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 JULY 15, 2024 4:00 PM
COUNCIL CHAMBERS - CITY HALL, 626 GENEVA STREET

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 https://cityoflakegeneva.gov/319/City-Meetings-Video-Stream
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 June 17, 2024 as prepared and distributed
5. Acknowledgement of Correspondence
6. Approval of June 2024 Financials
7. Approval of June 2024 Bills
8. Directors Report
9. Presentation of 2023 Lake Geneva Utility Commission Annual Financial Report and Management Letter by Lauterbach & Amen, LLP
10. Discussion/Action on a proposal from Lexipol to draft policy and procedural manuals for the Utility
11. Adjourn

Lake Geneva Utility Commission Minutes
Lake Geneva Utility Commission Meeting
Monday June 17, 2024 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, Howell, Fesenmaier, Nord & Binn Excused: Krause & Stanczak

Staff in Attendance – Gajewski & Busch

Zoom Attendance – Joe DeYoung, MSA Professional Services & Jessica Bahr, WI Power & Light

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.
Peg Esposito, 124 Darwin St, spoke to item #10 to thank Alliant Energy for looking at various different options to meet their expansion needs. She also said that she hopes the WI DOT Highway 50 project can be combined with the Utility's project to make it less disruptive (Item #9).

Approve Utility Commission Minutes from May 20, 2024, as prepared and distributed
Binn/Fesenmaier motion to approve. Passed 5-0.

Acknowledgement of Correspondence
None

Approval of May 2024 Financials
Howell/Binn motion to approve. Passed 5-0.

Approval of May 2024 Bills
Binn/Howell motion to approve. Passed 5-0.

Director's Report
Gajewski added to the submitted Director's report that the Big Foot Lift Station project has now been submitted to SEWRPC and so he is hopeful that this project will be brought before the Utility Commission for approval in August. Discussion was had about where bids for the Utility Commission are opened.
Binn/Howell motion to approve the Director's Report. Approved 5-0.

Discussion/Action on the scope of services for the design and bidding of utility improvements along STH 50
Gajewski reported that at the most recent staff group meeting with WI DOT & MSA Professional Services, the WI DOT informed us that in keeping with their routine protocol, they are requesting that any utility improvements are completed before their project starts. Gajewski said that after conferring with Joe DeYoung from MSA, the plan is to shore up the expected timeline for utility improvements and then ask for reconsideration by WI DOT. In the meantime, to keep things moving along, the scope of services being provided by MSA includes a possible reduction in fees if the project is revised from two bidding projects (with DOT) to one project (bidding on our own ahead of the DOT). Joe DeYoung appeared by Zoom and said that this is really the first curveball being thrown by the DOT and ideally the best-case scenario is still to work in conjunction with them, but we have to be ready to move ahead without them. Discussion was had on whether the DOT

have a firm timeline yet. DeYoung said they are expecting to bid in August/September 2026 with construction occurring in 2027. There is always the possibility that it could be pushed back but it's doubtful. Discussion was had on what staff need from the Utility Commission at this point and Gajewski replied that staff request approval of the scope of services in order to continue moving forward.
Binn/Fesenmaier motion to approve the scope of services provided by MSA Professional Services for the design and bidding of utility improvements along STH 50. Passed 5-0.

Discussion/Action on the proposed acquisition of land by Wisconsin Power & Light Company (Alliant Energy)
Gajewski explained that this is being brought in front of the Commission because the parcel in question is co-deeded between the city and the utility. Alliant Energy are looking to acquire a small portion of the parcel that is directly adjacent to their existing substation. Staff do not expect there to be any future impact to the Utility and fully support the acquisition.
Howell/Binn motion to approve the property acquisition requested by Wisconsin Power & Light Company and to recommend to the City Council that they also support the acquisition. Passed 5-0.

Discussion/Action on the potential award of the Wastewater Utility Exterior Building Painting Project
No discussion.
Binn/Howell motion to award the Wastewater Utility Exterior Building Painting Project to Porta-Painting. Passed 5-0.

Discussion/Action on the potential award of the Wastewater Utility Headworks & Digester Painting Project
No discussion
Binn/Nord motion to award the Wastewater Utility Headworks & Digester Building Painting Project to Porta-Painting. Passed 5-0.

Discussion/Action on the 2023 Compliance Maintenance Annual Report & Resolution 2024-02
Gajewski explained that this is an annual report that measures performance of the Wastewater Utility and is required to be approved by the Utility Commission and then filed with the WI DNR. The report shows that we do have an ongoing issue with chlorides and as we work on eliminating I&I in the system, this actually makes chlorides worse since as the saying goes, the solution to pollution is dilution and we are doing the opposite. Discussion was had on Milwaukee's system of combining sewage and storm water. One of the reasons for eliminating I&I in our system is that reducing clear water infiltration increases the capacity for wastewater treatment. This is important as the city increases in size. It's also a waste of resources to be treating clear water.
Binn/Lyon motion to approve the 2023 CMAR and resolution 2024-02. Passed 5-0.

Update on PFAS sampling and 3M & DuPont class action lawsuits
Gajewski reminded the Commission that earlier this year City Council made the decision not to formally opt out of the class action lawsuit and there is now a filing date deadline to opt in. In order to opt in, there is a requirement to perform PFAS source water sampling at each of the groundwater wells. The results from those samples are now in and Gajewski informed the Commission of the results. The WI DNR does not have regulatory enforceable limits at this time but when they do, it will be a rolling average. There have been lawsuits filed against the EPA claiming that they have failed to fully consider financial impacts when requiring PFAS treatment. Discussion was had on where the contaminants come from, the levels being reported in parts per trillion and the high cost and procedural requirements of testing for these particular contaminants. No action taken, discussion only.

Lyon/Binn motion to go into closed session pursuant to Wis. Stat. 19.85(1)(e) deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session specifically regarding the requested amendments to the Host Tower lease with AT&T

The Commission convened into closed session on a roll call vote at 4:33pm.

Howell/Binn motion to return to open session pursuant to Wisconsin Statutes 19.85(2) and take action on any items in closed session

The Commission returned to open session on a roll call vote at 4:46pm.

Lyon/Howell motion to decline the proposed amendments to the Host Tower lease with AT&T. Passed 5-0.

Adjourn
Fesenmaier/Binn motion to adjourn at 4:47pm. Passed 5-0.

/s/ J Busch

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

LAKE GENEVA UTILITY COMMISSION

BUDGET COMPARISON THRU: 6 / 2024

FUND 61 - WASTEWATER UTILITY

REVENUES	Current Period	YTD	2024 Budget	YTD vs Budget	YTD % of Budget *50%*	Prior YTD 2023	Prior YTD 5 Year Avg.
INTEREST EARNED	0	164,661	229,600	-64,939	71.7%	132,249	33,931
CUSTOMER SALES	477,344	970,886	2,166,137	-1,195,251	44.8%	976,838	942,593
OTHER REVENUE	2,103	8,656	11,760	-3,104	73.6%	7,266	5,256
CAPITAL CONTRIBUTIONS	11,936	77,584	59,680	17,904	130.0%	396,872	139,054
TOTAL REVENUES	**491,383**	**1,221,786**	**2,467,177**	**-1,245,391**	**49.5%**	**1,513,226**	**1,120,835**
EXPENSES							
TOTAL OUTSIDE SERVICES	29,695	146,109	430,343	-284,234	34.0%	136,969	128,646
TOTAL OPERATING EXPENSES	2,903	19,788	53,090	-33,302	37.3%	18,941	15,065
TOTAL INSURANCE	0	8,423	35,975	-27,552	23.4%	16,846	14,196
TOTAL SALARY & BENEFITS	73,992	343,358	653,911	-310,553	52.5%	317,871	266,545
TOTAL LAB SUPPLIES	225	12,389	22,800	-10,411	54.3%	13,892	11,119
TOTAL MISCELLANEOUS EXPENSE	0	0	1,000	-1,000	0.0%	123	229
TOTAL MAINTENANCE	9,002	96,376	366,700	-270,324	26.3%	80,405	61,703
TOTAL OPERATION & MAINTENANCE EXPENSES	**115,818**	**626,443**	**1,563,819**	**-937,376**	**40.1%**	**585,047**	**497,503**
REVENUES OVER O&M EXPENSES	**375,565**	**595,343**	**903,358**	**-308,015**		**928,178**	**623,332**
TOTAL CAPITAL OUTLAY	0	72,620	1,226,075	-1,153,455	5.9%	30,361	62,100
REVENUES OVER TOTAL EXPENSES	**375,565**	**522,723**	**-322,717**	**845,440**		**897,817**	**561,232**
TOTAL CASH TRANSFERS	33,943	612,033	328,120	283,913	186.5%	976,933	652,195
NET CHANGE IN CASH BALANCE	**341,622**	**-89,310**	**-650,837**	**561,527**		**-79,116**	**-90,963**

FUND CASH AND INVESTMENT SUMMARY	Opening Balance	Period Activity	Ending Balance
Wastewater Utility Fund Cash	13,636	-82,968	-69,332
LGIP #10 - Capital Project Fund	3,722,334	0	3,722,334
LGIP #11 - Debt Service Fund	0	0	0
LGIP #12 - Impact Fee Fund	1,900,694	0	1,900,694
LGIP #13 - Equipment Replacement Fund	1,727,560	0	1,727,560
LGIP #14 - Wastewater Operating Reserves Fund	285,054	1,267	286,321
TOTAL WASTEWATER CASH AND INVESTMENT	**7,649,277**	**-81,700**	**7,567,576**

