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 NOVEMBER 18, 2024 4:00 PM
COUNCIL CHAMBERS - CITY HALL, 626 GENEVA STREET

Watch this meeting on the City's live stream: https://cityoflakegeneva.gov/319/City-Meetings-Video-Stream

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 October 21, 2024 as prepared and distributed
5. Acknowledgement of Correspondence
6. Approval of October 2024 Financials
7. Approval of October 2024 Bills
8. Directors Report
9. Discussion/Action on the letter of engagement provided by Lauterbach & Amen to provide auditing services for the year ending December 31, 2024.
10. Discussion/Action on the proposed 2025 Operating, Maintenance, and Capital Budgets for the Wastewater Utility and Water Utility
11. Adjourn

Lake Geneva Utility Commission Minutes
Lake Geneva Utility Commission Meeting
Monday October 21, 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, Krause, Fesenmaier & Marquardt Excused: DeAngelis, Howell & Binn

Staff in Attendance – Gajewski & Busch

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

Approve Utility Commission Minutes from September 16, 2024, as prepared and distributed
Lyon/Marquardt motion to approve. Passed 4-0.

Acknowledgement of Correspondence
None

Approval of September 2024 Financials
Marquardt/Fesenmaier motion to approve. Passed 4-0.

Approval of September 2024 Bills
Krause/Marquardt motion to approve. Passed 4-0.

Director's Report
Gajewski reviewed the submitted Director's report.
Marquardt/Lyon motion to approve. Passed 4-0.

Discussion/Action on the requested acceptance of public improvements for the Symphony Bay Phase 5 Lift Station Project and the subsequent reduction in bonding for the warranty period, as outlined in the Development Agreement.
Gajewski explained that this portion of the phase 5 improvements had its own bonding requirement. All site work requested of the developer has been completed and the lift station has been operational for some time. If accepted, we would take over running the lift station with a warranty bond that would last for the next 12 months.
Marquardt/Krause motion to approve. Passed 4-0.

Discussion/Action on a proposal from Ellena Engineering Consultants, LLC for professional engineering services related to the replacement of the White River culverts
Gajewski explained that the culverts in this location have been deteriorating for a while, and they had a complete failure this past summer. The WI DNR have said they would work with the Army Corp of Engineers so there would be no need for a separate permit. The project is a direct removal and replacement. Discussion was had regarding access to Hillmoor and well #5 which is currently on an island parcel within the Hillmoor property. Gajewski would like to have the city contribute to the financial cost of replacing the culverts since they would like to use this access point for the current walking trails and for any future development of Hillmoor. If the Utility bear the entire cost of this project, Gajewski would like to discuss having a CSM performed which would then make the

access a utility access road only. Discussion was had on the wetland delineation work that has been performed to date. Discussion was also had regarding the costs from Ellena Engineering. Alternate A takes us through the bidding process and Alternate B takes us all the way through construction. Fesenmaier/Marquardt motion to approve the proposal from Ellena Engineering for the White River Culvert Replacement Project. Passed 4-0.

Discussion/Action on the 2025 Utility budget requests
Gajewski reported that this is still a preliminary draft. He went over some revenue anomalies and explained that we are looking into these categories to see what changes have been made. He also reviewed expenses and stated that no rate increases are planned for 2025. Final 2025 budget requests will be presented at the November meeting for potential approval. If the Commission has any requests, he asked that they let him know now so that any changes can be included before next month.
No action taken.

Lyon/Marquardt 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 a requested ground lease with VB 500 II LLC on PIN NLY3200008

The Commission convened into closed session on a roll call vote at 4:34pm.

Lyon/Marquardt motion to return to open session pursuant to Wisconsin Statutes 19.85 (2) and take action on any items discussed in closed session.

The Commission returned to open session on a roll call vote at 4:58pm

Lyon/Marquardt motion to proceed as discussed in closed session. Passed 4-0.

Adjourn
Fesenmaier/Marquardt motion to adjourn at 4:59pm. Passed 4-0.

/s/ J Busch

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

LAKE GENEVA UTILITY COMMISSION

BUDGET COMPARISON THRU: 10 / 2024

FUND 61 - WASTEWATER UTILITY

REVENUES	**Current Period**	**YTD**	**2024 Budget**	**YTD vs Budget**	**YTD % of Budget** *83%*	**Prior YTD 2023**	**Prior YTD 5 Year Avg.**
INTEREST EARNED	0	302,676	229,600	73,076	131.8%	246,572	67,850
CUSTOMER SALES	16,575	1,623,429	2,166,137	-542,708	74.9%	1,674,242	1,599,239
OTHER REVENUE	1,997	16,471	11,760	4,711	140.1%	14,233	10,896
CAPITAL CONTRIBUTIONS	16,412	110,632	59,680	50,952	185.4%	454,314	210,521
TOTAL REVENUES	**34,984**	**2,053,208**	**2,467,177**	**-413,969**	**83.2%**	**2,389,360**	**1,888,506**
EXPENSES							
TOTAL OUTSIDE SERVICES	23,709	235,972	430,343	-194,371	54.8%	234,418	221,119
TOTAL OPERATING EXPENSES	3,504	30,417	53,090	-22,673	57.3%	31,577	26,517
TOTAL INSURANCE	0	16,846	35,975	-19,129	46.8%	25,269	21,294
TOTAL SALARY & BENEFITS	62,962	562,499	653,911	-91,412	86.0%	543,386	457,029
TOTAL LAB SUPPLIES	1,525	15,425	22,800	-7,375	67.7%	16,320	15,707
TOTAL MISCELLANEOUS EXPENSE	41	137	1,000	-863	13.7%	142	305
TOTAL MAINTENANCE	31,478	199,316	366,700	-167,384	54.4%	192,543	150,176
TOTAL OPERATION & MAINTENANCE EXPENSES	**123,218**	**1,060,612**	**1,563,819**	**-503,207**	**67.8%**	**1,043,654**	**892,147**
REVENUES OVER O&M EXPENSES	**-88,234**	**992,596**	**903,358**	**89,238**		**1,345,706**	**996,359**
TOTAL CAPITAL OUTLAY	5,586	100,124	1,226,075	-1,125,951	8.2%	161,448	96,455
REVENUES OVER TOTAL EXPENSES	**-93,820**	**892,473**	**-322,717**	**1,215,190**		**1,184,258**	**899,904**
TOTAL CASH TRANSFERS	32,647	740,547	328,120	412,427	225.7%	1,132,998	991,531
NET CHANGE IN CASH BALANCE	**-126,466**	**151,926**	**-650,837**	**802,763**		**51,260**	**-91,627**

FUND CASH AND INVESTMENT SUMMARY	Opening Balance	Period Activity	Ending Balance
Wastewater Utility Fund Cash	99,787	411,651	511,438
LGIP #10 - Capital Project Fund	3,789,443	0	3,789,443
LGIP #11 - Debt Service Fund	0	0	0
LGIP #12 - Impact Fee Fund	1,973,733	0	1,973,733
LGIP #13 - Equipment Replacement Fund	1,758,706	0	1,758,706
LGIP #14 - Wastewater Operating Reserves Fund	290,193	1,213	291,406
TOTAL WASTEWATER CASH AND INVESTMENT	**7,911,862**	**412,864**	**8,324,727**

LAKE GENEVA UTILITY COMMISSION

BUDGET COMPARISON THRU: 10 / 2024

FUND 62 - WATER UTILITY

REVENUES	Current Period	YTD	2024 Budget	YTD vs Budget	YTD % of Budget *83%*	Prior YTD 2023	Prior YTD 5 Year Avg.
INTEREST EARNED	0	186,821	134,300	52,521	139.1%	143,073	39,168
CUSTOMER SALES	1,908	1,393,242	1,882,606	-489,364	74.0%	1,448,058	1,388,355
OTHER REVENUE	6,518	301,745	316,710	-14,965	95.3%	287,371	267,384
CAPITAL CONTRIBUTIONS	10,120	93,235	42,200	51,035	220.9%	402,006	187,953
TOTAL REVENUES	**18,546**	**1,975,043**	**2,375,816**	**-400,773**	**83.1%**	**2,280,507**	**1,882,859**
EXPENSES							
TOTAL SOURCE OF SUPPLY - OPERATION	5,175	53,914	76,000	-22,086	70.9%	58,597	48,967
TOTAL SOURCE OF SUPPLY - MAINTENANCE	396	41,258	16,300	24,958	253.1%	13,579	10,867
TOTAL PUMPING EXPENSE - OPERATION	6,771	59,462	86,700	-27,238	68.6%	62,622	56,887
TOTAL PUMPING EXPENSE - MAINTENANCE	1,150	28,845	101,950	-73,105	28.3%	8,604	14,787
TOTAL WATER TREATMENT - OPERATION	4,875	75,192	121,550	-46,358	61.9%	85,670	79,023
TOTAL WATER TREATMENT - MAINTENANCE	4,488	39,538	81,150	-41,612	48.7%	65,496	74,328
TOTAL TRANS. & DISTRIBUTION - OPERATION	6,976	50,488	57,350	-6,862	88.0%	50,590	37,380
TOTAL TRANS. & DISTRIBUTION - MAINTENANCE	24,368	261,896	215,400	46,496	121.6%	130,865	152,444
TOTAL CUSTOMER ACCOUNTS	6,941	59,940	79,080	-19,140	75.8%	64,754	55,420
TOTAL ADMIN & GENERAL OPERATIONS	36,207	398,835	506,421	-107,586	78.8%	415,209	339,395
TOTAL OTHER EXPENSES	25,000	242,500	273,000	-30,500	88.8%	250,000	254,000
TOTAL OPERATION & MAINTENANCE EXPENSES	**122,346**	**1,311,868**	**1,614,901**	**-303,033**	**81.2%**	**1,205,987**	**1,123,496**
REVENUES OVER O&M EXPENSES	**-103,800**	**663,175**	**760,915**	**-97,740**		**1,074,520**	**759,363**
TOTAL CAPITAL OUTLAY	14,742	122,707	807,975	-685,268	15.2%	539,326	312,354
REVENUES OVER TOTAL EXPENSES	**-118,542**	**540,468**	**-47,060**	**587,528**		**535,194**	**447,009**
TOTAL CASH TRANSFERS	20,473	1,033,072	-67,500	1,100,572	-1530.5%	786,110	618,812
NET CHANGE IN CASH BALANCE	**-139,014**	**-492,604**	**20,440**	**-513,044**		**-250,916**	**-171,803**

FUND CASH AND INVESTMENT SUMMARY	Opening Balance	Period Activity	Ending Balance
Water Utility Fund Cash	-42,586	376,304	333,718
LGIP #1 - Capital Project Fund	2,453,772	0	2,453,772
LGIP #2 - Impact Fee Fund	1,195,615	0	1,195,615
LGIP #3 - Equipment Replacement Fund	859,782	0	859,782
LGIP #4 - Water Operating Reserves Fund	389,720	1,629	391,349
TOTAL WATER FUND CASH AND INVESTMENT	**4,856,304**	**377,933**	**5,234,237**

