



A G E N D A
WAUPUN UTILITY COMMISSION MEETING
817 S. Madison Street
Monday, March 10, 2025 at 4:00 PM

There is a regular commission meeting scheduled for Monday, March 10, 2025 at 4:00 p.m. at the Waupun Utilities Administrative Building, with option to join via virtual and teleconference. Instructions to join the meeting are provided below:

Join Zoom Meeting

<https://us02web.zoom.us/j/89819520743?pwd=amNEeGRJTzBNaVdhUHhpcUdDNGNwdz09>

By Phone: 1 312 626 6799

Meeting ID: 898 1952 0743

Passcode: 061341

CALL TO ORDER

ROLL CALL OF COMMISSIONERS

APPROVAL OF PREVIOUS MEETING MINUTES

1. February 10, 2025 Minutes

APPROVAL OF PAYMENT - PREVIOUS MONTHS BILLS

2. February 2025 Accounts Payable

FINANCIAL REPORT / APPROVAL OF MONTHLY FINANCIAL RESULTS

3. Finance Director Report

GM REPORT / OPERATIONS REPORT

4. General Manager Report
5. Electric Operations Report
6. Treatment Facilities and Operations Water and Wastewater Report

APPEARANCE BY VISITORS

AGENDA

7. Discuss US Environmental Protection Agency's Requirements for Customer Notifications Regarding Customer-Owned Service Lines

ADJOURN TO CLOSED SESSION

8. The Waupun Utilities Commission will adjourn in closed session under Section 19.85 (1) (c) of the WI Statutes to discuss personnel updates.
 - (c) Consider employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.

RECONVENE TO OPEN SESSION

The Waupun Utilities Commission will reconvene in open session under Section 19.85 (2) of the WI Statutes.

ACTION FROM CLOSED SESSION

ADJOURNMENT

Upon reasonable notice, efforts will be made to accommodate disabled individuals through appropriate aids and services. For additional information, contact the General Manager at 920-324-7920.

**Minutes of a Regular Meeting of the
Waupun Utilities Commission
Monday, February 10, 2025**

Meeting called to order by President Heeringa at 4:00 p.m.

Present: Commissioners Daane, Heeringa, Homan, Kunz, Siebers and Thurmer

Absent: Commissioner Ledesma

Motion made by Kunz, seconded by Thurmer and unanimously carried, to approve minutes from January 13, 2025 meeting.

Motion by Kunz, seconded by Daane and unanimously carried, bills for month of January 2025 approved as presented.

On motion by Siebers, seconded by Thurmer and unanimously carried, year-to-date financial reports through December 2024 approved as presented by Finance Director Stanek. Electric construction budget was over by \$132,600 due to back-ordered transformers being received. Overall electric consumption increased 1.1% from prior year due to serving a new large customer. Operating electric income increased \$86,300 resulting in a Rate of Return increase from 6.17 to 7.17 primarily due to reductions in purchased power costs from lower market gas prices. Water revenues were \$42,100 above budget on strong sales to Industrial customers. Water operating income decreased \$300,700 resulting in a reduction in the Rate of Return from 6.03 to 3.90. Sewer customer consumption increased 0.5% compared to 2023 which led to a decrease in revenues of \$19,000 as a result of decrease in high strength user charges from Public Authority customers. Sewer operating income decreased \$535,100 resulting in a Rate of Return decrease from 5.95 to 1.45.

General Manager Brooks provided an update on recent conferences and events attended by utility staff, public planning meetings, and operational developments. Planning is underway for the street reconstruction of Rock/Newton Ave, the alleyway between N Mill and Fond du Lac, a 56-unit housing complex, and new manufacturing, processing, and retail facilities.

Treatment Facilities and Operations Superintendent Schramm reported on operations related to the water and wastewater treatment facilities, as well as the water distribution and wastewater collection systems. He provided commissioners with an overview of the responsibilities and knowledge required for the role of a wastewater treatment facility operator, including chemical processes, maintenance, and regulatory compliance. The distribution/collection crew is currently televising sanitary basins A, B, and C to visually inspect the internal condition of pipes, identify potential issues, and assign priority grades to each pipe segment.

Eric Kostecki, Senior Energy Services Manager at WPPI, presented a review of the 2024 Residential Customer Feedback Survey, which highlighted positive customer satisfaction with Waupun Utilities. Key factors were trustworthiness, reliable energy, and affordable costs. For 2025, WU plans to focus on improving communication about rates, emergency communications, and showcasing the value of services.

Motion by Homan, seconded by Siebers, to adjourn in closed session under Section 19.85 (1) (c) of the WI Statutes to discuss personnel updates.

Motion by Thurmer, seconded by Daane, and unanimously carried to reconvene in open session under Section 19.85 (2) of WI Statutes. No further action in open session.

On motion by Homan, seconded by Kunz and unanimously carried, meeting adjourned at 5:43 p.m.

The next regular commission meeting will be held on March 10, 2025 at 4:00 p.m.

Jen Benson
Office & Customer Service Supervisor

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
AIR PRODUCTS AND CHEMICALS INC							
840	430743222	CARBON DIOXIDE	02/28/2025	3,950.57	3,950.57	355	02/28/2025
Total AIR PRODUCTS AND CHEMICALS INC:				3,950.57	3,950.57		
AIRGAS USA INC							
855	5513821248	ACETYLENE/OXYGEN/NITROGEN-E	02/10/2025	47.78	47.78	50457	02/10/2025
	5513821248	ACETYLENE/OXYGEN/NITROGEN-S	02/10/2025	47.78	47.78	50457	02/10/2025
	5513821248	ACETYLENE/OXYGEN/NITROGEN-W	02/10/2025	47.79	47.79	50457	02/10/2025
Total AIRGAS USA INC:				143.35	143.35		
ALLIANT ENERGY							
900	183035.01312025	GAS UTILITY - WATER PLANT	02/28/2025	1,124.88	1,124.88	22820251	02/28/2025
	3261389217.01312	WWTF- PROCESS BLD, GREEN HOUSE AND PUMP BLD	02/28/2025	9,075.34	9,075.34	22820251	02/28/2025
	4370000.01312025	GAS UTIL BILL @ N2721 FDL ST - ADMIN/DIGESTER BLD	02/28/2025	1,732.67	1,732.67	22820251	02/28/2025
	590516.01312025	SPLIT DISTRIBUTION- MAIN BLD - 5% E	02/28/2025	83.57	83.57	22820251	02/28/2025
	590516.01312025	SPLIT DISTRIBUTION- MAIN BLD - 4% W	02/28/2025	66.86	66.86	22820251	02/28/2025
	590516.01312025	SPLIT DISTRIBUTION- MAIN BLD - 4% S	02/28/2025	66.86	66.86	22820251	02/28/2025
	590516.01312025	SPLIT DISTRIBUTION- MAIN BLD - 27% S	02/28/2025	451.29	451.29	22820251	02/28/2025
	590516.01312025	SPLIT DISTRIBUTION- MAIN BLD - 27% W	02/28/2025	451.29	451.29	22820251	02/28/2025
	590516.01312025	SPLIT DISTRIBUTION- MAIN BLD - 27% E	02/28/2025	451.29	451.29	22820251	02/28/2025
	590516.01312025	SPLIT DISTRIBUTION- MAIN BLD - 2% S	02/28/2025	33.43	33.43	22820251	02/28/2025
	590516.01312025	SPLIT DISTRIBUTION- MAIN BLD - 2% W	02/28/2025	33.43	33.43	22820251	02/28/2025
	590516.01312025	SPLIT DISTRIBUTION- MAIN BLD - 2% E	02/28/2025	33.43	33.43	22820251	02/28/2025
	801050.01312025	GAS UTILITY FOR WELLHOUSE #5	02/28/2025	73.72	73.72	22820251	02/28/2025
	931084.01312025	GAS UTIL @ N2721 FDL ST - FILTER & DEWATERING BLD	02/28/2025	855.09	855.09	22820251	02/28/2025
Total ALLIANT ENERGY:				14,533.15	14,533.15		
AMAZON CAPITAL SERVICES							
1015	11C9-1YTQ-N44J	ETHERNET INTERNET ADAPTER - JEN	02/28/2025	3.33	3.33	356	02/28/2025
	11C9-1YTQ-N44J	ETHERNET INTERNET ADAPTER - JEN	02/28/2025	3.33	3.33	356	02/28/2025
	11C9-1YTQ-N44J	ETHERNET INTERNET ADAPTER - JEN	02/28/2025	3.33	3.33	356	02/28/2025
	13JL-DNQD-NVFR	MONITOR - MADI	02/28/2025	140.40	140.40	356	02/28/2025
	13JL-DNQD-NVFR	MONITOR - MADI	02/28/2025	111.60	111.60	356	02/28/2025
	13JL-DNQD-NVFR	MONITOR - MADI	02/28/2025	108.00	108.00	356	02/28/2025
	13JL-DNQD-NVFR	WEB CAM - EMILY	02/28/2025	15.47	15.47	356	02/28/2025
	13JL-DNQD-NVFR	WEB CAM - EMILY	02/28/2025	12.29	12.29	356	02/28/2025
	13JL-DNQD-NVFR	WEB CAM - EMILY	02/28/2025	11.90	11.90	356	02/28/2025
	13JL-DNQD-NVFR	WEB CAM - SYTSMA	02/28/2025	39.66	39.66	356	02/28/2025
	13JL-DNQD-NVFR	OFFICE SUPPLIES - STICKY NOTES	02/28/2025	3.12	3.12	356	02/28/2025
	13JL-DNQD-NVFR	OFFICE SUPPLIES - STICKY NOTES	02/28/2025	2.48	2.48	356	02/28/2025
	13JL-DNQD-NVFR	OFFICE SUPPLIES - STICKY NOTES	02/28/2025	2.39	2.39	356	02/28/2025
	13JL-DNQD-NVFR	DESK MOUNT SWIVEL ARMS - MADI	02/28/2025	21.45	21.45	356	02/28/2025
	13JL-DNQD-NVFR	DESK MOUNT SWIVEL ARMS - MADI	02/28/2025	17.05	17.05	356	02/28/2025
	13JL-DNQD-NVFR	DESK MOUNT SWIVEL ARMS - MADI	02/28/2025	16.49	16.49	356	02/28/2025
	1DQC-VJHT-P16M	CPU MONITORS CREDIT - JEN	02/28/2025	23.40-	23.40-	356	02/28/2025
	1DQC-VJHT-P16M	CPU MONITORS CREDIT - JEN	02/28/2025	18.60-	18.60-	356	02/28/2025
	1DQC-VJHT-P16M	CPU MONITORS CREDIT - JEN	02/28/2025	18.00-	18.00-	356	02/28/2025
	1FML-3DLV-CY4Y	CPU MONITORS - JEN	02/28/2025	140.40	140.40	356	02/28/2025
	1FML-3DLV-CY4Y	CPU MONITORS - JEN	02/28/2025	111.60	111.60	356	02/28/2025
	1FML-3DLV-CY4Y	CPU MONITORS - JEN	02/28/2025	108.00	108.00	356	02/28/2025
	1HCD-T6FK-1WY3	POWER SUPPLY FOR SOLAR PANELS	02/28/2025	15.55	15.55	356	02/28/2025
	1HCD-T6FK-1WY3	POWER SUPPLY FOR SOLAR PANELS	02/28/2025	11.67	11.67	356	02/28/2025
	1HCD-T6FK-1WY3	POWER SUPPLY FOR SOLAR PANELS	02/28/2025	11.67	11.67	356	02/28/2025
	1KPT-JQNH-7WQF	GREENHOUSE CLEANING SUPPLIES	02/28/2025	54.31	54.31	356	02/28/2025