LAKE GENEVA UTILITY COMMISSION

BUDGET COMPARISON THRU: 6 / 2024

FUND 62 - WATER UTILITY

REVENUES	Current Period	YTD	2024 Budget	YTD vs Budget	YTD % of Budget *50%*	Prior YTD 2023	Prior YTD 5 Year Avg.
INTEREST EARNED	0	100,408	134,300	-33,892	74.8%	75,321	19,203
CUSTOMER SALES	443,764	854,155	1,882,606	-1,028,451	45.4%	856,370	836,857
OTHER REVENUE	10,329	278,433	316,710	-38,277	87.9%	266,825	246,600
CAPITAL CONTRIBUTIONS	8,440	69,281	42,200	27,081	164.2%	360,646	125,330
TOTAL REVENUES	**462,533**	**1,302,277**	**2,375,816**	**-1,073,539**	**54.8%**	**1,559,161**	**1,227,989**
EXPENSES							
TOTAL SOURCE OF SUPPLY - OPERATION	7,966	30,943	76,000	-45,057	40.7%	30,033	26,834
TOTAL SOURCE OF SUPPLY - MAINTENANCE	921	39,146	16,300	22,846	240.2%	6,739	4,934
TOTAL PUMPING EXPENSE - OPERATION	6,980	32,454	86,700	-54,246	37.4%	33,482	30,763
TOTAL PUMPING EXPENSE - MAINTENANCE	1,012	25,150	101,950	-76,800	24.7%	5,244	12,482
TOTAL WATER TREATMENT - OPERATION	13,237	46,956	121,550	-74,594	38.6%	46,119	45,033
TOTAL WATER TREATMENT - MAINTENANCE	5,264	27,106	81,150	-54,044	33.4%	39,515	39,419
TOTAL TRANS. & DISTRIBUTION - OPERATION	7,218	34,192	57,350	-23,158	59.6%	30,828	21,901
TOTAL TRANS. & DISTRIBUTION - MAINTENANCE	28,141	176,918	215,400	-38,482	82.1%	79,396	78,562
TOTAL CUSTOMER ACCOUNTS	9,874	38,819	79,080	-40,261	49.1%	38,932	32,346
TOTAL ADMIN & GENERAL OPERATIONS	38,687	246,536	506,421	-259,885	48.7%	252,974	201,981
TOTAL OTHER EXPENSES	0	117,500	273,000	-155,500	43.0%	150,000	152,400
TOTAL OPERATION & MAINTENANCE EXPENSES	**119,299**	**815,720**	**1,614,901**	**-799,181**	**50.5%**	**713,261**	**646,654**
REVENUES OVER O&M EXPENSES	**343,234**	**486,557**	**760,915**	**-274,358**		**845,900**	**581,335**
TOTAL CAPITAL OUTLAY	-641	77,536	807,975	-730,439	9.6%	448,885	173,336
REVENUES OVER TOTAL EXPENSES	**343,874**	**409,021**	**-47,060**	**456,081**		**397,015**	**407,999**
TOTAL CASH TRANSFERS	21,217	938,042	-67,500	1,005,542	-1389.7%	684,214	422,270
NET CHANGE IN CASH BALANCE	**322,658**	**-529,021**	**20,440**	**-549,461**		**-287,199**	**-14,271**

FUND CASH AND INVESTMENT SUMMARY	Opening Balance	Period Activity	Ending Balance
Water Utility Fund Cash	1,841	-74,781	-72,940
LGIP #1 - Capital Project Fund	2,410,317	0	2,410,317
LGIP #2 - Impact Fee Fund	1,135,055	0	1,135,055
LGIP #3 - Equipment Replacement Fund	844,556	0	844,556
LGIP #4 - Water Operating Reserves Fund	382,819	1,702	384,520
TOTAL WATER FUND CASH AND INVESTMENT	**4,774,587**	**-73,079**	**4,701,508**

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				
MSA PROFESSIONAL SERVICES INC				
006057	06/25/2024	BFLS FORCEMAIN DESIGN-SV	61-00-00-10700 CONSTRUCTION WORK IN PROCESS	12,835.24
Total MSA PROFESSIONAL SERVICES INC:				12,835.24
LAUTERBACH & AMEN LLP				
92537	06/28/2024	FINAL BILL-AUDIT 2023	61-00-00-52120 ACCTG CONSULTANT REES/AUDITING	1,758.00
Total LAUTERBACH & AMEN LLP:				1,758.00
ALLIANT ENERGY/WPL				
280954000024	07/01/2024	HASKINS ST SEWER PLANT	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	15,297.87
Total ALLIANT ENERGY/WPL:				15,297.87
CIVIC SYSTEMS LLC				
CVC25080	06/27/2024	SEMI ANNUAL SUPPORT 2024-2	61-00-00-52660 OUTSIDE SERVICES EMPLOYED	2,282.50
Total CIVIC SYSTEMS LLC:				2,282.50
Total 61:				32,173.61
62				
CORE & MAIN LP				
V139140	06/27/2024	3/4S METERS	62-00-00-34600 METERS	10,626.21
Total CORE & MAIN LP:				10,626.21
ALLIANT ENERGY/WPL				
576425000024	07/01/2024	MAIN ST ENGINE ROOM	62-00-00-62300 PUMPING POWER PURCHASED	5,122.55
Total ALLIANT ENERGY/WPL:				5,122.55
CIVIC SYSTEMS LLC				
CVC25080	06/27/2024	SEMI ANNUAL SUPPORT 2024	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	2,282.50
Total CIVIC SYSTEMS LLC:				2,282.50
LAUTERBACH & AMEN LLP				
92537	06/28/2024	FINAL BILL-AUDIT 2023	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	2,808.00
Total LAUTERBACH & AMEN LLP:				2,808.00
Total 62:				20,839.26
Grand Totals:				53,012.87

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 $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				
MSA PROFESSIONAL SERVICES INC				
006057	06/25/2024	BFLS FORCEMAIN DESIGN-SV	61-00-00-10700 CONSTRUCTION WORK IN PROCESS	12,835.24
Total MSA PROFESSIONAL SERVICES INC:				12,835.24
AURORA MEDICAL GROUP				
1203705	06/23/2024	DRUG SCREEN-KOEHN	61-00-00-52050 DRUG AND ALCOHOL TESTING	84.00
Total AURORA MEDICAL GROUP:				84.00
NORTHERN LAKE SERVICE INC				
2409379	06/13/2024	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	309.38
2409621	06/18/2024	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	309.38
2409899	06/24/2024	SECOND QTR MW RE-TEST	61-00-00-52100 LABORATORY SERVICES	463.00
2410219	06/27/2024	WEEKLY NITROGEN TESTING	61-00-00-52100 LABORATORY SERVICES	309.38
Total NORTHERN LAKE SERVICE INC:				1,391.14
LAUTERBACH & AMEN LLP				
92537	06/28/2024	FINAL BILL-AUDIT 2023	61-00-00-52120 ACCTG CONSULTANT REES/AUDITING	1,758.00
Total LAUTERBACH & AMEN LLP:				1,758.00
WE ENERGIES				
5059200124	06/11/2024	HASKINS ST DEWATERING BLD	61-00-00-52500 UTILITY-GAS-PLANT	10.89
5060042230	06/11/2024	HASKINS ST WEST BLDG-STOR	61-00-00-52500 UTILITY-GAS-PLANT	26.98
5060346853	06/11/2024	HASKINS ST WWTF-SEWER PL	61-00-00-52500 UTILITY-GAS-PLANT	36.94
5059627321	06/11/2024	EDGEWOOD DR LIFT STN	61-00-00-52505 UTILITY-GAS-COLLECTION SYSTEM	11.96
5063373656	06/13/2024	LAGRANGE DR LIFT STN	61-00-00-52505 UTILITY-GAS-COLLECTION SYSTEM	17.98
5064190241	06/14/2024	BIG FOOT LIFT STATION	61-00-00-52505 UTILITY-GAS-COLLECTION SYSTEM	14.10
Total WE ENERGIES:				118.85
ALLIANT ENERGY/WPL				
143875000024	07/01/2024	191 HASKINS ST DEWATER BLD	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	168.16
280954000024	07/01/2024	HASKINS ST SEWER PLANT	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	15,297.87
507753000024	07/01/2024	361 W MAIN ST SIGN	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	17.09
974671000024	07/01/2024	361 MAIN ST HALLWAY	61-00-00-52520 UTILTITY-ELECTRICITY-PLANT	188.94
055361000024	07/01/2024	361 MAIN ST CC LIFT	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	73.56
141180000024	07/01/2024	LAGRANGE DR LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	249.30
277971000024	07/01/2024	MARIANE TER LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	34.59
307955000024	07/01/2024	MAXWELL ST LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	50.26
327113000024	07/01/2024	BAYVIEW DR LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	31.80
599411000024	07/01/2024	361 STATE ROAD 120 BIG FOOT	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	268.14
962961000024	07/01/2024	EDGEWOOD DR LIFT STN	61-00-00-52525 UTILTITY-ELECTRICITY-COLL SYS	166.63
Total ALLIANT ENERGY/WPL:				16,546.34
CIVIC SYSTEMS LLC				
CVC25080	06/27/2024	SEMI ANNUAL SUPPORT 2024-2	61-00-00-52660 OUTSIDE SERVICES EMPLOYED	2,282.50

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total CIVIC SYSTEMS LLC:				2,282.50
WI DEPT OF ADMINISTRATION				
505-00000918	06/13/2024	IRONPORT ACCT FEE 05/2024	61-00-00-53050 COMPUTER EXPENSE	3.06
Total WI DEPT OF ADMINISTRATION:				3.06
CHARTER COMMUNICATIONS				
152473801062	06/21/2024	INTERNET SVC JUNE 2024	61-00-00-53100 OFFICE SUPPLIES EXPENSE	119.98
Total CHARTER COMMUNICATIONS:				119.98
MARTIN BUSINESS GROUP				
1308520	06/20/2024	SERVICE CONTRACT/COPIES	61-00-00-53100 OFFICE SUPPLIES EXPENSE	126.05
Total MARTIN BUSINESS GROUP:				126.05
ODP BUSINESS SOLUTIONS LLC				
370535010001	07/08/2024	RETURNED WALLETS - POOR	61-00-00-53100 OFFICE SUPPLIES EXPENSE	22.49-
372933724001	07/01/2024	WALLETS, GEL PENS, PAPER, S	61-00-00-53100 OFFICE SUPPLIES EXPENSE	52.08
Total ODP BUSINESS SOLUTIONS LLC:				29.59
AT&T				
262248865606	06/13/2024	JUNE 2024 MONTHLY PHONE BI	61-00-00-53110 TELEPHONE EXPENSE	115.76
Total AT&T:				115.76
US CELLULAR				
0658045910	06/04/2024	WWTF MONTHLY PHONE BILL	61-00-00-53110 TELEPHONE EXPENSE	169.72
Total US CELLULAR:				169.72
UNITED STATES POST OFFICE				
USPS062724	06/27/2024	2024 BULK POSTAGE PERMIT #	61-00-00-53120 POSTAGE	1,500.00
Total UNITED STATES POST OFFICE:				1,500.00
DUNN LUMBER				
1743542	06/11/2024	WORK GLOVES	61-00-00-53900 FIRST AID & SAFETY SUPPLIES	39.98
Total DUNN LUMBER:				39.98
CULLIGAN OF BURLINGTON				
500X03112808	06/30/2024	LAB WATER	61-00-00-64000 LABORATORY SUPPLIES	233.27
Total CULLIGAN OF BURLINGTON:				233.27
DUNN LUMBER				
1760386	06/27/2024	WALL ANCHORS FOR HEADWO	61-00-00-64000 LABORATORY SUPPLIES	3.99
Total DUNN LUMBER:				3.99
CAPITAL ONE				
164141687120	05/20/2024	LAUNDRY SUPP, PAPER TOWE	61-00-00-65000 OTHER OPERATING SUPPLIES-KITCH	96.16

