.42)	102.7
<u>LICENSES AND PERMITS</u>					
100-00-44110-000-000	.00	2,200.00	2,800.00	600.00	78.6
100-00-44120-000-000	40.00	920.00	700.00	( 220.00)	131.4
100-00-44140-000-000	.00	100.00	100.00	.00	100.0
100-00-44220-000-000	34.00	444.25	400.00	( 44.25)	111.1
100-00-44230-000-000	.00	170.00	135.00	( 35.00)	125.9
100-00-44240-000-000	.00	.00	50.00	50.00	.0
100-00-44310-000-000	60.00	13,285.65	20,000.00	6,714.35	66.4
100-00-44430-000-000	.00	1,050.00	.00	( 1,050.00)	.0
100-00-44450-000-000	.00	40.00	50.00	10.00	80.0
100-00-44470-000-000	.00	.00	50.00	50.00	.0
TOTAL LICENSES AND PERMITS	134.00	18,209.90	24,285.00	6,075.10	75.0
<u>FACILITIES REIMBURSEMENT</u>					
100-00-45100-000-000	.00	7,121.00	9,500.00	2,379.00	75.0
100-00-45100-001-000	.00	17,634.02	20,000.00	2,365.98	88.2
TOTAL FACILITIES REIMBURSEMENT	.00	24,755.02	29,500.00	4,744.98	83.9
<u>PUBLIC CHARGES FOR SERVICES</u>					
100-00-46420-000-000	7,092.86	84,607.59	80,000.00	( 4,607.59)	105.8
100-00-46710-000-000	.00	750.00	800.00	50.00	93.8
TOTAL PUBLIC CHARGES FOR SERVI	7,092.86	85,357.59	80,800.00	( 4,557.59)	105.6

BLACK EARTH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUES</u>					
100-00-48110-000-000	INTEREST ON INVESTMENTS	5,359.50	24,251.50	5,200.00 (	19,051.50) 466.4
100-00-48200-000-000	TAX ASSESSMENT FEES	140.00	1,750.00	1,600.00 (	150.00) 109.4
100-00-48400-000-000	INSURANCE RECOVERIES	75.00	1,695.87	1,500.00 (	195.87) 113.1
100-00-48900-000-000	OTHER MISC REVENUES	.00	13,693.03	7,000.00 (	6,693.03) 195.6
100-00-48902-000-000	DONATION SUMMER REC PROG	.00	611.00	500.00 (	111.00) 122.2
	TOTAL MISCELLANEOUS REVENUES	5,574.50	42,001.40	15,800.00 (	26,201.40) 265.8
<u>LICENSES AND PERMITS</u>					
100-10-44140-000-000	LIBRARY CHARGES FOR SERVICES	22.85	22.85	.00 (	22.85) .0
100-10-44160-000-000	PEDDLER LICENSE	.00	50.00	50.00	.00 100.0
	TOTAL LICENSES AND PERMITS	22.85	72.85	50.00 (	22.85) 145.7
<u>MISCELLANEOUS REVENUES</u>					
100-10-48200-000-000	RENTAL INCOME	.00	47,062.87	70,300.00	23,237.13 67.0
	TOTAL MISCELLANEOUS REVENUES	.00	47,062.87	70,300.00	23,237.13 67.0
<u>INTERGOVERNMENTAL REVENUES</u>					
100-20-43420-000-000	FIRE INSURANCE DUES FROM STATE	.00	5,824.03	5,200.00 (	624.03) 112.0
	TOTAL INTERGOVERNMENTAL REVE	.00	5,824.03	5,200.00 (	624.03) 112.0
<u>SPECIAL ASSESSMENTS</u>					
100-30-42000-000-000	SPECIAL ASSESSMENTS	.00	6,841.96	5,000.00 (	1,841.96) 136.8
	TOTAL SPECIAL ASSESSMENTS	.00	6,841.96	5,000.00 (	1,841.96) 136.8
<u>INTERGOVERNMENTAL REVENUES</u>					
100-30-43545-000-000	STATE RECYCLING GRANT	.00	4,853.63	4,800.00 (	53.63) 101.1
100-30-43790-000-000	SOLDIERS GRAVES GRANT	.00	328.00	328.00	.00 100.0
	TOTAL INTERGOVERNMENTAL REVE	.00	5,181.63	5,128.00 (	53.63) 101.1

BLACK EARTH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUES</u>						
100-50-43790-000-000	LIBRARY AIDS	.00	60,879.00	60,913.00	34.00	99.9
	TOTAL INTERGOVERNMENTAL REVE	.00	60,879.00	60,913.00	34.00	99.9
	TOTAL FUND REVENUE	21,736.18	1,230,363.44	1,224,275.05	( 6,088.39)	100.5

