Lake Geneva Utility Commission
MUNICIPAL WATER AND WASTEWATER SERVICES

361 W Main Street
P.O. Box 187
Lake Geneva, WI 53147
262-248-2311
www.lgutilitycommission.com

Dennis Lyon – President
Josh Gajewski – Utility Director
Jeff Ecklund – Water Superintendent
Ken Bauman – Wastewater Superintendent

LAKE GENEVA UTILITY COMMISSION
MONDAY JUNE 20, 2022 4:00 PM
COUNCIL CHAMBERS - CITY HALL, 626 GENEVA STREET

CITY HALL WILL BE OPEN TO THE PUBLIC DURING ALL MEETINGS. MEETINGS WILL BE HELD VIRTUALLY AS WELL AS IN PERSON. IF YOU WISH TO LISTEN TO OR WATCH THE MEETING YOU MAY DO SO BY USING THE FOLLOWING:

1. Links to the Lake Geneva Utility Commission's live video stream can be found at www.cityoflakegeneva.com/video
2. Television: Watch live broadcast of the meeting on Spectrum Cable Channel 25
3. Listen to audio via phone: (602) 333-2017 (Long distance rates may apply) (888) 204-5987 (Toll Free) **Access Code:** 9746153

AGENDA

1. Call Meeting to Order
2. Roll Call
3. Comments from the public as allowed by Wis. Statutes §19.84 (2), limited to items on this agenda except for public hearing items. Comments will be limited to 5 minutes.
4. Approve Utility Commission Minutes from May 16, 2022 as prepared and distributed
5. Acknowledgement of Correspondence
6. Approval of May 2022 Financials
7. Approval of the May 2022 Bills
8. Directors Report
9. Presentation of 2021 Lake Geneva Utility Commission Annual Financial Report and Management Letter by Brian Anderson, CPA – Wipfli LLP
10. Discussion/Action on proposal by T-Mobile/Sprint for alterations to facilities at the Dodge St. Tower
11. Discussion/Action on quote for replacement of Influent Pump #2 - WWTP
12. Discussion/Action on 2021 Compliance Maintenance Annual Report and Resolution 2022-01
13. Review of 2021 Consumer Confidence Report
14. Discussion/Action on issuing a Notice of Violation pursuant to City of Lake Geneva Municipal Code of Ordinance Sec. 78-252, issued to 1121 S Lakeshore – Unit #5.
15. Adjourn

Lake Geneva Utility Commission Minutes
Lake Geneva Utility Commission Meeting
Monday May 16, 2022, 4:00pm
Council Chambers, City Hall – 626 Geneva St

THIS MEETING WAS HELD BOTH VIRTUALLY AND IN PERSON

Call Meeting to Order – Lyon called the meeting to order at 4:00pm

Roll Call – Lyon, Howell, Hedlund, Stanczak, Binn, Klein & Nord

Staff in Attendance – Gajewski & Busch

Comments from the public as allowed by Wis. Statutes §19.84 (2), limited to items on this agenda except for public hearing items. Comments will be limited to 5 minutes.
None

Approve Utility Commission minutes from April 18, 2022, as prepared & distributed
Hedlund/Nord motion to approve. Passed unanimously.

Acknowledgement of correspondence
The City auditors have notified Gajewski that they plan to attend the June meeting to present the financial audit, and have asked if an in person or virtual meeting would be desired. Gajewski also said that he had received an unsolicited offer to purchase a vacant parcel south of the Host Drive water tower. The offer to purchase expired before the meeting date. Gajewski said if the Commission has any interest in pursuing this he would add it to a future agenda.

Approval of the April 2022 Financials
Hedlund/Binn motion to approve. Passed unanimously.

Approval of the April 2022 Bills
Howell/Binn motion to approve. Passed unanimously.

Directors Report
Gajewski reviewed the submitted Director's report.
The color of the hydrants was discussed. They will be Federal Safety Yellow which is our standard color. Flow markers will be fitted to each hydrant once the painting work has been completed.
Nord/Hedlund motion to approve the submitted Director's Report. Passed unanimously.

Discussion/Action on purchase of variable frequency drives for the Wastewater Treatment Plant
Gajewski reported that since the Commission approved purchasing replacement VFD's from William Reid in March, it was discovered that William Reid actually made an error in their quote. They are now advising that the proper replacements will be an additional $1700 each. Gajewski looked back at the other quotes and with this additional cost in mind, the cheapest quote was actually from JMB & Associates. JMB did not include equipment removal in their quote, but Wastewater staff are able to do this work themselves. Discussion followed.
Klein/Binn motion to accept the quote from JMB & Associates to purchase the replacement VFD's for the oxidation ditch aeration equipment. Passed unanimously.

Discussion/Action on Symphony Bay Phase 5 lift station review and issuance of Owner Letter of Approval
Gajewski explained that MSA have issued a review letter for this project which outlines a number of outstanding items that still need to be addressed. It is on the agenda at the Developer's request as they are asking for conditional approval at this time. Questions were asked about why conditional approval is required.
Hedlund/Lyon motion to suspend the rules and allow Brian Pollard to speak. Passed unanimously.
Pollard would like the Commission to give authority to Gajewski to sign off on the owner's letter of approval when all the issues have been resolved. He would like to avoid any further delays so he can submit the letter of approval to the DNR as soon as possible. It is their intention to have all the issues resolved in the next two weeks. Discussion amongst the Commission followed. Lyon summarized that all the conditions from MSA and utility staff need to be met or the approval is rescinded. Gajewski said that there may be some other inconsistencies that come up, but he has no problem giving his opinion to the Developers to make sure that this project is done correctly.
Binn/Nord motion to grant conditional approval for the Symphony Bay Phase 5 lift station. Passed unanimously.

Discussion/Action on Impact Fee Study and Utility Impact Fee Technical Memorandum proposal
Gajewski gave the history of the impact fee study and explained what the additional scope of work is. He thinks this additional work to focus on the impact of development to the water & sewer utilities is very worthwhile and had budgeted for this in the 2022 budget. Discussion followed.
Hedlund/Stanczak motion to approve the completion of the Utility Impact Fee Technical Memorandum by Ruekert-Mielke, Inc. Passed unanimously.

Adjourn
Hedlund/Klein motion to adjourn at 4:27pm. Passed unanimously.

/s/ Jo Busch, Office Manager

THESE MINUTES ARE NOT OFFICIAL UNTIL APPROVED BY THE LAKE GENEVA UTILITY COMMISSION

Josh Gajewski

From: Wisconsin Department of Natural Resources <widnr@service.govdelivery.com>
Sent: Thursday, June 16, 2022 9:14 AM
To: Josh Gajewski
Subject: New Health Advisory Level for Four PFAS Compounds

Today, the EPA issued a new Health Advisory Level (HAL) for four PFAS compounds, including PFOA and PFOS, while continuing to work on draft Maximum Contaminant Levels (MCL). These “interim HALs” are significantly lower than the prior HALs and will impact many Wisconsin communities.

We appreciate the EPA’s ongoing work to assess PFAS contamination in the environment. Wisconsin’s Department of Natural Resources and Department of Health Services will continue to coordinate a review of EPA’s advisory levels to assess how it will impact prior recommendations.

The issuance of these Health Advisory Levels by the EPA acknowledges the significant health risks associated with PFAS and reinforces that efforts taken to reduce the level of PFAS in drinking water will reduce risks to human health.

Earlier this year, Gov. Evers launched a voluntary sampling program available to all municipal public drinking water systems in Wisconsin. This program – which communities may still register for here – enables leaders and residents to gather data about PFAS in their drinking water.

Wisconsin expects to receive more than $800 million in Bipartisan Infrastructure Law funds to provide loans and grants to communities working to treat and mitigate exposure to PFAS. DNR will continue to communicate with Wisconsin’s public water systems regarding recommendations in response to PFAS detections in drinking water.

More information regarding EPA’s new HALs can be found at the links below:

- EPA Press Release
- EPA Community Factsheet
- EPA Water System Factsheet
- EPA Detailed Q&A

Thank you for your patience as we go through COVID-19 together. Update your subscriptions, modify your password or email address, or stop subscriptions at any time on your Subscriber Preferences Page. You will need to use your email address to log in. If you have questions or problems with the subscription service, please visit subscriberhelp.govdelivery.com.

WisDOT Southeast Region
Southeast Region Planning
141 Northwest Barstow Street
Waukesha, WI

Governor Tony Evers
Secretary Craig Thompson
wisconsindot.gov
Telephone: enter (262) 548-6471
Email: ryan.bernard@dot.wi.gov

Mr. Gajewski,

The Wisconsin Department of Transportation (Department) has reviewed the locations submitted by the Lake Geneva Utility Commission in conjunction with the State Trunk Highway 50 roadway project (3170-09-00/70). The Department's review led to the recommendations that work items #1,2, & 5 be completed separate from construction, work items #3,4,6,7, & 9 be completed separate from construction but ahead of the proposed project and finally that work item #8 could be discussed further regarding inclusion in the Departments planned project. The following is the Department's detailed recommendations for each work item:

1. Regarding the CIPP installation between East Drive and West Drive, the Department would prefer this work to be done separately from the roadway project. With this work being relatively non-invasive and likely requiring a separate traffic control setup the Department does not see any efficiencies in including this as part of this project.

2. Regarding the CIPP installation between West Street and Country Club Drive, the Department would prefer this work to be done separately from the roadway project. With this work being relatively non-invasive and likely requiring a separate traffic control setup the Department does not see any efficiencies in including this as part of this project.

3. Regarding the 125 linear foot long sanitary sewer main crossing and manhole work east of Wells Street, the Department recommends this work be completed ahead of the WIS 50 construction project. With this work running perpendicular with the roadway this would require a separate traffic control setup and would require the Department to sign an official & lengthy detour using only state & county highways. The Department recommends this work to be done ahead of construction to minimize the impacts of the roadway and lengthy construction detours. If Lake Geneva Utility wishes to coordinate construction timelines the Department will continue to work with the utility on this process.

4. Regarding the 200 linear foot long sanitary sewer main crossing and manhole work at the Lakeshore Drive intersection the Department recommends this work to be completed ahead of the WIS 50 construction project. With this work running perpendicular with the roadway and terminating outside of the existing WisDOT right of way, it would require a separate traffic control setup, signing of an official & lengthy detour using only state & county highways, and the acquisition of right of way access for the work to be completed. The Department recommends this work to be done ahead of construction to minimize the impacts of the roadway and avoid lengthy construction detours. If Lake Geneva Utility wishes to coordinate construction timelines the Department will continue to work with the utility on this process.

5. Regarding the CIPP installation between Mill Street and Center Street, the Department would prefer this work to be done separately from the roadway project. With this work being relatively non-invasive and likely requiring a separate traffic control setup the Department does not see any efficiencies including this as part of this project.

6. Regarding the replacement of 1300 linear feet of existing sanitary sewer main located along Elmwood Avenue, Main St and ending 85' outside of the right of way, the Department recommends this work to be done ahead of the WIS 50 construction project. With this work being located within the driving surface, but not exclusively to one side, and terminating south of the right of way, it would require separate traffic control staging, signed detour using state & county highways, and the acquisition of right of way access for the work to be completed. The Department recommends this work to be done ahead of construction to minimize the impacts of the roadway and lengthy construction detours. If Lake Geneva Utility wishes to coordinate construction timelines the Department will continue to work with the utility on this process.

7. Regarding the 975 linear foot sanitary sewer replacement located between Forest Street and Lakeview Drive, the Department recommends this work to be done ahead of WIS 50 construction project. With this work being located within the driving surface, but not exclusively to one side it would require the Department to create separate traffic control staging and signing of an official detour using state & county highways. The Department recommends this work to be done ahead of construction to minimize the impacts of the roadway and lengthy construction detours. If Lake Geneva Utility wishes to coordinate construction timelines the Department will continue to work with the utility on this process.

8. Regarding the replacement and upsizing of approximately 1500 linear feet of water main from 361 Main Street to Broad Street along STH 50, main crossings and lateral replacements, the Department recommends further discussion of this location and the potential impacts/timeframes for the work to be completed. This segment of WIS

50 is currently being considered for a pavement replacement which could be completed in tandem with this work. However, the Department has concerns over the extent of the water main work and how it would impact the overall schedule and traffic control staging and Department project completion. If included in the Department's project, it would require a lengthy signed detour.

9. Regarding the replacement of the 3600 linear feet of watermain, main crossings, and service laterals from Forest Street to Maxwell Street, the Department recommends this work to be done ahead of the WIS 50 construction project. Due to the length of work and extensive impacts the Department has concerns about its ability to integrate this work into the project schedule, and views this work as of a size large enough to be completed as its own project.

In general, the Department recommends that it would be in the Lake Geneva Water Commission's best interest to complete the above-mentioned work ahead of the scheduled WIS 50 project. With construction of this magnitude and limited yearly construction timeframes, the Department has concerns over the ability to complete this work without extending over multiple construction season and requiring lengthy detours/roadway closures during the peak summer month. If the Water Commission completed this work separate from the Departments proposed project, they would be able to work outside of the peak summer months, complete the work with shorter signed detours and reduce overall impacts to residents and the traveling public.

If the Lake Geneva Water Commission would like to discuss this further the Department can setup a meeting at a future date.

Please let me know how you would like to proceed.
Thank you,

Ryan Bernard, P.E.
WisDOT DTSD
SE Region Planning
Final Scoping Team – Project Manager
262-548-6471
ryan.bernard@dot.wi.gov

Agenda Item #6

LAKE GENEVA UTILITY COMMISSION

BUDGET COMPARISON THRU: 5 / 2022

FUND 61 - WASTEWATER UTILITY

REVENUES	Current Period	YTD	2022 Budget	Variance (YTD vs Budget)	YTD % of 2022 Budget *41.7%*	Prior YTD 2021	Prior YTD 5 Year Avg.
INTEREST EARNED	2,381	4,544	10,300	-5,756	44.11%	906	6,044
CUSTOMER SALES	33,319	518,200	2,102,450	-1,584,250	24.65%	508,578	447,512
OTHER REVENUE	716	4,403	10,725	-6,322	41.05%	4,738	2,958
CAPITAL CONTRIBUTIONS	7,460	45,506	186,500	-140,994	24.40%	68,632	51,474
TOTAL REVENUES	**43,876**	**572,652**	**2,309,975**	**-1,737,323**	**24.79%**	**582,853**	**507,988**
EXPENSES							
TOTAL OUTSIDE SERVICES	16,191	105,839	392,025	-286,186	27.00%	104,104	100,720
TOTAL OPERATING EXPENSES	2,512	11,707	43,350	-31,643	27.01%	10,160	9,881
TOTAL INSURANCE	0	7,321	29,900	-22,579	24.48%	6,819	8,413
TOTAL SALARY & BENEFITS	45,212	235,248	603,797	-368,549	38.96%	194,585	221,054
TOTAL LAB SUPPLIES	3,729	16,587	22,600	-6,013	73.39%	5,275	5,068
TOTAL MISCELLANEOUS EXPENSE	12	59	1,000	-941	5.86%	54	782
TOTAL MAINTENANCE	3,561	13,222	404,200	-390,978	3.27%	59,692	50,147
TOTAL OPERATION & MAINTENANCE EXPENSES	**71,217**	**389,983**	**1,496,872**	**-1,106,889**	**26.05%**	**380,690**	**396,064**
REVENUES OVER O&M EXPENSES	**-27,341**	**182,669**	**813,103**	**-630,434**		**202,163**	**111,923**
TOTAL CAPITAL OUTLAY	6,016	30,361	1,395,500	-1,365,139	2.18%	22,725	62,268
REVENUES OVER TOTAL EXPENSES	**-33,358**	**152,308**	**-582,397**	**734,705**		**179,438**	**49,655**
TOTAL CASH TRANSFERS	416,412	786,536	-587,150	1,373,686	-133.96%	863,037	271,667
NET CHANGE IN CASH BALANCE	**-449,770**	**-634,228**	**4,753**	**-638,981**		**-683,599**	**-222,012**

FUND CASH AND INVESTMENT SUMMARY	Opening Balance	Period Activity	Ending Balance
Wastewater Utility Fund Cash	805,783	-418,979	386,804
LGIP #10 - Capital Project Fund	2,121,198	401,207	2,522,406
LGIP #11 - Debt Service Fund	0	0	0
LGIP #12 - Impact Fee Fund	1,075,413	16,980	1,092,393
LGIP #13 - Equipment Replacement Fund	1,153,065	605	1,153,670
TOTAL WASTEWATER CASH AND INVESTMENT	**5,155,459**	**-186**	**5,155,273**

LAKE GENEVA UTILITY COMMISSION

BUDGET COMPARISON THRU: 5 / 2022

FUND 62 - WATER UTILITY

REVENUES	Current Period	YTD	2022 Budget	Variance (YTD vs Budget)	YTD % of 2022 Budget *41.7%*	Prior YTD 2021	Prior YTD 5 Year Avg.
INTEREST EARNED	1,314	2,469	3,275	-806	75.38%	441	3,750
CUSTOMER SALES	18,876	449,354	1,815,347	-1,365,993	24.75%	446,292	420,361
OTHER REVENUE	76,264	246,141	294,401	-48,260	83.61%	239,975	217,669
CAPITAL CONTRIBUTIONS	6,760	41,236	169,000	-127,764	24.40%	62,192	45,427
TOTAL REVENUES	**103,215**	**739,199**	**2,282,023**	**-1,542,824**	**32.39%**	**748,901**	**687,207**
EXPENSES							
TOTAL SOURCE OF SUPPLY - OPERATION	5,104	22,009	59,000	-36,991	37.30%	19,428	20,571
TOTAL SOURCE OF SUPPLY - MAINTENANCE	285	3,329	9,600	-6,271	34.67%	2,294	4,256
TOTAL PUMPING EXPENSE - OPERATION	5,905	24,936	74,350	-49,414	33.54%	23,526	26,058
TOTAL PUMPING EXPENSE - MAINTENANCE	452	1,637	25,700	-24,063	6.37%	48,412	13,401
TOTAL WATER TREATMENT - OPERATION	4,836	34,417	96,950	-62,533	35.50%	31,579	33,733
TOTAL WATER TREATMENT - MAINTENANCE	4,627	28,687	64,700	-36,013	44.34%	48,401	35,116
TOTAL TRANS. & DISTRIBUTION - OPERATION	5,267	18,278	47,800	-29,522	38.24%	17,328	16,667
TOTAL TRANS. & DISTRIBUTION - MAINTENANCE	8,914	90,507	254,350	-163,843	35.58%	61,119	53,662
TOTAL CUSTOMER ACCOUNTS	5,810	27,469	67,150	-39,681	40.91%	24,802	26,283
TOTAL ADMIN & GENERAL OPERATIONS	28,525	174,492	446,413	-271,921	39.09%	141,555	152,076
TOTAL OTHER EXPENSES	25,000	125,000	305,000	-180,000	40.98%	125,000	87,683
TOTAL OPERATION & MAINTENANCE EXPENSES	**94,725**	**550,760**	**1,451,013**	**-900,253**	**37.96%**	**543,443**	**469,506**
REVENUES OVER O&M EXPENSES	**8,490**	**188,439**	**831,010**	**-642,571**		**205,458**	**217,701**
TOTAL CAPITAL OUTLAY	5,001	10,846	435,100	-424,254	2.49%	46,511	140,245
REVENUES OVER TOTAL EXPENSES	**3,489**	**177,593**	**395,910**	**-218,317**		**158,947**	**77,456**
TOTAL CASH TRANSFERS	379,872	493,416	390,000	103,416	126.52%	592,122	34,983
NET CHANGE IN CASH BALANCE	**-376,383**	**-315,823**	**5,910**	**-321,733**		**-433,175**	**42,473**

FUND CASH AND INVESTMENT SUMMARY	Opening Balance	Period Activity	Ending Balance
Water Utility Fund Cash	729,192	-370,984	358,208
LGIP #1 - Capital Project Fund	1,267,674	365,764	1,633,439
LGIP #2 - Impact Fee Fund	460,028	15,117	475,145
LGIP #3 - Equipment Replacement Fund	580,734	305	581,039
TOTAL WATER FUND CASH AND INVESTMENT	**3,037,629**	**10,202**	**3,047,830**