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					
P_28500	10/25/2024	BFLS CRS: 8/24-10/19/24	61-00-00-10700	CONSTRUCTION WORK IN PROCESS	18,014.80
Total MSA PROFESSIONAL SERVICES INC:					18,014.80
ALLIANT ENERGY/WPL					
280954000024	11/01/2024	HASKINS ST SEWER PLANT	61-00-00-52520	UTILTITY-ELECTRICITY-PLANT	12,650.13
Total ALLIANT ENERGY/WPL:					12,650.13
GREAT LAKES TV SEAL INC					
23081	10/31/2024	CLEANING & TV COLLECTION S	61-00-00-93810	MAINT-MAINS	40,962.34
Total GREAT LAKES TV SEAL INC:					40,962.34
Total 61:					71,627.27
62					
CERTAPRO PAINTERS					
16700	10/31/2024	OFFICE REMODEL-PAINTING	62-00-00-10700	CONSTRUCTION WORK IN PROCESS	10,902.18
Total CERTAPRO PAINTERS:					10,902.18
MARTELLE WATER TREATMENT					
28040	11/09/2024	CHEMICAL TREATMENTS-WELL	62-00-00-60200	CHEMICALS	1,258.02
28040	11/09/2024	CHEMICAL TREATMENTS-TREA	62-00-00-64200	LABOR & EXPENSES (LAB)	4,264.75
Total MARTELLE WATER TREATMENT:					5,522.77
DOWN TO EARTH CONTRACTORS INC					
8479	11/04/2024	1040/1042 MADISON-LEAD SVC	62-00-00-67500	MAINT SERVICES & CURB BOX	8,589.00
Total DOWN TO EARTH CONTRACTORS INC:					8,589.00
Total 62:					25,013.95
Grand Totals:					96,641.22

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

Dated: _____

Mayor: _____

City Council: _____

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City Recorder: _____

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

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

Invoice Number	Invoice Date	Description	GL Account and Title		Net Invoice Amount
61					
MSA PROFESSIONAL SERVICES INC					
P_28500	10/25/2024	BFLS CRS: 8/24-10/19/24	61-00-00-10700	CONSTRUCTION WORK IN PROCESS	18,014.80
Total MSA PROFESSIONAL SERVICES INC:					18,014.80
NORTHERN LAKE SERVICE INC					
2149144	11/01/2024	SLUDGE TESTING-4TH QTR 202	61-00-00-52100	LABORATORY SERVICES	797.79
2418278	10/17/2024	WEEKLY NITROGEN TESTING	61-00-00-52100	LABORATORY SERVICES	309.38
2418777	10/28/2024	WEEKLY NITROGEN TESTING	61-00-00-52100	LABORATORY SERVICES	309.38
2419105	10/31/2024	WEEKLY NITROGEN TESTING	61-00-00-52100	LABORATORY SERVICES	309.38
2419681	11/11/2024	FOURTH QTR MW TESTING	61-00-00-52100	LABORATORY SERVICES	2,013.50
Total NORTHERN LAKE SERVICE INC:					3,739.43
WE ENERGIES					
5247704957	11/08/2024	HASKINS ST WWTF-SEWER PL	61-00-00-52500	UTILITY-GAS-PLANT	61.90
5247910525	11/08/2024	HASKINS ST WEST BLDG-STOR	61-00-00-52500	UTILITY-GAS-PLANT	77.34
5248721049	11/08/2024	HASKINS ST DEWATERING BLD	61-00-00-52500	UTILITY-GAS-PLANT	9.81
5212978596	10/14/2024	LAGRANGE DR LIFT STN	61-00-00-52505	UTILITY-GAS-COLLECTION SYSTEM	15.09
5215486001	10/15/2024	BIG FOOT LIFT STATION	61-00-00-52505	UTILITY-GAS-COLLECTION SYSTEM	10.64
5244193314	11/06/2024	EDGEWOOD LIFT STATION	61-00-00-52505	UTILITY-GAS-COLLECTION SYSTEM	10.18
Total WE ENERGIES:					184.96
ALLIANT ENERGY/WPL					
143875000024	11/01/2024	191 HASKINS ST DEWATER BLD	61-00-00-52520	UTILTITY-ELECTRICITY-PLANT	251.66
280954000024	11/01/2024	HASKINS ST SEWER PLANT	61-00-00-52520	UTILTITY-ELECTRICITY-PLANT	12,650.13
507753000024	11/01/2024	361 W MAIN ST SIGN	61-00-00-52520	UTILTITY-ELECTRICITY-PLANT	32.39
974671000024	11/01/2024	361 MAIN ST HALLWAY	61-00-00-52520	UTILTITY-ELECTRICITY-PLANT	100.44
055361000024	11/01/2024	361 MAIN ST CC LIFT	61-00-00-52525	UTILTITY-ELECTRICITY-COLL SYS	73.53
141180000024	11/01/2024	LAGRANGE DR LIFT STN	61-00-00-52525	UTILTITY-ELECTRICITY-COLL SYS	142.22
277971000024	11/01/2024	MARIANE TER LIFT STN	61-00-00-52525	UTILTITY-ELECTRICITY-COLL SYS	32.91
307955000024	11/01/2024	MAXWELL ST LIFT STN	61-00-00-52525	UTILTITY-ELECTRICITY-COLL SYS	50.09
327113000024	11/01/2024	BAYVIEW DR LIFT STN	61-00-00-52525	UTILTITY-ELECTRICITY-COLL SYS	38.08
599411000024	11/01/2024	361 STATE ROAD 120 BIG FOOT	61-00-00-52525	UTILTITY-ELECTRICITY-COLL SYS	177.20
962961000024	11/01/2024	EDGEWOOD DR LIFT STN	61-00-00-52525	UTILTITY-ELECTRICITY-COLL SYS	171.80
Total ALLIANT ENERGY/WPL:					13,720.45
CHARTER COMMUNICATIONS					
152473801121	10/21/2024	INTERNET SVC OCT 2024	61-00-00-53100	OFFICE SUPPLIES EXPENSE	119.98
Total CHARTER COMMUNICATIONS:					119.98
FNBO					
5589-OCT 202	11/04/2024	LG REGIONAL NEWS SUBSCRI	61-00-00-53100	OFFICE SUPPLIES EXPENSE	104.00
Total FNBO:					104.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
MARTIN GROUP				
1311949	10/21/2024	SERVICE CONTRACT/COPIES	61-00-00-53100 OFFICE SUPPLIES EXPENSE	156.13
Total MARTIN GROUP:				156.13
ODP BUSINESS SOLUTIONS LLC				
392636779001	11/01/2024	COPY PAPER	61-00-00-53100 OFFICE SUPPLIES EXPENSE	42.99
Total ODP BUSINESS SOLUTIONS LLC:				42.99
AT&T				
262248865610	10/13/2024	MONTHLY PHONE BILL-OCT 20	61-00-00-53110 TELEPHONE EXPENSE	115.76
Total AT&T:				115.76
FNBO				
5589-OCT 202	11/04/2024	VONAGE PHONE SVC 10/23/24-	61-00-00-53110 TELEPHONE EXPENSE	134.19
Total FNBO:				134.19
US CELLULAR				
0683132012	10/04/2024	WWTF MONTHLY PHONE BILL	61-00-00-53110 TELEPHONE EXPENSE	137.81
Total US CELLULAR:				137.81
FURGER, DEREK				
FURGER10242	10/24/2024	MILEAGE REIMB-DNR ELC REN	61-00-00-53320 CONFERENCES & SCHOOL	45.90
Total FURGER, DEREK:				45.90
BUMPER TO BUMPER				
662-493030	10/28/2024	WELDING WIRE	61-00-00-53500 OPERATIONS TOOLS & EQUIP	24.09
Total BUMPER TO BUMPER:				24.09
HOME DEPOT CREDIT SERVICES				
2623983	10/31/2024	HUSKY 2500 LUMEN, GLOVES,	61-00-00-53500 OPERATIONS TOOLS & EQUIP	138.16
Total HOME DEPOT CREDIT SERVICES:				138.16
USABLUEBOOK				
INV00512416	10/14/2024	1.5" HOSE GASKETS	61-00-00-53500 OPERATIONS TOOLS & EQUIP	11.25
Total USABLUEBOOK:				11.25
BUMPER TO BUMPER				
662-493361	11/06/2024	BOBCAT DEF	61-00-00-53520 OPERATIONS-VEHICLES	44.38
Total BUMPER TO BUMPER:				44.38
VERIZON				
332000064748	11/01/2024	ASSET TRACKING-10/1/24-10/31	61-00-00-53520 OPERATIONS-VEHICLES	59.23
Total VERIZON:				59.23
CAPITAL ONE				
164268552897	09/24/2024	LAUNDRY SUPP, GLASS CLEAN	61-00-00-53900 FIRST AID & SAFETY SUPPLIES	23.49

Invoice Number	Invoice Date	Description	GL Account and Title		Net Invoice Amount
Total CAPITAL ONE:					23.49
LOCKS AND UNLOCKS INC					
2116855	10/22/2024	SAFE-LOCK SERVICE	61-00-00-53990	MISCELLANEOUS EXPENSE	143.75
Total LOCKS AND UNLOCKS INC:					143.75
CAPITAL ONE					
864268553464	09/24/2024	PAPER TOWEL, DISH SOAP	61-00-00-64000	LABORATORY SUPPLIES	47.36
Total CAPITAL ONE:					47.36
CULLIGAN OF BURLINGTON					
500X03165400	10/31/2024	LAB WATER-DISTILLED	61-00-00-64000	LABORATORY SUPPLIES	396.00
Total CULLIGAN OF BURLINGTON:					396.00
NCL OF WISCONSIN					
510635	10/17/2024	GGA SUPPLIES-LAB TESTING	61-00-00-64000	LABORATORY SUPPLIES	27.23
Total NCL OF WISCONSIN:					27.23
CAPITAL ONE					
164268552897	09/24/2024	PAPER PLATES, PLASTIC CUTL	61-00-00-65000	OTHER OPERATING SUPPLIES-KITCH	40.72
Total CAPITAL ONE:					40.72
ELLENA ENGINEERING CONSULTANTS					
2434	11/06/2024	W. RIVER CULVERTS	61-00-00-92300	OUTSIDE SERVICES EMPLOYED	1,225.00
2435	11/06/2024	W. RIVER CULVERT-BIDDING	61-00-00-92300	OUTSIDE SERVICES EMPLOYED	1,725.00
Total ELLENA ENGINEERING CONSULTANTS:					2,950.00
SECURIAN FINANCIAL GROUP INC					
LIFE-DEC-202	11/01/2024	DECEMBER LIFE	61-00-00-92630	LIFE INSURANCE EXPENSE	11.75
Total SECURIAN FINANCIAL GROUP INC:					11.75
BUMPER TO BUMPER					
662-493131	10/30/2024	DIGESTER BLD HEATER MAINT	61-00-00-93502	MAINT-DIGESTER & AER/TRANS BLD	46.38
Total BUMPER TO BUMPER:					46.38
DUNN LUMBER					
1880790	10/30/2024	DIGESTER BLD HEATER MAINT	61-00-00-93502	MAINT-DIGESTER & AER/TRANS BLD	34.97
1887158	11/06/2024	ZEP TOILET CLEANER, CLR CL	61-00-00-93502	MAINT-DIGESTER & AER/TRANS BLD	12.98
Total DUNN LUMBER:					47.95
MIDWEST DOOR COMPANY					
4704	11/11/2024	OVERHEAD DOOR MAINT ON B	61-00-00-93505	MAINT-POLE BARN BLDG	321.25
4704	11/11/2024	OVERHEAD DOOR MAINT ON B	61-00-00-93506	MAINT-VEHICLE STORAGE BLDGS	321.25
Total MIDWEST DOOR COMPANY:					642.50