BLACK EARTH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-00-51200-110-000 MUNICIPAL COURT-SALARIES	.00	5,051.60	5,000.00	( 51.60)	101.0
100-00-51200-310-000 MUNICIPAL COURT-OFFICE SUPPLY	.00	183.40	250.00	66.60	73.4
100-00-51200-330-000 MUNICIPAL COURT-TRAINING	.00	363.75	500.00	136.25	72.8
100-00-51200-340-000 MUNICIPAL COURT-LEGAL	148.50	313.50	4,255.00	3,941.50	7.4
100-00-51200-370-000 MUNICIPAL COURT-ADMIN/RENT	.00	900.00	2,000.00	1,100.00	45.0
100-00-51200-390-000 MUNICIPAL COURT-SOFTW/BOND	.00	.00	1,000.00	1,000.00	.0
TOTAL DEPARTMENT 200	148.50	6,812.25	13,005.00	6,192.75	52.4
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100-00-55156-000-000 MISC EXPENSE	.00	.34	.00	( .34)	.0
TOTAL DEPARTMENT 156	.00	.34	.00	( .34)	.0
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DEPARTMENT 000					
100-10-51000-208-200 ECONOMIC DEVELOPMENT	.00	13,523.48	30,000.00	16,476.52	45.1
TOTAL DEPARTMENT 000	.00	13,523.48	30,000.00	16,476.52	45.1
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VILLAGE TRUSTEE					
100-10-51110-100-000 VILLAGE TRUSTEE WAGES	1,955.00	9,305.00	10,000.00	695.00	93.1
100-10-51110-130-000 VILLAGE TRUSTEE FICA	131.60	595.42	750.00	154.58	79.4
100-10-51110-135-000 VILLAGE BOARD TRAINING & EDUCA	.00	110.00	75.00	( 35.00)	146.7
100-10-51110-344-000 VILLAGE BOARD MISC EXPENSE	.00	.00	100.00	100.00	.0
100-10-51110-378-000 VILLAGE BD - MEMBERSHIP DUES	834.93	1,594.44	800.00	( 794.44)	199.3
TOTAL VILLAGE TRUSTEE	2,921.53	11,604.86	11,725.00	120.14	99.0
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DEPARTMENT 120					
100-10-51120-100-000 VILLAGE PRESIDENT WAGES	125.00	250.00	750.00	500.00	33.3
100-10-51120-130-000 VILLAGE PRESIDENT FICA	14.06	30.79	60.00	29.21	51.3
TOTAL DEPARTMENT 120	139.06	280.79	810.00	529.21	34.7
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DEPARTMENT 130					
100-10-51130-130-000 COMMITTEE FICA	.00	33.67	.00	( 33.67)	.0
TOTAL DEPARTMENT 130	.00	33.67	.00	( 33.67)	.0

