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 19, 2023 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 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 15, 2023 as prepared and distributed
5. Acknowledgement of Correspondence
6. Approval of May 2023 Financials
7. Approval of May 2023 Bills
8. Directors Report
9. Presentation of 2022 Lake Geneva Utility Commission Annual Financial Report and Management Letter by Brian Anderson, CPA – Wipfli LLP
10. Discussion/Action on proposed utility easement for Everstream GLC Holding Company LLC at 1003 Host Drive PIN – ZYUP00145C
11. Discussion/Action on Payment Request #3 for the Pine Tree Lane & Mariane Terrace Improvement Project prepared by Asphalt Contractors Inc.
12. Discussion/Action on estimate of probable construction costs for utility-related improvements along the WisDOT STH 50 project corridor
13. Discussion/Action on 2022 Compliance Maintenance Annual Report and Resolution 2023-01
14. Adjourn

Lake Geneva Utility Commission Minutes
Lake Geneva Utility Commission Meeting
Monday May 15, 2023, 4:00pm
Council Chambers, City Hall – 626 Geneva St

THIS MEETING WAS HELD IN PERSON

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

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

Staff in Attendance – Gajewski

Public in Attendance: Vistas of Lake Geneva representatives: Dave Patzelt, Chad Pollard, Ryan Cardinal & Mike Pantano. Kapur representatives: Naomi Rauch & Greg Governatori.

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.
Chad Pollard of Clair Law spoke on behalf of the Vistas of Lake Geneva regarding agenda item #9, giving a history of the project and stating the reasons why the variance is being requested.

Approve Utility Commission Minutes from April 17, 2023, as prepared and distributed
Nord/Binn motion to approve. Passed 6-0.

Acknowledgement of Correspondence
Gajewski stated that he had received communication from Chad Pollard of Clair Law in regard to the request from Vistas of Lake Geneva which is in the packets.

Approval of April 2023 Financials
Howell/Stanczak motion to approve. Passed 6-0.

Approval of April 2023 Bills
Binn/Klein motion to approve. Passed 6-0

Directors Report
Gajewski gave an overview of the submitted Directors Report and an update on the Pine Tree/Mariane Terrace project.
Binn/Howell motion to approve. Passed 6-0.

Discussion/Action on a request for support in a petition for a variance and easement filed by Clair Law on behalf of the Shodeen Group for the Vistas of Edgewood Subdivision
Gajewski explained this situation from the Utility's point of view. All the curb stops for this development have been located outside of the right of way or outside of the approved easements in the outlots. There have been multiple meetings between the City staff, the Engineers and Shodeen's representatives regarding this issue and what the possible solutions are. Gajewski explained the different options and why he is recommending that the curb stops, and curb boxes be relocated to the proper areas by the date that coincides with the sunset of the approved PIP. Last week, the curb stops on Sierra Court & Vista Court were relocated to the right of way by the Shodeen developers ahead of tonight's meeting.
Nord/Stanczak motion to suspend the rules and allow Naomi Rauch from Kapur Engineering to speak. Passed 6-0.

Rauch said she wanted to clarify some of the items in the letter from Clair Law included in the packet and explained what she believed the language referenced in terms of the Development Agreement. She also stated that she did not agree with all the statements in the letter and read out some areas of the Development Agreement that state that all national and state laws & codes need to be adhered to.

Gajewski was asked to restate what his recommendation is. He restated that he feels that the Developer needs to relocate the curb boxes and curb stops into the right of way or the approved easement in the outlots. The PIP does have a sunset timeframe in it that says that if all the improvements are not made within the sunset time period, the PIP is no longer valid, and the Developer would need to submit a new one. The long-term outlook of having curb boxes on private property is problematic for the Utility, especially if the property owners have landscaping around a curb box that needs to be dug up and replaced. The Utility would then be required to return the landscaping to it's original state at it's own cost.

Chad Pollard of Clair Law stated the reasons why he feels that moving the curb boxes would be a hardship on the Developer. He feels that they can stipulate that homeowners do not landscape in these areas. He stated that they are not blaming anyone for this situation, but they want to avoid digging up something that could be solved with an easement. They want to seek a variance from the State with the City's support.

Discussion followed.

Howell/Binn motion to accept staff's recommendation to approve the relocation of the curb stops and curb boxes to the public right of ways and / or previously approved easement areas within the Vistas of Edgewood Development, to be completed by the date that coincides with the sunset of the approved Precise Implementation Plan and Development Agreement.

Discussion/Action on Payment Request #2 for the Mariane Terrace & Pine Tree Lane Improvement Project prepared by Asphalt Contractors Inc

Gajewski explained that this pay request is made up of Utility only costs and also some shared costs with Public Works. With 5% retainage the cost to the Utility is $174,799.39 which staff recommend be approved.

Stanczak/Howell motion to approve. Passed 6-0.

Discussion on the 2022 Consumer Confidence Report submittal

Gajewski explained that this is an annual report that the DNR requires us to publish for our customers that includes our water quality test results. It has been published in the local paper and is available on our website, in our office, at City Hall and in the Public Library. He explained that was a violation as we missed the time window for some of the tests but the tests were performed and notice of the violation and the test results are in the CCR. We are also required to perform a retest for those contaminants this year.

No action taken – discussion only.

Discussion/Action on potential utility improvement projects along CTH H

Gajewski explained that the County is planning to repave a stretch of Cty Hwy H from E Geneva Square to George St. We are looking at abandoning a section of duplicate water main on Sheridan Springs Rd. MSA have used the existing water model to determine if this would affect fire flow. Gajewski explained their findings. Gajewski would like to get engineering estimates to see what the cost of this project may be and bring it back in June or July. If the Commission is onboard, we would go back to the County and let them know that we would like to do this in conjunction with their repaving project. Discussion followed. The Commission feel that Gajewski should continue fact finding and their job would be to review the costs once we have them and determine if it makes financial sense. No action taken.

Discussion/Action on preliminary Chloride Source Reduction Measures Plan
Gajewski explained that we have a Wisconsin Pollutant Discharge Elimination Permit (WPDES) granted by the WI DNR that runs for five years. The current permit was issued in 2018 and will be up for renewal in June. As part of the existing permit, we were required to draft a Chloride Source Reduction Measures plan. We are bound by the Groundwater Enforcement Standards because we discharge to groundwater at the seepage cells. Our chloride levels are above the acceptable levels of 250mg/l, primarily because we do not treat to remove chlorides from our effluent. When homeowners use softeners, the wastewater that discharges to our system includes chlorides and because we don't treat for that and treating for it is a major expense, the DNR's solution is to encourage removal at the source. Gajewski explained all the ways we tried to reduce chlorides with our last renewal including talking with the top 30 users of our system to see if there were things they could do to help. We are also tightening up the collection system to reduce the infiltration of groundwater, but this actually makes the chloride problem worse since the solution to pollution is dilution! With the renewal this year we are planning to distribute a customer survey to get feedback and also build an inventory of customers who have water softeners and how many of them are time based or on demand. We do currently have a rebate program in place to offer a financial incentive to customers who switch out a time-based regeneration softener to an on demand one. Most new water softeners are now on demand so the next step would be to look at offering a high efficiency (low salt use) softener incentive. We could also incentivize the use of non-ion exchange equipment because those do not use salt at all. Approximately 3800 of our 4800 customers are residential so these customers are more than likely going to be the focus of upcoming programs. The other option would be to ask the city to create an ordinance that does not allow the use of water softeners but this is a very dramatic measure to take at this point. DNR staff have said that the preliminary Chloride Source Reduction Measures Plan that we have put together for our renewal this year is good enough to be included as part of the formal permit if approved by the Commission which is why it is on the agenda today. Discussion was had regarding the difference between the types of water softener and Gajewski said that we haven't historically tracked incoming chlorides, only effluent chlorides. The two areas of incoming chlorides are road salt and water softener regeration. Discussion was had regarding the type of financial incentives that would need to be offered and the financial impact of that. Discussion was also had on creating an ordinance that says newly constructed homes would be required to fit only high efficiency water softeners.
No action taken.

Lyon/Stanczak motion to go into closed session pursuant to Wis. Stat. 19.85 (1)(e) deliberating or negotiating the purchasing of public property, investing in public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.

The Commission convened into closed session on a roll call vote at 5:20pm.

Nord/Klein motion to return to open session pursuant to Wis. Stat. 19.85 (2) and take action on any items discussed in closed session.

The Commission reconvened into open session on a roll call vote at 5:30pm.

Howell/Binn motion to direct staff to get an appraisal of the parcels in question. Approved 6-0.

Adjourn
Howell/Binn motion to adjourn at 5:32pm.

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

ITEM 6

LAKE GENEVA UTILITY COMMISSION

BUDGET COMPARISON THRU: 5 / 2023

FUND 61 - WASTEWATER UTILITY

REVENUES	Current Period	YTD	2023 Budget	YTD vs Budget	YTD % of Budget *41.7%*	Prior YTD 2022	Prior YTD 5 Year Avg.
INTEREST EARNED	25,146	107,287	69,600	37,687	154.15%	4,544	6,687
CUSTOMER SALES	26,490	531,617	2,104,937	-1,573,320	25.26%	518,200	487,946
OTHER REVENUE	1,407	6,196	11,225	-5,029	55.20%	4,403	3,562
CAPITAL CONTRIBUTIONS	13,055	31,705	205,150	-173,445	15.45%	45,506	57,666
TOTAL REVENUES	**66,099**	**676,804**	**2,390,912**	**-1,714,108**	**28.31%**	**572,652**	**555,862**
EXPENSES							
TOTAL OUTSIDE SERVICES	22,144	107,882	408,455	-300,573	26.41%	105,839	104,230
TOTAL OPERATING EXPENSES	5,421	15,555	45,550	-29,995	34.15%	11,707	10,522
TOTAL INSURANCE	0	8,423	29,450	-21,027	28.60%	7,321	5,413
TOTAL SALARY & BENEFITS	48,931	266,192	668,150	-401,958	39.84%	235,248	222,181
TOTAL LAB SUPPLIES	3,578	13,456	21,250	-7,794	63.32%	16,587	8,237
TOTAL MISCELLANEOUS EXPENSE	0	92	1,000	-908	9.21%	59	309
TOTAL MAINTENANCE	20,295	66,202	301,600	-235,398	21.95%	13,222	45,509
TOTAL OPERATION & MAINTENANCE EXPENSES	**100,370**	**477,801**	**1,475,455**	**-997,654**	**32.38%**	**389,983**	**396,401**
REVENUES OVER O&M EXPENSES	**-34,271**	**199,003**	**915,457**	**-716,454**		**182,669**	**159,460**
TOTAL CAPITAL OUTLAY	-89	14,537	1,324,700	-1,310,163	1.10%	110,397	59,786
REVENUES OVER TOTAL EXPENSES	**-34,182**	**184,466**	**-409,243**	**593,709**		**72,272**	**99,674**
TOTAL CASH TRANSFERS	25,127	577,518	-413,250	990,768	-139.75%	786,536	428,975
NET CHANGE IN CASH BALANCE	**-59,308**	**-393,051**	**4,007**	**-397,058**		**-714,264**	**-329,301**

FUND CASH AND INVESTMENT SUMMARY	Opening Balance	Period Activity	Ending Balance
Wastewater Utility Fund Cash	251,848	-6,725	245,123
LGIP #10 - Capital Project Fund	3,088,792	13,148	3,101,940
LGIP #11 - Debt Service Fund	0	0	0
LGIP #12 - Impact Fee Fund	1,283,789	5,465	1,289,254
LGIP #13 - Equipment Replacement Fund	1,530,298	6,514	1,536,813
TOTAL WASTEWATER CASH AND INVESTMENT	**6,154,728**	**18,402**	**6,173,130**

LAKE GENEVA UTILITY COMMISSION

BUDGET COMPARISON THRU: 5 / 2023

FUND 62 - WATER UTILITY

REVENUES	Current Period	YTD	2023 Budget	YTD vs Budget	YTD % of Budget *41.7%*	Prior YTD 2022	Prior YTD 5 Year Avg.
INTEREST EARNED	14,324	61,067	61,200	-133	99.78%	2,469	3,990
CUSTOMER SALES	18,200	443,946	1,833,474	-1,389,528	24.21%	449,354	430,851
OTHER REVENUE	116,937	256,659	306,498	-49,839	83.74%	246,141	225,186
CAPITAL CONTRIBUTIONS	11,830	29,744	185,900	-156,156	16.00%	41,236	51,376
TOTAL REVENUES	**161,291**	**791,417**	**2,387,072**	**-1,595,655**	**33.15%**	**739,199**	**711,402**
EXPENSES							
TOTAL SOURCE OF SUPPLY - OPERATION	4,049	23,612	69,850	-46,238	33.80%	22,009	21,143
TOTAL SOURCE OF SUPPLY - MAINTENANCE	1,128	6,391	66,500	-60,109	9.61%	3,329	3,348
TOTAL PUMPING EXPENSE - OPERATION	5,817	26,900	83,500	-56,600	32.22%	24,936	24,546
TOTAL PUMPING EXPENSE - MAINTENANCE	462	3,802	45,950	-42,148	8.27%	1,637	12,226
TOTAL WATER TREATMENT - OPERATION	4,381	33,383	116,900	-83,517	28.56%	34,417	35,320
TOTAL WATER TREATMENT - MAINTENANCE	4,953	33,961	76,000	-42,039	44.69%	28,687	34,239
TOTAL TRANS. & DISTRIBUTION - OPERATION	5,306	25,188	63,900	-38,712	39.42%	18,278	16,852
TOTAL TRANS. & DISTRIBUTION - MAINTENANCE	10,429	69,216	194,150	-124,934	35.65%	90,507	61,484
TOTAL CUSTOMER ACCOUNTS	5,492	31,992	76,025	-44,033	42.08%	27,469	25,989
TOTAL ADMIN & GENERAL OPERATIONS	41,314	207,558	463,540	-255,982	44.78%	174,492	150,752
TOTAL OTHER EXPENSES	25,000	125,000	310,000	-185,000	40.32%	125,000	112,683
TOTAL OPERATION & MAINTENANCE EXPENSES	**108,331**	**587,004**	**1,566,315**	**-979,311**	**37.48%**	**550,760**	**498,583**
REVENUES OVER O&M EXPENSES	**52,960**	**204,413**	**820,757**	**-616,344**		**188,439**	**212,819**
TOTAL CAPITAL OUTLAY	185,818	381,064	576,000	-194,936	66.16%	10,846	104,805
REVENUES OVER TOTAL EXPENSES	**-132,858**	**-176,650**	**244,757**	**-421,407**		**177,593**	**108,014**
TOTAL CASH TRANSFERS	14,323	330,608	241,600	89,008	136.84%	493,416	204,781
NET CHANGE IN CASH BALANCE	**-147,181**	**-507,258**	**3,157**	**-510,415**		**-315,823**	**-96,766**

FUND CASH AND INVESTMENT SUMMARY	Opening Balance	Period Activity	Ending Balance
Water Utility Fund Cash	249,654	-142,775	106,879
LGIP #1 - Capital Project Fund	1,933,550	8,231	1,941,780
LGIP #2 - Impact Fee Fund	634,013	2,699	636,712
LGIP #3 - Equipment Replacement Fund	797,349	3,394	800,743
TOTAL WATER FUND CASH AND INVESTMENT	**3,614,566**	**-128,452**	**3,486,114**

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				
280954000023	06/02/2023	HASKINS ST SEWER PLANT	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	14,368.32
Total ALLIANT ENERGY:				14,368.32
WIPFLI				
2274741	05/16/2023	2023 AUDIT SERVICES	61-00-00-52660 OUTSIDE SERVICES EMPLOYED	3,350.00
Total WIPFLI:				3,350.00
DAHM ENTERPRISES INC				
1799	05/26/2023	SPRING BIO-SOLIDS-APPLICATI	61-00-00-52950 BIO-MASS HAUL/REMOVE (SLUDGE)	11,970.00
Total DAHM ENTERPRISES INC:				11,970.00
AMAZON CAPITAL SERVICES				
89C4-APR 202	05/01/2023	BUSINESS PRIME MEMBERSHI	61-00-00-53100 OFFICE SUPPLIES EXPENSE	102.56
89C4-APR 202	05/01/2023	CANON DESKTOP CALCULATO	61-00-00-53100 OFFICE SUPPLIES EXPENSE	53.49
Total AMAZON CAPITAL SERVICES:				156.05
UNITED LABORATORIES				
INV379667	05/26/2023	SOLAR SOLVENT & GLASS CLE	61-00-00-93700 MAINT-VEHICLES & EQUIP	239.10
INV379667	05/26/2023	LIFT/ZYME	61-00-00-93800 MAINT-LIFT STATIONS	9,632.40
INV379667	05/26/2023	COLLECTION SYS MAINT (ROO	61-00-00-93810 MAINT-MAINS	1,796.22
Total UNITED LABORATORIES:				11,667.72
FAIRWYN SB INC				
FAIRWYNSB05	05/31/2023	REFUND-OVERPYMT OF IMAPC	61-00-00-99005 CAP CNTRBTNS-IMPACT FEES	5,968.00
Total FAIRWYN SB INC:				5,968.00
Total 61:				47,480.09
62				
ASPHALT CONTRACTORS INC				
19995004-2	03/31/2023	PINE TREE/MARIANE TER-PYM	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	174,799.39
Total ASPHALT CONTRACTORS INC:				174,799.39
MARTELLE WATER TREATMENT				
25146	05/18/2023	SODIUM HYPOCHLORITE	62-00-00-60200 CHEMICALS	1,374.14
Total MARTELLE WATER TREATMENT:				1,374.14
ALLIANT ENERGY				
576425000023	06/02/2023	MAIN ST ENGINE ROOM	62-00-00-62300 PUMPING POWER PURCHASED	5,212.16