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	1KPT-JQNH-7WQF	ABNR LIGHTING SUPPLIES	02/28/2025	107.46	107.46	356	02/28/2025
	1Q44-PWFX-3PN7	UNIT #32 - CLAMP	02/28/2025	5.61	5.61	356	02/28/2025
	1Q44-PWFX-3PN7	UNIT #32 - CLAMP	02/28/2025	5.61	5.61	356	02/28/2025
	1Q44-PWFX-3PN7	UNIT #32 - CLAMP	02/28/2025	5.61	5.61	356	02/28/2025
	1Q44-PWFX-3PN7	FLOOD LIGHTS FOR CITY HALL	02/28/2025	80.78	80.78	356	02/28/2025
	1Q44-PWFX-3PN7	ST LIGHT - NSI TORK 3000 SENSOR	02/28/2025	76.65	76.65	356	02/28/2025
	1YL7-C6XD-PRXY	CPU MONITORS CREDIT - JEN	02/28/2025	23.40-	23.40-	356	02/28/2025
	1YL7-C6XD-PRXY	CPU MONITORS CREDIT - JEN	02/28/2025	18.60-	18.60-	356	02/28/2025
	1YL7-C6XD-PRXY	CPU MONITORS CREDIT - JEN	02/28/2025	18.00-	18.00-	356	02/28/2025
Total AMAZON CAPITAL SERVICES:				1,127.21	1,127.21		
BADGER LABORATORIES INC							
2130	25-002598	PFAS BI-MONTHLY TESTING	02/28/2025	450.00	450.00	357	02/28/2025
Total BADGER LABORATORIES INC:				450.00	450.00		
BROOKS SHOES & REPAIR							
3550	52958	SAFETY BOOTS FOR CHAD VELEKE	02/28/2025	175.00	175.00	358	02/28/2025
Total BROOKS SHOES & REPAIR:				175.00	175.00		
CAREW CONCRETE & SUPPLY CO							
5600	1311343	AG- 3/4" CRUSHER	02/10/2025	106.35	106.35	344	02/10/2025
	1311511	3/4" CLEAR & 3/4" CRUSHER	02/28/2025	299.59	299.59	359	02/28/2025
	1311511	3/4" CLEAR & 3/4" CRUSHER	02/28/2025	149.80	149.80	359	02/28/2025
	1311511	3/4" CLEAR & 3/4" CRUSHER	02/28/2025	149.79	149.79	359	02/28/2025
Total CAREW CONCRETE & SUPPLY CO:				705.53	705.53		
US CELLULAR							
5700	710921848	ACT #851360664	02/28/2025	201.50	201.50	50476	02/28/2025
Total US CELLULAR:				201.50	201.50		
COLUMN SOFTWARE PBC							
6115	A1CF33FA-0007	MNTHLY MEETING MINS-E	02/28/2025	45.09	45.09	361	02/28/2025
	A1CF33FA-0007	MNTHLY MEETING MINS-W	02/28/2025	35.85	35.85	361	02/28/2025
	A1CF33FA-0007	MNTHLY MEETING MINS-S	02/28/2025	34.70	34.70	361	02/28/2025
Total COLUMN SOFTWARE PBC:				115.64	115.64		
CT LABORATORIES							
6610	193219	NITROGEN, NITROGEN KJE T, NO2+NO3 TOTALS	02/28/2025	41.00	41.00	362	02/28/2025
Total CT LABORATORIES:				41.00	41.00		
DIGGERS HOTLINE INC.							
7300	250 1 31801	MONTHLY LOCATE TICKET CHRGS	02/10/2025	46.80	46.80	50458	02/10/2025
Total DIGGERS HOTLINE INC.:				46.80	46.80		
DORNER COMPANY							
7700	514344	FLOWTEK REPAIR KIT - WWTP	02/28/2025	231.97	231.97	363	02/28/2025
Total DORNER COMPANY:				231.97	231.97		

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EDUCATION & OUTREACH COMPANY							
7920	25-071	KIDS ELECTRIC GRID ACTIVITY BOOK	02/10/2025	210.00	210.00	345	02/10/2025
Total EDUCATION & OUTREACH COMPANY:				210.00	210.00		
MARTENS ACE HARDWARE							
9200	242030	UNIT #6 - FASTENERS/TOOLS	02/10/2025	35.90	35.90	50460	02/10/2025
	242030	UNIT #6 - FASTENERS/TOOLS	02/10/2025	35.90	35.90	50460	02/10/2025
	242047	COMPUTER SHELIVING - ABNR	02/10/2025	29.97	29.97	50460	02/10/2025
	242047	WWTP LAB EQUIPMENT - BATTERIES	02/10/2025	19.99	19.99	50460	02/10/2025
	242065	MISC ELEC SUPPLIES	02/10/2025	92.52	92.52	50460	02/10/2025
	242114	BATTERY FOR GREENHOUSE THERMOSTAT	02/28/2025	35.98	35.98	50471	02/28/2025
	242126	BATTERY FOR GREENHOUSE THERMOSTAT	02/28/2025	35.98	35.98	50471	02/28/2025
	242222	CHAINSAW OIL	02/28/2025	71.94	71.94	50471	02/28/2025
	242317	TREE TRIMMING ACCESSORIES-SPRAYER	02/28/2025	12.99	12.99	50471	02/28/2025
	242329	LITHIUM BATTERIES - GENERAL USAGE	02/28/2025	35.98	35.98	50471	02/28/2025
	242352	STUD NUTS FOR CHAINSAW	02/28/2025	5.98	5.98	50471	02/28/2025
	242402	GREENHOUSE CLEANING - ABNR	02/28/2025	25.98	25.98	50471	02/28/2025
	242402	WWTP LAB SUPPLIES- TUBING	02/28/2025	23.98	23.98	50471	02/28/2025
	242457	TREE TRIMMING SUPPLIES	02/28/2025	42.99	42.99	50471	02/28/2025
	242479	VEHICLE MAINTENANCE SUPPLIES	02/28/2025	5.99	5.99	50471	02/28/2025
	242479	VEHICLE MAINTENANCE SUPPLIES	02/28/2025	5.99	5.99	50471	02/28/2025
	242479	VEHICLE MAINTENANCE SUPPLIES	02/28/2025	6.00	6.00	50471	02/28/2025
Total MARTENS ACE HARDWARE:				524.06	524.06		
FARMERS ELEVATOR CORP LTD							
9300	183549	BULK OIL FOR ALL VEHICLES-E	02/10/2025	346.50	346.50	50459	02/10/2025
	183549	BULK OIL FOR ALL VEHICLES-S	02/10/2025	346.50	346.50	50459	02/10/2025
	183549	BULK OIL FOR ALL VEHICLES-W	02/10/2025	346.50	346.50	50459	02/10/2025
Total FARMERS ELEVATOR CORP LTD:				1,039.50	1,039.50		
GFL ENVIRONMENTAL							
11300	U900000231169	DUMPSTER - WWTP	02/28/2025	3,440.21	3,440.21	364	02/28/2025
	U900002303888	DUMPSTER - OFFICE BLDG-E 40%	02/28/2025	284.34	284.34	364	02/28/2025
	U900002303888	DUMPSTER - OFFICE BLDG-S 30%	02/28/2025	213.25	213.25	364	02/28/2025
	U900002303888	DUMPSTER - OFFICE BLDG-W 30%	02/28/2025	213.25	213.25	364	02/28/2025
Total GFL ENVIRONMENTAL:				4,151.05	4,151.05		
GORDON FLESCH COMPANY INC							
11325	IN15033911	MTHLY CLICK COUNTS -E	02/28/2025	41.76	41.76	365	02/28/2025
	IN15033911	MTHLY CLICK COUNTS -W	02/28/2025	33.20	33.20	365	02/28/2025
	IN15033911	MTHLY CLICK COUNTS -S	02/28/2025	32.12	32.12	365	02/28/2025
Total GORDON FLESCH COMPANY INC:				107.08	107.08		
GRAINGER							
11400	9396165012	ZIP TIES FOR ABNR LIGHTING	02/28/2025	148.08	148.08	366	02/28/2025
	9420921737	REPAIR FOR GREENHOUSE GLASS PIPE	02/28/2025	4.07	4.07	366	02/28/2025
Total GRAINGER:				152.15	152.15		
HOMAN AUTO SALES INC							
12800	EV CHARGER INC	(1) LEVEL 2 EV CHARGER INCENTIVE (1) LEVEL 3 EV CH	02/28/2025	500.00	500.00	50469	02/28/2025

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total HOMAN AUTO SALES INC:				500.00	500.00		
HYDROCORP INC.							
13985	CI-04622	CROSS CNNCTN CONTROL PROG & INSP/REP SERV	02/10/2025	1,304.00	1,304.00	346	02/10/2025
	CI-04623	CROSS CNNCTN CONTROL PROG & INSP/REP SERV	02/10/2025	950.00	950.00	346	02/10/2025
Total HYDROCORP INC.:				2,254.00	2,254.00		
ICS MEDICAL ANSWERING SERVICE LLC							
14120	250200101101	ANSWERING SERVICE - E	02/28/2025	93.83	93.83	367	02/28/2025
	250200101101	ANSWERING SERVICE - W	02/28/2025	74.59	74.59	367	02/28/2025
	250200101101	ANSWERING SERVICE - S	02/28/2025	72.18	72.18	367	02/28/2025
Total ICS MEDICAL ANSWERING SERVICE LLC:				240.60	240.60		
INDUCTIVE AUTOMATION LLC							
14445	1360905	SCADA OPERATOR INTERFACE LICENSE-ABNR	02/28/2025	1,854.00	1,854.00	368	02/28/2025
Total INDUCTIVE AUTOMATION LLC:				1,854.00	1,854.00		
INFOSEND INC							
14490	280707	BILL PRINT & POSTAGE-E	02/28/2025	1,052.04	1,052.04	369	02/28/2025
	280707	BILL PRINT & POSTAGE-W	02/28/2025	836.23	836.23	369	02/28/2025
	280707	BILL PRINT & POSTAGE-S	02/28/2025	809.26	809.26	369	02/28/2025
Total INFOSEND INC:				2,697.53	2,697.53		
ITU ABSORB TECH INC.							
14950	8481010	SHOP TOWELS MTHLY RENTAL FEE-E	02/10/2025	44.98	44.98	347	02/10/2025
	8481010	SHOP TOWELS MTHLY RENTAL FEE-S	02/10/2025	44.98	44.98	347	02/10/2025
	8481010	SHOP TOWELS MTHLY RENTAL FEE-W	02/10/2025	44.99	44.99	347	02/10/2025
	8481011	SHOP TOWELS FOR WWTP	02/10/2025	25.12	25.12	347	02/10/2025
Total ITU ABSORB TECH INC.:				160.07	160.07		
J & H CONTROLS INC							
16000	10000026623	BUILDING MAINT MTHLY CHRГ-WTP	02/10/2025	201.00	201.00	348	02/10/2025
	10000026624	BUILDING MAINT MTHLY CHRГ-E	02/10/2025	199.60	199.60	348	02/10/2025
	10000026624	BUILDING MAINT MTHLY CHRГ-S	02/10/2025	149.70	149.70	348	02/10/2025
	10000026624	BUILDING MAINT MTHLY CHRГ-W	02/10/2025	149.70	149.70	348	02/10/2025
	10000026625	BUILDING MAINT MTHLY CHRГ-WWTF	02/10/2025	463.00	463.00	348	02/10/2025
	10000026668	AIR TEMP PRESSURE SENSOR - FILTER ROOM	02/28/2025	229.62	229.62	370	02/28/2025
	10000026698	HVAC - MAINT GAS REGULATOR	02/28/2025	51.50	51.50	370	02/28/2025
	10000026698	HVAC - MAINT GAS REGULATOR	02/28/2025	38.63	38.63	370	02/28/2025
	10000026698	HVAC - MAINT GAS REGULATOR	02/28/2025	38.63	38.63	370	02/28/2025
	10000026741	BUILDING MAINT MTHLY CHRГ-WTP	02/28/2025	201.00	201.00	370	02/28/2025
	10000026742	BUILDING MAINT MTHLY CHRГ-E	02/28/2025	199.60	199.60	370	02/28/2025
	10000026742	BUILDING MAINT MTHLY CHRГ-S	02/28/2025	149.70	149.70	370	02/28/2025
	10000026742	BUILDING MAINT MTHLY CHRГ-W	02/28/2025	149.70	149.70	370	02/28/2025
	10000026743	BUILDING MAINT MTHLY CHRГ-WWTF	02/28/2025	463.00	463.00	370	02/28/2025
Total J & H CONTROLS INC:				2,684.38	2,684.38		
MARTELLE WATER TREATMENT INC.							
20250	28646	CHLORINE & HYDROFLUOSILIC ACID BULK	02/28/2025	2,731.00	2,731.00	50470	02/28/2025
	28646	SODIUM BISULFITE 40%	02/28/2025	1,261.00	1,261.00	50470	02/28/2025