BLACK EARTH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 200</u>					
100-10-51200-100-000 MUNICIPAL COURT WAGES	.00	1,537.54	.00	( 1,537.54)	.0
TOTAL DEPARTMENT 200	.00	1,537.54	.00	( 1,537.54)	.0
<u>DEPARTMENT 300</u>					
100-10-51300-224-000 VILLAGE GENERAL LEGAL FEES	1,436.50	5,577.75	10,000.00	4,422.25	55.8
TOTAL DEPARTMENT 300	1,436.50	5,577.75	10,000.00	4,422.25	55.8
<u>DEPARTMENT 400</u>					
100-10-51400-100-000 CLERK WAGES	806.79	21,073.56	16,135.37	( 4,938.19)	130.6
100-10-51400-130-000 CLERK FICA	121.66	1,683.78	.00	( 1,683.78)	.0
100-10-51400-131-000 CLERK RETIREMENT	103.61	1,438.75	.00	( 1,438.75)	.0
100-10-51400-132-000 CLERK HEALTH INSURANCE	( 223.06)	15,848.42	.00	( 15,848.42)	.0
100-10-51400-133-000 CLERK LIFE INSURANCE	5.80	128.83	.00	( 128.83)	.0
100-10-51400-135-000 CLERK TRAINING & EDUCATION	.00	2,269.82	3,400.00	1,130.18	66.8
100-10-51400-137-000 CLERK LTD INSURANCE	.00	270.71	.00	( 270.71)	.0
100-10-51400-222-000 CLERK JANITOR / CLEANING SER.	34.68	221.54	1,200.00	978.46	18.5
100-10-51400-228-923 CLERK GENERAL CODE SERVICES	.00	497.71	2,000.00	1,502.29	24.9
100-10-51400-344-000 CLERK MISC EXPENSE	95.33	185.01	.00	( 185.01)	.0
100-10-51400-346-000 CLERK COPY MACHINE - OP SUPPLY	.00	718.50	3,350.00	2,631.50	21.5
100-10-51400-350-000 CLERK POSTAGE & MACHINE RENTA	896.87	4,418.00	3,000.00	( 1,418.00)	147.3
100-10-51400-352-000 CLERK PRINTING & PUBLISHING	445.35	2,417.88	3,950.00	1,532.12	61.2
100-10-51400-360-000 CLERK IT SUPPORT & EQUIP.	63.85	2,668.85	6,000.00	3,331.15	44.5
100-10-51400-362-000 CLERK OFFICE SUPPLIES	337.41	1,331.23	1,500.00	168.77	88.8
100-10-51400-364-000 CLERK TELEPHONE	138.10	1,657.08	1,500.00	( 157.08)	110.5
100-10-51400-376-000 CLERK UTILITIES	348.83	2,408.49	2,500.00	91.51	96.3
100-10-51400-378-000 CLERK - MEMBERSHIP FEES	.00	130.00	325.00	195.00	40.0
100-10-51400-380-000 CLERK - LIABILITY INSURANCE	186.00	6,050.74	8,330.00	2,279.26	72.6
100-10-51400-382-000 CLERK WORKERS COMP	.00	2,466.44	2,200.00	( 266.44)	112.1
100-10-51400-390-000 CLERK MPIC INSURANCE	.00	6,379.75	7,000.00	620.25	91.1
100-10-51400-392-000 CLERK JANITORIAL CLEANING SUPP	.00	540.00	.00	( 540.00)	.0
100-10-51400-397-000 CLERK - WEB PAGE EXPENSE	20.17	1,340.17	1,460.00	119.83	91.8
TOTAL DEPARTMENT 400	3,381.39	76,145.26	63,850.37	( 12,294.89)	119.3
<u>DEPARTMENT 410</u>					
100-10-51410-100-000 ELECTIONS WAGES	375.00	1,253.00	3,150.00	1,897.00	39.8
100-10-51410-346-000 ELECTIONS OPERATING COSTS	181.28	1,024.33	3,085.00	2,060.67	33.2
100-10-51410-352-000 ELECTIONS PRINT & PUBLISH	.00	442.30	1,350.00	907.70	32.8
TOTAL DEPARTMENT 410	556.28	2,719.63	7,585.00	4,865.37	35.9

BLACK EARTH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 500</u>					
100-10-51500-100-000	5,744.00	16,043.66	.00	( 16,043.66)	.0
100-10-51500-130-000	.00	576.25	.00	( 576.25)	.0
100-10-51500-131-000	.00	493.13	.00	( 493.13)	.0
100-10-51500-376-000	25.89	555.81	.00	( 555.81)	.0
100-10-51500-392-000	37.63	37.63	.00	( 37.63)	.0
TOTAL DEPARTMENT 500	5,807.52	17,706.48	.00	( 17,706.48)	.0
<u>ASSESSORS</u>					
100-10-51510-206-000	569.81	6,861.02	6,700.00	( 161.02)	102.4
TOTAL ASSESSORS	569.81	6,861.02	6,700.00	( 161.02)	102.4
<u>DEPARTMENT 530</u>					
100-10-51530-204-000	.00	7,750.00	8,500.00	750.00	91.2
TOTAL DEPARTMENT 530	.00	7,750.00	8,500.00	750.00	91.2
<u>DEPARTMENT 550</u>					
100-10-51550-362-000	.00	1,665.00	2,700.00	1,035.00	61.7
TOTAL DEPARTMENT 550	.00	1,665.00	2,700.00	1,035.00	61.7
<u>DEPARTMENT 600</u>					
100-10-51600-302-000	11.96	8,069.96	6,700.00	( 1,369.96)	120.5
TOTAL DEPARTMENT 600	11.96	8,069.96	6,700.00	( 1,369.96)	120.5
<u>DEPARTMENT 400</u>					
100-10-52400-208-000	.00	11,874.56	20,000.00	8,125.44	59.4
TOTAL DEPARTMENT 400	.00	11,874.56	20,000.00	8,125.44	59.4
<u>DEPARTMENT 910</u>					
100-10-54910-389-000	.00	1,000.00	1,000.00	.00	100.0
TOTAL DEPARTMENT 910	.00	1,000.00	1,000.00	.00	100.0