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total ALLIANT ENERGY:				5,212.16
MARTELLE WATER TREATMENT				
25146	05/18/2023	HYDROFLUOSILICIC ACID, CHL	62-00-00-64100 CHEMICALS	6,469.03
Total MARTELLE WATER TREATMENT:				6,469.03
AMAZON CAPITAL SERVICES				
89C4-APR 202	05/01/2023	BUSINESS PRIME MEMBERSHI	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	102.55
89C4-APR 202	05/01/2023	CANON DESKTOP CALCULATO	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	53.48
Total AMAZON CAPITAL SERVICES:				156.03
WIPFLI				
2274741	05/16/2023	2023 AUDIT SERVICES	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	3,350.00
Total WIPFLI:				3,350.00
FAIRWYN SB INC				
FAIRWYNSB05	05/31/2023	REFUND-OVERPYMT OF IMAPC	62-00-00-99005 CAP CONTRIBUTIONS-IMPACT FEES	5,408.00
Total FAIRWYN SB INC:				5,408.00
Total 62:				196,768.75
Grand Totals:				244,248.84

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				
HOME DEPOT				
7172400	04/05/2023	RETURN SECURITY CABLE-NE	61-00-00-10700 CONSTRUCTION WORK IN PROCESS	89.78-
Total HOME DEPOT:				89.78-
NORTHERN LAKE SERVICE INC				
2306478	05/12/2023	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	293.79
2307410	05/26/2023	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	293.79
2308180	06/08/2023	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	293.79
2308270	06/09/2023	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	293.79
Total NORTHERN LAKE SERVICE INC:				1,175.16
WE ENERGIES				
4576431673	05/09/2023	HASKINS ST WWTF-SEWER PL	61-00-00-52500 UTILITY-GAS-PLANT	170.76
4576689492	05/09/2023	HASKINS ST WEST BLDG-STOR	61-00-00-52500 UTILITY-GAS-PLANT	51.61
4577476541	05/09/2023	HASKINS ST DEWATERING BLD	61-00-00-52500 UTILITY-GAS-PLANT	49.66
4575451953	05/08/2023	EDGEWOOD DR LIFT STN	61-00-00-52505 UTILITY-GAS-COLLECTION SYSTEM	10.67
4580088700	05/11/2023	LAGRANGE DR LIFT STN	61-00-00-52505 UTILITY-GAS-COLLECTION SYSTEM	18.71
4581206103	05/12/2023	BIG FOOT LIFT STATION	61-00-00-52505 UTILITY-GAS-COLLECTION SYSTEM	11.75
4611237257	06/08/2023	EDGEWOOD DR LIFT STN	61-00-00-52505 UTILITY-GAS-COLLECTION SYSTEM	12.06
Total WE ENERGIES:				325.22
ALLIANT ENERGY				
143875000023	06/01/2023	191 HASKINS ST DEWATER BLD	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	280.69
280954000023	06/02/2023	HASKINS ST SEWER PLANT	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	14,368.32
507753000023	06/01/2023	361 W MAIN ST SIGN	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	19.08
974671000023	06/01/2023	361 MAIN ST HALLWAY	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	84.18
055361000023	06/01/2023	361 MAIN ST CC LIFT	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	74.26
141180000023	06/01/2023	LAGRANGE DR LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	164.51
277971000023	06/01/2023	MARIANE TER LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	36.27
307955000023	06/01/2023	MAXWELL ST LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	29.36
327113000023	06/01/2023	BAYVIEW DR LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	41.19
599411000023	06/01/2023	361 STATE ROAD 120 BIG FOOT	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	265.54
962961000023	06/01/2023	EDGEWOOD DR LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	188.25
Total ALLIANT ENERGY:				15,551.65
WIPFLI				
2274741	05/16/2023	2023 AUDIT SERVICES	61-00-00-52660 OUTSIDE SERVICES EMPLOYED	3,350.00
Total WIPFLI:				3,350.00
DAHM ENTERPRISES INC				
1799	05/26/2023	SPRING BIO-SOLIDS-APPLICATI	61-00-00-52950 BIO-MASS HAUL/REMOVE (SLUDGE)	11,970.00
Total DAHM ENTERPRISES INC:				11,970.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
AMAZON CAPITAL SERVICES				
89C4-APR 202	05/01/2023	BUSINESS PRIME MEMBERSHI	61-00-00-53100 OFFICE SUPPLIES EXPENSE	102.56
89C4-APR 202	05/01/2023	CANON DESKTOP CALCULATO	61-00-00-53100 OFFICE SUPPLIES EXPENSE	53.49
Total AMAZON CAPITAL SERVICES:				156.05
CHARTER COMMUNICATIONS				
012395105112	05/11/2023	MAY INTERNET SERVICE	61-00-00-53100 OFFICE SUPPLIES EXPENSE	109.98
Total CHARTER COMMUNICATIONS:				109.98
MARTIN BUSINESS GROUP				
1297036	05/20/2023	SERVICE CONTRACT/COPIES	61-00-00-53100 OFFICE SUPPLIES EXPENSE	112.54
Total MARTIN BUSINESS GROUP:				112.54
AT&T				
262248865605	05/13/2023	MAY 2023 MONTHLY TELEPHO	61-00-00-53110 TELEPHONE EXPENSE	114.74
Total AT&T:				114.74
AT&T LONG DISTANCE				
816988240-4	05/04/2023	262-248-0589 MAR	61-00-00-53110 TELEPHONE EXPENSE	2.11
Total AT&T LONG DISTANCE:				2.11
FIRST NATIONAL BANK OF OMAHA				
554328631142	04/24/2023	VONAGE PHONE SVC 4/23/2023	61-00-00-53110 TELEPHONE EXPENSE	132.90
554328631442	05/24/2023	VONAGE PHONE SVC 5/23/2023	61-00-00-53110 TELEPHONE EXPENSE	132.90
Total FIRST NATIONAL BANK OF OMAHA:				265.80
US CELLULAR				
0578149851	05/04/2023	WWTF MONTHLY PHONE BILL	61-00-00-53110 TELEPHONE EXPENSE	103.10
Total US CELLULAR:				103.10
PITNEY BOWES GLOBAL LEASE				
3317524592	05/30/2023	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	05/31/2023	BOX #187 - ANNUAL BOX RENT	61-00-00-53120 POSTAGE	124.00
USPS060723	06/07/2023	2023 BULK POSTAGE PERMIT #	61-00-00-53120 POSTAGE	1,500.00
Total UNITED STATES POST OFFICE:				1,624.00
FIRST NATIONAL BANK OF OMAHA				
527048730989	04/07/2023	HOTEL-WRWA CONF LACROSS	61-00-00-53310 MEALS, LODGING, ETC	1,109.06
554173431151	04/24/2023	OP CERT RENEWALS-DNR	61-00-00-53320 CONFERENCES & SCHOOL	.90
554173431151	04/24/2023	OP CERT RENEWALS DNR	61-00-00-53320 CONFERENCES & SCHOOL	45.00
Total FIRST NATIONAL BANK OF OMAHA:				1,154.96
BUMPER TO BUMPER AUTO PARTS				
662-473470	06/07/2023	FEELER GAUGE-SHOP TOOLS	61-00-00-53500 OPERATIONS TOOLS & EQUIP	7.09

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total BUMPER TO BUMPER AUTO PARTS:				7.09
HOME DEPOT				
1022492	04/11/2023	NOZZLES, WALL MOUNT LADD	61-00-00-53500 OPERATIONS TOOLS & EQUIP	97.79
2010132	05/30/2023	WORK LIGHT FOR TRUCK	61-00-00-53500 OPERATIONS TOOLS & EQUIP	20.97
9022028	05/23/2023	SPOTLIGHT & TAPE MEASURE	61-00-00-53500 OPERATIONS TOOLS & EQUIP	31.94
Total HOME DEPOT:				150.70
BUMPER TO BUMPER AUTO PARTS				
662-472416	05/11/2023	DEF-BOBCAT	61-00-00-53510 OPERATIONS-EQUIPMENT	22.19
Total BUMPER TO BUMPER AUTO PARTS:				22.19
FIRST NATIONAL BANK OF OMAHA				
054101930986	04/07/2023	BLAZER GAS-WRWA CONF 4/7/	61-00-00-53520 OPERATIONS-VEHICLES	30.35
554328631172	04/27/2023	ROD - RECORDS SEARCH	61-00-00-53990 MISCELLANEOUS EXPENSE	2.50
Total FIRST NATIONAL BANK OF OMAHA:				32.85
WI DEPT OF NATURAL RESOURCES				
265003750-20	05/21/2023	ANNUAL ENVIRONMENTAL FEE	61-00-00-54100 LAB CERTIFICATION EXPENSE	2,497.71
Total WI DEPT OF NATURAL RESOURCES:				2,497.71
HACH COMPANY				
13591505	05/22/2023	BOD BOTTLES-LAB TESTING	61-00-00-64000 LABORATORY SUPPLIES	3,578.04
Total HACH COMPANY:				3,578.04
NCL OF WISCONSIN				
488105	06/01/2023	ACID/CLEANER-LAB SUPPLIES	61-00-00-64000 LABORATORY SUPPLIES	436.00
Total NCL OF WISCONSIN:				436.00
EQUIPMENT DEPOT WISCONSIN INC				
01S5887820	06/01/2023	FORKLIFT CERT/RECERT UTILI	61-00-00-92300 OUTSIDE SERVICES EMPLOYED	260.00
Total EQUIPMENT DEPOT WISCONSIN INC:				260.00
KAPUR & ASSOCIATES INC				
119425	09/02/2023	SYSTEM MAPS-PROF SVCS 4/1	61-00-00-92300 OUTSIDE SERVICES EMPLOYED	31.50
Total KAPUR & ASSOCIATES INC:				31.50
RUEKERT & MIELKE INC				
146735	05/23/2023	IMPACT FEE-TECHNICAL MEMO	61-00-00-92300 OUTSIDE SERVICES EMPLOYED	2,407.30
Total RUEKERT & MIELKE INC:				2,407.30
SECURIAN FINANCIAL GROUP				
JUNE 2023 LIF	05/12/2023	JUN 2023 LIFE INS	61-00-00-92630 LIFE INSURANCE EXPENSE	10.11
Total SECURIAN FINANCIAL GROUP:				10.11

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
HOME DEPOT				
1022492	04/11/2023	FIX MOUNT BUTTON PHOTO C	61-00-00-93501 MAINT-HEADWORKS BLDG	39.96
Total HOME DEPOT:				39.96
DUNN LUMBER				
1400717	05/11/2023	DIGESTER BLDG-BASEMENT S	61-00-00-93502 MAINT-DIGESTER & AER/TRANS BLD	146.99
Total DUNN LUMBER:				146.99
HOME DEPOT				
1022492	04/11/2023	THERMAL PHOTOCONTROLS	61-00-00-93507 MAINT-DEWATERING-B/PRESS BLDG	27.96
Total HOME DEPOT:				27.96
GREGG MARTIN INSTRUMENTATION				
44167	05/10/2023	ANNUAL BACKFLOW TESTING	61-00-00-93601 MAINT-HEADWORKS EQUIP	460.80
Total GREGG MARTIN INSTRUMENTATION:				460.80
HOME DEPOT				
6250681	05/26/2023	ADAPTERS & VALVES-PROCES	61-00-00-93603 MAINT-PROCESS EQUIP	35.88
Total HOME DEPOT:				35.88
ALFA LAVAL				
283031087	06/02/2023	SEALS & SENSOR-BELT PRESS	61-00-00-93607 MAINT-DEWATERING-B/PRESS EQUIP	1,027.41
Total ALFA LAVAL:				1,027.41
DUNN LUMBER				
1398055	05/09/2023	BELT PRESS O RING-BLET PRE	61-00-00-93607 MAINT-DEWATERING-B/PRESS EQUIP	.50
Total DUNN LUMBER:				.50
HD SUPPLY INC				
INV00007856	05/10/2023	O2 SENSOR-PORTABLE GAS D	61-00-00-93700 MAINT-VEHICLES & EQUIP	260.71
Total HD SUPPLY INC:				260.71
ITU ABSORB TECH INC				
8132323	05/25/2023	SHOP RAGS	61-00-00-93700 MAINT-VEHICLES & EQUIP	32.88
Total ITU ABSORB TECH INC:				32.88
UNITED LABORATORIES				
INV379667	05/26/2023	SOLAR SOLVENT & GLASS CLE	61-00-00-93700 MAINT-VEHICLES & EQUIP	239.10
Total UNITED LABORATORIES:				239.10
DUNN LUMBER				
1399687	05/10/2023	NUTS/BOLTS-BIG FOOT LS MAI	61-00-00-93800 MAINT-LIFT STATIONS	3.18
Total DUNN LUMBER:				3.18
PATS SERVICES INC				
976183	05/08/2023	BIG FOOTLS-PUMP-FLOODED	61-00-00-93800 MAINT-LIFT STATIONS	1,665.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total PATS SERVICES INC:				1,665.00
S.J. ELECTRO SYSTEMS LLC (SJE)				
CD99482416	05/30/2023	BIG FOOT LS MAINT-ELEC SENI	61-00-00-93800 MAINT-LIFT STATIONS	815.48
Total S.J. ELECTRO SYSTEMS LLC (SJE):				815.48
SABEL MECHANICAL LLC				
230295	05/11/2023	BIG FOOT LS-PUMP PULL - INS	61-00-00-93800 MAINT-LIFT STATIONS	1,560.25
Total SABEL MECHANICAL LLC:				1,560.25
UNITED LABORATORIES				
INV379667	05/26/2023	LIFT/ZYME	61-00-00-93800 MAINT-LIFT STATIONS	9,632.40
Total UNITED LABORATORIES:				9,632.40
HOME DEPOT				
1510834	04/11/2023	COLL SYS TANK MAINT (DEAD	61-00-00-93810 MAINT-MAINS	71.15
Total HOME DEPOT:				71.15
UNITED LABORATORIES				
INV379667	05/26/2023	COLLECTION SYS MAINT (ROO	61-00-00-93810 MAINT-MAINS	1,796.22
Total UNITED LABORATORIES:				1,796.22
ALLIANT ENERGY				
252422000023	06/01/2023	E STATE ROAD 50 GATE	61-00-00-93820 MAINT-RECEIVING STATION	18.13
054885000023	06/01/2023	E STATE ROAD 50 SEEPAGE	61-00-00-93830 MAINT-SEEPAGE CELLS/POND	145.51
Total ALLIANT ENERGY:				163.64
FAIRWYN SB INC				
FAIRWYNSB05	05/31/2023	REFUND-OVERPYMT OF IMAPC	61-00-00-99005 CAP CNTRBTNS-IMPACT FEES	5,968.00
Total FAIRWYN SB INC:				5,968.00
Total 61:				69,393.05
62				
ASPHALT CONTRACTORS INC				
19995004-2	03/31/2023	PINE TREE/MARIANE TER-PYM	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	174,799.39
Total ASPHALT CONTRACTORS INC:				174,799.39
CORE & MAIN LP				
S736308	05/11/2023	4" X 1" TAPPING SADDLES	62-00-00-15000 MATERIAL-SUPPLIES	164.71
Total CORE & MAIN LP:				164.71
PIONEER MOBILE				
PIONEER0531	05/31/2023	REFUND OF BILLED WATER ME	62-00-00-15000 MATERIAL-SUPPLIES	140.00
Total PIONEER MOBILE:				140.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
DIXON ENGINEERING INC				
23-0557	06/05/2023	ATT-HOST CD REVIEW	62-00-00-23830 DEPOSITS	1,850.00
Total DIXON ENGINEERING INC:				1,850.00
PIONEER MOBILE				
PIONEER0531	05/31/2023	REFUND OF BILLED WATER ME	62-00-00-23840 STATE SALES TAX	7.70
Total PIONEER MOBILE:				7.70
MARTELLE WATER TREATMENT				
25146	05/18/2023	SODIUM HYPOCHLORITE	62-00-00-60200 CHEMICALS	1,374.14
Total MARTELLE WATER TREATMENT:				1,374.14
ALLIANT ENERGY				
145511000023	06/01/2023	361 MAIN ST WELL 2	62-00-00-60300 MISC EXPENSES & UTILITY	1,486.99
327391000023	06/01/2023	WAVERLY ST WELL 4	62-00-00-60300 MISC EXPENSES & UTILITY	565.16
348370000023	06/01/2023	WAVERLY ST WELL 3	62-00-00-60300 MISC EXPENSES & UTILITY	505.79
972745000023	06/01/2023	HASKINS ST WELL 5	62-00-00-60300 MISC EXPENSES & UTILITY	1,059.24
Total ALLIANT ENERGY:				3,617.18
FIRST NATIONAL BANK OF OMAHA				
554173431192	04/28/2023	WDNR WATER USE ANNUAL FE	62-00-00-60300 MISC EXPENSES & UTILITY	125.00
554173431192	04/28/2023	WDNR WATER USE ANNUAL FE	62-00-00-60300 MISC EXPENSES & UTILITY	3.13
Total FIRST NATIONAL BANK OF OMAHA:				128.13
WE ENERGIES				
4577441202	05/09/2023	WAVERLY ST WELLHOUSE #4	62-00-00-60300 MISC EXPENSES & UTILITY	23.28
4584693652	05/16/2023	HASKINS ST WELLHOUSE #5	62-00-00-60300 MISC EXPENSES & UTILITY	35.83
Total WE ENERGIES:				59.11
ALLIANT ENERGY				
347962000023	06/01/2023	DODGE ST BOOSTER	62-00-00-62300 PUMPING POWER PURCHASED	186.54
576425000023	06/02/2023	MAIN ST ENGINE ROOM	62-00-00-62300 PUMPING POWER PURCHASED	5,212.16
717061000023	06/01/2023	1401 CENTER ST BOOSTER	62-00-00-62300 PUMPING POWER PURCHASED	398.48
Total ALLIANT ENERGY:				5,797.18
WE ENERGIES				
4576189783	05/09/2023	WATER DEPT MAIN BLDG	62-00-00-62300 PUMPING POWER PURCHASED	191.05
4578005355	05/10/2023	CENTER ST BOOSTER STN	62-00-00-62300 PUMPING POWER PURCHASED	19.97
Total WE ENERGIES:				211.02
DUNN LUMBER				
1419064	05/31/2023	CENTER ST BOOSTER PRZ VAL	62-00-00-63300 MAINT PUMPING EQUIP	62.68
Total DUNN LUMBER:				62.68
SMITH ECOLOGICAL SYSTEMS COMPANY				
24296	05/16/2023	CHLORINE BOOST PUMP REPL	62-00-00-63300 MAINT PUMPING EQUIP	823.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total SMITH ECOLOGICAL SYSTEMS COMPANY:				823.00
MARTELLE WATER TREATMENT				
25146	05/18/2023	HYDROFLUOSILICIC ACID, CHL	62-00-00-64100 CHEMICALS	6,469.03
Total MARTELLE WATER TREATMENT:				6,469.03
ALLIANT ENERGY				
974671000023	06/01/2023	361 MAIN ST HALLWAY	62-00-00-64200 LABOR & EXPENSES (LAB)	84.17
Total ALLIANT ENERGY:				84.17
HD SUPPLY INC				
INV00038152	06/09/2023	LAB SUPP-KIMWIPES, CHLORI	62-00-00-64200 LABOR & EXPENSES (LAB)	415.64
Total HD SUPPLY INC:				415.64
IDEXX DISTRIBUTION CORP				
3130221602	06/02/2023	COLISURE MEDIA-LAB	62-00-00-64200 LABOR & EXPENSES (LAB)	1,013.01
Total IDEXX DISTRIBUTION CORP:				1,013.01
NORTHERN LAKE SERVICE INC				
2303639	04/03/2023	2023 ANNUAL DRINKING WATE	62-00-00-64200 LABOR & EXPENSES (LAB)	1,937.69
2306670	05/15/2023	MANGANESE MONTHLLY	62-00-00-64200 LABOR & EXPENSES (LAB)	42.91
Total NORTHERN LAKE SERVICE INC:				1,980.60
WI STATE LABORATORY OF HYGIENE				
744047	05/31/2022	MONTHLY FLUORIDE SPLIT SA	62-00-00-64200 LABOR & EXPENSES (LAB)	28.00
Total WI STATE LABORATORY OF HYGIENE:				28.00
HOME DEPOT				
5024618	04/27/2023	ELECTRICAL BRACKETING RES	62-00-00-64300 MISC EXPENSE	93.62
6021101	05/16/2023	JUNCT BOX, COUPLING, ADAP	62-00-00-64300 MISC EXPENSE	39.63
Total HOME DEPOT:				133.25
DUNN LUMBER				
1413639	05/24/2023	CORNER BRACES RES #3	62-00-00-65200 MAINT WATER TREATMENT EQUIP	7.76
Total DUNN LUMBER:				7.76
GREGG MARTIN INSTRUMENTATION				
44167	05/10/2023	ANNUAL BACKFLOW TESTING	62-00-00-65200 MAINT WATER TREATMENT EQUIP	180.40
44168	05/10/2023	BACKFLOW VALVE TESTING, T	62-00-00-65200 MAINT WATER TREATMENT EQUIP	441.20
Total GREGG MARTIN INSTRUMENTATION:				621.60
ALLIANT ENERGY				
098433000023	06/01/2023	750 WILD RIDGE DR WATER TO	62-00-00-66100 MAINT OPS-STANDPIPES	156.67
520171000023	06/01/2023	1887 DODGE ST TOWER	62-00-00-66100 MAINT OPS-STANDPIPES	36.58
Total ALLIANT ENERGY:				193.25

