



A G E N D A
WAUPUN UTILITY COMMISSION MEETING
817 S. Madison Street
Monday, January 13, 2025 at 4:00 PM

There is a regular commission meeting scheduled for Monday, January 13, 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. November 11, 2024 Minutes

APPROVAL OF PAYMENT - PREVIOUS MONTHS BILLS

2. November and December 2024 Accounts Payable

FINANCIAL REPORT / APPROVAL OF MONTHLY FINANCIAL RESULTS

3. October and November 2024 Finance Director Report

GM REPORT / OPERATIONS REPORT

4. General Manager Report - December 2024 and January 2025
5. Electric Operations Report - December 2024 and January 2025
6. Treatment Facilities and Operations Water and Wastewater Report - December 2024 and January 2025

APPEARANCE BY VISITORS

AGENDA

7. Review / Approve Test Year 2025 Wastewater Rate Analysis

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, November 11, 2024**

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

Present: Commissioner Daane, Commissioner Heeringa, Commissioner Homan, Commissioner Kunz, Commissioner Ledesma, Commissioner Siebers, Commissioner Thurmer and Mayor Bishop.

Motion made by Kunz, seconded by Ledesma and unanimously carried, to approve minutes from October 14, 2024 meeting.

Motion by Ledesma, seconded by Daane and unanimously carried, bills for month of October 2024 approved as presented.

On motion by Thurmer, seconded by Kunz and unanimously carried, year-to-date financial reports through September 2024 approved as presented by Finance Director Stanek. Electric operating income was \$395,300. Water operating income was \$383,300. Sewer operating income was \$268,700.

General Manager Brooks provided updates from the GM and electric operations reports. The Birthday Celebration Open House on October 21st was well attended, receiving positive feedback. Waupun Utilities was recognized with the APPA Smart Energy Provider (SEP) designation for its excellence in energy efficiency, distributed energy resources, and environmental initiatives, demonstrating a commitment to safe, reliable, and sustainable electric service. The electric crew completed nine backlot rebuilds during the 2024 construction season.

Treatment Facilities and Operations Superintendent Schramm presented the treatment facilities and operations water and wastewater report. Water quality and operations remained stable the past month, despite fluctuating temperatures. Wastewater collection system and treatment facility experienced no issues during the rain accumulation at the end of October. The semi-annual leak detection survey has been completed, identifying six service leaks that will be repaired in the coming days.

President Heeringa welcomed visitor Jason Whitford, present via Zoom.

Finance Director Stanek presented the 2025 budget for review of the electric, water and sewer utilities. The overall 2025 budget is forecasted to decrease \$1,641,900 or 8.3% over the 2024 budget largely due to a new customer in the industrial park, water/sewer main reconstruction on Rock & Newton Streets and construction completion associated with the wastewater ABNR upgrade. The 2025 budget also includes an overview of the sources and uses of funds for each utility and changes from the prior year's budget including; average cost of living wage adjustments and expected step increases based on Commission approved compensation study, health insurance increases, operation and maintenance expense increases based on rising inflationary costs, new wastewater treatment expenses associated with operation of ABNR processes, additional GIS and outage management services from our primary IT provider, water well investigation study and sewer collection system modeling. Forecasted revenues are based upon recent historical consumption data and an additional large customer in the industrial park. Capital equipment and vehicle replacements for assets past their useful life are also included in this budget. The proposed overall budget would add \$79,900 in electric cash reserves, \$100,700 in water cash reserves and decrease \$557,900 in sewer cash reserves. Motion made by Ledesma, seconded by Siebers and unanimously carried, to approve the 2025 budget as presented.

General Manager Brooks presented proposed revisions to the Waupun Utilities Compensation and Benefits Manual, specifically focusing on vacation benefits. GM Brooks explained the revision aims to support

recruitment and retention of staff. The proposed change does not increase the overall amount of vacation benefits, instead focuses on accelerating the accumulation of the vacation benefits for employees. Motion by Ledesma, seconded by Kunz and unanimously carried, vacation benefit revision of Waupun Utilities Compensation and Benefits Manual was approved.

On motion by Homan, seconded by Thurmer and unanimously carried, meeting adjourned at 5:10 p.m.

In the event that no additional agenda items arise before December 2024, the next regular commission meeting will be scheduled for January 13, 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	429742797	CARBON DIOXIDE	11/27/2024	4,654.75	4,654.75	226	11/27/2024
Total AIR PRODUCTS AND CHEMICALS INC:				4,654.75	4,654.75		
AIRGAS USA INC							
855	5511697546	ACETYLENE/OXYGEN/NITROGEN-E	11/08/2024	43.21	43.21	50331	11/08/2024
	5511697546	ACETYLENE/OXYGEN/NITROGEN-W	11/08/2024	43.21	43.21	50331	11/08/2024
	5511697546	ACETYLENE/OXYGEN/NITROGEN-S	11/08/2024	43.21	43.21	50331	11/08/2024
Total AIRGAS USA INC:				129.63	129.63		
ALLIANT ENERGY							
900	183035.10312024	GAS UTILITY - WATER PLANT	11/08/2024	398.62	398.62	11082024	11/08/2024
	3261389217.10312	WWTF- PROCESS BLD, GREEN HOUSE AND PUMP BLD	11/08/2024	133.27	133.27	11082024	11/08/2024
	437000.10312024	GAS UTIL BILL @ N2721 FDL ST - ADMIN/DIGESTER BLD	10/08/2024	262.16	262.16	11082024	11/08/2024
	590516-10312024	SPLIT DISTRIBUTION- MAIN BLD - 2% E	11/08/2024	2.50	2.50	11082024	11/08/2024
	590516-10312024	SPLIT DISTRIBUTION- MAIN BLD - 2% W	11/08/2024	2.50	2.50	11082024	11/08/2024
	590516-10312024	SPLIT DISTRIBUTION- MAIN BLD - 2% S	11/08/2024	2.50	2.50	11082024	11/08/2024
	590516-10312024	SPLIT DISTRIBUTION- MAIN BLD - 27% E	11/08/2024	33.82	33.82	11082024	11/08/2024
	590516-10312024	SPLIT DISTRIBUTION- MAIN BLD - 27% W	11/08/2024	33.82	33.82	11082024	11/08/2024
	590516-10312024	SPLIT DISTRIBUTION- MAIN BLD - 27% S	11/08/2024	33.82	33.82	11082024	11/08/2024
	590516-10312024	SPLIT DISTRIBUTION- MAIN BLD - 5% E	11/08/2024	6.26	6.26	11082024	11/08/2024
	590516-10312024	SPLIT DISTRIBUTION- MAIN BLD - 4% W	11/08/2024	5.03	5.03	11082024	11/08/2024
	590516-10312024	SPLIT DISTRIBUTION- MAIN BLD - 4% S	11/08/2024	5.03	5.03	11082024	11/08/2024
	801050.10312024	GAS UTILITY FOR WELLHOUSE #5	11/08/2024	14.70	14.70	11082024	11/08/2024
	931084.10312024	GAS UTIL @ N2721 FDL ST - FILTER & DEWATERING BLD	11/08/2024	110.12	110.12	11082024	11/08/2024
Total ALLIANT ENERGY:				1,044.15	1,044.15		
AMAZON CAPITAL SERVICES							
1015	14XC-M7FT-C6JH	COFFEE	11/08/2024	11.53	11.53	216	11/08/2024
	14XC-M7FT-C6JH	COFFEE	11/08/2024	9.17	9.17	216	11/08/2024
	14XC-M7FT-C6JH	COFFEE	11/08/2024	8.87	8.87	216	11/08/2024
	14XC-M7FT-C6JH	IBUPROFEN/WWTF	11/08/2024	8.68	8.68	216	11/08/2024
	14XC-M7FT-C6JH	IBUPROFEN/MAIN BLDG	11/08/2024	2.89	2.89	216	11/08/2024
	14XC-M7FT-C6JH	IBUPROFEN/MAIN BLDG	11/08/2024	2.90	2.90	216	11/08/2024
	14XC-M7FT-C6JH	IBUPROFEN/MAIN BLDG	11/08/2024	2.89	2.89	216	11/08/2024
	17GC-YMIK-4FQV	EMPLOYEE MEETING SUPPLIES	11/27/2024	76.43	76.43	227	11/27/2024
	17GC-YMIK-4FQV	EMPLOYEE MEETING SUPPLIES	11/27/2024	60.75	60.75	227	11/27/2024
	17GC-YMIK-4FQV	EMPLOYEE MEETING SUPPLIES	11/27/2024	58.80	58.80	227	11/27/2024
	1G67-FW4G-1GD7	(2) CIRCULATING PUMP WATER SEAL KIT	11/27/2024	184.29	184.29	227	11/27/2024
	1HDC-P6PP-VCCR	GLOVES	11/08/2024	13.39	13.39	216	11/08/2024
	1HDC-P6PP-VCCR	GLOVES	11/08/2024	13.39	13.39	216	11/08/2024
	1HDC-P6PP-VCCR	GLOVES	11/08/2024	13.39	13.39	216	11/08/2024
Total AMAZON CAPITAL SERVICES:				467.37	467.37		
APPLIED TECHNOLOGIES							
1340	37204	ABNR UPGRADES	11/14/2024	11,085.89	11,085.89	30074	11/14/2024
	37229	ABNR UPGRADES	11/14/2024	4,328.30	4,328.30	30074	11/14/2024
	37304	WQT PLAN	11/27/2024	16,274.00	16,274.00	50344	11/27/2024
Total APPLIED TECHNOLOGIES:				31,688.19	31,688.19		
BADGER LABORATORIES INC							
2130	24-021084	PFAS BI-MONTHLY TESTING	11/27/2024	400.00	400.00	228	11/27/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total BADGER LABORATORIES INC:				400.00	400.00		
BATTERIES PLUS LLC							
2480	P77894472	OFFICE BATTERIES	11/27/2024	38.08	38.08	50345	11/27/2024
	P77894472	OFFICE BATTERIES	11/27/2024	30.26	30.26	50345	11/27/2024
	P77894472	OFFICE BATTERIES	11/27/2024	29.29	29.29	50345	11/27/2024
Total BATTERIES PLUS LLC:				97.63	97.63		
BELL LUMBER & POLE COMPANY							
2550	INV-035719	30 FT WOOD POLE	11/27/2024	5,064.00	5,064.00	50346	11/27/2024
	INV-035719	SHIPPING	11/27/2024	513.81	513.81	50346	11/27/2024
	INV-035720	35 FT WOOD POLE	11/27/2024	26,340.00	26,340.00	50346	11/27/2024
	INV-035720	40 FT WOOD POLE	11/27/2024	8,640.00	8,640.00	50346	11/27/2024
	INV-035720	SHIPPING	11/27/2024	1,627.07	1,627.07	50346	11/27/2024
Total BELL LUMBER & POLE COMPANY:				42,184.88	42,184.88		
BLACKSTONE TECHNOLOGIES LLC							
3105	242585	BST-360 HIGH PERFORMANCE PATCH MIX	11/27/2024	569.37	569.37	50347	11/27/2024
	242585	BST-360 HIGH PERFORMANCE PATCH MIX	11/27/2024	284.69	284.69	50347	11/27/2024
	242585	BST-360 HIGH PERFORMANCE PATCH MIX	11/27/2024	284.69	284.69	50347	11/27/2024
Total BLACKSTONE TECHNOLOGIES LLC:				1,138.75	1,138.75		
BOARDMAN & CLARK LLP							
3200	293486	ABNR CONSTRUCION CONTRACT REVIEW	11/24/2024	525.00	525.00	229	11/27/2024
	293495	WPDES PERMIT REVISION	11/27/2024	595.00	595.00	229	11/27/2024
Total BOARDMAN & CLARK LLP:				1,120.00	1,120.00		
C. VERHAGE PHOTO LLC							
5200	4421256	EMPLOYEE BADGES - BROWN	11/27/2024	15.00	15.00	50348	11/27/2024
	4421256	EMPLOYEE BADGES - BROWN	11/27/2024	15.50	15.50	50348	11/27/2024
	4421256	EMPLOYEE BADGES - BROWN	11/27/2024	19.50	19.50	50348	11/27/2024
Total C. VERHAGE PHOTO LLC:				50.00	50.00		
CAREW CONCRETE & SUPPLY CO							
5600	1308949	3/4 CLEAR AND CRUSHER	11/27/2024	617.65	617.65	230	11/27/2024
	1309328	AG- 3/4" CRUSHER	11/27/2024	55.56	55.56	230	11/27/2024
	1309328	AG- 3/4" CRUSHER	11/27/2024	55.57	55.57	230	11/27/2024
Total CAREW CONCRETE & SUPPLY CO:				728.78	728.78		
US CELLULAR							
5700	0691627021	ACT #851360664	11/27/2024	200.82	200.82	50357	11/27/2024
Total US CELLULAR:				200.82	200.82		
CENTRAL CABLE CONTRACTORS INC							
5750	10365	BORE-2" CONDUIT	11/08/2024	21,552.00	21,552.00	50332	11/08/2024
	10366	DIRT SHREDDER RENTAL	11/08/2024	240.00	240.00	50332	11/08/2024
	10366	DIRT SHREDDER RENTAL	11/08/2024	90.00	90.00	50332	11/08/2024
	10366	DIRT SHREDDER RENTAL	11/08/2024	90.00	90.00	50332	11/08/2024
	10366	DIRT SHREDDER RENTAL	11/08/2024	180.00	180.00	50332	11/08/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total CENTRAL CABLE CONTRACTORS INC:				22,152.00	22,152.00		
CENTRAL WI CHRISTIAN SCHOOL							
5760	2024 FOE LED INC	2024 FOE INCENTIVE	11/27/2024	500.00	500.00	50349	11/27/2024
Total CENTRAL WI CHRISTIAN SCHOOL:				500.00	500.00		
COLUMN SOFTWARE PBC							
6115	A1CF33FA-0005	MNTHLY MEETING MINS-E	11/27/2024	53.08	53.08	232	11/27/2024
	A1CF33FA-0005	MNTHLY MEETING MINS-W	11/27/2024	42.19	42.19	232	11/27/2024
	A1CF33FA-0005	MNTHLY MEETING MINS-S	11/27/2024	40.83	40.83	232	11/27/2024
Total COLUMN SOFTWARE PBC:				136.10	136.10		
CT LABORATORIES							
6610	191448	NITROGEN, KJET & SUB NO2+NO3	11/27/2024	41.00	41.00	233	11/27/2024
Total CT LABORATORIES:				41.00	41.00		
DORNER COMPANY							
7700	513053	DEZURIK VALVE PLUG	11/08/2024	12,463.43	12,463.43	50333	11/08/2024
Total DORNER COMPANY:				12,463.43	12,463.43		
ELECTRICAL TESTING LAB LLC							
8150	42379	NEW & GLOVES TESTED	11/08/2024	402.41	402.41	217	11/08/2024
Total ELECTRICAL TESTING LAB LLC:				402.41	402.41		
MARTENS ACE HARDWARE							
9200	240376	GARBAGE CAN SHOP	11/08/2024	8.66	8.66	50336	11/08/2024
	240376	GARBAGE CAN SHOP	11/08/2024	8.67	8.67	50336	11/08/2024
	240376	GARBAGE CAN SHOP	11/08/2024	8.66	8.66	50336	11/08/2024
	240400	ELECTRONIC MOUNTING SUPPLIES	11/08/2024	15.88	15.88	50336	11/08/2024
	240400	ELECTRONIC MOUNTING SUPPLIES	11/08/2024	12.62	12.62	50336	11/08/2024
	240400	ELECTRONIC MOUNTING SUPPLIES	11/08/2024	12.21	12.21	50336	11/08/2024
	240411	MISCELLANEOUS WWTP SUPPLIES	11/27/2024	81.19	81.19	50352	11/27/2024
	240536	UNIT 156 HX WH SMS + SHEETER WHITE	11/27/2024	41.98	41.98	50352	11/27/2024
	240633	UNIT 7 SCREWS & HARDWARE	11/27/2024	85.33	85.33	50352	11/27/2024
	240633	UNIT 156 OIL	11/27/2024	21.99	21.99	50352	11/27/2024
	240684	LAWN MOWER - COMMUNITY CENTER OPEN HOUSE	11/27/2024	549.00	549.00	50352	11/27/2024
	240687	UNIT 156 CUTOFF AND FLAP DISC	11/27/2024	30.94	30.94	50352	11/27/2024
	240687	CARTON AND EX START TAPE	11/27/2024	37.95	37.95	50352	11/27/2024
	240695	FUEL ANTI GEL	11/27/2024	74.97	74.97	50352	11/27/2024
	240695	INSULATION + WINDOW FILM	11/27/2024	43.18	43.18	50352	11/27/2024
	240695	INSULATION + WINDOW FILM	11/27/2024	32.38	32.38	50352	11/27/2024
	240695	INSULATION + WINDOW FILM	11/27/2024	32.39	32.39	50352	11/27/2024
Total MARTENS ACE HARDWARE:				1,098.00	1,098.00		
FARMERS ELEVATOR CORP LTD							
9300	182255	SOIL SAMPLES	11/08/2024	81.00	81.00	50334	11/08/2024
Total FARMERS ELEVATOR CORP LTD:				81.00	81.00		