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	28735	CASTIC SODA 50% BULK	02/28/2025	3,795.30	3,795.30	50470	02/28/2025
Total MARTELLE WATER TREATMENT INC.:				7,787.30	7,787.30		
MEUW							
23500	020125-38	SAFETY GROUP PROGRAM COSTS - E	02/10/2025	5,655.00	5,655.00	349	02/10/2025
	020125-38	SAFETY GROUP PROGRAM COSTS - S	02/10/2025	4,350.00	4,350.00	349	02/10/2025
	020125-38	SAFETY GROUP PROGRAM COSTS - W	02/10/2025	4,495.00	4,495.00	349	02/10/2025
	21525-48	ELECTRIC SAFETY TRAINING PROGRAM	02/28/2025	5,800.00	5,800.00	371	02/28/2025
Total MEUW:				20,300.00	20,300.00		
MIDNIGHT RUN REPAIR LLC							
24250	2759	UNIT #114 TIRES	02/10/2025	400.00	400.00	350	02/10/2025
Total MIDNIGHT RUN REPAIR LLC:				400.00	400.00		
MIDWEST OVERHEAD DOORS INC							
24300	196589	SERV CALL FOR OVERHEAD DOORS AT OFFICE - BROKE	02/28/2025	791.95	791.95	50472	02/28/2025
	196589	SERV CALL FOR OVERHEAD DOORS AT OFFICE - BROKE	02/28/2025	791.95	791.95	50472	02/28/2025
	196589	SERV CALL FOR OVERHEAD DOORS AT OFFICE - BROKE	02/28/2025	1,055.94	1,055.94	50472	02/28/2025
Total MIDWEST OVERHEAD DOORS INC:				2,639.84	2,639.84		
SECURIAN FINANCIAL GROUP INC							
25200	2832L-1027	MARC BASIC GROUP LIFE INS PREMIUM	02/10/2025	286.90	286.90	50462	02/10/2025
	2832L-1027	MARC EMPLOYER CONTRIBUTION 20%-E	02/10/2025	16.61	16.61	50462	02/10/2025
	2832L-1027	MARC EMPLOYER CONTRIBUTION 20%-S	02/10/2025	12.77	12.77	50462	02/10/2025
	2832L-1027	MARC EMPLOYER CONTRIBUTION 20%-W	02/10/2025	13.20	13.20	50462	02/10/2025
Total SECURIAN FINANCIAL GROUP INC:				329.48	329.48		
MY PROPERTY SHOPPE							
30897	2025 EASTER	2025 EASTER DONATION	02/28/2025	100.00	100.00	50473	02/28/2025
Total MY PROPERTY SHOPPE:				100.00	100.00		
NAPA AUTO PARTS							
30900	434096	VEHICLE MAINTENANCE SUPPLIES	02/28/2025	1.49	1.49	372	02/28/2025
	434096	VEHICLE MAINTENANCE SUPPLIES	02/28/2025	1.50	1.50	372	02/28/2025
	434096	VEHICLE MAINTENANCE SUPPLIES	02/28/2025	1.50	1.50	372	02/28/2025
Total NAPA AUTO PARTS:				4.49	4.49		
NORTH SHORE ANALYTICAL INC.							
38500	14979	EFFLUENT & INFLUENT	02/28/2025	270.00	270.00	373	02/28/2025
Total NORTH SHORE ANALYTICAL INC.:				270.00	270.00		
ONLINE INFORMATION SERVICES							
38940	1311485	ONLINE UTILITY EXCHANGE-E	02/28/2025	13.31	13.31	22820252	02/28/2025
	1311485	ONLINE UTILITY EXCHANGE-W	02/28/2025	10.58	10.58	22820252	02/28/2025
	1311485	ONLINE UTILITY EXCHANGE-S	02/28/2025	10.23	10.23	22820252	02/28/2025
Total ONLINE INFORMATION SERVICES:				34.12	34.12		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
O'REILLY AUTO PARTS							
38970	2391-175090	UNIT #37 - CONNECTOR	02/28/2025	10.99	10.99	374	02/28/2025
	2391-175090	UNIT #38 - LIGHT	02/28/2025	5.59	5.59	374	02/28/2025
Total O'REILLY AUTO PARTS:				16.58	16.58		
PAYMENT SERVICE NETWORK							
40285	305961	RT17076-CREDIT CARD FEES-E	02/28/2025	584.84	584.84	22820253	02/28/2025
	305961	RT17076-CREDIT CARD FEES-W	02/28/2025	161.96	161.96	22820253	02/28/2025
	305961	RT17076-CREDIT CARD FEES-S	02/28/2025	152.95	152.95	22820253	02/28/2025
	306709	RT28446-CREDIT CARD FEES-E	02/28/2025	2.28	2.28	22820253	02/28/2025
	306709	RT28446-CREDIT CARD FEES-W	02/28/2025	.63	.63	22820253	02/28/2025
	306709	RT28446-CREDIT CARD FEES-S	02/28/2025	.59	.59	22820253	02/28/2025
Total PAYMENT SERVICE NETWORK:				903.25	903.25		
PIGGLY WIGGLY							
41200	S00238-0770	OFFICE SUPPLIE - CUSTOMER SERVICE-E	02/28/2025	1.28	1.28	50474	02/28/2025
	S00238-0770	OFFICE SUPPLIE - CUSTOMER SERVICE-W	02/28/2025	1.02	1.02	50474	02/28/2025
	S00238-0770	OFFICE SUPPLIE - CUSTOMER SERVICE-S	02/28/2025	.99	.99	50474	02/28/2025
	S00238-7079	ELECTRIC SAFETY SCHOOL BREAKFAST	02/10/2025	27.50	27.50	50461	02/10/2025
Total PIGGLY WIGGLY:				30.79	30.79		
RESCO							
46400	3061821	TIE DISTRIBUTION C NECK 2/0	02/28/2025	257.50	257.50	375	02/28/2025
	3062063	ARMOR ROD 336-26/7	02/28/2025	434.88	434.88	375	02/28/2025
	3062563	POLE SIGNS	02/28/2025	874.94	874.94	375	02/28/2025
	3062862	TOP TIE 3/0 C NECK	02/28/2025	278.50	278.50	375	02/28/2025
Total RESCO:				1,845.82	1,845.82		
CHARTER COMMUNICATIONS							
52500	171156801020725	INTERNET SERVICES-E	02/28/2025	103.63	103.63	360	02/28/2025
	171156801020725	INTERNET SERVICES-S	02/28/2025	79.72	79.72	360	02/28/2025
	171156801020725	INTERNET SERVICES-W	02/28/2025	82.37	82.37	360	02/28/2025
	171156801020725	MONTHLY SERVICE EXP 1ST & 2ND-E	02/28/2025	107.95	107.95	360	02/28/2025
	171156801020725	MONTHLY SERVICE EXP 1ST & 2ND-W	02/28/2025	85.81	85.81	360	02/28/2025
	171156801020725	MONTHLY SERVICE EXP 1ST & 2ND-S	02/28/2025	83.04	83.04	360	02/28/2025
	171156801020725	WATER PLANT VOICE SERV	02/28/2025	79.98	79.98	360	02/28/2025
	171156801020725	WASTEWATER VOICE SERV	02/28/2025	79.98	79.98	360	02/28/2025
Total CHARTER COMMUNICATIONS:				702.48	702.48		
SPEE-DEE							
52600	1182340	SERVICE CHRG FOR WATER SAMPLES	02/10/2025	64.01	64.01	50463	02/10/2025
	1193635	SERVICE CHRG FOR WATER SAMPLES	02/28/2025	51.48	51.48	50475	02/28/2025
Total SPEE-DEE:				115.49	115.49		
STATE INDUSTRIAL PRODUCTS							
53200	903647589	FRESH DEFENSE	02/28/2025	249.75	249.75	376	02/28/2025
Total STATE INDUSTRIAL PRODUCTS:				249.75	249.75		
TRUCLEANERS LLC							
58700	January 2025	MONTHLY CLEANING SERVICE - E	02/10/2025	409.50	409.50	351	02/10/2025

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	January 2025	MONTHLY CLEANING SERVICE - S	02/10/2025	315.00	315.00	351	02/10/2025
	January 2025	MONTHLY CLEANING SERVICE - W	02/10/2025	325.50	325.50	351	02/10/2025
Total TRUCLEANERS LLC:				1,050.00	1,050.00		
USA BLUE BOOK							
59600	INV00612226	LAB SUPPLIES WATER PLANT	02/10/2025	1,255.14	1,255.14	352	02/10/2025
	INV00612233	LAB SUPPLIES WATER PLANT	02/10/2025	138.30	138.30	352	02/10/2025
	INV00613869	SULFURIC ACID - WTF	02/28/2025	79.10	79.10	377	02/28/2025
	INV00617636	HACH HARDNESS BUFFER	02/28/2025	85.70	85.70	377	02/28/2025
	INV00622065	AIR RELEASE VALVES/MISC PIPE FITTINGS	02/28/2025	711.56	711.56	377	02/28/2025
	INV00623331	PRESSURE GAUGE	02/28/2025	106.34	106.34	377	02/28/2025
Total USA BLUE BOOK:				2,376.14	2,376.14		
UTILISYNC LLC							
59720	INV-1705	ANNUAL SOFTWARE LICENSE- S	02/28/2025	914.50	914.50	378	02/28/2025
	INV-1705	ANNUAL SOFTWARE LICENSE- W	02/28/2025	914.50	914.50	378	02/28/2025
	INV-1705	ANNUAL SOFTWARE LICENSE- E	02/28/2025	1,121.00	1,121.00	378	02/28/2025
Total UTILISYNC LLC:				2,950.00	2,950.00		
VAN BUREN, JEROME and/or SANDRA							
60800	JAN SOLAR CRDT	SOLAR CREDIT	02/10/2025	200.96	200.96	50464	02/10/2025
Total VAN BUREN, JEROME and/or SANDRA:				200.96	200.96		
VANDE ZANDE & KAUFMAN LLP							
61200	JAN 2025	SEWER RATE RESOLUTION REVIEW	02/10/2025	230.00	230.00	353	02/10/2025
Total VANDE ZANDE & KAUFMAN LLP:				230.00	230.00		
VERIZON WIRELESS							
62900	6106620419	CELLPHONE MTHLY EXPENSES - E	02/28/2025	127.52	127.52	379	02/28/2025
	6106620419	CELLPHONE MTHLY EXPENSES - W	02/28/2025	95.65	95.65	379	02/28/2025
	6106620419	CELLPHONE MTHLY EXPENSES - S	02/28/2025	96.32	96.32	379	02/28/2025
	6106620419	CELLPHONE MTHLY EXPENSES - S ABNR	02/28/2025	10.05	10.05	379	02/28/2025
	6106620419	DPW'S MTHLY/DATA TABLET CHRGS	02/28/2025	68.19	68.19	379	02/28/2025
Total VERIZON WIRELESS:				397.73	397.73		
VERONA SAFETY SUPPLY INC							
63200	107571	SAFETY SUPPLIES -S	02/10/2025	389.25	389.25	354	02/10/2025
	107571	SAFETY SUPPLIES -W	02/10/2025	389.25	389.25	354	02/10/2025
	108478	SAFETY SHIRTS	02/28/2025	114.82	114.82	380	02/28/2025
	108478	SAFETY SHIRTS	02/28/2025	114.81	114.81	380	02/28/2025
Total VERONA SAFETY SUPPLY INC:				1,008.13	1,008.13		
WAUPUN HIGH SCHOOL							
72770	2025 Baseball Spon	2025 BACKSTOP SIGN SPONSOR	02/28/2025	200.00	200.00	50478	02/28/2025
Total WAUPUN HIGH SCHOOL:				200.00	200.00		
WAUPUN, CITY OF							
74400	1516	2025 CVMIC AUTO & LIABILITY - E	02/10/2025	9,704.25	9,704.25	50465	02/10/2025
	1516	2025 CVMIC AUTO & LIABILITY - W	02/10/2025	6,381.29	6,381.29	50465	02/10/2025

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	1516	2025 CVMIC AUTO & LIABILITY - S	02/10/2025	6,938.87	6,938.87	50465	02/10/2025
	1516	WORKER'S COMP PREMIUM- ELECTRIC	02/10/2025	1,449.00	1,449.00	50465	02/10/2025
	1516	WORKER'S COMP PREMIUM- WATER	02/10/2025	2,029.00	2,029.00	50465	02/10/2025
	1516	WORKER'S COMP PREMIUM- SEWER	02/10/2025	2,318.00	2,318.00	50465	02/10/2025
	1529	EMPLOYEE CLINIC-E	02/10/2025	756.01	756.01	50465	02/10/2025
	1529	EMPLOYEE CLINIC-S	02/10/2025	736.11	736.11	50465	02/10/2025
	1529	EMPLOYEE CLINIC-W	02/10/2025	497.37	497.37	50465	02/10/2025
	1532	GIS RENEWAL - UTILITIES PORTION - E	02/10/2025	2,205.75	2,205.75	50465	02/10/2025
	1532	GIS RENEWAL - UTILITIES PORTION - W	02/10/2025	1,046.75	1,046.75	50465	02/10/2025
	1532	GIS RENEWAL - UTILITIES PORTION - S	02/10/2025	1,032.50	1,032.50	50465	02/10/2025
	PILOT FEB 2025	PILOT-WATER	02/10/2025	26,031.00	26,031.00	50465	02/10/2025
	PILOT FEB 2025	PILOT-ELECTRIC	02/10/2025	20,232.00	20,232.00	50465	02/10/2025
	STORM WATER JA	STORMWATER RECEIPTS	02/10/2025	49,978.58	49,978.58	50465	02/10/2025
	TRASH JAN 2025	TRASH/RECYCLING COLLECTION	02/10/2025	50,178.13	50,178.13	50465	02/10/2025
Total WAUPUN, CITY OF:				181,514.61	181,514.61		
WAUPUN GIRLS SOFTBALL ASSOCIATION							
	75500	2025 SPONSORSH DONATION SPONSOR 2025	02/28/2025	200.00	200.00	50477	02/28/2025
Total WAUPUN GIRLS SOFTBALL ASSOCIATION:				200.00	200.00		
WEX BANK							
	79930	102576055 FUEL VEHICLE EXPENSE - E	02/10/2025	1,159.95	1,159.95	21020251	02/10/2025
		102576055 FUEL VEHICLE EXPENSE - S	02/10/2025	470.94	470.94	21020251	02/10/2025
		102576055 FUEL VEHICLE EXPENSE - W	02/10/2025	384.27	384.27	21020251	02/10/2025
Total WEX BANK:				2,015.16	2,015.16		
WILLIAM/REID							
	82820	61730 DIGESTER MIXING PARTS	02/28/2025	1,944.26	1,944.26	381	02/28/2025
Total WILLIAM/REID:				1,944.26	1,944.26		
WISCONSIN CORRECTIONAL CENTER							
	84300	19738 INMATE LABOR 01/12/2025-01/25/2025	02/28/2025	108.00	108.00	50480	02/28/2025
Total WISCONSIN CORRECTIONAL CENTER:				108.00	108.00		
WISCONSIN STATE LAB OF HYGIENE							
	88300	799698 FLUORIDE	02/10/2025	31.00	31.00	50466	02/10/2025
Total WISCONSIN STATE LAB OF HYGIENE:				31.00	31.00		
WPPI ENERGY							
	89600	27-12025 WHOLE SALE POWER BILL	02/28/2025	619,836.89	619,836.89	22820254	02/28/2025
		27-12025 METER DATA COLLECTION-E	02/28/2025	858.00	858.00	22820254	02/28/2025
		27-12025 METER DATA COLLECTION-W	02/28/2025	682.00	682.00	22820254	02/28/2025
		27-12025 METER DATA COLLECTION-S	02/28/2025	660.00	660.00	22820254	02/28/2025
		27-12025 HOSTED BILLING CIS-E	02/28/2025	738.20	738.20	22820254	02/28/2025
		27-12025 HOSTED BILLING CIS-W	02/28/2025	586.77	586.77	22820254	02/28/2025
		27-12025 HOSTED BILLING CIS-S	02/28/2025	567.85	567.85	22820254	02/28/2025
		27-12025 GIS SUPPORT -E	02/28/2025	541.32	541.32	22820254	02/28/2025
		27-12025 GIS SUPPORT -W	02/28/2025	430.28	430.28	22820254	02/28/2025
		27-12025 GIS SUPPORT -S	02/28/2025	416.40	416.40	22820254	02/28/2025
		27-12025 SHARED METER TECH SERVICE-E	02/28/2025	136.25	136.25	22820254	02/28/2025
		27-12025 SHARED METER TECH SERVICE-W	02/28/2025	136.25	136.25	22820254	02/28/2025