Agenda Item #7

Report Criteria:
- Detail report.
- Invoices with totals above $5000.00 included.
- Paid and unpaid invoices included.
- Invoice Detail.GL account (2 Characters) = "61","62"

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
61				
ALLIANT ENERGY				
280954000022	06/03/2022	HASKINS ST SEWER PLANT	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	12,827.56
Total ALLIANT ENERGY:				12,827.56
DAHM ENTERPRISES INC				
1488	05/25/2022	BIO-SOLIDS REMOVAL	61-00-00-52950 BIO-MASS HAUL/REMOVE (SLUDGE)	12,320.00
Total DAHM ENTERPRISES INC:				12,320.00
AMAZON CAPITAL SERVICES				
89C4-APR202	05/01/2022	BUSINESS PRIME MEMBERSHI	61-00-00-53100 OFFICE SUPPLIES EXPENSE	102.56
89C4-APR202	05/01/2022	PROCESS BLDG MAINTENANC	61-00-00-93503 MAINT-PROCESS BLDG	50.31
89C4-APR202	05/01/2022	TRUCK #55-AMAZON	61-00-00-93700 MAINT-VEHICLES & EQUIP	59.98
Total AMAZON CAPITAL SERVICES:				212.85
UNITED LABORATORIES				
INV346318	04/13/2022	LUBE, GLASS CLEANER, RUST	61-00-00-93700 MAINT-VEHICLES & EQUIP	312.84
INV346318	04/13/2022	LIFT/ZYME	61-00-00-93800 MAINT-LIFT STATIONS	8,994.84
Total UNITED LABORATORIES:				9,307.68
Total 61:				34,668.09
62				
CORE & MAIN LP				
P639535	06/08/2022	RESIDENTIAL METERS 3/4S NE	62-00-00-34600 METERS	6,720.00
Total CORE & MAIN LP:				6,720.00
AMAZON CAPITAL SERVICES				
89C4-APR202	05/01/2022	METER TEST -AMAZON	62-00-00-67600 MAINT OF METERS	83.09
89C4-APR202	05/01/2022	BUSINESS PRIME MEMBERSHI	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	102.55
Total AMAZON CAPITAL SERVICES:				185.64
CORE & MAIN LP				
Q951737	06/01/2022	SENSUS SUPPORT 2022	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	13,760.80
Total CORE & MAIN LP:				13,760.80
Total 62:				20,666.44
Grand Totals:				55,334.53

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount

Dated: ____

Mayor: ____

City Council: ____

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City Recorder: ____

Report Criteria:
Detail report.
Invoices with totals above $5000.00 included.
Paid and unpaid invoices included.
Invoice Detail.GL account (2 Characters) = "61","62"

Report Criteria:
Detail report.
Invoices with totals above $0.00 included.
Paid and unpaid invoices included.
Invoice Detail.GL account (2 Characters) = "61","62"

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
61				
NORTHERN LAKE SERVICE INC				
418396	05/17/2022	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	244.94
418620	05/24/2022	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	244.94
419053	05/27/2022	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	244.94
419566	06/07/2022	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	264.37
419685	06/08/2022	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	244.94
Total NORTHERN LAKE SERVICE INC:				1,244.13
WE ENERGIES				
4137123584	05/10/2022	HASKINS ST WEST BLDG-STOR	61-00-00-52500 UTILITY-GAS-PLANT	113.11
4137461121	05/10/2022	HASKINS ST DEWATERING BLD	61-00-00-52500 UTILITY-GAS-PLANT	140.14
4137947397	05/10/2022	HASKINS ST WWTF-SEWER PL	61-00-00-52500 UTILITY-GAS-PLANT	432.02
4173204476	06/09/2022	HASKINS ST WEST BLDG-STOR	61-00-00-52500 UTILITY-GAS-PLANT	11.03
4173210822	06/09/2022	HASKINS ST DEWATERING BLD	61-00-00-52500 UTILITY-GAS-PLANT	11.30
4173431207	06/09/2022	HASKINS ST WWTF-SEWER PL	61-00-00-52500 UTILITY-GAS-PLANT	58.18
4134238065	05/06/2022	EDGEWOOD DR LIFT STN	61-00-00-52505 UTILITY-GAS-COLLECTION SYSTEM	10.55
4139137640	05/11/2022	LAGRANGE DR LIFT STN	61-00-00-52505 UTILITY-GAS-COLLECTION SYSTEM	19.44
4140879908	05/12/2022	BIG FOOT LIFT STATION	61-00-00-52505 UTILITY-GAS-COLLECTION SYSTEM	15.46
4173657038	06/09/2022	EDGEWOOD DR LIFT STN	61-00-00-52505 UTILITY-GAS-COLLECTION SYSTEM	12.15
Total WE ENERGIES:				823.38
ALLIANT ENERGY				
143875000022	06/01/2022	191 HASKINS ST DEWATER BLD	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	270.90
280954000022	06/03/2022	HASKINS ST SEWER PLANT	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	12,827.56
507753000022	06/01/2022	361 W MAIN ST SIGN	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	29.53
974671000022	06/01/2022	361 MAIN ST HALLWAY	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	120.84
055361000022	06/01/2022	361 MAIN ST CC LIFT	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	67.67
141180000022	06/01/2022	LAGRANGE DR LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	197.31
277971000022	06/01/2022	MARIANE TER LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	40.21
307955000022	06/01/2022	MAXWELL ST LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	28.08
327113000022	06/01/2022	BAYVIEW DR LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	38.99
599411000022	06/01/2022	361 STATE ROAD 120 BIG FOOT	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	245.58
962961000022	06/01/2022	EDGEWOOD DR LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	271.64
Total ALLIANT ENERGY:				14,138.31
DAHM ENTERPRISES INC				
1488	05/25/2022	BIO-SOLIDS REMOVAL	61-00-00-52950 BIO-MASS HAUL/REMOVE (SLUDGE)	12,320.00
Total DAHM ENTERPRISES INC:				12,320.00
VELOCITY				
2022028	05/18/2022	12 SEATS MICROSOFT EXCHA	61-00-00-53050 COMPUTER EXPENSE	236.00
Total VELOCITY:				236.00
AMAZON CAPITAL SERVICES				
89C4-APR202	05/01/2022	BUSINESS PRIME MEMBERSHI	61-00-00-53100 OFFICE SUPPLIES EXPENSE	102.56

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total AMAZON CAPITAL SERVICES:				102.56
CHARTER COMMUNICATIONS				
012395105112	05/11/2022	INTERNET SVC MAY	61-00-00-53100 OFFICE SUPPLIES EXPENSE	79.98
Total CHARTER COMMUNICATIONS:				79.98
MARTIN BUSINESS GROUP				
1286585	05/31/2022	SERVICE CONTRACT/COPIES	61-00-00-53100 OFFICE SUPPLIES EXPENSE	102.31
Total MARTIN BUSINESS GROUP:				102.31
ODP BUSINESS SOLUTIONS LLC				
246989979001	06/02/2022	COPY PAPER	61-00-00-53100 OFFICE SUPPLIES EXPENSE	47.44
Total ODP BUSINESS SOLUTIONS LLC:				47.44
AT&T				
262248865605	05/13/2022	MAY TELEPHONE	61-00-00-53110 TELEPHONE EXPENSE	114.35
Total AT&T:				114.35
AT&T LONG DISTANCE				
APR2022	05/04/2022	262-248-2394 MAR	61-00-00-53110 TELEPHONE EXPENSE	.04
Total AT&T LONG DISTANCE:				.04
FIRST NATIONAL BANK OF OMAHA				
554328621442	05/24/2022	VONAGE PHONE SVC 5/23/2022	61-00-00-53110 TELEPHONE EXPENSE	113.11
Total FIRST NATIONAL BANK OF OMAHA:				113.11
US CELLULAR				
0506490124	05/04/2022	WWTF MONTHLY PHONE BILL	61-00-00-53110 TELEPHONE EXPENSE	69.92
0512379898	06/04/2022	WWTF MONTHLY PHONE BILL	61-00-00-53110 TELEPHONE EXPENSE	134.54
Total US CELLULAR:				204.46
PITNEY BOWES BANK INC RESERVE ACCOUNT				
PB06152022	06/15/2022	RESERVE ACCT 19274125-REP	61-00-00-53120 POSTAGE	1,000.00
Total PITNEY BOWES BANK INC RESERVE ACCOUNT:				1,000.00
PITNEY BOWES GLOBAL LEASE				
3315743753	05/27/2022	POSTAGE METER LEASE ACCT	61-00-00-53120 POSTAGE	86.52
Total PITNEY BOWES GLOBAL LEASE:				86.52
UNITED STATES POST OFFICE				
BOX#187_202	05/31/2022	ANNUAL POST OFFICE BOX RE	61-00-00-53120 POSTAGE	116.00
Total UNITED STATES POST OFFICE:				116.00
BUMPER TO BUMPER AUTO PARTS				
662-458086	06/01/2022	FOOT TIRE GAUGE-SHOP TOO	61-00-00-53500 OPERATIONS TOOLS & EQUIP	16.92

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total BUMPER TO BUMPER AUTO PARTS:				16.92
USA BLUE BOOK				
981684	05/17/2022	ADDITIONAL JETTER HOSE	61-00-00-53500 OPERATIONS TOOLS & EQUIP	194.24
Total USA BLUE BOOK:				194.24
HOME DEPOT CREDIT				
3311840	05/04/2022	CRIMP BRUSH-SHOP	61-00-00-53510 OPERATIONS-EQUIPMENT	19.97
Total HOME DEPOT CREDIT:				19.97
CINTAS CORP				
5111130428	06/06/2022	RESTOCK FIRST AID SUPPLIES	61-00-00-53900 FIRST AID & SAFETY SUPPLIES	80.79
Total CINTAS CORP:				80.79
LOU'S GLOVES INC				
048986	05/25/2022	SAFETY GLOVES-EXAM GRADE	61-00-00-53900 FIRST AID & SAFETY SUPPLIES	354.00
Total LOU'S GLOVES INC:				354.00
CAPITAL ONE				
232137562531	05/17/2022	PAPER TOWEL-SANDWICH BA	61-00-00-64000 LABORATORY SUPPLIES	114.09
232137562531	05/17/2022	SALT & PEPPER-CUTLERY	61-00-00-65000 OTHER OPERATING SUPPLIES-KITCH	12.02
Total CAPITAL ONE:				126.11
BAUMAN, KEN				
BAUMAN0616	06/16/2022	REIMBURSE SAFETY BOOT	61-00-00-92600 EMPLOYEE BENEFITS	100.00
Total BAUMAN, KEN:				100.00
PFI FASHIONS INC				
677	02/16/2022	BACKORDERED UNIFORMS	61-00-00-92650 UNIFORM/CLOTHING EXPENSE	162.74
Total PFI FASHIONS INC:				162.74
DUNN LUMBER				
1115302	06/16/2022	A/C FUSES	61-00-00-93500 MAINT-LAB BLDG	13.77
Total DUNN LUMBER:				13.77
HOME DEPOT CREDIT				
622582	05/27/2022	OUTLET & PLUG-LAB BLDG	61-00-00-93500 MAINT-LAB BLDG	19.49
523183	04/07/2022	HW BUILD-MAINT-EXIT LIGHT	61-00-00-93501 MAINT-HEADWORKS BLDG	33.97
Total HOME DEPOT CREDIT:				53.46
AMAZON CAPITAL SERVICES				
89C4-APR202	05/01/2022	PROCESS BLDG MAINTENANC	61-00-00-93503 MAINT-PROCESS BLDG	50.31
Total AMAZON CAPITAL SERVICES:				50.31
HOME DEPOT CREDIT				
14556	04/07/2022	ELECTRIC PANEL MAINT	61-00-00-93503 MAINT-PROCESS BLDG	11.80

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
1613614	05/26/2022	ELEC SUPP/PVC CEMENT-VEH/	61-00-00-93506 MAINT-VEHICLE STORAGE BLDGS	33.64
Total HOME DEPOT CREDIT:				45.44
GREGG MARTIN INSTRUMENTATION				
44036	05/11/2022	ANNUAL BACKFLOW TESTING	61-00-00-93601 MAINT-HEADWORKS EQUIP	250.00
Total GREGG MARTIN INSTRUMENTATION:				250.00
ROTE OIL				
614357	05/26/2022	OIL-DIGESTER/BLOWER MAINT	61-00-00-93602 MAINT-DIGESTERS EQUIP	500.00
612574	05/18/2022	OIL-PROCESS EQUIPMENT MAI	61-00-00-93603 MAINT-PROCESS EQUIP	380.00
614357	05/26/2022	OIL-DITCH MAINT	61-00-00-93603 MAINT-PROCESS EQUIP	927.00
Total ROTE OIL:				1,807.00
UNITED LABORATORIES				
INV349695	05/26/2022	POLYMER SOLVENT-BELT PRE	61-00-00-93607 MAINT-DEWATERING-B/PRESS EQUIP	2,122.45
Total UNITED LABORATORIES:				2,122.45
AMAZON CAPITAL SERVICES				
89C4-APR202	05/01/2022	TRUCK #55-AMAZON	61-00-00-93700 MAINT-VEHICLES & EQUIP	59.98
Total AMAZON CAPITAL SERVICES:				59.98
DUNN LUMBER				
1079393	05/11/2022	CAMEL MAINT #55-COUPLINGS,	61-00-00-93700 MAINT-VEHICLES & EQUIP	15.53
1081664	05/13/2022	PLUG-POWER WASHER MAINT	61-00-00-93700 MAINT-VEHICLES & EQUIP	7.14
Total DUNN LUMBER:				22.67
ITU ABSORB TECH INC				
7920597	05/26/2022	SHOP RAGS	61-00-00-93700 MAINT-VEHICLES & EQUIP	32.20
Total ITU ABSORB TECH INC:				32.20
OLSON' STARTER & ALTERNATOR SERVICE				
01586	05/25/2022	ALT REBUILD-CAMEL #55 MAIN	61-00-00-93700 MAINT-VEHICLES & EQUIP	239.75
Total OLSON' STARTER & ALTERNATOR SERVICE:				239.75
UNITED LABORATORIES				
INV346318	04/13/2022	LUBE, GLASS CLEANER, RUST	61-00-00-93700 MAINT-VEHICLES & EQUIP	312.84
Total UNITED LABORATORIES:				312.84
BUMPER TO BUMPER AUTO PARTS				
662-458086	06/01/2022	BATTERY-EDGEWOOD LIFT STA	61-00-00-93800 MAINT-LIFT STATIONS	137.99
Total BUMPER TO BUMPER AUTO PARTS:				137.99
DUNN LUMBER				
1102682	06/03/2022	EDGEWOOD LS-GENERATOR M	61-00-00-93800 MAINT-LIFT STATIONS	4.39
Total DUNN LUMBER:				4.39

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
UNITED LABORATORIES				
INV346318	04/13/2022	LIFT/ZYME	61-00-00-93800 MAINT-LIFT STATIONS	8,994.84
Total UNITED LABORATORIES:				8,994.84
ALLIANT ENERGY				
252422000022	06/01/2022	E STATE ROAD 50 GATE	61-00-00-93820 MAINT-RECEIVING STATION	17.53
054885000022	06/01/2022	E STATE ROAD 50 SEEPAGE	61-00-00-93830 MAINT-SEEPAGE CELLS/POND	151.00
Total ALLIANT ENERGY:				168.53
HOME DEPOT CREDIT				
160522	04/07/2022	MARKERS FOR SEEPAGE CELL	61-00-00-93830 MAINT-SEEPAGE CELLS/POND	12.96-
170988	04/07/2022	MARKERS FOR SEEPAGE CELL	61-00-00-93830 MAINT-SEEPAGE CELLS/POND	199.41-
523166	04/07/2022	MARKERS FOR SEEPAGE CELL	61-00-00-93830 MAINT-SEEPAGE CELLS/POND	330.15
7514617	04/20/2022	SUMP, OUTLETS-CLARIFIER MA	61-00-00-93840 MAINT-CLARIFIER	260.22
622582	05/27/2022	GRASS SEED-PLANT GROUND	61-00-00-93910 MAINTENANCE-OTHER	19.97
Total HOME DEPOT CREDIT:				397.97
Total 61:				46,496.95
62				
MSA PROFESSIONAL SERVICES INC				
R07815009.0-1	05/27/2022	PINE TREE-MARIANE ENGINEE	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	2,900.20
Total MSA PROFESSIONAL SERVICES INC:				2,900.20
CORE & MAIN LP				
Q868817	05/16/2022	CAPS, PLUGS, CURBSTOP	62-00-00-15000 MATERIAL-SUPPLIES	657.97
Total CORE & MAIN LP:				657.97
DIXON ENGINEERING INC				
22-0525	06/10/2022	T MOBILE @ HOST-FINAL INSP	62-00-00-23830 DEPOSITS	1,350.00
Total DIXON ENGINEERING INC:				1,350.00
CORE & MAIN LP				
P639535	06/08/2022	RESIDENTIAL METERS 3/4S NE	62-00-00-34600 METERS	6,720.00
Total CORE & MAIN LP:				6,720.00
ALLIANT ENERGY				
145511000022	06/01/2022	361 MAIN ST WELL 2	62-00-00-60300 MISC EXPENSES & UTILITY	930.30
327391000022	06/01/2022	WAVERLY ST WELL 4	62-00-00-60300 MISC EXPENSES & UTILITY	547.02
348370000022	06/01/2022	WAVERLY ST WELL 3	62-00-00-60300 MISC EXPENSES & UTILITY	658.09
972745000022	06/01/2022	HASKINS ST WELL 5	62-00-00-60300 MISC EXPENSES & UTILITY	739.02
Total ALLIANT ENERGY:				2,874.43
WE ENERGIES				
4136458689	05/10/2022	WAVERLY ST WELLHOUSE #4	62-00-00-60300 MISC EXPENSES & UTILITY	11.72
4137413687	05/10/2022	HASKINS ST WELLHOUSE #5	62-00-00-60300 MISC EXPENSES & UTILITY	76.28
4172148179	06/09/2022	HASKINS ST WELLHOUSE #5	62-00-00-60300 MISC EXPENSES & UTILITY	16.13
4172435916	06/09/2022	WAVERLY ST WELLHOUSE #4	62-00-00-60300 MISC EXPENSES & UTILITY	10.02