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total CAPITAL ONE:				96.16
SECURIAN FINANCIAL GROUP INC				
JUL 2024 LIFE	06/01/2024	JUL LIFE INS 2024	61-00-00-92630 LIFE INSURANCE EXPENSE	11.75
LIFE-AUG 202	07/01/2024	AUG LIFE INS 2024	61-00-00-92630 LIFE INSURANCE EXPENSE	11.75
Total SECURIAN FINANCIAL GROUP INC:				23.50
DUNN LUMBER				
1753751	06/20/2024	NUTS/BOLTS-HEADWORKS BL	61-00-00-93501 MAINT-HEADWORKS BLDG	5.34
1760386	06/27/2024	WALL ANCHORS FOR HEADWO	61-00-00-93501 MAINT-HEADWORKS BLDG	4.58
Total DUNN LUMBER:				9.92
WISCONN VALLEY MEDIA GROUP				
145811-1	06/05/2024	ADV FOR BID-EXTERIOR PAINTI	61-00-00-93501 MAINT-HEADWORKS BLDG	67.60
145812-1	06/05/2024	ADV FOR BID-HW D LL PAINTIN	61-00-00-93501 MAINT-HEADWORKS BLDG	95.74
145812-1	06/05/2024	ADV FOR BID-HW D LL PAINTIN	61-00-00-93502 MAINT-DIGESTER & AER/TRANS BLD	26.48
145811-1	06/05/2024	ADV FOR BID-EXTERIOR PAINTI	61-00-00-93503 MAINT-PROCESS BLDG	29.82
145811-1	06/05/2024	ADV FOR BID-EXTERIOR PAINTI	61-00-00-93504 MAINT-EFFLUENT BLDG	20.28
Total WISCONN VALLEY MEDIA GROUP:				239.92
BUMPER TO BUMPER				
06620487983	06/20/2024	BELT-HEADWORKS EXCH FAN	61-00-00-93601 MAINT-HEADWORKS EQUIP	35.78
Total BUMPER TO BUMPER:				35.78
DUNN LUMBER				
1764676	07/02/2024	JOINT PASTE, THREAD TAPE, N	61-00-00-93601 MAINT-HEADWORKS EQUIP	27.04
Total DUNN LUMBER:				27.04
XYLEM WATER SOLUTIONS USA				
3556D28850	06/13/2024	INFL PUMPS #6 MAINT NEW PO	61-00-00-93601 MAINT-HEADWORKS EQUIP	3,180.00
Total XYLEM WATER SOLUTIONS USA:				3,180.00
AMAZON CAPITAL SERVICES				
89C4-MAY 202	05/31/2024	DIGESTER BLOWER MAINT-OIL	61-00-00-93602 MAINT-DIGESTERS EQUIP	16.50
Total AMAZON CAPITAL SERVICES:				16.50
BUMPER TO BUMPER				
06620487983	06/20/2024	BELT-ML BLOWER MAINT-PROC	61-00-00-93603 MAINT-PROCESS EQUIP	81.87
Total BUMPER TO BUMPER:				81.87
DUNN LUMBER				
1757951	06/25/2024	HOSE END REPAIRS-PROCESS	61-00-00-93603 MAINT-PROCESS EQUIP	5.99
Total DUNN LUMBER:				5.99
ROTE OIL				
865736	07/03/2024	DITCH GEARBOX MAINT-PROC	61-00-00-93603 MAINT-PROCESS EQUIP	608.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total ROTE OIL:				608.00
CAPITAL ONE				
044141685781	05/20/2024	BRAKE CLEANER & LUBRICAN	61-00-00-93700 MAINT-VEHICLES & EQUIP	28.04
Total CAPITAL ONE:				28.04
ITU ABSORBTECH INC				
8357278	06/21/2024	SHOP RAGS	61-00-00-93700 MAINT-VEHICLES & EQUIP	33.58
Total ITU ABSORBTECH INC:				33.58
DIGGERS HOTLINE				
240 7 39101 P	07/13/2024	JUL 2024 2ND PREPAYMENT-1,0	61-00-00-93810 MAINT-MAINS	474.86
Total DIGGERS HOTLINE:				474.86
ALLIANT ENERGY/WPL				
252422000024	07/01/2024	E STATE ROAD 50 GATE	61-00-00-93820 MAINT-RECEIVING STATION	17.64
054885000024	07/01/2024	E STATE ROAD 50 SEEPAGE	61-00-00-93830 MAINT-SEEPAGE CELLS/POND	30.41
Total ALLIANT ENERGY/WPL:				48.05
SYSTEMS DESIGN				
25657	06/07/2024	IRRIGATION SPRING START UP	61-00-00-93910 MAINTENANCE-OTHER	129.87
Total SYSTEMS DESIGN:				129.87
Total 61:				42,396.55
62				
AMAZON CAPITAL SERVICES				
89C4-MAY 202	05/31/2024	3B VFB INSTALL	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	49.39
89C4-MAY 202	05/31/2024	3B VFB INSTALL	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	47.95
Total AMAZON CAPITAL SERVICES:				97.34
ULINE INC				
179869818	06/26/2024	CONFERENCE RM TABLE-OFFI	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	1,491.06
Total ULINE INC:				1,491.06
CORE & MAIN LP				
V144355	06/26/2024	2" POLY PLASTIC WATER PIPE	62-00-00-15000 MATERIAL-SUPPLIES	654.00
Total CORE & MAIN LP:				654.00
HERMAN PLUMBING LLC				
HERMANPLU	06/18/2024	REFUND-RETURNED METERH	62-00-00-15000 MATERIAL-SUPPLIES	618.00
HERMANPLU	06/18/2024	REFUND-RETURNED METERH	62-00-00-23840 STATE SALES TAX	36.63
Total HERMAN PLUMBING LLC:				654.63
CORE & MAIN LP				
V139140	06/27/2024	3/4S METERS	62-00-00-34600 METERS	10,626.21
V141658	06/28/2024	5/8 X 1/2" METERS	62-00-00-34600 METERS	4,035.39

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total CORE & MAIN LP:				14,661.60
HERMAN PLUMBING LLC				
HERMANPLU	06/18/2024	REFUND-RETURNED METERH	62-00-00-47400 OTHER WATER REVENUE	48.00
Total HERMAN PLUMBING LLC:				48.00
ALLIANT ENERGY/WPL				
145511000024	07/01/2024	361 MAIN ST WELL 2	62-00-00-60300 MISC EXPENSES & UTILITY	1,308.81
327391000024	07/01/2024	WAVERLY ST WELL 4	62-00-00-60300 MISC EXPENSES & UTILITY	521.28
348370000024	07/01/2024	WAVERLY ST WELL 3	62-00-00-60300 MISC EXPENSES & UTILITY	495.39
972745000024	07/01/2024	HASKINS ST WELL 5	62-00-00-60300 MISC EXPENSES & UTILITY	893.29
Total ALLIANT ENERGY/WPL:				3,218.77
WE ENERGIES				
5064338434	06/14/2024	WAVERLY ST WELLHOUSE #4	62-00-00-60300 MISC EXPENSES & UTILITY	13.48
5065904153	06/17/2024	HASKINS ST WELLHOUSE #5	62-00-00-60300 MISC EXPENSES & UTILITY	13.48
Total WE ENERGIES:				26.96
ALLIANT ENERGY/WPL				
347962000024	07/01/2024	DODGE ST BOOSTER	62-00-00-62300 PUMPING POWER PURCHASED	96.79
576425000024	07/01/2024	MAIN ST ENGINE ROOM	62-00-00-62300 PUMPING POWER PURCHASED	5,122.55
717061000024	07/01/2024	1401 CENTER ST BOOSTER	62-00-00-62300 PUMPING POWER PURCHASED	275.69
Total ALLIANT ENERGY/WPL:				5,495.03
WE ENERGIES				
5059356764	06/11/2024	WATER DEPT MAIN BLDG	62-00-00-62300 PUMPING POWER PURCHASED	37.79
5060152153	06/11/2024	CENTER ST BOOSTER STN	62-00-00-62300 PUMPING POWER PURCHASED	17.95
Total WE ENERGIES:				55.74
ALLIANT ENERGY/WPL				
974671000024	07/01/2024	361 MAIN ST HALLWAY	62-00-00-64200 LABOR & EXPENSES (LAB)	188.94
Total ALLIANT ENERGY/WPL:				188.94
HD SUPPLY INC				
INV00396527	06/17/2024	FLUORIDE PROBE REPLACEM	62-00-00-64200 LABOR & EXPENSES (LAB)	515.32
Total HD SUPPLY INC:				515.32
NORTHERN LAKE SERVICE INC				
2409795	06/20/2024	MANGANESE MONTHLY	62-00-00-64200 LABOR & EXPENSES (LAB)	43.81
Total NORTHERN LAKE SERVICE INC:				43.81
WI STATE LABORATORY OF HYGIENE				
778979	07/11/2024	MONTHLY FLUORIDE SPLIT SA	62-00-00-64200 LABOR & EXPENSES (LAB)	29.00
Total WI STATE LABORATORY OF HYGIENE:				29.00
FLOW CALIBRATION & PROTECTION SERVICES				
1412	05/20/2024	BACKFLOW PREVENTOR TESTI	62-00-00-65200 MAINT WATER TREATMENT EQUIP	245.90