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
NCL OF WISCONSIN				
510706	10/21/2024	NEW CONV OVEN-LAB TESTIN	61-00-00-93600 MAINT-LAB EQUIPMENT	2,858.73
Total NCL OF WISCONSIN:				2,858.73
A.J. ANICH LUMBER COMPANY				
106588S	10/25/2024	HEADWORK BLD PIPING REPL	61-00-00-93601 MAINT-HEADWORKS EQUIP	1,767.00
Total A.J. ANICH LUMBER COMPANY:				1,767.00
HARRINGTON INDUSTRIAL PLASTICS LLC				
04636659	10/29/2024	DIFFERENTIAL PH PROBE W/C	61-00-00-93603 MAINT-PROCESS EQUIP	730.59
Total HARRINGTON INDUSTRIAL PLASTICS LLC:				730.59
ITU ABSORBTECH INC				
8419462	10/11/2024	SHOP RAGS	61-00-00-93700 MAINT-VEHICLES & EQUIP	33.58
8434871	11/08/2024	SHOP BAGS	61-00-00-93700 MAINT-VEHICLES & EQUIP	33.58
Total ITU ABSORBTECH INC:				67.16
UNITED LABORATORIES				
INV420949	10/31/2024	ALL SOLAR SOLVENT, NUKRAC	61-00-00-93700 MAINT-VEHICLES & EQUIP	280.68
Total UNITED LABORATORIES:				280.68
BAY LOCK SERVICE				
51957	10/22/2024	SYMPHONY BAY LS LOCK-SET	61-00-00-93800 MAINT-LIFT STATIONS	225.00
Total BAY LOCK SERVICE:				225.00
DUNN LUMBER				
1891910	11/12/2024	MARIANE TERR L.S. UPGRADE	61-00-00-93800 MAINT-LIFT STATIONS	8.96
Total DUNN LUMBER:				8.96
HOME DEPOT CREDIT SERVICES				
2623983	10/31/2024	HOSE HANGER, HOSE	61-00-00-93800 MAINT-LIFT STATIONS	39.96
Total HOME DEPOT CREDIT SERVICES:				39.96
GREAT LAKES TV SEAL INC				
23081	10/31/2024	CLEANING & TV COLLECTION S	61-00-00-93810 MAINT-MAINS	40,962.34
Total GREAT LAKES TV SEAL INC:				40,962.34
HOME DEPOT CREDIT SERVICES				
2623983	10/31/2024	BROOMS	61-00-00-93810 MAINT-MAINS	17.91
Total HOME DEPOT CREDIT SERVICES:				17.91
USA BLUEBOOK				
INV00538830	11/11/2024	VARIOUS MAINT/TOOL ITEMS	61-00-00-93810 MAINT-MAINS	102.77
Total USA BLUEBOOK:				102.77

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
ALLIANT ENERGY/WPL				
252422000024	11/01/2024	E STATE ROAD 50 GATE	61-00-00-93820 MAINT-RECEIVING STATION	19.23
054885000024	11/01/2024	E STATE ROAD 50 SEEPAGE	61-00-00-93830 MAINT-SEEPAGE CELLS/POND	47.43
Total ALLIANT ENERGY/WPL:				66.66
DUNN LUMBER				
1878664	10/29/2024	SEEPAGE CELLS/MW MAINT-PA	61-00-00-93830 MAINT-SEEPAGE CELLS/POND	66.27
1880278	10/30/2024	MW MAINT	61-00-00-93830 MAINT-SEEPAGE CELLS/POND	8.58
Total DUNN LUMBER:				74.85
HOME DEPOT CREDIT SERVICES				
8515767	11/04/2024	LED EXIT SIGN	61-00-00-93830 MAINT-SEEPAGE CELLS/POND	29.97
Total HOME DEPOT CREDIT SERVICES:				29.97
S.J. ELECTRO SYSTEMS LLC (SJE)				
CD99546819	10/24/2024	AUTO DIALER MAINT/SETUP	61-00-00-93910 MAINTENANCE-OTHER	324.00
Total S.J. ELECTRO SYSTEMS LLC (SJE):				324.00
SYSTEMS DESIGN				
26770	11/13/2024	IRRIGATION SHUTDOWN-UC	61-00-00-93910 MAINTENANCE-OTHER	88.40
Total SYSTEMS DESIGN:				88.40
Total 61:				88,815.62
62				
AMY'S SHIPPING EMPORIUM				
97923	10/08/2024	TILE SAMPLES TO WSLH	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	14.70
Total AMY'S SHIPPING EMPORIUM:				14.70
CERTAPRO PAINTERS				
16700	10/31/2024	OFFICE REMODEL-PAINTING	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	10,902.18
Total CERTAPRO PAINTERS:				10,902.18
FNBO				
5589-OCT 202	11/04/2024	DIRECT FRAMES-3 BLK SNAP F	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	296.97
5589-OCT 202	11/04/2024	XPRESSMATS HALF OVAL	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	149.95
Total FNBO:				446.92
WI STATE LABORATORY OF HYGIENE				
791822	10/31/2024	OFFICE TILE TESTING	62-00-00-10700 CONSTRUCTION WORK IN PROCESS	276.00
Total WI STATE LABORATORY OF HYGIENE:				276.00
CORE & MAIN LP				
V354680	11/06/2024	METERHORN SWIVEL CONN 1"	62-00-00-15000 MATERIAL-SUPPLIES	255.05
V360898	10/15/2024	METER HORNS	62-00-00-15000 MATERIAL-SUPPLIES	2,569.30
V495032	10/15/2024	#2 METERHORNS	62-00-00-15000 MATERIAL-SUPPLIES	3,482.90
V825665	10/23/2024	6"X1" SADDLES, 6"GATE VALVE,	62-00-00-15000 MATERIAL-SUPPLIES	2,724.00
V860893	10/22/2024	#2 METORHORNS	62-00-00-15000 MATERIAL-SUPPLIES	4,206.31

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
V864871	10/22/2024	RETURNED METERHORNS	62-00-00-15000 MATERIAL-SUPPLIES	6,052.20-
V872783	10/23/2024	1" CORP STOP	62-00-00-15000 MATERIAL-SUPPLIES	743.18
V920033	10/31/2024	8"X1" TAPPING SADDLE, 8"X1"	62-00-00-15000 MATERIAL-SUPPLIES	466.14
V961294	11/06/2024	8X1 CC TAPPING SADDLE	62-00-00-15000 MATERIAL-SUPPLIES	95.00-
Total CORE & MAIN LP:				8,299.68
DIXON ENGINEERING INC				
24-1151	11/08/2024	ATT-HOST VG FINAL	62-00-00-23830 DEPOSITS	1,350.00
Total DIXON ENGINEERING INC:				1,350.00
MARTELLE WATER TREATMENT				
28040	11/09/2024	CHEMICAL TREATMENTS-WELL	62-00-00-60200 CHEMICALS	1,258.02
Total MARTELLE WATER TREATMENT:				1,258.02
ALLIANT ENERGY/WPL				
145511000024	11/01/2024	361 MAIN ST WELL 2	62-00-00-60300 MISC EXPENSES & UTILITY	1,192.95
327391000024	11/01/2024	WAVERLY ST WELL 4	62-00-00-60300 MISC EXPENSES & UTILITY	475.96
348370000024	11/01/2024	WAVERLY ST WELL 3	62-00-00-60300 MISC EXPENSES & UTILITY	473.11
972745000024	11/01/2024	HASKINS ST WELL 5	62-00-00-60300 MISC EXPENSES & UTILITY	831.48
Total ALLIANT ENERGY/WPL:				2,973.50
USA BLUEBOOK				
INV00538830	11/11/2024	VARIOUS MAINT/TOOL ITEMS	62-00-00-60300 MISC EXPENSES & UTILITY	151.19
Total USA BLUEBOOK:				151.19
WE ENERGIES				
5212867188	10/14/2024	WAVERLY ST WELLHOUSE #4	62-00-00-60300 MISC EXPENSES & UTILITY	9.24
5219936492	10/18/2024	HASKINS ST WELLHOUSE #5	62-00-00-60300 MISC EXPENSES & UTILITY	9.24
Total WE ENERGIES:				18.48
GENEVA PLUMBING AND HEATING				
0005006	11/11/2024	GAS PIPING-WELLHOUSE #4 &	62-00-00-61100 STRUCTURE & IMPRVMT	1,396.55
Total GENEVA PLUMBING AND HEATING:				1,396.55
USA BLUEBOOK				
INV00532580	11/04/2024	LEVEL TRANSDUCER REPL-WE	62-00-00-61400 WELLS MAINTENANCE	577.63
Total USA BLUEBOOK:				577.63
ALLIANT ENERGY/WPL				
347962000024	11/01/2024	DODGE ST BOOSTER	62-00-00-62300 PUMPING POWER PURCHASED	75.89
576425000024	11/01/2024	MAIN ST ENGINE ROOM	62-00-00-62300 PUMPING POWER PURCHASED	4,518.60
717061000024	11/01/2024	1401 CENTER ST BOOSTER	62-00-00-62300 PUMPING POWER PURCHASED	371.62
Total ALLIANT ENERGY/WPL:				4,966.11
WE ENERGIES				
5247691626	11/08/2024	CENTER ST BOOSTER STN	62-00-00-62300 PUMPING POWER PURCHASED	17.68
5248528725	11/08/2024	WATER DEPT MAIN BLDG	62-00-00-62300 PUMPING POWER PURCHASED	103.01

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total WE ENERGIES:				120.69
ALLIANT ENERGY/WPL				
974671000024	11/01/2024	361 MAIN ST HALLWAY	62-00-00-64200 LABOR & EXPENSES (LAB)	100.43
Total ALLIANT ENERGY/WPL:				100.43
MARTELLE WATER TREATMENT				
28040	11/09/2024	CHEMICAL TREATMENTS-TREA	62-00-00-64200 LABOR & EXPENSES (LAB)	4,264.75
Total MARTELLE WATER TREATMENT:				4,264.75
USA BLUEBOOK				
INV00538830	11/11/2024	VARIOUS MAINT/TOOL ITEMS	62-00-00-64200 LABOR & EXPENSES (LAB)	306.98
Total USA BLUEBOOK:				306.98
WI STATE LABORATORY OF HYGIENE				
30031957	11/01/2024	WSLH PT TESTING-2024	62-00-00-64200 LABOR & EXPENSES (LAB)	579.00
790450	10/31/2024	FLOURIDE TESTING-OCT 2024	62-00-00-64200 LABOR & EXPENSES (LAB)	29.00
Total WI STATE LABORATORY OF HYGIENE:				608.00
HOME DEPOT CREDIT SERVICES				
9021656	10/24/2024	PLSTIC ANC DRL WHT, PLSTC	62-00-00-65100 PLANT MAINTENANCE	14.74
Total HOME DEPOT CREDIT SERVICES:				14.74
ALLIANT ENERGY/WPL				
098433000024	11/01/2024	750 WILD RIDGE DR WATER TO	62-00-00-66100 MAINT OPS-STANDPIPES	120.64
520171000024	11/01/2024	1887 DODGE ST TOWER	62-00-00-66100 MAINT OPS-STANDPIPES	33.65
Total ALLIANT ENERGY/WPL:				154.29
DOWN TO EARTH CONTRACTORS INC				
8479	11/04/2024	1040/1042 MADISON-LEAD SVC	62-00-00-67500 MAINT SERVICES & CURB BOX	8,589.00
8485	11/08/2024	523 FRANKLIN-LEAD SVC REPL	62-00-00-67500 MAINT SERVICES & CURB BOX	4,070.25
Total DOWN TO EARTH CONTRACTORS INC:				12,659.25
SCHMITZ READY MIX INC				
1144887-IN	11/13/2024	SLURRY BACKFILL-LEAD SVC	62-00-00-67500 MAINT SERVICES & CURB BOX	1,507.27
Total SCHMITZ READY MIX INC:				1,507.27
DUNN LUMBER				
1886729	11/06/2024	4 PK AA BATTERIES RECHARG	62-00-00-90200 METER READING EXPENSE	14.99
Total DUNN LUMBER:				14.99
AT&T				
262248865610	10/13/2024	MONTHLY PHONE BILL-OCT 20	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	115.76
Total AT&T:				115.76