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total WE ENERGIES:				114.15
ADVANCE AUTO PARTS				
719321574810	06/06/2022	BATTERY-WELL #4 BACK-UP GE	62-00-00-61100 STRUCTURE & IMPRVMT	113.21
Total ADVANCE AUTO PARTS:				113.21
DUNN LUMBER				
1102254	06/03/2022	CAULK WELLHOUSE	62-00-00-61100 STRUCTURE & IMPRVMT	19.97
1112766	06/14/2022	WOOD GLUE	62-00-00-61100 STRUCTURE & IMPRVMT	6.07
Total DUNN LUMBER:				26.04
GRAINGER				
9331332271	06/01/2022	WEATHERSTRIPPING-WELLHO	62-00-00-61100 STRUCTURE & IMPRVMT	259.54
Total GRAINGER:				259.54
HOME DEPOT CREDIT				
1020287	05/26/2022	FOAM ROLLERS/BIKE FLOOR P	62-00-00-61100 STRUCTURE & IMPRVMT	34.96
5021068	06/01/2022	GRINDING WHEEL, SCREWS, P	62-00-00-61100 STRUCTURE & IMPRVMT	176.24
Total HOME DEPOT CREDIT:				211.20
ALLIANT ENERGY				
347962000022	06/01/2022	DODGE ST BOOSTER	62-00-00-62300 PUMPING POWER PURCHASED	178.44
576425000022	06/03/2022	MAIN ST ENGINE ROOM	62-00-00-62300 PUMPING POWER PURCHASED	4,868.08
717061000022	06/01/2022	1401 CENTER ST BOOSTER	62-00-00-62300 PUMPING POWER PURCHASED	226.42
Total ALLIANT ENERGY:				5,272.94
WE ENERGIES				
4137488201	05/10/2022	CENTER ST BOOSTER STN	62-00-00-62300 PUMPING POWER PURCHASED	46.66
4138104003	05/10/2022	WATER DEPT MAIN BLDG	62-00-00-62300 PUMPING POWER PURCHASED	367.31
4172898467	06/09/2022	WATER DEPT MAIN BLDG	62-00-00-62300 PUMPING POWER PURCHASED	56.42
Total WE ENERGIES:				470.39
ALLIANT ENERGY				
974671000022	06/01/2022	361 MAIN ST HALLWAY	62-00-00-64200 LABOR & EXPENSES (LAB)	120.84
Total ALLIANT ENERGY:				120.84
NORTHERN LAKE SERVICE INC				
418475	05/17/2022	MONTHLY MANGANESE TESTI	62-00-00-64200 LABOR & EXPENSES (LAB)	36.28
420020	06/15/2022	MANGANESE MONTHLLY DMR	62-00-00-64200 LABOR & EXPENSES (LAB)	36.28
Total NORTHERN LAKE SERVICE INC:				72.56
USA BLUE BOOK				
981968	05/17/2022	LAB FLUORIDE PROBE, WIPES	62-00-00-64200 LABOR & EXPENSES (LAB)	494.89
Total USA BLUE BOOK:				494.89
WI STATE LABORATORY OF HYGIENE				
712689	05/31/2022	MONTHLY FLUORIDE SPLIT SA	62-00-00-64200 LABOR & EXPENSES (LAB)	26.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total WI STATE LABORATORY OF HYGIENE:				26.00
ADVANCE AUTO PARTS				
719321444773	05/24/2022	TRASH PUMP OIL	62-00-00-65100 PLANT MAINTENANCE	8.26
Total ADVANCE AUTO PARTS:				8.26
AMY'S SHIPPING EMPORIUM				
68319	06/01/2022	CHEMICAL ROOM SWITCHOVE	62-00-00-65200 MAINT WATER TREATMENT EQUIP	11.73
Total AMY'S SHIPPING EMPORIUM:				11.73
GREGG MARTIN INSTRUMENTATION				
44036	05/11/2022	ANNUAL BACKFLOW TESTING	62-00-00-65200 MAINT WATER TREATMENT EQUIP	231.60
Total GREGG MARTIN INSTRUMENTATION:				231.60
HOME DEPOT CREDIT				
21723	04/27/2022	PLANT PIPING	62-00-00-65200 MAINT WATER TREATMENT EQUIP	31.76
Total HOME DEPOT CREDIT:				31.76
SMITH ECOLOGICAL SYSTEMS COMPANY				
23851	06/08/2022	CHLORINE REPAIRS-X OVER -	62-00-00-65200 MAINT WATER TREATMENT EQUIP	519.50
Total SMITH ECOLOGICAL SYSTEMS COMPANY:				519.50
ALLIANT ENERGY				
098433000022	06/01/2022	750 WILD RIDGE DR WATER TO	62-00-00-66100 MAINT OPS-STANDPIPES	172.71
520171000022	06/01/2022	1887 DODGE ST TOWER	62-00-00-66100 MAINT OPS-STANDPIPES	35.41
Total ALLIANT ENERGY:				208.12
HOME DEPOT CREDIT				
2020174	05/25/2022	VACUUM FILTERS	62-00-00-66500 MISC EXPENSE LICENSE & TOOLS	31.94
1160472	04/06/2022	HOST TOWER LIGHTING	62-00-00-67200 RESERVOIR & STANDPIPES	59.91
1201858	04/06/2022	HOST TOWER LIGHTING-BULB	62-00-00-67200 RESERVOIR & STANDPIPES	113.65
4163434	05/23/2022	PIPING PAINT-RESERVOIR VEN	62-00-00-67200 RESERVOIR & STANDPIPES	14.94
Total HOME DEPOT CREDIT:				220.44
HUMPHREYS CONTRACTING				
HUMPHREYS0	05/15/2022	FORREST ST MAIN BREAK-CUR	62-00-00-67300 MAINT OF MAINS & VALVES	1,995.96
Total HUMPHREYS CONTRACTING:				1,995.96
R & ND LANDSCAPING CORP				
278	05/09/2022	LANDSCAPING RESTORATION,	62-00-00-67300 MAINT OF MAINS & VALVES	1,687.50
Total R & ND LANDSCAPING CORP:				1,687.50
DUNN LUMBER				
1090371	05/23/2022	LUBRICANT & NIPPLES-CURB B	62-00-00-67500 MAINT SERVICES & CURB BOX	67.60
Total DUNN LUMBER:				67.60

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
HOME DEPOT CREDIT				
1021614	04/26/2022	CB REPAIR PIPING	62-00-00-67500 MAINT SERVICES & CURB BOX	46.35
3022609	05/04/2022	CURB BOX EXTENSIONS-NIPPL	62-00-00-67500 MAINT SERVICES & CURB BOX	134.50
Total HOME DEPOT CREDIT:				180.85
R & ND LANDSCAPING CORP				
278	05/09/2022	LANDSCAPING RESTORATION,	62-00-00-67500 MAINT SERVICES & CURB BOX	1,687.50
Total R & ND LANDSCAPING CORP:				1,687.50
AMAZON CAPITAL SERVICES				
89C4-APR202	05/01/2022	METER TEST -AMAZON	62-00-00-67600 MAINT OF METERS	83.09
Total AMAZON CAPITAL SERVICES:				83.09
HOME DEPOT CREDIT				
1021614	04/26/2022	METER WIRE	62-00-00-67600 MAINT OF METERS	173.84
4020017	04/13/2022	LUMBER-METER TEST BENCH	62-00-00-67600 MAINT OF METERS	360.97
6025252	04/11/2022	BATTERIES PIONEER MASTER	62-00-00-67600 MAINT OF METERS	8.87
1022942	05/06/2022	WIRE WHEEL-MAINT HYDRANT	62-00-00-67700 MAINT OF HYDRANTS	8.34
Total HOME DEPOT CREDIT:				552.02
USA BLUE BOOK				
981968	05/17/2022	HYDRANT FITTINGS/ADAPTOR	62-00-00-67700 MAINT OF HYDRANTS	647.86
Total USA BLUE BOOK:				647.86
PFI FASHIONS INC				
677	02/16/2022	BACKORDERED UNIFORMS	62-00-00-90200 METER READING EXPENSE	85.74
Total PFI FASHIONS INC:				85.74
UNITED STATES POST OFFICE				
BOX#187_202	05/31/2022	ANNUAL POST OFFICE BOX RE	62-00-00-90200 METER READING EXPENSE	116.00
Total UNITED STATES POST OFFICE:				116.00
AMAZON CAPITAL SERVICES				
89C4-APR202	05/01/2022	BUSINESS PRIME MEMBERSHI	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	102.55
Total AMAZON CAPITAL SERVICES:				102.55
AT&T				
262248865605	05/13/2022	MAY TELEPHONE	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	114.35
Total AT&T:				114.35
AT&T LONG DISTANCE				
APR2022	05/04/2022	262-248-0589 MAR	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	.22
Total AT&T LONG DISTANCE:				.22
CAPITAL ONE				
702130519235	05/10/2022	VINEGAR, GLASS CLEANER, C	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	37.09

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total CAPITAL ONE:				37.09
CHARTER COMMUNICATIONS				
010682405212	05/21/2022	WATER MAY INTERNET	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	119.98
Total CHARTER COMMUNICATIONS:				119.98
FIRST NATIONAL BANK OF OMAHA				
554328621442	05/24/2022	VONAGE PHONE SVC 5/23/2022	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	113.12
Total FIRST NATIONAL BANK OF OMAHA:				113.12
HART, LANDON				
HART060622	06/06/2022	TECH EXPO MILEAGE REIMBU	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	64.94
Total HART, LANDON:				64.94
MARTIN BUSINESS GROUP				
1286585	05/31/2022	SERVICE CONTRACT/COPIES	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	102.32
Total MARTIN BUSINESS GROUP:				102.32
ODP BUSINESS SOLUTIONS LLC				
246988957001	06/02/2022	CHAIR MAT-WENDY	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	79.99
246989979001	06/02/2022	COPY PAPER	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	47.44
Total ODP BUSINESS SOLUTIONS LLC:				127.43
PITNEY BOWES BANK INC RESERVE ACCOUNT				
PB06152022	06/15/2022	RESERVE ACCT 19274125-REP	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	1,000.00
Total PITNEY BOWES BANK INC RESERVE ACCOUNT:				1,000.00
PITNEY BOWES GLOBAL LEASE				
3315743753	05/27/2022	POSTAGE METER LEASE ACCT	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	86.52
Total PITNEY BOWES GLOBAL LEASE:				86.52
RACHWAL, TYLER				
RACHWAL051	05/16/2022	REIMB SS-SANITARY SEWER C	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	105.00
Total RACHWAL, TYLER:				105.00
US CELLULAR				
0506490124	05/04/2022	WATER MONTHLY PHONE BILL	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	129.85
0512379898	06/04/2022	WATER MONTHLY PHONE BILL	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	134.54
Total US CELLULAR:				264.39
VELOCITY				
2022028	05/18/2022	12 SEATS MICROSOFT EXCHA	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	236.00
Total VELOCITY:				236.00
CORE & MAIN LP				
Q951737	06/01/2022	SENSUS SUPPORT 2022	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	13,760.80

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total CORE & MAIN LP:				13,760.80
KAPUR & ASSOCIATES INC				
112979	05/06/2022	WELLS & WARREN AS BUILT PL	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	187.50
Total KAPUR & ASSOCIATES INC:				187.50
CINTAS CORP				
5111130406	06/06/2022	RESTOCK FIRST AID SUPPLIES	62-00-00-93000 MISCELLANEOUS GENERAL EXP	103.27
Total CINTAS CORP:				103.27
MID AMERICAN RESEARCH CHEMICAL				
0762990-IN	05/20/2022	CLEANER, INSECTICIDE, GLOV	62-00-00-93000 MISCELLANEOUS GENERAL EXP	830.86
Total MID AMERICAN RESEARCH CHEMICAL:				830.86
VORPAGEL SERVICE INC				
50398	05/27/2022	AC/FURNACE REPAIR	62-00-00-93000 MISCELLANEOUS GENERAL EXP	457.17
Total VORPAGEL SERVICE INC:				457.17
ADVANTAGE ALARM INC				
809321	09/02/2022	PLANT ALARM KEYPAD	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	245.00
Total ADVANTAGE ALARM INC:				245.00
FAHRNER ASPHALT SEALER				
8300012281	05/12/2022	CRACK FILL LOT 361 MAIN	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	3,135.00
Total FAHRNER ASPHALT SEALER:				3,135.00
HOME DEPOT CREDIT				
1021614	04/26/2022	POWER WASHER CLEANERS	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	63.92
6020963	05/31/2022	FLUORESCENT HOLDER & STR	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	11.32
Total HOME DEPOT CREDIT:				75.24
ADVANCE AUTO PARTS				
719321405749	05/20/2022	METER VAN REPAIR GLUE	62-00-00-93300 TRANSPORTATION EXPENSE	6.24
Total ADVANCE AUTO PARTS:				6.24
MIKES AUTO REPAIR INC				
64001	05/23/2022	OIL CHANGE, 3/4 TON SILVERA	62-00-00-93300 TRANSPORTATION EXPENSE	74.30
Total MIKES AUTO REPAIR INC:				74.30
Total 62:				51,369.18
Grand Totals:				97,866.13

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount

Dated: ____

Mayor: ____

City Council: ____

____

____

____

____

____

City Recorder: ____

Report Criteria:
- Detail report.
- Invoices with totals above $0.00 included.
- Paid and unpaid invoices included.
- Invoice Detail.GL account (2 Characters) = "61","62"

Lake Geneva Utility Commission

MUNICIPAL WATER AND WASTEWATER SERVICES

361 W Main Street
P.O. Box 187
Lake Geneva, WI 53147
262-248-2311
www.lgutilitycommission.com

Dennis Lyon – President
Josh Gajewski – Utility Director
Jeff Ecklund – Water Superintendent
Ken Bauman – Wastewater Superintendent

TO: Lake Geneva Utility Commission
FROM: Josh Gajewski, Utility Director
SUBJECT: June 2022 Director's Report

OPERATIONS UPDATE

WATER OPERATIONS

The hydrant recoating project has continued to move forward and the hydrants generally north of Main St. are completed. We anticipate the contractor will have the remainder of the hydrants completed in early July.

The T-Mobile alteration project at Host Tower has been completed, inspected, and was found to be completed per the construction drawings and without additional issues.

On June 21st staff will be hosting our Water Supply Engineer from the WDNR who will be performing our Sanitary Survey, which is an operational and regulatory inspection that is performed at least every three years. Staff will share the summary report that is generated after the inspection is completed.

WASTEWATER OPERATIONS

Staff continues to work with Strand & Assoc. to move the Septage Receiving Station project forward. With new funding sources becoming available through the Clean Water Fund through the State Revolving Loan Program, we are investigating whether this project would be a realistic candidate for any of the program funds. Additional information will be presented to the Commission subsequent to this work.

The replacement poly feed system was delivered to the WWTP a couple of weeks earlier than expected and staff is working to organize installation and startup with the vendor. We are hopeful to have this online by mid-July.

Given the noted issues with the poly feed system, considerably more biosolids were generated in comparison to prior years of operation since the fall land application. Due to storage capacities in the cake barn, biosolids were land applied in early June 2022. Spring land application has not been needed in the last three years and was not budgeted for in 2022. While this additional application was not budgeted for, staff will be reducing other operational line-item budgets to ensure funding is available for the land application that will be needed in the fall of 2022.

OFFICE & ADMINISTRATION

The Vistas of Lake Geneva and Symphony Bay utility improvements continue to be installed and are expected to be completed in July.

Wastewater Operator – Jeff Johnson submitted his notice of resignation and ended employment with the Utility in late May. Staff will be discussing the recruitment of a new operator and will provide additional information to the Commission in the coming months.

The 2nd quarter billing process is underway and customer bills will go out in July.

9. Presentation of 2021 Audit Report

Brian Anderson, CPA from Wipfli will be attending the meeting virtually and will present the 2021 Financial Report for the Water and Sewer Utilities.

Action is recommended to acknowledge receipt of the 2021 Lake Geneva Utility Commission Annual Financial Report and Management Letter.

10. T-Mobile/Sprint Equipment Alterations – Dodge Tower

This project was last presented to the Commission in February, where a motion to affirm the recommendations of Dixon Engineering's review letter was approved. Since that time T-Mobile/Sprint has resubmitted project documents, which were reviewed by Dixon and found to be in satisfactory conformance to construction standards.

Action is recommended to approve the issuance of an Owner Letter of Approval for the proposed equipment alterations by T-Mobile/Sprint at the Dodge St. Tower.

11. Influent Pump #2 Replacement - WWTP

As part of the 2022 Sewer Utility budget, $25,000 was allocated from the Equipment Replacement Fund to replace influent pump #2 at the WWTP. The existing pump has been rebuilt 2 previous times and is reaching the end of its expected service life. Staff solicited pricing for a direct replacement from the regional vendor of Flygt pumps, a copy of which is included in packets for Commission review.

Staff recommends the purchase of a replacement pump from Xylem Water Solutions USA, Inc. as quoted.

12. 2021 Compliance Maintenance Annual Report (CMAR)

The CMAR is a statutory and permit-required report that is prepared on an annual basis. The CMAR is designed to serve as a self-evaluation tool to promote Owner awareness and responsibility for wastewater collection and treatment needs. It also provides a method of measuring the performance of wastewater treatment and assesses the level of compliance with permit requirements. A copy of the draft report and associated Resolution is included in packets for Commission review. Staff will be present to review and highlight the report at the meeting.

Action is recommended to approve the 2021 CMAR and Resolution 2022-01 as drafted.

13. 2021 Consumer Confidence Report (CCR)

Consumer Confidence Reports (CCR) are required by the Federal Environmental Protection Agency (EPA). The Utility is required to prepare and distribute the CCR by July 1st of each year, providing information to customers concerning water quality for the monitoring year. The report identifies detected contaminants, compliance with drinking water rules, and educational language. Staff will be present to review and highlight the 2021 CCR at the meeting

No formal action is recommended by staff, this item is for Commission review only.

14. Notice of Violation – Ordinance 78-252 – 1121 S Lakeshore Dr. #5

Staff has prepared a memo pertaining to this item, a copy of which is included in packets for Commission review.

Pending affirmative legal review, staff recommends issuance of a Notice of Violation to the owner of 1121 S Lakeshore Drive – Unit 5, pertaining to requirements of connecting to sanitary sewer facilities, pursuant to Ordinance 78-252.

Agenda Item #9

Lake Geneva Utility Commission

City of Lake Geneva, Wisconsin

Financial Report

Year Ended December 31, 2021

WIPFLI

Lake Geneva Utility Commission

Financial Statements and Supplementary Financial Information

Year Ended December 31, 2021

Table of Contents

WIPFLI

Independent Auditor's Report

Board of Commissioners
Lake Geneva Utility Commission
Lake Geneva, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the Lake Geneva Utility Commission, City of Lake Geneva, Wisconsin (the "Utilities"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Utilities' financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund of the Utilities as of December 31, 2021, and the respective changes in financial position and cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 1, the financial statements present only the enterprise funds of the City of Lake Geneva, Wisconsin, and do not purport to, and do not present fairly the financial position of the City of Lake Geneva, Wisconsin, as of December 31, 2021 and the changes in its financial position or its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States. Our opinions are not modified with respect to this matter.

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 Utilities, 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 Utilities' 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 the Utilities' 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 the Utilities' ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States require that the schedules of the employer's proportionate share of the net pension and OPEB liability (asset) and employer contributions – Wisconsin Retirement System and LRLIF, and the schedule of changes in the employer's total OPEB liability and related ratios 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers It to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinions on the financial statements are not affected by this missing information.

Supplementary Financial Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lake Geneva Utility Commission's financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and are not a required part of the financial statements. The supplementary information is the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

Prior-Year Comparative Information

Other auditors previously audited the Utilities' December 31, 2020 financial statements, and their report dated July 26, 2021, expressed unmodified opinions on those respective financial statements. The 2020 summarized comparative information was derived from the 2020 financial statements audited by the prior auditor.

Wipfli LLP

Wipfli LLP
May 23, 2022
Madison, Wisconsin

City of Lake Geneva, Wisconsin

Statement of Net Position - Proprietary Funds

December 31, 2021

With Summarized Financial Information for December 31, 2020

	Water Utility	Sewer Utility	Totals 2021	Totals 2020
Assets:				
Current assets:				
Cash and investments	$ 1,886,098	$ 2,511,120	$ 4,397,218	$ 2,909,961
Accounts receivable	416,403	407,793	824,196	823,430
Special assessments	8,504	366,689	375,193	377,873
Inventory	70,325	-	70,325	70,117
Total current assets	2,381,330	3,285,602	5,666,932	4,181,381
Noncurrent assets:				
Restricted assets:				
Cash and investments	926,704	2,157,236	3,083,940	2,585,241
Net pension asset	184,827	139,025	323,852	127,575
Capital assets:				
Capital assets, nondepreciable	341,963	656,692	998,655	951,947
Capital assets, depreciable	12,275,359	10,471,651	22,747,010	22,541,456
Total noncurrent assets	13,728,853	13,424,604	27,153,457	26,206,219
Total assets	16,110,183	16,710,206	32,820,389	30,387,600
Deferred outflows related to pensions/OPEB	327,190	246,109	573,299	319,068
Total assets and deferred outflows of resources	$16,437,373	$16,956,315	$33,393,688	$30,706,668
Liabilities:				
Current liabilities:				
Accounts payable	$ 300,095	$ 59,130	$ 359,225	$ 86,529
Other accrued liabilities	12,481	9,361	21,842	15,192
Due to other funds	285,640	-	285,640	290,079
Total current liabilities	598,216	68,491	666,707	391,800
Noncurrent liabilities:				
Compensated absences	37,524	25,836	63,360	58,771
Unearned revenue	53,740	365,154	418,894	421,325
Deposits	18,600	-	18,600	4,600
Post-employment benefits	47,044	46,349	93,393	64,607
Total noncurrent liabilities	156,908	437,339	594,247	549,303
Total liabilities	755,124	505,830	1,260,954	941,103
Deferred inflows related to pensions/OPEB	410,639	308,879	719,518	390,967
Total liabilities and deferred inflows of resources	1,165,763	814,709	1,980,472	1,332,070
Net position:				
Net investment in capital assets	12,617,322	11,128,343	23,745,665	23,493,403
Restricted	1,111,531	2,296,261	3,407,792	2,712,816
Unrestricted	1,542,757	2,717,002	4,259,759	3,168,379
Total net position	15,271,610	16,141,606	31,413,216	29,374,598
Total liabilities, deferred inflows of resources and net position	$16,437,373	$16,956,315	$33,393,688	$30,706,668

See accompanying notes to the financial statements.