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	27-12025	CYBER SECURITY-E	02/28/2025	217.82	217.82	22820254	02/28/2025
	27-12025	CYBER SECURITY-W	02/28/2025	178.22	178.22	22820254	02/28/2025
	27-12025	CYBER SECURITY-S	02/28/2025	264.02	264.02	22820254	02/28/2025
	27-12025	MEMEBER NETWORK ASSESMT & MONITOR-E	02/28/2025	40.63	40.63	22820254	02/28/2025
	27-12025	MEMEBER NETWORK ASSESMT & MONITOR-W	02/28/2025	32.29	32.29	22820254	02/28/2025
	27-12025	MEMEBER NETWORK ASSESMT & MONITOR-S	02/28/2025	31.25	31.25	22820254	02/28/2025
	27-12025	IT TICKETS -E	02/28/2025	24.57	24.57	22820254	02/28/2025
	27-12025	IT TICKETS -W	02/28/2025	19.53	19.53	22820254	02/28/2025
	27-12025	IT TICKETS -S	02/28/2025	18.90	18.90	22820254	02/28/2025
	27-12025	WPPI WAN-E	02/28/2025	64.35	64.35	22820254	02/28/2025
	27-12025	WPPI WAN-W	02/28/2025	51.15	51.15	22820254	02/28/2025
	27-12025	WPPI WAN-S	02/28/2025	49.50	49.50	22820254	02/28/2025
	27-12025	VERIZON WIRELESS CHRGS-E	02/28/2025	5.00	5.00	22820254	02/28/2025
	27-12025	VERIZON WIRELESS CHRGS-W	02/28/2025	5.00	5.00	22820254	02/28/2025
	27-12025	DOMAIN RENEWAL-E	02/28/2025	8.71	8.71	22820254	02/28/2025
	27-12025	DOMAIN RENEWAL-W	02/28/2025	6.93	6.93	22820254	02/28/2025
	27-12025	DOMAIN RENEWAL-S	02/28/2025	6.70	6.70	22820254	02/28/2025
Total WPPI ENERGY:				626,614.78	626,614.78		
WAUPUN UTILITIES (Refund Acct)							
100000	16040200.23	REF OVERPAYMT FRM: 417 MCKINLEY ST	02/28/2025	225.82	225.82	50479	02/28/2025
Total WAUPUN UTILITIES (Refund Acct):				225.82	225.82		
Grand Totals:				895,092.12	895,092.12		

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD)						
1						
02/10/2025	1	Record ACH Credit Card Paymt	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRI	118.98	
		Record ACH Credit Card Paymt	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	98.68	
		Record ACH Credit Card Paymt	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWA	77.46	
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH	.00	295.12-
Total 1:					295.12	295.12-
CASH DISBURSEMENTS (CD)						
2						
02/28/2025	2	Bond Pmt - 2019 Rfdg. Revenue P&I - DTCC (via W	1-2237-0000-00	INTEREST ACCRUED	5,700.00	
		Bond Pmt - 2019 Rfdg. Revenue P&I - DTCC (via W	1-2221-2020-00	2019 REVENUE REFUNDING BON	185,000.00	
		Bond Pmt - 2019 Rfdg. Revenue P&I - DTCC (via W	9-1131-0000-00	COMBINED CASH	.00	190,700.00-
		Bond Pmt - 2019 Rfdg. Revenue P&I - DTCC (via W	2-2237-0000-00	INTEREST ACCRUED	33,693.76	
		Bond Pmt - 2019 Rfdg. Revenue P&I - DTCC (via W	2-2221-2020-00	2019 REVENUE REFUNDING BON	365,000.00	
		Bond Pmt - 2019 Rfdg. Revenue P&I - DTCC (via W	9-1131-0000-00	COMBINED CASH	.00	398,693.76-
Total 2:					589,393.76	589,393.76-
CASH DISBURSEMENTS (CD)						
3						
02/28/2025	3	Bond Pmt - 2019 Revenue P&I - FVSB (via Wells Far	2-2237-0000-00	INTEREST ACCRUED	3,441.25	
		Bond Pmt - 2019 Revenue P&I - FVSB (via Wells Far	2-2221-2019-00	2019 REVENUE BONDS	105,000.00	
		Bond Pmt - 2019 Revenue P&I - FVSB (via Wells Far	9-1131-0000-00	COMBINED CASH	.00	108,441.25-
Total 3:					108,441.25	108,441.25-
Total CASH DISBURSEMENTS (CD):					698,130.13	698,130.13-
References: 3 Transactions: 13						
Grand Totals:					698,130.13	698,130.13-



TO: Waupun Utilities Commissioners
FROM: Jeff Stanek, CPA, Finance Director
DATE: March 10, 2025
SUBJECT: January 2025 Financial Report

CONSTRUCTION AND PLANT ADDITIONS

Construction for all three utilities was minimal as is typical for the winter months. Electric crews work on maintenance projects such as tree trimming and the water/sewer crews work on televising mains to identify failing infrastructure. Construction at the WWTP continues with monthly Disbursement Requests processed through the USDA.

MONTHLY OPERATING RESULTS – January 2025 Monthly and Year-To-Date (YTD)

Sales

Electric

- Monthly kWh sales were **4.1% below** budget & **0.9% lower** than January 2024 on decreased sales to Industrial Power customers.

Water

- Monthly sales units of 100 cubic feet were **1.0% below** budget & **4.6% lower** than January 2024 sales on lower sales to Industrial customers.

Sewer

- Monthly sales units of 100 cubic feet were **0.6% above** budget & **0.1% higher** than January 2024 from lower volumes to Commercial customers.

Income Statement

Electric

- Operating revenues and purchased power expense were **below** budget \$142,500 and \$159,300, respectively, due to overall lower purchased power costs from low market energy prices associated with natural gas commodities.
- Gross margin was \$16,800 **above** budget as a result of lower market energy prices.
- Operating expenses were \$14,100 **below** budget primarily due to lower distribution expenses associated with tree trimming than budgeted.
- Operating income was \$132,300 or \$107,800 **above** budget, largely due to the lower market energy prices.
- Net income was \$146,800 or \$122,600 **above** budget primarily from lower than budgeted purchased power expenses.
- The rolling 12-month Rate of Return was 7.5%.

Water

- Operating revenues were at budget.
- Operating expenses were \$10,800 **below** budget on lower distribution expenses associated with water main breaks.
- Operating income was \$58,200 or \$16,500 **above** budget.
- Net income was \$64,700 or \$28,400 **above** budget.
- The rolling 12-month Rate of Return was 3.6%.

Sewer

- Operating revenues were \$21,000 **below** budget due to fewer high strength charges to Public Authority customers.
- Operating expenses were at budget.
- Operating income (loss) was (\$83,400) or \$24,400 **below** budget as a result of additional non-cash depreciation expense associated with new ABNR facilities.
- Net income (loss) was (\$92,830) or \$11,700 **below** budget largely due to additional non-cash depreciation expenses associated with new ABNR facilities.
- The rolling 12-month Rate of Return was 0.5%.

Balance Sheets

Electric

- Balance sheet **increased** \$33,900 from December 2024 due to an increase in receivable collections from the prior month.
- Unrestricted cash **increased** \$73,000 from the increase in collections.

Water

- Balance sheet **increased** \$50,800 from December 2024 as a result of routine operating margins during the month.
- Unrestricted cash **increased** \$10,400.

Sewer

- Balance sheet **decreased** \$495,000 from December 2024 from the reversal of construction retainages recorded for year-end 2024.
- Unrestricted cash **decreased** \$112,700.

Cash and Investments

The monthly metrics dashboard for cash and investments provides a monthly comparison of cash and investment balances and graphs that present long-term investments by maturity, type, and rating. The Utility's investments are typically fixed-income and held-to-maturity unless called before maturity by the issuer. Held to maturity investments recognize monthly mark to market adjustments that ultimately are not realized when the investment matures.

- Total cash and investments **increased** \$132,300 or **(1.0%)** from December 2024 primarily from routine operating activity.
- Received interest and distributions of \$21,300 and recorded unrealized market adjustments of (\$600) along with (\$600) in management fees, resulting in a net portfolio **loss** of \$20,100 for the month.
- Total interest and investment income earned (excluding market value adjustments) on all accounts for the month was \$45,000.

OTHER FINANCIAL MATTERS

WWTP Upgrade – Construction Update and Progress

Listed below is a summary of the costs incurred and paid for with USDA loan proceeds requested to date:

Total Project Budget <i>(As of 4/14/2024):</i>	\$ 37,508,000
Total Project Costs to Date <i>(Thru 12/3/2025):</i>	\$ 35,965,204
Loan Draws – Project to Date <i>(Thru 12/3/2025):</i>	\$ 27,807,000
Grants Provided <i>(Thru 12/3/2025):</i>	\$ 8,022,706
Disburse Request #36 Requested <i>(10/28/24):</i>	\$ 206,096
Disburse Request #36 – Paid <i>(11/14/24):</i>	\$ 206,096

Test Year 2025 Sewer Rate Study

The Test Year 2025 sewer rate study was approved by the Common Council for implementation beginning with the April 1, 2025 billing period.

This concludes my report. Please do not hesitate to contact me at 324-7920 or jstanek@waupunutilities.org with any questions or comments.