BLACK EARTH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
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100-20-52100-210-000	41,111.23	227,364.29	298,000.00	70,635.71	76.3
100-20-52100-226-000	.00	.00	4,500.00	4,500.00	.0
100-20-52100-304-000	100.71	1,094.95	1,300.00	205.05	84.2
100-20-52100-312-000	404.10	3,527.42	5,000.00	1,472.58	70.6
100-20-52100-346-000	14.97	74.97	.00	( 74.97)	.0
100-20-52100-362-000	133.71	521.76	750.00	228.24	69.6
100-20-52100-364-000	87.78	1,051.20	1,000.00	( 51.20)	105.1
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TOTAL DEPARTMENT 100	41,852.50	233,634.59	310,550.00	76,915.41	75.2
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DEPARTMENT 110					
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100-20-52110-115-000	.00	1,490.40	2,500.00	1,009.60	59.6
100-20-52110-130-000	.00	114.04	200.00	85.96	57.0
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TOTAL DEPARTMENT 110	.00	1,604.44	2,700.00	1,095.56	59.4
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DEPARTMENT 200					
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100-20-52200-218-000	.00	28,078.68	28,078.70	.02	100.0
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TOTAL DEPARTMENT 200	.00	28,078.68	28,078.70	.02	100.0
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DEPARTMENT 215					
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100-20-52215-202-000	.00	5,824.03	5,200.00	( 624.03)	112.0
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TOTAL DEPARTMENT 215	.00	5,824.03	5,200.00	( 624.03)	112.0
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DEPARTMENT 220					
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100-20-52220-220-000	8,387.88	100,654.56	66,897.00	( 33,757.56)	150.5
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TOTAL DEPARTMENT 220	8,387.88	100,654.56	66,897.00	( 33,757.56)	150.5
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DEPARTMENT 300					
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100-20-52300-214-000	7,273.68	29,094.72	29,100.00	5.28	100.0
100-20-52300-215-000	.00	.00	10,000.00	10,000.00	.0
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TOTAL DEPARTMENT 300	7,273.68	29,094.72	39,100.00	10,005.28	74.4

BLACK EARTH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-30-53100-100-000	4,850.39	74,391.82	158,141.00	83,749.18	47.0
100-30-53100-130-000	383.45	5,662.46	.00	( 5,662.46)	.0
100-30-53100-131-000	326.46	4,226.34	.00	( 4,226.34)	.0
100-30-53100-132-000	( 491.13)	12,566.97	.00	( 12,566.97)	.0
100-30-53100-133-000	27.80	329.10	.00	( 329.10)	.0
100-30-53100-136-000	.00	.00	543.75	543.75	.0
100-30-53100-137-000	20.09	241.08	.00	( 241.08)	.0
100-30-53100-304-000	4.15	45.15	1,200.00	1,154.85	3.8
100-30-53100-346-000	85.34	1,740.03	1,920.00	179.97	90.6
100-30-53100-354-000	225.25	2,412.40	6,900.00	4,487.60	35.0
100-30-53100-366-000	.00	896.81	1,800.00	903.19	49.8
100-30-53100-368-000	.00	.00	80.00	80.00	.0
100-30-53100-376-000	287.98	1,459.70	1,500.00	40.30	97.3
TOTAL DEPARTMENT 100	5,719.78	103,971.86	172,084.75	68,112.89	60.4
<u>DEPARTMENT 200</u>					
100-30-53200-310-000	2,965.80	3,265.79	33,681.30	30,415.51	9.7
100-30-53200-320-000	3,520.65	13,714.70	7,500.00	( 6,214.70)	182.9
TOTAL DEPARTMENT 200	6,486.45	16,980.49	41,181.30	24,200.81	41.2
<u>DEPARTMENT 311</u>					
100-30-53311-212-000	1,300.00	52,738.70	53,265.00	526.30	99.0
100-30-53311-310-000	.00	1,155.68	7,000.00	5,844.32	16.5
100-30-53311-346-000	.00	98.07	.00	( 98.07)	.0
100-30-53311-362-001	.00	.00	2,355.00	2,355.00	.0
100-30-53311-363-000	( 509.92)	997.84	1,300.00	302.16	76.8
TOTAL DEPARTMENT 311	790.08	54,990.29	63,920.00	8,929.71	86.0
<u>DEPARTMENT 312</u>					
100-30-53312-358-000	841.72	4,390.82	9,000.00	4,609.18	48.8
TOTAL DEPARTMENT 312	841.72	4,390.82	9,000.00	4,609.18	48.8
<u>DEPARTMENT 313</u>					
100-30-53313-302-000	.00	637.58	.00	( 637.58)	.0
100-30-53313-310-000	512.09	3,792.09	.00	( 3,792.09)	.0
100-30-53313-342-000	31.37	283.40	2,150.00	1,866.60	13.2
100-30-53313-368-000	5,167.59	11,732.18	13,375.00	1,642.82	87.7
TOTAL DEPARTMENT 313	5,711.05	16,445.25	15,525.00	( 920.25)	105.9