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
CAPITAL ONE				
12428/3493417	10/09/2024	GARBAGE BAGS FOR PAPER S	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	8.87
814292503674	10/18/2024	COFFEE, FILTERS	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	68.30
Total CAPITAL ONE:				77.17
CHARTER COMMUNICATIONS				
152474701102	10/21/2024	WATER OCT INTERNET	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	119.98
Total CHARTER COMMUNICATIONS:				119.98
DUNN LUMBER				
1877537	10/28/2024	BLACK SPRAY PAINT	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	13.98
1881547	10/31/2024	WHITE PAINT, FOIL PAN, 6 PK T	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	70.16
1883527	11/01/2024	DUCT GRATE SCREWS	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	5.40
Total DUNN LUMBER:				89.54
FNBO				
5589-OCT 202	11/04/2024	VONAGE PHONE SVC 10/23/24-	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	134.18
5589-OCT 202	11/04/2024	LG REGIONAL NEWS SUBSCRI	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	104.00
Total FNBO:				238.18
HOME DEPOT CREDIT SERVICES				
2021306	10/21/2024	RAPID SET CEMENT	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	239.15
4022083	10/29/2024	CARLON OLD WORK	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	8.22
5170752	10/18/2024	MET RACEWAY ACC, MRS MEY	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	81.84
6170681	10/17/2024	CM3 CHANNEL, DYNAFLEX ULT	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	54.90
Total HOME DEPOT CREDIT SERVICES:				384.11
LOCKS AND UNLOCKS INC				
2116855	10/22/2024	SAFE-LOCK SERVICE	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	143.75
Total LOCKS AND UNLOCKS INC:				143.75
MARTIN GROUP				
1311949	10/21/2024	SERVICE CONTRACT/COPIES	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	156.13
Total MARTIN GROUP:				156.13
ODP BUSINESS SOLUTIONS LLC				
392636779001	11/01/2024	COPY PAPER	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	42.99
Total ODP BUSINESS SOLUTIONS LLC:				42.99
US CELLULAR				
0683132012	10/04/2024	WATER MONTHLY PHONE BILL	62-00-00-92100 OFFICE SUPPLIES & EXPENSE	255.93
Total US CELLULAR:				255.93
CLEAN WATER ENGINEERING LLC				
1079	11/05/2024	CROSS CONNECTION INSP-OC	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	3,240.00
Total CLEAN WATER ENGINEERING LLC:				3,240.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
ELLENA ENGINEERING CONSULTANTS				
2434	11/06/2024	W. RIVER CULVERTS	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	1,225.00
2435	11/06/2024	W. RIVER CULVERT-BIDDING	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	1,725.00
Total ELLENA ENGINEERING CONSULTANTS:				2,950.00
KAPUR & ASSOCIATES INC				
128776	11/05/2024	LSL LAYER UPDATES	62-00-00-92300 OUTSIDE SERVICES EMPLOYED	2,071.00
Total KAPUR & ASSOCIATES INC:				2,071.00
SECURIAN FINANCIAL GROUP INC				
LIFE-DEC-202	11/01/2024	DECEMBER LIFE	62-00-00-92630 LIFE INSURANCE EXPENSE	13.36
Total SECURIAN FINANCIAL GROUP INC:				13.36
CINTAS FIRST AID & SAFETY				
5239538109	11/13/2024	RESTOCK FIRST AID SUPPLIES	62-00-00-93000 MISCELLANEOUS GENERAL EXP	106.76
Total CINTAS FIRST AID & SAFETY:				106.76
SYSTEMS DESIGN				
26770	11/13/2024	IRRIGATION SHUTDOWN-UC	62-00-00-93000 MISCELLANEOUS GENERAL EXP	88.40
Total SYSTEMS DESIGN:				88.40
CAPITAL ONE				
814293545304	10/19/2024	CLEANING SUPP, SPRAY PAINT	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	84.48
Total CAPITAL ONE:				84.48
HOME DEPOT CREDIT SERVICES				
9014496	10/14/2024	RIGID GEN DEBRIS FLTR KIT	62-00-00-93200 MAINTENANCE OF GENERAL PLANT	34.97
Total HOME DEPOT CREDIT SERVICES:				34.97
VERIZON				
332000064748	11/01/2024	ASSET TRACKING-10/1/24-10/31	62-00-00-93300 TRANSPORTATION EXPENSE	59.23
Total VERIZON:				59.23
Total 62:				62,654.09
Grand Totals:				151,469.71

Cust Ref 87.00

Total 151,556.71

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: November 2024 Director's Report

OPERATIONS UPDATE

WATER OPERATIONS

Staff finalized work for the Revised Lead and Copper Rule's service line material inventory requirements and customer notices are scheduled for mailing on November 15th.

In the last month, two utility side lead service lines were replaced on Madison Street, along with one additional lead service line on Franklin Avenue.

WASTEWATER OPERATIONS

The Big Foot Lift Station Forcemain Replacement Project continues going well. To date, the directional drilling work has been completed, and crews are working to install the air relief valves for the new main. Work will continue on S Lakeshore Dr. in the coming weeks to install the necessary structures and equipment to decouple the BFLS main from the LaGrange LS force main. We anticipate the first pay application to be submitted for review and action at the December meeting.

The 2024 CCTV work scope was completed in October and we have been invoiced for the associated services

OFFICE & ADMINISTRATION

The Utility Office project is nearing completion and should be wrapped up within the month of November.

Tax roll notices were sent out for delinquent utility accounts, and we've been able to collect all but roughly $2,500 of the arrears.

Disconnect notices were sent out for 3rd Quarter delinquencies, and disconnects are scheduled for November 26th.

The 2025 budgetary proposals have been finalized, including the O&M and Capital requests presented at the September and October meetings. The adoption of the 2025 Utility budgets is noticed on the November agenda for potential action.

9. 2024 Audit – Letter of Engagement

In 2023, the Board of Commissioners approved Lauterbach & Amen to perform the auditing services for the Utility for the operating year ending 12/31/2023. In anticipation of the upcoming 2024 audit cycle, Lauterbach & Amen has provided a similar scope of services, along with an associated schedule of fees to complete the itemized work for Commission review.

Action is recommended to authorize the execution of the agreement for Utility auditing services provided by Lauterbach & Amen for the year ending 12/31/2024.

10. 2025 Proposed Utility Budgets

Using input from recent Commission meetings, Staff has continued to develop current-year projections and budgetary requests for the 2025 Wastewater and Water Utility. Changes made to the budget documents since the October meeting have been summarized in a two-page document that accompanies the proposed budgets for Commission review. Staff anticipates reviewing each of the budgets at the November meeting and will be available to answer any questions that may be presented at the meeting.

Action is recommended to approve the proposed 2025 Wastewater and Water Utility Budgets.

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

October 15, 2024

Mayor and the City Council
City of Lake Geneva
Wisconsin

We are pleased to confirm our understanding of the services we are to provide the City of Lake Geneva, Wisconsin for the year ended December 31, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the City as of and for the year ended December 31, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such 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. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited: management's discussion and analysis, the budgetary comparison schedules, GASB-required pension reporting and GASB-required other post-employment benefit (OPEB) reporting.

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements: combining fund statements, individual fund statements, budgetary comparison schedules and other information as supplemental schedules.

Audit Scope and Objectives - Continued

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, if applicable, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the City and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning: management override of controls, improper revenue recognition, and general or local economic challenges. Planning for this engagement has not concluded and is subject to change.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements and required audit adjustments, if any, for the City in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services, and required audit adjustments, if any, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Responsibilities of Management for the Financial Statements - Continued

Management is responsible for making drafts of financial statements, all financial records and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the City involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on, the supplementary information in any document that contains, and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

Our fees for the year ended December 31, 2024 audit will be:

Service Provided	December 31, 2024
City Audit and all Associated Work	$27,300
Utility Audit and all Associated Work	$13,650
Business District Audit and all Associated Work	$1,000
*Single Audit, if required	$2,850
Water Utility's PSC Report	$1,050
Municipal Form C	$520

*Lauterbach &Amen notes charge is for 1 Major Program testing. Additional $1,500 per additional program tested.

In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. Please be advised that we will charge interest on late invoices over sixty days.

Lauterbach & Amen's client portal is used solely as a method of exchanging information and is not intended to store the City's information. At the end of the engagement, we will provide the City with a copy (in an agreed-upon format) of deliverables and data related to the engagement from the portal.

Upon completion of the engagement, data and other content will either be removed from the portal or become unavailable to Lauterbach & Amen, LLP within twelve months.

The City agrees that during the term of this agreement and for a period of twelve months thereafter, the City shall not solicit, or arrange an employment contract with personnel of Lauterbach & Amen, LLP. Violation of this provision shall, in addition to other relief, require the City to compensate Lauterbach & Amen, LLP with one hundred percent of the solicited person's annual compensation.

Reporting

We will issue a written report upon completion of our audit of the City's financial statements. Our report will be addressed to the City Council of the City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the City of Lake Geneva, Wisconsin and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Cordially,

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

RESPONSE:

This letter correctly sets forth the understanding of the City of Lake Geneva, Wisconsin.

By: _____

Title: _____

Summary of Changes in proposed Utility Budgets since presented in October 2024

Lake Geneva Utility Commission Wastewater Utility		Proposed 2025	Change from Oct. Draft
WATER TREATMENT - OPERATION			
61-00-00-90200	ADMINISTRATIVE SALARY EXPENSE	97,500	3,200
61-00-00-92610	HEALTH INSURANCE EXPENSE	138,200	(15,500)
LAB SUPPLIES			
61-00-00-63100	POLYMER	6,500	300
MAINTENANCE			
61-00-00-93602	MAINT-DIGESTERS EQUIP	29,600	18,000
CAPITAL OUTLAY			
61-00-00-58400	OUTLAY-COLLECTION SYSTEM	436,600	50,000
61-00-00-58900	OUTLAY-MISCELLANEOUS	73,500	73,500
CASH TRANSFERS			
61-00-00-13230	TRANS EQUIPMENT REPLACEMENT FUND ( ) = Deposit	202,833	39,855
61-00-00-13240	TRANS TO CAPITAL PROJECT FUND ( ) = Deposit	473,277	89,645
61-00-00-13250	TRANS TO WW OPER RESERVE FUND ( ) = Deposit	0	3,350
	Water Utility		
SOURCE OF SUPPLY - OPERATION			
62-00-00-60000	SUPERVISION & ENGINEERING	6,400	1,300
PUMPING EXPENSE - OPERATION			
62-00-00-62000	SUPERVISION & ENGINEERING	9,200	300
WATER TREATMENT - OPERATION			
62-00-00-64000	SUPERVISION & ENGENEERING	15,800	1,100
WATER TREATMENT - MAINTENANCE			
62-00-00-65000	SUPERVISION & ENGINEERING	11,500	2,000
62-00-00-65100	PLANT MAINTENANCE	79,500	20,000
TRANSMISSION & DISTRIBUTION - OPERATION			
62-00-00-66100	MAINT OPS-STANDPIPES	36,900	7,400
62-00-00-66200	TRANS & DISTRIBUTION-FLUSHING	7,500	300
62-00-00-66300	METER EXPENSE	26,800	600
TRANSMISSION & DISTRIBUTION - MAINTENANCE			
62-00-00-67000	MAINTENANCE SUPERVISION	14,600	1,200
ADMIN & GENERAL OPERATIONS			
62-00-00-92000	ADMIN & GENERAL SALARIES	29,750	450
62-00-00-92610	HEALTH INSURANCE EXPENSE	186,500	(21,200)
62-00-00-92620	DENTAL INSURANCE EXPENSE	7,900	(700)
62-00-00-92635	VISION INSURANCE EXPENSE	450	(120)
62-00-00-93200	MAINTENANCE OF GENERAL PLANT	39,500	22,500
CAPITAL OUTLAY			
62-00-00-34600	METERS	120,100	7,700
62-00-00-10700	OUTLAY - MISCELLANEOUS	187,500	122,500
CASH TRANSFERS			
62-00-00-13220	TRANS CAPITAL PROJECT FUND ( ) = Deposit	352,058	327,992
62-00-00-13240	TRANS EQUIPMENT REPLACEMENT FUND ( ) = Deposit	39,118	(162,662)