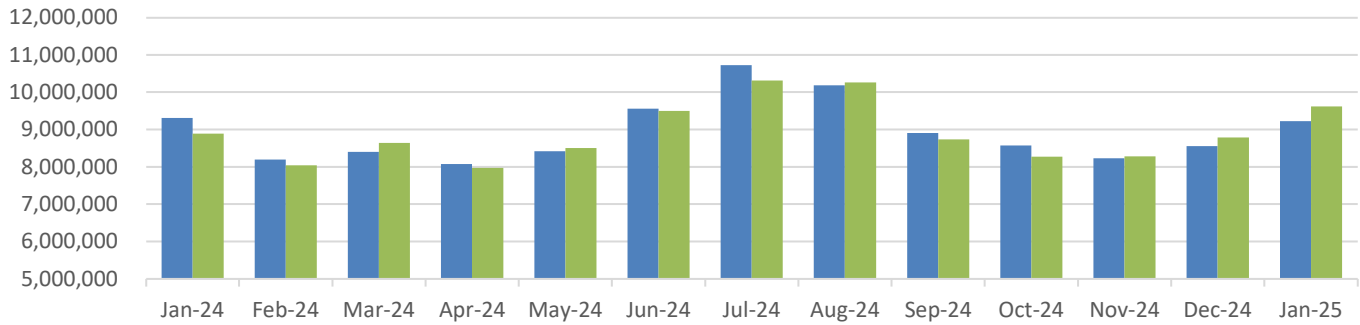
Waupun Utilities											
Construction and Plant Additions Summary											
January 2025											
CONSTRUCTION:	Electric			Sewer			Water			Total	
Description	Month	Project To Date	Budget	Month	Project To Date	Budget	Month	Project To Date	Budget	Project To Date	Budget
Projects:											
Substation upgrades	\$ -	\$ -	\$ 16,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,500
Transformers	-	-	75,000	-	-	-	-	-	-	-	75,000
Overhead and Underground Services	297	297	10,000	-	-	-	-	-	-	297	10,000
LED street lighting	195	195	10,000	-	-	-	-	-	-	195	10,000
Voltage conversion	-	-	100,000	-	-	-	-	-	-	-	100,000
Rebuild overhead and underground line	-	-	185,000	-	-	-	-	-	-	-	185,000
Work Invoiced to Customer / Others - CIAC	-	-	-	-	-	-	-	-	-	-	-
Meters / Meter Modules / Gatekeepers	2,176	2,176	22,500	-	-	-	81	3,158	8,000	5,333	30,500
Sewer CIPP & manhole lining	-	-	-	-	-	40,000	-	-	-	-	40,000
Rock & Newtown Street Reconstruction - Phase 2	-	-	-	-	-	427,253	-	-	437,123	-	864,376
Miscellaneous Work Orders	9	9	-	-	-	-	-	-	-	9	-
TOTAL CONSTRUCTION	\$ 2,676	\$ 2,676	\$ 419,000	\$ -	\$ -	\$ 467,253	\$ 81	\$ 3,158	\$ 445,123	\$ 5,834	\$ 1,331,376
CARRYOVER PROJECTS:											
United Co-op primary extention	\$ 63	\$ 6,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,017	\$ -
OH & URD Re-Build Projects	3,301	122,684	-	-	-	-	-	-	-	122,684	-
Wilson Street Substation	-	64,040	-	-	-	-	-	-	-	64,040	-
WWTF Phosphorus Upgrade Engineering	-	-	-	9,324	3,850,917	3,804,000	-	-	-	3,850,917	3,804,000
WWTF Construction Upgrade - ABNR	-	-	-	-	32,123,662	33,704,000	-	-	-	32,123,662	33,704,000
TOTAL CARRYOVER CONSTRUCTION	\$ 3,364	\$ 192,741	\$ -	\$ 9,324	\$ 35,974,579	\$ 37,508,000	\$ -	\$ -	\$ -	\$ 36,167,320	\$ 37,508,000
PLANT ADDITIONS:	Electric			Sewer			Water			Total	
Description	Current Month	YTD	Budget	Current Month	YTD	Budget	Current Month	YTD	Budget	YTD	Budget
Large Bucket Truck - 60 foot	\$ -	\$ -	\$ 331,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 331,600
Admin Building Structures & Equipment	-	-	30,800	-	-	23,100	-	-	23,100	-	77,000
WWTF BioTower Pumps & Valve Replacements	-	-	-	-	-	-	-	-	-	-	-
Other equipment replacement	-	-	10,000	3,319	3,319	-	-	-	-	3,319	10,000
TOTAL PLANT ADDITIONS	\$ -	\$ -	\$ 372,400	\$ 3,319	\$ 3,319	\$ 23,100	\$ -	\$ -	\$ 23,100	\$ 3,319	\$ 418,600

Sales and Revenues Dashboard - Jan 2025

	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
KWh	9,227,904	↓ -4.0%	↓ -4.0%	Power Costs	\$ 619,837	↓ -20.4%	↓ -20.4%
Revenues	\$ 837,894	↓ -14.5%	↓ -14.5%	Gross Margin	\$ 218,057	↑ 8.4%	↑ 8.4%

kWhs Sold

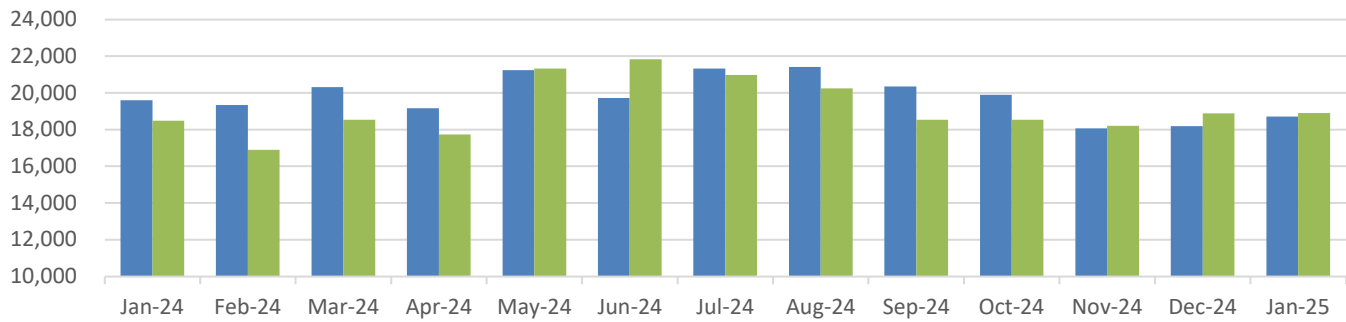
■ Actual ■ Budgeted



	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	18,707	↓ -1.0%	↓ -1.0%	Revenues	\$ 147,048	→ -0.2%	→ -0.2%

Water Cubic Feet (100's) Sold

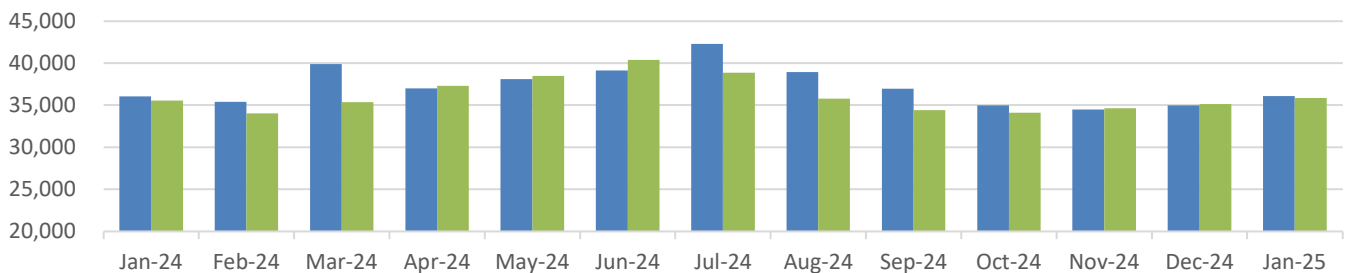
■ Actual ■ Budgeted



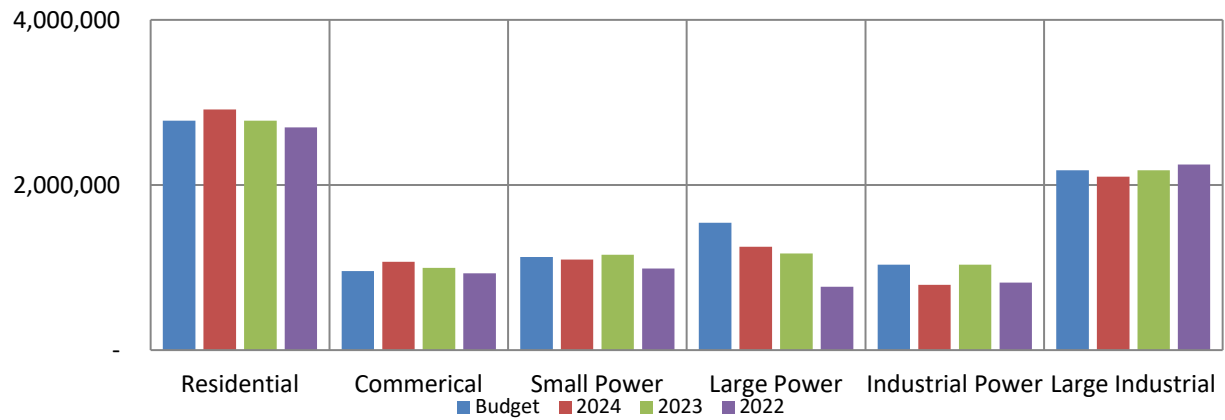
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	36,087	↑ 0.6%	↑ 0.6%	Revenues	\$ 230,049	↓ -4.9%	↓ -4.9%

Sewer Cubic Feet (100's) Treated

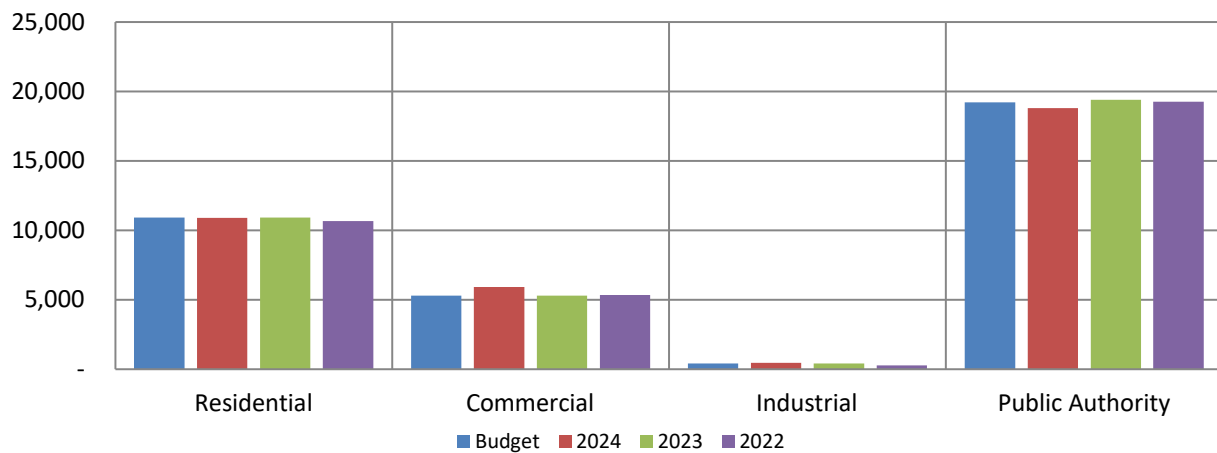
■ Actual ■ Budgeted



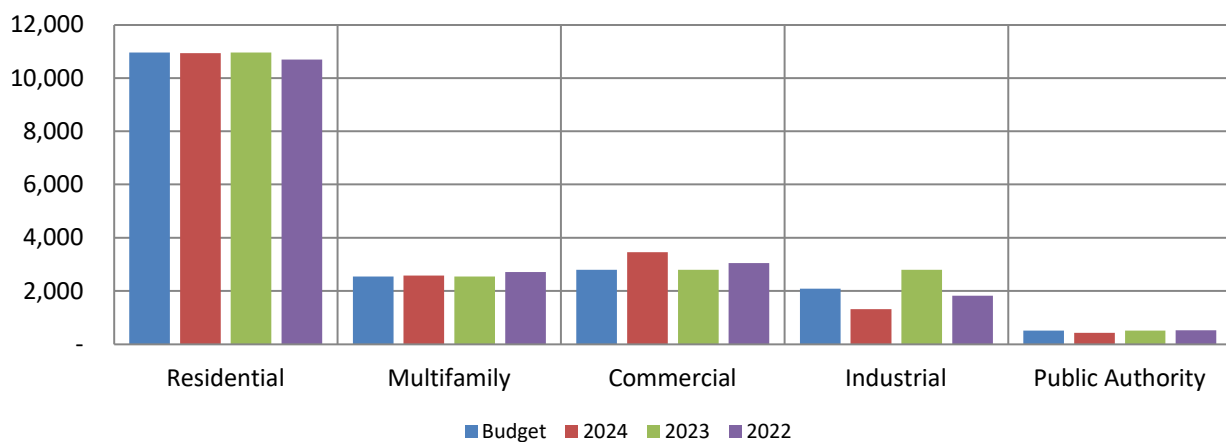
YTD Electric Sales (kWh)



YTD Sewer Sales (Ccf)



YTD Water Sales (Ccf)



WAUPUN UTILITIES
Income Statement and Financial Ratios
Electric Utility
For the 12 Months Ending:

ELECTRIC	Jan 2023	Jan 2024	Jan 2025
Sales of Electricity	\$ 11,135,397	\$ 10,445,926	\$ 10,677,596
Purchased Power	9,029,505	8,348,643	8,223,834
Gross Margin	2,105,892	2,097,283	2,453,762
	18.9%	20.1%	23.0%
Other Operating Revenues	116,172	138,205	127,696
Operating Expenses			
Distribution expense	314,796	229,471	419,735
Customer accounts expense	116,710	123,896	147,059
Advertising expense	787	1,606	301
Administrative & general expense	371,050	485,529	488,543
Total operating expenses	803,342	840,503	1,055,638
Other Operating Expenses			
Depreciation expense	632,895	654,601	667,620
Taxes	301,207	280,721	336,384
Total other operating expenses	934,101	935,322	1,004,003
Operating Income	484,621	459,664	521,816
Other Income (Expense)			
Capital contributions	146,681	530,436	407,262
Interest expense	(22,256)	(17,231)	(11,690)
Amortization of debt-related costs	(6,582)	(6,373)	(6,171)
Other	8,843	138,691	183,513
Total other income (expense)	126,686	645,523	572,914
Net Income	\$ 611,306	\$ 1,105,187	\$ 1,094,730

Regulatory Operating Income	495,921	550,921	639,616
Rate of Return	5.87	6.48	7.53
Authorized Rate of Return	5.00	5.00	6.30
Current Ratio	5.5	8.0	7.9
Months of Unrestricted Cash on Hand	3.9	5.1	5.7
Equity vs Debt	0.94	0.96	0.98
Asset Utilization	0.55	0.56	0.58
Combined E&W Debt Coverage	4.26	4.24	4.11
Minimum Required Coverage	1.25	1.25	1.25

Note 1 - Electric rates increased April 2024.