BLACK EARTH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 420</u>					
100-30-53420-376-000 STREET LIGHTING UTILITIES	4,206.44	24,096.80	25,000.00	903.20	96.4
TOTAL DEPARTMENT 420	4,206.44	24,096.80	25,000.00	903.20	96.4
<u>DEPARTMENT 431</u>					
100-30-53431-212-000 SIDEWALK MAINT/CONSTRUCTION	.00	1,460.00	1,275.00	( 185.00)	114.5
TOTAL DEPARTMENT 431	.00	1,460.00	1,275.00	( 185.00)	114.5
<u>DEPARTMENT 441</u>					
100-30-53441-100-000 STORM SEWER MAINTENANCE WAG	156.55	1,849.43	3,500.00	1,650.57	52.8
100-30-53441-130-000 STORM SEWER MAINTENANCE FICA	12.47	141.58	.00	( 141.58)	.0
100-30-53441-131-000 STORM SEWER MAINTENANCE RETI	10.65	120.63	.00	( 120.63)	.0
100-30-53441-132-000 STORM SEWER MAINTENANCE HEAL	( 66.69)	937.80	.00	( 937.80)	.0
TOTAL DEPARTMENT 441	112.98	3,049.44	3,500.00	450.56	87.1
<u>DEPARTMENT 620</u>					
100-30-53620-234-000 REFUSE	8,235.00	45,292.50	57,000.00	11,707.50	79.5
TOTAL DEPARTMENT 620	8,235.00	45,292.50	57,000.00	11,707.50	79.5
<u>DEPARTMENT 635</u>					
100-30-53635-234-000 RECYCLING	3,843.00	21,661.50	25,000.00	3,338.50	86.7
TOTAL DEPARTMENT 635	3,843.00	21,661.50	25,000.00	3,338.50	86.7
<u>DEPARTMENT 200</u>					
100-30-55200-342-000 PARKS MAINTENANCE SUPPLIES	80.77	2,190.35	3,500.00	1,309.65	62.6
100-30-55200-346-000 PARKS-EQUIPMENT	.00	198.47	1,900.00	1,701.53	10.5
100-30-55200-376-000 PARKS UTILITIES	643.14	4,873.05	4,000.00	( 873.05)	121.8
100-30-55200-380-000 PARKS- GRND MNTC.-MULCH/CHIPS	.00	2,300.00	5,190.00	2,890.00	44.3
TOTAL DEPARTMENT 200	723.91	9,561.87	14,590.00	5,028.13	65.5