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FORSTER ELECTRICAL ENGINEERING							
9885	25801	MAIN SUBSTATION UPGRADE (W08-24A)	11/08/2024	582.50	582.50	234	11/27/2024
Total FORSTER ELECTRICAL ENGINEERING:				582.50	582.50		
GFL ENVIRONMENTAL							
11300	U900000218077	DUMPSTER - OFFICE BLDG-E 40%	11/27/2024	255.90	255.90	235	11/27/2024
	U900000218077	DUMPSTER - OFFICE BLDG-W 30%	11/27/2024	191.93	191.93	235	11/27/2024
	U900000218077	DUMPSTER - OFFICE BLDG-S 30%	11/27/2024	191.93	191.93	235	11/27/2024
	U90000218370	DUMPSTER - WWTP	11/27/2024	3,092.32	3,092.32	235	11/27/2024
Total GFL ENVIRONMENTAL:				3,732.08	3,732.08		
GORDON FLESCH COMPANY INC							
11325	INV14917544	MTHLY CLICK COUNTS -E	11/27/2024	32.45	32.45	236	11/27/2024
	INV14917544	MTHLY CLICK COUNTS -W	11/27/2024	28.89	28.89	236	11/27/2024
	INV14917544	MTHLY CLICK COUNTS -S	11/27/2024	31.88	31.88	236	11/27/2024
Total GORDON FLESCH COMPANY INC:				93.22	93.22		
GUELG WASTE REMOVAL							
11690	71196	RENTAL OF 20YD DUMPSTER - ELEC DEPT	11/27/2024	1,135.00	1,135.00	50350	11/27/2024
Total GUELG WASTE REMOVAL:				1,135.00	1,135.00		
HAWKINS INC							
12200	6868423	PERACETIC ACID - 500LBS - ABNR	11/27/2024	945.00	945.00	237	11/27/2024
Total HAWKINS INC:				945.00	945.00		
HYDROCORP INC.							
13985	CI-02804	CROSS CNNCTN CONTROL PROG & INSP/REP SERV	11/08/2024	2,306.00	2,306.00	218	11/08/2024
Total HYDROCORP INC.:				2,306.00	2,306.00		
ICS MEDICAL ANSWERING SERVICE LLC							
14120	23250010101101	ANSWERING SERVICE - E	11/27/2024	109.01	109.01	238	11/27/2024
	23250010101101	ANSWERING SERVICE - W	11/27/2024	86.65	86.65	238	11/27/2024
	23250010101101	ANSWERING SERVICE - S	11/27/2024	83.86	83.86	238	11/27/2024
Total ICS MEDICAL ANSWERING SERVICE LLC:				279.52	279.52		
INFOSEND INC							
14490	274666	INLINE INSERT: WAUPUN UTILITIES BIRTHDAY	11/30/2024	283.45	283.45	239	11/27/2024
	274666	BILL PRINT & POSTAGE-E	11/30/2024	1,273.98	1,273.98	239	11/27/2024
	274666	BILL PRINT & POSTAGE-W	11/30/2024	1,012.65	1,012.65	239	11/27/2024
	274666	BILL PRINT & POSTAGE-S	11/30/2024	979.99	979.99	239	11/27/2024
Total INFOSEND INC:				3,550.07	3,550.07		
STUART IRBY CO LLC							
14890	S0140182593.002	CT BARS	11/27/2024	1,263.75	1,263.75	252	11/27/2024
Total STUART IRBY CO LLC:				1,263.75	1,263.75		
ITU ABSORB TECH INC.							
14950	8435938	SHOP TOWELS MTHLY RENTAL FEE-E	11/27/2024	13.70	13.70	240	11/27/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	8435938	SHOP TOWELS MTHLY RENTAL FEE-W	11/27/2024	13.70	13.70	240	11/27/2024
	8435938	SHOP TOWELS MTHLY RENTAL FEE-S	11/27/2024	13.71	13.71	240	11/27/2024
	8435939	SHOP TOWELS FOR WWTP	11/27/2024	24.64	24.64	240	11/27/2024
Total ITU ABSORB TECH INC.:				65.75	65.75		
J & H CONTROLS INC							
16000	10000026336	BUILDING MAINT MTHLY CHRГ-WTP	11/08/2024	201.00	201.00	219	11/08/2024
	10000026337	BUILDING MAINT MTHLY CHRГ-E	11/08/2024	192.80	192.80	219	11/08/2024
	10000026337	BUILDING MAINT MTHLY CHRГ-W	11/08/2024	144.60	144.60	219	11/08/2024
	10000026337	BUILDING MAINT MTHLY CHRГ-S	11/08/2024	144.60	144.60	219	11/08/2024
	10000026338	BUILDING MAINT MTHLY CHRГ-WWTF	11/08/2024	463.00	463.00	219	11/08/2024
Total J & H CONTROLS INC:				1,146.00	1,146.00		
JOHNSON CONTROLS SECURITY SOLN							
16575	40743558	ANNUAL SECURITY/FIRE SYSTEM-E	11/27/2024	1,827.88	1,827.88	241	11/27/2024
	40743558	ANNUAL SECURITY/FIRE SYSTEM-W	11/27/2024	1,452.93	1,452.93	241	11/27/2024
	40743558	ANNUAL SECURITY/FIRE SYSTEM-S	11/27/2024	1,406.05	1,406.05	241	11/27/2024
Total JOHNSON CONTROLS SECURITY SOLN:				4,686.86	4,686.86		
K BROWN PLUMBING LLC							
17070	2024-415	URINAL/MAIN BLDG	11/08/2024	102.00	102.00	50335	11/08/2024
	2024-415	URINAL/MAIN BLDG	11/08/2024	76.50	76.50	50335	11/08/2024
	2024-415	URINAL/MAIN BLDG	11/08/2024	76.50	76.50	50335	11/08/2024
Total K BROWN PLUMBING LLC:				255.00	255.00		
LINCOLN CONTRACTORS SUPPLY IN							
18650	J26588	UNIT 108A CORD AND STRAINER	11/08/2024	95.07	95.07	220	11/08/2024
	J26588	UNIT 108A CORD AND STRAINER	11/08/2024	95.07	95.07	220	11/08/2024
Total LINCOLN CONTRACTORS SUPPLY IN:				190.14	190.14		
M.T.S.R. LLC							
19075	INV1361	UNIT 4 STEERING GEAR	11/08/2024	1,648.30	1,648.30	221	11/08/2024
Total M.T.S.R. LLC:				1,648.30	1,648.30		
MARTELLE WATER TREATMENT INC.							
20250	28179	CHLORINE & HYDROFLUOSILCIC ACID BULK	11/30/2024	2,409.20	2,409.20	50351	11/27/2024
	28180	CASTIC SODA 50% BULK	11/30/2024	3,130.40	3,130.40	50351	11/27/2024
	28181	CASTIC SODA 50% BULK	11/30/2024	475.15	475.15	50351	11/27/2024
Total MARTELLE WATER TREATMENT INC.:				6,014.75	6,014.75		
MEUW							
23500	4637	ANNUAL CONFERENCE - BROOKS	11/30/2024	325.00	325.00	242	11/27/2024
	4637	ANNUAL CONFERENCE - VANDEKOLK	11/30/2024	325.00	325.00	242	11/27/2024
	4637	ANNUAL CONFERENCE - JAHN	11/30/2024	225.00	225.00	242	11/27/2024
Total MEUW:				875.00	875.00		
MIDNIGHT RUN REPAIR LLC							
24250	2548	UNIT 18 COOPER DISCOVERER STRONGHOLD	11/27/2024	996.00	996.00	243	11/27/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total MIDNIGHT RUN REPAIR LLC:				996.00	996.00		
MIDWEST OVERHEAD DOORS INC							
24300	195876	SERV CALL FOR OVERHEAD DOORS AT OFFICE	11/27/2024	134.06	134.06	50353	11/27/2024
	195876	SERV CALL FOR OVERHEAD DOORS AT OFFICE	11/27/2024	134.06	134.06	50353	11/27/2024
	195876	SERV CALL FOR OVERHEAD DOORS AT OFFICE	11/27/2024	178.76	178.76	50353	11/27/2024
Total MIDWEST OVERHEAD DOORS INC:				446.88	446.88		
MILLENNIUM							
24750	24-119645-1	PLASTIC U GUARD	11/27/2024	690.00	690.00	244	11/27/2024
Total MILLENNIUM:				690.00	690.00		
MILTON PROPANE INC							
25000	U016A048	33# INDUSTRIAL FORK LIFT TANKS	11/08/2024	40.10	40.10	50337	11/08/2024
	U016A048	33# INDUSTRIAL FORK LIFT TANKS	11/08/2024	40.10	40.10	50337	11/08/2024
	U016A048	33# INDUSTRIAL FORK LIFT TANKS	11/08/2024	40.09	40.09	50337	11/08/2024
Total MILTON PROPANE INC:				120.29	120.29		
SECURIAN FINANCIAL GROUP INC							
25200	1027-2832L-DEC 2	EMPLOYER CONTRIBUTION 20%-E	11/08/2024	16.31	16.31	50338	11/08/2024
	1027-2832L-DEC 2	EMPLOYER CONTRIBUTION 20%-W	11/08/2024	12.96	12.96	50338	11/08/2024
	1027-2832L-DEC 2	EMPLOYER CONTRIBUTION 20%-S	11/08/2024	12.54	12.54	50338	11/08/2024
	1027-2832L-DEC 2	BASIC GROUP LIFE INS PREMIUM	11/08/2024	277.86	277.86	50338	11/08/2024
Total SECURIAN FINANCIAL GROUP INC:				319.67	319.67		
MIRON CONSTRUCTION CO INC							
25700	210790-PA 31	PAY APPLICATION 31 - WWTP UPGRADE	11/14/2024	172,406.12	172,406.12	30075	11/14/2024
Total MIRON CONSTRUCTION CO INC:				172,406.12	172,406.12		
NAPA AUTO PARTS							
30900	426069	UNIT 36 (2) LED	11/27/2024	46.36	46.36	245	11/27/2024
	426247	UNIT 146 HEADLIGHT	11/27/2024	8.99	8.99	245	11/27/2024
	426247	UNIT 146 HEADLIGHT	11/27/2024	9.00	9.00	245	11/27/2024
	426364	UNIT 10 FUEL FITLERS	11/27/2024	42.65	42.65	245	11/27/2024
	426364	UNIT 10 FUEL FITLERS	11/27/2024	42.65	42.65	245	11/27/2024
	426364	UNIT 10 FUEL FITLERS	11/27/2024	42.66	42.66	245	11/27/2024
	426518	UNIT 28 FILTERS	11/27/2024	27.65	27.65	245	11/27/2024
	426518	UNIT 28 FILTERS	11/27/2024	27.66	27.66	245	11/27/2024
	426518	UNIT 28 FILTERS	11/27/2024	27.66	27.66	245	11/27/2024
	426996	TIRE REPAIR ITEMS	11/27/2024	13.62	13.62	245	11/27/2024
	426996	TIRE REPAIR ITEMS	11/27/2024	13.62	13.62	245	11/27/2024
	426996	TIRE REPAIR ITEMS	11/27/2024	13.62	13.62	245	11/27/2024
	426996	UNIT 25 OIL FILTER	11/27/2024	16.99	16.99	245	11/27/2024
	426996	UNIT 152 FUEL FILTER	11/27/2024	20.99	20.99	245	11/27/2024
	426996	UNIT 152 OIL FILTER	11/27/2024	12.99	12.99	245	11/27/2024
	426996	UNIT 56 OIL FILTER	11/27/2024	29.99	29.99	245	11/27/2024
Total NAPA AUTO PARTS:				397.10	397.10		
NORTH SHORE ANALYTICAL INC.							
38500	14918	EFFLUENT & INFLUENT	11/27/2024	270.00	270.00	246	11/27/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total NORTH SHORE ANALYTICAL INC.:				270.00	270.00		
ODP BUSINESS SOLUTIONS LLC							
38877	392242955.001	TONER - MATT	11/27/2024	35.53	35.53	247	11/27/2024
	392242955.001	TONER - MATT	11/27/2024	35.54	35.54	247	11/27/2024
	394586095001	BLEACH- WWTF	11/08/2024	69.00	69.00	222	11/08/2024
	394586095001	MAIN OFFICE SUPPLIES-E	11/08/2024	15.00	15.00	222	11/08/2024
	394586095001	MAIN OFFICE SUPPLIES-W	11/08/2024	11.92	11.92	222	11/08/2024
	394586095001	MAIN OFFICE SUPPLIES-S	11/08/2024	11.53	11.53	222	11/08/2024
	396050302.001	MAIN OFFICE SUPPLIES-E	11/27/2024	63.11	63.11	247	11/27/2024
	396050302.001	MAIN OFFICE SUPPLIES-W	11/27/2024	50.07	50.07	247	11/27/2024
	396050302.001	MAIN OFFICE SUPPLIES-S	11/27/2024	48.64	48.64	247	11/27/2024
	396050302.001	OFFICE SUPPLIES - WWTF	11/27/2024	106.20	106.20	247	11/27/2024
Total ODP BUSINESS SOLUTIONS LLC:				446.54	446.54		
ONLINE INFORMATION SERVICES							
38940	1291047	ONLINE UTILITY EXCHANGE-E	11/08/2024	16.80	16.80	11082024	11/08/2024
	1291047	ONLINE UTILITY EXCHANGE-S	11/08/2024	12.92	12.92	11082024	11/08/2024
	1291047	ONLINE UTILITY EXCHANGE-W	11/08/2024	13.36	13.36	11082024	11/08/2024
Total ONLINE INFORMATION SERVICES:				43.08	43.08		
O'REILLY AUTO PARTS							
38970	2391-163355	UNIT 88 BATTERY	11/08/2024	90.72	90.72	223	11/08/2024
	2391-163405	UNIT #150 BATTERY	11/08/2024	307.26	307.26	223	11/08/2024
	2391-163548	UNIT 150 BATTERY CORE RETURN	11/08/2024	20.00-	20.00-	223	11/08/2024