City of Lake Geneva, Wisconsin

Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds
For the Year Ended December 31, 2021
With Summarized Financial Information for the Year Ended December 31, 2020

	Water Utility	Sewer Utility	Totals 2021	Totals 2020
Operating revenues:				
Charges for services	$ 1,860,593	$ 2,070,810	$ 3,931,403	$ 3,719,393
Other	286,927	14,178	301,105	286,600
Total operating revenues	2,147,520	2,084,988	4,232,508	4,005,993
Operating expenses:				
Operation and maintenance	1,073,867	1,183,967	2,257,834	2,329,734
Depreciation	417,412	664,329	1,081,741	1,070,208
Taxes	25,212	26,248	51,460	46,681
Total operating expenses	1,516,491	1,874,544	3,391,035	3,446,623
Operating income	631,029	210,444	841,473	559,370
Nonoperating revenues (expenses):				
Interest income	1,881	3,652	5,533	19,671
Net income before capital contributions and transfers	632,910	214,096	847,006	579,041
Capital contributions	1,082,703	394,549	1,477,252	413,426
Transfers out	(285,640)	-	(285,640)	(290,079)
Change in net position	1,429,973	608,645	2,038,618	702,388
Net position - beginning	13,841,637	15,532,961	29,374,598	28,672,210
Net position - ending	$15,271,610	$16,141,606	$31,413,216	$29,374,598

See accompanying notes to the financial statements.

City of Lake Geneva, Wisconsin

Statement of Cash Flows - Proprietary Funds

For the Year Ended December 31, 2021

With Summarized Financial Information for the Year Ended December 31, 2020

	Water Utility	Sewer Utility	Totals 2021	Totals 2020
Cash flows from operating activities:				
Cash received from customers	$ 2,151,447	$ 2,091,864	$ 4,243,311	$ 4,009,204
Cash payments to suppliers	(497,373)	(711,729)	(1,209,102)	(1,442,902)
Cash payments to employees	(399,095)	(510,541)	(909,636)	(897,500)
Net cash provided by operating activities	1,254,979	869,594	2,124,573	1,668,802
Cash flows from noncapital financing activities:				
Transfer out	(290,079)	-	(290,079)	(305,914)
Net cash (used) by noncapital financing activities	(290,079)	-	(290,079)	(305,914)
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(449,520)	(199,867)	(649,387)	(780,835)
Special assessment collections	1,701	979	2,680	4,981
Capital contributions	574,431	218,205	792,636	325,206
Net cash (used) by capital and related financing activit	126,612	19,317	145,929	(450,648)
Cash flows from investing activities:				
Interest income received	1,881	3,652	5,533	19,671
Change in cash and cash equivalents	1,093,393	892,563	1,985,956	931,911
Cash and cash equivalents - beginning	1,719,409	3,775,793	5,495,202	4,563,291
Cash and cash equivalents - ending	$ 2,812,802	$ 4,668,356	$ 7,481,158	$ 5,495,202
Reconciliation of operating income to net cash provided by operating activities:				
Operating income	$ 631,029	$ 210,444	$ 841,473	$ 559,370
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation	417,412	664,329	1,081,741	1,070,208
Changes in assets, liabilities and deferrals				
Receivables	(9,599)	8,833	(766)	3,211
Inventory	(208)	-	(208)	16,799
Pension related deferrals and liabilities	(75,888)	(46,069)	(121,957)	5,432
Accounts payable	255,074	17,622	272,696	11,572
Accrued liabilities	997	5,653	6,650	6,109
Unearned revenue	(474)	(1,957)	(2,431)	(978)
Deposits	14,000	-	14,000	-
Compensated absences	22,636	10,739	33,375	(2,921)
Net cash provided by operating activities	$ 1,254,979	$ 869,594	$ 2,124,573	$ 1,668,802
Noncash capital and related financing activities				
Contributed capital assets	$ 508,272	$ 176,344	$ 684,616	$ 88,220
Capital assets additions in accounts payable	$ -	$ -	$ -	$ 230,281

See accompanying notes to the financial statements.

Note 1: Summary of Significant Accounting Policies

Introduction

The financial statements of the Lake Geneva Utility Commission (the “Utilities”) have been prepared to conform to accounting principles generally accepted in the United States as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of the more significant accounting policies of the Utilities.

The Financial Reporting Entity

The Utilities are enterprise funds of the City of Lake Geneva, Wisconsin (the "City"). In accordance with GAAP, the financial statements are required to include the Utilities and any separate component units that have a significant operational or financial relationship with the Utilities. The Utilities has not identified any component units that are required to be included in the financial statements.

The accounts of the Utilities are accounted for in an enterprise fund as required by GAAP. Enterprise funds are used to account for government operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability and other purposes. The accompanying financial statements do not purport to, and do not, present the financial position, changes in financial position and cash flows, where applicable, of the City of Lake Geneva, Wisconsin as a whole.

The Utilities reports the following major funds:

> Water Utility – This fund accounts for the City’s operation and maintenance of the water distribution system for residents, business entities, and public authorities of the City.
>
> Sewer Utility – This fund accounts for the City’s operation and maintenance of the wastewater treatment and disposal system for residents, business entities and public authorities of the City.

Measurement Focus and Basis of Accounting

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Note 1: Summary of Significant Accounting Policies (Continued)

Measurement Focus and Basis of Accounting (Continued)

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 fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and service, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

Deposits and Investments

For purposes of the statement of cash flows, the Utilities consider all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Investments of individual funds are pooled unless maintained in segregated accounts and are carried at fair value.

Investment of the City's funds are restricted by state statutes. Investments are limited to:

- Time deposits in any credit union, bank, savings bank of trust company maturing in three years or less.
- Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, local professional baseball park district, local professional football stadium district, local cultural arts district, the University of Wisconsin Hospitals and Clinic Authority, or the Wisconsin Aerospace Authority.
- Bonds or securities issued or guaranteed by the federal government.
- The local government investment pool.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open end management investment company or investment trust, subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.

The City has adopted an investment policy that states that deposits with financial institutions should not exceed collateralized amounts guaranteed by the financial institution. Individual investments with fixed interest rates should not mature in more than 10 years. The policy does not address other risks attributable to the City's deposits and investments. As of year-end, the City is not in compliance with its policy as it relates to custodial credit risk and maturity of investments.

Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

Note 1: Summary of Significant Accounting Policies (Continued)

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-tier hierarchy prioritizes the inputs used in measuring fair value. These tiers include Level 1, defined as quoted market prices in active markets for identical assets or liabilities; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs, therefore requiring an entity to develop its own assumptions. The asset's or liability's fair value measurement within the hierarchy is based on techniques that maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Accounts Receivable

The Utilities have the right under Wisconsin statutes to place delinquent electric, water, and sewer bills on the tax roll for collection. As such, no allowance for uncollectible customer accounts is considered necessary.

Inventories

Proprietary fund inventories are generally used for construction and for operation and maintenance work. They are not for resale. Inventory items are expensed in the period used. Any materials and supplies on hand at year-end are valued at the lower of cost, determined on the first-in, first out (FIFO) method, or market.

Capital Assets

Capital assets are recorded at historical cost or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated acquisition value at the date of donation. The Utilities maintain a threshold level of $1,000 or more for capitalizing assets. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed by the City, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 10 to 50 years for land improvements, 20 to 50 years for buildings and improvements, 5 to 15 years for improvements other than buildings, 5 to 150 years for infrastructure, and 5 to 50 years for equipment.

The cost of normal maintenance and repairs that does not add to the value of the asset or materially extend the asset’s life is not capitalized.

Capital assets not being depreciated include land and construction in progress.

Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Note 1: Summary of Significant Accounting Policies (Continued)

Interfund Transactions (Continued)

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

Accumulated Unpaid Sick Pay and Other Employee Benefit Amounts

Utilities' employees are granted sick leave and vacation in varying amounts in accordance with City paid time off policies. All vested vacation and sick leave pay is accrued when incurred in the proprietary fund financial statements.

Pensions - For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement Systems (WRS) and additions to/deductions from WRS’ fiduciary net position have been determined on the same basis as they are reported by WRS. 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.

Postemployment Benefits Other than Pensions (OPEB) Plan - The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) 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 OPEB Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Postemployment Benefits, OPEB Expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIFs fiduciary net position have been determined on the same basis as they are reported by LRLIF. 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.

Unearned Revenue

The water utility leases space to its towers to various businesses. Lease payments received by the water utility in the current year which related to subsequent year rents are reported as unearned revenue in the statements of net position. Postponed special assessments are also considered unearned revenues until certain events occur in the future. The balances of those accounts consist of amounts that will be assessed once property owners' vacant land is developed or connection is made to existing infrastructure.

Note 1: Summary of Significant Accounting Policies (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows 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. The Utilities have one type of item that qualifies for reporting in this category. They are the deferred outflows related to pensions and OPEB. The deferred outflows of resources related to pensions represent the Utilities' proportionate share of collective deferred outflows of resources related to pensions and Utilities' contributions to pension and OPEB plans subsequent to the measurement date of the collective net pension/OPEB liability (asset) for the WRS and LRLIF plans.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows 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. The Utilities have one type of item that qualifies for reporting in this category. They are deferred inflows of resources related to pensions for its proportionate share of the collective deferred inflows of resources related to pensions for the WRS plan and OPEB for the LRLIF plan.

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources in the government-wide and proprietary fund financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance (adjusted for unspent proceeds) of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in the government-wide and proprietary fund financial statements when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, it is the Utilities policy to use externally restricted resources first.

Note 2: Cash and Investments

At December 31, 2021, the cash and investments were as follows:

	Amount	Fair Value Level
Deposits with financial institutions	$ 1,309,331	N/A
Cash on hand	700	N/A
Investments:		
Wisconsin Local Government Investment Pool	6,171,127	N/A
Total	$ 7,481,158	

Note 2: Cash and Investments (Continued)

The Utilities' cash and investment balances as shown in the basic financial statements are as follows:

Per statement of net position		
Cash and investments	$	4,397,218
Restricted cash and investments		3,083,940
Total	$	7,481,158

Deposits

Deposits at each bank in the state of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 for the combined amount of all time and savings accounts (including NOW accounts) and $250,000 for all demand deposit accounts (interest-bearing and non-interest-bearing). Accounts at each institution outside the state of Wisconsin are insured by the FDIC up to $250,000 for the combined total of all deposit accounts. In addition, the State of Wisconsin Public Depository Guarantee Fund guarantees the City's deposits up to $400,000 per public depository. However, due to the relatively small size of the Guarantee Fund in relation to the total coverage, total recovery of losses may not be available.

Custodial Credit Risk: Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does have a deposit policy for custodial credit risk. Funds may be only invested up to $500,000 at any financial institution unless the excess is collateralized. As of December 31, 2021, the Utilities' bank balance of $1,309,331 was exposed to custodial credit risk as follows:, $250,000 was covered by FDIC insurance, $400,000 was covered by the State of Wisconsin, and $659,331 was covered by a line of credit agreement held in the City's name.

Investments

The Utilities have investments in the Wisconsin local government investment pool (LGIP). The 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. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2021, the fair value of the Utilities' share of the LGIP's assets was substantially equal to the carrying value. The LGIP operates and reports to participants on the amortized cost basis. LGIP pool shares are bought and redeemed at $1 based on the amortized cost of the investments in the LGIP. The investment in LGIP is not subject to the fair value hierarchy disclosures.

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 the sensitivity of its fair value to changes in market interest rates. The LGIP investment matures in 12 months or less.

Credit Risk: State Statute limits investments in fixed income securities to the top two ratings issued by nationally recognized statistical rating organizations. Ratings are not required, or available, for the Wisconsin local government investment pool. The City has no investment policy that would further limit its investment choices.

Note 3: Restricted Assets

Restricted assets reported on the government wide statement of net position at December 31, 2021:

		Amount	Purpose
Water Utility:			
Plant and Equipment Replacement Fund	$	530,445	To be used for the replacement of capital assets of the water distribution plant
Impact fees		396,259	To account for the impact fees collected and held by the Commission to finance system improvements
Net pension asset		184,827	Restricted for pensions
Total Water Utility		1,111,531	
Sewer Utility:			
DNR Replacement		1,152,482	To be used for the replacement of certain assets of the sewer utility
Impact fees		1,004,754	To account for the impact fees collected and held by the Commission to finance system
Net pension asset		139,025	Restricted for pensions
Total Sewer Utility		2,296,261	
Total restricted assets	$	3,407,792	

Note 4: Interfund Balances and Activity

Interfund payables as of December 31, 2021 totaled $285,640, and consisted of the tax equivalent payment owed by the water utility to the general fund, as required by the Public Service Commission of Wisconsin.

Transfers from the water utility totaled $285,640 for the year ended December 31, 2021 and related to the tax equivalent payment, as required by the Public Service Commission of Wisconsin.

Note 5: Capital Assets

Capital asset balances and activity for the year ended December 31, 2021 were as follows:

Water Utility	Balance 12/31/20	Increases	Decreases	Balance 12/31/21
Capital assets, not being depreciated:				
Land and land rights	$ 335,899	$ -	$ -	$ 335,899
Construction in progress	12,787	-	(6,723)	6,064
Total capital assets, not being depreciated	348,686	-	(6,723)	341,963
Capital assets, being depreciated:				
Buildings and improvements	1,291,723	30,149	(9,000)	1,312,872
Machinery and equipment	5,296,410	348,704	(65,676)	5,579,438
Infrastructure	14,889,395	627,269	(3,060)	15,513,604
Total capital assets, being depreciated	21,477,528	1,006,122	(77,736)	22,405,914
Total accumulated depreciation	(9,749,272)	(459,135)	77,852	(10,130,555)
Total capital assets, being depreciated, net	11,728,256	546,987	116	12,275,359
Water utility capital assets, net	$ 12,076,942	$ 546,987	$ (6,607)	$ 12,617,322

Note 5: Capital Assets (Continued)

Sewer Utility	Balance 12/31/20	Increases	Decreases	Balance 12/31/21
Capital assets, not being depreciated:				
Land and land rights	$ 597,631	$ -	$ -	$ 597,631
Construction in progress	5,630	53,431	-	59,061
Total capital assets, not being depreciated	603,261	53,431	-	656,692
Capital assets, being depreciated:				
Land improvements	36,877	-	-	36,877
Buildings and improvements	7,817,666	-	-	7,817,666
Machinery and equipment	5,814,190	96,123	(6,500)	5,903,813
Infrastructure	9,818,768	184,934	-	10,003,702
Total capital assets, being depreciated	23,487,501	281,057	(6,500)	23,762,058
Total accumulated depreciation	(12,674,301)	(622,606)	6,500	(13,290,407)
Total capital assets, being depreciated, net	10,813,200	(341,549)	-	10,471,651
Wastewater utility capital assets, net	$ 11,416,461	$ (288,118)	$ -	$ 11,128,343

Depreciation on meters reported in the Water Utility fund in the amount of $41,723 was allocated to sewer utility depreciation.

Note 6: Long-Term Obligations

Long-term obligations of the Utilities are as follows:

	Balance 12/31/20	Additions	Reductions	Balance 12/31/21	Amounts Due Within One Year
Net OPEB liability -LRLIF	$ 21,618	$ -	$ -	$ 21,618	$ -
Total OPEB liability - Other	42,989	28,786	-	71,775	-
Compensated absences	58,771	4,589	-	63,360	-
Totals	$ 123,378	$ 33,375	$ -	$ 156,753	$ -

Note 7: Net Position

Net position reported on the statements of net position at December 31, 2021:

	Water Utility	Sewer Utility
Net investment in capital assets:		
Land and other nondepreciable assets	$ 341,963	$ 656,692
Other capital assets, net of accumulated depreciation	12,275,359	10,471,651
Total net investment in capital assets	12,617,322	11,128,343
Restricted:		
Net pension asset	184,827	139,025
Plant and equipment replacement	530,445	1,152,482
Impact fees	396,259	1,004,754
Total restricted	1,111,531	2,296,261
Unrestricted	1,542,757	2,717,002
Total net position	$ 15,271,610	$ 16,141,606

Note 8: Employee Retirement Plans - Wisconsin Retirement System

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 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issued a standalone Annual Comprehensive Financial Report (ACFS), which can be found at https://etf.wi.gov/publications/cafr.htm

Vesting

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

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to receive 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.

Note 8: Employee Retirement Plans - Wisconsin Retirement System (Continued)

Postretirement 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
2011	(1.2)%	11.0 %
2012	(7.0)%	(7.0)%
2013	(9.6)%	9.0 %
2014	4.7 %	25.0 %
2015	2.9 %	2.0 %
2016	0.5 %	(5.0)%
2017	2.0 %	4.0 %
2018	2.4 %	17.0 %
2019	0.0 %	(10.0)%
2020	1.7 %	21.0 %

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 on January 1, 2016, the executive 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 $63,985 in contributions from the employer.

Contribution rates as of December 31, 2021, are as follows:

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

Note 8: Employee Retirement Plans - Wisconsin Retirement System (Continued)

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

At December 31, 2021, the City reported an asset of $323,852 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019, rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension asset was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2020, the City's proportion was 0.00518730%, which was an increase of 0.00395650% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the City recognized pension expense of $(34,369).

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 468,714	$ 100,960
Net differences between projected and actual earnings on pension plan investments	-	608,007
Change in assumptions	7,346	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,032	215
Employer contributions subsequent to the measurement date	63,985	-
Total	$ 542,077	$ 709,182

$63,985 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Note 8: Employee Retirement Plans - Wisconsin Retirement System (Continued)

Year Ended December 31	Net Deferred Outflows (Inflows) of Resources
2022	$ (59,438)
2023	(15,735)
2024	(109,592)
2025	(46,325)
Total	$ (231,090)

Actuarial Assumptions

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

Actuarial valuation date	December 31, 2019
Measurement date of net pension liability (asset)	December 31, 2020
Actuarial cost method	Entry age
Asset valuation method	Fair value
Long-term expected rate of return	7.0%
Discount rate	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality	Wisconsin 2018 Mortality Table
Postretirement adjustments*	1.9%

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

Actuarial assumptions are based on an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2020, is based on a rollforward of the liability calculated from the December 31, 2019, actuarial valuation.

Note 8: Employee Retirement Plans - Wisconsin Retirement System (Continued)

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:

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

Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Core fund:			
Global equities	51.0%	7.2%	4.7%
Fixed income	25.0%	3.2%	0.8%
Inflation sensitive assets	16.0%	2.0%	(0.4)%
Real estate	8.0%	5.6%	3.1%
Private equity/debt	11.0%	10.2%	7.6%
Multi-asset	4.0%	5.8%	3.3%
Total core fund	115.0%	6.6%	4.1%
Variable fund:			
U.S. equities	70.0%	6.6%	4.1%
International equities	30.0%	7.4%	4.9%
Total variable fund	100.0%	7.1%	4.6%

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.4%

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

Note 8: Employee Retirement Plans - Wisconsin Retirement System (Continued)

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

Sensitivity of the City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate: The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
City's proportionate share of the net pension liability (asset)	$ 308,263	$ (323,852)	$ (788,136)

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.

Note 9: Other Postemployment Benefits - Local Retiree Life Insurance Fund

Plan Description

The Local Retiree Life Insurance Fund (LRLIF) is a cost-sharing 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 postemployment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Position

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

Benefits Provided

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

Contributions

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

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

Contribution rates as of December 31, 2021, are as follows:

Coverage Type	Employer Contribution
50% postretirement coverage	40% of employee contribution

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

Note 9: Other Postemployment Benefits - Local Retiree Life Insurance Fund (Continued)

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 $260 in contributions from the Utilities.

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

At December 31, 2021, the Utilities reported a liability of $71,775 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2019, rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Utilities' proportion of the net OPEB liability was based on each fund's allocation of the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2020, the Utilities' proportion was 0.01304836%, which was an increase of 0.00213376% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the Utilities recognized OPEB expense of $8,630.