BLACK EARTH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-50-55110-100-000	LIBRARY WAGES	3,200.00	42,111.71	41,600.00	( 511.71) 101.2
100-50-55110-115-000	LIBRARY PART TIME WAGES	5,091.98	65,178.38	68,610.76	3,432.38 95.0
100-50-55110-130-000	LIBRARY FICA	707.17	8,260.61	8,984.78	724.17 91.9
100-50-55110-131-000	LIBRARY RETIREMENT	483.08	5,461.24	5,873.63	412.39 93.0
100-50-55110-132-000	LIBRARY HEALTH INSURANCE	510.50	6,537.28	7,465.17	927.89 87.6
100-50-55110-133-000	LIBRARY LIFE INSURANCE	3.20	40.20	200.00	159.80 20.1
100-50-55110-136-000	LIBRARY DENTAL INS.	.00	.00	360.00	360.00 .0
100-50-55110-137-000	LIBRARY LTD INS.	.00	.00	240.00	240.00 .0
100-50-55110-224-000	LIBRARY-LEGAL EXPENSE	.00	.00	1,000.00	1,000.00 .0
100-50-55110-316-000	LIBRARY AUDIO/VIDEO	.00	4,200.83	5,500.00	1,299.17 76.4
100-50-55110-318-000	LIBRARY LINK/ONLINE	.00	14,853.00	14,853.00	.00 100.0
100-50-55110-319-000	LIBRARY DATABASES	173.42	2,919.23	1,971.60	( 947.63) 148.1
100-50-55110-320-000	LIBRARY BOOKS	455.08	9,807.18	12,072.65	2,265.47 81.2
100-50-55110-322-000	LIBRARY COPIER MAINT.	19.51	210.10	235.00	24.90 89.4
100-50-55110-332-000	LIBRARY PERIODICALS	44.95	2,627.98	2,077.00	( 550.98) 126.5
100-50-55110-334-000	PRESCHOOL/EARLY RELEASE PROG	.00	337.99	550.00	212.01 61.5
100-50-55110-335-000	TEEN/ADULT PROGRAMMING	98.69	397.71	500.00	102.29 79.5
100-50-55110-340-000	LIBRARY SUMMER PROGRAM	.00	1,462.98	1,500.00	37.02 97.5
100-50-55110-344-000	LIBRARY MISC EXPENSE	.00	18.50	200.00	181.50 9.3
100-50-55110-350-000	LIBRARY POSTAGE	3.27	149.54	250.00	100.46 59.8
100-50-55110-352-000	LIBRARY PUBLISHING EXP	201.56	882.48	2,500.00	1,617.52 35.3
100-50-55110-362-000	LIBRARY SUPPLIES	185.60	1,635.72	3,500.00	1,864.28 46.7
100-50-55110-364-000	LIBRARY TELEPHONE	150.92	1,330.62	1,668.72	338.10 79.7
100-50-55110-365-000	LIBRARY EQUIPMENT	.00	2,170.29	3,000.00	829.71 72.3
100-50-55110-366-000	LIBRARY FURNITURE	.00	11,658.79	19,500.00	7,841.21 59.8
100-50-55110-368-000	LIBRARY TRNG/TRANS/TRAVEL	.00	52.00	650.00	598.00 8.0
100-50-55110-376-000	LIBRARY UTILITIES	338.04	2,179.12	3,925.00	1,745.88 55.5
100-50-55110-377-000	LIBRARY CLEANING SERV.	34.68	761.54	832.00	70.46 91.5
100-50-55110-378-000	LIBRARY STATE WIDE BUYING POOL	.00	1,246.00	1,368.00	122.00 91.1
	TOTAL DEPARTMENT 110	11,701.65	186,491.02	210,987.31	24,496.29 88.4
DEPARTMENT 200					
100-50-55200-132-000	PARKS HEALTH INSURANCE	( 333.44)	3,684.39	.00	( 3,684.39) .0
100-50-55200-346-000	PARKS OPERATING SUPPLIES	2,025.00	2,589.72	.00	( 2,589.72) .0
100-50-55200-362-000	BALL PARK SUPPLIES	.00	1,944.00	6,500.00	4,556.00 29.9
100-50-55200-376-000	PARKS UTILITIES	.00	.00	4,000.00	4,000.00 .0
100-50-55200-380-000	PARKS - GROUNDS MAINTENANCE	46.00	3,567.93	.00	( 3,567.93) .0
	TOTAL DEPARTMENT 200	1,737.56	11,786.04	10,500.00	( 1,286.04) 112.3
DEPARTMENT 300					
100-50-55300-384-000	REC - MISC. COMMUNITY ASSIST	.00	8,000.00	8,000.00	.00 100.0
100-50-55300-388-000	POLICE-SUMMER RECREATION	.00	753.19	.00	( 753.19) .0
	TOTAL DEPARTMENT 300	.00	8,753.19	8,000.00	( 753.19) 109.4

BLACK EARTH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	122,596.23	1,080,984.68	1,292,664.43	211,679.75	83.6
NET REVENUE OVER EXPENDITURES	( 100,860.05)	149,378.76	( 68,389.38)	( 217,768.14)	218.4