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
DUNN LUMBER				
1427686	06/08/2023	PRESSURE WASHER SOAP	62-00-00-66500 MISC EXPENSE LICENSE & TOOLS	17.63
1428149	06/08/2023	HACKSAW BLADES	62-00-00-66500 MISC EXPENSE LICENSE & TOOLS	6.05
Total DUNN LUMBER:				23.68
HOME DEPOT				
5023270	04/17/2023	DRILL TAP SET	62-00-00-66500 MISC EXPENSE LICENSE & TOOLS	10.47
5024569	04/27/2023	TORQUE WRENCH & BATTERIE	62-00-00-66500 MISC EXPENSE LICENSE & TOOLS	112.84
74411	04/12/2023	FUEL BLOWER	62-00-00-66500 MISC EXPENSE LICENSE & TOOLS	179.00
8025516	05/04/2023	SHOP VAC FILTERS	62-00-00-66500 MISC EXPENSE LICENSE & TOOLS	57.94
14700	05/12/2023	CONCRETE ADHESIVE & MATT	62-00-00-67200 RESERVOIR & STANDPIPES	92.89
15144	05/22/2023	CONCRETE GRINDER TOOLS-R	62-00-00-67200 RESERVOIR & STANDPIPES	46.94
7314617	05/25/2023	CEMENT & GRINDING TOOLS-R	62-00-00-67200 RESERVOIR & STANDPIPES	168.06
9022736	04/13/2023	LOCK SET, RESERVOIR # 3 HAT	62-00-00-67200 RESERVOIR & STANDPIPES	24.44
Total HOME DEPOT:				692.58
DORNER COMPANY				
506237	06/07/2023	CENTER ST BOOSTER-SCHED	62-00-00-67300 MAINT OF MAINS & VALVES	2,498.00
Total DORNER COMPANY:				2,498.00
HOME DEPOT				
220001	05/02/2023	SERVICE REPAIR/LANDSCAPE-	62-00-00-67500 MAINT SERVICES & CURB BOX	69.94
5024569	04/27/2023	GRASS SEED-LANDSCAPING	62-00-00-67500 MAINT SERVICES & CURB BOX	149.94
Total HOME DEPOT:				219.88
SCHMITZ READY MIX INC				
1042753-IN	05/16/2023	1562 LAKE SHORE-LEAD SERVI	62-00-00-67500 MAINT SERVICES & CURB BOX	1,424.00
Total SCHMITZ READY MIX INC:				1,424.00
WELDERS SUPPLY CO				
10359611	05/08/2023	CO2 GAS FREEZE KIT SERVICE	62-00-00-67500 MAINT SERVICES & CURB BOX	82.36
Total WELDERS SUPPLY CO:				82.36
UNITED STATES POST OFFICE				
BOX# 187_202	05/31/2023	BOX #187 - ANNUAL BOX RENT	62-00-00-90200 METER READING EXPENSE	124.00
USPS060723	06/07/2023	2023 BULK POSTAGE PERMIT #	62-00-00-90300 RECORDS & COLLECTION EXPENSE	1,500.00
Total UNITED STATES POST OFFICE:				1,624.00
AMAZON CAPITAL SERVICES				
89C4-APR 202	05/01/2023	BUSINESS PRIME MEMBERSHI	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	102.55
89C4-APR 202	05/01/2023	CANON DESKTOP CALCULATO	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	53.48
Total AMAZON CAPITAL SERVICES:				156.03
AT&T				
262248865605	05/13/2023	MAY 2023 MONTHLY TELEPHO	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	114.74
Total AT&T:				114.74

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
AT&T LONG DISTANCE				
816988240-4	05/04/2023	262-248-8617 MAR	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	1.17
Total AT&T LONG DISTANCE:				1.17
CAPITAL ONE				
073130715211	05/10/2023	CREDIT A/C 601510-COFFEE, C	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	78.50
Total CAPITAL ONE:				78.50
CHARTER COMMUNICATIONS				
010682405212	05/21/2023	WATER MAY INTERNET	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	119.98
Total CHARTER COMMUNICATIONS:				119.98
FIRST NATIONAL BANK OF OMAHA				
554173431151	04/24/2023	OP CERT RENEWALS-DNR	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	.90
554173431151	04/24/2023	OP CERT RENEWALS DNR	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	45.00
554328631142	04/24/2023	VONAGE PHONE SVC 4/23/2023	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	132.90
554328631442	05/24/2023	VONAGE PHONE SVC 5/23/2023	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	132.90
Total FIRST NATIONAL BANK OF OMAHA:				311.70
MARTIN BUSINESS GROUP				
1297036	05/20/2023	SERVICE CONTRACT/COPIES	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	112.55
Total MARTIN BUSINESS GROUP:				112.55
PITNEY BOWES GLOBAL LEASE				
3317524592	05/30/2023	POSTAGE METER LEASE ACCT	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	86.52
Total PITNEY BOWES GLOBAL LEASE:				86.52
US CELLULAR				
0578149851	05/04/2023	WATER MONTHLY PHONE BILL	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	191.47
Total US CELLULAR:				191.47
WISCONN VALLEY MEDIA GROUP				
119595-1	05/10/2023	CCR NOTICES	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	231.43
Total WISCONN VALLEY MEDIA GROUP:				231.43
CLEAN WATER ENGINEERING LLC				
1029	06/01/2023	CROSS CONNECTION INSPECT	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	2,697.00
Total CLEAN WATER ENGINEERING LLC:				2,697.00
EQUIPMENT DEPOT WISCONSIN INC				
01S5887820	06/01/2023	FORKLIFT CERT/RECERT UTILI	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	395.00
Total EQUIPMENT DEPOT WISCONSIN INC:				395.00
KAPUR & ASSOCIATES INC				
118957	05/09/2023	SURVEY REVIEW-WTP-SVCS 4/	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	127.00
119425	09/02/2023	SYSTEM MAPS-PROF SVCS 4/1	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	31.50

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total KAPUR & ASSOCIATES INC:				158.50
RUEKERT & MIELKE INC				
146735	05/23/2023	IMPACT FEE-TECHNICAL MEMO	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	2,407.30
Total RUEKERT & MIELKE INC:				2,407.30
WIPFLI				
2274741	05/16/2023	2023 AUDIT SERVICES	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	3,350.00
Total WIPFLI:				3,350.00
SECURIAN FINANCIAL GROUP				
JUNE 2023 LIF	05/12/2023	JUN 2023 LIFE INS	62-00-00-92630 LIFE INSURANCE EXPENSE	12.91
Total SECURIAN FINANCIAL GROUP:				12.91
FIRST NATIONAL BANK OF OMAHA				
554328631172	04/27/2023	ROD - RECORDS SEARCH	62-00-00-93000 MISCELLANEOUS GENERAL EXP	2.50
Total FIRST NATIONAL BANK OF OMAHA:				2.50
FASTENAL COMPANY				
WIELK176803	05/01/2023	SS WASHERS NUTS/BOLTS	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	9.20
Total FASTENAL COMPANY:				9.20
HALVERSON OVERHEAD DOOR CO				
15683	04/19/2023	BRICK GARAGE DOOR OPENE	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	445.00
Total HALVERSON OVERHEAD DOOR CO:				445.00
HOME DEPOT				
1224054	04/21/2023	GRASS, MULCH, BUSHES, DIRT	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	280.79
1224123	04/21/2023	LANDSCAPE MULCH-TREATME	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	60.00
7025647	05/05/2023	PARTS-STREET SIGN LIGHTING	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	50.32
8014382	05/04/2023	STREET SIGN LIGHTING-AUGE	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	78.20
8022187	05/24/2023	HERBICIDE TREATMENT PLANT	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	30.94
9014353	05/03/2023	WEED KILLER-PLANT MAINT G	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	29.97
Total HOME DEPOT:				530.22
FAIRWYN SB INC				
FAIRWYNSB05	05/31/2023	REFUND-OVERPYMT OF IMAPC	62-00-00-99005 CAP CONTRIBUTIONS-IMPACT FEES	5,408.00
Total FAIRWYN SB INC:				5,408.00
Total 62:				223,364.77
Grand Totals:				292,757.82

Asphalt Contractors < 174,799.39 >
Pay App #2
Approved 5/15/2023 117,958.43

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 2023 Director's Report

OPERATIONS UPDATE

WATER OPERATIONS

The work for the Pine Tree and Mariane Improvement Project has continued with final adjustments to utility work, curbing, driveways, and grading. Paving is anticipated to start the week of June 19th, with landscaping restoration work to commence thereafter.

Compliance sampling for lead and copper testing, both for the Safe Drinking Water Act requirements as well as our 6-month follow-up testing for the polyphosphate change is nearing completion. The change in polyphosphate continues to be positive and we anticipate the screening process required by DNR to be satisfied after this round of sampling.

Spring hydrant flushing has been completed and reports from our field staff indicate that the water quality and clarity were exceptional compared to recent years, leading us to believe that the improvements made in recent years to the iron filtration equipment have paid dividends.

WASTEWATER OPERATIONS

As reported last month, a pump failure occurred at the Big Foot Lift Station, and staff has continued to work through troubleshooting additional equipment that failed because of the interior flooding. Aside from the pump repair, all equipment that was affected has been repaired or replaced.

Staff has been out in the collection system performing maintenance, including dead-end main flushing throughout the city and also performing manhole inspections in the west and northwest sections of the system.

OFFICE & ADMINISTRATION

The proposed revisions to the Impact Fees within the city were approved by Council on June 12th and will go into effect after the changes are published on June 22nd.

Second quarter utility bill processing is underway and will be mailed to customers at the end of June.

Construction administration related to various developments within the city continue to advance, including:

- A final walkthrough of Stone Ridge Phase 3 public improvements was completed the week of June 12th;
- The required relocation of the curb boxes for the Vistas of Edgewood Hills was started in late May and is anticipated to be completed by the end of June, when a final walkthrough of all public improvements will be completed;
- The underground utility improvements for Summerhaven Phase 3 are nearing completion and is anticipated to be completed in late June or early July;
- Symphony Bay Phase 6 underground utility improvements are expected to get underway in July with work continuing for approximately 3 months.

9. Presentation of 2022 Audit Report

Brian Anderson, CPA from Wipfli will be attending the meeting virtually and will present the 2022 Financial Report for the Water and Sewer Utilities.

Action is recommended to acknowledge receipt of the 2022 Lake Geneva Utility Commission Annual Financial Report and Management Letter.

10. Utility Easement Request – Everstream – 1003 Host Dr.

Utility staff have been working with representatives of Everstream to draft a utility easement at 1003 Host Dr. (Host Tower), for a proposed installation of fiber optic service to one of the site's leasees. The easement was requested by Utility Staff to ensure that the ground space at the site remains organized and confined to a desirable area, rather than allowing a leasee to have utility service installed to their equipment in a location of their choosing. The easement has been reviewed and revised by the City Attorney and is recommended for approval.

Staff recommends the approval of the utility lease for Everstream GLC Holding Company LLC at 1003 Host Drive, PIN – ZYUP00145C.

11. Pay Application #3 – Pine Tree & Mariane Improvement Project

We have received the third Payment Application from Asphalt Contractors Inc. for work completed through June 2, 2023. Items 14 and 35 – 53 are direct costs to the Utility, while items 1-3 continue to be proposed as a 40/60 split cost between the Utility and DPW based on the prorated portion of the attributable costs within the scope of work.

Action is recommended to approve the payment of $64,665.10 to Asphalt Contractors Inc. for work completed on the Pine Tree & Mariane Improvement Project through 6/2/23.

12. Estimate of Utility Construction Costs – STH 50

Utility staff have been working with MSA to continue working through preliminary scoping of potential utility improvements along the WisDOT STH 50 project corridor. In this phase of work, a probable cost of construction was prepared for the improvements discussed at prior meetings. There are several variables and unknowns that may have a significant impact on the final construction costs, which Staff plans to review with the Commission in greater detail at the June meeting. Should the improvements remain an initiative, Staff suggests solidifying the cost estimates and scope through coordination with WisDOT to obtain their input and requirements for the proposed work.

Staff recommends proceeding with the proposed utility improvements along STH 50 to finalize the scope of work and probable costs of construction.

13. 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 2022 CMAR and Resolution 2023-01 as drafted.

ITEM 9

Lake Geneva Utility Commission

City of Lake Geneva, Wisconsin

Financial Report

Year Ended December 31, 2022

WIPFLI

Lake Geneva Utility Commission

Financial Statements and Supplementary Financial Information

Year Ended December 31, 2022

Table of Contents

WIPFLI

Independent Auditor's Report

Board of Commissioners
Lake Geneva Utility Commission
Lake Geneva, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of each major fund of the Lake Geneva Utility Commission, City of Lake Geneva, Wisconsin (the "Utilities"), as of and for the year ended December 31, 2022, 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 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, 2022, 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.

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.

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, 2022 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 of America. Our opinions are not modified with respect to this matter.