Definitions

Rate of Return - Return on investment in capital infrastructure. Should be near authorized rate of return.

Current Ratio - measure of liquidity or ability to pay obligations. Should be > 1.

Months of Unrestricted Cash on Hand - measure of reserves. Should be at least 2-3 months.

Equity vs Debt - Percent of infrastructure financed by operations. 50% is a good benchmark.

Asset Utilization - Illustrates the relative age of the system. Ratio of 1 indicates a system at full life expectancy.

Debt Coverage - Earnings coverage of annual debt service. Must exceed 1.25

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Electric Utility
For the Period Ended Jan, 31 2025

	Last 12 Months	YTD 2025	YTD Budget	Difference
ELECTRIC				
Operating Revenues	\$ 10,677,596	\$ 837,894	\$ 980,416	\$ (142,522)
Purchased Power	8,223,834	619,837	779,167	(159,330)
Gross Margin	2,453,762	218,057	201,249	16,808
	23.0%	26.0%	20.5%	
Other Operating Revenues	127,696	84,068	9,156	74,912
Operating Expenses				
Distribution expense	419,735	30,673	35,476	(4,803)
Customer accounts expense	147,059	8,752	10,344	(1,592)
Advertising expense	301	250	92	158
Administrative & general expense	488,543	49,936	57,756	(7,820)
Total operating expenses	1,055,638	89,610	103,668	(14,058)
Other Operating Expenses				
Depreciation expense	667,620	55,416	55,416	0
Taxes	336,384	24,780	26,826	(2,046)
Total other operating expenses	1,004,003	80,196	82,242	(2,046)
Operating Income	521,816	132,319	24,495	107,824
Other Income (Expense)				
Capital contributions	407,262	-	-	-
Interest expense	(11,690)	(565)	(565)	0
Amortization of debt-related costs	(6,171)	(496)	(497)	1
Other	183,513	15,572	833	14,739
Total other income (expense)	572,914	14,512	(229)	14,741
Net Income	\$ 1,094,730	\$ 146,830	\$ 24,266	\$ 122,564

	Jan 2025	Dec 2024	Nov 2024	Oct 2024	Sept 2024	Aug 2024	July 2024	June 2024	May 2024	April 2024	March 2024	Feb 2024	Jan 2024
Operating Revenues	\$ 837,894	\$ 828,506	\$ 818,767	\$ 799,700	\$ 983,725	\$ 1,188,929	\$ 1,137,636	\$ 1,001,488	\$ 809,534	\$ 736,959	\$ 753,292	\$ 781,166	\$ 770,161
Purchased Power	619,837	613,514	613,656	597,811	776,558	963,018	909,989	788,592	619,253	543,195	565,731	612,679	597,272
Gross Margin	218,057	214,992	205,112	201,889	207,166	225,912	227,647	212,896	190,281	193,763	187,561	168,487	172,890
	26.0%	25.9%	25.1%	25.2%	21.1%	19.0%	20.0%	21.3%	23.5%	26.3%	24.9%	21.6%	22.4%
Other Operating Revenues	84,068	(57,900)	9,070	10,631	10,386	12,366	10,238	9,909	9,301	10,924	8,697	10,007	82,173
Operating Expenses													
Distribution expense	30,673	(20,933)	45,293	27,995	23,769	43,106	34,152	30,580	33,019	46,747	70,854	54,480	28,931
Customer accounts expense	8,752	18,010	11,655	12,000	11,328	12,984	11,116	11,140	14,600	10,640	13,911	10,924	8,375
Advertising expense	250	(5,855)	1,942	2,739	1,936	(1,471)	48	250	39	-	23	400	750
Administrative & general expense	49,936	92,553	29,458	25,876	25,160	33,433	42,683	28,323	24,543	33,773	59,116	43,689	51,658
Total operating expenses	89,610	83,775	88,349	68,610	62,193	88,052	87,999	70,293	72,200	91,160	143,904	109,493	89,714
Other Operating Expenses													
Depreciation expense	55,416	63,396	54,881	54,881	54,881	54,881	54,881	54,881	54,881	54,881	54,881	54,881	54,881
Taxes	24,780	(4,171)	26,805	47,132	25,925	27,810	26,376	26,124	26,000	30,572	74,688	4,344	4,589
Total other operating expenses	80,196	59,225	81,685	102,013	80,806	82,691	81,256	81,004	80,881	85,452	129,568	59,224	59,469
Operating Income	132,319	14,091	44,147	41,897	74,554	67,535	68,629	71,507	46,501	28,075	(77,214)	9,776	105,879
Other Income (Expense)													
Capital contributions	-	48,938	753	-	-	-	195,793	11,379	-	-	150,398	-	2,311
Interest expense	(565)	1,075	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,625)	(1,175)
Amortization of debt-related costs	(496)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)
Other	15,572	(2,062)	16,426	10,709	16,846	32,207	21,044	15,516	15,743	16,244	13,871	11,395	14,126
Total other income (expense)	14,512	47,436	15,489	9,018	15,155	30,517	215,146	25,204	14,052	14,553	162,579	9,254	14,746
Net Income	\$ 146,830	\$ 61,527	\$ 59,636	\$ 50,915	\$ 89,708	\$ 98,051	\$ 283,775	\$ 96,711	\$ 60,553	\$ 42,628	\$ 85,364	\$ 19,030	\$ 120,625

WAUPUN UTILITIES
Income Statement and Financial Ratios
Water Utility
For the 12 Months Ending:

WATER	Jan 2023	Jan 2024	Jan 2025
Operating Revenues	\$ 2,664,831	\$ 2,710,474	\$ 2,706,132
Operating Expenses			
Source of supply expenses	31,998	1,983	5,370
Pumping expenses	91,059	83,917	93,477
Water treatment expenses	182,417	202,913	444,572
Transmission & distribution expenses	248,468	244,185	230,982
Customer accounts expenses	108,675	108,065	126,853
Administrative & general expense	327,120	367,952	351,192
Total operating expenses	989,738	1,009,015	1,252,447
Other Operating Expenses			
Depreciation expense	578,425	614,106	595,424
Taxes	345,672	308,730	363,311
Total other operating expenses	924,097	922,836	958,736
Operating Income	750,997	778,622	494,949
Other Income (Expense)			
Capital contributions from customers and municipal	-	1,189,564	10,900
Interest expense	(101,620)	(89,170)	(75,011)
Amortization of debt-related costs	(16,311)	(15,173)	(14,021)
Other	15,084	103,810	162,416
Total other income (expense)	(102,848)	1,189,031	84,284
Net Income	\$ 648,149	\$ 1,967,653	\$ 579,233
Regulatory Operating Income	791,626	867,225	501,767
Rate of Return	5.65	6.24	3.64
Authorized Rate of Return	6.50	6.50	6.50
Current Ratio	25.75	31.67	57.39
Months of Unrestricted Cash on Hand	17.49	26.34	25.08
Equity vs Debt	0.79	0.82	0.84
Asset Utilization	0.39	0.41	0.43

Note 1 - Water rates increased May 2012.

Definitions

Rate of Return - Return on investment in capital infrastructure. Should be near authorized rate of return.

Current Ratio - measure of liquidity or ability to pay obligations. Should be > 1.

Months of Unrestricted Cash on Hand - measure of reserves. Should be at least 2-3 months.

Equity vs Debt - Percent of infrastructure financed by operations. 50% is a good benchmark.

Asset Utilization - Illustrates the relative age of the system. Ratio of 1 indicates a system at full life expectancy.

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Water Utility
For the Period Ended Jan 31, 2025

	Last 12 Months	YTD 2025	YTD Budget	Difference
WATER				
Operating Revenues	\$ 2,706,132	\$ 221,267	\$ 221,570	\$ (303)
Operating Expenses				
Source of supply expenses	5,370	-	100	(100)
Pumping expenses	93,477	7,518	7,381	137
Water treatment expenses	444,572	20,473	19,229	1,244
Transmission & distribution expenses	230,982	13,365	18,366	(5,001)
Customer accounts expenses	126,853	8,055	10,583	(2,528)
Administrative & general expense	351,192	38,853	43,365	(4,512)
Total operating expenses	1,252,447	88,264	99,024	(10,760)
Other Operating Expenses				
Depreciation expense	595,424	46,890	49,890	(3,000)
Taxes	363,311	27,904	30,911	(3,007)
Total other operating expenses	958,736	74,794	80,801	(6,007)
Operating Income	494,949	58,209	41,745	16,464
Other Income (Expense)				
Capital contributions	10,900	-	-	-
Interest expense	(75,011)	(5,199)	(5,199)	(0)
Amortization of debt-related costs	(14,021)	(1,074)	(1,075)	1
Other	162,416	12,741	833	11,908
Total other income (expense)	84,284	6,467	(5,441)	11,908
Net Income	\$ 579,233	\$ 64,677	\$ 36,304	\$ 28,373

	Jan 2025	Dec 2024	Nov 2024	Oct 2024	Sept 2024	Aug 2024	July 2024	June 2024	May 2024	April 2024	March 2024	Feb 2024	Jan 2024
WATER													
Operating Revenues	\$ 221,267	\$ 217,877	\$ 217,863	\$ 226,201	\$ 228,451	\$ 232,863	\$ 233,869	\$ 225,576	\$ 231,943	\$ 222,563	\$ 226,517	\$ 221,141	\$ 224,138
Operating Expenses													
Source of supply expenses	-	1,740	-	-	77	-	381	2,735	-	351	86	-	-
Pumping expenses	7,518	7,949	6,921	6,622	8,350	12,139	8,389	7,042	6,419	6,625	8,411	7,092	5,466
Water treatment expenses	20,473	17,890	22,627	19,191	46,506	112,077	14,661	20,109	14,939	121,728	20,126	14,245	11,698
Transmission & distribution expenses	13,365	26,521	16,136	23,437	25,634	24,637	17,528	20,348	19,759	13,107	15,852	14,659	10,847
Customer accounts expenses	8,055	11,131	10,396	10,558	10,075	11,910	9,975	9,816	12,519	9,399	12,810	10,210	7,511
Administrative & general expense	38,853	15,285	39,113	26,937	26,167	27,742	41,109	27,745	19,461	22,652	36,980	29,148	47,746
Total operating expenses	88,264	80,516	95,193	86,745	116,810	188,505	92,043	87,794	73,097	173,861	94,264	75,354	83,267
Other Operating Expenses													
Depreciation expense	46,890	90,206	45,833	45,833	45,833	45,833	45,833	45,833	45,833	45,833	45,833	45,833	45,833
Taxes	27,904	10,852	29,568	29,979	29,772	30,969	29,487	29,334	29,304	29,016	85,770	1,356	1,279
Total operating expenses	74,794	101,058	75,401	75,812	75,605	76,802	75,320	75,167	75,136	74,849	131,603	47,188	47,111
Operating Income	58,209	36,302	47,270	63,644	36,037	(32,444)	66,506	62,616	83,709	(26,148)	650	98,599	93,760
Other Income (Expense)													
Capital contributions	-	10,900	-	-	-	-	-	-	-	-	-	-	-
Interest expense	(5,199)	(6,037)	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(2,878)	(6,766)
Amortization of debt-related costs	(1,074)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)
Other	12,741	3,411	13,255	8,294	13,508	14,835	15,182	32,525	14,519	13,229	11,300	9,617	13,015
Total other income (expense)	6,467	7,096	5,312	351	5,565	6,891	7,239	24,582	6,576	5,286	3,357	5,561	5,072
Net Income	\$ 64,677	\$ 43,398	\$ 52,582	\$ 63,996	\$ 41,602	\$ (25,552)	\$ 73,744	\$ 87,197	\$ 90,285	\$ (20,862)	\$ 4,007	\$ 104,160	\$ 98,831

WAUPUN UTILITIES
Income Statement and Financial Ratios
Sewer Utility
For the 12 Months Ending:

SEWER	Jan 2023	Jan 2024	Jan 2025
Operating Revenues	\$ 2,715,310	\$ 3,402,863	\$ 3,185,724
Operating Expenses			
WWTP operation expenses	452,654	636,065	575,727
Laboratory expenses	70,163	96,002	121,360
Maintenance expenses	458,059	483,628	587,059
Customer accounts expenses	143,869	145,491	157,077
Administrative & general expenses	438,517	500,169	502,566
Total operating expenses	1,563,262	1,861,356	1,943,789
Other Operating Expenses			
Depreciation expense	702,056	740,353	1,108,177
Total other operating expenses	702,056	740,353	1,108,177
Operating Income	449,992	801,154	133,757
Other Income (Expense)			
Interest expense	(293,140)	(315,787)	(306,621)
Capital contributions	4,185,000	3,289,865	821,696
Other	(1,136)	134,107	173,487
Total other income (expense)	3,890,724	3,108,185	688,562
Net Income (loss)	\$ 4,340,715	\$ 3,909,340	\$ 822,320

Operating Income (excluding GASB 68 & 75)	418,373	827,087	65,562
Rate of Return	2.50	5.95	0.48
Current Ratio	1.53	11.05	11.69
Months of Unrestricted Cash on Hand	5.53	7.01	8.29
Equity vs Debt	0.40	0.45	0.46
Asset Utilization	0.51	0.52	0.54
Debt Coverage	0.92	1.87	1.56
Minimum Required Coverage	1.20	1.20	1.20

Note 1 - Sewer rates increased April 2023.