	2391-165093	LIGHTS FOR ELECTRIC VEHICLES	11/27/2024	29.96	29.96	248	11/27/2024
	2391-165410	UNIT 56 FITTING	11/27/2024	5.99	5.99	248	11/27/2024
Total O'REILLY AUTO PARTS:				413.93	413.93		
PAYMENT SERVICE NETWORK							
40285	302722	RT17076-CREDIT CARD FEES-E	11/08/2024	628.23	628.23	11082024	11/08/2024
	302722	RT17076-CREDIT CARD FEES-W	11/08/2024	173.97	173.97	11082024	11/08/2024
	302722	RT17076-CREDIT CARD FEES-S	11/08/2024	164.30	164.30	11082024	11/08/2024
Total PAYMENT SERVICE NETWORK:				966.50	966.50		
RESCO							
46400	3049609	TOP TIE 1/0 C NECK	11/30/2024	398.00	398.00	249	11/27/2024
	3050912	ELECTRICAL TAPE	11/30/2024	343.50	343.50	249	11/27/2024
	3052129	HOFFMAN CLOTHING 2024	11/30/2024	151.66	151.66	249	11/27/2024
	3052624	VELEKE CLOTHING 2024	11/30/2024	174.12	174.12	249	11/27/2024
	3052625	HOFFMAN CLOTHING 2024	11/30/2024	12.44	12.44	249	11/27/2024
	3053489	600:5 CURRENT TRANSFORMER	11/30/2024	399.00	399.00	249	11/27/2024
	3053489	SHIPPING	11/30/2024	15.00	15.00	249	11/27/2024
	3054435	HACKBARTH CLOTHING 2024	11/27/2024	407.15	407.15	249	11/27/2024
	3054436	SMITH CLOTHING 2024	11/27/2024	154.72	154.72	249	11/27/2024
Total RESCO:				2,055.59	2,055.59		
RUEKERT-MIELKE							
49300	151994	ABNR SCADA ADD SYSTEM ALARMS	11/14/2024	6,829.00	6,829.00	30076	11/14/2024
	152579	ABNR SCADA ADD SYSTEM ALARMS	11/14/2024	4,393.90	4,393.90	30076	11/14/2024
	152707	ABNR SCADA ADD SYSTEM ALARMS	11/14/2024	4,360.50	4,360.50	30076	11/14/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total RUEKERT-MIELKE:				15,583.40	15,583.40		
SABEL MECHANICAL LLC							
50300	240866	SLUDGE HAULED	11/08/2024	21,915.50	21,915.50	50354	11/27/2024
Total SABEL MECHANICAL LLC:				21,915.50	21,915.50		
SCHWEITZER ENGINEERING							
51320	INV-001043241	(9) FEEDER RELAY	11/27/2024	26,268.30	26,268.30	250	11/27/2024
Total SCHWEITZER ENGINEERING:				26,268.30	26,268.30		
SEERA							
51535	WAUPUN/OCT 202	"WAUPUN" FOCUS PROGRAM FEE	11/08/2024	2,749.50	2,749.50	224	11/08/2024
Total SEERA:				2,749.50	2,749.50		
SKM ENGINEERING LLC							
51977	28864	ABNR SCADA SYSTEM INTERGRATION	11/27/2024	145.00	145.00	251	11/27/2024
Total SKM ENGINEERING LLC:				145.00	145.00		
CHARTER COMMUNICATIONS							
52500	171156801110724	INTERNET SERVICES-E	11/27/2024	103.63	103.63	231	11/27/2024
	171156801110724	INTERNET SERVICES-W	11/27/2024	82.37	82.37	231	11/27/2024
	171156801110724	INTERNET SERVICES-S	11/27/2024	79.72	79.72	231	11/27/2024
	171156801110724	MONTHLY SERVICE EXP 1ST & 2ND-E	11/27/2024	107.00	107.00	231	11/27/2024
	171156801110724	MONTHLY SERVICE EXP 1ST & 2ND-W	11/27/2024	85.05	85.05	231	11/27/2024
	171156801110724	MONTHLY SERVICE EXP 1ST & 2ND-S	11/27/2024	82.30	82.30	231	11/27/2024
	171156801110724	WASTEWATER VOICE SERV	11/27/2024	79.98	79.98	231	11/27/2024
	171156801110724	WATER PLANT VOICE SERV	11/27/2024	79.98	79.98	231	11/27/2024
Total CHARTER COMMUNICATIONS:				700.03	700.03		
SPEE-DEE							
52600	1137605	SERVICE CHRГ FOR WATER SAMPLES	11/27/2024	84.66	84.66	50355	11/27/2024
Total SPEE-DEE:				84.66	84.66		
TRUCLEANERS LLC							
58700	OCTOBER 2024	MONTHLY CLEANING SERVICE - E	11/30/2024	390.00	390.00	253	11/27/2024
	OCTOBER 2024	MONTHLY CLEANING SERVICE - W	11/30/2024	310.00	310.00	253	11/27/2024
	OCTOBER 2024	MONTHLY CLEANING SERVICE - S	11/30/2024	300.00	300.00	253	11/27/2024
Total TRUCLEANERS LLC:				1,000.00	1,000.00		
UNITED COOPERATIVE							
59090	FOE LED INCENTI	FOE LED INCENTIVE 2024	11/27/2024	500.00	500.00	50356	11/27/2024
Total UNITED COOPERATIVE:				500.00	500.00		
USA BLUE BOOK							
59600	INV00529049	LAB SUPPLIES WATER PLANT	11/08/2024	1,200.45	1,200.45	225	11/08/2024
	INV00530237	WWTP LAB SUPPLIES	11/08/2024	755.94	755.94	225	11/08/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total USA BLUE BOOK:				1,956.39	1,956.39		
VAN BUREN, JEROME and/or SANDRA							
60800	SOLAR CREDIT OC	SOLAR CREDIT	11/08/2024	341.88	341.88	50339	11/08/2024
Total VAN BUREN, JEROME and/or SANDRA:				341.88	341.88		
VERIZON WIRELESS							
62900	9979310889	DPW'S MTHLY/DATA TABLET CHRGS	11/27/2024	68.19	68.19	254	11/27/2024
	9979310889	CELLPHONE MTHLY EXPENSES - E	11/27/2024	127.71	127.71	254	11/27/2024
	9979310889	CELLPHONE MTHLY EXPENSES - W	11/27/2024	95.80	95.80	254	11/27/2024
	9979310889	CELLPHONE MTHLY EXPENSES - S	11/27/2024	96.47	96.47	254	11/27/2024
	9979310889	CELLPHONE MTHLY EXPENSES - S ABNR	11/27/2024	10.05	10.05	254	11/27/2024
Total VERIZON WIRELESS:				398.22	398.22		
VERONA SAFETY SUPPLY INC							
63200	102788	SAFETY COVERALL	11/27/2024	72.15	72.15	255	11/27/2024
	102788	SAFETY COVERALL	11/27/2024	72.15	72.15	255	11/27/2024
Total VERONA SAFETY SUPPLY INC:				144.30	144.30		
WAUPUN, CITY OF							
74400	10/25/2024	LAMP RECYCLING POSTAGE	11/08/2024	51.75	51.75	50340	11/08/2024
	1464	EMPLOYEE CLINIC-E	11/30/2024	712.24	712.24	50362	11/27/2024
	1464	EMPLOYEE CLINIC-W	11/30/2024	468.57	468.57	50362	11/27/2024
	1464	EMPLOYEE CLINIC-S	11/30/2024	693.50	693.50	50362	11/27/2024
	NOV 2024	PILOT-ELECTRIC	11/08/2024	22,756.00	22,756.00	50340	11/08/2024
	NOV 2024	PILOT-WATER	11/08/2024	27,831.00	27,831.00	50340	11/08/2024
	STORMWATER OC	STORMWATER RECEIPTS	11/08/2024	50,549.71	50,549.71	50340	11/08/2024
	TRASH OCT 2024	TRASH/RECYCLING COLLECTION	11/08/2024	48,509.70	48,509.70	50340	11/08/2024
Total WAUPUN, CITY OF:				151,572.47	151,572.47		
WAUPUN AREA SCHOOL DISTRICT							
76150	FOE LED INCENTI	FOE LED REBATE-2024	11/27/2024	500.00	500.00	50358	11/27/2024
Total WAUPUN AREA SCHOOL DISTRICT:				500.00	500.00		
WAUPUN UTILITIES							
76800	BT2902895	BAKER TILLY REIMBURSEMENT-BT2902895	11/14/2024	2,692.00	2,692.00	30077	11/14/2024
Total WAUPUN UTILITIES:				2,692.00	2,692.00		
WEX BANK							
79930	100778489	FUEL VEHICLE EXPENSE - E	11/08/2024	1,099.79	1,099.79	11082024	11/08/2024
	100778489	FUEL VEHICLE EXPENSE - W	11/08/2024	464.08	464.08	11082024	11/08/2024
	100778489	FUEL VEHICLE EXPENSE - S	11/08/2024	853.14	853.14	11082024	11/08/2024
Total WEX BANK:				2,417.01	2,417.01		
WINCAN LLC							
83500	9176	ANNUAL SERVICE SUPPORT FOR WINCAN SOFTWARE	11/30/2024	1,500.00	1,500.00	256	11/27/2024
Total WINCAN LLC:				1,500.00	1,500.00		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
WISCONSIN CORRECTIONAL CENTER							
84300	19616	INMATE LABOR 09/08/2024-09/21/2024	11/30/2024	159.00	159.00	50363	11/27/2024
	19641	INMATE LABOR 09/22/2024-10/05/2024	11/30/2024	84.00	84.00	50363	11/27/2024
	19644	INMATE LABOR 10/06/2024-10/19/2024	11/30/2024	85.00	85.00	50363	11/27/2024
	19688	INMATE LABOR 11/03/2024-11/16/2024	11/27/2024	133.00	133.00	50363	11/27/2024
Total WISCONSIN CORRECTIONAL CENTER:				461.00	461.00		
WISCONSIN STATE LAB OF HYGIENE							
88300	790919	FLUORIDE	11/27/2024	29.00	29.00	50364	11/27/2024
Total WISCONSIN STATE LAB OF HYGIENE:				29.00	29.00		
WPPI ENERGY							
89600	27-102024	METER DATA COLLECTION-E	11/30/2024	858.32	858.32	11272024	11/27/2024
	27-102024	METER DATA COLLECTION-W	11/30/2024	682.26	682.26	11272024	11/27/2024
	27-102024	METER DATA COLLECTION-S	11/30/2024	660.25	660.25	11272024	11/27/2024
	27-102024	HOSTED BILLING CIS-E	11/30/2024	738.20	738.20	11272024	11/27/2024
	27-102024	HOSTED BILLING CIS-W	11/30/2024	586.77	586.77	11272024	11/27/2024
	27-102024	HOSTED BILLING CIS-S	11/30/2024	567.85	567.85	11272024	11/27/2024
	27-102024	GIS SUPPORT -E	11/30/2024	541.32	541.32	11272024	11/27/2024
	27-102024	GIS SUPPORT -W	11/30/2024	430.28	430.28	11272024	11/27/2024
	27-102024	GIS SUPPORT -S	11/30/2024	416.40	416.40	11272024	11/27/2024
	27-102024	SHARED METER TECH SERVICE-E	11/30/2024	136.25	136.25	11272024	11/27/2024
	27-102024	SHARED METER TECH SERVICE-W	11/30/2024	136.25	136.25	11272024	11/27/2024
	27-102024	CYBER SECURITY-E	11/30/2024	217.82	217.82	11272024	11/27/2024
	27-102024	CYBER SECURITY-W	11/30/2024	178.22	178.22	11272024	11/27/2024
	27-102024	CYBER SECURITY-S	11/30/2024	264.02	264.02	11272024	11/27/2024
	27-102024	MEMEBER NETWORK ASSESMT & MONITOR-E	11/30/2024	40.63	40.63	11272024	11/27/2024
	27-102024	MEMEBER NETWORK ASSESMT & MONITOR-W	11/30/2024	32.29	32.29	11272024	11/27/2024
	27-102024	MEMEBER NETWORK ASSESMT & MONITOR-S	11/30/2024	31.25	31.25	11272024	11/27/2024
	27-102024	IT TICKETS -E	11/30/2024	43.00	43.00	11272024	11/27/2024
	27-102024	GIS SUPPORT -W	11/30/2024	34.18	34.18	11272024	11/27/2024
	27-102024	GIS SUPPORT -S	11/30/2024	33.07	33.07	11272024	11/27/2024
	27-102024	WPPI WAN-E	11/30/2024	64.35	64.35	11272024	11/27/2024
	27-102024	WPPI WAN-W	11/30/2024	51.15	51.15	11272024	11/27/2024
	27-102024	WPPI WAN-S	11/30/2024	49.50	49.50	11272024	11/27/2024
	27-102024	VERIZON WIRELESS CHRGS-E	11/30/2024	10.00	10.00	11272024	11/27/2024
	27-102024	VERIZON WIRELESS CHRGS-W	11/30/2024	10.00	10.00	11272024	11/27/2024
	27-102024	WHOLE SALE POWER BILL	11/30/2024	597,810.78	597,810.78	11272024	11/27/2024
Total WPPI ENERGY:				604,624.41	604,624.41		
WAUPUN UTILITIES (Refund Acct)							
100000	14023100.20	REF OVERPAYMT FRM: 207 DOTY ST	11/27/2024	.97	.97	50359	11/27/2024
	15012496.22	REF OVERPAYMT FRM: 716 CLAGGETT AVE	11/27/2024	143.56	143.56	50360	11/27/2024
	20087036.38	REF OVERPAYMT FRM: 957 WILCOX ST APT 201	11/27/2024	50.50	50.50	50361	11/27/2024
Total WAUPUN UTILITIES (Refund Acct):				195.03	195.03		
Grand Totals:				1,164,897.63	1,164,897.63		