At December 31, 2021, the Utilities 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	$ -	$ 3,425
Net differences between projected and actual earnings on OPEB plan investments	1,045	-
Change in assumptions	27,922	4,925
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,995	1,986
Employer contributions subsequent to the measurement date	260	-
Total	$ 31,222	$ 10,336

Note 9: Other Postemployment Benefits - Local Retiree Life Insurance Fund (Continued)

$260 reported as deferred outflows of resources related to OPEB resulting from the Utilities' contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in expense as follows:

Year Ended December 31	Net Deferred Outflows (Inflows) of Resources
2022	$ 3,706
2023	3,593
2024	3,477
2025	3,390
2026	4,391
Thereafter	2,069
Total	$ 20,626

Actuarial Assumptions

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

Actuarial valuation date	January 1, 2020
Measurement date of net OPEB liability (asset)	December 31, 2020
Actuarial cost method	Entry age normal
20 year tax-exempt municipal bond yield	2.12
Long-term expected rate of return	4.25%
Discount rate	2.25
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality	Wisconsin 2018 Mortality Table

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

Note 9: Other Postemployment Benefits - Local Retiree Life Insurance Fund (Continued)

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 carrier's general fund, specifically 10-year A-Bonds (as a proxy, and not tied to any specific investment). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

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

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
U.S. Government bonds	Barclays Credit	50%	1.47%
U.S. Mortgages	Barclays MBS	50%	0.82%
Inflation			2.20%
Long-term expected rate of return			4.25%

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

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

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

Note 9: Other Postemployment Benefits - Local Retiree Life Insurance Fund (Continued)

Sensitivity of the Utilities' Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate: The following presents the Utilities' proportionate share of the net OPEB liability calculated using the current discount rate, as well as what the Utilities' proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease to Discount Rate (1.25%)	Current Discount Rate (2.25%)	1% Increase to Discount Rate (3.25%)
Utilities' proportionate share of the net OPEB liability	$ 97,635	$ 71,775	$ 52,218

Note 10: Other Postemployment Benefits - Healthcare Plan

Plan description - The City administers a single-employer defined benefit healthcare plan. The plan provides health care coverage for eligible retirees and their spouses through the City's insurance plan which covers both active and retired members.

Employees covered by benefit terms - At December 31, 2020, the date of the latest actuarial valuation, there were 10 active and 0 retired members in the plan.

Contributions -There is no requirement for any employee or employer contributions for funding of the plan. Benefit provisions and contribution requirements are established through employment agreements which may be amended only through negotiations between the City and the employees. The City does not contribute toward the retired employees' premiums.

Actuarial assumptions - The total OPEB liability was determined by an actuarial valuation using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	January 1, 2020
Measurement date	December 31, 2020
Actuarial Cost Method	Entry Age Normal (level percent of salary)
Inflation	3.0%
Discount Rate	2.25%
Healthcare cost trend rates	7.70% decreasing to an ultimate rate of 4.50% by 2034
Mortality Assumptions	PubG.H-2010 Mortality Table - General

Discount rate - The discount rate is equivalent to the S&P Municipal Bond 20 Year High-Grade Rate Index as of the measurement date. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates.

Note 10: Other Postemployment Benefits - Healthcare Plan (Continued)

Changes in the Total OPEB Liability

Changes in Total OPEB Liability	**Increase (Decrease)** **Total OPEB Liability**
Balances at December 31, 2020	$ 21,618
Changes for the year:	
Service cost	1,612
Interest	31
Changes of assumptions or other input	(684)
Benefit payments	(959)
Net changes	-
Balances at December 31, 2021	$ 21,618

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.25%) or 1 percentage point higher (3.25%) than the current rate:

	1% Decrease (1.25%)	**Current Discount Rate (2.25%)**	**1% Increase (3.25%)**
Total OPEB liability	$ 19,645	$ 21,618	$ 23,804

The following presents the Utilities' total OPEB liability calculated using the current health care cost trend rate, as well as what the Utilities' total OPEB liability would be if it were calculated using the health care cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease (6.7% decreasing to 3.5%)	**Health Care Cost Trend Rates (7.7% decreasing to 4.5%)**	**1% Increase (8.7% decreasing to 5.5%)**
Total OPEB liability	$ 24,747	$ 21,618	$ 18,993

For the year ended December 31, 2021, the Utilities recognized OPEB expense of $1,061.

Note 11: Reconciliation of Deferred Outflows and Inflows

The tables below reconciles the deferred outflows and inflows from the Notes to the financial statements:

	Deferred Outflows	Deferred Inflows
Employee Retirement Plans - Wisconsin Retirement System	$ 542,077	$ 709,182
Other Postemployment Benefits - Local Retiree Life Insurance Fund	31,222	10,336
Total	$ 573,299	$ 719,518

Note 12: Tower Rental Income

The City rents space on its water towers to various leases for the mounting of telecommunications equipment. Rental income for the year ended December 31, 2021 was $240,764. The remaining future rental payments due on the leases are as follows:

Year Ending December 31,	Amount
2022	163,208
2023	123,545
2024	76,652
Total	363,405

Note 13: Risk Management

The Utilities is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For all risks of loss other than for employee health and dental care, the Utilities' policy is to purchase commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 14: Contingent Liabilities

From time to time, the Utilties is party to other pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and the Utilities' legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Utilities' financial position or results of operations.

Required Supplementary Information

Lake Geneva Utility Commission

Schedules of the Employer's Proportionate Share of the Net Pension Liability (Asset) and Employer Contributions - Wisconsin Retirement System

Last 10 Years*

Schedule of the Employer's Proportionate Share of the Net Pension Liability (Asset) Wisconsin Retirement System (WRS)

Last 10 Calendar Years*

Measurement Date December 31,	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of it's Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2020	0.00518730 %	$ (323,852)	$ 684,239	(47.33)%	105.26 %
2019	0.00395649	(127,575)	512,802	(24.88)	102.96
2018	0.00474077	166,091	752,198	22.08	96.45
2017	0.00455155	(135,141)	723,593	(18.68)	102.93
2016	0.00473480	39,026	668,606	5.84	99.12
2015	0.00460110	74,767	648,933	11.52	98.20
2014	0.00537322	(131,981)	732,658	(18.01)	102.74

Schedule of the Employer Contributions Wisconsin Retirement System (WRS)

Last 10 Fiscal Years*

Year Ended December 31,	Contractually Required Contributions for the Fiscal Period	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll for the Fiscal Year	Contributions as a Percentage of Covered Payroll
2021	$ 63,985	$ 63,985	$ -	$ 735,589	8.70 %
2020	48,359	48,359	-	542,472	8.91
2019	47,235	47,235	-	605,789	7.80
2018	50,398	50,398	-	752,198	6.70
2017	49,958	49,958	-	734,676	6.80
2016	44,128	44,128	-	668,606	6.60
2015	51,286	51,286	-	754,206	6.80

Notes to the Schedules:

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

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

*These schedules are intended to present information for the last 10 years. Additional information will be presented as it becomes available.

See Independent Auditor's Report.

Lake Geneva Utility Commission
Schedules of the Employer's Proportionate Share of the Net OPEB Liability (Asset) and Employer Contributions - Local Retiree Life Insurance Fund (LRLIF)
Last 10 Years*

Schedule of the Employer's Proportionate Share of the Net OPEB Liability (Asset)
Local Retiree Life Insurance Fund (LRLIF)

Measurement Date December 31,	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered Payroll	Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2020	0.01304836 %	$ 71,775	$ 542,472	13.23 %	31.36 %
2019	0.01009146	42,989	516,493	8.32	37.58
2018	0.01216160	30,901	570,830	5.41	48.69
2017	0.01177372	35,422	495,119	7.15	44.81

Schedule of the Employer Contributions
Local Retiree Life Insurance Fund (LRLIF)
Last 10 Fiscal Years*

Year Ended December 31,	Contractually Required Contributions for the Fiscal Period	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll for the Fiscal Period	Contributions as a Percentage of Covered Payroll
2021	$ 260	$ 260	$ -	$ 650,000	0.0400 %
2020	177	177	-	542,472	0.0326
2019	231	231	-	516,493	0.0447
2018	224	224	-	570,830	0.0392

Notes to the Schedules:

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

Changes of assumptions: Several actuarial assumptions changed from the prior year, including the single discount rate, long-term expected rate of return and expected inflation. Please refer to the notes to the financial statements for additional details.

*These schedules are intended to present information for the last 10 years. Additional information will be presented as it becomes available.

See Independent Auditor's Report.

Lake Geneva Utility Commssion

Schedules of Changes in Total OPEB Liability and
Related Ratios
Last 10 Fiscal Years

	2021	2020	2019	2018
Total OPEB Liabilty				
Service cost	$ 1,612	$ 994	$ 990	$ 1,991
Interest	31	476	658	1,448
Differences between expected and actual experience	-	1,915	-	1,759
Changes in assumptions or other input	(684)	3,858	674	(5,451)
Benefit payments	(959)	(701)	(1,200)	(4,460)
Other changes	-	(4,728)	(23,008)	961
Net Change in OPEB Liability	-	1,814	(21,886)	(3,752)
Total OPEB liability - beginning	21,618	19,804	41,690	45,442
Total OPEB liability - ending	$ 21,618	$ 21,618	$ 19,804	$ 41,690
Covered employee payroll	$ 553,166	$ 553,166	$ 356,190	$ 540,862
Net OPEB liability as a percentage of covered employee payroll	3.91%	3.91%	5.56%	7.71%

* These schedules are intended to present information for the last 10 years.
Additional information will be presented as it becomes available.

See Independent Auditor's Report.

Supplementary Financial Information

Lake Geneva Utility Commssion

Water Utility Operating Revenues and Expenses
For the Year Ended December 31, 2021
With Summarized Financial Information for the Year Ended December 31, 2020

	2021	2020
Operating Revenues		
Charges for services		
Residential	$ 815,308	$ 780,677
Multi-family	131,385	128,604
Commercial	450,556	384,813
Industrial	36,402	35,796
Public authority	84,299	80,454
Private fire protection	70,931	70,605
Public fire protection	267,295	262,539
Total charges for services	1,856,176	1,743,488
Other operating revenues		
Forfeited discounts	4,417	1,495
Rents from water property	240,764	231,373
Other	46,163	37,649
Total other operating revenues	291,344	270,517
Total operating revenues	2,147,520	2,014,005
Operating Expenses		
Operation and maintenance		
Source of supply		
Operation supervision and engineering	5,834	2,404
Operating labor and expenses	12,218	15,663
Miscellaneous expenses	41,251	35,498
Maintenance supervision and engineering	3,152	1,318
Maintenance - Structures and improvements	85	1,624
Maintenance - Wells and springs	16,454	3,714
Total source of supply	78,994	60,221

Lake Geneva Utility Commssion

Water Utility Operating Revenues and Expenses
For the Year Ended December 31, 2021
With Summarized Financial Information for the Year Ended December 31, 2020

	2021	2020
Operating Expenses		
Operation and maintenance		
Pumping		
Operation supervision and engineering	6,993	5,646
Fuel for power production	-	141
Fuel or purchased power for pumping	64,266	59,238
Pumping labor and expenses	909	5,114
Miscellaneous expenses	988	1,336
Maintenance supervision and engineering	4,384	2,208
Maintenance - Structures and improvements	22	702
Maintenance - Pumping equipment	47,034	3,572
Total pumping	124,596	77,957
Water treatment		
Operation supervision and engineering	18,497	30,286
Chemicals	32,288	37,746
Operation labor and expenses	26,609	33,736
Miscellaneous expenses	6,288	6,593
Supervision and engineering	12,193	6,002
Structures and improvements	7,296	1,538
Water treatment equipment	168,999	47,828
Total water treatment	272,170	163,729
Transmission and distribution		
Operation supervision and engineering	8,479	11,309
Storage facilities expenses	11,679	10,106
Transmission and distribution lines	6,887	4,744
Meter expenses	8,092	5,272
Miscellaneous	1,965	1,125
Maintenance		
Supervision and engineering	5,598	5,272
Structures and improvements	-	36
Distribution reservoirs and standpipes	26,509	457,734
Transmission and distribution mains	107,662	27,544
Services	61,202	53,443
Meters	782	1,885
Hydrants	2,634	4,838
Miscellaneous plan	5,423	432
Total transmission and distribution	246,912	583,740

Lake Geneva Utility Commssion

Water Utility Operating Revenues and Expenses
For the Year Ended December 31, 2021
With Summarized Financial Information for the Year Ended December 31, 2020

	2021	2020
Operating Expenses (continued)		
Operation and maintenance (continued)		
Customer accounts		
Supervision	14,921	14,669
Meter reading	5,094	6,434
Customer records and collection	19,890	20,445
Uncollectible accounts	90	58
Customer service and information	26,593	26,144
Total customer accounts	66,588	67,750
Administrative and general		
Salaries	70,732	69,424
Office supplies	16,229	17,448
Outside services employed	18,571	76,000
Property insurance	29,479	29,258
Employee pensions and benefits	124,041	153,064
Regulatory commission	-	2,109
Miscellaneous	4,827	4,639
Maintenance of General Plant	20,728	18,762
Total administrative and general	284,607	370,704
Total operation and maintenance	1,073,867	1,324,101
Depreciation	417,412	413,388
Taxes	25,212	23,041
Total operating expenses	1,516,491	1,760,530
Operating income	$ 631,029	$ 253,475

Lake Geneva Utility Commssion

Sewer Utility Operating Revenues and Expenses
For the Year Ended December 31, 2021
With Summarized Financial Information for the Year Ended December 31, 2020

	2021	2020
Operating revenues		
Charges for services:		
Residential	$ 1,067,196	$ 1,036,721
Multi-family	204,907	203,131
Commercial	505,531	471,844
Industrial	57,403	59,080
Public authority	52,255	46,220
Haulers	178,487	158,909
Total charges for services	2,065,779	1,975,905
Other operating revenues		
Forfeited discounts	5,031	3,316
Miscellaneous	14,178	12,767
Total other operating revenues	19,209	16,083
Total operating revenues	2,084,988	1,991,988
Operating expenses		
Operation and maintenance		
Plant operation and maintenance		
Supervision and labor	201,124	174,106
Other operating supplies	674,803	460,297
Total plant operation and maintenance	875,927	634,403
Administrative and general		
Salaries and wages	157,826	153,205
Office supplies and expenses	19,770	16,237
Outside services employed	1,873	-
Insurance	27,840	27,162
Employees pensions and benefits	96,853	169,674
Miscellaneous	3,878	4,951
Total administrative and general	308,040	371,229
Total operation and maintenance	1,183,967	1,005,632
Depreciation	664,329	656,820
Taxes	26,248	23,640
Total operating expenses	1,874,544	1,686,092
Operating income	$ 210,444	$ 305,896

DIXON

ENGINEERING & INSPECTION SERVICES FOR THE COATING INDUSTRY

4811 S. 76th Street
Suite 109
Greenfield, WI 53220
Telephone: (414) 529-1859
Fax: (414) 282-7830

May 23, 2022

RE: Lake Geneva Utility Commission
T-Mobile (ML80166A)
Dodge Spheroid Tank
Drawing Review #3 (Final)

Mr. Josh Gajewski
Utility Director
Lake Geneva Utility Commission
361 Main Street
Lake Geneva, WI 53147

Dear Mr. Gajewski:

Dixon Engineering, Inc. (DIXON) has reviewed the revised design drawings and the revised structural documents for the T-Mobile upgrade on the Dodge spheroid tank located in Lake Geneva, Wisconsin. The documents reviewed include:

- The revised design drawings for the project were completed by Pramira and they are last dated May 6, 2022.
- The revised structural analysis for the project was completed by AMMTEC Consultants and it is dated May 6, 2022.
- The revised mount analysis for the project was completed by AMMTEC Consultants and it is dated May 13, 2022.

This is the third review by DIXON for this project. In the first review DIXON had a list of items to be addressed labeled A to I. The following is a comment regarding each of the items as they were addressed in the revised documents.

A. The revised structural analysis for the tank have been reviewed and found to be in order.
    1. The structural analysis is stamped and signed by a Licensed Professional Engineer in the State of Wisconsin.
    2. This document with the date is referenced on Sheet T-1 in the design drawings. The current date in the design drawings is incorrect.

B. The mount analysis for the tank has been reviewed and found to be in order
    1. The mount analysis is stamped and signed by a Licensed Professional Engineer in the State of Wisconsin.
    2. This document with the date is referenced on Sheet T-1 in the design drawings.

C. The revised design drawing are stamped and signed by a Licensed Professional Engineer in the State of Wisconsin.

D. NA

E. NA

F. NA

G. NA

H. NA

I. The General Painting Notes have been updated.

DIXON does not find any reasons for further review of these design drawings or structural documents. If completed per the approved design drawings, the upgrade antenna installation for T-Mobile will not affect the Dodge spheroid tank with respect to OSHA (safety), tank operations, or water quality.

DIXON has to schedule and lead a preconstruction meeting at the site prior to the start of any work on the project. During the installation portion of the project, DIXON has two installation inspections contracted to be completed for this project.

If you have any questions you can call me at 920-470-0957.

FOR DIXON ENGINEERING, INC.,

Joseph T. Hoban

Joseph T. Hoban, P.E.
Vice President

c: James Rowley, DIXON
Chris Kreiner, DIXON
Kayla Mulcahy, DIXON

Pramira
ARCHITECTURE&ENGINEERING

Date: 05/20/2022

To: Mr. Josh Gajewski
Utility Director
Lake Geneva Utility Commission
361 Main Street
Lake Geneva, WI 53147

Project: Lake Geneva Utility Commission
T-Mobile (ML80166A)
Dodge Spheroid Tank
Drawing Review #1

From: Traci Morris
Pramira, Inc.
2552 Walnut Ave. #200
Tustin, CA 92780
800-678-1169 Ext. 2224

Regarding: Plan Check Corrections

Enclosures / Attachments: Plan Check Response Letter (05/20/2022)
Final Construction Drawings (05/06/2022)
Structural Analysis (05/06/2022)
Mount Analysis (05/13/2022)
Water Tank Mapping (0/07/2022)

DRAWING REVIEW #1 RESPONSE		
Comment No.	Comment	Response
A.2.	This document with the date is referenced on Sheet T-1 in the design drawings. The current date in the design drawings is incorrect. This date needs to be updated to match the final structural analysis for the project.	Updated Sheet T-1 so the dates for Mount Analysis (05/13/2022) and Structural Analysis (05/06/2022) matches corresponding documents.
A.3.	The calculations state that there are 9 antennas from an unknown carrier that do not significantly affect the analysis. AT&T is on the roof handrail. I am aware that there were 12 AT&T antennas and other equipment (radios, etc.) on the roof. There are also several miscellaneous antennas on the roof handrail. Every piece of equipment that is on the roof handrail needs to be accurately included in the structural analysis.	Calculations have been updated to reflect every equipment on the water tank per Mapping Report (see attached), dated April 7, 2022.