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.

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.

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 is not a required part of the financial statements. The supplementary information is the responsibility of management and was 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 of America. 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

We previously audited Lake Geneva Utility Commission's 2021 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated May 23, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Wipfli LLP

Wipfli LLP
May 15, 2023
Madison, Wisconsin

City of Lake Geneva, Wisconsin

Statement of Net Position - Proprietary Funds

December 31, 2022

With Summarized Financial Information for December 31, 2021

	Water Utility	Sewer Utility	Totals 2022	Totals 2021
Assets:				
Current assets:				
Cash and investments	$ 1,928,022	$ 3,121,565	$ 5,049,587	$4,397,218
Accounts receivable	410,986	415,065	826,051	824,196
Special assessments	6,803	365,922	372,725	375,193
Inventory	77,230	-	77,230	70,325
Total current assets	2,423,041	3,902,552	6,325,593	5,666,932
Noncurrent assets:				
Restricted assets:				
Cash and investments	1,390,699	2,522,845	3,913,544	3,083,940
Net pension asset	226,948	180,465	407,413	323,852
Capital assets:				
Capital assets, nondepreciable	357,077	698,067	1,055,144	998,655
Capital assets, depreciable	12,557,549	10,416,617	22,974,166	22,747,010
Total noncurrent assets	14,532,273	13,817,994	28,350,267	27,153,457
Total assets	16,955,314	17,720,546	34,675,860	32,820,389
Deferred outflows related to pensions/OPEB	463,929	368,909	832,838	573,299
Total assets and deferred outflows of resources	$ 17,419,243	$ 18,089,455	$ 35,508,698	$ 33,393,688
Liabilities:				
Current liabilities:				
Accounts payable	$ 87,243	$ 77,381	$ 164,624	$359,225
Other accrued liabilities	14,503	11,310	25,813	21,842
Due to other funds	270,433	-	270,433	285,640
Total current liabilities	372,179	88,691	460,870	666,707
Noncurrent liabilities:				
Compensated absences	44,921	32,828	77,749	63,360
Unearned revenue	53,645	365,154	418,799	418,894
Deposits	21,100	-	21,100	18,600
Post-employment benefits	268,398	213,426	481,824	93,393
Total noncurrent liabilities	388,064	611,408	999,472	594,247
Total liabilities	760,243	700,099	1,460,342	1,260,954
Deferred inflows related to pensions/OPEB	596,255	474,131	1,070,386	719,518
Total liabilities and deferred inflows of resources	1,356,498	1,174,230	2,530,728	1,980,472
Net position:				
Net investment in capital assets	12,914,626	11,114,684	24,029,310	23,745,665
Restricted	1,617,647	2,703,310	4,320,957	3,407,792
Unrestricted	1,530,472	3,097,231	4,627,703	4,259,759
Total net position	16,062,745	16,915,225	32,977,970	31,413,216
Total liabilities, deferred inflows of resources and net position	$ 17,419,243	$ 18,089,455	$ 35,508,698	$ 33,393,688

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, 2022
With Summarized Financial Information for the Year Ended December 31, 2021

	Water Utility	Sewer Utility	Totals 2022	Totals 2021
Operating revenues:				
Charges for services	$ 1,837,670	$ 2,071,632	$ 3,909,302	$3,921,955
Other	294,852	17,118	311,970	310,553
Total operating revenues	2,132,522	2,088,750	4,221,272	4,232,508
Operating expenses:				
Operation and maintenance	1,355,062	1,287,556	2,642,618	2,257,834
Depreciation	432,217	675,019	1,107,236	1,081,741
Taxes	28,220	28,212	56,432	51,460
Total operating expenses	1,815,499	1,990,787	3,806,286	3,391,035
Operating income	317,023	97,963	414,986	841,473
Nonoperating revenues (expenses):				
Interest income	45,878	80,802	126,680	5,533
Net income before capital contributions and transfers	362,901	178,765	541,666	847,006
Capital contributions	698,667	594,854	1,293,521	1,477,252
Transfers out	(270,433)	-	(270,433)	(285,640)
Change in net position	791,135	773,619	1,564,754	2,038,618
Net position - beginning	15,271,610	16,141,606	31,413,216	29,374,598
Net position - ending	$ 16,062,745	$ 16,915,225	$ 32,977,970	$ 31,413,216

See accompanying notes to the financial statements.

City of Lake Geneva, Wisconsin

Statement of Cash Flows - Proprietary Funds
For the Year Ended December 31, 2022
With Summarized Financial Information for the Year Ended December 31, 2021

	Water Utility	Sewer Utility	Totals 2022	Totals 2021
Cash flows from operating activities:				
Cash received from customers	$ 2,140,344	$ 2,081,478	$ 4,221,822	$4,243,311
Cash payments to suppliers	(896,466)	(700,795)	(1,597,261)	(1,209,102)
Cash payments to employees	(425,198)	(463,538)	(888,736)	(909,636)
Net cash from operating activities	818,680	917,145	1,735,825	2,124,573
Cash flows from noncapital financing activities:				
Transfer out	(285,640)	-	(285,640)	(290,079)
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(239,655)	(202,819)	(442,474)	(649,387)
Special assessment collections	1,701	767	2,468	2,680
Capital contributions	164,955	180,159	345,114	792,636
Net cash from capital and related financing activities	(72,999)	(21,893)	(94,892)	145,929
Cash flows from investing activities:				
Interest income received	45,878	80,802	126,680	5,533
Change in cash and cash equivalents	505,919	976,054	1,481,973	1,985,956
Cash and cash equivalents - beginning	2,812,802	4,668,356	7,481,158	5,495,202
Cash and cash equivalents - ending	$ 3,318,721	$ 5,644,410	$ 8,963,131	$ 7,481,158
Reconciliation to Statement of Net Position				
Cash and investments - unrestricted	$ 1,928,022	$ 3,121,565	$ 5,049,587	$4,397,218
Cash and investments - restricted	1,390,699	2,522,845	3,913,544	3,083,940
Cash and cash equivalents - ending	$ 3,318,721	$ 5,644,410	$ 8,963,131	$ 7,481,158
Reconciliation of operating income to net cash from operating activities:				
Operating income	$ 317,023	$ 97,963	$ 414,986	$ 841,473
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation	432,217	675,019	1,107,236	1,081,741
Depreciation charged to sewer utility	43,846	(43,846)	-	-
Changes in assets, liabilities and deferrals				
Receivables	5,417	(7,272)	(1,855)	(766)
Inventory	(6,905)	-	(6,905)	(208)
Pension related deferrals and liabilities	6,756	1,012	7,768	(121,957)
Accounts payable	(212,852)	18,251	(194,601)	272,696
Accrued liabilities	2,022	1,949	3,971	6,650
Unearned revenue	(95)	-	(95)	(2,431)
Deposits	2,500	-	2,500	14,000
Compensated absences	228,751	174,069	402,820	33,375
Net cash provided by operating activities	$ 818,680	$ 917,145	$ 1,735,825	$ 2,124,573
Noncash capital and related financing activities				
Contributed capital assets	$ 533,712	$ 414,695	$ 948,407	$684,616

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 Utility'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.

Investment income on commingled investments of municipal accounting funds is allocated based on average balances.

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 $10,000 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 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, 2022, the cash and investments were as follows:

	Amount	Fair Value Level
Deposits with financial institutions	$ 563,314	N/A
Cash on hand	700	N/A
Wisconsin Local Government Investment Pool	8,399,117	N/A
Total	$ 8,963,131	

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	$	5,049,587
Restricted cash and investments		3,913,544
Total	$	8,963,131

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, 2022, the Utilities' bank balance of $563,314 was exposed to custodial credit risk as follows: $250,000 was covered by FDIC insurance and $313,314 was covered by the State of Wisconsin.

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, 2022, 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, 2022:

		Amount	Purpose
Water Utility:			
Plant and Equipment Replacement Fund	$	785,522	To be used for the replacement of capital assets of the water distribution plant
Impact fees		605,177	To account for the impact fees collected and held by the Commission to finance system improvements
Net pension asset		226,948	Restricted for pensions
Total Water Utility		1,617,647	
Sewer Utility:			
DNR Replacement		1,278,439	To be used for the replacement of certain assets of the sewer utility
Impact fees		1,244,406	To account for the impact fees collected and held by the Commission to finance system
Net pension asset		180,465	Restricted for pensions
Total Sewer Utility		2,703,310	
Total restricted assets	$	4,320,957	

Note 4: Interfund Balances and Activity

Interfund payables as of December 31, 2022 totaled $270,433, 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 $270,433 for the year ended December 31, 2022 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, 2022 were as follows:

Water Utility	Balance 12/31/21	Increases	Decreases	Balance 12/31/22
Capital assets, not being depreciated:				
Land and land rights	$ 335,899	$ -	$ -	$ 335,899
Construction in progress	6,064	15,114	-	21,178
Total capital assets, not being depreciated	341,963	15,114	-	357,077
Capital assets, being depreciated:				
Buildings and improvements	1,312,872	43,944	(750)	1,356,066
Machinery and equipment	5,579,438	207,502	(79,989)	5,706,951
Infrastructure	15,513,604	506,807	(13,613)	16,006,798
Total capital assets, being depreciated	22,405,914	758,253	(94,352)	23,069,815
Total accumulated depreciation	(10,130,555)	(476,063)	94,352	(10,512,258)
Total capital assets, being depreciated, net	12,275,359	282,190	-	12,557,549
Water utility capital assets, net	$ 12,617,322	$ 297,304	$ -	$ 12,914,626

Note 5: Capital Assets (Continued)

Sewer Utility	Balance 12/31/21	Increases	Decreases	Balance 12/31/22
Capital assets, not being depreciated:				
Land and land rights	$ 597,631	$ -	$ -	$ 597,631
Construction in progress	59,061	41,375	-	100,436
Total capital assets, not being depreciated	656,692	41,375	-	698,067
Capital assets, being depreciated:				
Land improvements	36,877	-	-	36,877
Buildings and improvements	7,817,666	-	-	7,817,666
Machinery and equipment	5,903,813	126,632	(68,796)	5,961,649
Infrastructure	10,003,702	449,507	-	10,453,209
Total capital assets, being depreciated	23,762,058	576,139	(68,796)	24,269,401
Total accumulated depreciation	(13,290,407)	(631,173)	68,796	(13,852,784)
Total capital assets, being depreciated, net	10,471,651	(55,034)	-	10,416,617
Sewer utility capital assets, net	$ 11,128,343	$ (13,659)	$ -	$ 11,114,684

Depreciation on meters reported in the Water Utility fund in the amount of $43,846 was allocated to sewer utility depreciation and therefore the amounts reported above will differ from those reported on the Statement of Revenues, Expenses, and Changes in Net Position.

Note 6: Long-Term Obligations

Long-term obligations of the Utilities are as follows:

	Balance 12/31/21	Additions	Reductions	Balance 12/31/22	Amounts Due Within One Year
Total OPEB liability - Other	$ 21,618	$ 382,850	$ -	$ 404,468	$ -
Net OPEB liability - LRLIF	71,775	5,581	-	77,356	-
Compensated absences	63,360	14,389	-	77,749	-
Totals	$ 156,753	$ 402,820	$ -	$ 559,573	$ -

Note 7: Net Position

Net position reported on the statement of net position at December 31, 2022:

	Water Utility	Sewer Utility
Net investment in capital assets:		
Land and other nondepreciable assets	$ 357,077	$ 698,067
Other capital assets, net of accumulated depreciation	12,557,549	10,416,617
Total net investment in capital assets	12,914,626	11,114,684
Restricted:		
Net pension asset	226,948	180,465
Plant and equipment replacement	785,522	1,278,439
Impact fees	605,177	1,244,406
Total restricted	1,617,647	2,703,310
Unrestricted	1,530,472	3,097,231
Total net position	$ 16,062,745	$ 16,915,225

Note 8: Employee Retirement Plans - Wisconsin Retirement System

Plan Description: The Wisconsin Retirement System (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 the employee's date of hire are eligible to participate in the WRS.

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

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 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 years' 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
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 %
2021	5.1 %	13.0 %

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, 2006, the executives and elected officials category was merged into the general employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized $68,847 in contributions from the employer.

Contribution rates as of December 31, 2022, are as follows:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.50%	6.50%
Protective with Social Security	6.50%	12.00%
Protective without Social Security	6.50%	16.40%

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, 2022, the Utility reported an asset of $407,413 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2020, rolled forward to December 31, 2021. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Utilities' proportion of the net pension asset was based on each fund's allocation of the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2021, the City's proportion was 0.01396286%, which was an increase of 0.00106914% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022 , the Utilities recognized pension expense of $(34,812).

At December 31, 2022, the Utility 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	$ 658,157	$ 47,460
Net differences between projected and actual earnings on pension plan investments	-	911,419
Change in assumptions	76,009	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,362	-
Employer contributions subsequent to the measurement date	68,847	122
Total	$ 804,375	$ 959,001

$68,847 reported as deferred outflows of resources related to pensions resulting from the Utility's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. 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
2023	$	(18,532)
2024		(109,988)
2025		(48,334)
2026		(46,619)
Total	$	(223,473)

Actuarial Assumptions

The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	December 31, 2020
Measurement date of net pension liability (asset)	December 31, 2021
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial cost method	Entry age Normal
Asset valuation method	Fair value
Long-term expected rate of return	6.8%
Discount rate	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality	2020 WRS Experience Mortality Table
Postretirement adjustments*	1.7%

**No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, price inflation, mortality and separation rates. The Total Pension Liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the December 31, 2020 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, 2021

Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Core fund:			
Global equities	52.0%	6.8%	4.2%
Fixed income	25.0%	4.3%	1.8%
Inflation sensitive assets	19.0%	2.7%	0.2%
Real estate	7.0%	5.6%	3.0%
Private equity/debt	12.0%	9.7%	7.0%
Total core fund	115.0%	6.6%	4.0%
Variable fund:			
U.S. equities	70.0%	6.3%	3.7%
International equities	30.0%	7.2%	4.6%
Total variable fund	100.0%	6.8%	4.2%

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.5%

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

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

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

Single Discount Rate: A single discount rate of 6.8% was used to measure the Total Pension Liability, as opposed to a discount rate of 7.0% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 1.84% (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, 2021. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Utilities' Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate: The following presents the collective Net Pension Liability (Asset), calculated using a single discount rate of 6.8%, as well as what the plan's Net Pension Liability (Asset) would be if it were calculated using a single discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
Utilities' proportionate share of the net pension liability (asset)	$ 289,089	$ (407,413)	$ (908,766)

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 members.

OPEB Plan Fiduciary Net Position

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

Benefits Provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired members 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 member 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 member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2022, are as follows:

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

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per $1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2022, are as follows:

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

Life Insurance
Member Contribution Rates
For the year ended December 31, 2021

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 $268 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, 2022, the Utilities reported a liability of $77,356 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2021, rolled forward to December 31, 2021. 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, 2021, the Citys' proportion was 0.11383500%, which was an increase of 0.00593900% from its proportion measured as of December 31, 2020. For the year ended December 31, 2022, the Utilities recognized OPEB expense of $9,838.

At December 31, 2022, 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	$ -	$ 3,935
Net differences between projected and actual earnings on OPEB plan investments	1,006	-
Change in assumptions	23,372	3,749
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,817	1,355
Employer contributions subsequent to the measurement date	268	-
Total	$ 28,463	$ 9,039

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

$268 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, 2023. 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
2023	$ 4,014
2024	3,897
2025	3,796
2026	4,791
2027	2,281
Thereafter	377
Total	$ 19,156

Actuarial Assumptions

The total OPEB liability in the January 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	January 1, 2021
Measurement date of net OPEB liability (asset)	December 31, 2021
Experience Study:	January 1, 2018 - December 31, 2020, Published November 19, 2021
Actuarial cost method	Entry age normal
20 year tax-exempt municipal bond yield	2.06%
Long-term expected rate of return	4.25%
Discount rate	2.17%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the Total OPEB Liability changed from the prior year, including the price inflation, mortality and separation rates. The Total OPEB Liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the January 1, 2021 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, 2021

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Intermediate Credit Bonds	Bloomberg US Interim Credit	45%	1.68%
U.S. Long credit bonds	Bloomberg US Long Credit	5%	1.82%
U.S. Mortgages	Bloomberg US MBS	50%	1.94%
Inflation			2.30%
Long-term expected rate of return			4.25%

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate increased from 2.20% as of December 31, 2020 to 2.30% as of December 31, 2021.

Single Discount Rate: A single discount rate of 2.17% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 2.25% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.12% as of December 31, 2020 to 2.06% as of December 31, 2021. 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.