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD)						
1						
11/01/2024	1	2020_21 USDA Revenue Bond Pmt - Interest Only	9-1131-0000-00	COMBINED CASH	.00	152,249.41-
		2020_21 USDA Revenue Bond Pmt - Interest	3-2237-0000-00	INTEREST ACCRUED	152,249.41	
Total 1:					152,249.41	152,249.41-
CASH DISBURSEMENTS (CD)						
3						
11/08/2024	3	Record Oct Sales & Use Tax	1-2241-2416-00	TAX COLL PAY - SALES TAX	23,456.66	
		Record Oct Sales & Use Tax	9-1131-0000-00	COMBINED CASH	.00	23,456.66-
Total 3:					23,456.66	23,456.66-
CASH DISBURSEMENTS (CD)						
4						
11/10/2024	4	Record ACH Credit Card Paymt	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRI	1,301.82	
		Record ACH Credit Card Paymt	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	186.18	
		Record ACH Credit Card Paymt	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEW	205.40	
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH	.00	1,693.40-
Total 4:					1,693.40	1,693.40-
Total CASH DISBURSEMENTS (CD):					177,399.47	177,399.47-
References: 3 Transactions: 8						
Grand Totals:					177,399.47	177,399.47-

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
4IMPRINT INC							
260	28609591	TABLE COVER	12/20/2024	193.28	193.28	50391	12/20/2024
Total 4IMPRINT INC:				193.28	193.28		
AIR PRODUCTS AND CHEMICALS INC							
840	429898501	CARBON DIOXIDE	12/10/2024	827.14	827.14	257	12/12/2024
	430117136	CARBON DIOXIDE	12/20/2024	2,337.31	2,337.31	277	12/20/2024
Total AIR PRODUCTS AND CHEMICALS INC:				3,164.45	3,164.45		
AIRGAS USA INC							
855	5512149681	ACETYLENE/OXYGEN/NITROGEN-E	12/10/2024	42.33	42.33	50375	12/12/2024
	5512149681	ACETYLENE/OXYGEN/NITROGEN-W	12/10/2024	42.34	42.34	50375	12/12/2024
	5512149681	ACETYLENE/OXYGEN/NITROGEN-S	12/10/2024	42.34	42.34	50375	12/12/2024
Total AIRGAS USA INC:				127.01	127.01		
ALLIANT ENERGY							
900	183035-11272024	GAS UTILITY - WATER PLANT	12/10/2024	455.66	455.66	12122024	12/12/2024
	3261389217-112720	WWTF- PROCESS BLD, GREEN HOUSE AND PUMP BLD	12/10/2024	189.06	189.06	12122024	12/12/2024
	437000-11272024	GAS UTIL BILL @ N2721 FDL ST - ADMIN/DIGESTER BLD	12/10/2024	592.93	592.93	12122024	12/12/2024
	590516-11272024	SPLIT DISTRIBUTION- MAIN BLD - 2% E	12/10/2024	3.55	3.55	12122024	12/12/2024
	590516-11272024	SPLIT DISTRIBUTION- MAIN BLD - 2% S	12/10/2024	3.55	3.55	12122024	12/12/2024
	590516-11272024	SPLIT DISTRIBUTION- MAIN BLD - 2% W	12/10/2024	3.55	3.55	12122024	12/12/2024
	590516-11272024	SPLIT DISTRIBUTION- MAIN BLD - 27% E	12/10/2024	48.00	48.00	12122024	12/12/2024
	590516-11272024	SPLIT DISTRIBUTION- MAIN BLD - 27% S	12/10/2024	48.00	48.00	12122024	12/12/2024
	590516-11272024	SPLIT DISTRIBUTION- MAIN BLD - 27% W	12/10/2024	48.00	48.00	12122024	12/12/2024
	590516-11272024	SPLIT DISTRIBUTION- MAIN BLD - 4% S	12/10/2024	7.11	7.11	12122024	12/12/2024
	590516-11272024	SPLIT DISTRIBUTION- MAIN BLD - 4% W	12/10/2024	7.11	7.11	12122024	12/12/2024
	590516-11272024	SPLIT DISTRIBUTION- MAIN BLD - 5% E	12/10/2024	8.92	8.92	12122024	12/12/2024
	801050-11272024	GAS UTILITY FOR WELLHOUSE #5	12/10/2024	21.21	21.21	12122024	12/12/2024
	931084-11272024	GAS UTIL @ N2721 FDL ST - FILTER & DEWATERING BLD	12/10/2024	156.05	156.05	12122024	12/12/2024
Total ALLIANT ENERGY:				1,592.70	1,592.70		
ALTEC INDUSTRIES INC							
980	8478874	UNIT 156 STROBE LIGHT	12/20/2024	94.70	94.70	278	12/20/2024
Total ALTEC INDUSTRIES INC:				94.70	94.70		
AMAZON CAPITAL SERVICES							
1015	1N1P-M3LV-HQ3W	ELECTRIC TOOLS	12/10/2024	596.08	596.08	258	12/12/2024
	1TM4-9N3V-1HXP	STEVE SCHRAMM PHONE COVER	12/10/2024	14.44	14.44	258	12/12/2024
	1TM4-9N3V-1HXP	STEVE SCHRAMM PHONE COVER	12/10/2024	14.45	14.45	258	12/12/2024
	1WD9-G1TD-XJQW	WWTP ABNR SAMPLER SINK PUMPS	12/10/2024	63.98	63.98	258	12/12/2024
	1XTH-3YVH-TF4R	WATERPROOF GLOVES	12/20/2024	26.92	26.92	279	12/20/2024
Total AMAZON CAPITAL SERVICES:				715.87	715.87		
APPLIED TECHNOLOGIES							
1340	37365	WQT PLAN	12/20/2024	9,390.80	9,390.80	50392	12/20/2024
Total APPLIED TECHNOLOGIES:				9,390.80	9,390.80		
B & B PLUMBING LLC							
2009	4869	RP TESTING	12/20/2024	380.00	380.00	280	12/20/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total B & B PLUMBING LLC:				380.00	380.00		
BAKER TILLY US LLP							
2333	BT2297647	2024 FINANCIAL AUDIT #1-S	12/10/2024	252.00	252.00	259	12/12/2024
	BT2297647	2024 FINANCIAL AUDIT #1-E	12/10/2024	327.60	327.60	259	12/12/2024
	BT2297647	2024 FINANCIAL AUDIT #1-W	12/10/2024	260.40	260.40	259	12/12/2024
	BT2297647	SEWER RATE STUDY	12/10/2024	1,560.00	1,560.00	259	12/12/2024
Total BAKER TILLY US LLP:				2,400.00	2,400.00		
BROOKS SHOES & REPAIR							
3550	51422	SAFETY BOOTS FOR DARREN SYTSMA	12/20/2024	175.00	175.00	281	12/20/2024
Total BROOKS SHOES & REPAIR:				175.00	175.00		
CAREW CONCRETE & SUPPLY CO							
5600	1310338	3/4" CLEAR & 3/4" CRUSHER	12/20/2024	294.26	294.26	282	12/20/2024
	1310338	3/4" CLEAR & 3/4" CRUSHER	12/20/2024	147.13	147.13	282	12/20/2024
	1310338	3/4" CLEAR & 3/4" CRUSHER	12/20/2024	147.13	147.13	282	12/20/2024
Total CAREW CONCRETE & SUPPLY CO:				588.52	588.52		
CENTRAL CABLE CONTRACTORS INC							
5750	10451	BORE 1-2" CONDUIT	12/20/2024	52,350.00	52,350.00	50393	12/20/2024
Total CENTRAL CABLE CONTRACTORS INC:				52,350.00	52,350.00		
CHIPPEWA VALLEY TECH COLLEGE							
5870	88996	LINEWORKER 4 - CARSON SCHRAMM	12/10/2024	400.42	400.42	50376	12/12/2024
Total CHIPPEWA VALLEY TECH COLLEGE:				400.42	400.42		
CORE & MAIN LP							
6310	V866646	(3) 1" IPEARL METERS	12/10/2024	750.00	750.00	260	12/12/2024
	V866646	METER SHIPPING	12/10/2024	21.92	21.92	260	12/12/2024
	W152996	(1) 6" OMNI C2 WATER METER	12/20/2024	6,180.00	6,180.00	284	12/20/2024
	W152996	METER SHIPPING	12/20/2024	73.57	73.57	284	12/20/2024
Total CORE & MAIN LP:				7,025.49	7,025.49		
DAANE, NATE							
7000	4th QRT 2024	COMMISSION MEETINGS-E	12/10/2024	38.00	38.00	50377	12/12/2024
	4th QRT 2024	COMMISSION MEETINGS-W	12/10/2024	31.00	31.00	50377	12/12/2024
	4th QRT 2024	COMMISSION MEETINGS-S	12/10/2024	31.00	31.00	50377	12/12/2024
Total DAANE, NATE:				100.00	100.00		
EDUCATION & OUTREACH COMPANY							
7920	24-1474	KIDS CONSTRUCTION HATS	12/20/2024	335.50	335.50	285	12/20/2024
Total EDUCATION & OUTREACH COMPANY:				335.50	335.50		
ELECTRICAL TESTING LAB LLC							
8150	42563	GLOVES & SLEEVES TESTED	12/20/2024	175.05	175.05	286	12/20/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total ELECTRICAL TESTING LAB LLC:				175.05	175.05		
ELLISON ELECTRIC SUPPLY INC							
8200	1218552	50 AMP BREAKER FOR GREEN HOUSE LIGHTS	12/10/2024	646.00	646.00	261	12/12/2024
Total ELLISON ELECTRIC SUPPLY INC:				646.00	646.00		
MARTENS ACE HARDWARE							
9200	240774	SHOP SUPPLIES	12/10/2024	4.38	4.38	50381	12/12/2024
	240774	SHOP SUPPLIES	12/10/2024	4.39	4.39	50381	12/12/2024
	240774	SHOP SUPPLIES	12/10/2024	4.39	4.39	50381	12/12/2024
	240792	MISCELLANEOUS SMALL MATERIALS	12/10/2024	16.99	16.99	50381	12/12/2024
	240823	WWTP CLEANING SUPPLIES	12/10/2024	7.58	7.58	50381	12/12/2024
	240893	GREASE GUNS -VEHICLES	12/10/2024	5.99	5.99	50381	12/12/2024
	240893	GREASE GUNS -VEHICLES	12/10/2024	5.99	5.99	50381	12/12/2024
	240893	GREASE GUNS -VEHICLES	12/10/2024	5.99	5.99	50381	12/12/2024
	240921	CONCRETE MIX	12/10/2024	38.97	38.97	50381	12/12/2024
	240955	WWTP CLEANING SUPPLIES	12/10/2024	71.11	71.11	50381	12/12/2024
	241016	MEZZANINE CLOSET LIGHTS	12/10/2024	6.79	6.79	50381	12/12/2024
	241016	MEZZANINE CLOSET LIGHTS	12/10/2024	5.09	5.09	50381	12/12/2024
	241016	MEZZANINE CLOSET LIGHTS	12/10/2024	5.10	5.10	50381	12/12/2024
	241017	UNIT 4 CHRISTMAS LIGHTS	12/10/2024	23.98	23.98	50381	12/12/2024
	241156	KEYS FOR STATE WATER PLANT	12/20/2024	8.97	8.97	50396	12/20/2024
	241208	FASTENERS	12/20/2024	1.70	1.70	50396	12/20/2024
	241274	FASTENERS	12/20/2024	25.14	25.14	50396	12/20/2024
Total MARTENS ACE HARDWARE:				242.55	242.55		
FARMERS ELEVATOR CORP LTD							
9300	11.21.2024 (98)	SAL SALT -E	12/10/2024	311.64	311.64	50378	12/12/2024
	11.21.2024 (98)	SAL SALT -W	12/10/2024	233.73	233.73	50378	12/12/2024
	11.21.2024 (98)	SAL SALT -S	12/10/2024	233.73	233.73	50378	12/12/2024
	11.24.2024 (49)	SAL SALT -E	12/10/2024	155.82	155.82	50378	12/12/2024
	11.24.2024 (49)	SAL SALT -W	12/10/2024	116.86	116.86	50378	12/12/2024
	11.24.2024 (49)	SAL SALT -S	12/10/2024	116.87	116.87	50378	12/12/2024
Total FARMERS ELEVATOR CORP LTD:				1,168.65	1,168.65		
FERGUSON WATERWORKS #1476							
9480	432954	CURB BOX - RETURN	12/20/2024	604.26	604.26	287	12/20/2024
	432954	CURB BOX - RETURN	12/20/2024	980.00	980.00	287	12/20/2024
	432954	6" HYMAX REP COUP 6.24 -7.68	12/20/2024	478.91	478.91	287	12/20/2024
	432954	LF 3/4" CTS X 3/4" I.P. COMP.	12/20/2024	82.14	82.14	287	12/20/2024
	432954-1	CURB STOP RETURN	12/20/2024	558.00	558.00	287	12/20/2024
	433734	MIP COUP RETURN	12/20/2024	54.76	54.76	287	12/20/2024
	433821	7 FT MINN PATT CURB BOX	12/20/2024	708.00	708.00	287	12/20/2024
	433821	LF 3/4" INLINE BALL CURB VALVE	12/20/2024	578.40	578.40	287	12/20/2024
	433821	LF 1" COMP X COMP BALL CURB ST MINN	12/20/2024	985.46	985.46	287	12/20/2024
	435618	LF 3/4" CTS X 3/4" I.P. COMP.	12/20/2024	165.15	165.15	287	12/20/2024
	435948	12" HYMAX REP COUP 12.40 - 13.66	12/20/2024	1,470.38	1,470.38	287	12/20/2024
	CM043053	CURB STOP RETURN	12/20/2024	558.00-	558.00-	287	12/20/2024
	CM043279	CURB BOX RETURN	12/20/2024	604.26-	604.26-	287	12/20/2024
	CM043279	CURB BOX RETURN	12/20/2024	980.00-	980.00-	287	12/20/2024
	CM043279	MIP COUP RETURN	12/20/2024	136.90-	136.90-	287	12/20/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total FERGUSON WATERWORKS #1476:				4,386.30	4,386.30		
FLOTTWEG SEPARATION TECHNOLOGY							
9860	74867	CENTRIFUGE MAINTENANCE - ABNR - ROUTINE	12/10/2024	20,793.45	20,793.45	262	12/12/2024
Total FLOTTWEG SEPARATION TECHNOLOGY:				20,793.45	20,793.45		
FORSTER ELECTRICAL ENGINEERING							
9885	25800	SUBSTATION DESIGN & ESTIMATING W08-22C	12/10/2024	4,367.75	4,367.75	263	12/12/2024
	25886	SUBSTATION W08-22C	12/10/2024	641.25	641.25	263	12/12/2024
	25898	MAIN SUBSTATION UPGRADE (W08-24A)	12/10/2024	1,468.75	1,468.75	263	12/12/2024
Total FORSTER ELECTRICAL ENGINEERING:				6,477.75	6,477.75		
GFL ENVIRONMENTAL							
11300	V70000023236	SPECIAL WASTE PERMIT 2024-2027	12/20/2024	150.00	150.00	288	12/20/2024
Total GFL ENVIRONMENTAL:				150.00	150.00		
GORDON FLESCH COMPANY INC							
11325	IN14955147	MTHLY CLICK COUNTS -E	12/20/2024	45.28	45.28	289	12/20/2024
	IN14955147	MTHLY CLICK COUNTS -W	12/20/2024	35.99	35.99	289	12/20/2024
	IN14955147	MTHLY CLICK COUNTS -S	12/20/2024	34.83	34.83	289	12/20/2024
Total GORDON FLESCH COMPANY INC:				116.10	116.10		
HEERINGA, JOE							
12330	4TH QRT 2024	COMMISSIONERS QTRLY SALARY-E	12/10/2024	52.24	52.24	50379	12/12/2024
	4TH QRT 2024	COMMISSIONERS QTRLY SALARY-W	12/10/2024	42.63	42.63	50379	12/12/2024
	4TH QRT 2024	COMMISSIONERS QTRLY SALARY-S	12/10/2024	42.63	42.63	50379	12/12/2024
Total HEERINGA, JOE:				137.50	137.50		
HOMAN, JEFF							
12830	4TH QRT 2024	QTRLY COMMISSION SALARY-E	12/10/2024	38.00	38.00	50380	12/12/2024
	4TH QRT 2024	QTRLY COMMISSION SALARY-W	12/10/2024	31.00	31.00	50380	12/12/2024
	4TH QRT 2024	QTRLY COMMISSION SALARY-S	12/10/2024	31.00	31.00	50380	12/12/2024
Total HOMAN, JEFF:				100.00	100.00		
HYDROCORP INC.							
13985	CI-03272	CROSS CNNCTN CONTROL PROG & INSP/REP SERV	12/10/2024	2,306.00	2,306.00	264	12/12/2024
Total HYDROCORP INC.:				2,306.00	2,306.00		
INFOSEND INC							
14490	276522	INLINE INSERT: PAPERLESS BILLING	12/20/2024	114.20	114.20	290	12/20/2024
	276522	INLINE INSERT: PAPERLESS BILLING	12/20/2024	90.77	90.77	290	12/20/2024
	276522	INLINE INSERT: PAPERLESS BILLING	12/20/2024	87.86	87.86	290	12/20/2024
	276522	BILL PRINT & POSTAGE-E	12/20/2024	1,256.91	1,256.91	290	12/20/2024
	276522	BILL PRINT & POSTAGE-W	12/20/2024	999.08	999.08	290	12/20/2024
	276522	BILL PRINT & POSTAGE-S	12/20/2024	966.85	966.85	290	12/20/2024
Total INFOSEND INC:				3,515.67	3,515.67		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
ITU ABSORB TECH INC.							
14950	8451107	SHOP TOWELS MTHLY RENTAL FEE-E	12/20/2024	13.70	13.70	291	12/20/2024
	8451107	SHOP TOWELS MTHLY RENTAL FEE-W	12/20/2024	13.70	13.70	291	12/20/2024
	8451107	SHOP TOWELS MTHLY RENTAL FEE-S	12/20/2024	13.71	13.71	291	12/20/2024
	8451108	SHOP TOWELS FOR WWTP	12/20/2024	24.64	24.64	291	12/20/2024
Total ITU ABSORB TECH INC.:				65.75	65.75		
J & H CONTROLS INC							
16000	10000026425	BUILDING MAINT MTHLY CHRГ-WTP	12/10/2024	201.00	201.00	265	12/12/2024
	10000026426	BUILDING MAINT MTHLY CHRГ-E	12/10/2024	199.60	199.60	265	12/12/2024
	10000026426	BUILDING MAINT MTHLY CHRГ-W	12/10/2024	149.70	149.70	265	12/12/2024
	10000026426	BUILDING MAINT MTHLY CHRГ-S	12/10/2024	149.70	149.70	265	12/12/2024
	10000026427	BUILDING MAINT MTHLY CHRГ-WWTF	12/10/2024	463.00	463.00	265	12/12/2024
Total J & H CONTROLS INC:				1,163.00	1,163.00		
J HARLEN COMPANY INC							
16150	1714443	ELECTRICAL TOOLS	12/10/2024	607.47	607.47	266	12/12/2024
	1714994	SAFETY EQUIPMENT	12/10/2024	361.60	361.60	266	12/12/2024
	1715637	ELECTRICAL TOOLS	12/10/2024	160.50	160.50	266	12/12/2024
	1716630	ELECTRICAL TOOLS	12/20/2024	150.05	150.05	292	12/20/2024
	1717370	ELECTRICAL TOOLS	12/20/2024	87.16	87.16	292	12/20/2024
Total J HARLEN COMPANY INC:				1,366.78	1,366.78		
KARTECHNER BROTHERS LLC							
17400	4065	BLACK TOP PATCHING	12/20/2024	1,780.63	1,780.63	50394	12/20/2024
	4065	BLACK TOP PATCHING	12/20/2024	8,132.19	8,132.19	50394	12/20/2024
	4065	BLACK TOP PATCHING	12/20/2024	300.00	300.00	50394	12/20/2024
	4065	BLACK TOP PATCHING	12/20/2024	2,395.63	2,395.63	50394	12/20/2024
	4065	BLACK TOP PATCHING	12/20/2024	601.56	601.56	50394	12/20/2024
	4065	BLACK TOP PATCHING	12/20/2024	601.57	601.57	50394	12/20/2024
	4065	BLACK TOP PATCHING	12/20/2024	1,312.50	1,312.50	50394	12/20/2024
	4065	BLACK TOP PATCHING	12/20/2024	2,482.82	2,482.82	50394	12/20/2024
Total KARTECHNER BROTHERS LLC:				17,606.90	17,606.90		
KEMIRA WATER SOLUTIONS INC.							
17513	9017867567	FERROUS CHLORIDE	12/20/2024	10,402.78	10,402.78	293	12/20/2024
Total KEMIRA WATER SOLUTIONS INC.:				10,402.78	10,402.78		
LOGISTICS RECYLING INC							
18140	140455-R1	INVOICED CUSTOMERS	12/20/2024	656.74	656.74	295	12/20/2024
	140455-R1	CONTAINERS DELIVERED	12/20/2024	69.56	69.56	295	12/20/2024
	140455-R1	CWC (WPPI COST)	12/20/2024	269.62	269.62	295	12/20/2024
	140455-R1	IMPACT FEE & PICKUP CHRГ	12/20/2024	417.76	417.76	295	12/20/2024
	140455-R1	WAUPUN UTILITIES	12/20/2024	57.52	57.52	295	12/20/2024
	140455-R1	WAUPUN UTILITIES	12/20/2024	45.72	45.72	295	12/20/2024
	140455-R1	WAUPUN UTILITIES	12/20/2024	44.26	44.26	295	12/20/2024
	140455-R1	LOBBY COLLECTION	12/20/2024	51.00	51.00	295	12/20/2024
Total LOGISTICS RECYLING INC:				1,612.18	1,612.18		
LOCATORS & SUPPLIES INC.							
18825	318290-IN	PULLING TAPE	12/20/2024	613.36	613.36	294	12/20/2024