LAKE GENEVA UTILITY COMMISSION

FUND 61 - WASTEWATER UTILITY

Budget Overview

REVENUES	Actual 2022	Actual 2023	Budgeted 2024	Actual 9/30/2024	Projected 2024	Proposed 2025
INTEREST EARNED	80,764	307,121	229,600	302,676	442,676	265,900
CUSTOMER SALES	2,075,868	2,147,183	2,166,137	1,606,854	2,101,503	2,147,937
OTHER REVENUE	12,880	26,121	11,760	14,474	18,265	14,500
CAPITAL CONTRIBUTIONS	594,854	449,761	59,680	94,220	115,854	77,211
TOTAL REVENUES	**2,764,367**	**2,930,186**	**2,467,177**	**2,018,224**	**2,678,298**	**2,505,548**
EXPENSES						
TOTAL OUTSIDE SERVICES	326,140	315,509	430,343	213,913	346,819	402,650
TOTAL OPERATING EXPENSES	35,118	39,327	53,090	26,913	43,741	48,340
TOTAL INSURANCE	21,962	25,269	35,975	16,846	34,978	40,272
TOTAL SALARY & BENEFITS	551,596	736,820	653,911	499,537	706,056	732,460
TOTAL LAB SUPPLIES	22,488	21,249	22,800	13,900	20,800	23,200
TOTAL MISCELLANEOUS EXPENSE	187	197	1,000	96	420	775
TOTAL MAINTENANCE	145,503	252,461	366,700	167,838	275,484	624,650
TOTAL OPERATION & MAINTENANCE EXPENSES	**1,102,994**	**1,390,832**	**1,563,819**	**939,044**	**1,428,298**	**1,872,347**
REVENUES OVER O&M EXPENSES	**1,661,374**	**1,539,353**	**903,358**	**1,079,180**	**1,250,000**	**633,201**
TOTAL CAPITAL OUTLAY	165,376	30,812	1,226,075	94,538	1,129,805	1,165,100
REVENUES OVER TOTAL EXPENSES	**1,495,998**	**1,508,541**	**(322,717)**	**984,642**	**120,195**	**(531,899)**
TOTAL CASH TRANSFERS	(1,292,689)	(1,821,358)	328,200	(707,901)	(273,642)	531,899
NET CHANGE IN CASH BALANCE	**203,309**	**(312,817)**	**5,483**	**276,741**	**(153,447)**	**(0)**

Lake Geneva Utility Commission
Wastewater Utility

			ACTUAL 12/31/2022	ACTUAL 12/31/2023	*Budget Ending 12/31/2024*	Actual Thru 9/30/2024	Projected 2024	Proposed 2025
REVENUES								
61-00-00-41900	INTEREST EARNED		62,301	231,164	*167,400*	227,083	331,083	198,900
61-00-00-41910	LGIP IMPACT FEES INTEREST		18,463	75,957	*62,200*	75,594	111,594	67,000
61-00-00-41950	DISCOUNTS EARNED		38	0	*0*	0	0	0
61-00-00-42670	SPECIAL ASSESSMENT-SS & L		0	0	*0*	0	0	0
61-00-00-42680	SPECIAL ASSMNTS-WATER MAINS		0	0	*0*	0	0	0
61-00-00-43230	ENVIRONMNTL PROT AGENCY GRANTS		0	0	*0*	0	0	0
61-00-00-43695	OTHER FEDERAL AIDS		0	9,467	*0*	0	0	0
61-00-00-46110	METERED SALES-RESIDENTIAL		935,510	1,011,597	*1,031,000*	721,470	951,500	1,005,000
61-00-00-46111	METERED SALES RESIDENTIAL SUB		106,117	106,902	*107,600*	74,418	100,100	102,000
61-00-00-46112	METERED SALES-RES MULTI		192,203	196,039	*198,600*	149,373	195,900	196,000
61-00-00-46120	METERED SALES COMM CITY		471,182	458,473	*465,400*	365,921	474,000	470,000
61-00-00-46121	METERED SALES COMMERCIAL SUB		47,066	47,703	*54,100*	34,816	44,666	46,400
61-00-00-46130	METERED SALES INDUSTRIAL		50,560	46,374	*53,900*	28,480	39,600	47,300
61-00-00-46140	METERED SALES TO PUBLIC AUTH		57,713	57,439	*54,700*	40,995	56,400	57,000
61-00-00-46400	REVENUE-PUBLIC AUTHORITY		0	0	*0*	0	0	0
61-00-00-46500	REVENUE-OUTSIDE HAULERS		211,281	218,420	*196,600*	187,144	235,100	220,000
61-00-00-46600	REVENUE-GOLF HILLS		0	0	*0*	0	0	0
61-00-00-46650	REVENUE-BAYER LEASE		3,987	3,987	*3,987*	3,987	3,987	3,987
61-00-00-46651	LEASE INCOME-US CELLULAR		0	0	*0*	0	0	0
61-00-00-46660	REVENUE-HAULER PERMITS		250	250	*250*	250	250	250
61-00-00-46670	OTHER SEWER REVENUES		1,775	3,880	*2,160*	3,090	3,500	2,800
61-00-00-47000	FORFEITED DISCOUNTS		3,954	3,485	*3,950*	2,430	3,700	3,700
61-00-00-47100	MISCELLANEOUS SERVICE REVENUE		6,877	9,289	*5,650*	8,496	10,600	8,000
61-00-00-47110	CASH SHORT OR OVER		1	0	*0*	0	0	0
61-00-00-47400	REVENUE-OTHER		274	0	*0*	458	465	0
61-00-00-48300	GAIN ON DISPOSAL		0	0	*0*	0	0	0
61-00-00-49000	PROCEEDS FOR BORROWING		0	0	*0*	0	0	0
61-00-00-49100	APPL-PRIOR YRS APPROPRIATION		0	0	*0*	0	0	0
61-00-00-49200	TRANSFER FROM EQ REPLACEMENT		0	0	*0*	0	0	0
61-00-00-49210	TRNSFR FROM UNDESIGNATED FUNDS		0	0	*0*	0	0	0
61-00-00-49260	TRANSFER FROM TID		0	0	*0*	0	0	0
61-00-00-99005	CAP CNTRBTNS-IMPACT FEES		180,159	458,417	*59,680*	94,220	115,854	77,211
61-00-00-99010	CAP CNTRBTNS-MUNICIPALITY		0	0	*0*	0	0	0
61-00-00-99015	CAPITAL CONTRIBS-CUST/DEVELOPE		414,695	0	*0*	0	0	0
61-00-00-99020	TRANSFER FROM CITY OF LK GEN		0	0	*0*	0	0	0
61-00-00-99900	TRANSFER TO CITY OF LK GENEVA		0	-8,656	*0*	0	0	0
		TOTAL REVENUE	***2,764,405***	***2,930,186***	***2,467,177***	***2,018,224***	***2,678,298***	***2,505,548***

Lake Geneva Utility Commission Wastewater Utility		ACTUAL 12/31/2022	ACTUAL 12/31/2023	*Budget Ending* *12/31/2024*	Actual Thru *9/30/2024*	Projected *2024*	Proposed *2025*
EXPENSES							
OUTSIDE SERVICES							
61-00-00-52050	DRUG AND ALCOHOL TESTING	0	-45	*270*	84	170	450
61-00-00-52100	LABORATORY SERVICES	28,765	25,821	*27,473*	20,827	27,800	28,900
61-00-00-52120	ACCTG CONSULTANT REES/AUDITING	5,750	8,350	*4,000*	5,850	5,850	6,825
61-00-00-52160	ENGINEERING EXPENSE	721	822	*78,000*	0	23,000	58,000
61-00-00-52200	METER READING EXPENSE	29,324	3,868	*29,500*	0	3,900	4,000
61-00-00-52400	REPAIRS	0	0	*0*	0	0	0
61-00-00-52500	UTILITY-GAS-PLANT	10,771	6,397	*8,800*	3,584	6,500	8,400
61-00-00-52505	UTILITY - GAS - COLLECTION SYSTEM	649	611	*700*	367	640	725
61-00-00-52510	UTILITY-WATER	42,528	39,220	*45,000*	25,915	32,894	35,000
61-00-00-52520	UTILTITY-ELECTRICITY-PLANT	169,106	188,784	*195,300*	127,404	194,900	206,600
61-00-00-52525	UTILITY - ELECTRICITY - COLLECTION SYS.	9,462	10,130	*11,400*	8,012	11,600	12,300
61-00-00-52530	UTILITY-TRASH COLLECTION	0	0	*0*	0	0	0
61-00-00-52540	UTILITY-TELEPHONE EXPENSE	0	0	*0*	0	0	0
61-00-00-52660	OUTSIDE SERVICES EMPLOYED	5,091	-264	*4,700*	4,565	4,565	4,700
61-00-00-52950	BIO-MASS HAUL/REMOVE (SLUDGE)	23,975	31,815	*25,200*	17,304	35,000	36,750
	TOTAL OUTSIDE SERVICES	***326,140***	***315,509***	***430,343***	***213,913***	***346,819***	***402,650***
OPERATING EXPENSES							
61-00-00-53050	COMPUTER EXPENSE	5,545	4,373	*5,500*	3,330	4,600	6,500
61-00-00-53100	OFFICE SUPPLIES EXPENSE	3,824	6,740	*5,700*	2,831	4,400	5,400
61-00-00-53110	TELEPHONE EXPENSE	4,203	5,154	*5,050*	3,343	4,600	5,000
61-00-00-53120	POSTAGE	5,757	5,343	*6,400*	4,483	6,600	6,800
61-00-00-53140	OFFICIAL PUBLICATIONS & NOTICE	0	0	*0*	341	341	0
61-00-00-53200	MEMBERSHIP FEES	60	60	*240*	0	240	240
61-00-00-53210	FREIGHT EXPENSE	0	0	*0*	0	0	0
61-00-00-53300	TRAVEL & MILEAGE EXPENSE	108	0	*250*	625	960	400
61-00-00-53310	MEALS, LODGING, ETC	14	1,129	*750*	190	350	750
61-00-00-53320	CONFERENCES & SCHOOL	404	982	*1,400*	400	670	1,400
61-00-00-53480	BIO-MASS SPREADING FUEL	0	0	*0*	0	0	0
61-00-00-53490	EMERGENCY POWER DIESEL FUEL	0	0	*0*	0	0	0
61-00-00-53500	OPERATIONS TOOLS & EQUIP	1,065	1,909	*2,100*	1,701	1,900	2,100
61-00-00-53510	OPERATIONS-EQUIPMENT	38	218	*250*	885	930	250
61-00-00-53520	OPERATIONS-VEHICLES	4,963	5,441	*5,100*	3,725	5,850	6,600
61-00-00-53610	TRTMNT/DISP PLANT EQUIP EXP	0	0	*250*	0	0	0
61-00-00-53900	FIRST AID & SAFETY SUPPLIES	2,824	2,292	*13,200*	970	7,000	6,000
61-00-00-53990	MISCELLANEOUS EXPENSE	3,209	2,669	*3,500*	1,622	2,200	3,500
61-00-00-54100	LAB CERTIFICATION EXPENSE	3,104	3,016	*3,400*	2,468	3,100	3,400
	TOTAL OPERATING EXPENSES	***35,118***	***39,327***	***53,090***	***26,913***	***43,741***	***48,340***