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

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

Sensitivity of the 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 discount rate of 2.17%, 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 (1.17%) or 1 percentage point higher (3.17%) than the current rate:

	1% Decrease to Discount Rate (1.17%)	Current Discount Rate (2.17%)	1% Increase to Discount Rate (3.17%)
Utilities' proportionate share of the net OPEB liability	$ 104,944	$ 77,356	$ 56,597

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, 2022, the date of the latest actuarial valuation, there were 88 active and 8 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	December 31, 2022
Measurement date	December 31, 2022
Actuarial Cost Method	Entry Age Normal (level percent of salary)
Inflation	2.50%
Discount Rate	4.25%
Healthcare cost trend rates	7.0% decreasing to 6.5%, then decreasing by 0.1% per year down to 4.5% and level thereafter
Actuarial Assumptions	Based on an experience study conducted in 2021 using Wisconsin Retirement System (WRS) experience from 2018-20
Mortality Assumptions	2020 WRS Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection scale from a base year of 2010

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

Discount rate - The discount rate used to measure the total OPEB liability was 4.25%. This rate is equivalent to the Bond Buyer GO 20-year AA Bond Index published by the Federal Reserve as of the week 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. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on the OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the Total OPEB Liability

	Increase (Decrease) Total OPEB Liability
Balances at December 31, 2021	$ 21,618
Changes for the year:	
Service cost	28,430
Interest	11,333
Differences between expected and actual experience	(17,274)
Changes of assumptions or other input	382,432
Benefit payments	(22,071)
Net changes	382,850
Balances at December 31, 2022	$ 404,468

The following presents the total OPEB liability of the Utilities, as well as what the Utilities' total 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 (3.25%)	Current Discount Rate (4.25%)	1% Increase (5.25%)
Total OPEB liability	$ 444,813	$ 404,468	$ 367,583

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

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 (6.0% decreasing to 3.5%)	Health Care Cost Trend Rates (7.0% decreasing to 4.5%)	1% Increase (8.0% decreasing to 5.5%)
Total OPEB liability	$ 352,274	$ 404,468	$ 467,251

For the year ended December 31, 2022, the Utilities recognized OPEB expense of $28,391.

At December 31, 2022, 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	$ -	$ 15,547
Change in assumptions	-	86,799
Total	$ -	$ 102,346

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
2023	$ (11,371)
2024	(11,371)
2025	(11,371)
2026	(11,371)
2027	(11,371)
Thereafter	(45,491)
Total	$ (102,346)

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	$ 804,375	$ 959,001
Other Postemployment Benefits - Local Retiree Life Insurance Fund	28,463	9,039
Other Postemployment Benefits - Healthcare Plan	-	102,346
Total	$ 832,838	$ 1,070,386

Note 12: 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 13: Contingent Liabilities

From time to time, the Utilities 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
2021	0.00493170 %	$ (407,413)	$ 735,589	(55.39)%	106.02 %
2020	0.00518730	(323,852)	542,472	(59.70)	105.26
2019	0.00395649	(127,575)	605,789	(21.06)	102.96
2018	0.00474077	166,091	752,198	22.08	96.45
2017	0.00455155	(135,141)	734,676	(18.39)	102.93
2016	0.00473480	39,026	668,606	5.84	99.12
2015	0.00460110	74,767	754,206	9.91	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
2022	$ 68,847	$ 68,847	$ -	$ 788,160	8.74 %
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

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*

Notes to the Schedules:

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

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

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

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

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

*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

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

Year Ended December 31, 2022	2021	2020	2019	2018	2017
Valuation Date:	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016	December 31, 2015
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Frozen Entry Age Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.0%	7.0%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.9%	1.9%	2.1%	2.1%	2.1%

Lake Geneva Utility Commission

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

Year Ended December 31, 2022	2021	2020	2019	2018	2017
Retirement Age:	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.
Mortality:	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).

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

Lake Geneva Utility Commission

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

Year Ended December 31, 2022	2016	2015	2014	2013
Valuation Date:	December 31, 2014	December 31, 2013	December 31, 2012	December 31, 2011
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions				
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:				
Pre-retirement:	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%
Salary Increases				
Wage Inflation:	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	2.1%	2.1%	2.1%	2.1%

Lake Geneva Utility Commission

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

Year Ended December 31, 2022	2016	2015	2014	2013
Retirement Age:	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2009 valuation pursuant to an experience study of the period 2006 - 2008.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin Projected Experience Table - 2005 for women and 90% of the Wisconsin Projected Experience Table - 2005 for men.

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

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
2021	0.01376659 %	$ 77,356	$ 735,589	10.52 %	29.57 %
2020	0.01304836	71,775	542,472	13.23	31.36
2019	0.01009146	42,989	605,789	7.10	37.58
2018	0.01216160	30,901	752,198	4.11	48.69
2017	0.01177372	35,422	734,676	4.82	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
2022	$ 268	$ 268	$ -	$ 788,160	0.0340 %
2021	260	260	-	735,589	0.0353
2020	177	177	-	542,472	0.0326
2019	231	231	-	605,789	0.0381
2018	224	224	-	752,198	0.0298

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*

Notes to the Schedules:

Changes of benefit terms: There were no recent changes of benefit terms.

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

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

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

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

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

*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

	2022	2021	2020	2019	2018
Total OPEB Liabilty					
Service cost	28,430	$ 1,612	$ 994	$ 990	$ 1,991
Interest	11,333	31	476	658	1,448
Differences between expected and actual experience	(17,274)	-	1,915	-	1,759
Changes in assumptions or other input	382,432	(684)	3,858	674	(5,451)
Benefit payments	(22,071)	(959)	(701)	(1,200)	(4,460)
Other changes	-	-	(4,728)	(23,008)	961
Net Change in OPEB Liability	382,850	-	1,814	(21,886)	(3,752)
Total OPEB liability - beginning	21,618	21,618	19,804	41,690	45,442
Total OPEB liability - ending	$ 404,468	$ 21,618	$ 21,618	$ 19,804	$ 41,690
Covered employee payroll	$ 766,285	$ 553,166	$ 553,166	$ 356,190	$ 540,862
Total OPEB liability as a percentage of covered employee payroll	52.78%	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, 2022
With Summarized Financial Information for the Year Ended December 31, 2021

	2022	2021
Operating Revenues		
Charges for services		
Residential	$ 805,280	$ 815,308
Multi-family	121,713	131,385
Commercial	443,579	450,556
Industrial	34,397	36,402
Public authority	88,188	84,299
Private fire protection	71,563	70,931
Public fire protection	272,950	267,295
Total charges for services	1,837,670	1,856,176
Other operating revenues		
Forfeited discounts	3,540	4,417
Rents from water property	252,937	240,764
Other	38,375	46,163
Total other operating revenues	294,852	291,344
Total operating revenues	2,132,522	2,147,520
Operating Expenses		
Operation and maintenance		
Source of supply		
Operation supervision and engineering	5,805	5,834
Operating labor and expenses	10,501	12,218
Miscellaneous expenses	49,051	41,251
Maintenance supervision and engineering	2,490	3,152
Maintenance - Structures and improvements	638	85
Maintenance - Wells and springs	6,476	16,454
Total source of supply	74,961	78,994

Lake Geneva Utility Commssion

Water Utility Operating Revenues and Expenses
For the Year Ended December 31, 2022
With Summarized Financial Information for the Year Ended December 31, 2021

	2022	2021
Operating Expenses (continued)		
Operation and maintenance (continued)		
Pumping		
Operation supervision and engineering	$ 4,849	$ 6,993
Fuel or purchased power for pumping	70,141	64,266
Pumping labor and expenses	745	909
Miscellaneous expenses	-	988
Maintenance supervision and engineering	3,718	4,384
Maintenance - Structures and improvements	-	22
Maintenance - Pumping equipment	2,446	47,034
Total pumping	81,899	124,596
Water treatment		
Operation supervision and engineering	13,186	18,497
Chemicals	52,424	32,288
Operation labor and expenses	33,817	26,609
Miscellaneous expenses	1,515	6,288
Supervision and engineering	10,326	12,193
Structures and improvements	1,189	7,296
Water treatment equipment	73,722	168,999
Total water treatment	186,179	272,170
Transmission and distribution		
Operation supervision and engineering	13,104	8,479
Storage facilities expenses	11,445	11,679
Transmission and distribution lines	8,118	6,887
Meter expenses	6,989	8,092
Miscellaneous	1,056	1,965
Maintenance		
Supervision and engineering	10,902	5,598
Structures and improvements	44	-
Distribution reservoirs and standpipes	15,168	26,509
Transmission and distribution mains	87,457	107,662
Services	55,804	61,202
Meters	4,611	782
Hydrants	80,464	2,634
Miscellaneous plan	1,652	5,423
Total transmission and distribution	296,814	246,912

Lake Geneva Utility Commssion

Water Utility Operating Revenues and Expenses
For the Year Ended December 31, 2022
With Summarized Financial Information for the Year Ended December 31, 2021

	2022	2021
Operating Expenses (continued)		
Operation and maintenance (continued)		
Customer accounts		
Supervision	$ 15,685	$ 14,921
Meter reading	1,556	5,094
Customer records and collection	24,079	19,890
Uncollectible accounts	63	90
Customer service and information	27,855	26,593
Total customer accounts	69,238	66,588
Administrative and general		
Salaries	72,692	70,732
Office supplies	24,927	16,229
Outside services employed	59,089	18,571
Property insurance	22,473	29,479
Employee pensions and benefits	438,083	124,041
Regulatory commission	-	-
Miscellaneous	4,481	4,827
Maintenance of General Plant	24,226	20,728
Total administrative and general	645,971	284,607
Total operation and maintenance	1,355,062	1,073,867
Depreciation	432,217	417,412
Taxes	28,220	25,212
Total operating expenses	1,815,499	1,516,491
Operating income	$ 317,023	$ 631,029

Lake Geneva Utility Commssion

Sewer Utility Operating Revenues and Expenses

For the Year Ended December 31, 2022

With Summarized Financial Information for the Year Ended December 31, 2021

	2022	2021
Operating revenues		
Charges for services:		
Residential	$ 1,041,627	$ 1,067,196
Multi-family	192,203	204,907
Commercial	518,248	505,531
Industrial	50,560	57,403
Public authority	57,713	52,255
Haulers	211,281	178,487
Total charges for services	2,071,632	2,065,779
Other operating revenues		
Forfeited discounts	3,954	5,031
Miscellaneous	13,164	14,178
Total other operating revenues	17,118	19,209
Total operating revenues	2,088,750	2,084,988
Operating expenses		
Operation and maintenance		
Plant operation and maintenance		
Supervision and labor	213,769	201,124
Other operating supplies	506,374	674,803
Total plant operation and maintenance	720,143	875,927
Administrative and general		
Salaries and wages	173,977	157,826
Office supplies and expenses	19,855	19,770
Outside services employed	28,649	1,873
Insurance	21,962	27,840
Employees pensions and benefits	319,763	96,853
Miscellaneous	3,207	3,878
Total administrative and general	567,413	308,040
Total operation and maintenance	1,287,556	1,183,967
Depreciation	675,019	664,329
Taxes	28,212	26,248
Total operating expenses	1,990,787	1,874,544
Operating income	$ 97,963	$ 210,444

UTILITY ACCESS EASEMENT AGREEMENT

THIS EASEMENT UTILITY ACCESS EASEMENT AGREEMENT (the "Agreement") is made effective on the date of the last signature, below, by and between **THE LAKE GENEVA UTILITY COMMISSION ON THE BEHALF OF THE CITY OF LAKE GENEVA**, a municipal corporation duly organized and existing under and by virtue of the laws of the State of Wisconsin, ("Grantor") and **EVERSTREAM GLC HOLDING COMPANY LLC**, a Delaware limited liability company, on its behalf and its affiliate, EVERSTREAM SOLUTIONS LLC, an Ohio limited liability company (collectively "Grantee").

WHEREAS, Grantor owns property located at:
1003 Host Drive, Lake Geneva, WI, PIN **ZYUP 00145C**, and being all or PART of lands conveyed to Grantor by deed dated **December 7, 1973**, and recorded with the Register of Deeds of **Walworth County, WI**, on **December 10, 1973**, in **Bk 106/Pg 239**, ("Grantor's Property"), being more particularly described and shown on the attached **<u>Exhibit A</u>** and

WHEREAS, Grantee desires to obtain an easement on Grantor's Property for the purposes contained herein.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency are hereby acknowledged, the Parties agree as follows:

1. **<u>Grant</u>**. Grantor grants and coveys to Grantee, its heirs, successors, lessees, and licensees, an easement for the non-exclusive right of ingress, egress, and regress together with the right to install, operate, maintain, and replace utility wires, conduits, pipes, wires, cables, and other related facilities, being more particularly described and shown on the attached **<u>Exhibit B</u>** annexed hereto, incorporated herein, and made a part hereof by reference (the "Easement"). Grantee shall not interfere with the rights of any other grantees granted a non-exclusive easement on the property.

2. **<u>Easement Term</u>**. The term of this Agreement shall commence as of the date of this Agreement and shall continue for a period of ninety-nine (99) years. The term shall automatically renew for another fifty (50) years unless one (1) year prior written notification is provided by Grantor to Grantee.

3. **<u>Consideration</u>**. Grantor agrees to convey the rights and access described herein in exchange for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties.

4. **<u>Grantee's Right to Terminate</u>**. Grantee shall have the right to terminate this Agreement, at any time, without cause, by providing Grantor one hundred eighty (180) days' prior written notice. Upon such termination, this Agreement shall become null and void and neither party shall have any further rights or duties hereunder. Prior to termination of this Agreement, Grantee shall remove all of its personal property and facilities from the Easement and restore Grantor's Property to the condition it was in prior to this Agreement with reasonable wear expected.

5. **<u>Removal of Obstructions</u>**. Grantee has the right to reasonably remove obstructions from the Easement, including but not limited to vegetation, which may encroach upon, interfere with, or present a hazard to Grantee's intended use of the Easement. Grantee shall remove and dispose any materials removed.

6. **Recording**. A memorandum of this Agreement may be recorded in lieu of this Agreement in instances where the parties mutually agree.

7. **Interference with Grantor's Business**. From and after the date hereof and continuing until the Agreement is terminated, Grantor shall have the right to use the Easement in any manner that will not interfere with the rights or intended use of Grantee contained herein.

8. **Entire Agreement**. Grantor and Grantee agree that this Agreement contains all the agreements, promises and understandings between Grantor and Grantee. Any addition, variation or modification to this Agreement shall be void and ineffective unless made in writing and signed by the parties hereto.

9. **Construction of Document**. Grantor and Grantee acknowledge that this document shall not be construed against the drafter by virtue of said party being the drafter.

10. **Applicable Law**. This Agreement and the performance thereof shall be governed, interpreted, construed, and regulated by the laws of the State where the Easement is located.

11. **Notices**. All notices hereunder shall be in writing and shall be given by (i) established national courier service which maintains delivery records, (ii) hand delivery, or (iii) certified or registered mail, postage prepaid, return receipt requested to the addresses contained herein. Notices are effective upon receipt, or upon attempted delivery if delivery is refused or if delivery is impossible because of failure to provide reasonable means for accomplishing delivery.

If to Grantor:

City of Lake Geneva
626 Geneva Street
Lake Geneva, WI 53147

If to Grantee:

Everstream GLC Holding Company LLC
Attn: General Counsel
1228 Euclid Avenue
Suite 250
Cleveland, Ohio 44115

12. **Partial Invalidity**. If any term of this Agreement is found to be void or invalid, then such invalidity shall not affect the remaining terms of this Agreement, which shall continue in full force and effect.

13. **Successors and Assigns**. Except as otherwise provided herein, this Agreement shall extend to and bind the heirs, personal representatives, successors and assigns of the parties hereto.

IN WITNESS WHEREOF, Grantor and Grantee having read the foregoing and in tending to be legally bound hereby, have executed this Agreement as of the dates set forth below.

Grantor: THE LAKE GENEVA UTILITY COMMISSION ON THE BEHALF OF THE CITY OF LAKE GENEVA

By: ______________________________________

Printed Name: **Dennis Lyon**

Title: Lake Geneva Utility Commission President

Date: ______________________________________

Grantee: EVERSTEAM GLC HOLDING COMPANY LLC

By: ______________________________________

Printed Name: **Greg Meinczinger**

Title: Executive Vice President, Operations

Date: ______________________________________

ACKNOWLEDGEMENT - GRANTOR

State of ___________________________)
)
County of _________________________)

On this ____ day of __________, 2023, before me, the undersigned officer in and for the above-stated jurisdiction, personally appeared **Dennis Lyon**, known to me (or satisfactorily proven) to be the person(s) whose name(s) is /are subscribed to the within Easement, and acknowledged that he/she/they executed the same for the purposes therein contained.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

____
Notary Public

ACKNOWLEDGEMENT - GRANTEE

State of ___________________________)
)
County of _________________________)

On this ____ day of __________, 2023, before me, the undersigned officer in and for the above-stated jurisdiction, personally appeared **Greg Meinczinger,** known to me (or satisfactorily proven) to be the person(s) whose name(s) is /are subscribed to the within Easement, and acknowledged that he/she/they executed the same for the purposes therein contained.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

____
Notary Public

This document prepared by:
Dan Delbridge, Senior Paralegal c/o Everstream Solutions LLC, 1228 Euclid Av. Suite 250, Cleveland, OH 44115.

Return To:
Debra Leetzow
3715 Rose Ann Ct.
Wonder Lake, IL 60097

EXHIBIT A

(LEGAL DESCRIPTION OF GRANTOR'S PROPERTY)

Commencing at the S.E corner of the NW 1/4 of Section 6, T1N, R18E, Walworth County, Wisconsin; thence N 02° 29' W 751.80 feet to the SW'ly line of the C & NW Railroad R.O.W., thence N. 39° 48' W 1231.64 feet to the place of beginning of the lands hereinafter described to-wit: thence continue N 39° 48' w 100.02 feet; thence S 49° 10' 10" W 258.92 feet to a point in the NE'ly line of a proposed road; thence S 40° 49' 50" E along said road line 100.00 feet; thence N 49° 10' 10" E 257.12 feet to the place of beginning.