Vendor	Vendor Name	GL Account and Title	Invoice Number	Description	Net Invoice Amount
<b>AFLAC</b>					
1006	AFLAC	100-00-21540-000-000 AFLAC -	356006	ROGERS PREMIUM	33.12
1006	AFLAC	100-00-21540-000-000 AFLAC -	356006	ZANDER PREMIUM	37.80
Total AFLAC:					70.92
<b>ALLIANT ENERGY/WPL</b>					
1007	ALLIANT ENERGY/WPL	500-36-53700-308-545 ELECTRI	JAN2023	MONTHLY INV 12/15/23 - 01/17/2023	142,448.65
Total ALLIANT ENERGY/WPL:					142,448.65
<b>ASSOCIATED APPRAISAL CONSULTANTS</b>					
1013	ASSOCIATED APPRAISAL CON	100-10-51510-206-000 ASSESS	166522	PROFESSIONAL SERVICES - FEBRUARY 2023	580.48
Total ASSOCIATED APPRAISAL CONSULTANTS:					580.48
<b>AXLEY BRYNELSON. LLP</b>					
1017	AXLEY BRYNELSON. LLP	100-10-51300-224-000 VILLAGE	918955	VILLAGE - LATHROP RESTITUTION UPDATES A	540.50
1017	AXLEY BRYNELSON. LLP	100-10-51300-224-000 VILLAGE	918955	VILLAGE OPEN RECORDS REQUEST	164.50
1017	AXLEY BRYNELSON. LLP	100-10-51300-224-000 VILLAGE	918955	VILLAGE - SCHOOL PROPERTY TRANSFER, Q	244.50
Total AXLEY BRYNELSON. LLP:					949.50
<b>BAER INSURANCE</b>					
1020	BAER INSURANCE	100-10-51400-380-000 CLERK -	6923	1ST QUARTER 2023- GENERAL LIABILITY & AU	1,295.13
1020	BAER INSURANCE	500-36-53760-380-930 LIABILIT	6923	1ST QUARTER 2023 GENERAL LIABILITY & AUT	1,295.13
1020	BAER INSURANCE	600-37-53860-380-930 LIABILIT	6923	1ST QUARTER 2023 GENERAL LIABILITY & AUT	1,295.12
1020	BAER INSURANCE	700-38-53960-380-930 LIABILIT	6923	1ST QUARTER 2023 GENERAL LIABILITY & AUT	1,295.12
1020	BAER INSURANCE	100-10-51400-382-000 CLERK	6923	1ST QUARTER 2023 WORKER'S COMP INS	938.75
1020	BAER INSURANCE	500-36-53760-382-924 WORKE	6923	1ST QUARTER 2023 WORKER'S COMP INS	938.75
1020	BAER INSURANCE	600-37-53860-382-930 WORK C	6923	1ST QUARTER 2023 WORKER'S COMP INS	938.75
1020	BAER INSURANCE	700-38-53960-382-930 WORKE	6923	1ST QUARTER 2023 WORKER'S COMP INS	938.75
Total BAER INSURANCE:					8,935.50
<b>BLACK EARTH JOINT FIRE DISTRICT</b>					
1035	BLACK EARTH JOINT FIRE DIST	100-20-52200-218-000 FIRE DE	308	REGULAR LEVY-1ST QTR 2023	7,493.71
Total BLACK EARTH JOINT FIRE DISTRICT:					7,493.71
<b>BOND TRUST SERVICES</b>					
1046	BOND TRUST SERVICES	400-00-58400-000-000 BOND IS	77470	AGENT FEE ON 2.8 GEN OB PROM SERIES-202	400.00
Total BOND TRUST SERVICES:					400.00
<b>CENEX FLEET FUELING</b>					
1057	CENEX FLEET FUELING	100-20-52100-312-000 POLICE	256234CL	MONTHLY POLICE GAS EXPENSES	473.19
1057	CENEX FLEET FUELING	100-30-53200-320-000 PUBLIC	256234CL	MONTHLY PUBLIC WORKS FUEL EXPENSES	824.28
Total CENEX FLEET FUELING:					1,297.47
<b>CINTAS CORPORATION</b>					
1064	CINTAS CORPORATION	100-10-51400-222-000 CLERK J	4144696863	MONTHLY INVOICE	11.56
1064	CINTAS CORPORATION	100-50-55110-377-000 LIBRARY	4144696863	MONTHLY INVOICE	11.56
1064	CINTAS CORPORATION	500-36-53760-222-930 CLEANIN	4144696863	MONTHLY INVOICE	11.56
1064	CINTAS CORPORATION	600-37-53860-222-930 CLEANIN	4144696863	MONTHLY INVOICE	11.56
1064	CINTAS CORPORATION	700-38-53960-222-930 CLEANIN	4144696863	MONTHLY INVOICE	11.57