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Total LOCATORS & SUPPLIES INC.:				613.36	613.36		
M.T.S.R. LLC							
19075	INV1460	UNIT 28 COUPLER	12/10/2024	4.58	4.58	267	12/12/2024
	INV1460	UNIT 28 COUPLER	12/10/2024	4.58	4.58	267	12/12/2024
	INV1460	UNIT 28 COUPLER	12/10/2024	4.58	4.58	267	12/12/2024
Total M.T.S.R. LLC:				13.74	13.74		
MACQUEEN EQUIPMENT LLC							
19150	P36288	UNIT 23 EXPANSION PLUG	12/10/2024	31.52	31.52	268	12/12/2024
	P36288	UNIT 23 EXPANSION PLUG	12/10/2024	3.94	3.94	268	12/12/2024
	P36288	UNIT 23 EXPANSION PLUG	12/10/2024	3.94	3.94	268	12/12/2024
Total MACQUEEN EQUIPMENT LLC:				39.40	39.40		
MARSHALL-BOND PUMPS INC.							
20035	40847.0	URETHANE CHECK BALLS	12/20/2024	396.14	396.14	50395	12/20/2024
Total MARSHALL-BOND PUMPS INC.:				396.14	396.14		
MEUW							
23500	4637.2	ELECTRIC OPS ANNUAL CONFERENCE - JAHN	12/10/2024	100.00	100.00	269	12/12/2024
Total MEUW:				100.00	100.00		
MIDNIGHT RUN REPAIR LLC							
24250	2598	UNIT 3 OIL CHANGE	12/20/2024	40.80	40.80	296	12/20/2024
	2598	UNIT 3 OIL CHANGE	12/20/2024	40.80	40.80	296	12/20/2024
	2600	UNIT 6 OIL CHANGE AND TPMS	12/20/2024	117.30	117.30	296	12/20/2024
	2600	UNIT 6 OIL CHANGE AND TPMS	12/20/2024	117.30	117.30	296	12/20/2024
	2601	UNIT 1 OIL CHANGE	12/20/2024	26.01	26.01	296	12/20/2024
	2601	UNIT 1 OIL CHANGE	12/20/2024	26.01	26.01	296	12/20/2024
	2601	UNIT 1 OIL CHANGE	12/20/2024	26.01	26.01	296	12/20/2024
	2602	UNIT 8 OIL CHANGE	12/20/2024	69.36	69.36	296	12/20/2024
	2603	UNIT 147 OIL CHANGE	12/20/2024	40.80	40.80	296	12/20/2024
	2603	UNIT 147 OIL CHANGE	12/20/2024	40.80	40.80	296	12/20/2024
	2604	UNIT 154 OIL CHANGE	12/20/2024	76.50	76.50	296	12/20/2024
	2605	UNIT 7 OIL CHANGE	12/20/2024	69.36	69.36	296	12/20/2024
	2606	UNIT 11 OIL CHANGE	12/20/2024	91.80	91.80	296	12/20/2024
	2607	UNIT 18 OIL CHANGE	12/20/2024	61.20	61.20	296	12/20/2024
	2608	UNIT 17 OIL CHANGE	12/20/2024	38.25	38.25	296	12/20/2024
	2608	UNIT 17 OIL CHANGE	12/20/2024	38.25	38.25	296	12/20/2024
	2611	UNIT 145 OIL CHANGE	12/20/2024	69.36	69.36	296	12/20/2024
	2613	UNIT 149 OIL CHANGE	12/20/2024	86.70	86.70	296	12/20/2024
Total MIDNIGHT RUN REPAIR LLC:				1,076.61	1,076.61		
SECURIAN FINANCIAL GROUP INC							
25200	2832I-1027	JAN 202 EMPLOYER CONTRIBUTION 20%-E	12/10/2024	16.31	16.31	50384	12/12/2024
	2832I-1027	JAN 202 EMPLOYER CONTRIBUTION 20%-W	12/10/2024	12.96	12.96	50384	12/12/2024
	2832I-1027	JAN 202 EMPLOYER CONTRIBUTION 20%-S	12/10/2024	12.54	12.54	50384	12/12/2024
	2832I-1027	JAN 202 GROUP LIFE INSURANCE PREMIUM	12/10/2024	277.86	277.86	50384	12/12/2024
Total SECURIAN FINANCIAL GROUP INC:				319.67	319.67		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
MULCAHY SHAW WATER INC.							
29200	326082	DOC WATER PLANT SAMPLE STATION	12/10/2024	14,816.10	14,816.10	270	12/12/2024
Total MULCAHY SHAW WATER INC.:				14,816.10	14,816.10		
MUNICIPAL WELL & PUMP INC							
29500	22936	PERFORMED PM'S AT ALL WELL STATIONS	12/10/2024	1,360.00	1,360.00	271	12/12/2024
Total MUNICIPAL WELL & PUMP INC:				1,360.00	1,360.00		
NAPA AUTO PARTS							
30900	427345	UNIT 27 OIL FILTER	12/10/2024	51.99	51.99	272	12/12/2024
	428849	UNIT 28 CLEARANCE LIGHTS	12/20/2024	2.49	2.49	297	12/20/2024
	428849	UNIT 28 CLEARANCE LIGHTS	12/20/2024	2.50	2.50	297	12/20/2024
	428849	UNIT 28 CLEARANCE LIGHTS	12/20/2024	2.50	2.50	297	12/20/2024
	428937	UNIT 19 SPARK PLUG	12/20/2024	5.72	5.72	297	12/20/2024
	428937	UNIT 19 SPARK PLUG	12/20/2024	5.72	5.72	297	12/20/2024
	428937	UNIT 19 SPARK PLUG	12/20/2024	5.72	5.72	297	12/20/2024
	429731	UNIT 28 CLEARANCE LIGHTS	12/20/2024	4.99	4.99	297	12/20/2024
	429731	UNIT 28 CLEARANCE LIGHTS	12/20/2024	4.99	4.99	297	12/20/2024
	429731	UNIT 28 CLEARANCE LIGHTS	12/20/2024	5.00	5.00	297	12/20/2024
Total NAPA AUTO PARTS:				91.62	91.62		
NCL OF WISCONSIN INC							
33000	511792	LAB SUPPLIES- WWTP	12/10/2024	1,919.42	1,919.42	50382	12/12/2024
Total NCL OF WISCONSIN INC:				1,919.42	1,919.42		
ONLINE INFORMATION SERVICES							
38940	1301536	ONLINE UTILITY EXCHANGE-E	12/10/2024	10.69	10.69	12122024	12/12/2024
	1301536	ONLINE UTILITY EXCHANGE-W	12/10/2024	8.49	8.49	12122024	12/12/2024
	1301536	ONLINE UTILITY EXCHANGE-S	12/10/2024	8.22	8.22	12122024	12/12/2024
Total ONLINE INFORMATION SERVICES:				27.40	27.40		
O'REILLY AUTO PARTS							
38970	2391-165959	UNIT 23 POLISH AND CLEANERS	12/10/2024	112.23	112.23	273	12/12/2024
	2391-165959	UNIT 23 POLISH AND CLEANERS	12/10/2024	14.03	14.03	273	12/12/2024
	2391-165959	UNIT 23 POLISH AND CLEANERS	12/10/2024	14.03	14.03	273	12/12/2024
	2391-166894	CLEANING SUPPLIES- ALL VEHICLES	12/10/2024	15.43	15.43	273	12/12/2024
	2391-166894	CLEANING SUPPLIES- ALL VEHICLES	12/10/2024	15.44	15.44	273	12/12/2024
	2391-166894	CLEANING SUPPLIES- ALL VEHICLES	12/10/2024	15.44	15.44	273	12/12/2024
	2391-168193	UNIT 156 LIFT SUPPORT	12/20/2024	34.26	34.26	298	12/20/2024
Total O'REILLY AUTO PARTS:				220.86	220.86		
PAYMENT SERVICE NETWORK							
40285	304184	RT17076-CREDIT CARD FEES-E	12/10/2024	613.27	613.27	12122024	12/12/2024
	304184	RT17076-CREDIT CARD FEES-W	12/10/2024	169.83	169.83	12122024	12/12/2024
	304184	RT17076-CREDIT CARD FEES-S	12/10/2024	160.40	160.40	12122024	12/12/2024
	304304	RT23205-CREDIT CARD FEES-S	12/10/2024	10.09	10.09	12122024	12/12/2024
	304304	RT23205-CREDIT CARD FEES-W	12/10/2024	10.43	10.43	12122024	12/12/2024
	304304	RT23205-CREDIT CARD FEES-E	12/10/2024	13.12	13.12	12122024	12/12/2024
Total PAYMENT SERVICE NETWORK:				977.14	977.14		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
PIGGLY WIGGLY							
41200	S00238-7718	COOKIE PARTY SUPPLIES	12/10/2024	13.93	13.93	50383	12/12/2024
	S00238-7718	COOKIE PARTY SUPPLIES	12/10/2024	11.07	11.07	50383	12/12/2024
	S00238-7718	COOKIE PARTY SUPPLIES	12/10/2024	10.73	10.73	50383	12/12/2024
Total PIGGLY WIGGLY:				35.73	35.73		
PUBLIC SERVICE COMMISSION OF W							
44200	2408-I-06290	CERTIFICATE OF AUTHORITY - UNITED CO-OP	12/20/2024	22.92	22.92	299	12/20/2024
	2411-I-06290	CERTIFICATE OF AUTHORITY - UNITED CO-OP	12/20/2024	37.72	37.72	299	12/20/2024
Total PUBLIC SERVICE COMMISSION OF W:				60.64	60.64		
RUEKERT-MIELKE							
49300	154474	SEWER SCADA SERVICE WORK	12/10/2024	214.00	214.00	274	12/12/2024
Total RUEKERT-MIELKE:				214.00	214.00		
SEERA							
51535	WAUPU/NOV 2024	"WAUPUN" FOCUS PROGRAM FEE	12/10/2024	2,757.10	2,757.10	275	12/12/2024
Total SEERA:				2,757.10	2,757.10		
STERICYCLE INC							
51860	8008776481	DOCUMENT SHREDDING-E	12/20/2024	29.98	29.98	50398	12/20/2024
	8008776481	DOCUMENT SHREDDING-W	12/20/2024	23.83	23.83	50398	12/20/2024
	8008776481	DOCUMENT SHREDDING-S	12/20/2024	23.08	23.08	50398	12/20/2024
Total STERICYCLE INC:				76.89	76.89		
CHARTER COMMUNICATIONS							
52500	171156801120724	INTERNET SERVICES-E	12/20/2024	103.63	103.63	283	12/20/2024
	171156801120724	INTERNET SERVICES-W	12/20/2024	82.37	82.37	283	12/20/2024
	171156801120724	INTERNET SERVICES-S	12/20/2024	79.72	79.72	283	12/20/2024
	171156801120724	MONTHLY SERVICE EXP 1ST & 2ND-E	12/20/2024	108.03	108.03	283	12/20/2024
	171156801120724	MONTHLY SERVICE EXP 1ST & 2ND-W	12/20/2024	85.87	85.87	283	12/20/2024
	171156801120724	MONTHLY SERVICE EXP 1ST & 2ND-S	12/20/2024	83.11	83.11	283	12/20/2024
	171156801120724	WATER PLANT VOICE SERV	12/20/2024	79.98	79.98	283	12/20/2024
	171156801120724	WASTEWATER VOICE SERV	12/20/2024	79.98	79.98	283	12/20/2024
Total CHARTER COMMUNICATIONS:				702.69	702.69		
SPEE-DEE							
52600	1143413	SERVICE CHRG FOR WATER SAMPLES	12/10/2024	51.38	51.38	50385	12/12/2024
	1154951	SERVICE CHRG FOR WATER SAMPLES	12/20/2024	65.33	65.33	50397	12/20/2024
Total SPEE-DEE:				116.71	116.71		
THURMER, MIKE							
56900	4TH QRT 2024	QTRLY COMMISSION SALARY-E	12/10/2024	38.00	38.00	50386	12/12/2024
	4TH QRT 2024	QTRLY COMMISSION SALARY-W	12/10/2024	31.00	31.00	50386	12/12/2024
	4TH QRT 2024	QTRLY COMMISSION SALARY-S	12/10/2024	31.00	31.00	50386	12/12/2024
Total THURMER, MIKE:				100.00	100.00		
TRUCLEANERS LLC							
58700	WU120124	MONTHLY CLEANING SERVICE - E	12/10/2024	390.00	390.00	276	12/12/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	WU120124	MONTHLY CLEANING SERVICE - W	12/10/2024	310.00	310.00	276	12/12/2024
	WU120124	MONTHLY CLEANING SERVICE - S	12/10/2024	300.00	300.00	276	12/12/2024
Total TRUCLEANERS LLC:				1,000.00	1,000.00		
VAN BUREN, JEROME and/or SANDRA							
60800	NOV SOLAR CRDT	SOLAR CREDIT	12/10/2024	128.69	128.69	50387	12/12/2024
Total VAN BUREN, JEROME and/or SANDRA:				128.69	128.69		
WAUPUN, CITY OF							
74400	1477	EMPLOYEE CLINIC-E	12/10/2024	702.66	702.66	50389	12/12/2024
	1477	EMPLOYEE CLINIC-W	12/10/2024	462.27	462.27	50389	12/12/2024
	1477	EMPLOYEE CLINIC-S	12/10/2024	684.18	684.18	50389	12/12/2024
	AMERICAN TOWE	WPN14599SE27000 AMERICAN TOWER PROPERTY TAX	12/20/2024	396.75	396.75	50407	12/20/2024
	PILOT DEC 2024	PILOT-WATER	12/10/2024	5,332.00	5,332.00	50389	12/12/2024
	STORMWATER NO	STORMWATER RECEIPTS	12/10/2024	50,495.89	50,495.89	50389	12/12/2024
	TRASH NOV 2024	TRASH/RECYCLING COLLECTION	12/10/2024	48,515.12	48,515.12	50389	12/12/2024
Total WAUPUN, CITY OF:				106,588.87	106,588.87		
WAUPUN EQUIPMENT INC							
74800	41502W	UNIT 27 FILTERS	12/10/2024	98.70	98.70	50388	12/12/2024
Total WAUPUN EQUIPMENT INC:				98.70	98.70		
WEX BANK							
79930	101228822	FUEL VEHICLE EXPENSE - E	12/10/2024	1,024.12	1,024.12	12122024	12/12/2024
	101228822	FUEL VEHICLE EXPENSE - W	12/10/2024	404.63	404.63	12122024	12/12/2024
	101228822	FUEL VEHICLE EXPENSE - S	12/10/2024	746.28	746.28	12122024	12/12/2024
Total WEX BANK:				2,175.03	2,175.03		
WISCONSIN STATE LAB OF HYGIENE							
88300	794093	FLUORIDE TESTS	12/10/2024	29.00	29.00	50390	12/12/2024
Total WISCONSIN STATE LAB OF HYGIENE:				29.00	29.00		
WPPI ENERGY							
89600	27-112024	METER DATA COLLECTION-E	12/20/2024	858.16	858.16	12202024	12/20/2024
	27-112024	METER DATA COLLECTION-W	12/20/2024	682.13	682.13	12202024	12/20/2024
	27-112024	METER DATA COLLECTION-S	12/20/2024	660.12	660.12	12202024	12/20/2024
	27-112024	HOSTED BILLING CIS-E	12/20/2024	738.20	738.20	12202024	12/20/2024
	27-112024	HOSTED BILLING CIS-W	12/20/2024	586.77	586.77	12202024	12/20/2024
	27-112024	HOSTED BILLING CIS-S	12/20/2024	567.85	567.85	12202024	12/20/2024
	27-112024	GIS SUPPORT -E	12/20/2024	541.32	541.32	12202024	12/20/2024
	27-112024	GIS SUPPORT -W	12/20/2024	430.28	430.28	12202024	12/20/2024
	27-112024	GIS SUPPORT -S	12/20/2024	416.40	416.40	12202024	12/20/2024
	27-112024	SHARED METER TECH SERVICE-E	12/20/2024	136.25	136.25	12202024	12/20/2024
	27-112024	SHARED METER TECH SERVICE-W	12/20/2024	136.25	136.25	12202024	12/20/2024
	27-112024	CYBER SECURITY-E	12/20/2024	217.82	217.82	12202024	12/20/2024
	27-112024	CYBER SECURITY-W	12/20/2024	178.22	178.22	12202024	12/20/2024
	27-112024	CYBER SECURITY-S	12/20/2024	264.02	264.02	12202024	12/20/2024
	27-112024	MEMEBER NETWORK ASSESMT & MONITOR-E	12/20/2024	40.63	40.63	12202024	12/20/2024
	27-112024	MEMEBER NETWORK ASSESMT & MONITOR-W	12/20/2024	32.29	32.29	12202024	12/20/2024
	27-112024	MEMEBER NETWORK ASSESMT & MONITOR-S	12/20/2024	31.25	31.25	12202024	12/20/2024
	27-112024	IT TICKETS -E	12/20/2024	43.00	43.00	12202024	12/20/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	27-112024	IT TICKETS -W	12/20/2024	34.18	34.18	12202024	12/20/2024
	27-112024	IT TICKETS -S	12/20/2024	33.07	33.07	12202024	12/20/2024
	27-112024	WPPI WAN-E	12/20/2024	64.35	64.35	12202024	12/20/2024
	27-112024	WPPI WAN-W	12/20/2024	51.15	51.15	12202024	12/20/2024
	27-112024	WPPI WAN-S	12/20/2024	49.50	49.50	12202024	12/20/2024
	27-112024	VERIZON WIRELESS CHRGS-E	12/20/2024	5.00	5.00	12202024	12/20/2024
	27-112024	VERIZON WIRELESS CHRGS-W	12/20/2024	5.00	5.00	12202024	12/20/2024
	27-112024	WHOLE SALE POWER BILL	12/20/2024	613,655.71	613,655.71	12202024	12/20/2024
Total WPPI ENERGY:				620,458.92	620,458.92		
WAUPUN UTILITIES (Refund Acct)							
100000	14024100.20	REF OVERPAYMT FRM: 514 COCHRANE ST	12/20/2024	149.21	149.21	50403	12/20/2024
	14025740.26	REF OVERPAYMT FRM: 146 E LINCOLN ST	12/20/2024	.60	.60	50405	12/20/2024
	14026400.21	REF OVERPAYMT FRM: 318 S MADISON ST	01/31/2024	146.67	146.67	Multiple	Multiple
	14026400.21	REF OVERPAYMT FRM: 318 S MADISON ST	01/31/2024	124.60	124.60	Multiple	Multiple
	14026400.21	REF OVERPAYMT FRM: 318 S MADISON ST	01/31/2024	70.72	70.72	Multiple	Multiple
	14026400.21	REF OVERPAYMT FRM: 318 S MADISON ST	01/31/2024	2.97-	2.97-	Multiple	Multiple
	15013103.35	REF OVERPAYMT FRM: 1104 ROCK AVE APT 111	12/20/2024	63.02	63.02	50399	12/20/2024
	17057994.28	REF OVERPAYMT FRM: 100 S HARRIS AVE APT 111	12/20/2024	268.98	268.98	50400	12/20/2024
	18063540.23	REF OVERPAYMT FRM: 428 E MAIN ST	12/20/2024	335.74	335.74	50406	12/20/2024
	18063540.23	REF OVERPAYMT FRM: 428 E MAIN ST	12/20/2024	43.41	43.41	50406	12/20/2024
	18063540.23	REF OVERPAYMT FRM: 428 E MAIN ST	12/20/2024	25.68	25.68	50406	12/20/2024
	18063540.23	REF OVERPAYMT FRM: 428 E MAIN ST	12/20/2024	4.90	4.90	50406	12/20/2024
	19073640.22	REF OVERPAYMT FRM: 16 CHAPMAN PL	06/28/2024	1.64	1.64	Multiple	Multiple
	20085200.59	REF OVERPAYMT FRM: 627 1/2 E MAIN ST	12/20/2024	1.35	1.35	50404	12/20/2024
Total WAUPUN UTILITIES (Refund Acct):				1,233.55	1,233.55		
Grand Totals:				909,214.13	909,214.13		