Lake Geneva Utility Commission
Wastewater Utility

			ACTUAL 12/31/2022	ACTUAL 12/31/2023	*Budget Ending 12/31/2024*	Actual Thru 9/30/2024	Projected 2024	Proposed *2025*
INSURANCE								
61-00-00-55000	COVID-19 EXPENDITURES		0	0	*0*	0	0	0
61-00-00-55120	INSURANCE-GEN LIABILITY		14,432	15,416	*23,000*	10,277	21,326	24,522
61-00-00-55140	INSURANCE-VEHCILE		0	0	*0*	0	0	0
61-00-00-55160	INSURANCE-WORKMAN'S COMP		7,530	9,853	*12,975*	6,568	13,652	15,750
61-00-00-55170	INSURANCE-PROPERTY		0	0	*0*	0	0	0
61-00-00-55180	SERVICELINE BACK UP		0	0	*0*	0	0	0
61-00-00-55300	LAND RENTAL EXPENSE		0	0	*0*	0	0	0
61-00-00-55400	DEPRECIATION EXPENSE		0	0	*0*	0	0	0
61-00-00-55410	INTEREST EXPENSE		0	0	*0*	0	0	0
61-00-00-55480	AMORTIZATION OF LOAN DISCOUNTS		0	0	*0*	0	0	0
		TOTAL INSURANCE	***21,962***	***25,269***	***35,975***	***16,846***	***34,978***	***40,272***
WATER TREATMENT - OPERATION								
61-00-00-90200	ADMINISTRATIVE SALARY EXPENSE		80,024	92,828	*95,204*	63,243	89,200	97,500
61-00-00-92000	COMMISSIONER'S SALARY		0	0	*0*	0	0	0
61-00-00-92001	DIRECTOR'S SALARY EXPENSE		48,511	58,055	*57,513*	39,544	55,700	58,900
61-00-00-92200	UTILITY COMMISSION SERVICES		0	0	*0*	0	0	0
61-00-00-92300	OUTSIDE SERVICES EMPLOYED		28,649	12,786	*5,500*	17,401	29,851	7,500
61-00-00-92310	LAB TESTING & CERTIFICATION		0	0	*0*	0	0	0
61-00-00-92600	EMPLOYEE BENEFITS		545	484	*250*	143	192	250
61-00-00-92601	FAMILY MEDICAL LEAVE		5,347	1,715	*0*	0	0	0
61-00-00-92610	HEALTH INSURANCE EXPENSE		119,605	117,383	*102,000*	101,329	135,800	138,200
61-00-00-92620	DENTAL INSURANCE EXPENSE		4,328	5,882	*6,360*	4,632	6,250	6,500
61-00-00-92625	LONG TERM DISABILITY		1,208	1,134	*1,081*	1,015	1,360	1,600
61-00-00-92630	LIFE INSURANCE EXPENSE		659	990	*924*	758	1,015	1,200
61-00-00-92635	VISION INSURANCE EXPENSE		287	401	*382*	302	398	460
61-00-00-92640	PENSION EXPENSE		-20,455	77,069	*31,510*	21,107	30,700	35,100
61-00-00-92645	PENSION EXPENSE-GASB 68 ADJ		0	0	*0*	0	0	0
61-00-00-92650	UNIFORM/CLOTHING EXPENSE		813	3,334	*2,400*	44	2,300	2,500
61-00-00-92660	BEREAVEMENT EXPENSE		0	0	*0*	0	0	0
61-00-00-92700	PAID TIME OFF		1,889	2,963	*0*	0	0	0
61-00-00-92701	HOLIDAY PAY EXPENSE		9,035	9,855	*11,600*	6,928	11,640	12,600
61-00-00-92702	PERSONAL DAY EXPENSE		0	0	*0*	0	0	0
61-00-00-92703	OPEB-ANNUAL CONTRIB		0	0	*0*	0	0	0
61-00-00-40800	SOCIAL SECURITY EXPENSE		28,212	34,254	*37,287*	25,559	36,300	40,250
61-00-00-60000	OPERATIONS WAGES		115,521	121,865	*106,100*	85,688	118,950	121,300
61-00-00-60010	MAINTENANCE WAGES		28,704	55,162	*50,700*	32,759	42,600	53,600
61-00-00-60020	LAB WAGES		31,566	43,203	*37,000*	30,258	41,800	43,600
61-00-00-60030	COLLECTION SYSTEM WAGES		20,168	30,603	*27,900*	21,973	30,800	32,900
61-00-00-60040	LIFT STATION WAGES		8,685	16,290	*14,900*	14,459	19,000	20,200
61-00-00-60050	HAULED WASTE WAGES		6,329	10,562	*6,800*	6,839	9,100	10,600
61-00-00-60100	OVERTIME WAGES EXPENSE		2,796	471	*8,900*	0	0	0
61-00-00-60200	ON CALL PAY		3,100	5,500	*5,200*	3,600	5,200	5,200
61-00-00-60300	COMP TIME WAGES		6,603	8,602	*16,500*	2,712	10,100	10,900
61-00-00-60400	PAID TIME OFF		19,468	25,430	*27,900*	19,246	27,800	31,600
		TOTAL SALARY AND BENEFITS	***551,596***	***736,820***	***653,911***	***499,537***	***706,056***	***732,460***

Lake Geneva Utility Commission Wastewater Utility		ACTUAL 12/31/2022	ACTUAL 12/31/2023	*Budget Ending* *12/31/2024*	Actual Thru 9/30/2024	Projected 2024	Proposed 2025
LAB SUPPLIES							
61-00-00-63100	POLYMER	9,372	4	*5,400*	0	5,400	6,500
61-00-00-63200	CHLORINE EXPENSE	0	0	*0*	0	0	0
61-00-00-63300	LIME EXPENSE	2,668	0	*0*	0	0	0
61-00-00-63400	CHEMICAL EXPENSE	0	0	*0*	0	0	0
61-00-00-63500	WATER SOFTENER PROGRAM	0	0	*5,000*	0	0	0
61-00-00-64000	LABORATORY SUPPLIES	10,448	21,245	*12,400*	13,900	15,400	16,700
61-00-00-64100	LAB CERTIFICATION EXP	0	0	*0*	0	0	0
	TOTAL LAB SUPPLIES	***22,488***	***21,249***	***22,800***	***13,900***	***20,800***	***23,200***
MISCELLANEOUS EXPENSES							
61-00-00-65000	OTHER OPERATING SUPPLIES-KITCH	177	161	*500*	96	170	275
61-00-00-65500	MAINT OF OTHER PLANT	10	36	*500*	0	250	500
	TOTAL MISCELLANEOUS EXPENSES	***187***	***197***	***1,000***	***96***	***420***	***775***
MAINTENANCE							
61-00-00-93500	MAINT-LAB BLDG	1,106	846	*8,250*	4,163	5,400	5,000
61-00-00-93501	MAINT-HEADWORKS BLDG	897	1,236	*40,000*	37,253	37,800	20,500
61-00-00-93502	MAINT-DIGESTER & AER/TRANS BLD	0	460	*25,000*	7,133	7,400	10,500
61-00-00-93503	MAINT-PROCESS BLDG	812	967	*3,500*	14,777	14,900	22,500
61-00-00-93504	MAINT-EFFLUENT BLDG	0	0	*6,500*	7,161	7,300	6,000
61-00-00-93505	MAINT-POLE BARN BLDG	0	0	*250*	0	150	250
61-00-00-93506	MAINT-VEHICLE STORAGE BLDGS	200	860	*500*	132	500	500
61-00-00-93507	MAINT-DEWATERING-B/PRESS BLDG	678	880	*600*	75	300	3,100
61-00-00-93600	MAINT-LAB EQUIPMENT	544	5	*500*	694	3,600	1,500
61-00-00-93601	MAINT-HEADWORKS EQUIP	12,564	12,537	*20,500*	19,474	19,800	15,500
61-00-00-93602	MAINT-DIGESTERS EQUIP	500	1,305	*750*	142	300	29,600
61-00-00-93603	MAINT-PROCESS EQUIP	6,749	1,964	*7,000*	2,533	3,275	7,000
61-00-00-93604	MAINT-EFFLUENT EQUIP	1,706	16,995	*1,500*	0	200	1,500
61-00-00-93607	MAINT-DEWATERING-B/PRESS EQUIP	11,628	13,402	*8,800*	356	5,700	244,000
61-00-00-93700	MAINT-VEHICLES & EQUIP	4,518	7,966	*7,300*	3,235	3,100	7,300
61-00-00-93800	MAINT-LIFT STATIONS	34,179	68,436	*42,000*	48,495	60,824	55,100
61-00-00-93810	MAINT-MAINS	60,828	116,910	*167,000*	14,474	67,000	157,000
61-00-00-93820	MAINT-RECEIVING STATION	220	1,135	*16,000*	2,054	27,800	27,000
61-00-00-93830	MAINT-SEEPAGE CELLS/POND	6,558	6,356	*7,500*	3,209	4,835	7,000
61-00-00-93840	MAINT-CLARIFIER	332	0	*1,000*	299	700	1,000
61-00-00-93850	MAINT-OXIDATION DITCH	0	0	*500*	0	0	500
61-00-00-93900	MAINT-LATERALS	0	0	*250*	0	500	500
61-00-00-93910	MAINTENANCE-OTHER	1,484	198	*1,500*	2,178	4,100	1,800
	TOTAL MAINTENANCE	***145,503***	***252,461***	***366,700***	***167,838***	***275,484***	***624,650***
	TOTAL OPERATION & MAINTENANCE EXPENSES	***1,102,994***	***1,390,832***	***1,563,819***	***939,044***	***1,428,298***	***1,872,347***
	REVENUES OVER O&M EXPENSES	***1,661,411***	***1,539,353***	***903,358***	***1,079,180***	***1,250,000***	***633,201***

Lake Geneva Utility Commission Wastewater Utility		ACTUAL 12/31/2022	ACTUAL 12/31/2023	*Budget Ending* *12/31/2024*	Actual Thru 9/30/2024	Projected 2024	Proposed 2025
CAPITAL OUTLAY							
61-00-00-58000	OUTLAY-EQUIPMENT	161,641	24,767	*21,250*	9,719	15,400	55,000
61-00-00-58100	OUTLAY-VEHICLES	0	0	*0*	0	0	600,000
61-00-00-58200	OUTLAY-BUILDINGS	0	0	*9,325*	0	8,005	0
61-00-00-58300	OUTLAY-LAND & IMPROVEMENTS	0	0	*0*	0	0	0
61-00-00-58400	OUTLAY-COLLECTION SYSTEM	0	6,045	*1,195,500*	84,819	1,106,400	436,600
61-00-00-58900	OUTLAY-MISCELLANEOUS	3,735	0	*0*	0	0	73,500
	TOTAL CAPITAL OUTLAY	***165,376***	***30,812***	***1,226,075***	***94,538***	***1,129,805***	***1,165,100***
	TOTAL UTILITY ANNUAL REVENUE	***2,764,405***	***2,930,186***	***2,467,177***	***2,018,224***	***2,678,298***	***2,505,548***
	TOTAL UTILITY ANNUAL EXPENSE	***1,268,370***	***1,421,644***	***2,789,894***	***1,033,582***	***2,558,103***	***3,037,447***
	TOTAL ANNUAL BALANCE	**1,496,035**	**1,508,541**	**-322,717**	**984,642**	***120,195***	***-531,899***
CASH TRANSFERS							
61-00-00-13220	TRANS IMPACT FEE RESERVE FUND ( ) = Deposit	(221,189)	(539,596)	*(121,800)*	(189,732)	(227,447)	(144,211)
61-00-00-13230	TRANS EQUIPMENT REPLACEMENT FUND ( ) = Deposit	(106,500)	(478,670)	*0*	(69,268)	(21,000)	202,833
61-00-00-13240	TRANS TO CAPITAL PROJECT FUND ( ) = Deposit	(965,000)	(803,092)	*450,000*	(158,708)	(25,195)	473,277
61-00-00-13250	TRANS TO WW OPER RESERVE FUND ( ) = Deposit	0	0	*0*	(290,193)	(3,600)	0
	TOTAL TRANSFERS	***(1,292,689)***	***(1,821,358)***	***328,200***	***(707,901)***	***(273,642)***	***531,899***
	NET CHANGE IN CASH BALANCE	***203,346***	***(312,817)***	***5,483***	***276,741***	***(153,447)***	***(0)***
DEPRECIATION							
61-00-00-40300	DEPRECIATION EXPENSE	663,947	663,947	*-676,017*	0	662,762	676,017
61-00-00-40302	DEPRECIATION EXPENSE-GHSD	11,072	11,072	*-11,072*	0	11,072	11,072
	TOTAL DEPRECIATION	***675,019***	***675,019***	***-687,089***	***0***	**673,834**	**687,089**