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total FLOW CALIBRATION & PROTECTION SERVICES:				245.90
ALLIANT ENERGY/WPL				
098433000024	07/01/2024	750 WILD RIDGE DR WATER TO	62-00-00-66100 MAINT OPS-STANDPIPES	165.64
520171000024	07/01/2024	1887 DODGE ST TOWER	62-00-00-66100 MAINT OPS-STANDPIPES	31.93
Total ALLIANT ENERGY/WPL:				197.57
DIGGERS HOTLINE				
240 7 39101 P	07/13/2024	JUL 2024 2ND PREPAYMENT-1,0	62-00-00-67300 MAINT OF MAINS & VALVES	237.44
Total DIGGERS HOTLINE:				237.44
DOWN TO EARTH				
8384	06/24/2024	1121 CENTER ST-REPAIR WATE	62-00-00-67300 MAINT OF MAINS & VALVES	3,688.50
Total DOWN TO EARTH:				3,688.50
SCHMITZ READY MIX INC				
1112035-IN	06/20/2024	1121 CENTER ST-MAIN BREAK	62-00-00-67300 MAINT OF MAINS & VALVES	1,180.00
Total SCHMITZ READY MIX INC:				1,180.00
C&D LANDSCAPING & DESIGN				
68284	07/02/2024	1041 PARK ROW LEAD SVC RE	62-00-00-67500 MAINT SERVICES & CURB BOX	840.00
Total C&D LANDSCAPING & DESIGN:				840.00
DIGGERS HOTLINE				
240 7 39101 P	07/13/2024	JUL 2024 2ND PREPAYMENT-1,0	62-00-00-67500 MAINT SERVICES & CURB BOX	237.44
Total DIGGERS HOTLINE:				237.44
DOWN TO EARTH				
8380	06/17/2024	1545 LAKESHORE-REPLACE LE	62-00-00-67500 MAINT SERVICES & CURB BOX	3,715.50
Total DOWN TO EARTH:				3,715.50
SCHMITZ READY MIX INC				
1111483-IN	06/18/2024	1535 CENTER ST WATER SVC R	62-00-00-67500 MAINT SERVICES & CURB BOX	777.15
1112537-IN	06/24/2024	NORTH ST-2" SERVICE REPLAC	62-00-00-67500 MAINT SERVICES & CURB BOX	785.00
1112831-IN	06/24/2024	NORTH ST-2" SLURRY BACKFIL	62-00-00-67500 MAINT SERVICES & CURB BOX	785.00
Total SCHMITZ READY MIX INC:				2,347.15
DUNN LUMBER				
1764457	07/02/2024	BOLTS, DRILL BITS, ZIP TIES-M	62-00-00-67600 MAINT OF METERS	68.37
1768922	07/08/2024	PIPE THRD SEALANT & PIPE TA	62-00-00-67600 MAINT OF METERS	19.98
Total DUNN LUMBER:				88.35
UNITED STATES POST OFFICE				
USPS062724	06/27/2024	2024 BULK POSTAGE PERMIT #	62-00-00-90300 RECORDS & COLLECTION EXPENSE	1,500.00
Total UNITED STATES POST OFFICE:				1,500.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
AT&T				
262248865606	06/13/2024	JUNE 2024 MONTHLY PHONE BI	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	115.76
Total AT&T:				115.76
AT&T LONG DISTANCE				
816988240-05	06/04/2024	262-248-8617	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	.87
Total AT&T LONG DISTANCE:				.87
CHARTER COMMUNICATIONS				
152474701062	06/21/2024	WATER JUNE INTERNET	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	119.98
Total CHARTER COMMUNICATIONS:				119.98
ECKLUND, JEFFREY				
ECKLUND0710	07/10/2024	REIMB 6/26/2024 SVC LINE INV	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	116.35
Total ECKLUND, JEFFREY:				116.35
MARTIN BUSINESS GROUP				
1308520	06/20/2024	SERVICE CONTRACT/COPIES	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	126.05
Total MARTIN BUSINESS GROUP:				126.05
ODP BUSINESS SOLUTIONS LLC				
370535010001	07/08/2024	RETURNED WALLETS - POOR	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	22.50-
372929101001	07/02/2024	LARGE RUBBERBANDS	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	7.99
372933724001	07/01/2024	WALLETS, GEL PENS, PAPER, S	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	52.08
Total ODP BUSINESS SOLUTIONS LLC:				37.57
US CELLULAR				
0658045910	06/04/2024	WATER MONTHLY PHONE BILL	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	223.25
Total US CELLULAR:				223.25
WI DEPT OF ADMINISTRATION				
505-00000918	06/13/2024	IRONPORT ACCT FEE 05/2024	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	3.05
Total WI DEPT OF ADMINISTRATION:				3.05
WISCONN VALLEY MEDIA GROUP				
146287-1	06/12/2024	CCR 2023 NOTES	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	655.65
Total WISCONN VALLEY MEDIA GROUP:				655.65
CIVIC SYSTEMS LLC				
CVC25080	06/27/2024	SEMI ANNUAL SUPPORT 2024	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	2,282.50
Total CIVIC SYSTEMS LLC:				2,282.50
CLEAN WATER ENGINEERING LLC				
1070	07/02/2024	JUNE CROSS CONNECTION IN	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	180.00
Total CLEAN WATER ENGINEERING LLC:				180.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
KAPUR & ASSOCIATES INC				
126125	06/19/2024	EAST ST PARCEL SURVEY WO	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	2,449.80
Total KAPUR & ASSOCIATES INC:				2,449.80
LAUTERBACH & AMEN LLP				
92537	06/28/2024	FINAL BILL-AUDIT 2023	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	2,808.00
Total LAUTERBACH & AMEN LLP:				2,808.00
S.J. ELECTRO SYSTEMS LLC (SJE)				
CD99533152	07/09/2024	ANNUAL SCADA SOFTWARE SU	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	646.00
Total S.J. ELECTRO SYSTEMS LLC (SJE):				646.00
SECURIAN FINANCIAL GROUP INC				
JUL 2024 LIFE	06/01/2024	JUL LIFE INS 2024	62-00-00-92630 LIFE INSURANCE EXPENSE	12.35
LIFE-AUG 202	07/01/2024	AUG LIFE INS 2024	62-00-00-92630 LIFE INSURANCE EXPENSE	13.36
Total SECURIAN FINANCIAL GROUP INC:				25.71
DUNN LUMBER				
1746375	06/13/2024	TRIM NAILS & OIL MIX	62-00-00-93000 MISCELLANEOUS GENERAL EXP	47.49
Total DUNN LUMBER:				47.49
SYSTEMS DESIGN				
25657	06/07/2024	IRRIGATION SPRING START UP	62-00-00-93000 MISCELLANEOUS GENERAL EXP	129.88
Total SYSTEMS DESIGN:				129.88
ADVANCE AUTO PARTS				
719341805452	06/28/2024	TRUCK BULB	62-00-00-93300 TRANSPORTATION EXPENSE	9.22
Total ADVANCE AUTO PARTS:				9.22
DEL'S SERVICE				
9701	06/27/2024	TRUCK TIRE REPAIR	62-00-00-93300 TRANSPORTATION EXPENSE	15.00
Total DEL'S SERVICE:				15.00
Total 62:				51,450.18
Grand Totals:				93,846.73

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: July 2024 Director's Report

OPERATIONS UPDATE

WATER OPERATIONS

Staff worked with Kapur to update our GIS capabilities and is now using a new workflow to finalize the information that will be needed for the upcoming service line inventory deadline for the Revised Lead and Copper Rule.

During the last month, two water services were replaced on North St. and a main break was repaired on Center St. near Rogers Ct. The asphalt repairs for these areas should be completed in the next 3 weeks.

WASTEWATER OPERATIONS

Staff continues working with Engineering on the Big Foot Lift Station project, which was submitted to SEWRPC and the WDNR in June. Formal bidding of the project will commence once these approvals are received.

The sanitary lift station for Phase 5 of Symphony Bay is approximately halfway through the start-up process and is expected to be fully operational near month's end.

The 2024 CCTV project is underway with pre-televising cleaning work starting the week of July 8^{th}. Televising work is expected to start near the end of July.

The exterior building paint project got underway the week of July 8^{th} and is expected to transition to the interior portions of the project immediately following the exterior work.

OFFICE & ADMINISTRATION

Second quarter collections are nearing completion, with bills due on July 20^{th}.

Staff worked with the City Attorney to compile and submit information necessary to file as part of the Class Action Suit against 3M and DuPont for PFAS contamination.

The preconstruction meeting for Phase 7 of Symphony Bay utility improvements was pushed back as the expected approvals from WDNR have not yet been finalized. Various other developments within the City are under review, with several ongoing developments reaching stages to reduce letters of credit and move into the respective warranty periods.

9. Presentation of the 2023 Utility Financial Report

Krisztina Dommer, CPA – Lauterbach & Amen, is scheduled to attend the meeting and present the Utility Commission's 2023 Annual Financial Report and Management Letter to the Commission.

Action is recommended to acknowledge receipt of the 2023 Lake Geneva Utility Commission Annual Financial Report and Management Letter.

10. Lexipol Proposal – Local Government Administrative Policy & Procedural Manuals

Staff requested a scope of services from Lexipol, who recently completed updates to similar manuals for the City's operations. The proposed work would update and consolidate the Utility's existing policies and procedures. Additionally, the proposal includes that Lexipol would continue with annual service to the Utility to provide updates to the documents based on regulatory changes.

This initiative was not included in the 2024 Utility budgets, though the proposed expense is not expected to have a significant financial impact. Staff recommends the costs be split equally between the Water and Wastewater Outside Services accounts and the respective fund balances.