DRAWING REVIEW #1 RESPONSE		
Comment No.	Comment	Response
A.4.	The calculations provided are a comparison between the existing and the proposed effective projected area, existing and proposed lateral loading, and existing and proposed overturning moment. We do not have any information that the tower is adequate to resist the existing loading, so just comparing the proposed loading that does not indicate that the tower has sufficient capacity for this proposed installation and the existing antennas, related equipment, handrail, any other miscellaneous appurtenances, etc. In addition, this method does not meet any of the referenced codes. Calculations need to be performed showing that the current and proposed loading will not negatively affect the structural integrity of the water tower.	Water tank calculations have been performed based on mapping report and comments
B.2.	This document with the date is referenced on Sheet T-1 in the design drawings. The current date in the design drawings is correct. This date needs to be updated to match the final mount analysis for the project.	Updated Sheet T-1 so the dates for Mount Analysis (05/13/2022) and Structural Analysis (05/06/2022) matches corresponding documents.
B.3.	The calculations state that there are 9 antennas from an unknown carrier that do not significantly affect the analysis. AT&T is on the roof handrail. I am aware that there were 12 AT&T antennas and other equipment (radios, etc.) on the roof. There are also several miscellaneous antennas on the roof handrail. Every piece of equipment that is on the roof handrail needs to be accurately included in the mount analysis.	Mount Analysis calculations have been updated to reflect every equipment on the water tank per Mapping Report (see attached), dated April 7, 2022
I.1.	Fully remove the first bullet point after Coating (Exterior) and replace with: The exterior paint repair system will be one prime coat of Tnemec Series N140, one intermediate coat of Tnemec Series 73, and one topcoat of Tnemec Series V700. Paint the exterior to match the existing topcoat color.	Coating Exterior Paint Notes on Sheet GN-1 has been updated per comments
I.2.	Fully remove the first bullet point after Coating (Dry Interior) and replace with: The dry interior paint repair system will be two coats of Tnemec Series N140. Paint the dry interior to match the existing topcoat color.	Coating (Dry Interior) Paint Notes on Sheet GN-1 has been updated per comments

End of Response Letter

xylem

Xylem Water Solutions USA, Inc.
Flygt Products

N26 W23445 Paul Road
Pewaukee, WI 53072
Tel (262) 544-1922
Fax (262) 544-1399

April 25, 2022

LAKE GENEVA UTLTY COMB
361 MAIN ST
LAKE GENEVA WI 53147

Quote # 2021-PEW-0619 Alternate 1, Version 2
Project Name: LAKE GENEVA
Job Name: BUDGETARY 20-HP-HEADWORKS

Xylem Water Solutions USA, Inc. is pleased to provide a quote for the following Flygt equipment.

3153 20HP HEADWORKS PUMP			
Qty	Part Number	Description	Unit Price
1	3153.095-0008	Flygt Model NP-3153.095 6" volute Submersible pump equipped with a 460 Volt / 3 phase / 60 Hz 20 HP 1750 RPM motor, 434 impeller, 1 x 50 Ft. length of SUBCAB 4G16+S(2x0,5) submersible cable, FLS leakage detector, volute is prepared for Flush Valve	$ 24,769.00
		Total Price	**$ 24,769.00**
		Freight Charge	**$ 913.00**
		Total Price	**$ 25,682.00**

Terms & Conditions

This order is subject to the Standard Terms and Conditions of Sale – Xylem Americas effective on the date the order is accepted which terms are available at http://www.xyleminc.com/en-us/Pages/terms-conditions-of-sale.aspx and incorporated herein by reference and made a part of the agreement between the parties.

Purchase Orders: Please make purchase orders out to: Xylem Water Solutions USA, Inc.

Freight Terms: 3 DAP - Delivered At Place 08 - Jobsite (per IncoTerms 2020)
See Freight Payment (Delivery Terms) below.

Taxes: State, local and other applicable taxes are not included in this quotation.

Back Charges: Buyer shall not make purchases nor shall Buyer incur any labor that would result in a back charge to Seller without prior written consent of an authorized employee of Seller.

Shortages: Xylem will not be responsible for apparent shipment shortages or damages incurred in shipment that are not reported within two weeks from delivery to the jobsite. Damages should be noted on the receiving slip and the truck driver advised of the damages. Please contact our office as soon as possible to report damages or shortages so that replacement items can be shipped and the appropriate claims made.

Schedule: Submittals are not applicable. **Delivery lead times are 1-2 Weeks** after order acceptance.

FLYGT
a xylem brand

Terms of Payment: 100% N30 after invoice date.
Xylem's payment shall not be dependent upon Purchaser being paid by any third party unless Owner denies payment due to reasons solely attributable to items related to the equipment being provided by FLYGT.

Terms of Delivery: PP/Add Order Position
Validity: This Quote is valid for sixty (60) days.
COVID 19: Our current delivery lead-times are forecasted estimates only due to the outbreak of the COVID-19 virus pandemic and its global effects on commerce, supply chain, and logistics. Xylem will, however, use all commercially reasonable efforts to minimize any delivery delay impacts.

I hope that this information is helpful to you. Should you require additional information or have any questions, please do not hesitate to contact me.

Sincerely,

Josh Voigt

Joshua Voigt
Sales Representative

Phone: 262/506-2343
Cell: 414/719-5567
joshua.voigt@xylem.com
Fax: 262/544-1399

Theresa Pirozzoli

Theresa Pirozzoli
Senior Customer Support Specialist, Central US
Phone: 262/506-2349

theresa.pirozzoli@xylem.com
Fax:262/544-1399

Customer Acceptance

This order is subject to the Standard Terms and Conditions of Sale – Xylem Americas effective on the date the order is accepted which terms are available at http://www.xyleminc.com/en-us/Pages/terms-conditions-of-sale.aspx and incorporated herein by reference and made a part of the agreement between the parties.

A signed copy of this Quote is acceptable as a binding contract.

Purchase Orders: Please make purchase orders out to: Xylem Water Solutions USA, Inc.

Quote #:	2021-PEW-0619 Alternate 1, Version 2
Customer Name:	LAKE GENEVA UTLTY COMB
Job Name:	BUDGETARY 20-HP-HEADWORKS
Total Amount: (excluding freight)	$ 24,769.00

Signature: ______________________________	Name: ______________________________ (PLEASE PRINT)
Company/Utility: ______________________________	PO: ______________________________
Address: ______________________________	Date: ______________________________
______________________________	Phone: ______________________________
______________________________	Email: ______________________________
______________________________	Fax: ______________________________

STATE OF WISCONSIN
WALWORTH COUNTY
CITY OF LAKE GENEVA
UTILITY COMMISSION

RESOLUTION NO. 2022 - 01

WHEREAS, the Wisconsin Department of Natural Resources has issued a permit to the Lake Geneva Wastewater Treatment Plant to discharge under the Wisconsin Pollutant Discharge Elimination System; and

WHEREAS, Chapter NR 208, Wis. Admin. Code, requires that WPDES permitees complete and submit a Compliance Maintenance Annual Report to the Wisconsin Department of Natural Resources each year; and

WHEREAS, the City of Lake Geneva Utility Commission has recently completed a review of the 2021 Compliance Maintenance Annual Report; and

WHEREAS, based on its review of the Groundwater Quality section of the report, has directed staff to continue with the activities outlined in the approved Chloride Source Reduction Measures Plan, which is focused on gaining compliance with Groundwater Enforcement Standards for chloride, as outlined in Chapter NR 140, Wis. Admin. Code, along with the WWTP's WPDES Permit for effluent quality standards.

WHEREAS, based on its review of the Collection Systems section of the report, has directed staff to continue to monitor, evaluate, and report deficiencies with the condition of infrastructure, including all low-pressure force mains.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the City of Lake Geneva Utility Commission does hereby approve the 2021 Compliance Maintenance Annual Report for the Lake Geneva Wastewater Treatment Plant as presented by Utility staff.

BE IT FURTHER RESOLVED that staff has been directed to electronically submit the report to the Wisconsin Department of Natural Resources, as required under Chapter NR 208, Wis. Admin. Code.

Adopted this 20st day of June 2022, on a ____ - ____ vote.

CITY OF LAKE GENEVA
UTILITY COMMISSION

By: ____________________________
Dennis Lyon, President

____
Ald. Hedlund - Secretary

Compliance Maintenance Annual Report

Lake Geneva Wastewater Treatment Plt

Last Updated: 5/25/2022 Reporting For: **2021**

Influent Flow and Loading

1. Monthly Average Flows and BOD Loadings

1.1 Verify the following monthly flows and BOD loadings to your facility.

Influent No. 701	Influent Monthly Average Flow, MGD	x	Influent Monthly Average BOD Concentration mg/L	x	8.34	=	Influent Monthly Average BOD Loading, lbs/day
January	1.0881	x	227	x	8.34	=	2,060
February	1.1015	x	240	x	8.34	=	2,204
March	1.2612	x	209	x	8.34	=	2,194
April	1.0739	x	247	x	8.34	=	2,211
May	1.0381	x	294	x	8.34	=	2,541
June	1.0534	x	298	x	8.34	=	2,614
July	1.1104	x	302	x	8.34	=	2,792
August	1.1065	x	284	x	8.34	=	2,620
September	0.9724	x	272	x	8.34	=	2,207
October	0.9343	x	264	x	8.34	=	2,061
November	0.8754	x	279	x	8.34	=	2,037
December	0.8464	x	302	x	8.34	=	2,129

2. Maximum Monthly Design Flow and Design BOD Loading

2.1 Verify the design flow and loading for your facility.

Design	Design Factor	x	%	=	% of Design
Max Month Design Flow, MGD	2.5	x	90	=	2.25
		x	100	=	2.5
Design BOD, lbs/day	3900	x	90	=	3510
		x	100	=	3900

2.2 Verify the number of times the flow and BOD exceeded 90% or 100% of design, points earned, and score:

	Months of Influent	Number of times flow was greater than 90% of	Number of times flow was greater than 100% of	Number of times BOD was greater than 90% of design	Number of times BOD was greater than 100% of design
January	1	0	0	0	0
February	1	0	0	0	0
March	1	0	0	0	0
April	1	0	0	0	0
May	1	0	0	0	0
June	1	0	0	0	0
July	1	0	0	0	0
August	1	0	0	0	0
September	1	0	0	0	0
October	1	0	0	0	0
November	1	0	0	0	0
December	1	0	0	0	0
Points per each		2	1	3	2
Exceedances		0	0	0	0
Points		0	0	0	0
Total Number of Points					**0**

0

Compliance Maintenance Annual Report

3. Flow Meter

3.1 Was the influent flow meter calibrated in the last year?

● Yes Enter last calibration date (MM/DD/YYYY) 2021-06-01

○ No

If No, please explain:

4. Sewer Use Ordinance

4.1 Did your community have a sewer use ordinance that limited or prohibited the discharge of excessive conventional pollutants ((C)BOD, SS, or pH) or toxic substances to the sewer from industries, commercial users, hauled waste, or residences?

● Yes

○ No

If No, please explain:

4.2 Was it necessary to enforce the ordinance?

○ Yes

● No

If Yes, please explain:

5. Septage Receiving

5.1 Did you have requests to receive septage at your facility?

Septic Tanks	Holding Tanks	Grease Traps
● Yes	● Yes	○ Yes
○ No	○ No	● No

5.2 Did you receive septage at your faclity? If yes, indicate volume in gallons.

Septic Tanks

● Yes 46,600 gallons

○ No

Holding Tanks

● Yes 14,219,925 gallons

○ No

Grease Traps

○ Yes gallons

● No

5.2.1 If yes to any of the above, please explain if plant performance is affected when receiving any of these wastes.

The wastewater treatment facility did not experience any plant performance issues from accepting septage.

6. Pretreatment

6.1 Did your facility experience operational problems, permit violations, biosolids quality concerns, or hazardous situations in the sewer system or treatment plant that were attributable to commercial or industrial discharges in the last year?

○ Yes

● No

If yes, describe the situation and your community's response.

Compliance Maintenance Annual Report

6.2 Did your facility accept hauled industrial wastes, landfill leachate, etc.?

- ○ Yes
- ● No

If yes, describe the types of wastes received and any procedures or other restrictions that were in place to protect the facility from the discharge of hauled industrial wastes.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	**A**

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Lake Geneva Wastewater Treatment Plt

Last Updated: 5/25/2022 Reporting For: **2021**

Effluent Quality and Plant Performance (BOD/CBOD)

1. Effluent (C)BOD Results

1.1 Verify the following monthly average effluent values, exceedances, and points for BOD or CBOD

Outfall No. 001	Monthly Average Limit (mg/L)	90% of Permit Limit > 10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
January	50	45	6	1	0	0
February	50	45	7	1	0	0
March	50	45	8	1	0	0
April	50	45	6	1	0	0
May	50	45	6	1	0	0
June	50	45	7	1	0	0
July	50	45	7	1	0	0
August	50	45	10	1	0	0
September	50	45	7	1	0	0
October	50	45	6	1	0	0
November	50	45	5	1	0	0
December	50	45	6	1	0	0
* Equals limit if limit is <= 10						
Months of discharge/yr				12		
Points per each exceedance with 12 months of discharge					7	3
Exceedances					0	0
Points					0	0
Total number of points						**0**

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge. Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is 12/6 = 2.0

1.2 If any violations occurred, what action was taken to regain compliance?

0

2. Flow Meter Calibration

2.1 Was the effluent flow meter calibrated in the last year?

○ Yes Enter last calibration date (MM/DD/YYYY)

2021-06-01

● No

If No, please explain:

We currently do not have an Effluent flow meter. Per our WPDES permit we use our Influent flow meter for the recording requirements.

3. Treatment Problems

3.1 What problems, if any, were experienced over the last year that threatened treatment?

None.

4. Other Monitoring and Limits

4.1 At any time in the past year was there an exceedance of a permit limit for any other pollutants such as chlorides, pH, residual chlorine, fecal coliform, or metals?

● Yes

○ No

If Yes, please explain:

We exceeded our permit level of 250 mg/L on Effluent Chloride for all 12 months.

4.2 At any time in the past year was there a failure of an effluent acute or chronic whole effluent toxicity (WET) test?

○ Yes

● No

If Yes, please explain:

4.3 If the biomonitoring (WET) test did not pass, were steps taken to identify and/or reduce source(s) of toxicity?

○ Yes

○ No

● N/A

Please explain unless not applicable:

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	**A**

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Lake Geneva Wastewater Treatment Plt

Last Updated: 5/25/2022 Reporting For: **2021**

Effluent Quality and Plant Performance (Total Nitrogen)

1. Effluent Total Nitrogen Results

1.1 Verify the following monthly average effluent values, exceedances, and points for Total N

Outfall No. 001	Monthly Average N Limit (mg/L)	Effluent Monthly Average N (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance
January	10	3.544444444	1	0
February	10	4.225	1	0
March	10	3.822222222	1	0
April	10	2.465	1	0
May	10	2.362	1	0
June	10	2.6075	1	0
July	10	2.2775	1	0
August	10	3.808	1	0
September	10	2.05375	1	0
October	10	2.013333333	1	0
November	10	2.363333333	1	0
December	10	2.655	1	0
Months of Discharge/yr			12	
Points per each exceedance with 12 months of discharge:				**10**
Exceedances				0
Total Number of Points				**0**

0

NOTE: For systems that discharge intermittently to waters of the state, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.
Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is 12/6 = 2.0

1.2 If any violations occurred, what action was taken to regain compliance?

No violations occurred.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	**A**

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Lake Geneva Wastewater Treatment Plt

Last Updated: 5/25/2022 Reporting For: **2021**

Groundwater Quality

1. Groundwater Quality Standards

1.1 At any time in the past year were there Preventative Action Limit (PAL) or Alternative Concentration Limit (ACL) exceedances of public health and welfare parameters in any groundwater monitoring wells downgradient of the discharge location?

- ● Yes
- ○ No

If Yes, please list the exceedances in each downgradient well:

Well's 215,217,218 and 220 had a PAL exceedance for Chlorides all 4 quarters.
Well's 215,217,218 and 220 had a PAL exceedance for TDS all 4 quarters.
Well's 215,217,218 had a PAL exceedance for Nitrite + Nitrate all 4 quarters.
Well 220 had a PAL exceedance for Manganese in the first 3 quarters.

1.2 At any time in the past year were there Enforcement Standard (ES) or ES Alternative Concentration Limit (ACL) exceedances in any groundwater monitoring well downgradient of the discharge location?

- ● Yes (20 points)
- ○ No (If no, proceed to question 1.3)
- ○ N/A - Based on a Department confirmation that the hydrogeologic situation is, in effect, a diffuse surface water discharge system.

If Yes, please list the exceedances in each well:

Well's 215,217,218 and 220 had an ES exceedance for Chlorides in all 4 quarters.
Well 220 had an ES exceedance for Manganese in the 2nd and 3rd quarter.

30

1.3 At any time in the past year were there Enforcement Standard (ES) or ES Alternative Concentration Limit (ACL) exceedances at any point of standards application monitoring well? Point of standards application monitoring wells are those wells used to determine if an ES or ACL has been exceeded at any one or more of the following: 1) Any point of groundwater use; 2) Any point beyond the property boundary on which the facility is located; 3) Any point beyond the design management zone.

- ● Yes (10 points)
- ○ No
- ○ N/A - Based on a Department confirmation that the hydrogeologic situation is, in effect, a diffuse surface water discharge system rather than a discharge system potentially impacting the groundwater beyond a groundwater compliance boundary. In this case the facility may have received an NR 140.28 exemption.

If Yes, please list the exceedances in each well:

Well's 217,218 and 220 are our Compliance Wells for (ESs).
Well's 217,218 and 220 had an ES exceedance for Chlorides in all 4 quarters.
Well 220 had an ES exceedance for Manganese in the 2nd and 3rd quarter.

2. Groundwater Evaluation Report

2.1 Has a comprehensive Groundwater Compliance Evaluation Report been done by either your consultant or the Department ?

- ● Yes Date: 2018-04-12
- ○ No

If yes, what were the findings:

Groundwater Evaluation & Exceedance Report by DNR - A. Hopfensperger: The current groundwater monitoring system adequately surrounds the Lake Geneva WWTF absorption pond/seepage cell land treatment system and there's no need to install additional monitoring points. Based on the evaluation of the data collected from the current monitoring sites, the treatment system does not appear to pose any immediate health, welfare or environmental effect to groundwater in the vicinity of the treatment system.

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Last Updated: 5/25/2022 Reporting For: **2021**

Total Points Generated	30
Score (100 - Total Points Generated)	70
Section Grade	**D**

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Lake Geneva Wastewater Treatment Plt

Last Updated: 5/25/2022

Reporting For: **2021**

Biosolids Quality and Management

1. Biosolids Use/Disposal

1.1 How did you use or dispose of your biosolids? (Check all that apply)

- ☒ Land applied under your permit
- ☐ Publicly Distributed Exceptional Quality Biosolids
- ☐ Hauled to another permitted facility
- ☐ Landfilled
- ☐ Incinerated
- ☐ Other

NOTE: If you did not remove biosolids from your system, please describe your system type such as lagoons, reed beds, recirculating sand filters, etc.

1.1.1 If you checked Other, please describe:

2. Land Application Site

2.1 Last Year's Approved and Active Land Application Sites

2.1.1 How many acres did you have?

894.50 acres

2.1.2 How many acres did you use?

47.2 acres

2.2 If you did not have enough acres for your land application needs, what action was taken?

2.3 Did you overapply nitrogen on any of your approved land application sites you used last year?

- ○ Yes (30 points)
- ● No

0

2.4 Have all the sites you used last year for land application been soil tested in the previous 4 years?

- ● Yes
- ○ No (10 points)
- ○ N/A

3. Biosolids Metals

Number of biosolids outfalls in your WPDES permit:

3.1 For each outfall tested, verify the biosolids metal quality values for your facility during the last calendar year.

Outfall No. 004 - Cake Sludge

Parameter	80% of Limit	H.Q. Limit	Ceiling Limit	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	80% Value	High Quality	Ceiling
Arsenic		41	75			1.5			4		<2.7			<6.3			0	0
Cadmium		39	85			.9			.73		.73			.7			0	0
Copper		1500	4300			860			870		860			840			0	0
Lead		300	840			18			18		15			18			0	0
Mercury		17	57			<.35			<.38		<.44			<.43			0	0
Molybdenum	60		75			6.7			7.3		7			6.1		0		0
Nickel	336		420			34			34		26			41		0		0
Selenium	80		100			5.8			<3.8		<6.5			<15		0		0
Zinc		2800	7500			560			580		590			660			0	0

3.1.1 Number of times any of the metals exceeded the high quality limits OR 80% of the limit for molybdenum, nickel, or selenium = 0

Exceedence Points

- ● 0 (0 Points)

- ○ 1-2 (10 Points)
- ○ > 2 (15 Points)

3.1.2 If you exceeded the high quality limits, did you cumulatively track the metals loading at each land application site? (check applicable box)

- ○ Yes
- ○ No (10 points)
- ● N/A - Did not exceed limits or no HQ limit applies (0 points)
- ○ N/A - Did not land apply biosolids until limit was met (0 points)

3.1.3 Number of times any of the metals exceeded the ceiling limits = 0

Exceedence Points

- ● 0 (0 Points)
- ○ 1 (10 Points)
- ○ > 1 (15 Points)

3.1.4 Were biosolids land applied which exceeded the ceiling limit?

- ○ Yes (20 Points)
- ● No (0 Points)

3.1.5 If any metal limit (high quality or ceiling) was exceeded at any time, what action was taken? Has the source of the metals been identified?