LAKE GENEVA UTILITY COMMISSION

FUND 62 - WATER UTILITY

Budget Overview

REVENUES	Actual 2022	Actual 2023	Budgeted 2024	Actual 9/30/2024	Projected 2024	Proposed 2025
INTEREST EARNED	45,880	532,639	134,300	186,821	272,821	174,650
CUSTOMER SALES	1,841,730	1,877,998	1,882,606	1,391,335	1,824,169	1,849,500
OTHER REVENUE	290,753	299,909	316,710	295,226	310,311	291,263
CAPITAL CONTRIBUTIONS	164,955	404,536	42,200	83,115	99,155	53,130
TOTAL REVENUES	**2,343,318**	**3,115,082**	**2,375,816**	**1,956,497**	**2,506,456**	**2,368,543**
EXPENSES						
TOTAL SOURCE OF SUPPLY - OPERATION	65,361	72,070	76,000	48,739	70,600	77,000
TOTAL SOURCE OF SUPPLY - MAINTENANCE	9,604	14,133	16,300	40,862	43,200	14,015
TOTAL PUMPING EXPENSE - OPERATION	75,735	79,901	86,700	52,690	76,150	81,600
TOTAL PUMPING EXPENSE - MAINTENANCE	6,164	9,447	101,950	27,696	31,572	117,600
TOTAL WATER TREATMENT - OPERATION	100,943	100,968	121,550	70,317	100,500	110,200
TOTAL WATER TREATMENT - MAINTENANCE	85,237	78,853	81,150	35,050	56,100	152,200
TOTAL TRANS. & DISTRIBUTION - OPERATION	40,711	64,277	57,350	43,512	64,025	92,600
TOTAL TRANS. & DISTRIBUTION - MAINTENANCE	256,103	169,660	215,400	237,529	277,550	281,550
TOTAL CUSTOMER ACCOUNTS	69,239	82,365	79,080	52,999	75,300	83,350
TOTAL ADMIN & GENERAL OPERATIONS	401,358	587,894	506,421	362,629	507,669	544,375
TOTAL OTHER EXPENSES	261,304	237,409	273,000	217,500	246,065	251,000
TOTAL OPERATION & MAINTENANCE EXPENSES	**1,371,756**	**1,496,978**	**1,614,901**	**1,189,522**	**1,548,731**	**1,805,490**
REVENUES OVER O&M EXPENSES	**971,562**	**1,618,104**	**760,915**	**766,975**	**957,725**	**563,054**
TOTAL CAPITAL OUTLAY	177,469	579,925	807,975	107,965	263,628	857,600
REVENUES OVER TOTAL EXPENSES	**794,093**	**1,038,179**	**(47,060)**	**659,010**	**694,097**	**(294,546)**
TOTAL CASH TRANSFERS	(809,434)	(837,647)	52,750	(1,012,599)	(1,012,599)	294,546
NET CHANGE IN CASH BALANCE	**(15,341)**	**200,532**	**5,690**	**(353,589)**	**(318,502)**	**(0)**

Lake Geneva Utility Commission

Water Utility

		ACTUAL 12/31/2022	ACTUAL 12/31/2023	*Budget Thru 12/31/2024*	Actual Thru 9/30/2024	Projected 2024	Proposed 2025
REVENUES							
62-00-00-41900	INTEREST EARNED	37,397	136,070	*97,000*	141,647	207,647	131,150
62-00-00-41910	LGIP IMPACT FEES INTEREST	8,483	41,908	*37,300*	45,174	65,174	43,500
62-00-00-43695	OTHER FEDERAL AIDS	0	354,661	*0*	0	0	0
62-00-00-46000	UNMETERED SALES-HYDRANTS	0	0	*0*	0	0	0
62-00-00-46010	UNMETERED SALES-RESIDENTIAL	4,061	7,067	*7,600*	1,187	3,600	2,500
62-00-00-46020	UNMETERED SALES-COMMERCIAL	7,026	6,209	*5,900*	5,995	6,400	6,000
62-00-00-46030	UNMETERED SALES-INDUSTRIAL	0	0	*0*	0	0	0
62-00-00-46040	UNMETERED SALES TO PUBLIC AUTH	289	0	*0*	490	490	0
62-00-00-46100	METERED SALES TO SERV CUSTOMRS	0	0	*0*	0	0	0
62-00-00-46110	METERED SALES-RESIDENTIAL	728,147	787,342	*764,800*	562,154	737,200	748,100
62-00-00-46111	METERED SALES RESIDENTIAL SUB	77,133	78,697	*77,900*	55,769	73,800	74,200
62-00-00-46112	METERED SALES-RES MULTI	121,713	124,375	*126,700*	94,662	122,800	122,900
62-00-00-46120	METERED SALES COMM CITY	289,281	290,200	*284,200*	227,765	292,800	290,800
62-00-00-46121	METERED SALES COMMERCIAL SUB	146,983	126,279	*141,200*	108,099	139,099	139,400
62-00-00-46130	METERED SALES INDUSTRIAL	34,397	33,163	*34,500*	20,106	26,900	27,800
62-00-00-46140	METERED SALES TO PUBLIC AUTH	88,188	76,622	*84,700*	54,949	73,100	82,600
62-00-00-46200	PRIVATE FIRE PROTECTION	67,819	67,187	*68,984*	50,357	67,800	69,800
62-00-00-46210	PRIVATE FIRE PROTECTION SUB	3,744	3,744	*3,744*	979	1,980	4,000
62-00-00-46300	PUBLIC FIRE PROTECTION	272,950	277,112	*282,378*	208,822	278,200	281,400
62-00-00-46400	OTHER SALES PUBLIC AUTHORITY	0	0	*0*	0	0	0
62-00-00-46500	OTHER WATER SALES	0	0	*0*	0	0	0
62-00-00-46600	SALES FOR RESALE	0	0	*0*	0	0	0
62-00-00-46700	INTERDEPARTMENTAL SALES	0	0	*0*	0	0	0
62-00-00-47000	FORFEITED DISCOUNTS	3,540	3,223	*4,000*	2,382	3,200	3,700
62-00-00-47100	MISCELLANEOUS SERVICE REV	0	16	*0*	0	0	0
62-00-00-47110	CASH SHORT & OVER	1	0	*0*	0	0	0
62-00-00-47200	RENTS FROM WATER PROPERTY	0	0	*0*	0	0	0
62-00-00-47210	POLICE DEPT POLE BLDG RENT	0	0	*0*	0	0	0
62-00-00-47220	VERIZON LEASE	30,592	32,509	*34,134*	34,134	34,134	35,841
62-00-00-47221	GENEVA ON LINE RENT	25,028	26,280	*27,593*	20,524	27,594	28,973
62-00-00-47222	T-MOBILE LEASE	45,367	47,794	*49,706*	49,706	49,706	51,694
62-00-00-47225	AT & T LEASE	66,129	68,292	*70,341*	70,341	70,341	72,451
62-00-00-47230	SPRINT RENT	56,165	58,973	*61,922*	61,922	61,922	32,509
62-00-00-47235	US CELLULAR LEASE	24,656	25,975	*27,014*	27,014	27,014	28,095
62-00-00-47240	GATEWAY LEASE	5,000	5,000	*5,000*	5,000	5,000	5,000
62-00-00-47300	INTERDEPARTMENTAL RENTS	0	0	*0*	0	0	0
62-00-00-47400	OTHER WATER REVENUE	34,275	31,847	*37,000*	24,203	31,400	33,000
62-00-00-49000	APPL. PRIOR YR APPROPRIATIONS	0	0	*0*	0	0	0
62-00-00-99000	CAP CNTRITNS-CITY DONATIONS	0	0	*0*	0	0	0
62-00-00-99005	CAP CONTRIBUTIONS-IMPACT FEES	163,254	404,536	*42,200*	83,115	99,155	53,130
62-00-00-99010	CAP CNTRBTNS-CUSTOMER	1,701	0	*0*	0	0	0
	TOTAL REVENUE	***2,343,318***	***3,115,082***	***2,375,816***	**1,956,497**	**2,506,456**	**2,368,543**

Lake Geneva Utility Commission Water Utility		ACTUAL 12/31/2022	ACTUAL 12/31/2023	Budget Thru 12/31/2024	Actual Thru 9/30/2024	Projected 2024	Proposed 2025
EXPENSES							
SOURCE OF SUPPLY - OPERATION							
62-00-00-60000	SUPERVISION & ENGINEERING	5,805	6,405	*5,800*	3,380	4,800	6,400
62-00-00-60100	LABOR & EXPENSES	10,501	12,509	*12,200*	8,520	11,700	12,400
62-00-00-60200	CHEMICALS	11,173	11,806	*16,100*	9,356	13,900	16,000
62-00-00-60300	MISC EXPENSES & UTILITY	37,881	41,349	*41,900*	27,484	40,200	42,200
	TOTAL SOURCE OF SUPPLY - OPERATION	***65,361***	***72,070***	***76,000***	***48,739***	***70,600***	**77,000**
SOURCE OF SUPPLY - MAINTENANCE							
62-00-00-61000	SUPERVISION & ENGINEERING	2,490	3,205	*5,800*	2,693	3,800	4,015
62-00-00-61100	STRUCTURE & IMPRVMT	638	69	*1,000*	0	0	0
62-00-00-61400	WELLS MAINTENANCE	6,476	10,859	*7,000*	38,169	39,400	7,000
62-00-00-61600	MAINS & VALVES-TO RESVR	0	0	*2,500*	0	0	3,000
	TOTAL SOURCE OF SUPPLY - MAINTENANCE	***9,604***	***14,133***	***16,300***	***40,862***	***43,200***	**14,015**
PUMPING EXPENSE - OPERATION							
62-00-00-62000	SUPERVISION & ENGINEERING	4,849	8,089	*6,600*	6,082	8,400	9,200
62-00-00-62100	FUEL PURCHASES (BIG BERTHA)	0	0	*200*	0	200	200
62-00-00-62300	PUMPING POWER PURCHASED	70,141	71,734	*77,600*	46,440	67,200	70,600
62-00-00-62400	PUMPING LABOR & EXPENSE	745	18	*1,300*	168	250	1,100
62-00-00-62600	MISCELLANEOUS EXPENSE	0	60	*1,000*	0	100	500
	TOTAL PUMPING EXPENSE - OPERATION	***75,735***	***79,901***	***86,700***	***52,690***	***76,150***	**81,600**
PUMPING EXPENSE - MAINTENANCE							
62-00-00-63000	SUPERVISION & ENGINEERING	3,718	6,186	*4,950*	6,223	8,600	9,100
62-00-00-63100	MAINTENANCE OF STRUCTURES	0	0	*1,000*	0	0	1,000
62-00-00-63300	MAINT PUMPING EQUIP	2,446	3,261	*96,000*	21,472	22,972	107,500
	TOTAL PUMPING EXPENSE - MAINTENANCE	***6,164***	***9,447***	***101,950***	***27,696***	***31,572***	**117,600**
WATER TREATMENT - OPERATION							
62-00-00-64000	SUPERVISION & ENGENEERING	13,186	15,868	*16,050*	10,151	13,900	15,800
62-00-00-64100	CHEMICALS	52,424	46,119	*63,400*	35,117	51,700	56,900
62-00-00-64200	LABOR & EXPENSES (LAB)	33,817	38,458	*36,700*	24,824	33,800	36,000
62-00-00-64300	MISC EXPENSE	1,515	524	*5,400*	224	1,100	1,500
	TOTAL WATER TREATMENT - OPERATION	***100,943***	***100,968***	***121,550***	***70,317***	***100,500***	**110,200**