Action is recommended to approve the proposal from Lexipol to draft the Utility Policy and Procedural Manuals.

LAKE GENEVA UTILITY COMMISSION

(ENTERPRISE FUNDS OF THE CITY OF LAKE GENEVA, WISCONSIN)

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2023

361 W. Main St. P.O. Box 187
Lake Geneva, Wisconsin 53147
Phone: 262.248.2311
Fax: 262.248.0589
www.lgutilitycommission.com

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION

FINANCIAL SECTION

This section includes:

Independent Auditors' Report

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the Commission's independent auditing firm.

Lauterbach & Amen, LLP
CERTIFIED PUBLIC ACCOUNTANTS
668 N. RIVER ROAD • NAPERVILLE, ILLINOIS 60563
PHONE 630.393.1483 • FAX 630.393.2516
www.lauterbachamen.com

INDEPENDENT AUDITORS' REPORT

June 3, 2024

Board of Commissioners
Lake Geneva Utility Commission
City of Lake Geneva, Wisconsin

Opinions

We have audited the accompanying financial statements of the of the Lake Geneva Utility Commission (the Commission), enterprise funds of the City of Lake Geneva, Wisconsin, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic 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 the Lake Geneva Utility Commission, enterprise funds of the City of Lake Geneva, Wisconsin, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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.

Auditor's Responsibilities for the Audit of the Financial Statements - Continued

In performing an audit in accordance with generally accepted auditing standards, 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 Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

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

As discussed in Note 1, these basic financial statements present only the enterprise funds and are not intended to present fairly the financial position and changes in financial position of the City of Lake Geneva, Wisconsin, in conformity with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules, and supplementary pension and other post-employment benefit (OPEB) schedules, as listed in the table of contents, 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 a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

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

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

BASIC FINANCIAL STATEMENTS

Statement of Net Position - Proprietary Funds
December 31, 2023

See Following Page

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Statement of Net Position - Proprietary Funds
December 31, 2023

	Water Utility	Sewer Utility	Totals
ASSETS			
Current Assets			
Cash and Investments	$ 2,497,098	3,649,499	6,146,597
Restricted Cash and Investments	1,883,459	3,473,440	5,356,899
Receivables - Net of Allowances			
Accounts	415,771	430,082	845,853
Special Assessments	5,102	361,786	366,888
Inventory	68,547	—	68,547
Prepaids	14,599	—	14,599
Total Current Assets	4,884,576	7,914,807	12,799,383
Noncurrent Assets			
Capital Assets			
Nondepreciable	805,583	737,815	1,543,398
Depreciable	23,613,755	24,561,105	48,174,860
Accumulated Depreciation	(10,926,337)	(14,485,565)	(25,411,902)
Total Noncurrent Assets	13,493,001	10,813,355	24,306,356
Total Assets	18,377,577	18,728,162	37,105,739
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - WRS	414,296	373,823	788,119
Deferred Items - LRLIF	6,275	5,379	11,654
Total Deferred Outflows of Resources	420,571	379,202	799,773
Total Assets and Deferred Outflows of Resources	18,798,148	19,107,364	37,905,512

The notes to the financial statements are an integral part of this statement.

		Water Utility	Sewer Utility	Totals
LIABILITIES				
Current Liabilities				
Accounts Payable	$	301,048	60,830	361,878
Accrued Payroll		22,710	18,210	40,920
Deposits Payable		21,400	—	21,400
Unearned Revenues		53,645	365,154	418,799
Compensated Absences Payable		9,687	7,501	17,188
Total Current Liabilities		408,490	451,695	860,185
Long-Term Liabilities				
Compensated Absences Payable		38,747	30,005	68,752
Net Pension Liability - WRS		108,921	98,280	207,201
Net OPEB Liability - LRLIF		12,905	11,062	23,967
Total OPEB Liability - RBP		262,076	233,959	496,035
Total Long-Term Liabilities		422,649	373,306	795,955
Total Liabilities		831,139	825,001	1,656,140
DEFERRED INFLOWS OF RESOURCES				
Deferred Items - WRS		230,159	207,675	437,834
Deferred Items - LRLIF		9,084	7,786	16,870
Deferred Items - RBP		55,477	49,525	105,002
Total Deferred Inflows of Resources		294,720	264,986	559,706
Total Liabilities and Deferred Inflows of Resources		1,125,859	1,089,987	2,215,846
NET POSITION				
Investment in Capital Assets		13,493,001	10,813,355	24,306,356
Restricted - Pensions		75,216	67,868	143,084
Restricted - Equipment Replacement		825,919	1,689,438	2,515,357
Restricted - Impact Fees		1,057,540	1,784,002	2,841,542
Unrestricted		2,220,613	3,662,714	5,883,327
Total Net Position		17,672,289	18,017,377	35,689,666

The notes to the financial statements are an integral part of this statement.

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds
For the Fiscal Year Ended December 31, 2023

	Water Utility	Sewer Utility	Totals
Operating Revenues			
Charges for Services	$ 1,877,997	2,142,947	4,020,944
Other	299,909	20,891	320,800
Total Operating Revenues	2,177,906	2,163,838	4,341,744
Operating Expenses			
Operation and Maintenance	1,231,243	1,402,872	2,634,115
Depreciation	422,053	681,258	1,103,311
Total Operating Expenses	1,653,296	2,084,130	3,737,426
Operating Income	524,610	79,708	604,318
Nonoperating Revenues (Expenses)			
Investment Income	177,992	307,556	485,548
Other Income	404,536	458,417	862,953
Taxes	(40,883)	(34,254)	(75,137)
	541,645	731,719	1,273,364
Income Before Contributions and Transfers	1,066,255	811,427	1,877,682
Capital Contributions	780,698	299,381	1,080,079
Transfers Out	(237,409)	(8,656)	(246,065)
	543,289	290,725	834,014
Change in Net Position	1,609,544	1,102,152	2,711,696
Net Position - Beginning	16,062,745	16,915,225	32,977,970
Net Position - Ending	17,672,289	18,017,377	35,689,666

The notes to the financial statements are an integral part of this statement.

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Statement of Cash Flows - Proprietary Funds
For the Fiscal Year Ended December 31, 2023

	Water Utility	Sewer Utility	Totals
Cash Flows from Operating Activities			
Receipts from Customers and Users	$ 2,848,421	2,701,722	5,550,143
Payments to Suppliers	(1,461,882)	(1,487,115)	(2,948,997)
	1,386,539	1,214,607	2,601,146
Cash Flows from Noncapital Financing Activities			
Transfers Out	(237,409)	(8,656)	(246,065)
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets	(265,286)	(34,540)	(299,826)
Disposal of Capital Assets	—	(438)	(438)
	(265,286)	(34,978)	(300,264)
Cash Flows from Investing Activities			
Investment Income	177,992	307,556	485,548
Net Change in Cash and Cash Equivalents	1,061,836	1,478,529	2,540,365
Cash and Cash Equivalents - Beginning	3,318,721	5,644,410	8,963,131
Cash and Cash Equivalents - Ending	4,380,557	7,122,939	11,503,496
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income	524,610	79,708	604,318
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities			
Depreciation and Amortization	422,053	681,258	1,103,311
Share of Meter Depreciation	45,564	(45,564)	—
Other Income (Expense)	363,653	424,163	787,816
(Increase) Decrease in Current Assets	261,298	159,285	420,583
Increase (Decrease) in Current Liabilities	(230,639)	(84,243)	(314,882)
Net Cash Provided by Operating Activities	1,386,539	1,214,607	2,601,146
Noncash Capital and Related Financing Activities			
Capital Contributions	780,698	299,381	1,080,079

The notes to the financial statements are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Lake Geneva Utility Commission (the Commission) comprises the enterprise funds of the City of Lake Geneva (the City), Wisconsin. The government-wide financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Commission’s significant accounting policies are described below.

REPORTING ENTITY

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government’s operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the Commission and there are no discretely component units to include in the reporting entity.

BASIS OF PRESENTATION

In the Statement of Net Position, activities are reported on a full accrual, economic resources basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term obligations/deferred inflows. The Commission’s net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Commission first utilizes restricted resources to finance qualifying activities.

The Commission uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

The Commission utilizes two proprietary funds. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to outside parties. The Water Utility Fund is used to account for the Commission's operation and maintenance of the water distribution system for residents, business entities, and public authorities of the Commission. The Sewer Utility Fund is used to account for the Commission's operation and maintenance of the wastewater treatment and disposal system for residents, business entities and public authorities of the Commission.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus

All proprietary funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

The Commission's basic financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/ deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

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 Commission are charges to customers for services. Operating expenses include the cost of services, administrative expenses, and depreciation and amortization on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the proprietary funds' Statement of Cash Flows, cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Commission categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the Commission's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Restricted Cash and Investments

Certain resources are set aside to be used for the replacement of capital assets and to account for the impact fees collected to finance system improvements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances include utility charges.

Inventory/Prepaids

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. Inventory/prepaids are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

Pensions

For purposes of measuring the net pension liability, 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 System (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.

Other Post-Employment Benefits (OPEB)

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 post-employment benefits, OPEB revenue, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's 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 benefit terms. Investments are reported at fair value.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Capital Assets

Capital assets purchased or acquired with an original cost of $10,000, depending on asset class, or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs. Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. PSC guidelines are followed for depreciation related to the Water Utility.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Land Improvements	10 - 50 Years
Buildings and Improvements	5 - 50 Years
Machinery and Equipment	5 - 50 Years
Infrastructure	5 - 150 Years

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Compensated Absences

Commission 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 government-wide and proprietary fund financial statements. In the governmental funds, a liability for compensated absences is reported only if they have matured as a result of employee resignations or retirements.

Long-Term Obligations

Long-term obligations are reported as liabilities in the financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Net Position

In the financial statements equity is classified as net position and displayed in three components:

Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

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

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1 to the financial statements.

Budgets are adopted at the functional level of expenditure. The budgeted amounts presented include any amendments made. The Commission may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds action.