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD)						
1						
12/10/2024	1	Record ACH Credit Card Paymt	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRI	2,823.62	
		Record ACH Credit Card Paymt	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	447.80	
		Record ACH Credit Card Paymt	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWA	591.96	
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH	.00	3,863.38-
Total 1:					<u>3,863.38</u>	<u>3,863.38-</u>
CASH DISBURSEMENTS (CD)						
2						
12/06/2024	2	Record Nov Sales & Use Tax	1-2241-2416-00	TAX COLL PAY - SALES TAX	9,905.94	
		Record Nov Sales & Use Tax	9-1131-0000-00	COMBINED CASH	.00	9,905.94-
Total 2:					<u>9,905.94</u>	<u>9,905.94-</u>
CASH DISBURSEMENTS (CD)						
3						
12/26/2024	3	Unum Adjustment	1-2241-2425-00	TAX COLL PAY-SHORT TERM DIS	.01	
		Unum Adjustment	9-1131-0000-00	COMBINED CASH	.00	.01-
Total 3:					<u>.01</u>	<u>.01-</u>
CASH DISBURSEMENTS (CD)						
4						
12/26/2024	4	Delta Adjustment	1-2241-2414-00	TAX COLL PAY-DELTA DENTAL/V	256.34	
		Delta Adjustment	9-1131-0000-00	COMBINED CASH	.00	256.34-
Total 4:					<u>256.34</u>	<u>256.34-</u>
Total CASH DISBURSEMENTS (CD):					<u>14,025.67</u>	<u>14,025.67-</u>
References: 4 Transactions: 10						
Grand Totals:					<u>14,025.67</u>	<u>14,025.67-</u>



TO: Waupun Utilities Commissioners
FROM: Jeff Stanek, CPA, Finance Director
DATE: December 9, 2024
SUBJECT: October 2024 Financial Report

CONSTRUCTION AND PLANT ADDITIONS

The electric utility construction activity consisted of continued work associated with overhead rebuilds along Johnson & Elm streets in addition to customer primary extension upgrades. There were no plant additions for the month.

MONTHLY OPERATING RESULTS – October 2024 Monthly and Year-To-Date (YTD)

Sales

Electric

- Monthly kWh sales were **3.6% above** budget & **1.1% higher** than October 2023 on increased sales to Large & Industrial Power customers.
- YTD kWh sales were **1.4% above** budget & **1.4% higher** than October 2023 YTD actual sales.

Water

- Monthly sales units of 100 cubic feet were **7.4% above** budget & **2.2% higher** than October 2023 sales on higher sales to Multifamily & Commercial customers.
- YTD water sales were **4.8% above** budget & **1.6% higher** than October 2023 YTD actual sales.

Sewer

- Monthly sales units of 100 cubic feet were **2.5% above** budget & **4.4% lower** than October 2023 from lower volumes to Public Authority customers.
- YTD sewer sales were **4.0% above** budget & **1.4% higher** than October 2023 YTD actual sales.

Income Statement

Electric

- Operating revenues and purchased power expense were **below** budget \$607,600 and \$776,300, respectively, due to overall lower purchased power costs from low market energy prices associated with natural gas commodities.
- Gross margin was \$168,700 **above** budget as a result of lower market energy prices.
- Operating expenses were \$10,500 **below** budget primarily due to lower administrative & general expenses than budgeted.
- Operating income was \$438,400 or \$261,500 **above** budget, largely due to the lower market energy prices.
- Net income was \$948,700 or \$841,700 **above** budget primarily from lower than budgeted purchased power expenses and \$359,900 in non-operating capital contributions received.
- The rolling 12-month Rate of Return was 7.6%.

Water

- Operating revenues were \$44,600 *above* budget due to overall higher consumption for Industrial customers.
- Operating expenses were \$186,700 *above* budget due to the replacement of RO membranes for tranes #1 & #2 at the water treatment facility in September and October for a total of \$195,100. These costs were originally budgeted as capital costs vs maintenance cashflows.
- Operating income was \$447,100 or \$106,900 *below* budget due to the replacement RO membranes in September and October.
- Net income was \$517,600 or \$66,200 *above* budget.
- The rolling 12-month Rate of Return was 4.5%.

Sewer

- Operating revenues were \$438,500 *below* budget as forecasted biomass revenues have not commenced as budgeted.
- Operating expenses were \$379,600 *below* budget due to lower than anticipated “start-up” costs associated with the ABNR process.
- Operating income was \$284,100 or \$88,300 *below* budget due to the lack of biomass revenues.
- Net income was \$780,900 or \$1,058,100 *below* budget largely due to the lack of biomass revenues and the timing and dollar value of grant contributions compared to budget. Without the grant contributions net income was \$171,900 or \$39,400 *below* budget.
- The rolling 12-month Rate of Return was 3.9%.

Balance Sheets

Electric

- Balance sheet *decreased* \$213,900 from September 2024 due to a decrease in receivables from the prior month which is typical this time of year as power usage decreases after the summer months.
- Unrestricted cash *decreased* \$7,000 as a result of decreased margins between operating revenues and power purchases.
- Net position *increased* by \$52,200.

Water

- Balance sheet *increased* \$69,300 from September 2024 as a result of routine operating margins during the month.
- Unrestricted cash *increased* \$95,300 from slightly higher revenues and decreased operating costs during the month.
- Net position *increased* by \$64,200.

Sewer

- Balance sheet *increased* \$14,100 from September 2024 from routine operations.
- Unrestricted cash *decreased* \$3,200.
- Net position *decreased* \$14,100 from routine operating activity.

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* \$219,400 or (1.8%) from September 2024 primarily from routine operating activity.
- Received interest and distributions of \$7,100 and recorded unrealized market adjustments of (\$17,900) along with (\$600) in management fees, resulting in a net portfolio *loss* of \$11,400 for the month.
- Total interest and investment income earned (excluding market value adjustments) on all accounts for the month was \$33,500 and \$372,600 year-to-date.

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 4/14/2023):</i>	\$ 37,508,000
Total Project Costs to Date <i>(Thru 12/3/2024):</i>	\$ 35,759,109
Loan Draws – Project to Date <i>(Thru 12/3/2024):</i>	\$ 27,807,000
Grants Provided <i>(Thru 12/3/2024):</i>	\$ 7,816,610
Disburse Request #36 Requested <i>(10/28/24):</i>	\$ 206,096
Disburse Request #35 – Paid <i>11/14/24):</i>	\$ 206,096

Test Year 2025 Sewer Rate Study

A preliminary draft of the Test Year 2025 sewer rate study has been completed and is currently being discussed with third-party consultants. A full presentation of the study results will be presented at the January 13, 2025 Commission meeting.