0

4. Pathogen Control (per outfall):

4.1 Verify the following information. If any information is incorrect, use the Report Issue button under the Options header in the left-side menu.

Outfall Number:	**004**
Biosolids Class:	B
Bacteria Type and Limit:	Fecal Coliform
Sample Dates:	01/01/2021 - 03/31/2021
Density:	13,000
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	No
Process:	Aerobic Digestion
Process Description:	7 Discrete samples were taken from the Cake storage barn (004).

Outfall Number:	**004**
Biosolids Class:	B
Bacteria Type and Limit:	Fecal Coliform
Sample Dates:	04/01/2021 - 06/30/2021
Density:	5,900
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	No
Process:	Aerobic Digestion
Process Description:	7 discrete samples were taken from the sludge cake barn (004).

Outfall Number:	**004**
Biosolids Class:	B
Bacteria Type and Limit:	Fecal Coliform
Sample Dates:	07/01/2021 - 09/30/2021
Density:	200
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	No
Process:	Aerobic Digestion
Process Description:	7 discrete samples were taken from the sludge cake barn (004).

Outfall Number:	**004**
Biosolids Class:	B
Bacteria Type and Limit:	Fecal Coliform
Sample Dates:	10/01/2021 - 12/31/2021
Density:	21,000
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	Aerobic Digestion
Process Description:	7 Discrete samples were taken from the Cake storage barn (004).

0

4.2 If exceeded Class B limit or did not meet the process criteria at the time of land application.

4.2.1 Was the limit exceeded or the process criteria not met at the time of land application?

○ Yes (40 Points)

● No

If yes, what action was taken?

5. Vector Attraction Reduction (per outfall):

5.1 Verify the following information. If any of the information is incorrect, use the Report Issue button under the Options header in the left-side menu.

Outfall Number:	**004**
Method Date:	03/31/2021
Option Used To Satisfy Requirement:	Incorporation when land apply
Requirement Met:	Yes
Land Applied:	No
Limit (if applicable):	
Results (if applicable):	

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Outfall Number:	**004**
Method Date:	06/30/2021
Option Used To Satisfy Requirement:	Incorporation when land apply
Requirement Met:	Yes
Land Applied:	No
Limit (if applicable):	
Results (if applicable):	

Outfall Number:	**004**
Method Date:	09/30/2021
Option Used To Satisfy Requirement:	Incorporation when land apply
Requirement Met:	Yes
Land Applied:	No
Limit (if applicable):	
Results (if applicable):	

Outfall Number:	**004**
Method Date:	12/31/2021
Option Used To Satisfy Requirement:	Incorporation when land apply
Requirement Met:	Yes
Land Applied:	Yes
Limit (if applicable):	
Results (if applicable):	

5.2 Was the limit exceeded or the process criteria not met at the time of land application?
- ○ Yes (40 Points)
- ● No

If yes, what action was taken?

0

6. Biosolids Storage

6.1 How many days of actual, current biosolids storage capacity did your wastewater treatment facility have either on-site or off-site?
- ● >= 180 days (0 Points)
- ○ 150 - 179 days (10 Points)
- ○ 120 - 149 days (20 Points)
- ○ 90 - 119 days (30 Points)
- ○ < 90 days (40 Points)
- ○ N/A (0 Points)

6.2 If you checked N/A above, explain why.

0

7. Issues

7.1 Describe any outstanding biosolids issues with treatment, use or overall management:

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Lake Geneva Wastewater Treatment Plt

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Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	**A**

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Lake Geneva Wastewater Treatment Plt

Last Updated: 5/25/2022

Reporting For: **2021**

Staffing and Preventative Maintenance (All Treatment Plants)

1. Plant Staffing 1.1 Was your wastewater treatment plant adequately staffed last year? ● Yes ○ No If No, please explain: Could use more help/staff for: 1.2 Did your wastewater staff have adequate time to properly operate and maintain the plant and fulfill all wastewater management tasks including recordkeeping? ● Yes ○ No If No, please explain:	
2. Preventative Maintenance 2.1 Did your plant have a documented AND implemented plan for preventative maintenance on major equipment items? ● Yes (Continue with question 2) ☐☐ ○ No (40 points)☐☐ If No, please explain, then go to question 3: 2.2 Did this preventative maintenance program depict frequency of intervals, types of lubrication, and other tasks necessary for each piece of equipment? ● Yes ○ No (10 points) 2.3 Were these preventative maintenance tasks, as well as major equipment repairs, recorded and filed so future maintenance problems can be assessed properly? ● Yes ○ Paper file system ○ Computer system ● Both paper and computer system ○ No (10 points)	**0**
3. O&M Manual 3.1 Does your plant have a detailed O&M and Manufacturer Equipment Manuals that can be used as a reference when needed? ● Yes ○ No	
4. Overall Maintenance /Repairs 4.1 Rate the overall maintenance of your wastewater plant. ○ Excellent ● Very good ○ Good ○ Fair ○ Poor Describe your rating:	

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Our plant is originally from 1985 and has had many upgrades done over the years. Upgrades include - digesters, additional aeration, SCADA, lift station control panels and VFDS.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	**A**

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Lake Geneva Wastewater Treatment Plt | Last Updated: 5/25/2022 | Reporting For: **2021**

Operator Certification and Education

1. Operator-In-Charge

1.1 Did you have a designated operator-in-charge during the report year?

● Yes (0 points)

○ No (20 points)

Name:

KENNETH L BAUMAN

Certification No:

32889

0

2. Certification Requirements

2.1 In accordance with Chapter NR 114.56 and 114.57, Wisconsin Administrative Code, what level and subclass(es) were required for the operator-in-charge (OIC) to operate the wastewater treatment plant and what level and subclass(es) were held by the operator-in-charge?

Sub Class	SubClass Description	WWTP	OIC		
		Advanced	OIT	Basic	Advanced
A1	Suspended Growth Processes	X			X
A2	Attached Growth Processes				
A3	Recirculating Media Filters				
A4	Ponds, Lagoons and Natural		X		
A5	Anaerobic Treatment Of Liquid				
B	Solids Separation	X			X
C	Biological Solids/Sludges	X			X
P	Total Phosphorus		X		
N	Total Nitrogen	X			X
D	Disinfection		X		
L	Laboratory	X			X
U	Unique Treatment Systems				
SS	Sanitary Sewage Collection	X	NA	NA	X

2.2 Was the operator-in-charge certified at the appropriate level and subclass(es) to operate this plant? (Note: Certification in subclass SS is required 5 years after permit reissuance.)

● Yes (0 points)

○ No (20 points)

0

3. Succession Planning

3.1 In the event of the loss of your designated operator-in-charge, did you have a contingency plan to ensure the continued proper operation and maintenance of the plant that includes one or more of the following options (check all that apply)?

☒ One or more additional certified operators on staff

☐ An arrangement with another certified operator

☐ An arrangement with another community with a certified operator

☐ An operator on staff who has an operator-in-training certificate for your plant and is expected to be certified within one year

☐ A consultant to serve as your certified operator

☐ None of the above (20 points)

If "None of the above" is selected, please explain:

0

4. Continuing Education Credits

4.1 If you had a designated operator-in-charge, was the operator-in-charge earning Continuing Education Credits at the following rates?

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Lake Geneva Wastewater Treatment Plt

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OIT and Basic Certification: ○ Averaging 6 or more CECs per year. ○ Averaging less than 6 CECs per year. Advanced Certification: ● Averaging 8 or more CECs per year. ○ Averaging less than 8 CECs per year.	

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	**A**

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Lake Geneva Wastewater Treatment Plt

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Financial Management

1. Provider of Financial Information

Name: Josh Gajewski

Telephone: (262) 248-2311 (XXX) XXX-XXXX

E-Mail Address (optional): jgajewski@lgutilities.org

2. Treatment Works Operating Revenues

2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ?

- ● Yes (0 points) ☐☐
- ○ No (40 points)

If No, please explain:

2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised?

Year: 2020

- ● 0-2 years ago (0 points)
- ○ 3 or more years ago (20 points)
- ○ N/A (private facility)

0

2.3 Did you have a special account (e.g., CWFP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system?

- ● Yes (0 points)
- ○ No (40 points)

REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]

3. Equipment Replacement Funds

3.1 When was the Equipment Replacement Fund last reviewed and/or revised?

Year: 2020

- ● 1-2 years ago (0 points)
- ○ 3 or more years ago (20 points)
- ○ N/A

If N/A, please explain:

3.2 Equipment Replacement Fund Activity

3.2.1 Ending Balance Reported on Last Year's CMAR		$ 1,151,813.56
3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)		$ 0.00
3.2.3 Adjusted January 1st Beginning Balance		$ 1,151,813.56
3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	+	$ 668.66

3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*) - $ 0.00

3.2.6 Ending Balance as of December 31st for CMAR Reporting Year $ 1,152,482.22

All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.

3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.

3.3 What amount should be in your Replacement Fund? $ 1,519,000.00

Please note: If you had a CWFP loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the SectionInstructions link under Info header in the left-side menu.

0

3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?

- ○ Yes
- ● No

If No, please explain.

The Utility revised and expanded its ERF inventory in 2020 and planned to deposit necessary funds in 2021 and 2022 to make up for the outstanding depreciation. The Utility plans to revise the ERF again in 2022-23 to account for recent and upcoming equipment replacements.

4. Future Planning

4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?

- ● Yes - If Yes, please provide major project information, if not already listed below.☐☐
- ○ No

Project #	Project Description	Estimated Cost	Approximate Construction Year
1	Construction of fourth oxidation ditch ring and a third secondary clarifier.	2000000	2029
2	Up-sizing of portions of existing east side interceptor to accommodate increased flows from development in the south central and south east areas of the city.	10000000	2029
3	Construction of a new municipal lift station to support development in the south central and south east areas of the city.	3000000	2025
4	Reduction of I&I in collection system, using combination of smoke testing, CCTV, CIP lining and manhole rehabilitation.	175000	2022
5	Installation of new receiving station facilities for hauled waste. This project would relocate the current operation from the seepage cell property and move it to the WWTP campus. Goals of the project include improvements to monitoring the quantity and characteristics of wastes, along with increased site security and reduction of staff time via automation.	975,000	2023

5. Financial Management General Comments

The Utility continues to have a stable revenue stream to fund ongoing O&M costs and has been able to expand deposits into long-range capital funds while increasing the amount of annual capital projects that are completed.

ENERGY EFFICIENCY AND USE

6. Collection System

Compliance Maintenance Annual Report

Lake Geneva Wastewater Treatment Plt

Last Updated: 5/25/2022 Reporting For: **2021**

6.1 Energy Usage

6.1.1 Enter the monthly energy usage from the different energy sources:

COLLECTION SYSTEM PUMPAGE: Total Power Consumed

Number of Municipally Owned Pump/Lift Stations: 8

	Electricity Consumed (kWh)	Natural Gas Consumed (therms)
January	5,461	21
February	5,413	21
March	6,032	21
April	5,414	21
May	4,460	26
June	4,160	25
July	4,473	28
August	4,409	27
September	3,825	22
October	3,149	25
November	3,988	28
December	4,678	25
Total	**55,462**	**290**
Average	**4,622**	**24**

6.1.2 Comments:

6.2 Energy Related Processes and Equipment

6.2.1 Indicate equipment and practices utilized at your pump/lift stations (Check all that apply):

- ☐ Comminution or Screening
- ☐ Extended Shaft Pumps
- ☐ Flow Metering and Recording
- ☐ Pneumatic Pumping
- ☒ SCADA System
- ☒ Self-Priming Pumps
- ☒ Submersible Pumps
- ☒ Variable Speed Drives
- ☐ Other:

6.2.2 Comments:

6.3 Has an Energy Study been performed for your pump/lift stations?

- ● No
- ○ Yes

Year:

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By Whom:

Describe and Comment:

6.4 Future Energy Related Equipment

6.4.1 What energy efficient equipment or practices do you have planned for the future for your pump/lift stations?

Replacement of pumping controls have continued into 2021, which continues to allow for more effective/efficient pumping.

7. Treatment Facility

7.1 Energy Usage

7.1.1 Enter the monthly energy usage from the different energy sources:

TREATMENT PLANT: Total Power Consumed/Month

	Electricity Consumed (kWh)	Total Influent Flow (MG)	Electricity Consumed/ Flow (kWh/MG)	Total Influent BOD (1000 lbs)	Electricity Consumed/ Total Influent BOD (kWh/1000lbs)	Natural Gas Consumed (therms)
January	148,006	33.73	4,388	63.86	2,318	2,252
February	150,719	30.84	4,887	61.71	2,442	2,820
March	156,720	39.10	4,008	68.01	2,304	947
April	155,818	32.22	4,836	66.33	2,349	400
May	146,095	32.18	4,540	78.77	1,855	154
June	159,442	31.60	5,046	78.42	2,033	31
July	159,668	34.42	4,639	86.55	1,845	12
August	149,747	34.30	4,366	81.22	1,844	41
September	148,190	29.17	5,080	66.21	2,238	14
October	153,548	28.96	5,302	63.89	2,403	432
November	145,844	26.26	5,554	61.11	2,387	1,587
December	177,101	26.24	6,749	66.00	2,683	2,815
Total	**1,850,898**	**379.02**		**842.08**		**11,505**
Average	**154,242**	**31.59**	**4,950**	**70.17**	**2,225**	**959**

7.1.2 Comments:

7.2 Energy Related Processes and Equipment

7.2.1 Indicate equipment and practices utilized at your treatment facility (Check all that apply):

☒ Aerobic Digestion
☐ Anaerobic Digestion
☐ Biological Phosphorus Removal
☒ Coarse Bubble Diffusers
☒ Dissolved O2 Monitoring and Aeration Control
☒ Effluent Pumping
☐ Fine Bubble Diffusers

☒ Influent Pumping
☒ Mechanical Sludge Processing
☒ Nitrification
☒ SCADA System
☐ UV Disinfection
☒ Variable Speed Drives
☐ Other:

7.2.2 Comments:

7.3 Future Energy Related Equipment

7.3.1 What energy efficient equipment or practices do you have planned for the future for your treatment facility?

8. Biogas Generation

8.1 Do you generate/produce biogas at your facility?
● No
○ Yes
If Yes, how is the biogas used (Check all that apply):
☐ Flared Off
☐ Building Heat
☐ Process Heat
☐ Generate Electricity
☐ Other:

9. Energy Efficiency Study

9.1 Has an Energy Study been performed for your treatment facility?
● No
○ Yes
☐ Entire facility
Year:
By Whom:
Describe and Comment:
☐ Part of the facility
Year:

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By Whom:

Describe and Comment:

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	**A**

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Lake Geneva Wastewater Treatment Plt

Last Updated: 5/25/2022

Reporting For: **2021**

Sanitary Sewer Collection Systems

1. Capacity, Management, Operation, and Maintenance (CMOM) Program

1.1 Do you have a CMOM program that is being implemented?

● Yes

○ No

If No, explain:

1.2 Do you have a CMOM program that contains all the applicable components and items according to Wisc. Adm Code NR 210.23 (4)?

● Yes

○ No (30 points)

○ N/A

If No or N/A, explain:

1.3 Does your CMOM program contain the following components and items? (check the components and items that apply)

☒ Goals [NR 210.23 (4)(a)]

Describe the major goals you had for your collection system last year:

Our goals continue to be indicated in our CMOM under Key Performance Indicators for the collection system. Due to the rate of development in our City our total manholes and sanitary sewer footage continues to grow. They include Cleaning 20%, Root Control 1-2% and Manhole Inspections 20% of the entire system each year. Working with the Utility Commission to ensure the collection system has a sufficient budget. Increasing Public Relations via our website and mailings about the importance of an efficient collection system has continued.

Did you accomplish them?

● Yes

○ No

If No, explain:

☒ Organization [NR 210.23 (4) (b)]☐☐

Does this chapter of your CMOM include:

☒ Organizational structure and positions (eg. organizational chart and position descriptions)

☒ Internal and external lines of communication responsibilities

☒ Person(s) responsible for reporting overflow events to the department and the public

☒ Legal Authority [NR 210.23 (4) (c)]

What is the legally binding document that regulates the use of your sewer system?

Sewer Service Use of Public Sewers Ordinance

If you have a Sewer Use Ordinance or other similar document, when was it last reviewed and revised? (MM/DD/YYYY) 2017-03-13

Does your sewer use ordinance or other legally binding document address the following:

☒ Private property inflow and infiltration

☒ New sewer and building sewer design, construction, installation, testing and inspection

☒ Rehabilitated sewer and lift station installation, testing and inspection

☒ Sewage flows satellite system and large private users are monitored and controlled, as necessary

☒ Fat, oil and grease control

☒ Enforcement procedures for sewer use non-compliance

☒ Operation and Maintenance [NR 210.23 (4) (d)]

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Does your operation and maintenance program and equipment include the following:

☒ Equipment and replacement part inventories
☒ Up-to-date sewer system map
☒ A management system (computer database and/or file system) for collection system information for O&M activities, investigation and rehabilitation
☒ A description of routine operation and maintenance activities (see question 2 below)
☒ Capacity assessment program
☒ Basement back assessment and correction
☒ Regular O&M training

☒ Design and Performance Provisions [NR 210.23 (4) (e)]☐☐

What standards and procedures are established for the design, construction, and inspection of the sewer collection system, including building sewers and interceptor sewers on private property?

☒ State Plumbing Code, DNR NR 110 Standards and/or local Municipal Code Requirements
☒ Construction, Inspection, and Testing
☐ Others:

0

☒ Overflow Emergency Response Plan [NR 210.23 (4) (f)]☐☐

Does your emergency response capability include:

☒ Responsible personnel communication procedures
☒ Response order, timing and clean-up
☒ Public notification protocols
☒ Training
☒ Emergency operation protocols and implementation procedures

☒ Annual Self-Auditing of your CMOM Program [NR 210.23 (5)]☐☐

☐ Special Studies Last Year (check only those that apply):

☐ Infiltration/Inflow (I/I) Analysis
☐ Sewer System Evaluation Survey (SSES)
☐ Sewer Evaluation and Capacity Managment Plan (SECAP)
☐ Lift Station Evaluation Report
☐ Others:

2. Operation and Maintenance

2.1 Did your sanitary sewer collection system maintenance program include the following maintenance activities? Complete all that apply and indicate the amount maintained.

Cleaning	24.40	% of system/year
Root removal	1.81	% of system/year
Flow monitoring	0	% of system/year
Smoke testing	0	% of system/year
Sewer line televising	11.06	% of system/year
Manhole inspections	21.07	% of system/year
Lift station O&M	24	# per L.S./year
Manhole rehabilitation	0.06	% of manholes rehabbed
Mainline rehabilitation	0	% of sewer lines rehabbed

Private sewer inspections	0	% of system/year
Private sewer I/I removal	0	% of private services
River or water crossings	0	% of pipe crossings evaluated or maintained

Please include additional comments about your sanitary sewer collection system below:

We had 22 Manhole structures grouted for I/I.
We had 62 Manhole structures (chimneys/barrels) lined with cement / Strong Seal for increased structural integrity and to prevent future I/I from coming into the MH structure where applied.

3. Performance Indicators

3.1 Provide the following collection system and flow information for the past year.

25.57	Total actual amount of precipitation last year in inches
37	Annual average precipitation (for your location)
56	Miles of sanitary sewer
8	Number of lift stations
0	Number of lift station failures
0	Number of sewer pipe failures
9	Number of basement backup occurrences
17	Number of complaints
	Average daily flow in MGD (if available)
	Peak monthly flow in MGD (if available)
	Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

0.00	Lift station failures (failures/year)
0.00	Sewer pipe failures (pipe failures/sewer mile/yr)
0.00	Sanitary sewer overflows (number/sewer mile/yr)
0.16	Basement backups (number/sewer mile)
0.30	Complaints (number/sewer mile)
	Peaking factor ratio (Peak Monthly:Annual Daily Avg)
	Peaking factor ratio (Peak Hourly:Annual Daily Avg)

4. Overflows

LIST OF SANITARY SEWER (SSO) AND TREATMENT FACILITY (TFO) OVERFLOWS REPORTED **				
	Date	Location	Cause	Estimated Volume
None reported				

** If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.

5. Infiltration / Inflow (I/I)

5.1 Was infiltration/inflow (I/I) significant in your community last year?

○ Yes

● No

If Yes, please describe:

5.2 Has infiltration/inflow and resultant high flows affected performance or created problems in your collection system, lift stations, or treatment plant at any time in the past year?