EXCESS OF ACTUAL EXPENSES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenses, exclusive of depreciation, over budget as of the date of this report:

Fund	Excess
Water Utility	$ 47,977
Sewer Utility	59,513

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

Permitted Deposits and Investments - Statutes authorize the Commission to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Local Government Investment Pool.

The Local Government Investment Pool (LGIP) is an investment pool managed by the Wisconsin Department of Administration, which allows governments within the State to pool their funds for investment purposes. LGIP is not registered with the SEC as an investment company. Investments in LGIP are valued at the share price, which is the price for which the investment could be sold.

Deposits. At year-end, the carrying amount of the Commission's deposits totaled $513,030 and the bank balances totaled $1,077,525. Additionally, the Commission has $10,990,466 invested in LGIP which has a maturity of less than one year.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Commission does not have an investment policy which specifically addresses interest rate risk.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Besides investing in security instruments authorized under State Statute, the Commission does not have an investment policy which further addresses credit risk. At year-end, the Commission's investment in LGIP was rated AAAm by Standard and Poor's.

Custodial Credit Risk - Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. 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 District's deposits up to $400,000 per public depository. The Commission does not have an investment policy which specifically addresses custodial credit risk for deposits. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

Custodial Credit Risk - Investments. For an investment, this is the risk that in the event of the failure of the counterparty, the Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Commission does not have an investment policy which specifically addresses custodial credit risk for investments. The Commission's investment in the LGIP is not subject to custodial credit risk.

Concentration of Credit Risk. This is the risk of loss attributed to the magnitude of the Commission's investment in a single issuer. The Commission does not have an investment policy which specifically addresses concentration of credit risk. At year-end, the Commission does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Capital asset activity for the fiscal year was as follows:

Water Utility

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	$ 335,899	—	—	335,899
Construction in Progress	21,178	448,997	491	469,684
	357,077	448,997	491	805,583
Depreciable Capital Assets				
Buildings and Improvements	1,262,309	8,938	—	1,271,247
Machinery and Equipment	5,841,976	7,440	10,320	5,839,096
Infrastructure	15,965,530	581,100	43,218	16,503,412
	23,069,815	597,478	53,538	23,613,755
Less Accumulated Depreciation				
Buildings and Improvements	386,576	25,583	—	412,159
Machinery and Equipment	2,084,744	80,028	10,320	2,154,452
Infrastructure	8,040,938	362,006	43,218	8,359,726
	10,512,258	467,617	53,538	10,926,337
Total Net Depreciable Capital Assets	12,557,557	129,861	—	12,687,418
Total Net Capital Assets	12,914,634	578,858	491	13,493,001

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Sewer Utility

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	$ 597,631	—	—	597,631
Construction in Progress	100,436	40,186	438	140,184
	698,067	40,186	438	737,815
Depreciable Capital Assets				
Land Improvements	36,877	—	—	36,877
Buildings and Improvements	7,817,666	—	—	7,817,666
Machinery and Equipment	5,452,154	4,265	—	5,456,419
Infrastructure	10,962,704	289,914	2,475	11,250,143
	24,269,401	294,179	2,475	24,561,105
Less Accumulated Depreciation				
Land Improvements	21,050	3,688	—	24,738
Buildings and Improvements	4,462,262	156,353	—	4,618,615
Machinery and Equipment	3,112,047	277,278	—	3,389,325
Infrastructure	6,257,425	198,375	2,913	6,452,887
	13,852,784	635,694	2,913	14,485,565
Total Net Depreciable Capital Assets	10,416,617	(341,515)	(438)	10,075,540
Total Net Capital Assets	11,114,684	(301,329)	—	10,813,355

Depreciation expense was charged to business-type activities as follows:

	Depreciation	Share of Meter Depreciation	Depreciation Expense
Water Utility	$ 467,617	(45,564)	422,053
Sewer Utility	635,694	45,564	681,258
	1,103,311	—	1,103,311

NOTE 3 - DETAIL NOTES ON ALL FUNDS

LONG-TERM LIABILITIES

Long-term liabilities activity for the fiscal year was as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Business-Type Activities					
Compensated Absences	$ 77,749	16,382	8,191	85,940	17,188
Net Pension Liability/(Asset) - WRS	(407,413)	614,614	—	207,201	—
Net OPEB Liability - LRLIF	77,356	—	53,389	23,967	—
Total OPEB Liability - RBP	404,468	91,567	—	496,035	—
	152,160	722,563	61,580	813,143	17,188

For business type activities, the compensated absences, the net pension liability, and the net/total OPEB liabilities are expended by the Water Utility and Sewer Utility Funds.

NET POSITION CLASSIFICATIONS

Investment in capital assets was comprised of the following as of December 31, 2023:

Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	24,306,356
Less Capital Related Debt:	
None	—
Investment in Capital Assets	24,306,356

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

The Commission is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the Commission’s employees. The Commission has purchased insurance from private insurance companies. Risks covered included certain types of liabilities and bonds. Premiums have been displayed as expenditures/expenses in appropriate funds. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES

Litigation

From time to time, the Commission is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Commission attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Commission's financial position or results of operations.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Commission expects such amounts, if any, to be immaterial.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Wisconsin Retirement System (WRS)

Plan Descriptions

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

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

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

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

Benefits Provided. Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

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

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - Continued

Plan Descriptions - Continued

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the Commission recognized $64,802 in contributions from the employer.

Contributions rates as of December 31, 2022 are:

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

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

At December 31, 2023, the Commission reported a net pension liability of $207,201 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Commission's proportion of the net pension liability was based on the Commission's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022, the Commission's proportion was 0.00390882%, which was a decrease of (0.04540818%) from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the Commission recognized pension expense of $174,505.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - Continued

Pension Liabilties, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued

For the year ended December 31, 2023, the Commission 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	Totals
Differences Between Expected and Actual Experience	$ 330,007	(433,555)	(103,548)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	351,986	—	351,986
Changes of Assumptions	40,744	—	40,744
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	580	(4,279)	(3,699)
Total Pension Expense to be Recognized in Future Periods	723,317	(437,834)	285,483
Pension Contributions Made Subsequent to the Measurement Date	64,802	—	64,802
Total Deferred Amounts Related to Pensions	788,119	(437,834)	350,285

$64,802 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows of Resources
2024	$ 11,134
2025	58,852
2026	60,195
2027	155,302
2028	—
Thereafter	—
Total	285,483

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - Continued

Actuarial Assumptions

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

Actuarial Valuation Date	December 31, 2021
Measurement Date of Net Pension Liability	December 31, 2022
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	6.80%
Discount Rate	6.80%
Salary Increases	
Wage Inflation	3.00%
Seniority/Merit	0.10% - 5.60%
Mortality	2020 WRS Experience Mortality Table
Post-Retirement Adjustments*	1.70%

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

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

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - 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:

Core Fund Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return	Long-Term Expected Real Rate of Return
Global Equities	48.0%	7.6%	5.0%
Fixed Income	25.0%	5.3%	2.7%
Inflation Sensitive Assets	19.0%	3.6%	1.1%
Real Estate	8.0%	5.2%	2.6%
Private Equities/Debt	15.0%	9.6%	6.9%
Total Core Fund	115.0%	7.4%	4.8%
Variable Fund Asset Class			
U.S. Equities	70.0%	7.2%	4.6%
International Equities	30.0%	8.1%	5.5%
Total Variable Fund	100.0%	7.7%	5.1%

Single Discount Rate

A single discount rate of 6.80% was used to measure the Total Pension Liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 4.05% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.70% 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.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Wisconsin Retirement System (WRS) - Continued

Sensitivity of the Commission's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Commission's proportionate share of the net pension liability calculated using the discount rate of 6.80%, as well as what the Commission's proportionate share of the net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (5.80%)	Current Rate (6.80%)	1% Increase (7.80%)
Commission's Proportionate Share of the Net Pension Liability/(Asset)	$ 361,925	207,201	(123,263)

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/aboutetf/reports-and-studies/financial-reports-and-statements.

OTHER POST-EMPLOYMENT BENEFITS

The Commission contributes to two other post-employment benefit plans, the Local Retiree Life Insurance Fund (LRLIF) and the Retiree Benefit Plan (RBP). The aggregate amounts recognized for the other post-employment plans are:

	Pension Expense/ (Revenue)	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
Local Retiree Life Insurance Fund	$ (86,456)	23,967	11,654	16,870
Retiree Benefit Plan	173,526	496,035	—	105,002
	87,070	520,002	11,654	121,872

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Local Retiree Life Insurance Fund (LRLIF)

Plan Description

The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible members.

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

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

Benefits Provided. The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired 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 post-retirement 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:

Coverage Type	Employer Contribution
50% Post Retirement Coverage	40% of Member Contribution
25% Post Retirement Coverage	20% of Member Contribution

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Local Retiree Life Insurance Fund (LRLIF) - Continued

Plan Description - Continued

Contributions - Continued. Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members 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 listed below:

Attained Age	Basic	Supplemental
Under 30	0.0500	0.0500
30-34	0.0600	0.0600
35-39	0.0700	0.0700
40-44	0.0800	0.0800
45-49	0.1200	0.1200
50-54	0.2200	0.2200
55-59	0.3900	0.3900
60-64	0.4900	0.4900
65-69	0.5700	0.5700

During the reporting period, the LRLIF recognized $131 in contributions from the employer.

OPEB Liabilties, OPEB Revenue, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2023, the Commission reported a liability of $23,967 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2021 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Commission's proportion of the net OPEB liability was based on the Commission's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2022, the Commission's proportion was 0.00628732%, which was a decrease of 0.00747927% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the Commission recognized pension revenue of $86,456.