EXHIBIT B

(DESCRIPTION OF THE EASEMENT)

[THIS PAGE IS INTENTIONALLY LEFT BLANK – EASEMENT DESCRIPTION ON FOLLOWING PAGE]

PLAT OF SURVEY

PARCEL 1 LEGAL DESCRIPTION:

PART OF THE NORTHWEST QUARTER OF SECTION 6, TOWNSHIP 1 NORTH, RANGE 18 EAST OF THE THIRD PRINCIPAL MERIDIAN, BEING DESCRIBED AS FOLLOWS; COMMENCING AT THE SOUTHEAST CORNER OF SAID NORTHWEST QUARTER OF SECTION 6; THENCE NORTH 02 DEGREES 29 MINUTES WEST, 7SI.80 FEET TO THE SOUTHWESTERLY LINE OF THE CHICAGO & NORTHWESTERN RAILROAD RIGHT OF WAY; THENCE NORTH 39 DEGREES 48 MINUTES WEST, 1231.64 FEET TO THE PLACE OF BEGINNING; THENCE CONTINUING NORTH 39 DEGREES 48 MINUTES WEST, 100.02 FEET; THENCE SOUTH 49 DEGREES 10 MINUTES 10 SECONDS WEST, 258.92 FEET TO A POINT ON THE NORTHEASTERLY LINE OF A PROPOSED ROAD; THENCE SOUTH 40 DEGREES 49 MINUTES 50 SECONDS EAST ALONG SAID LINE, 100.00 FEET; THENCE NORTH 49 DEGREES 10 MINUTES 10 SECONDS EAST, 257.12 FEET TO THE PLACE OF BEGINNING, IN WALWORTH COUNTY, WISCONSIN.

INGRESS/EGRESS LEGAL DESCRIPTION:

A 12 FOOT WIDE INGRESS/EGRESS EASEMENT BEING A PART OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 6, TOWNSHIP 1 NORTH, RANGE 18 EAST OF THE THIRD PRINCIPAL MERIDIAN, CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN, BEING DESCRIBED AS FOLLOWS; COMMENCING AT THE WEST QUARTER CORNER OF SAID SECTION 6; THENCE NORTH 87 DEGREES 39 MINUTES 39 SECONDS EAST ALONG THE SOUTH LINE OF SAID NORTHWEST QUARTER OF SECTION 6, A DISTANCE OF 1734.48 FEET; THENCE NORTH 02 DEGREES 20 MINUTES 21 SECONDS WEST, 1566.46 FEET TO THE WESTMOST CORNER OF OUTLOT 1 OF CERTIFIED SURVEY MAP NO. 854, RECORDED IN VOLUME 4, PAGE 45, AS DOC. #39801 OF WALWORTH COUNTY RECORDS; THENCE NORTH 41 DEGREES 04 MINUTES 15 SECONDS WEST ALONG THE NORTHEAST LINE OF HOST DRIVE, 43.32 FEET TO THE PLACE OF BEGINNING; THENCE CONTINUING NORTH 41 DEGREES 04 MINUTES 15 SECONDS WEST ALONG SAID NORTHEAST LINE, 12.00 FEET; THENCE NORTH 48 DEGREES 55 MINUTES 25 SECONDS EAST, 25.65 FEET; THENCE NORTH 70 DEGREES 16 MINUTES 45 SECONDS EAST, 34.21 FEET TO THE BASE OF A WATER TOWER; THENCE 18.32 FEET SOUTHEASTERLY ALONG A CURVE TO THE LEFT ALSO BEING ALONG SAID WATER TOWER BASE, SAID CURVE HAS A RADIUS OF 23.57 FEET AND A CHORD OF WHICH BEARS SOUTH 80 DEGREES 51 MINUTES 54 SECONDS EAST, 17.86 FEET; THENCE SOUTH 39 DEGREES 55 MINUTES 07 SECONDS EAST, 3.60 FEET; THENCE SOUTH 70 DEGREES 16 MINUTES 45 SECONDS WEST, 48.84 FEET; THENCE SOUTH 48 DEGREES 55 MINUTES 25 SECONDS WEST, 23.38 FEET TO THE PLACE OF BEGINNING.

UTILITY EASEMENT LEGAL DESCRIPTION:

AN 8 FOOT WIDE UTILITY EASEMENT BEING A PART OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 6, TOWNSHIP 1 NORTH, RANGE 18 EAST OF THE THIRD PRINCIPAL MERIDIAN, CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN, BEING DESCRIBED AS FOLLOWS: COMMENCING AT THE WEST QUARTER CORNER OF SAID SECTION 6; THENCE NORTH 87 DEGREES 39 MINUTES 39 SECONDS EAST ALONG THE SOUTH LINE OF SAID NORTHWEST QUARTER OF SECTION 6, A DISTANCE OF 1734.48 FEET; THENCE NORTH 02 DEGREES 20 MINUTES 21 SECONDS WEST, 1566.46 FEET TO THE WESTMOST CORNER OF OUTLOT 1 OF CERTIFIED SURVEY MAP NO. 854, RECORDED IN VOLUME 4, PAGE 45, AS DOC. #39801 OF WALWORTH COUNTY RECORDS AND THE PLACE OF BEGINNING; THENCE NORTH 41 DEGREES 04 MINUTES 15 SECONDS WEST ALONG THE NORTHEAST LINE OF HOST DRIVE, 8.00 FEET; THENCE NORTH 48 DEGREES 55 MINUTES 25 SECONDS EAST, 68.79 FEET; THENCE NORTH 23 DEGREES 20 MINUTES 15 SECONDS WEST, 19.90 FEET TO THE BASE OF A WATER TOWER; THENCE NORTHEASTERLY 8.34 FEET ALONG A CURVE TO THE LEFT ALSO BEING ALONG SAID WATER TOWER BASE, SAID CURVE HAS A RADIUS OF 23.57 FEET AND A CHORD OF WHICH BEARS NORTH 51 DEGREES 23 MINUTES 23 SECONDS EAST, 8.30 FEET; THENCE SOUTH 23 DEGREES 20 MINUTES 15 SECONDS EAST, 27.93 FEET TO A POINT ON THE NORTHWEST LINE OF SAID OUTLOT I; THENCE SOUTH 48 DEGREES 55 MINUTES 25 SECONDS WEST ALONG SAID NORTHWEST LINE, 74.63 FEET TO THE PLACE OF BEGINNING.

AT&T EXCLUSIVE EASEMENT LEGAL DESCRIPTION:

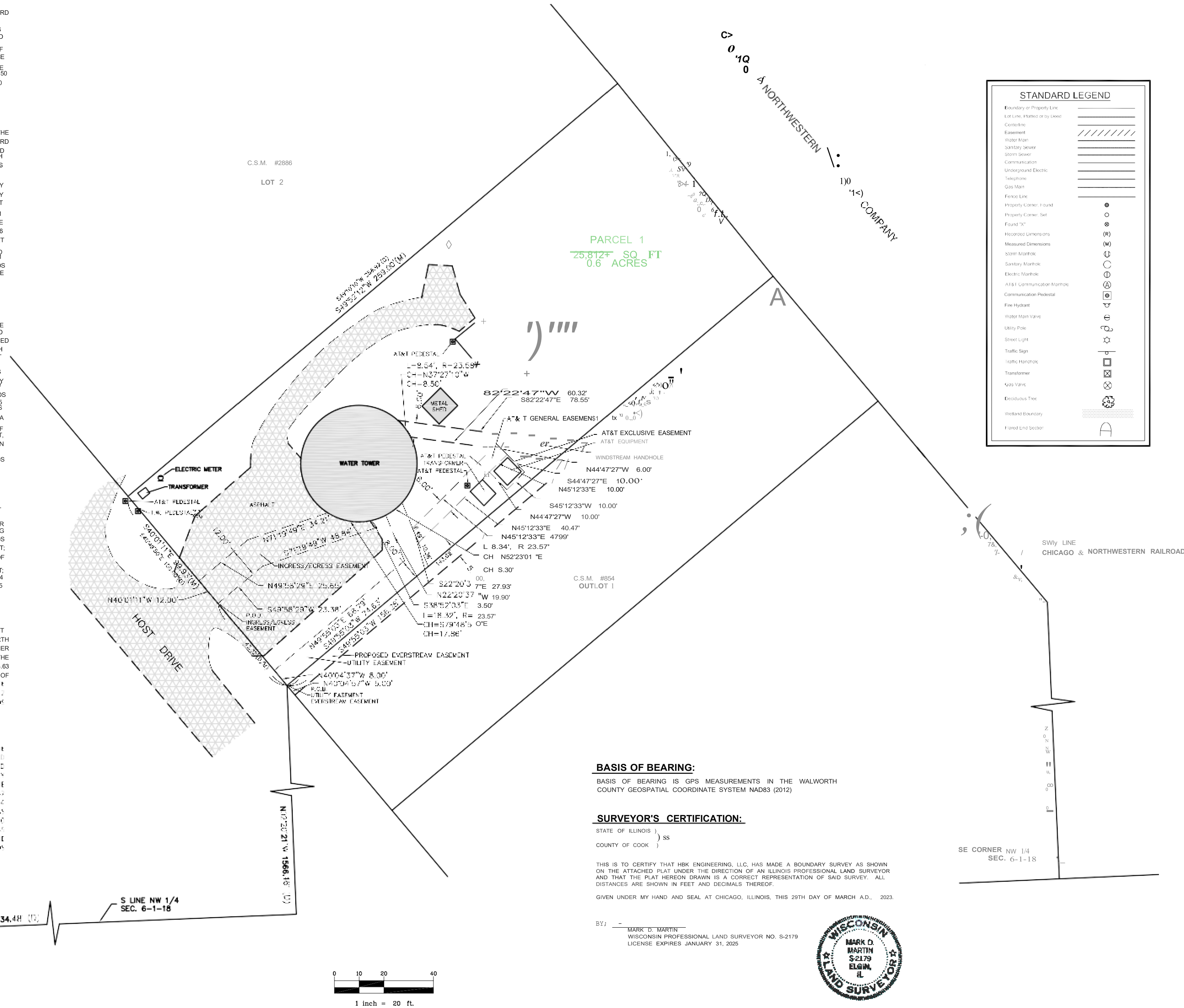
AN AT&T EXCLUSIVE EASEMENT BEING IN PART OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 6, TOWNSHIP 1 NORTH, RANGE 18 EAST, CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN, BEING DESCRIBED AS FOLLOWS; COMMENCING AT THE WESTMOST CORNER OF OUTLOT 1, OF CERTIFIED SURVEY MAP NUMBER #854; THENCE, ON AN ASSUMED NEARING ALONG THE NORTHWEST LINE OF SAID OUTLOT 1, NORTH 48 DEGREES 55 MINUTES 25 SECONDS EAST, 74.63 FEET; THENCE NORTH 23 DEGREES 20 MINUTES 15 SECONDS WEST, 10.36 FEET; THENCE NORTH 44 DEGREES 12 MINUTES 55 SECONDS EAST, 40.47 FEET TO THE PLACE OF BEGINNING; THENCE CONTINUING NORTH 44 DEGREES 12 MINUTES 55 SECONDS EAST, 10.00 FEET; THENCE SOUTH 45 DEGREES 47 MINUTES 05 SECONDS EAST, 10.00 FEET; THENCE SOUTH 44 DEGREES 12 MINUTES 55 SECONDS WEST, 10.00 FEET; THENCE NORTH 45 DEGREES 47 MINUTES 05 SECONDS WEST, 10.00 FEET TO THE PLACE OF BEGINNING.

AT&T GENERAL EASEMENT LEGAL DESCRIPTION:

AN AT&T GENERAL EASEMENT BEING IN PART OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 6, TOWNSHIP 1 NORTH, RANGE 18 EAST, CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN, BEING DESCRIBED AS FOLLOWS; COMMENCING AT THE WESTMOST CORNER OF OUTLOT 1, OF CERTIFIED SURVEY MAP #854; THENCE, ON AN ASSUMED BEARING ALONG THE NORTHWEST LINE OF SAID OUTLOT 1, NORTH 48 DEGREES 55 MINUTES 25 SECONDS EAST, 74.63 FEET; THENCE NORTH 23 DEGREES 20 MINUTES 15 SECONDS WEST, 10.36 FEET TO THE PLACE OF BEGINNING; THENCE NORTH 44 DEGREES 12 MINUTES 55 SECONDS EAST, 50.47 FEET; THENCE NORTH 45 DEGREES 47 MINUTES 05 SECONDS WEST, 6.00 FEET; THENCE SOUTH 44 DEGREES 12 MINUTES 55 SECONDS WEST, 47.99 FEET; THENCE SOUTH 23 DEGREES 20 MINUTES 15 SECONDS EAST, 6.49 FEET TO THE PLACE OF BEGINNING.

PROPOSED EVERSTREAM EASEMENT LEGAL DESCRIPTION

A PROPOSED EVERSTREAM EASEMENT, BEING A PART OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 6, TOWNSHIP 1 NORTH, RANGE 18 EAST OF THE THIRD PRINCIPAL MERIDIAN, CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN, BEING DESCRIBED AS FOLLOWS; BEGINNING AT THE AT THE WESTMOST CORNER OF OUTLOT 1, OF CERTIFIED SURVEY MAP #854; THENCE NORTH 49 DEGREES 55 MINUTES 03 SECONDS EAST ALONG THE NORTHWESTERLY LINE THEREOF, 143.62 FEET; THENCE NORTH 82 DEGREES 22 MINUTES 47 SECONDS WEST, 60.32 FEET TO THE BASE OF A WATER TOWER; THENCE NORTHWESTERLY 8.54 FEET ALONG A CURVE TO THE LEFT ALSO BEING ALONG SAID WATER TOWER BASE, SAID CURVE HAS A RADIUS OF 23.58 FEET AND A CHORD OF WHICH BEARS NORTH 37 DEGREES 27 MINUTES 10 SECONDS WEST, 8.50 FEET; THENCE SOUTH 82 DEGREES 22 MINUTES 47 SECONDS EAST, 78.55 FEET; THENCE SOUTH 49 DEGREES 55 MINUTES 03 SECONDS WEST, 156.28 FEET TO THE SOUTHWESTERLY LINE OF SAID C.S.M. #854; THENCE NORTH 40 DEGREES 04 MINUTES 57 SECONDS WEST ALONG SAID SOUTHWESTERLY LINE, 5.00 FEET TO THE PLACE OF BEGINNING.



BASIS OF BEARING:

BASIS OF BEARING IS GPS MEASUREMENTS IN THE WALWORTH COUNTY GEOSPATIAL COORDINATE SYSTEM NAD83 (2012)

SURVEYOR'S CERTIFICATION:

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

THIS IS TO CERTIFY THAT HBK ENGINEERING, LLC, HAS MADE A BOUNDARY SURVEY AS SHOWN ON THE ATTACHED PLAT UNDER THE DIRECTION OF AN ILLINOIS PROFESSIONAL LAND SURVEYOR AND THAT THE PLAT HEREON DRAWN IS A CORRECT REPRESENTATION OF SAID SURVEY. ALL DISTANCES ARE SHOWN IN FEET AND DECIMALS THEREOF.

GIVEN UNDER MY HAND AND SEAL AT CHICAGO, ILLINOIS, THIS 29TH DAY OF MARCH A.D., 2023.