Definitions

Rate of Return - Return on investment in capital infrastructure.

Current Ratio - measure of liquidity or ability to pay obligations. Should be > 1.

Months of Unrestricted Cash on Hand - measure of reserves. Should be at least 2-3 months.

Equity vs Debt - Percent of infrastructure financed by operations. 50% is a good benchmark.

Asset Utilization - Illustrates the relative age of the system. Ratio of 1 indicates a system at full life expectancy.

Debt Coverage - Earnings coverage of annual debt service. Must exceed 1.20

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Sewer Utility
For the Period Ended Jan 31, 2025

	Last 12 Months	YTD 2025	YTD Budget	Difference
SEWER				
Operating Revenues	\$ 3,185,724	\$ 248,846	\$ 269,838	\$ (20,992)
Operating Expenses				
WWTP operation expenses	575,727	55,867	49,089	6,778
Laboratory expenses	121,360	10,482	10,476	6
Maintenance expenses	587,059	44,004	47,498	(3,494)
Customer accounts expenses	157,077	10,395	13,563	(3,168)
Administrative & general expenses	502,566	62,394	62,072	322
Total operating expenses	1,943,789	183,141	182,698	443
Other Operating Expenses				
Depreciation expense	1,108,177	149,122	146,122	3,000
Total other operating expenses	1,108,177	149,122	146,122	3,000
Operating Income (Loss)	133,757	(83,417)	(58,982)	(24,435)
Non-operating Income (Expense)				
Interest Expense	(306,621)	(25,528)	(25,528)	0
Capital contributions	821,696	-	-	-
Other	173,487	16,110	3,333	12,777
Total other income (expense)	688,562	(9,418)	(22,195)	12,777
Net Income (Loss)	\$ 822,320	\$ (92,834)	\$ (81,177)	\$ (11,657)

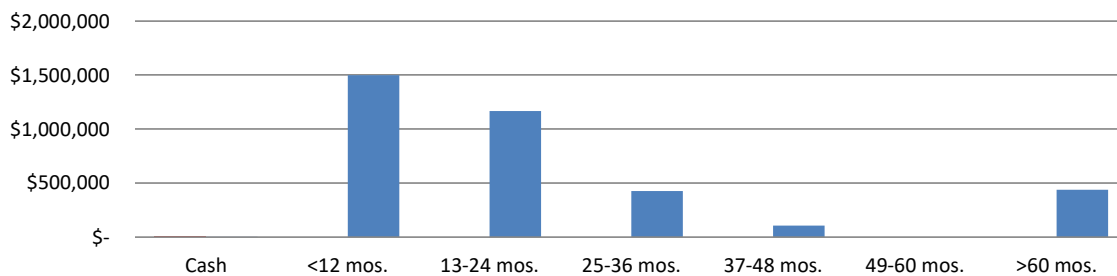
	Jan 2025	Dec 2024	Nov 2024	Oct 2024	Sept 2024	Aug 2024	July 2024	June 2024	May 2024	April 2024	March 2024	Feb 2024	Jan 2024
SEWER													
Operating Revenues	\$ 248,846	\$ 242,979	\$ 243,823	\$ 253,280	\$ 263,246	\$ 266,905	\$ 287,558	\$ 276,569	\$ 288,315	\$ 268,968	\$ 283,253	\$ 261,981	\$ 282,362
Operating Expenses													
WWTP operation expenses	55,867	63,861	35,979	60,287	(110,285)	54,281	65,550	58,650	54,516	87,661	78,409	70,952	39,161
Laboratory expenses	10,482	8,697	7,581	8,740	10,032	13,324	11,155	9,356	8,780	10,556	12,933	9,724	8,323
Maintenance expenses	44,004	92,535	44,509	34,482	70,399	48,038	37,837	68,178	39,321	33,447	42,613	31,698	20,793
Customer accounts expenses	10,395	11,786	13,002	13,312	12,782	14,762	12,464	12,700	15,327	12,310	15,607	12,632	10,334
Administrative & general expense	62,394	(19,079)	32,693	36,502	48,489	55,859	52,777	40,111	45,070	42,208	63,418	42,122	53,391
Total operating expenses	183,141	157,799	133,764	153,323	31,417	186,264	179,783	188,994	163,014	186,183	212,979	167,128	132,001
Other Operating Expenses													
Depreciation expense	149,122	111,612	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744
Total other operating expenses	149,122	111,612	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744
Operating Income (Loss)	(83,417)	(26,432)	25,315	15,213	147,084	(4,104)	23,031	2,830	40,556	(1,959)	(14,470)	10,109	65,616
Other Income (Expense)													
Interest expense	(25,528)	(24,531)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)
Capital contributions	-	6,850	206,096	-	209,250	-	77,500	-	-	322,000	-	-	250
Other	16,110	10,847	16,880	(1,507)	16,003	18,475	19,467	27,410	17,223	15,597	9,984	6,998	14,661
Total other income (expense)	(9,418)	(6,833)	197,319	(27,164)	199,597	(7,182)	71,311	1,754	(8,433)	311,941	(15,673)	(18,658)	(10,745)
Net Income (Loss)	\$ (92,834)	\$ (33,266)	\$ 222,634	\$ (11,950)	\$ 346,681	\$ (11,285)	\$ 94,342	\$ 4,584	\$ 32,123	\$ 309,983	\$ (30,143)	\$ (8,549)	\$ 54,871

WAUPUN UTILITES
Balance Sheets
Electric, Water, and Sewer

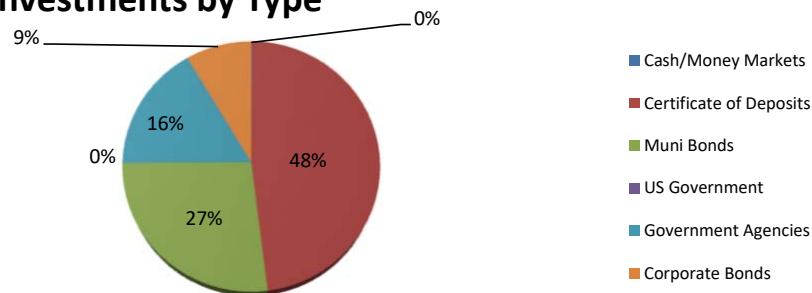
ELECTRIC	Jan 2023	Jan 2024	Jan 2025	Dec 2024	Change
Cash and investments - unrestricted	\$ 3,291,364	\$ 4,054,961	\$ 4,536,783	\$ 4,463,764	\$ 73,019
Cash and investments - restricted	211,713	216,343	220,461	203,216	17,244
Receivables	1,169,744	908,051	1,083,637	1,126,128	(42,491)
Materials and supplies	294,771	439,353	443,146	445,383	(2,237)
Other assets	90,755	109,104	69,814	29,838	39,976
Plant - net of accumulated depreciation	8,903,782	9,474,566	9,736,582	9,788,177	(51,595)
Deferred outflows of resources	1,004,815	803,475	559,453	559,453	-
Total Assets	14,966,945	16,005,853	16,649,875	16,615,958	33,917
Accounts payable	803,522	614,341	706,138	815,247	(109,109)
Payable to sewer utility	-	-	-	-	-
Interest accrued	8,969	6,775	4,365	3,800	565
Accrued benefits	84,348	72,657	83,247	84,277	(1,030)
Deferred inflows of resources	1,268,308	1,580,096	1,209,984	1,213,323	(3,340)
Long-term debt	735,000	560,000	380,000	380,000	-
Net Position	12,066,798	13,171,985	14,266,142	14,119,312	146,830
Total Liabilities & Net Position	\$ 14,966,945	\$ 16,005,853	\$ 16,649,875	\$ 16,615,958	\$ 33,917
WATER	Jan 2023	Jan 2024	Jan 2025	Dec 2024	Change
Cash and investments - unrestricted / designated	\$ 1,946,547	\$ 2,892,656	\$ 3,377,538	\$ 3,367,110	\$ 10,429
Cash and investments - restricted	605,422	626,516	637,015	589,051	47,964
Receivables	255,576	245,621	254,130	257,811	(3,681)
Materials and supplies	70,055	79,757	110,639	110,884	(245)
Other assets	130,994	106,530	80,779	32,754	48,025
Plant - net of accumulated depreciation	15,963,874	16,585,213	16,107,819	16,159,542	(51,722)
Deferred outflows of resources	577,351	451,080	328,826	328,826	-
Total Assets	19,549,820	20,987,374	20,896,746	20,845,977	50,770
Accounts payable	43,910	62,947	33,321	48,494	(15,173)
Interest accrued	41,593	36,141	29,956	24,757	5,199
Accrued benefits	52,099	48,033	53,218	56,035	(2,817)
Deferred inflows of resources	755,479	655,861	476,626	477,743	(1,116)
Long-term debt	3,870,000	3,430,000	2,970,000	2,970,000	-
Net Position	14,786,739	16,754,392	17,333,625	17,268,949	64,677
Total Liabilities & Net Position	\$ 19,549,820	\$ 20,987,374	\$ 20,896,746	\$ 20,845,977	\$ 50,770
SEWER	Jan 2023	Jan 2024	Jan 2025	Dec 2024	Change
Cash and investments - unrestricted	\$ 720,071	\$ 1,087,043	\$ 1,343,051	\$ 1,455,781	\$ (112,730)
Cash and investments - restricted	2,709,156	2,625,237	2,820,428	2,724,016	96,412
Receivables	307,529	466,158	272,502	269,395	3,106
Receivable from electric utility	-	-	-	-	-
Materials and supplies	7,294	8,645	8,822	8,841	(19)
Advances to other funds	210,452	-	-	-	-
Other assets	29,923	64,003	67,993	-	67,993
Plant - net of accumulated depreciation	46,979,554	49,180,735	49,089,050	49,638,825	(549,776)
Deferred outflows of resources	797,752	729,543	501,909	501,909	-
Total Assets	51,761,731	54,161,364	54,103,754	54,598,768	(495,014)
Accounts payable	588,755	62,978	61,914	485,919	(424,005)
Interest accrued	81,379	77,532	76,277	50,750	25,528
Accrued benefits	75,846	73,124	80,638	84,341	(3,703)
Deferred inflows of resources	895,466	853,386	557,361	557,361	-
Long-term debt	28,057,782	27,122,500	26,533,400	26,533,400	-
Net Position	22,062,504	25,971,843	26,794,163	26,886,997	(92,834)
Total Liabilities & Net Position	\$ 51,761,731	\$ 54,161,364	\$ 54,103,754	\$ 54,598,768	\$ (495,014)

Monthly Dashboard - Cash & Investments						January 2025	
		1/31/2025	12/31/2024				
		202501	202412				
Account	Restrictions	Jan 2025	Dec 2024	\$ Inc/(Dec)	% Inc/(Dec)		
Checking - E	Unrestricted	\$ 970,996	\$ 896,299	\$ 74,696	8.33%		
Checking - W	Unrestricted	1,000,179	954,528	45,652	4.78%		
Checking - S	Unrestricted	805,928	838,356	(32,428)	-3.87%		
Reserves - E	Unrestricted	3,565,787	3,567,465	(1,677)	-0.05%		
Reserves - W	Unrestricted	1,913,615	1,950,683	(37,068)	-1.90%		
Reserves - S	Unrestricted	537,123	617,425	(80,302)	-13.01%		
P&I Redemption - E	Restricted	175,570	158,567	17,003	10.72%		
P&I Redemption - W	Restricted	465,044	418,005	47,039	11.25%		
P&I Redemption - S	Restricted	526,605	449,691	76,914	17.10%		
Bond Reserve - S	Restricted	393,707	384,130	9,576	2.49%		
Construction - S	Restricted	39	39	-	0.00%		
Depreciation - E	Restricted	44,890	44,649	241	0.54%		
Depreciation - W	Restricted	171,971	171,046	925	0.54%		
ERF - Water Plant	Designated	463,744	461,899	1,845	0.40%		
ERF - WWTP	Restricted	1,900,076	1,890,155	9,921	0.52%		
		<u>\$ 12,935,276</u>	<u>\$ 12,802,938</u>	<u>\$ 132,338</u>	<u>1.03%</u>		
Unrestricted and Designated		<u>\$ 9,257,372</u>	<u>\$ 9,286,654</u>	<u>\$ (29,282)</u>	<u>-0.32%</u>		
	Restricted	<u>\$ 3,677,903</u>	<u>\$ 3,516,284</u>	<u>\$ 161,620</u>	<u>4.60%</u>		

Long-Term Investment by Maturity



Long-Term Investments by Type





TO: Waupun Utilities Commissioners
FROM: Steve Brooks, General Manager
DATE: March 10, 2025
SUBJECT: General Manager Report

Legislative Rally

- Mayor Bishop and I attended the American Public Power Association (APPA) Legislative Rally in Washington, D.C., from February 24-26. Meeting with federal legislators in the nation's capital allows us to ensure that our elected policymakers keep the needs of public power communities in mind when making energy policy decisions. We had the opportunity to meet directly with legislators and their staff to discuss key issues, including tax-exempt bonds, ensuring municipally owned utilities have access to the same cost-saving mechanisms as for-profit utilities, streamlining the regulatory backlog for building critical grid infrastructure, and addressing the impact of tariffs on raw materials to prevent further supply chain constraints on distribution equipment.