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

Waupun Utilities

Construction and Plant Additions Summary

October 2024

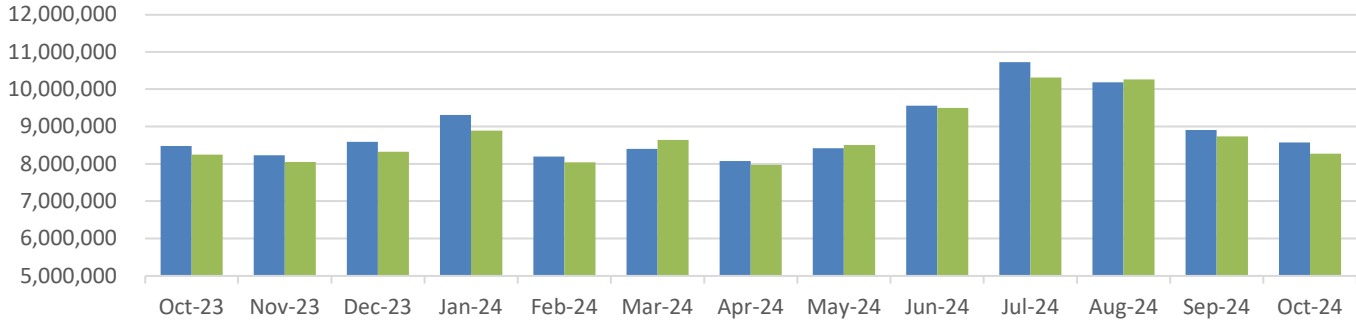
CONSTRUCTION:											
Description	Electric			Sewer			Water			Total	
	Month	Project To Date	Budget	Month	Project To Date	Budget	Month	Project To Date	Budget	Project To Date	Budget
Projects:											
Substation upgrades	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Transformers	-	270,823	50,000	-	-	-	-	-	-	270,823	50,000
Overhead and Underground Services	844	3,948	10,000	-	-	-	-	-	-	3,948	10,000
LED street lighting	408	7,544	10,000	-	-	-	-	-	-	7,544	10,000
Rebuild overhead and underground line	3,666	198,306	167,200	-	-	-	-	-	-	198,306	167,200
Service extensions / upgrades	35,779	89,098	-	-	-	-	-	-	-	89,098	-
Work Invoiced to Customer / Others - CIAC	8,337	14,557	-	-	-	-	-	5,544	-	20,101	-
Meters & Modules	579	4,149	12,000	-	-	-	1,090	30,430	8,000	34,579	20,000
Storm Events	-	31,103	-	-	15,082	-	-	-	-	46,185	-
Sewer CIPP & manhole lining	-	-	-	-	-	86,000	-	-	-	-	86,000
Miscellaneous Work Orders	48	389	-	-	-	-	-	5,840	-	6,229	-
TOTAL CONSTRUCTION	\$ 49,660	\$ 619,917	\$ 309,200	\$ -	\$ 15,082	\$ 86,000	\$ 1,090	\$ 41,815	\$ 8,000	\$ 676,814	\$ 403,200
CARRYOVER PROJECTS:											
United Co-op primary extention	\$ 392	\$ 516,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 516,247	\$ -
Wilson / Shaler / Bayberry Extension & Street Lights	-	161,709	-	-	-	-	-	-	-	161,709	-
Senior Center primary extention	-	34,705	-	-	-	-	-	-	-	34,705	-
Wilson Street Substation	4,683	30,711	-	-	-	-	-	-	-	30,711	-
Carryover Customer Projects	-	18,741	-	-	-	-	-	-	-	18,741	-
WWTF Phosphorus Upgrade Engineering	-	-	-	-	3,826,179	3,804,000	-	-	-	3,826,179	3,804,000
WWTF Construction Upgrade - ABNR	-	-	-	-	31,932,930	33,704,000	-	-	-	31,932,930	33,704,000
TOTAL CARRYOVER CONSTRUCTION	\$ 5,074	\$ 762,113	\$ -	\$ -	\$ 35,759,109	\$ 37,508,000	\$ -	\$ -	\$ -	\$ 36,521,221	\$ 37,508,000
PLANT ADDITIONS:											
Description	Electric			Sewer			Water			Total	
	Current Month	YTD	Budget	Current Month	YTD	Budget	Current Month	YTD	Budget	YTD	Budget
Large Bucket Truck - 60 foot	\$ -	\$ -	\$ 320,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,000
Admin Building Structures & Equipment	-	22,203	32,600	-	16,690	24,450	-	16,741	24,450	55,635	81,500
Cat Tractor Backhoe Replacement	-	-	-	-	88,000	87,500	-	88,000	87,500	176,000	175,000
Membrane Replacement - RO1	-	-	-	-	-	-	-	-	101,000	-	101,000
Chemical Feed Systems Equipment	-	-	-	-	-	-	-	54,950	56,000	54,950	56,000
WWTF Equipment Replacements	-	-	-	-	60,269	88,000	-	-	-	60,269	88,000
Primary Clarifiers Euro Drives	-	-	-	-	45,128	50,000	-	-	-	45,128	50,000
Fork & Scissor Lifts (ABNR)	-	-	-	-	-	85,000	-	-	-	-	85,000
Other equipment replacement	-	4,030	10,000	-	6,541	-	-	2,580	-	13,151	10,000
TOTAL PLANT ADDITIONS	\$ -	\$ 26,233	\$ 362,600	\$ -	\$ 216,629	\$ 334,950	\$ -	\$ 162,271	\$ 268,950	\$ 405,133	\$ 966,500

Sales and Revenues Dashboard - Oct 2024

	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
KWh	8,574,944	↑ 3.6%	↑ 1.3%	Power Costs	\$ 597,811	↓ -13.2%	↓ -10.0%
Revenues	\$ 799,700	↓ -7.1%	↓ -6.3%	Gross Margin	\$ 201,889	↑ 17.4%	↑ 9.3%

kWhs Sold

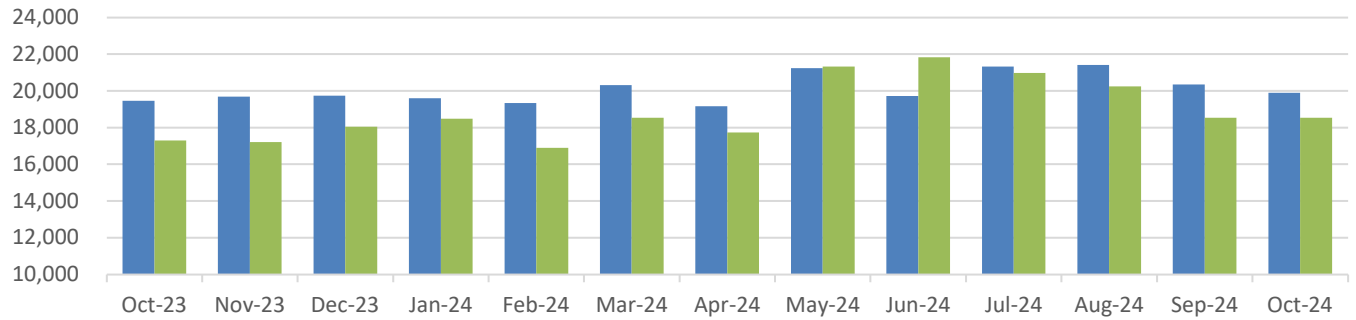
■ Actual ■ Budgeted



	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	19,892	↑ 7.3%	↑ 4.8%	Revenues	\$ 152,081	↑ 4.2%	↑ 2.5%

Water Cubic Feet (100's) Sold

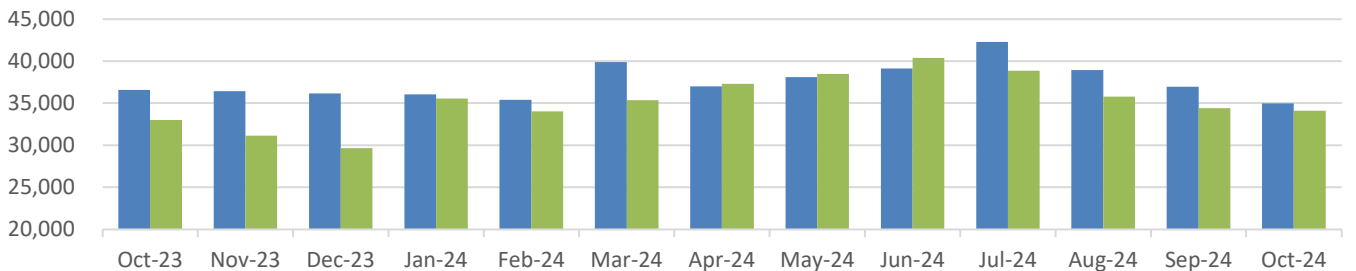
■ Actual ■ Budgeted



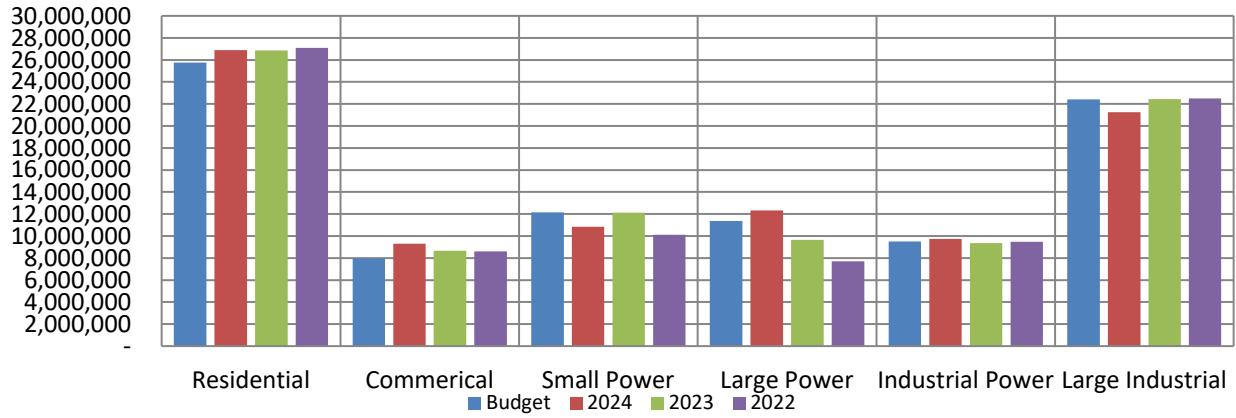
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	34,972	↑ 2.5%	↑ 4.0%	Revenues	\$ 236,322	↑ 1.4%	↑ 1.7%

Sewer Cubic Feet (100's) Treated

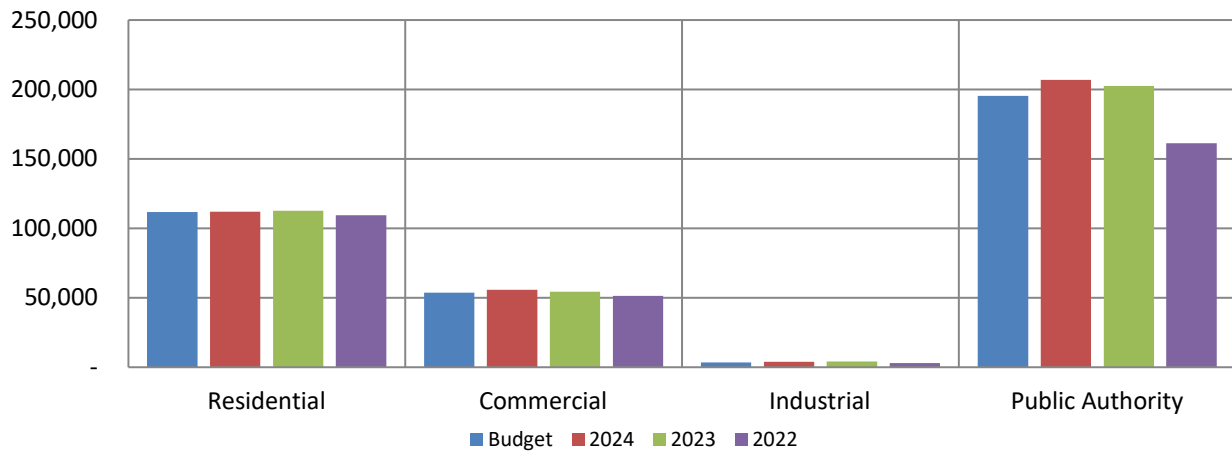
■ Actual ■ Budgeted



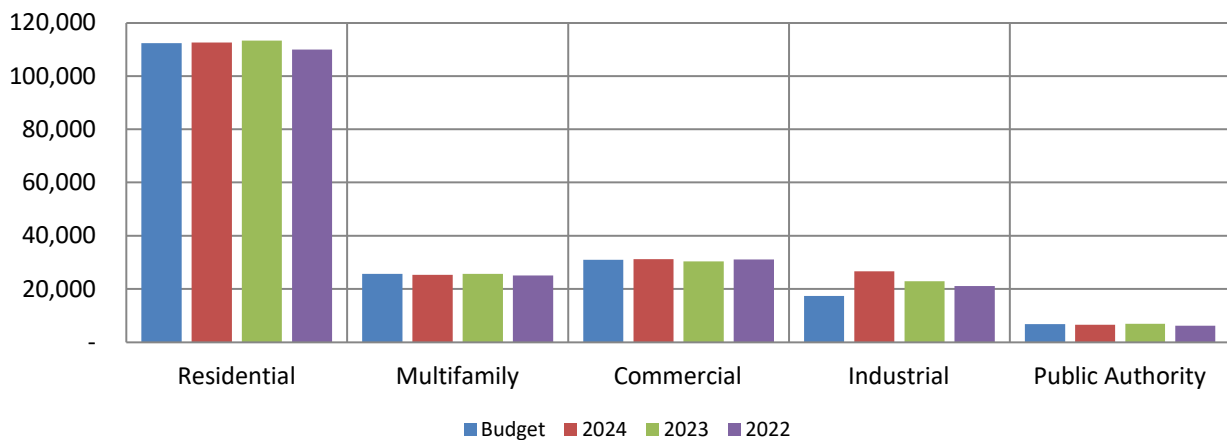
YTD Electric Sales (kWh)



YTD Sewer Sales (Ccf)



YTD Water Sales (Ccf)



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

ELECTRIC	Oct 2022	Oct 2023	Oct 2024
Sales of Electricity	\$ 11,071,452	\$ 10,731,445	\$ 10,523,301
Purchased Power	8,975,892	8,620,959	8,193,353
Gross Margin	2,095,560	2,110,486	2,329,947
	18.9%	19.7%	22.1%
Other Operating Revenues	110,468	129,209	139,566
Operating Expenses			
Distribution expense	297,725	314,794	338,164
Customer accounts expense	115,858	120,285	135,544
Advertising expense	168	3,388	(499)
Administrative & general expense	377,891	406,163	460,906
Total operating expenses	791,642	844,630	934,115
Other Operating Expenses			
Depreciation expense	585,954	636,478	676,974
Taxes	314,209	272,434	329,966
Total other operating expenses	900,163	908,912	1,006,940
Operating Income	514,224	486,153	528,459
Other Income (Expense)			
Capital contributions	244,663	29,979	874,982
Interest expense	(23,766)	(19,297)	(13,688)
Amortization of debt-related costs	(6,616)	(6,425)	(6,224)
Other	(1,802)	102,895	198,178
Total other income (expense)	212,479	107,152	1,053,247
Net Income	\$ 726,703	\$ 593,305	\$ 1,581,706

Regulatory Operating Income	538,488	499,138	619,768
Rate of Return	6.58	6.14	7.64
Authorized Rate of Return	5.00	5.00	6.30
Current Ratio	5.7	6.9	8.7
Months of Unrestricted Cash on Hand	3.8	4.8	5.7
Equity vs Debt	0.93	0.95	0.97
Asset Utilization	0.56	0.58	0.59
Combined E&W Debt Coverage	4.18	4.33	4.37
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 Oct, 31 2024

	Last 12 Months	YTD 2024	YTD Budget	Difference
ELECTRIC				
Operating Revenues	\$ 10,523,301	\$ 8,962,590	\$ 9,570,164	\$ (607,574)
Purchased Power	8,193,353	6,974,099	7,750,387	(776,288)
Gross Margin	2,329,947	1,988,491	1,819,777	168,714
	22.1%	22.2%	19.0%	
Other Operating Revenues	139,566	174,631	87,000	87,631
Operating Expenses				
Distribution expense	338,164	393,633	341,327	52,306
Customer accounts expense	135,544	117,018	103,660	13,358
Advertising expense	(499)	4,738	960	3,778
Administrative & general expense	460,906	366,928	446,843	(79,915)
Total operating expenses	934,115	882,317	892,790	(10,473)
Other Operating Expenses				
Depreciation expense	676,974	548,808	548,810	(3)
Taxes	329,966	293,559	288,270	5,289
Total other operating expenses	1,006,940	842,366	837,080	5,286
Operating Income	528,459	438,440	176,907	261,533
Other Income (Expense)				
Capital contributions	874,982	359,881	-	359,881
Interest expense	(13,688)	(12,200)	(11,750)	(450)
Amortization of debt-related costs	(6,224)	(5,159)	(12,400)	7,241
Other	198,178	167,702	(45,830)	213,532
Total other income (expense)	1,053,247	510,224	(69,980)	580,204
Net Income	\$ 1,581,706	\$ 948,663	\$ 106,927	\$ 841,736