BY; -

MARK D. MARTIN
WISCONSIN PROFESSIONAL LAND SURVEYOR NO. S-2179
LICENSE EXPIRES JANUARY 31, 2025

WISCONSIN LAND SURVEYOR
MARK D. MARTIN
S-2179
ELGIN, IL

PROJECT NUMBER:
23-0235

PROJECT NAME:
LAKE GENEVA WATER TOWER

PLAT PREPARED BY:

hbk ENGINEERING

921 WEST VAN BUREN STREET, SUITE 100
CHICAGO, ILLINOIS 60607
STATE OF ILLINOIS DEPARTMENT
OF PROFESSIONAL REGULATION.
LICENSE NO. 184-002308

OWNER/DEVELOPER:
EVERSTREAM

SITE ADDRESS:
42°34'45"N, 88°25'02"W
LAKE GENEVA, WI 53147

SURVEYOR:
MARK MARTIN, PLS
616 ENTERPRISE DRIVE
OAK BROOK, IL 60523

DRAWING LOG

REV	DATE	DESCRIPTION	BY
01	4/19/23	ADDED EASEMENT	DAM
02			
03			
04			
05			
06			
07			
08			
09			
10			
11			
12			

DRAWN BY	CHECKED BY	APPROVED BY
DAM	MDM	MDM

PROJECT NUMBER:	23-0235
FILE NAME:	PLAT OF SURVEY
DATE DRAWN:	3-29-2023
SCALE:	1"=20'
SHEET:	1 OF 1

Contractor's Application for Payment No. 3

	Application Period: 3 6/2/2023	Application Date: 6/2/2023
To (Owner): City of Lake Geneva	From (Contractor): Asphalt Contractors	Via (Engineer): MSA Professional Services, Inc.
Project: 2023 Mariane Terrace and Pine Tree Lane Improvements	Contract:	
Owner's Contract No.:	Contractor's Project No.:	Engineer's Project No.: 19995004

Application For Payment
Change Order Summary

Approved Change Orders		
Number	Additions	Deductions
1	$ 4,830.00	
TOTALS	$ 4,830.00	$ -
NET CHANGE BY CHANGE ORDERS	$ 4,830.00	

1. ORIGINAL CONTRACT PRICE	$	$1,012,080.34
2. Net change by Change Orders	$	$4,830.00
3. Current Contract Price (Line 1 ± 2)	$	$1,016,910.34
4. TOTAL COMPLETED AND STORED TO DATE (Column F or I total on Progress Estimates)	$	$699,615.42
5. RETAINAGE:		
a. 5% X $699,615.42 Work Completed	$	$34,980.77
b. 0% X Stored Material	$	
c. Total Retainage (Line 5.a + Line 5.b)	$	$34,980.77
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c)	$	$664,634.65
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application)	$	$373,972.32
8. AMOUNT DUE THIS APPLICATION	$	$290,662.33
9. BALANCE TO FINISH, PLUS RETAINAGE (Column [G for LS] or [J for UP] total on Progress Estimates + Line 5.c above)	$	$317,294.92

Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:

(1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;

(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such Liens, security interest, or encumbrances); and

(3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor Signature

By: William Lauf Date: 6/2/2023

Payment of: $ 290,662.33
(Line 8 or other - attach explanation of the other amount)

is recommended by: [signature] 6/2/23
(Engineer) (Date)

Payment of: $ ____
(Line 8 or other - attach explanation of the other amount)

is approved by: ____ ____
(Owner) (Date)

Approved by: ____ ____
Funding or Financing Entity (if applicable) (Date)

G:\Shared drives\Accounting\BillyNumbers\2023\19995004 Template - City of Lake Geneva - Application #3 Revised Again

Progress Estimate - Unit Price Work

For (Contract):	2023 Mariane Terrace and Pine Tree Lane Improvements
Application Period:	6/2/2023

A						B	C	D	E	F	G
Item			Contract Information				Work Completed to Date				
Bid Item No.	Spec. Item No.	Description	Item Quantity	Units	Unit Price	Total Value of Item ($)	Quantities from **Previous** Pay Applications	Estimated Quantities Installed this Pay Period	Value of Work Installed this Pay Period	Total Estimated Quantity Installed	Value of Work Installed to Date
1		Mobilization/Bonds/Insurance	1	LS	$48,000.00	$48,000.00	0.70	0.10	$4,800.00	0.80	$38,400.00
2		Clearing and Grubbing	1	LS	$1,000.00	$1,000.00	1.00	0.00	$0.00	1.00	$1,000.00
3		Traffic Control	1	LS	$5,000.00	$5,000.00	0.50		$0.00	0.50	$2,500.00
4		Asphalt Pavement Removal	4,590	SY	$3.75	$17,212.50	4,313.00	259.00	$971.25	4572.00	$17,145.00
5		Concrete Pavement Removal	5,500	SF	$1.50	$8,250.00	2,827.00	2663.00	$3,994.50	5490.00	$8,235.00
6		Remove & Salvage Driveway Brick	175	SF	$5.50	$962.50	-	60.00	$330.00	60.00	$330.00
7		Remove Existing Storm Water Structure	1	LS	$1,575.00	$1,575.00	1.00		$0.00	1.00	$1,575.00
8		Remove, Salvage & Reinstall Mailbox	27	EA	$200.00	$5,400.00	17.00		$0.00	17.00	$3,400.00
9		Remove, Salvage & Reinstall Sign	3	EA	$165.00	$495.00	-		$0.00		$0.00
10		Remove, Salvage & Reinstall Landscaping Rocks	1	LS	$800.00	$800.00	-		$0.00		$0.00
11		Remove, Salvage & Reinstall Fence, 705 Pine Tree Ln	85	LF	$68.24	$5,800.40	-		$0.00		$0.00
12		Unclassified Excavation	1	LS	$68,000.00	$68,000.00	0.128	0.768	$52,224.00	0.896	$60,928.00
13		Remove, Salvage & Reinstall Boulder Retaining Wall, 815 Pine Tr	1	LS	$5,800.00	$5,800.00	-		$0.00		$0.00
14		Adjust Manhole Casting	6	EA	$1,785.00	$10,710.00	-		$0.00		$0.00
15		Excavation Below Subgrade (EBS)	475	CY	$28.00	$13,300.00	5.19	66.88	$1,872.64	72.07	$2,017.96
16		Breaker Run W/Fabric (EBS)	475	CY	$50.00	$23,750.00	5.19	66.88	$3,344.00	72.07	$3,603.50
17		Dense Graded Base	5,110	TON	$26.00	$132,860.00	127.75	4178.96	$108,652.96	4306.71	$111,974.46
18		Concrete Curb & Gutter, 30-Inch	1,200	LF	$25.50	$30,600.00	-	460.00	$11,730.00	460.00	$11,730.00
19		Concrete Curb & Gutter, 30-Inch Mountable	300	LF	$23.00	$6,900.00	-	140.00	$3,220.00	140.00	$3,220.00
20		Concrete Curb & Gutter, 24-Inch Ribbon	1,010	LF	$18.00	$18,180.00	-		$0.00		$0.00
21		Concrete Flume, STA 54+50lt	1	EA	$2,500.00	$2,500.00	-		$0.00		$0.00
22		Concrete Sidewalk, 4-Inch Thick	310	SF	$11.00	$3,410.00	-		$0.00		$0.00
23		Concrete Sidewalk, 6-Inch Thick	110	SF	$12.00	$1,320.00	-		$0.00		$0.00
24		Concrete Drive Aprons and Driveways, 6-Inch Thick	7,100	SF	$9.00	$63,900.00	-	1775.00	$15,975.00	1775.00	$15,975.00
25		Detectable Warning Field	20	SF	$40.00	$800.00	-		$0.00		$0.00
26		Asphaltic Pavement, 2.0-Inch Thick Binder Course	525	TON	$87.50	$45,937.50	-		$0.00		$0.00
27		Asphaltic Pavement, 2.0-Inch Thick Surface Course	525	TON	$90.20	$47,355.00	-		$0.00		$0.00
28		Asphaltic Pavement, 3.0-Inch Thick Driveway	30	TON	$130.00	$3,900.00	-		$0.00		$0.00
28.1		Stop Bar Pavement Marking, 6-Inch White Epoxy	145	LF	$22.50	$3,262.50	-		$0.00		$0.00
28.2		Cross Walk Pavement Markings, 4-Inch White Epoxy	35	LF	$21.50	$752.50	-		$0.00		$0.00
29		2 Ft x 3 Ft Inlet	6	EA	$2,940.00	$17,640.00	3.00	3.00	$8,820.00	6.00	$17,640.00
30		48-Inch Storm Manhole	3	EA	$3,675.00	$11,025.00	-	3.00	$11,025.00	3.00	$11,025.00
31		18- Inch RCP Storm Pipe	100	LF	$80.85	$8,085.00	-	100.00	$8,085.00	100.00	$8,085.00
32		12- Inch RCP Storm Pipe	50	LF	$79.80	$3,990.00	-	50.00	$3,990.00	50.00	$3,990.00
33		Connect to Existing Storm Sewer	1	LS	$788.00	$788.00	-	1.00	$788.00	1.00	$788.00
34		Inlet Protection, Type-D	20	EA	$145.00	$2,900.00	10.00		$0.00	10.00	$1,450.00

Progress Estimate - Unit Price Work

For (Contract):	2023 Mariane Terrace and Pine Tree Lane Improvements
Application Period:	6/2/2023

A						B	C	D	E	F	G
Item			Contract Information				Work Completed to Date				
Bid Item No.	Spec. Item No.	Description	Item Quantity	Units	Unit Price	Total Value of Item ($)	Quantities from **Previous** Pay Applications	Estimated Quantities Installed this Pay Period	Value of Work Installed this Pay Period	Total Estimated Quantity Installed	Value of Work Installed to Date
35		Topsoil, Seed, Fertilize, Erosion Mat Class I Type B, Urban	1,400	SY	$8.50	$11,900.00	-		$0.00		$0.00
36		Silt Fence	500	LF	$2.50	$1,250.00	385.00		$0.00	385.00	$962.50
37		Rip-Rap, Heavy Duty	12	CY	$130.00	$1,560.00	-		$0.00		$0.00
38		Valve Box, Top Section, Undistributed	13	EA	$341.00	$4,433.00	-		$0.00		$0.00
39		8- Inch C900 PVC Watermain	1,405	LF	$113.40	$159,327.00	1,405.00		$0.00	1405.00	$159,327.00
40		6- Inch DI Watermain	60	LF	$130.20	$7,812.00	60.00		$0.00	60.00	$7,812.00
41		8- Inch Gate Valve and Box	4	EA	$3,060.00	$12,240.00	4.00		$0.00	4.00	$12,240.00
42		6- Inch Gate Valve and Box	4	EA	$2,241.00	$8,964.00	4.00		$0.00	4.00	$8,964.00
43		Complete Hydrant Assembly	4	EA	$9,550.00	$38,200.00	4.00		$0.00	4.00	$38,200.00
44		8- Inch x 6-Inch DI Tee	4	EA	$855.00	$3,420.00	4.00		$0.00	4.00	$3,420.00
45		8- Inch DI Bend, 11.25 Degree	3	EA	$642.00	$1,926.00	4.00	-1.00	-$642.00	3.00	$1,926.00
46		8-Inch D.I. Bend, 22.5 Degree	1	EA	$666.00	$666.00	1.00		$0.00	1.00	$666.00
47		8-Inch D.I. Bend, 45 Degree	4	EA	$666.00	$2,664.00	4.00		$0.00	4.00	$2,664.00
48		8-Inch D.I. Cap	1	EA	$490.00	$490.00	1.00		$0.00	1.00	$490.00
48.1		1- Inch Polyethylene Water Service and Connection	840	LF	$84.00	$70,560.00	440.00	400.00	$33,600.00	840.00	$70,560.00
49		1-Inch Curb Stop and Box	30	EA	$468.00	$14,040.00	15.00	15.00	$7,020.00	30.00	$14,040.00
50		1-Inch Water Service Tap with Corporation	30	EA	$1,325.00	$39,750.00	15.00	15.00	$19,875.00	30.00	$39,750.00
51		Connect to Existing Watermain	1	EA	$4,147.00	$4,147.00	1.00		$0.00	1.00	$4,147.00
52		Abandon Existing Watermain Facilities	1	LS	$6,285.00	$6,285.00		1.00	$6,285.00	1.00	$6,285.00
53		Insulation, Rigid, 2-Inch Thick	64	SF	$4.46	$285.44	-		$0.00		$0.00
		Contract Totals				**$1,012,080.34**			**$305,960.35**		**$696,465.42**

CHANGEORDERS

1		Bio rolls/straw wattles (Change Order #1)	350	LF	$9.80	$ 3,430.00	250.00		$0.00	250	$2,450.00
2		Utility Line Opening (Change Order #1)	2	EA	$700.00	$ 1,400.00	1.00		$0.00	1	$700.00
3						$ -			$0.00		$0.00
4						$ -			$0.00		$0.00
5						$ -			$0.00		$0.00
6						$ -			$0.00		$0.00
7						$ -			$0.00		$0.00
8						$ -			$0.00		$0.00
9						$ -			$0.00		$0.00
10						$ -			$0.00		$0.00
		Change Order Totals				$4,830.00			$0.00		$3,150.00
		TOTALS				**$1,016,910.34**			**$305,960.35**		**$699,615.42**

ITEM 12

Estimate of Probable Construction Cost Summary- STH 50 Utilities

Lake Geneva Utility Commission
MSA #07815011
6/16/2023

Improvements	Construction Cost Range		
1 - Upsize Watermain (Forest to Warren)	$ 900,000	to	$ 1,460,000
2 - Upsize Watermain (Broad to WTP)	$ 550,000	to	$ 990,000
3 - Deep Sewer (Forest to Elmwood)	$ 1,100,000	to	$ 2,800,000
4 - Replace Sewer (Elmwood to Maxwell)	$ 220,000	to	$ 710,000
5 - STH 50 Crossing (36" Casing)	$ 160,000	to	$ 300,000
6 - Reroute Sewer (Near WTP)	$ 10,000	to	$ 80,000
Total	**$ 2,940,000**	**to**	**$ 6,340,000**

ESTIMATE OF PROBABLE CONSTRUCTION COST

Lake Geneva Utility Commission
1-Upsize Watermain (Forest to Warren)

This estimate includes the installation of a watermain along STH 50 from Forest St to Warrens St. The range of cost includes sizes of watermain as 12" or 16" diameter. It was assumed that open cut construction would be used.

ITEM		CONSTRUCTION COST		
WATERMAIN CONSTRUCTION				
Subtotal Watermain Construction	**Range**	**$900,000**	**to**	**$1,100,000**

This estimate includes road construction costs for an assumed excavation width of 1:1 slope resulting in curb-to-curb replacment for Elmwood to Maxwell Street. Narrow excavation is assumed for the area from Maxwell to Warren. Construction cost ranges are dependent on the inclusion of this project as part of a DOT project or as a separate Utility project. If incorporated into the DOT project road construction improvements were anticipated to be covered by the DOT. It was assumed that curb/gutter/sidewalk would not be significantly impacted and were not part of this project.

		CONSTRUCTION COST		
STREET CONSTRUCTION				
Subtotal Street Construction	**Range**	**$0**	**to**	**$360,000**
TOTAL CONSTRUCTION COST as part of DOT Project	**Range**	**$900,000**	**to**	**$1,100,000**
TOTAL CONSTRUCTION COST as Utility Project	**Range**	**$900,000**	**to**	**$1,460,000**

General Notes:

1. The quantities and prices are the best estimate at this time. The costs associated with administration, financing, etc. are not included.
2. The pipe sizes are accurate.
3. Costs are based upon "normal" construction conditions. There is no allowance for poor sub-soil conditions, by-pass pumping, high bedrock, high groundwater, or any other un-foreseen conditions that would require extra effort from the contractor.
4. Design & Construction Engineering costs are excluded from this estimate.

ESTIMATE OF PROBABLE CONSTRUCTION COST

Lake Geneva Utility Commission
2-Upsize Watermain (Broad to WTP)

This estimate includes the installation of a watermain along STH 50 from Broad St. to the WTP. The range of cost includes sizes of watermain as 12" or 16" diameter. It was assumed that open cut construction would be used.

ITEM		CONSTRUCTION COST		
WATERMAIN CONSTRUCTION				
Subtotal Watermain Construction	**Range**	**$550,000**	**to**	**$660,000**

This estimate includes road construction costs for 1:1 slope excavation. Construction cost ranges are dependent on the inclusion of this project as part of a DOT project or as a separate Utility project. If incorporated into the DOT project road construction improvements were anticipated to be covered by the DOT. It was assumed that curb/gutter/sidewalk would not be significantly impacted and were not part of this project.

		CONSTRUCTION COST		
STREET CONSTRUCTION				
Subtotal Street Construction	**Range**	**$0**	**to**	**$330,000**
TOTAL CONSTRUCTION COST as part of DOT Project	**Range**	**$550,000**	**to**	**$660,000**
TOTAL CONSTRUCTION COST as Utility Project	**Range**	**$550,000**	**to**	**$990,000**

General Notes:

1. The quantities and prices are the best estimate at this time. The costs associated with administration, financing, etc. are not included.
2. The pipe sizes are accurate.
3. Costs are based upon "normal" construction conditions. There is no allowance for poor sub-soil conditions, by-pass pumping, high bedrock, high groundwater, or any other un-foreseen conditions that would require extra effort from the contractor.
4. Design & Construction Engineering costs are excluded from this estimate.

ESTIMATE OF PROBABLE CONSTRUCTION COST

Lake Geneva Utility Commission
3-Deep Sewer (Forest to Elmwood)

This estimate includes the replacement of 12-inch gravity sewer main along STH 50 in Lake Geneva, WI. It is anticipated to be a new 12-inch gravity sewer at 2% slope and will route between Forest Street to Linda Lane. The cost opinion includes an analysis of the costs to excavate a large trench to safely construct the sewers and manholes at depths of up to 40 feet. Cost range is contigent on information to be provided by DOT regarding associate base course preparation. It was assumed that curb/gutter/sidewalk would not be significantly impacted and were not part of this project.

ITEM		CONSTRUCTION COST		
SANITARY SEWER CONSTRUCTION				
Subtotal Sanitary Sewer Construction	**Range**	**$1,100,000**	**to**	**$1,900,000**

This estimate includes road construction costs for an assumed excavation width of 1:1 slope resulting in curb-to-curb replacment for majoity of the area. Construction cost ranges are dependent on the inclusion of this project as part of a DOT project or as a separate Utility project. If incorporated into the DOT project road construction improvements were anticipated to be covered by the DOT. It was assumed that curb/gutter/sidewalk would not be significantly impacted and were not part of this project.

		CONSTRUCTION COST		
STREET CONSTRUCTION				
Subtotal Street Construction	**Range**	**$0**	**to**	**$900,000**
TOTAL CONSTRUCTION COST as part of DOT Project	**Range**	**$1,100,000**	**to**	**$1,900,000**
TOTAL CONSTRUCTION COST as Utility Project	**Range**	**$1,100,000**	**to**	**$2,800,000**

General Notes:

1. The quantities and prices are the best estimate at this time. The costs associated with administration, financing, etc. are not included. All costs are assumed to be 2023 construction costs excluding contingency and inflation.
2. The pipe sizes are accurate.
3. Costs are based upon "normal" construction conditions. There is no allowance for poor sub-soil conditions, by-pass pumping, high bedrock, high groundwater, or any other un-foreseen conditions that would require extra effort from the contractor.
4. Design & Construction Engineering costs are excluded from this estimate.