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Local Retiree Life Insurance Fund (LRLIF) - Continued

OPEB Liabilties, OPEB Revenue, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued

For the year ended December 31, 2023, the Commission 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	Totals
Differences Between Expected and Actual Experience	$ —	(2,346)	(2,346)
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	450	—	450
Changes of Assumptions	8,611	(14,148)	(5,537)
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,462	(376)	2,086
Total OPEB Expense to be Recognized in Future Periods	11,523	(16,870)	(5,347)
OPEB Contributions Made Subsequent to the Measurement Date	131	—	131
Total Deferred Amounts Related to OPEB	11,654	(16,870)	(5,216)

$131 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended December 31, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2024	$ (240)
2025	(293)
2026	183
2027	(1,022)
2028	(1,976)
Thereafter	(1,999)
Total	(5,347)

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Local Retiree Life Insurance Fund (LRLIF) - Continued

Actuarial Assumptions

The Total OPEB 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, 2021
Measurement Date of Net OPEB Liability	December 31, 2022
Experience Study	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	3.72%
Long-Term Expected Rate of Return	4.25%
Discount Rate	3.76%
Salary Increases	
Wage Inflation	3.00%
Seniority/Merit	0.10% - 5.60%
Mortality	2020 WRS Experience Mortality Table

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

Long-Term Expected Return on Plan Assets

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Local Retiree Life Insurance Fund (LRLIF) - Continued

Asset Allocation Targets and Expected Returns

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Intermediate Credit Bonds	Bloomberg US Interm Credit	50.00%	2.45%
US Mortgages	Bloomberg US MBS	50.00%	2.83%
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 remained unchanged from the prior year at 2.30%.

Single Discount Rate

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

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

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Local Retiree Life Insurance Fund (LRLIF) - Continued

Sensitivity of the Commission's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Commission's proportionate share of the net pension liability calculated using the discount rate of 3.76%, as well as what the Commission's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (2.76%)	Current Rate (3.76%)	1% Increase (4.76%)
Commission's Proportionate Share of the Net OPEB Liability	$ 32,659	23,967	17,283

Retiree Benefit Plan

General Information about the Retiree Benefit Plan

Plan Description. The Commission's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general employees of the Commission. RBP is a single-employer defined benefit OPEB plan administered by the Commission. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the Board of Commissioners. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. The plan provides healthcare coverage for eligible retirees and their spouses through the City's insurance plan which covers both active and retired members. For non-union, water, and sewer employees at least age 55 with a minimum of 20 years of service and retires under WRS hired prior to January 1, 2014, the City will contribute 50% of the single or family health insurance premiums on behalf of the retiree. The City's contributions, however, will not exceed Medicare or age 65. Non-union employees hired on or after January 1, 2014 are not eligible for an explicit City provided insurance benefit upon retirement. However, they have the opportunity to pay the premium to remain on the City's plan for the duration of COBRA.

Plan Membership. As of December 31, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	8
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	88
Total	96

*The employees in the above table include the Commission. A detailed breakdown between the City and the Commission is not available.

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retirement Benefit Plan - Continued

Total OPEB Liability

The Commission's total OPEB liability was measured as of December 31, 2023, and was determined by an actuarial valuation as of December 31, 2022.

Actuarial Assumptions. The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date	December 31, 2022
Measurement Date	December 31, 2023
Reporting Date	December 31, 2023
Actuarial Cost Method	Entry Age Normal (Level Percent of Salary)
Healthcare Trend Rate	7.00% decreasing to 6.50%, then decreasing by 0.10% per year down to 4.50%, and level thereafter
Discount Rate*	4.25%
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

*Implicit in this rate is an assumed rate of inflation of 2.50%

The discount rate is based on the S&P Municipal Bond 20 Year High Grade Index as of the measurement date.

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retirement Benefit Plan - Continued

Change in the Net OPEB Liability

	Total OPEB Liability
Balance at December 31, 2022	$ 404,468
Changes for the Year:	
Service Cost	92,998
Interest on the Total OPEB Liability	20,034
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	—
Changes of Assumptions or Other Inputs	—
Benefit Payments	(21,465)
Other Changes	—
Net Changes	91,567
Balance at December 31, 2023	496,035

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The discount rate used to measure the total OPEB liability was 4.25%, the same as the prior valuation. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (3.25%)	Current Discount Rate (4.25%)	1% Increase (5.25%)
Total OPEB Liability	$ 545,993	496,035	450,344

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retirement Benefit Plan - Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a variable Healthcare Trend Rate, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	$ 427,518	496,035	578,766

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

For the year ended December 31, 2023, the Commission recognized OPEB expense of $173,526. At December 31, 2023, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	$ —	(15,950)	(15,950)
Change in Assumptions	—	(89,052)	(89,052)
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	—	(105,002)	(105,002)

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retirement Benefit Plan - Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2024	$ (13,126)
2025	(13,126)
2026	(13,126)
2027	(13,126)
2028	(13,126)
Thereafter	(39,372)
Total	(105,002)

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions
  - Wisconsin Retirement System Fund
  - Local Retiree Life Insurance Fund
- Schedule of Proportionate Share of the Net Pension/OPEB Liability/(Asset)
  - Wisconsin Retirement System Fund
  - Local Retiree Life Insurance Fund
- Notes to the Required Supplementary Information
  - Wisconsin Retirement System Fund
  - Local Retiree Life Insurance Fund
- Schedule of Changes in the Employer's Total OPEB Liability
  - Retiree Benefit Plan

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

Wisconsin Retirement System
Schedule of Employer Contributions
December 31, 2023

Fiscal Year	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Excess/ (Deficiency)	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2015	$ 51,286	$ 51,286	$ —	$ 754,206	6.80%
2016	44,128	44,128	—	668,606	6.60%
2017	49,958	49,958	—	734,676	6.80%
2018	50,398	50,398	—	752,198	6.70%
2019	47,235	47,235	—	605,789	7.80%
2020	48,359	48,359	—	542,472	8.91%
2021	63,985	63,985	—	735,589	8.70%
2022	68,847	68,847	—	788,160	8.74%
2023	64,802	64,802	—	673,007	9.63%

Note:
This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Local Retiree Life Insurance Fund
Schedule of Employer Contributions
December 31, 2023

Fiscal Year	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Excess/ (Deficiency)	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2018	$ 224	$ 224	$ —	$ 752,198	0.03%
2019	231	231	—	605,789	0.04%
2020	177	177	—	542,472	0.03%
2021	260	260	—	735,589	0.04%
2022	268	268	—	788,160	0.03%
2023	131	131	—	673,007	0.02%

Note:
This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Wisconsin Retirement System Fund
Schedule of Proportionate Share of the Net Pension Liability/(Asset)
December 31, 2023

Fiscal Year	Proportion of the Net Pension Liability/(Asset)	Proportionate Share of the Net Pension Liability/(Asset)	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage Of Total Pension Liability
2015	0.00537322%	$ (131,981)	$ 732,658	(18.01%)	102.74%
2016	0.00460110%	74,767	754,206	9.91%	98.20%
2017	0.00473480%	39,026	668,606	5.84%	99.12%
2018	0.00455155%	(135,141)	734,676	(18.39%)	102.93%
2019	0.00474077%	166,091	752,198	22.08%	96.45%
2020	0.00395649%	(127,575)	605,789	(21.06%)	102.96%
2021	0.00518730%	(323,852)	542,472	(59.70%)	105.26%
2022	0.00493170%	(407,413)	735,589	(55.39%)	106.02%
2023	0.00390882%	207,201	788,160	26.29%	95.72%

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Wisconsin Retirement System
Notes to the Required Supplementary Information
December 31, 2023

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

Change in 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.

Wisconsin Retirement System
Notes to the Required Supplementary Information - Continued
December 31, 2023

Valuation Date	December 31, 2019
Actuarial Cost Method	Frozen Entry Age
Amortization Method	Level Percent of Payroll-Closed Amortization Period
Amortization Period	30 Years closed from date of participation in WRS
Asset Valuation Method	Five Year Smoothed Market (Closed)
Actuarial Assumptions	
Net Investment Rate of Return	5.40%
Weighted based on assumed rate for:	
Pre-Retirement	7.00%
Post-Retirement	5.00%
Salary Increases	
Wage Inflation	3.00%
Seniority/Merit	0.10% - 5.6%
Post Retirement Benefit Adjustments*	1.90%
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.
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%).

*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
CITY OF LAKE GENEVA, WISCONSIN

Local Retiree Life Insurance Fund
Schedule of Proportionate Share of the Net OPEB Liability
December 31, 2023

Fiscal Year	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of Total OPEB Liability
2018	0.01177372%	$ 35,422	$ 734,676	4.82%	44.81%
2019	0.01216160%	30,901	752,198	4.11%	48.69%
2020	0.01009146%	42,989	605,789	7.10%	37.58%
2021	0.01304836%	71,775	542,472	13.23%	31.36%
2022	0.01376659%	77,356	735,589	10.52%	29.57%
2023	0.00628732%	23,967	788,160	3.04%	38.81%

Note:
This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Local Retiree Life Insurance Fund
Notes to the Required Supplementary Information
December 31, 2023

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

Change in 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.

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Retiree Benefit Plan
Schedule of Changes in the Employer's Total OPEB Liability
December 31, 2023

		12/31/2018
Total OPEB Liability		
Service Cost	$	1,991
Interest		1,448
Changes in Benefit Terms		—
Differences Between Expected and Actual Experience		1,759
Change of Assumptions or Other Inputs		(5,451)
Benefit Payments		(4,460)
Other Changes		961
Net Change in Total OPEB Liability		(3,752)
Total OPEB Liability - Beginning		45,442
Total OPEB Liability - Ending		41,690
Covered-Employee Payroll	$	540,862
Total OPEB Liability as a Percentage of Covered Payroll		7.71%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Changes of Assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate from 2018 through 2023.