Right of First Refusal (ROFR)

- The Critical Wisconsin Transmission Bill Needs our Support. Waupun Utilities staff, and Mayor Bishop talked to legislators at the state level to discuss the important energy policy measure that would help keep electric transmission costs down for WPPI members. With significant grid expansions planned across our region, some out-of-state entities are greatly interested in owning this new infrastructure in Wisconsin. They are lobbying heavily for the right to do so. Fighting back on this is clearly in the best interest of the communities WPPI serves, which is why we are actively advocating for the "Right of First Refusal" (ROFR) in Senate Bill 28 / Assembly Bill 25.

Scholarships

- In partnership with WPPI, Waupun Utilities will once again offer scholarships to students who are currently seniors and plan to pursue secondary education. If you know any seniors whose parent or guardian is a customer of Waupun Utilities, please encourage them to apply. The application deadline is April 4, 2025.

Youth Apprenticeship Program

- For the first time, Waupun Utilities is partnering with the Wisconsin Youth Apprenticeship program to offer an apprenticeship for Water & Wastewater Treatment Facilities Operator - Youth Apprentice. The apprenticeship can last between 1 to 2 years, and we will work through a provided list of occupational competencies. This is a great opportunity to create awareness and spark interest in this career field, especially given the current shortage of employees in the industry. We are excited about this opportunity and look forward to having an apprentice join our team to learn about the various tasks associated with being a water and wastewater treatment facilities operator. In the coming weeks, we will host an open house for potential apprentices who may be interested in applying. As of now, we have received one application.

Electronics Recycling Event

- Waupun Utilities is hosting an Electronics Recycling Event on Saturday, April 12, from 10:00 AM to 2:00 PM. The event is open to WU customers and residents of the surrounding area. A wide range of items can be recycled at no cost, with a reasonable fee for recycling TVs and computer monitors. Our last electronics recycling event was held in 2021, and we are excited to host this event once again.

Staff Update

- We would like to recognize and congratulate Owen Vande Kolk on completing MEUW's Fundamentals of Utility Management training series. The series consisted of four one-day courses designed to cover key topics relevant to public power utility employees and leaders, with a focus on explaining the "why" behind each subject area. The training is intended for municipal workers of all skill levels and backgrounds, providing a foundational understanding of the public power industry.
- Staff is currently conducting interviews for the position of Accounting Coordinator and aims to extend an employment offer by mid-March, with training scheduled to begin shortly thereafter.

Wisconsin Rural Water Association (WRWA) Updates

- The WRWA 2025 Spring Technical Conference Awards Committee has announced that Waupun Utilities has been nominated for Water System of the Year. Congratulations to the Waupun Utilities Sewer Collection and Water Distribution team! In 2015, WU implemented an innovative annual water leak detection survey program, which initially revealed an annual water loss of 49%. By 2017, just two years after implementation, the program successfully reduced water loss by more than half, bringing it down to 15%. This trend continued, and by 2024, water loss had decreased to an impressive 5%. This achievement reflects the dedication, hard work, and expertise of the WU team.
- Steve Schramm has been nominated for the WRWA Lifetime Achievement Award. We are thrilled that Steve is being recognized for his outstanding career in both water and wastewater services. He is regarded as a valuable resource by his industry peers, who often turn to him for his expertise. Steve leads his team with integrity and fosters a culture of forward-thinking strategies.

This concludes my report for March 2025. Please contact me at 324-7920 or sbrooks@waupunutilities.org with any questions or concerns.



TO: Waupun Utilities Commissioners
FROM: Owen Vande Kolk, Assistant Electric Operations Supervisor
DATE: March 10, 2025
SUBJECT: Electric Operations Report

Electric Department Update:

Call-Ins

No Call-ins to Report

2025 Line Clearance Tree Trimming

- The continued goal of line clearance tree trimming is to provide safe and reliable service to all customers of WU. Work will continue into March, focusing on line clearance trimming that is accessible from the road.

Olmstead St Rebuild

- Rebuild project that was started in the fall of 2024 providing on-road work for the spring of 2025
 - Poles are set and crews will string conductor and transfer customers to new line when on-road work is needed due to weather or wet soil conditions.

E. Jefferson St Primary Pole Replacement

- Three phase pole containing switching point between Main Substation Circuit 5 and Comtech Substation Circuit 1
- Pole was damaged by an automobile collision in January of 2025. Pole will be replaced this month. Labor, equipment, and materials will be billed to the driver.

Pole Move for ATC

- ATC will be rebuilding the 69kv line from WU Main Substation going east out of Waupun.
- As part of the project, WU will need to set a new distribution pole to maintain two spans of distribution under-build going east from N. Madison St.
- WU will be retiring the remaining under-build on ATC's structures from behind Rock River Intermediate School to the intersection of Fond du Lac St and E. Spring St.
- WU will also need to provide a dead-span for ATC's contractor to safely string new transmission conductor over Circuit 6 on N. Madison St.

Development Planning

- WU electric department has been working on coordination, design, and material procurement for the following projects:
 - 56-unit housing complex
 - Complex requires a primary extension to serve four 800-amp services.
 - 300 KVA transformer currently in stock.
 - WU also has the required number of 12s meters in stock for development.

- Manufacturing facility
 - Requires a primary extension to serve two 2000-amp 277/480v services.
 - One service for the new construction, and an additional service setup for future additions.
 - 750 KVA transformer currently in stock.
 - Temporary construction service will be provided in the next week or so.
- Retail Building
 - Requiring a primary extension to serve one 600-amp 3 phase service.
 - WU will take the opportunity to extend single phase underground power to adjacent lot line to eliminate a portion of overhead primary.
 - 112.5 KVA transformer currently in stock.
- United Soy Facility
 - Requiring two 3000-amp 277/480v services.
 - One 1000 KVA and one 1500 KVA currently in stock.
- Kwik Trip East
 - WU is working with Kwik Trip on transformer location, extension estimate, and temporary construction power.
 - 225 KVA currently out on system that will be swapped for smaller unit to provide new service to Kwik trip.

WPPI GIS Shared Services

- Assistant Electric Operations Supervisor continues to work with WPPI GIS Service. Recent improvements include:
 - Map/App for assigning every electric meter to the transformer that serves the meter.
 - Upon completion, this will provide WU with a monthly transformer loading report.
 - Report will include transformers that are overloaded or underloaded to parameters set by WU.
 - Map/App showing the age, by decade, of every wood pole on WU system.
 - Map/App to record and track required PSC System Inspections.
 - WPPI will be doing a spotlight article on WU use of GIS for PSC inspections.
 - Map/app to record and track annual line clearance tree trimming.

United Cooperative

- Soy facility is projected to have two 3000-amp services. Dual concrete transformer pads are poured at Soy facility. WU electric crew will continue on service and feeder loop installation when digging conditions permit in spring of 2025.
- WU has been in communication with electrical contractor for timelines and load information for transformer sizing.
- 4 of 6 services are currently energized and in-service.

This concludes my report for the March 2025 WU Commission Meeting. Please contact me at 324-7920 or ovandekolk@waupunutilities.org with any questions or concerns.



TO: Waupun Utilities Commissioners
FROM: Steve Schramm
DATE: March 6, 2025
SUBJECT: Monthly Operation Report

Water Treatment Facility:

There are no call-ins to report this month.

Towers one and two had visual inspections performed by USG Water, as part of our maintenance contract.
Typical Aspects of a Visual Inspection for Water Towers:

- Structural Integrity: Inspectors should check for visible cracks, corrosion, or wear in the tower's structure, including the legs, supports, and the tank itself.
- Surface Condition: Both the exterior and interior of the tank should be inspected for signs of rust, scaling, or other damage that could affect the tank's performance or water quality.
- Paint and Coatings: Water towers often have protective coatings to prevent rust and corrosion. A visual inspection should assess the condition of these coatings, looking for peeling, fading, or damage.
- Leaks: Inspectors should check for signs of leaks, particularly around seals, valves, and connections.
- Safety Features: Any safety equipment, such as ladders, handrails, or access points, should be checked to ensure it meets safety standards.

Wastewater Treatment Facility:

There was one call-in for effluent wet well high level. Below is the Incident Summary:

- Incident: A high level was reported in the effluent wet well.
- Cause: The failure of the transducer led to the backup in the wet well.
- Action Taken: The team operated the wet well manually until the transducer was replaced. Once the new transducer was installed, normal operations were restored.

Proficiency testing for 2025 has been completed and all parameters have passed within the required criteria, which means the wastewater laboratory is demonstrating the necessary competence and accuracy in its analyses. This is crucial for maintaining accreditation and ensuring that the lab meets regulatory standards set by the Wisconsin Department of Natural Resources (DNR). With this successful completion, your lab is well-positioned to maintain its accreditation, report accurate results, and continue providing reliable environmental data.

The lighting and Megadrives will arrive during the week of March 10th, with installation beginning shortly thereafter. Next Electric should have everything installed by early May, assuming there are no delays or issues during the installation process.

Wastewater Treatment Facility Continued:

The Ignition Gateway SCADA system has been tested and is fully capable of local control, enabling it to effectively manage and monitor on-site operations. However, its primary role remains to act as a bridge between local systems (such as PLCs, sensors, and other industrial equipment) and cloud-based platforms or remote networks. Currently we are in the process of hosting the system locally, which will likely improve the overall reliability and performance of the system. By hosting locally, you reduce dependencies on cloud services, potentially improving:

- Faster Response Times: With the system hosted on-site, data can be processed and acted upon more quickly, without delays from internet or cloud connections.
- Reduced Downtime: Hosting locally can reduce reliance on external servers, making the system more resilient to internet connectivity issues or cloud service outages.
- Enhanced Control: Hosting the system in-house gives you more direct control over configuration, maintenance, and security.

Water/Sewer Crew:

There are two call-ins to report this month.

- The first call-in was for a sanitary sewer back-up. Below is the sewer backup summary:
 - Incident: A call was received regarding a possible sewer backup.
 - Diagnosis: After investigation, it was determined that the backup was on the customer's side of the system.
 - Action Taken: The homeowner was advised to contact a plumber to address and resolve the issue.

This incident highlights the importance of accurately diagnosing the location of sewer issues and guiding homeowners to take appropriate action when the problem is on their side of the system.

- The second call-in was for a frozen leaking meter. Below is the frozen leaking water meter summary:
 - Incident: A call was received regarding a frozen, leaking water meter.
 - Diagnosis: Upon investigation, it was found that the water meter had frozen, causing it to leak.
 - Action Taken: The situation was assessed, and staff unfrozen and replaced the meter.

The second case underscores the importance of protecting water meters from freezing temperatures to avoid damage and leaks, which can disrupt service.

There was a water main break on February 19th located on Rock Avenue. Below is the main break summary:

- Cause of Break: A 2.0-inch blow hole in an 8-inch main caused a high-pressure burst, rapidly expelling water. The break was forceful, requiring urgent repairs to prevent further damage.
- Duration & Water Loss: The leak lasted 4 hours, resulting in the loss of 200,775 gallons of water. This significant loss disrupted the water supply, particularly downstream.
- Repairs and Service Restoration: Repairs were completed quickly, restoring service efficiently. The team followed established protocols, minimizing disruption to residents.

This incident underscores the importance of swift repairs and efficient response protocols in maintaining water system integrity.

Water/Sewer Crew Continued:

Sanitary Basin Inspection Update:

The team has successfully completed televising and inspecting Basin A, B and C. The next steps will involve analyzing the footage from these basins to identify any issues and assign priority grades based on critical factors such as location, structural integrity, and maintenance needs.

Once the analysis is complete, repairs and maintenance can be prioritized to ensure optimal functioning of the sewer system.

This concludes my report. Please do not hesitate to contact me with your questions or concerns at 324-7920 or sschramm@waupunutilities.org.