ESTIMATE OF PROBABLE CONSTRUCTION COST

Lake Geneva Utility Commission
4-Replace Sewer (Elmwood to Maxwell)

This estimate includes the replacement of 12-inch gravity sewer main along STH 50 in Lake Geneva, WI. It is anticipated to be a new 12-inch gravity sewer at 2% slope and will route between STH 50 Up Elmwood and from Elmwood to Maxwell along STH 50. Cost range is contigent on information to be provided by DOT regarding associate base course preparation. It was assumed that curb/gutter/sidewalk would not be significantly impacted and were not part of this project.

ITEM		CONSTRUCTION COST		
SANITARY SEWER CONSTRUCTION				
Subtotal Sanitary Sewer Construction	**Range**	**$220,000**	**to**	**$290,000**

This estimate includes road construction costs for an assumed curb-to-curb replacment for majoity of the area. Construction cost ranges are dependent on the inclusion of this project as part of a DOT project or as a separate Utility project. If incorporated into the DOT project road construction improvements were anticipated to be covered by the DOT. It was assumed that curb/gutter/sidewalk would not be significantly impacted and were not part of this project.

		CONSTRUCTION COST		
STREET CONSTRUCTION				
Subtotal Street Construction	**Range**	**$0**	**to**	**$420,000**
TOTAL CONSTRUCTION COST as part of DOT Project	**Range**	**$220,000**	**to**	**$290,000**
TOTAL CONSTRUCTION COST as Utility Project	**Range**	**$220,000**	**to**	**$710,000**

General Notes:

1. The quantities and prices are the best estimate at this time. The costs associated with administration, financing, etc. are not included. All costs are assumed to be 2023 construction costs excluding contingency and inflation.
2. The pipe sizes are accurate.
3. Costs are based upon "normal" construction conditions. There is no allowance for poor sub-soil conditions, by-pass pumping, high bedrock, high groundwater, or any other un-foreseen conditions that would require extra effort from the contractor.
4. Design & Construction Engineering costs are excluded from this estimate.

ESTIMATE OF PROBABLE CONSTRUCTION COST

Lake Geneva Utility Commission
5-STH 50 Crossing (36" Casing)

This estimate includes the installation of a 36" casing alongside the existing 18" sanitary crossing near S Lake Shore Drive and STH 50. To avoid road construction costs it was assumed the Bore and Jack Method would be used. If the DOT were to be replacing the highway then the cost could be reduced by using open cut. Cost range is contigent on information to be provided by DOT regarding associate base course preparation.

ITEM		CONSTRUCTION COST		
SANITARY SEWER CONSTRUCTION				
Subtotal Sanitary Sewer Construction	**Range**	**$160,000**	**to**	**$240,000**

For the road construction costs, it was assumed an excavation width tabulated by the City's GIS for the sewer reconstruction. Construction cost ranges are dependent on the inclusion of this project as part of a DOT project or as a separate Utility project. If incorporated into the DOT project road construction improvements were anticipated to be covered by the DOT. It was assumed that curb/gutter/sidewalk would not be significantly impacted and were not part of this project.

		CONSTRUCTION COST		
STREET CONSTRUCTION				
Subtotal Street Construction	**Range**	**$0**	**to**	**$60,000**
TOTAL CONSTRUCTION COST as part of DOT Project	**Range**	**$160,000**	**to**	**$240,000**
TOTAL CONSTRUCTION COST as Utility Project	**Range**	**$160,000**	**to**	**$300,000**

General Notes:

1. The quantities and prices are the best estimate at this time. The costs associated with administration, financing, etc. are not included. All costs are assumed to be 2023 construction costs excluding contingency and inflation.
2. The pipe sizes are accurate.
3. Costs are based upon "normal" construction conditions. There is no allowance for poor sub-soil conditions, by-pass pumping, high bedrock, high groundwater, or any other un-foreseen conditions that would require extra effort from the contractor.
4. Design & Construction Engineering costs are excluded from this estimate.

ESTIMATE OF PROBABLE CONSTRUCTION COST

Lake Geneva Utility Commission
6-Reroute Sewer (Near WTP)

This estimate includes open cut excavation for rerouting the 10" Sanitary sewer near County Club Road and installing 2 new manholes on each end along with abandonment of the 8" existing sanitary. Cost range is contigent on information to be provided by DOT regarding associate base course preparation.

ITEM		CONSTRUCTION COST		
SANITARY SEWER CONSTRUCTION				
Subtotal Sanitary Sewer Construction	**Range**	**$10,000**	**to**	**$40,000**

For the road construction costs, it was assumed an excavation width tabulated by the City's GIS for the sewer reconstruction. Construction cost ranges are dependent on the inclusion of this project as part of a DOT project or as a separate Utility project. If incorporated into the DOT project road construction improvements were anticipated to be covered by the DOT. It was assumed that curb/gutter/sidewalk would not be significantly impacted and were not part of this project.

		CONSTRUCTION COST		
STREET CONSTRUCTION				
Subtotal Street Construction	**Range**	**$0**	**to**	**$40,000**
TOTAL CONSTRUCTION COST as part of DOT Project	**Range**	**$10,000**	**to**	**$40,000**
TOTAL CONSTRUCTION COST as Utility Project	**Range**	**$10,000**	**to**	**$80,000**

General Notes:

1. The quantities and prices are the best estimate at this time. The costs associated with administration, financing, etc. are not included. All costs are assumed to be 2023 construction costs excluding contingency and inflation.
2. The pipe sizes are accurate.
3. Costs are based upon "normal" construction conditions. There is no allowance for poor sub-soil conditions, by-pass pumping, high bedrock, high groundwater, or any other un-foreseen conditions that would require extra effort from the contractor.
4. Design & Construction Engineering costs are excluded from this estimate.

STATE OF WISCONSIN
WALWORTH COUNTY
CITY OF LAKE GENEVA
UTILITY COMMISSION

RESOLUTION NO. 2023 - 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 permittees 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 2022 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 recently submitted and 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; and

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, specifically focusing on the potential replacement of the Big Foot lift station forcemain.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the City of Lake Geneva Utility Commission does hereby approve the 2022 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 19th day of June 2023, on a ____ - ____ vote.

CITY OF LAKE GENEVA
UTILITY COMMISSION

By: ____________________________
Dennis Lyon, President

Attest: ____________________________
Jo Busch, Utilities Coordinator

Compliance Maintenance Annual Report

Lake Geneva Wastewater Treatment Plt

Last Updated: 6/12/2023 Reporting For: **2022**

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	0.8208	x	295	x	8.34	=	2,022
February	0.8670	x	283	x	8.34	=	2,046
March	0.8765	x	293	x	8.34	=	2,143
April	1.1012	x	235	x	8.34	=	2,157
May	1.2622	x	231	x	8.34	=	2,434
June	1.1250	x	278	x	8.34	=	2,612
July	1.1031	x	303	x	8.34	=	2,786
August	1.0704	x	290	x	8.34	=	2,589
September	1.1945	x	243	x	8.34	=	2,424
October	1.0225	x	264	x	8.34	=	2,248
November	0.9170	x	294	x	8.34	=	2,251
December	0.9480	x	265	x	8.34	=	2,096

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): 2022-05-11

○ 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 facility? If yes, indicate volume in gallons.

Septic Tanks

● Yes — 191,700 gallons

○ No

Holding Tanks

● Yes — 16,394,270 gallons

○ No

Grease Traps

○ Yes — 0 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 plant showed little sign of performance loss due to the receiving of the hauled waste listed above. We did notice additional F.O.G. loadings at times which naturally affects our treatment process and shows through the lab results. Overall the plant continues to operate well with a performance level of great given all of the variables.

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.

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**

Compliance Maintenance Annual Report

Lake Geneva Wastewater Treatment Plt

Last Updated: 6/12/2023 Reporting For: **2022**

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	7	1	0	0
February	50	45	7	1	0	0
March	50	45	7	1	0	0
April	50	45	7	1	0	0
May	50	45	6	1	0	0
June	50	45	5	1	0	0
July	50	45	11	1	0	0
August	50	45	9	1	0	0
September	50	45	6	1	0	0
October	50	45	4	1	0	0
November	50	45	6	1	0	0
December	50	45	5	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) 2022-05-11
- ○ No

If No, please explain:

3. Treatment Problems

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

No problems were experienced that threatened treatment at the wastewater treatment plant.

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 WPDES 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**

Compliance Maintenance Annual Report

Lake Geneva Wastewater Treatment Plt

Last Updated: 6/12/2023 Reporting For: **2022**

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	3.403	1	0
February	10	2.9625	1	0
March	10	3.075	1	0
April	10	3.1825	1	0
May	10	2.378	1	0
June	10	2.3125	1	0
July	10	2.422222222	1	0
August	10	2.371111111	1	0
September	10	2.6925	1	0
October	10	3.56	1	0
November	10	3.225	1	0
December	10	3.34125	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 have occurred.

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

Compliance Maintenance Annual Report

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 815,817,818 and 820 are our downgradient monitoring wells.
Well's 815,817 and 818 had a PAL exceedance for No2+No3 for all 4 quarters.
Well's 817,818 and 820 had a PAL exceedance in all 4 quarters and Well 815 had PAL exceedance in the first three quarters for Chloride.
Well's 817,818 and 820 had a PAL exceedance in all 4 quarters and Well 815 had PAL exceedance in the first three quarters for TDS.
Well 820 had a PAL exceedance for Manganese in the last 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 817 and 818 had an ES exceedance in all 4 quarters, well 815 had ES exceedance in the first three quarters, well 820 had ES exceedance in the last three quarters for Chloride.
Well 820 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 817,818 and 820 are our Point of Standards Monitoring Wells for (ES's).
Well's 817,818 had an ES exceedance in all 4 quarters and well 820 had ES exceedance in the last three quarters for Chlorides.
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: 2022-12-05
- ○ No

If yes, what were the findings:

Groundwater Evaluation & Exceedance Report by DNR - Zach Watson SCR: The current groundwater monitoring system adequately surrounds the treatment system. This facility is considered in substantial compliance with its WPDES permit. Recommendations from the DNR are to lower some of the PAL's to ensure that the L.G.W.W.T.P remains in compliance with its WPDES permit and NR 140 groundwater quality standards. 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.

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

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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?

894.5 acres

2.1.2 How many acres did you use?

80.4 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		<9				7.5	<7				<5.8			0	0
Cadmium		39	85		.78				.66	.66				1.7			0	0
Copper		1500	4300		840				680	780				1000			0	0
Lead		300	840		13				15	17				23			0	0
Mercury		17	57		.48				<.49	3.2				<.55			0	0
Molybdenum	60		75		7.5				6.4	6				9.9		0		0
Nickel	336		420		42				29	30				39		0		0
Selenium	80		100		<22				<17	<17				<14		0		0
Zinc		2800	7500		500				450	530				840			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:	01/01/2022 - 03/31/2022
Density:	7,200
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 storage barn (004).

Outfall Number:	**004**
Biosolids Class:	B
Bacteria Type and Limit:	Fecal Coliform
Sample Dates:	04/01/2022 - 06/30/2022
Density:	11,000
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	Aerobic Digestion
Process Description:	7 discrete sample were taken from our Sludge Storage Barn (004).

Outfall Number:	**004**
Biosolids Class:	B
Bacteria Type and Limit:	Fecal Coliform
Sample Dates:	07/01/2022 - 09/30/2022
Density:	290
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	No
Process:	Aerobic Digestion
Process Description:	7 discrete samples were taken from our Cake Sludge Storage Barn (004).

Outfall Number:	**004**
Biosolids Class:	B
Bacteria Type and Limit:	Fecal Coliform
Sample Dates:	10/01/2022 - 12/31/2022
Density:	18,000
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	Aerobic Digestion
Process Description:	7 discrete samples were taken from our Sludge 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:	03/31/2022
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:	06/30/2022
Option Used To Satisfy Requirement:	Incorporation when land apply
Requirement Met:	Yes
Land Applied:	Yes
Limit (if applicable):	
Results (if applicable):	

Outfall Number:	**004**
Method Date:	09/30/2022
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:	12/31/2022
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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Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	**A**

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Last Updated: 6/12/2023

Reporting For: **2022**

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:

Having adequate staffing levels and adequate funding for planned upgrades has aloud us to continue with a more proactive approach to the overall maintenance of our wastewater plant.

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

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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?

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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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)

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)

0

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		$ 1,152,482.22
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		$ 1,152,482.22
3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	+	$ 125,956.99

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 $ 1,278,439.21

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.

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 held over a year-end deposit, pending the bidding of a capital project (Project 5 of Section 4 Future Planning, below). Additional funds of were deposited in Q1-2023 to meet the fund's goal balance.

0

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.	$2,000,000	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.	$10,000,000	2029
3	Construction of a new municipal lift station to support development in the south central and south east areas of the city.	$3,000,000	2025
4	Reduction of I&I in collection system, using combination of smoke testing, CCTV, CIP lining and manhole rehabilitation.	$175,000	2023
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	2024

5. Financial Management General Comments

The Utility initiated a public facilities needs review performed in 2022 to revise impact fees and fund future capital expenses related to development. The revised fees are anticipated to be adopted by the City in 2023.

ENERGY EFFICIENCY AND USE

6. Collection System

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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	4,636	21
February	5,779	24
March	5,537	27
April	5,630	20
May	5,645	21
June	5,065	32
July	4,506	22
August	3,237	35
September	3,562	31
October	3,445	34
November	4,760	28
December	5,925	25
Total	**57,727**	**320**
Average	**4,811**	**27**

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:

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?

We are continue to replace pumping controls, which allow for more effective / efficient pumping at the lift stations.

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	155,599	25.44	6,116	62.68	2,482	3,475
February	151,383	24.28	6,235	57.29	2,642	2,730
March	171,148	27.17	6,299	66.43	2,576	1,948
April	162,614	33.04	4,922	64.71	2,513	803
May	155,068	39.13	3,963	75.45	2,055	31
June	154,894	33.75	4,589	78.36	1,977	14
July	174,064	34.20	5,090	86.37	2,015	13
August	163,135	33.18	4,917	80.26	2,033	22
September	167,110	35.84	4,663	72.72	2,298	37
October	150,314	31.70	4,742	69.69	2,157	331
November	154,837	27.51	5,628	67.53	2,293	1,051
December	175,065	29.39	5,957	64.98	2,694	2,109
Total	**1,935,231**	**374.63**		**846.47**		**12,564**
Average	**161,269**	**31.22**	**5,260**	**70.54**	**2,311**	**1,047**

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:

We have replaced numerous lighting fixtures throughout the plant with LEDs.

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?

We will continue to evaluate our energy consumption and make improvements by replacing equipment, controls and fixtures where savings can be achieved, and will continue working with Focus on Energy for evaluations and subsidies.

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

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Year:

By Whom:

Describe and Comment:

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

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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 as in past years.

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	30.87	% of system/year
Root removal	3.46	% of system/year
Flow monitoring	0	% of system/year
Smoke testing	0	% of system/year
Sewer line televising	11.22	% of system/year
Manhole inspections	20.77	% of system/year
Lift station O&M	24	# per L.S./year
Manhole rehabilitation	1.92	% 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 a total of 25 Manhole structures lined with cement / strong seal for increased structural integrity and reduced I&I where applied. We applied chemical F.O.G. treatment to 2.53% of our overall collection system where needed.

3. Performance Indicators

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

34.46	Total actual amount of precipitation last year in inches
36	Annual average precipitation (for your location)
56	Miles of sanitary sewer
8	Number of lift stations
0	Number of lift station failures
1	Number of sewer pipe failures
5	Number of basement backup occurrences
13	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)
0.02	Sewer pipe failures (pipe failures/sewer mile/yr)
0.02	Sanitary sewer overflows (number/sewer mile/yr)
0.09	Basement backups (number/sewer mile)
0.23	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
0	1/24/2022 9:00:00 AM - 1/24/2022 12:00:00 PM	1121 South Lake Shore Dr. Lake Geneva, WI 53147 (closest address to the S.S.O.)	Broken Sewer, Broken Sewer	500

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

What actions were taken, or are underway, to reduce or eliminate SSO or TFO occurences in the future?

We fixed the force main break with a S.S. band clamp to extend the life of the repair with flowable back fill to minimize future pipe movement caused by any settling due to excavation. We are also looking at the possibility of relocating the B.F.L.S. force main with the help of our engineering firm through their modeling software program.

5. Infiltration / Inflow (I/I)

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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 and 2022 were similar years, no significant changes were noticed.

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

Through our yearly manhole inspections and CCTV records we are able to locate area's that need to have the I&I addressed in our collection system, we use chemical and cement grouting in our manhole structures and CIPP for lining our collection system main lines where needed.

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

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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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Resolution or Owner's Statement

Name of Governing Body or Owner: Lake Geneva Utility Commission

Date of Resolution or Action Taken: 2023-06-19

Resolution Number: 2023-01

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 current Chloride Source Reduction Measures and has submitted a new SRM plan as part of our WPDES permit renewal. Based on the most recent Groundwater Evaluation performed by DNR, the treatment system does not appear to pose any immediate health, welfare, or environmental effect to groundwater in the vicinity of the treatment system.

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)

The Utility experienced a SSO on 1/24/2022, which was found to be a break in the forcemain originating from the lift station in the 1100 S. Lakeshore Drive. Utility staff isolated the discharge and completed repairs within 5.5 hours of the first report.

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)
G.P.A. = 3.45

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