Lake Geneva Utility Commission Water Utility		ACTUAL 12/31/2022	ACTUAL 12/31/2023	Budget Thru 12/31/2024	Actual Thru 9/30/2024	Projected 2024	Proposed 2025
WATER TREATMENT - MAINTENANCE							
62-00-00-65000	SUPERVISION & ENGINEERING	10,326	11,453	*11,150*	6,351	8,900	11,500
62-00-00-65100	PLANT MAINTENANCE	1,189	1,066	*2,200*	752	1,300	79,500
62-00-00-65200	MAINT WATER TREATMENT EQUIP	73,722	66,334	*67,800*	27,948	45,900	61,200
	TOTAL WATER TREATMENT - MAINTENANCE	***85,237***	***78,853***	***81,150***	***35,050***	***56,100***	**152,200**
TRANSMISSION & DISTRIBUTION - OPERATION							
62-00-00-66000	OPERATIONS SUPERVISION	13,104	16,110	*11,950*	13,500	18,400	19,600
62-00-00-66100	MAINT OPS-STANDPIPES	11,445	12,781	*12,200*	7,506	10,900	36,900
62-00-00-66200	TRANS & DISTRIBUTION-FLUSHING	8,118	7,197	*7,700*	1,965	4,725	7,500
62-00-00-66300	METER EXPENSE	6,989	25,518	*23,700*	19,417	28,400	26,800
62-00-00-66400	CUSTOMER INSTALLATIONS EXP	0	0	*0*	0	0	0
62-00-00-66500	MISC EXPENSE LICENSE & TOOLS	1,056	2,670	*1,800*	1,123	1,600	1,800
	TOTAL TRANS. & DISTRIBUTION - OPERATION	***40,711***	***64,277***	***57,350***	***43,512***	***64,025***	**92,600**
TRANSMISSION & DISTRIBUTION - MAINTENANCE							
62-00-00-67000	MAINTENANCE SUPERVISION	10,902	13,777	*9,500*	9,198	12,600	14,600
62-00-00-67100	STRUCTURE & IMPROVEMENTS	44	0	*150*	0	0	150
62-00-00-67200	RESERVOIR & STANDPIPES	15,168	10,333	*15,000*	2,518	3,000	55,000
62-00-00-67300	MAINT OF MAINS & VALVES	87,457	78,519	*95,000*	106,980	123,500	105,000
62-00-00-67500	MAINT SERVICES & CURB BOX	55,804	49,882	*70,000*	112,527	124,500	80,000
62-00-00-67600	MAINT OF METERS	4,611	19,165	*16,150*	3,251	11,200	20,300
62-00-00-67700	MAINT OF HYDRANTS	80,464	-2,789	*8,100*	1,033	1,800	5,000
62-00-00-67800	MAINT FOUNTAINS & MISC PLANT	1,652	773	*1,500*	2,022	950	1,500
	TOTAL TRANS. & DISTRIBUTION - MAINTENANCE	***256,103***	***169,660***	***215,400***	***237,529***	***277,550***	**281,550**
CUSTOMER ACCOUNTS							
62-00-00-90100	SUPERVISION	15,685	18,339	*17,900*	12,649	17,850	19,850
62-00-00-90200	METER READING EXPENSE	1,556	5,453	*2,800*	311	1,850	2,800
62-00-00-90300	RECORDS & COLLECTION EXPENSE	24,079	26,530	*26,100*	17,730	24,450	25,900
62-00-00-90400	UNCOLLECTABLE ACCOUNTS	63	194	*100*	17	50	100
62-00-00-90500	MISC CUSTOMER A/CS EXP	0	0	*0*	0	0	0
62-00-00-90600	CUSTOMER SERVICE & INFORMATION	27,855	31,848	*32,180*	22,292	31,100	34,700
	TOTAL CUSTOMER ACCOUNTS	***69,239***	***82,365***	***79,080***	***52,999***	***75,300***	**83,350**

Lake Geneva Utility Commission Water Utility		ACTUAL 12/31/2022	ACTUAL 12/31/2023	Budget Thru 12/31/2024	Actual Thru 9/30/2024	Projected 2024	Proposed 2025
ADMIN & GENERAL OPERATIONS							
62-00-00-92000	ADMIN & GENERAL SALARIES	24,181	29,133	*39,618*	18,657	26,100	29,750
62-00-00-92001	DIRECTOR'S SALARY EXPENSE	48,511	58,055	*57,513*	39,544	57,500	62,300
62-00-00-92100	OFFICE SUPPLIES & EXPENSE	24,927	19,187	*22,400*	17,411	23,300	2,500
62-00-00-92300	OUTSIDE SERVICES EMPLOYED	59,089	65,543	*40,075*	33,489	46,000	7,875
62-00-00-92400	PROPERTY/LIAB/WC INSURANCE	22,473	24,531	*40,306*	16,354	34,000	38,600
62-00-00-92500	INJURIES & DAMAGE	0	0	*0*	0	0	0
62-00-00-92600	EMPLOYEE PENSIONS & BENEFITS	-48,379	336	*84*	4,291	4,350	500
62-00-00-92601	COMP TIME WATER	7,361	5,660	*6,800*	3,889	7,300	7,700
62-00-00-92605	PAID TIME OFF	30,940	36,243	*35,200*	24,229	30,600	34,500
62-00-00-40800	SS TAX EXPENSE	34,853	39,026	*42,180*	27,681	39,800	45,600
62-00-00-92610	HEALTH INSURANCE EXPENSE	110,337	131,490	*130,300*	114,990	150,300	186,500
62-00-00-92620	DENTAL INSURANCE EXPENSE	5,293	7,500	*6,800*	5,407	7,700	7,900
62-00-00-92625	LONG TERM DISABILITY	1,556	1,534	*1,559*	1,089	1,500	1,725
62-00-00-92630	LIFE INSURANCE EXPENSE	1,063	1,155	*1,199*	869	1,175	1,425
62-00-00-92635	VISION INSURANCE EXPENSE	295	440	*437*	271	350	450
62-00-00-92640	PENSION EXPENSE	29,267	34,056	*35,900*	24,508	33,700	39,900
62-00-00-92645	PENSION EXPENSE-GASB 68 ADJ	0	65,598	*0*	0	0	0
62-00-00-92660	BEREAVEMENT EXPENSE	0	0	*0*	0	0	0
62-00-00-92670	FAMILY MEDICAL LEAVE	6,318	-617	*0*	544	544	0
62-00-00-92680	ON CALL EXPENSE	3,300	5,300	*5,200*	3,600	5,200	5,200
62-00-00-92690	WORKERS COMP WAGES PAID/REIMB	0	52	*0*	0	0	0
62-00-00-92700	VACATION PAY	0	0	*0*	0	0	0
62-00-00-92701	HOLIDAY PAY	11,266	15,627	*14,150*	4,755	10,500	15,150
62-00-00-92702	PERSONAL DAY P/R EXPENSE	0	0	*0*	0	0	0
62-00-00-92703	OPEB-ANNUAL CONTRIB	0	0	*0*	0	0	0
62-00-00-92800	REGULATORY COMMISSION EXPENSE	0	0	*2,300*	0	0	0
62-00-00-92900	DUPLICATE CHARGES-CREDIT	0	0	*0*	0	0	0
62-00-00-93000	MISCELLANEOUS GENERAL EXP	4,481	5,224	*4,300*	2,419	2,950	4,300
62-00-00-93001	PRIOR PERIOD ADJUSTMENT	0	0	*0*	0	0	0
62-00-00-93100	ADMIN & GENERAL RENTS	0	0	*0*	0	0	0
62-00-00-93200	MAINTENANCE OF GENERAL PLANT	15,038	32,005	*8,900*	10,844	12,900	39,500
62-00-00-93300	TRANSPORTATION EXPENSE	9,188	10,817	*11,200*	7,788	11,900	13,000
	TOTAL ADMIN & GENERAL OPERATIONS	***401,358***	***587,894***	***506,421***	***362,629***	***507,669***	**544,375**
OTHER EXPENSES							
62-00-00-42710	INTEREST EXPENSE-OTHER	0	0	*0*	0	0	0
62-00-00-40801	PROPERTY TAX EQUIVALENT	270,433	237,409	*282,500*	217,500	246,065	251,000
62-00-00-40802	RECORD TAX EQUIVALENT	-9,129	0	*-9,500*	0	0	0
62-00-00-40803	PSC REMAINDER ASSESSMENT	2,496	1,857	*0*	0	2,613	2,650
	TOTAL OTHER EXPENSES	***261,304***	***237,409***	***273,000***	***217,500***	***246,065***	**251,000**
	TOTAL OPERATION & MAINTENANCE EXPENSES	***1,371,756***	***1,496,978***	***1,614,901***	***1,189,522***	***1,548,731***	**1,805,490**
	REVENUES OVER O&M EXPENSES	***971,562***	***1,618,104***	***760,915***	***766,975***	***957,725***	**563,054**

Lake Geneva Utility Commission Water Utility		ACTUAL 12/31/2022	ACTUAL 12/31/2023	Budget Thru 12/31/2024	Actual Thru 9/30/2024	Projected 2024	Proposed 2025
CAPITAL OUTLAY							
62-00-00-10700	OUTLAY - EQUIPMENT	32,000	0	70,000	0	0	20,000
62-00-00-10700	OUTLAY - VEHICLES	0	0	0	0	0	45,000
62-00-00-10700	OUTLAY - BUILDINGS	73,089	0	106,825	0	107,500	0
62-00-00-10700	OUTLAY - PUMPING EQUIPMENT	0	0	12,000	27,104	27,104	0
62-00-00-10700	OUTLAY - TREATMENT EQUIPMENT	0	0	0	0	0	0
62-00-00-10700	OUTLAY - MAINS	16,434	428,197	169,250	956	11,137	130,000
62-00-00-15000	MATERIAL-SUPPLIES	7,572	215	2,500	18,330	21,500	5,000
62-00-00-10700	OUTLAY - WATER TOWERS	0	0	335,000	4,726	7,500	350,000
62-00-00-34600	METERS	48,374	150,326	112,400	53,887	84,287	120,100
62-00-00-10700	OUTLAY - MISCELLANEOUS	0	1,187	0	2,962	4,600	187,500
	TOTAL CAPITAL OUTLAY	***177,469***	***579,925***	***807,975***	***107,965***	***263,628***	**857,600**
	TOTAL UTILITY ANNUAL REVENUE	***2,343,318***	***3,115,082***	***2,375,816***	***1,956,497***	***2,506,456***	**2,368,543**
	TOTAL UTILITY ANNUAL EXPENSE	***1,549,225***	***2,076,903***	***2,422,876***	***1,297,487***	***1,812,359***	***2,663,090***
	TOTAL BALANCE	***794,093***	***1,038,179***	***-47,060***	***659,010***	***694,097***	***-294,546***
CASH TRANSFERS							
62-00-00-13220	TRANS CAPITAL PROJECT FUND ( ) = Deposit	(365,000)	(341,746)	*120,250*	(450,941)	(33,863)	352,058
62-00-00-13230	TRANS IMPACT FEE RESERVE FUND ( ) = Deposit	(200,434)	(452,344)	*(79,500)*	(138,075)	(450,941)	(96,630)
62-00-00-13240	TRANS EQUIPMENT REPLACEMENT FUND ( ) = Deposit	(244,000)	(43,557)	*12,000*	(33,863)	(138,075)	39,118
62-00-00-13250	TRANS WATER OPER RESERVE FUND ( ) = Deposit	0	0	*0*	(389,720)	(389,720)	0
	TOTAL TRANSFERS	***(809,434)***	***(837,647)***	***52,750***	***(1,012,599)***	***(1,012,599)***	**294,546**
	NET CHANGE IN CASH BALANCE	**(15,341)**	**200,532**	**5,690**	**(353,589)**	**(318,502)**	**(0)**