12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
990	994	1,612	28,430	92,998
658	476	31	11,333	20,034
—	—	—	—	—
—	1,915	—	(17,274)	—
674	3,858	(684)	382,432	—
(1,200)	(701)	(959)	(22,071)	(21,465)
(23,008)	(4,728)	—	—	—
(21,886)	1,814	—	382,850	91,567
41,690	19,804	21,618	21,618	404,468
19,804	21,618	21,618	404,468	496,035
356,190	553,166	553,166	766,285	766,285
5.56%	3.91%	3.91%	52.78%	64.73%

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such schedules include:

- Budgetary Comparison Schedules - Enterprise Funds

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Water Utility - Enterprise Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
Operating Revenues			
Charges for Services	$ 1,833,474	1,833,474	1,877,997
Other	306,498	709,846	299,909
Total Operating Revenues	2,139,972	2,543,320	2,177,906
Operating Expenses			
Operations and Maintenance			
Source of Supply	136,350	161,350	86,202
Pumping	129,450	129,450	89,348
Water Treatment	192,900	192,900	179,822
Transmission and Distribution	258,050	181,891	233,936
Customer Accounts	76,025	76,025	82,364
Administrative and General	424,450	441,650	559,571
Depreciation	—	—	422,053
Total Operating Expenses	1,217,225	1,183,266	1,653,296
Operating Income	922,747	1,360,054	524,610
Nonoperating Revenues (Expenses)			
Investment Income	61,200	187,800	177,992
Other Income	185,900	396,899	404,536
Taxes	(39,090)	(39,090)	(40,883)
	208,010	545,609	541,645
Income Before Contributions and Transfers	1,130,757	1,905,663	1,066,255
Capital Contributions	—	—	780,698
Transfers Out	(310,000)	(310,000)	(237,409)
	(310,000)	(310,000)	543,289
Change in Net Position	820,757	1,595,663	1,609,544
Net Position - Beginning			16,062,745
Net Position - Ending			17,672,289

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Water Utility - Enterprise Fund
Schedule of Operating Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
Charges for Services			
Residential	$ 820,900	820,900	873,106
Multi-Family	410,300	410,300	414,575
Commercial	137,700	137,700	132,488
Industrial	34,900	34,900	33,163
Public Authority	87,500	87,500	76,622
Private Fire Protection	71,869	71,869	70,931
Public Fire Protection	270,305	270,305	277,112
	1,833,474	1,833,474	1,877,997
Other			
Forfeited Discounts	4,300	4,300	3,223
Rents from Water Property	265,498	265,498	264,823
Other	36,700	440,048	31,863
	306,498	709,846	299,909
Total Operating Revenues	2,139,972	2,543,320	2,177,906

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Sewer Utility - Enterprise Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
Operating Revenues			
Charges for Services	$ 2,100,700	2,141,800	2,142,947
Other	15,462	15,462	20,891
Total Operating Revenues	2,116,162	2,157,262	2,163,838
Operating Expenses			
Operations and Maintenance			
Plant Operation and Maintenance	2,435,305	1,034,772	971,196
Administrative and General	329,850	308,587	431,676
Depreciation	—	—	681,258
Total Operating Expenses	2,765,155	1,343,359	2,084,130
Operating Income (Loss)	(648,993)	813,903	79,708
Nonoperating Revenues (Expenses)			
Investment Income	69,600	364,807	307,556
Other Income	205,150	466,250	458,417
Taxes	(35,000)	(35,000)	(34,254)
	239,750	796,057	731,719
Income (Loss) Before Contributions and Transfers	(409,243)	1,609,960	811,427
Capital Contributions	—	—	299,381
Transfers Out	—	—	(8,656)
	—	—	290,725
Change in Net Position	(409,243)	1,609,960	1,102,152
Net Position - Beginning			16,915,225
Net Position - Ending			18,017,377

LAKE GENEVA UTILITY COMMISSION
CITY OF LAKE GENEVA, WISCONSIN

Sewer Utility - Enterprise Fund
Schedule of Operating Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2023

	Original Budget	Final Budget	Actual
Charges for Services			
Residential	$ 1,057,500	1,057,500	1,118,499
Multi-Family	199,400	199,400	196,039
Commercial	558,600	558,600	506,176
Industrial	56,400	56,400	46,374
Public Authority	52,400	52,400	57,439
Haulers	176,400	217,500	218,420
	2,100,700	2,141,800	2,142,947
Other			
Forfeited Discounts	3,950	3,950	3,485
Other	11,512	11,512	17,406
	15,462	15,462	20,891
Total Operating Revenues	2,116,162	2,157,262	2,163,838

SOLUTIONS PROPOSAL

PREPARED FOR:
Lake Geneva Utility Commission
Utility Director Josh Gajewski
262-248-2311

PREPARED BY:
Brad Herm
bherm@lexipol.com
+1 313-281-2499

2611 Internet Blvd, Ste 100
Frisco, Texas 75034
(844) 312-9500
www.lexipol.com

Executive Summary

Public safety agencies and local government organizations today face challenges of keeping personnel safe and healthy, reducing risk and maintaining a positive reputation. Add to that the dynamically changing legislative landscape and evolving best practices, and even the most progressive, forward-thinking departments can struggle to keep up.

Lexipol's solutions are designed to save you time and money while protecting your personnel and your community. Our team consists of professionals with expertise in public safety law, policy, state and federal accreditation, training, mental and physical wellness and grants. We continually monitor changes and trends in legislation, case law and best practices and use this knowledge to create policies, training, wellness resources and funding services that minimize risk and help you effectively serve your community.

THE LEXIPOL ADVANTAGE
Lexipol was founded by public safety experts who saw a need for a better, safer way to run a public safety agency. Since the company launch in 2003, Lexipol has grown to form an entire risk management solution for public safety and local government. Today, we serve more than 10,000 agencies and municipalities and 2 million public safety and government professionals with a range of informational and technological solutions to meet the challenges facing these dynamic industries. In addition to providing policy management, accreditation, online training, wellness resources, and grant assistance, we provide 24/7 industry news and analysis through the digital communities Police1, FireRescue1, Corrections1, EMS1 and Gov1.

Our customers choose Lexipol to make an investment in the safety and security of their personnel, their agencies and their communities. We help agencies address issues that create substantial risk, including:

- Inconsistent and outdated polices
- Lack of technology to easily update and issue policies and training electronically
- Unchecked mental health needs of staff
- Difficulty keeping up with new and changing legislation and practices
- Inability to produce policy acknowledgment and training documentation
- Unfamiliarity of city legal resources with the intricacies of public safety law
- The need to secure grant funding for critical equipment, infrastructure and personnel

Lexipol is backed by the expertise of 440 employees with more than 2,075 years of combined experience in constitutional law, civil rights, ADA and discrimination, mental health, psychology, labor negotiations, Internal Affairs, use of force, hazmat, instructional design, federal and state grants and a whole lot more. That means no more trying to figure out policy, achieve accreditation, develop training or wellness content, or secure funding on your own. You can draw on the experience of our dedicated team members who have researched, taught and lived these issues.

We look forward to working with Lake Geneva Utility Commission to address your unique challenges.

Scope of Services

Local Government Administration Policy Manual
Constitutionally Sound, up-to-date policies are the foundation for consistent, safe local government functions and are key to lowering liability and risk. Lexipol's comprehensive policy manual covers key aspects of your organization's general operations, facilities, and equipment, records, and personnel policy needs.

- Approximately 50 policies researched and written by public safety attorneys and subject matter experts
- Policies based on federal laws and regulations as well as nationwide best practices
- Ability to customize content to reflect your organization's unique terminology and structure

Daily Training Bulletins (DTBs)
Even the best policy manual lacks effectiveness if it's not backed by training. Lexipol's Daily Training Bulletins are designed to help your personnel learn and apply your agency's policy content through 2-minute training exercises.

- Scenario-based training ties policy to real-world applications
- Understanding and retention of policy content is improved via a singular focus on one distinct aspect of the policy
- Each Daily Training Bulletin concludes with a question that confirms the user understood the training objective
- Daily Training Bulletins can be completed via computers or from smartphones, tablets or other mobile devices
- Reports show completion of Daily Training Bulletins by agency member and topic

Policy Updates
Lexipol's legal and content development teams continuously review laws and regulations, court decisions and evolving best practices. When needed, we create new and updated policies and provide them to your agency, making it simple and efficient to keep your policy content up to date.

- Updates delivered to you through Lexipol's web-based content delivery platform
- Changes presented in side-by-side comparison against existing policy so you can easily identify modifications/improvements
- Your agency can accept, reject or customize each update

Web-Based Delivery Platform and Mobile App (Knowledge Management System)
Lexipol's online content delivery platform, called KMS, provides secure storage and easy access to all your policy and training content, and our KMS mobile app facilitates staff use of policies and training completion.

- Ability to edit and customize content to reflect your agency's mission and philosophy
- Efficient distribution of policies, updates and training to staff
- Archival and easy retrieval of all versions of your agency's policy manual
- Mobile app provides in-the-field access to policy and training materials

Reports
Lexipol's Knowledge Management System provides intuitive reporting capabilities and easy-to-read reports that enhance command staff meetings and strategic planning.

- Track and report when your personnel have acknowledged policies and policy updates
- Produce reports showing completion of Daily Training Bulletins
- Sort reports by agency member, topic and other subgroups (e.g., shift, assignment)
- Reduce the time your supervisors spend verifying policy acknowledgement and training completion

Supplemental Publication Service
Lexipol's Supplemental Publication Service (SPS) streamlines the storage of your agency's content, giving you one place to access procedures, guidelines, general orders, training guides or secondary policy manuals.

- Electronically links department-specific procedural or supplemental content to your policy manual
- Provides electronic issuance and tracking for your agency's procedural or supplemental content
- Allows you to create Daily Training Bulletins against your procedural content
- Designed for standard operating guidelines, procedures, general orders or field guides

Proposal

Prepared By: Brad Herm
Phone: +1 313-281-2499
Email: bherm@lexipol.com

Quote #: Q-85301-1
Date: 6/19/2024
Valid Through: 9/17/2024

Overview

Lexipol empowers first responders and public servants to best meet the needs of their residents safely and responsibly. We are the experts in policy, training and wellness support, committed to improving the quality of life for all community members. Our solutions include state-specific policies, online learning, behavioral health resources, funding assistance, and industry news and information offered through the websites Police1, FireRescue1, EMS1 and Corrections1. Lexipol serves more than 2 million public safety and government professionals in over 10,000 agencies and municipalities. The services proposed below are designed to meet your agency's specific goals and needs.

QTY	DESCRIPTION	UNIT PRICE	EXTENDED
1	Annual Local Government Administration Policy Manual & Daily Training Bulletins w/Supplemental Publication Service (12 Months)	USD 2,701.00	USD 2,701.00
	Subscription Line Items Total		**USD 2,701.00**
			USD 2,701.00
		TOTAL:	USD 2,701.00

Notes
Using City of Lake Geneva as donor manual