Vendor	Vendor Name	GL Account and Title	Invoice Number	Description	Net Invoice Amount
Total CINTAS CORPORATION:					57.81
<b>DANE CO. TREASURER</b>					
1088	DANE CO. TREASURER	100-20-52100-210-000 POLICE	43097	MONTHLY CONTRACT PPD 12/18/22 - 12/31/202	10,802.04
1088	DANE CO. TREASURER	100-20-52100-210-000 POLICE	43105	MONTHLY CONTRACT PPD 1/1/23 - 1/14/2023	12,198.82
Total DANE CO. TREASURER:					23,000.86
<b>DANE IOWA WASTEWATER COMMISSION</b>					
1090	DANE IOWA WASTEWATER CO	700-38-53920-238-000 TREATM	2785	MONTHLY INVOICE- 12/1/22 TO 12/31/22	20,934.48
Total DANE IOWA WASTEWATER COMMISSION:					20,934.48
<b>DIGGERS HOTLINE INC.</b>					
1096	DIGGERS HOTLINE INC.	500-36-53730-346-923 TRANSM	230 1 82301 P	PRE-PAYMENT 1 2023	491.20
Total DIGGERS HOTLINE INC.:					491.20
<b>EHLERS &amp; ASSOCIATES INC.</b>					
1104	EHLERS & ASSOCIATES INC.	400-00-58100-000-003 PRINCIP	77215	BOND PAYMENT GEN OB PROM NOTE SERIES	318,416.25
Total EHLERS & ASSOCIATES INC.:					318,416.25
<b>GERBER LEISURE PRODUCTS INC.</b>					
1124	GERBER LEISURE PRODUCTS I	100-30-55200-346-000 PARKS-E	9334	PICNIC TABLES	3,475.00
Total GERBER LEISURE PRODUCTS INC.:					3,475.00
<b>GLOBE LIFE-LIBERTY NATIONAL</b>					
1433	GLOBE LIFE-LIBERTY NATIONA	100-00-21541-000-000 LIBERTY	FEB2023	ANDERSON SUPP COVERAGE	27.03
1433	GLOBE LIFE-LIBERTY NATIONA	100-00-21541-000-000 LIBERTY	FEB2023	DANZ SUPP COVERAGE	25.00
1433	GLOBE LIFE-LIBERTY NATIONA	100-00-21541-000-000 LIBERTY	FEB2023	FRANCO SUPP COVERAGE	33.03
Total GLOBE LIFE-LIBERTY NATIONAL:					85.06
<b>MARC</b>					
1182	MARC	100-30-55200-342-000 PARKS M	0781305-IN	PARKS GARBAGE BAGS	274.62
Total MARC:					274.62
<b>RICOH USA INC</b>					
1242	RICOH USA INC	100-10-51400-346-000 CLERK C	5065902295	ADDITIONAL COPIES - CLERK	54.48
1242	RICOH USA INC	500-36-53760-362-930 OFFICE	5065902295	ADDITIONAL COPIES - ELECTRIC	54.48
1242	RICOH USA INC	600-37-53860-346-921 COPY M	5065902295	ADDITIONAL COPIES - WATER	54.48
1242	RICOH USA INC	700-38-53960-346-921 COPY M	5065902295	ADDITIONAL COPIES - SEWER	54.48
Total RICOH USA INC:					217.92
<b>SEERA</b>					
1255	SEERA	500-00-26400-000-253 DEFERR	JAN 2023	MONTHLY 1/2 COMMITMENT TO COMMUNITY	839.23
Total SEERA:					839.23
<b>TDS TELECOM SERVICE CORPORATION</b>					
1263	TDS TELECOM SERVICE CORP	100-10-51400-364-000 CLERK T	FEBRUARY 20	MONTHLY INVOICE - CLERK	138.66
1263	TDS TELECOM SERVICE CORP	100-50-55110-364-000 LIBRARY	FEBRUARY 20	MONTHLY INVOICE - LIBRARY	71.01

Vendor	Vendor Name	GL Account and Title	Invoice Number	Description	Net Invoice Amount
1263	TDS TELECOM SERVICE CORP	100-20-52100-364-000 POLICE	FEBRUARY 20	MONTHLY INVOICE - POLICE	88.46
1263	TDS TELECOM SERVICE CORP	500-36-53760-364-921 TELEPH	FEBRUARY 20	MONTHLY INVOICE - ELECTRIC	138.66
1263	TDS TELECOM SERVICE CORP	600-37-53860-364-921 TELEPH	FEBRUARY 20	MONTHLY INVOICE - WATER	139.66
1263	TDS TELECOM SERVICE CORP	700-38-53960-364-921 TELEPH	FEBRUARY 20	MONTHLY INVOICE - SEWER	139.01
Total TDS TELECOM SERVICE CORPORATION:					715.46
<b>THE SHOE BOX</b>					
1268	THE SHOE BOX	100-30-53100-354-000 PUBLIC	84031	STEEL TOED BOOTS-DANZ	193.50
1268	THE SHOE BOX	100-30-53100-354-000 PUBLIC	84032	BOOTS - MATT KAHL	199.80
1268	THE SHOE BOX	100-30-53100-354-000 PUBLIC	84033	STEEL TOED BOOTS - SCHOENEMANN	174.60
Total THE SHOE BOX:					567.90
<b>WISCONSIN STATE LABORATORY OF HYGIENE</b>					
1324	WISCONSIN STATE LABORATO	600-37-53820-346-631 TREATM	734936	FLUORIDE FOR WATER	28.00
Total WISCONSIN STATE LABORATORY OF HYGIENE:					28.00
Grand Totals:					531,280.02

**01-02-2023**

**CUSTODIAL INVOICE**

**FOR CLEANING SERVICES RENDERED IN DECEMBER 2022**

**\$250.00**

**MAKE CHECK PAYABLE TO SCOTT PATCHIN**

02/02/2023

**CUSTODIAL INVOICE**

FOR CLEANING SERVICES RENDERED IN JANUARY 2023

\$250.00

MAKE CHECK PAYABLE TO SCOTT PATCHIN