- ○ Yes
- ● No

If Yes, please describe:

5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:

2021 was a drier year in comparison to 2020 for total precipitation. We were able to still identify areas of concern (I/I) through our Manhole inspection program and prioritized them in our Manhole Rehab Program.

5.4 What is being done to address infiltration/inflow in your collection system?

We were able to have our contractor perform manhole rehab to 22 manhole structures that were having I/I issues with. They grouted up all areas in question to stop future I/I from coming in to the sanitary sewer at these locations.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	**A**

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Reporting For: **2021**

Grading Summary

WPDES No: 0021130

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Influent	A	4	3	12
BOD/CBOD	A	4	10	40
Nitrogen	A	4	7	28
Groundwater	D	1	7	7
Biosolids	A	4	5	20
Staffing/PM	A	4	1	4
OpCert	A	4	1	4
Financial	A	4	1	4
Collection	A	4	3	12
TOTALS			**38**	**131**
GRADE POINT AVERAGE (GPA) = 3.45				

Notes:
A = Voluntary Range (Response Optional)
B = Voluntary Range (Response Optional)
C = Recommendation Range (Response Required)
D = Action Range (Response Required)
F = Action Range (Response Required)

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Lake Geneva Wastewater Treatment Plt

Last Updated: 5/25/2022

Reporting For: **2021**

Resolution or Owner's Statement

Name of Governing Body or Owner: Lake Geneva Utility Commission

Date of Resolution or Action Taken: 2022-06-20

Resolution Number:

Date of Submittal:

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR SECTIONS (Optional for grade A or B. Required for grade C, D, or F):

Influent Flow and Loadings: Grade = A

Effluent Quality: BOD: Grade = A

Effluent Quality: Nitrogen: Grade = A

Groundwater: Grade = D

The Lake Geneva WWTP historically has been unable to meet Groundwater Enforcement Standards for Chlorides (250 mg/L), and there is not a treatment process in place currently to remove chlorides from effluent waters.
The Utility continued with initiatives outlined in its Source Reduction Measures and was able to reduce chloride concentrations by an additional 2% or 6 mg/L in 2020. Based on the most recent Groundwater Evaluation performed by DNR pertaining to the data collected from current monitoring sites, the treatment system does not appear to pose any immediate health, welfare or environmental effect to groundwater in the vicinity of the treatment system. The Utility's goal to reach GES compliance by the end of its current WPDES permit term, ending June 30, 2023.

Biosolids Quality and Management: Grade = A

Staffing: Grade = A

Operator Certification: Grade = A

Financial Management: Grade = A

Collection Systems: Grade = A
(Regardless of grade, response required for Collection Systems if SSOs were reported)

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL GRADE POINT AVERAGE AND ANY GENERAL COMMENTS
(Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00)

Compliance Maintenance Annual Report

Lake Geneva Wastewater Treatment Plt	Last Updated: 5/25/2022	Reporting For: **2021**

G.P.A. = 3.45

Lake Geneva Utility Commission

2021 Consumer Confidence Report Data

PWS ID: 26500661

The Lake Geneva Utility Commission is pleased to provide you with this year's Annual Water Quality Report. If you would like to know more about the information contained in this report, please contact Water Superintendent Jeff Ecklund at (262) 248-2311.

To learn more about the Commission, please visit our website at www.lgutilitycommission.com or attend one of our regularly scheduled Commission meetings held on the third Monday of each month at 4:00PM at City Hall, 626 Geneva Street, Lake Geneva, WI.

Este informe contiene informacion importante acerca de su agua potable. Haga que alguien lo traduzca para usted, o hable con alguien que lo entienda.

Dlaim ntawv tshaabzu nuav muaj lug tseemceeb heev nyob rua huv kws has txug cov dlej mej haus. Kuas ib tug paab txhais rua koj, los nrug ib tug kws paub lug thaam.

Lake Geneva Utility Commission
P.O. Box 187 - 361 W. Main Street
Lake Geneva, WI 53147

Like us on Facebook!

Health Information

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's safe drinking water hotline (800-426-4791).

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune systems disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. EPA/CDC guidelines on appropriate means to lessen the risk of infection by cryptosporidium and other microbial contaminants are available from the Environmental Protection Agency's safe drinking water hotline (800-426-4791).

Sources of Water

Source ID	Source	Depth (in feet)	Status
2	Groundwater	205	Active
3	Groundwater	95	Active
4	Groundwater	106	Active
5	Groundwater	103	Active

To obtain a summary of the source water assessment please contact Water Superintendent Jeff Ecklund at (262) 248-2311.

Educational Information

The sources of drinking water, both tap water and bottled water, include rivers, lakes, streams, ponds, reservoirs, springs and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity. Contaminants that may be present in source water include:

- Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations and wildlife.
- Inorganic contaminants, such as salts and metals, which can be naturally- occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining or farming.
- Pesticides and herbicides, which may come from a variety of sources such as agriculture, urban stormwater runoff and residential uses.
- Organic chemical contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff and septic systems.
- Radioactive contaminants, which can be naturally occurring or be the result of oil and gas production and mining activities.

In order to ensure that tap water is safe to drink, EPA prescribes regulations that limit the amount of certain contaminants in water provided by public water systems. FDA regulations establish limits for contaminants in bottled water, which shall provide the same protection for public health.

Definitions

Term	Definition
AL	Action Level: The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.
MCL	Maximum Contaminant Level: The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.
Level 1 Assessment	A Level 1 assessment is a study of the water system to identify potential problems and determine, if possible, why total coliform bacteria have been found in our water system.
Level 2 Assessment	A Level 2 assessment is a very detailed study of the water system to identify potential problems and determine, if possible, why an E. coli MCL violation has occurred or why total coliform bacteria have been found in our water system, or both, on multiple occasions.
MCLG	Maximum Contaminant Level Goal: The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.
MFL	Million fibers per liter
MRDL	Maximum residual disinfectant level: The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
MRDLG	Maximum residual disinfectant level goal: The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
mrem/year	Millirems per year (a measure of radiation absorbed by the body)
NTU	Nephelometric Turbidity Units
pCi/l	Picocuries per liter (a measure of radioactivity)
ppm	Parts per million, or milligrams per liter (mg/l)
ppb	Parts per billion, or micrograms per liter (ug/l)
ppt	Parts per trillion, or nanograms per liter
ppq	Parts per quadrillion, or picograms per liter
TCR	Total Coliform Rule
TT	Treatment Technique: A required process intended to reduce the level of a contaminant in drinking water.

Detected Contaminants

Your water was tested for many contaminants last year. We are allowed to monitor for some contaminants less frequently than once a year. The tables list only those contaminants which were detected in your water. If a contaminant was detected last year, it will appear in the tables without a sample date. If the contaminant was not monitored last year, but was detected within the last 5 years, the result will appear in the tables along with the sample date.

Health Effect for any contaminants with MCL Violations/Action Level Exceedances

Contaminant Health Effects—LEAD

Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.

Additional Health Information

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. Lake Geneva Utility Commission is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Disinfection Byproducts:

Contaminant (units)	Site	MCL	MCLG	Level Found	Range	Sample Date (if prior to 2021)	Violation	Typical Source of Contaminant
HAA5 (ppb)	DBP1	60	60	11	11		No	By-product of drinking water chlorination
TTHM (ppb)	DBP1	80	0	24.6	24.6		No	By-product of drinking water chlorination

Inorganic Contaminants:

Contaminant (units)	Site	MCL	MCLG	Level Found	Range	Sample Date (if prior to 2021)	Violation	Typical Source of Contaminant
ARSENIC (ppb)		10	n/a	0	0 - 0	6/9/2020	No	Erosion of natural deposits; Runoff from orchards; Runoff from glass and electronics production wastes
BARIUM (ppm)		2	2	0.120	0.110 - 0.120	6/9/2020	No	Discharge of drilling wastes; Discharge from metal refineries; Erosion of natural deposits
FLUORIDE (ppm)		4	4	0.8	0.8 - 0.8	6/9/2020	No	Erosion of natural deposits; Water additive which promotes strong teeth; Discharge from fertilizer and aluminum factories
NICKEL (ppb)		100		1.2000	0.8500 - 1.2000	6/9/2020	No	Nickel occurs naturally in soils, ground water and surface waters and is often used in electroplating, stainless steel and alloy products
NITRATE (N03-N) (ppm)		10	10	0.98	0.98		No	Runoff from fertilizer use; Leaching from septic tanks, sewage; Erosion of natural deposits
SELENIUM		50	50	1	0 - 1	6/9/2020	No	Discharge from petroleum and metal refineries; Erosion of natural deposits; Discharge from mines
SODIUM (ppm)		n/a	n/a	43.00	32.00 - 43.00	6/9/2020	No	n/a

Contaminant (units)	Action Level	MCLG	90th Percentile Level Found	# of Results	Sample Date (if prior to 2021)	Violation	Typical Source of Contaminant
COPPER (ppm)	AL=1.3	1.3	0.77	1 of 20 results were above the action level.	8/5/2020	No	Corrosion of household plumbing systems; Erosion of natural deposits; Leaching from wood preservatives
LEAD (ppb)	AL=15	0	4.90	0 of 20 results were above the action level.	7/28/2020	No	Corrosion of household plumbing systems; Erosion of natural deposits

Radioactive Contaminants:

Contaminant (units)	Site	MCL	MCLG	Level Found	Range	Sample Date (if prior to 2021)	Violation	Typical Source of Contaminant
GROSS ALPHA, EXCL. R & U (pCi/l)		15	0	0.6	0.0 - 0.6	6/9/2020	No	Erosion of natural deposits
COMBINED URANIUM (ug/l)		30	0	0.4	0.3 - 0.4	6/9/2020	No	Erosion of natural deposits

Contaminants with a Health Advisory Level or a Secondary Maximum Contaminant Level

The following table lists contaminants which were detected in your water and that have either a Health Advisory Level (HAL) or a Secondary Maximum Contaminant Level (SMCL), or both. **There are no violations for detections of contaminants that exceed HAL's, Groundwater Standards or SMCL's.** SMCL's are levels that do not present health concerns and do not represent health standards, but may pose aesthetic problems such as objectionable taste, odor or color. HAL's are levels at which concentrations of the contaminant present a health risk and may require a system to post a public notice.

Contaminant (units)	SMCL (ppm)	HAL (ppm)	Level Found	Range	Sample Date (if prior to
Chloride (ppm)	250		90	84.00—90.00	7/26/2017
Manganese	0.05	0.3	0.03	0.00—0.03	7/26/2017
Silver (ppm)	0.1	0.05	0.00	0.00—0.00	7/26/2017
Zinc (ppm)	5		0.01	0.00—0.01	7/26/2017

Contaminant	Typical Source of Contaminant
Chloride	Runoff/leaching from natural deposits, road salt, water softeners
Manganese	Leaching from natural deposits
Silver	Runoff from industrial wastes
Zinc	Runoff/leaching from natural deposits, industrial wastes

MISSION STATEMENT

Our mission is to endeavor to provide all Lake Geneva Citizens with cost effective, prompt, high quality municipal services.

Lake Geneva Utility Commission

MUNICIPAL WATER AND WASTEWATER SERVICES

361 W Main Street
P.O. Box 187
Lake Geneva, WI 53147
262-248-2311
www.lgutilitycommission.com

Dennis Lyon – President
Josh Gajewski – Utility Director
Jeff Ecklund – Water Superintendent
Ken Bauman – Wastewater Superintendent

TO: Lake Geneva Utility Commission
FROM: Josh Gajewski, Utility Director
SUBJECT: Notice of Violation – Ordinance 78-252 – 1121 S Lakeshore Dr. – Unit #5

BACKGROUND

In 2010 the Utility completed a public improvement project to install a municipal sewer main and water main to the Shore Acres Development in the 1100 block of S Lakeshore Dr. As part of that project special assessments were levied against the benefitting properties for the sanitary sewer improvements, and a deferred connection timeline was authorized.

Since that time, the Owner of 1121 S Lakeshore Dr. - Unit #5 has paid their assessment for the associated improvements in full. During a review of our files, the Utility staff noted that the property had not yet been connected to the sanitary sewer main, and contact was initiated in March via letter through Standard US Mail. In early May, the Utility had not yet heard from the Owner, so we drafted a second letter and sent it via certified mail, receiving confirmation of delivery from USPS in mid-May.

In the May letter, the Utility outlined a 30-day requirement to establish a connection to the sanitary sewer main, as well as the process to request an alternative date for installation, should they feel it was difficult to comply with that timeline. To date, the Utility has not yet heard back from the Owner regarding the connection to the utility main, nor has a request for additional time to have the work completed at a later date been received.

CURRENT ACTION

Staff recently requested a review by the City Attorney, specifically related to the authority outlined in Sec. 78-252 and Sec. 78-227of the City Code of Ordinance. Additionally, staff has requested legal opinion relating to the statutory authority the Utility may be able to exercise or guidance that can be provided for the notification and authority requiring the connection of the subject property to the sanitary sewer system.

REQUESTED ACTION

Staff requests authorization from the Utility Commission, pending final review by the City Attorney, to issue a Notice of Violation to the Owner of the property located at 1121 S Lakeshore Dr. – Unit #5, and, further authorizing the Utility Director to exercise the appropriate authority to cause for the connection of the subject property to the sanitary sewer system.

City of Lake Geneva, WI
Friday, June 17, 2022

Chapter 78. Utilities

ARTICLE III. SEWER SERVICE

DIVISION 2. USE OF PUBLIC SEWERS

Sec. 78-252. Sewer connection required.

[Code 1992, § 13.51(7); amended 3-13-2017 by Ord. No. 17-04]

All owners of property to which sanitary sewers are available, as determined by the Director of Utilities, shall connect with the sanitary sewer system and properly abandon their private disposal system. At such time as the Director of Utilities determines that sewer service is available, he shall serve a notice upon the owner of the property to make the connection to the sanitary sewer within 30 days from the date of the notice. If the owner finds it difficult to comply with the terms of the notice, he shall file with the Director of Utilities a statement from a licensed plumber or other person authorized to do such work that such property owner has contracted to have such work done within a stated period of time, not to exceed six months from the expiration of the thirty-day period set forth in the notice.

City of Lake Geneva, WI
Friday, June 17, 2022

Chapter 78. Utilities

ARTICLE III. SEWER SERVICE

DIVISION 1. GENERALLY

Sec. 78-227. Violations of article; penalties.

[Code 1992, § 13.65; amended 3-13-2017 by Ord. No. 17-04]

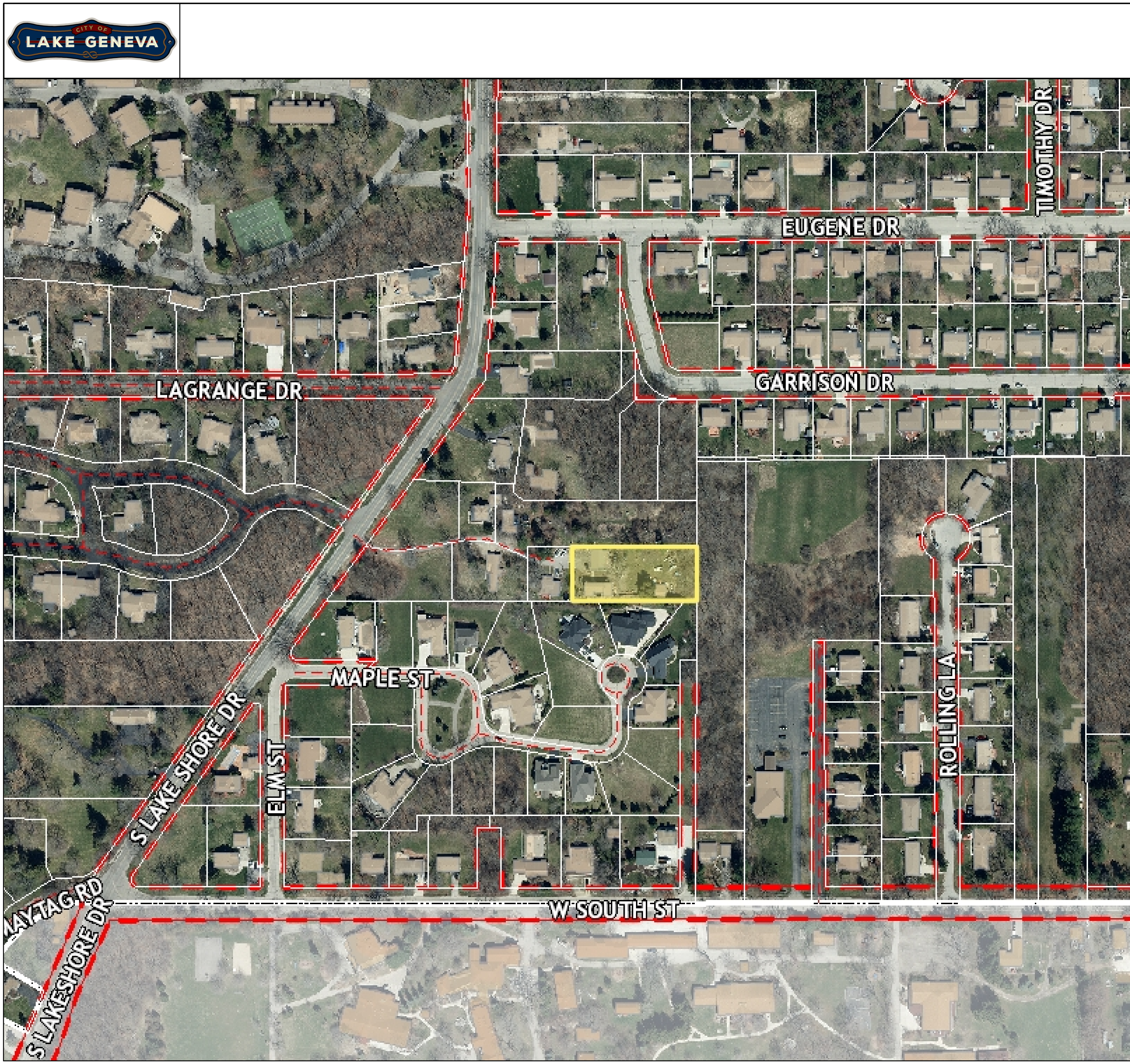
(a) Written notice of violations. Any person found to be violating any provision of this article shall be declared to be creating a public nuisance and shall be served by the Utility Commission with a written notice stating the nature of the violation and providing a reasonable time for the satisfactory correction thereof. The offender shall, within the period of time stated in such notice, permanently cease all violations.

(b) Abatement of nuisance without notice. If the Director of Utilities determines that a public nuisance exists within the City and that there is great and immediate danger to the wastewater collection and treatment facilities or the public health, safety, peace, morals or decency, the Director may cause the same to be abated and charge the cost thereof to the owner, occupant or person causing, permitting or maintaining the nuisance, as the case may be.

(c) Accidental discharge. Any person found to be responsible for accidentally allowing a deleterious discharge into the sewer system which causes damage to the wastewater collection and treatment facility, and/or receiving body of water shall, in addition to a forfeiture, pay an amount to cover any damage, both values to be established by the Director of Utilities.

(d) Continued violations. Any person who shall continue any violation beyond the notice time limit provided in Subsection **(a)** of this section shall, upon conviction, forfeit not more than $500, together with the costs of prosecution. In default of payment of such forfeiture and costs, such violator shall be imprisoned in the county jail for a period not to exceed 30 days. Each day in which a violation is continued beyond the notice time limit in Subsection **(a)** of this section shall be deemed a separate offense.

(e) Liability to City for losses. Any person violating any provisions of this article shall become liable to the City for any expense, loss or damage occasioned by reason of such violation which the City may suffer as a result.



Legend

Street Names

Private Roads

County Municipalities

Tax Parcels (Air Photo)

Parks

Alley

Right-Of-Way

Hydrology

ETZ

Building Footprints

City Limits

Data on this map may or may not be accurate, current, or otherwise reliable. For reference only.

Notes

Add Notes

0 188.08 376.2

Feet

 06/17/2022