	Oct 2024	Sept 2024	Aug 2024	July 2024	June 2024	May 2024	April 2024	March 2024	Feb 2024	Jan 2024	Dec 2023	Nov 2023	Oct 2023
Operating Revenues	\$ 799,700	\$ 983,725	\$ 1,188,929	\$ 1,137,636	\$ 1,001,488	\$ 809,534	\$ 736,959	\$ 753,292	\$ 781,166	\$ 770,161	\$ 792,651	\$ 768,059	\$ 800,149
Purchased Power	597,811	776,558	963,018	909,989	788,592	619,253	543,195	565,731	612,679	597,272	622,580	596,675	622,689
Gross Margin	201,889	207,166	225,912	227,647	212,896	190,281	193,763	187,561	168,487	172,890	170,072	171,385	177,459
	25.2%	21.1%	19.0%	20.0%	21.3%	23.5%	26.3%	24.9%	21.6%	22.4%	21.5%	22.3%	22.2%
Other Operating Revenues	10,631	10,386	12,366	10,238	9,909	9,301	10,924	8,697	10,007	82,173	(45,000)	9,935	11,535
Operating Expenses													
Distribution expense	27,995	23,769	43,106	34,152	30,580	33,019	46,747	70,854	54,480	28,931	(77,702)	22,232	24,364
Customer accounts expense	12,000	11,328	12,984	11,116	11,140	14,600	10,640	13,911	10,924	8,375	8,539	9,988	10,683
Advertising expense	2,763	1,936	(1,471)	48	250	39	-	23	400	750	(6,624)	1,387	1,207
Administrative & general expense	24,550	25,160	33,433	42,683	28,323	24,543	33,773	59,116	43,689	51,658	65,120	28,857	38,496
Total operating expenses	67,308	62,193	88,052	87,999	70,293	72,200	91,160	143,904	109,493	89,714	(10,666)	62,465	74,751
Other Operating Expenses													
Depreciation expense	54,881	54,881	54,881	54,881	54,881	54,881	54,881	54,881	54,881	54,881	75,226	52,940	52,940
Taxes	47,132	25,925	27,810	26,376	26,124	26,000	30,572	74,688	4,344	4,589	12,154	24,253	39,618
Total other operating expenses	102,013	80,806	82,691	81,256	81,004	80,881	85,452	129,568	59,224	59,469	87,381	77,193	92,559
Operating Income	43,199	74,554	67,535	68,629	71,507	46,501	28,075	(77,214)	9,776	105,879	48,357	41,662	21,685
Other Income (Expense)													
Capital contributions	-	-	-	195,793	11,379	-	-	150,398	-	2,311	515,101	-	5,727
Interest expense	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,625)	(1,175)	131	(1,619)	(1,619)
Amortization of debt-related costs	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(533)	(533)	(533)
Other	10,709	16,846	32,207	21,044	15,516	15,743	16,244	13,871	11,395	14,126	14,594	15,881	15,575
Total other income (expense)	9,018	15,155	30,517	215,146	25,204	14,052	14,553	162,579	9,254	14,746	529,294	13,730	19,150
Net Income	\$ 52,217	\$ 89,708	\$ 98,051	\$ 283,775	\$ 96,711	\$ 60,553	\$ 42,628	\$ 85,364	\$ 19,030	\$ 120,625	\$ 577,651	\$ 55,392	\$ 40,835

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

WATER	Oct 2022	Oct 2023	Oct 2024
Operating Revenues	\$ 2,648,363	\$ 2,696,587	\$ 2,720,517
Operating Expenses			
Source of supply expenses	31,611	2,549	3,630
Pumping expenses	90,541	89,622	89,212
Water treatment expenses	177,077	204,858	426,354
Transmission & distribution expenses	245,364	268,143	222,994
Customer accounts expenses	111,017	108,257	119,689
Administrative & general expense	284,283	332,900	391,740
Total operating expenses	939,892	1,006,328	1,253,619
Other Operating Expenses			
Depreciation expense	558,658	560,772	611,799
Taxes	366,091	328,043	333,703
Total other operating expenses	924,749	888,815	945,502
Operating Income	783,722	801,444	521,396
Other Income (Expense)			
Capital contributions from customers and municipal	80,000	-	1,189,564
Interest expense	(105,299)	(94,321)	(75,212)
Amortization of debt-related costs	(16,530)	(15,458)	(14,314)
Other	(7,540)	83,335	174,664
Total other income (expense)	(49,369)	(26,444)	1,274,702
Net Income	\$ 734,353	\$ 775,000	\$ 1,796,098

Regulatory Operating Income	786,022	842,073	609,999
Rate of Return	5.67	6.19	4.50
Authorized Rate of Return	6.50	6.50	6.50
Current Ratio	71.21	91.89	46.41
Months of Unrestricted Cash on Hand	18.38	23.56	24.50
Equity vs Debt	0.78	0.80	0.84
Asset Utilization	0.39	0.41	0.42

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 Oct 31, 2024

	Last 12 Months	YTD 2024	YTD Budget	Difference
WATER				
Operating Revenues	\$ 2,720,517	\$ 2,273,262	\$ 2,228,651	\$ 44,611
Operating Expenses				
Source of supply expenses	3,630	3,630	4,590	(960)
Pumping expenses	89,212	76,555	75,480	1,075
Water treatment expenses	426,354	395,279	175,960	219,319
Transmission & distribution expenses	222,994	185,808	223,763	(37,955)
Customer accounts expenses	119,689	104,782	92,910	11,872
Administrative & general expense	391,740	305,501	312,151	(6,650)
Total operating expenses	1,253,619	1,071,554	884,854	186,700
Other Operating Expenses				
Depreciation expense	611,799	458,328	487,700	(29,372)
Taxes	333,703	296,266	302,100	(5,834)
Total other operating expenses	945,502	754,594	789,800	(35,206)
Operating Income	521,396	447,114	553,997	(106,883)
Other Income (Expense)				
Capital contributions	1,189,564	-	-	-
Interest expense	(75,212)	(63,775)	(67,660)	3,885
Amortization of debt-related costs	(14,314)	(11,770)	(39,130)	27,360
Other	174,664	146,024	4,170	141,854
Total other income (expense)	1,274,702	70,479	(102,620)	173,099
Net Income	\$ 1,796,098	\$ 517,594	\$ 451,377	\$ 66,217

	Oct 2024	Sept 2024	Aug 2024	July 2024	June 2024	May 2024	April 2024	March 2024	Feb 2024	Jan 2024	Dec 2023	Nov 2023	Oct 2023
WATER													
Operating Revenues	\$ 226,201	\$ 228,451	\$ 232,863	\$ 233,869	\$ 225,576	\$ 231,943	\$ 222,563	\$ 226,517	\$ 221,141	\$ 224,138	\$ 223,770	\$ 223,484	\$ 225,196
Operating Expenses													
Source of supply expenses	-	77	-	381	2,735	-	351	86	-	-	-	-	520
Pumping expenses	6,622	8,350	12,139	8,389	7,042	6,419	6,625	8,411	7,092	5,466	7,244	5,413	5,287
Water treatment expenses	19,191	46,506	112,077	14,661	20,109	14,939	121,728	20,126	14,245	11,698	19,439	11,636	19,437
Transmission & distribution expenses	23,437	25,634	24,637	17,528	20,348	19,759	13,107	15,852	14,659	10,847	24,858	12,329	16,861
Customer accounts expenses	10,558	10,075	11,910	9,975	9,816	12,519	9,399	12,810	10,210	7,511	5,870	9,036	9,493
Administrative & general expense	26,751	26,167	27,742	41,109	27,745	19,461	22,652	36,980	29,148	47,746	65,577	20,663	23,859
Total operating expenses	86,559	116,810	188,505	92,043	87,794	73,097	173,861	94,264	75,354	83,267	122,988	59,077	75,457
Other Operating Expenses													
Depreciation expense	45,833	45,833	45,833	45,833	45,833	45,833	45,833	45,833	45,833	45,833	107,382	46,089	46,089
Taxes	29,979	29,772	30,969	29,487	29,334	29,304	29,016	85,770	1,356	1,279	8,003	29,434	31,883
Total operating expenses	75,812	75,605	76,802	75,320	75,167	75,136	74,849	131,603	47,188	47,111	115,384	75,524	77,972
Operating Income	63,831	36,037	(32,444)	66,506	62,616	83,709	(26,148)	650	98,599	93,760	(14,602)	88,883	71,767
Other Income (Expense)													
Capital contributions	-	-	-	-	-	-	-	-	-	-	1,189,564	-	-
Interest expense	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(2,878)	(6,766)	(3,551)	(7,885)	(7,885)
Amortization of debt-related costs	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,272)	(1,272)	(1,272)
Other	8,294	13,508	14,835	15,182	32,525	14,519	13,229	11,300	9,617	13,015	13,529	15,111	9,800
Total other income (expense)	351	5,565	6,891	7,239	24,582	6,576	5,286	3,357	5,561	5,072	1,198,269	5,953	643
Net Income	\$ 64,182	\$ 41,602	\$ (25,552)	\$ 73,744	\$ 87,197	\$ 90,285	\$ (20,862)	\$ 4,007	\$ 104,160	\$ 98,831	\$ 1,183,667	\$ 94,837	\$ 72,410

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

SEWER	Oct 2022	Oct 2023	Oct 2024
Operating Revenues	\$ 2,475,079	\$ 3,253,608	\$ 3,388,602
Operating Expenses			
WWTP operation expenses	429,837	602,584	565,613
Laboratory expenses	68,493	91,068	116,801
Maintenance expenses	433,615	516,104	520,322
Customer accounts expenses	147,047	142,343	155,459
Administrative & general expenses	422,212	458,318	571,945
Total operating expenses	1,501,205	1,810,417	1,930,140
Other Operating Expenses			
Depreciation expense	670,381	716,086	961,194
Total other operating expenses	670,381	716,086	961,194
Operating Income	303,493	727,105	497,268
Other Income (Expense)			
Interest expense	(245,344)	(314,921)	(306,309)
Capital contributions	3,213,000	3,364,200	1,598,415
Other	(44,103)	113,892	183,279
Total other income (expense)	2,923,553	3,163,171	1,475,385
Net Income (loss)	\$ 3,227,045	\$ 3,890,275	\$ 1,972,653

Operating Income (excluding GASB 68 & 75)	260,295	695,486	523,201
Rate of Return	1.57	5.11	3.91
Current Ratio	4.65	7.55	8.19
Months of Unrestricted Cash on Hand	5.76	7.25	8.59
Equity vs Debt	0.38	0.44	0.46
Asset Utilization	0.50	0.53	0.54
Debt Coverage	0.74	1.74	1.81
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 Oct 31, 2024

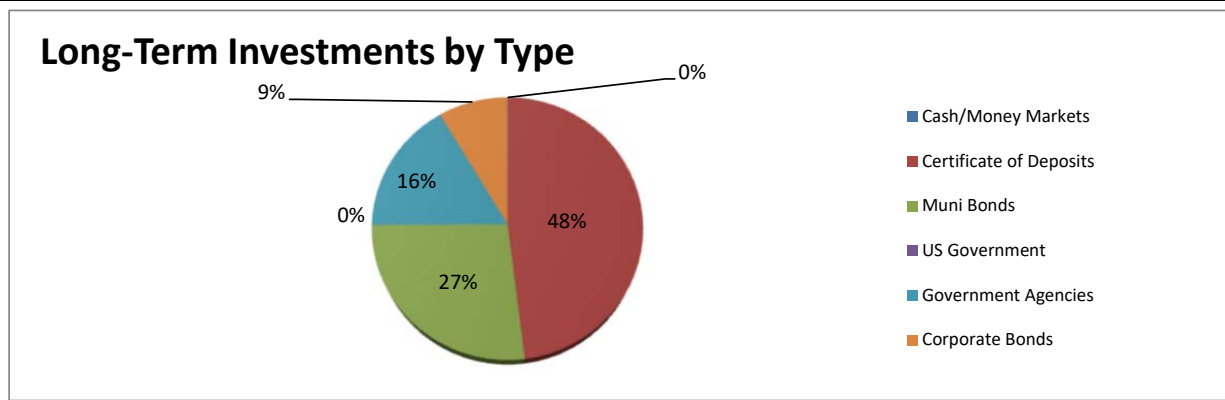
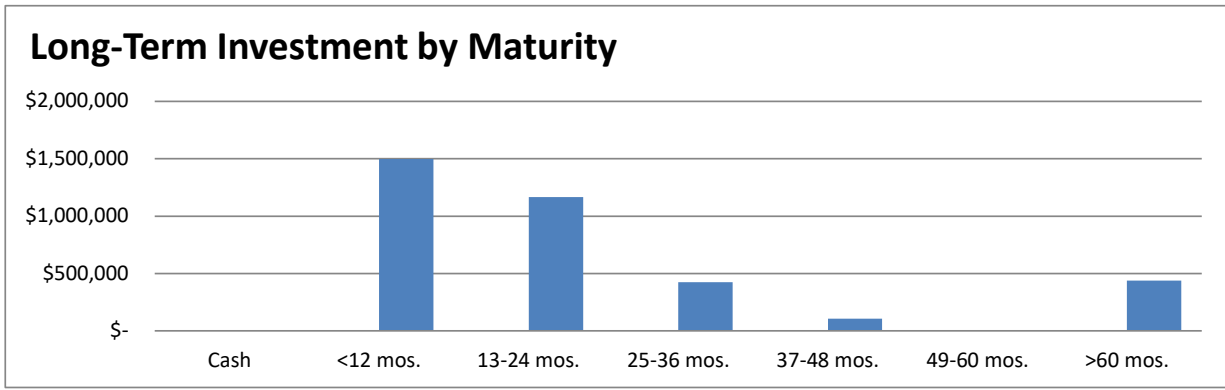
	Last 12 Months	YTD 2024	YTD Budget	Difference
SEWER				
Operating Revenues	\$ 3,388,602	\$ 2,732,438	\$ 3,170,966	\$ (438,528)
Operating Expenses				
WWTP operation expenses	565,613	459,181	803,423	(344,242)
Laboratory expenses	116,801	102,924	78,240	24,684
Maintenance expenses	520,322	426,805	483,910	(57,105)
Customer accounts expenses	155,459	132,228	124,310	7,918
Administrative & general expenses	571,945	479,743	490,620	(10,877)
Total operating expenses	1,930,140	1,600,881	1,980,503	(379,622)
Other Operating Expenses				
Depreciation expense	961,194	847,443	818,070	29,373
Total other operating expenses	961,194	847,443	818,070	29,373
Operating Income (Loss)	497,268	284,113	372,393	(88,280)
Non-operating Income (Expense)				
Interest Expense	(306,309)	(256,563)	(256,560)	(3)
Capital contributions	1,598,415	609,000	1,706,500	(1,097,500)
Other	183,279	144,313	16,670	127,643
Total other income (expense)	1,475,385	496,749	1,466,610	(969,861)
Net Income (Loss)	\$ 1,972,653	\$ 780,862	\$ 1,839,003	\$ (1,058,141)

	Oct 2024	Sept 2024	Aug 2024	July 2024	June 2024	May 2024	April 2024	March 2024	Feb 2024	Jan 2024	Dec 2023	Nov 2023	Oct 2023
SEWER													
Operating Revenues	\$ 253,280	\$ 263,246	\$ 266,905	\$ 287,558	\$ 276,569	\$ 288,315	\$ 268,968	\$ 283,253	\$ 261,981	\$ 282,362	\$ 372,805	\$ 283,359	\$ 265,335
Operating Expenses													
WWTP operation expenses	60,287	(110,285)	54,281	65,550	58,650	54,516	87,661	78,409	70,952	39,161	63,106	43,326	61,017
Laboratory expenses	8,740	10,032	13,324	11,155	9,356	8,780	10,556	12,933	9,724	8,323	5,025	8,852	5,229
Maintenance expenses	34,482	70,399	48,038	37,837	68,178	39,321	33,447	42,613	31,698	20,793	64,656	28,861	57,451
Customer accounts expenses	13,312	12,782	14,762	12,464	12,700	15,327	12,310	15,607	12,632	10,334	11,434	11,796	12,482
Administrative & general expense	36,296	48,489	55,859	52,777	40,111	45,070	42,208	63,418	42,122	53,391	60,545	31,656	35,513
Total operating expenses	153,117	31,417	186,264	179,783	188,994	163,014	186,183	212,979	167,128	132,001	204,766	124,492	171,691
Other Operating Expenses													
Depreciation expense	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	53,545	60,206	60,206
Total other operating expenses	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	53,545	60,206	60,206
Operating Income (Loss)	15,419	147,084	(4,104)	23,031	2,830	40,556	(1,959)	(14,470)	10,109	65,616	114,495	98,661	33,438
Other Income (Expense)													
Interest expense	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(23,037)	(26,709)	(26,709)
Capital contributions	-	209,250	-	77,500	-	-	322,000	-	-	250	989,415	-	-
Other	(1,507)	16,003	18,475	19,467	27,410	17,223	15,597	9,984	6,998	14,661	15,910	23,056	11,317
Total other income (expense)	(27,164)	199,597	(7,182)	71,311	1,754	(8,433)	311,941	(15,673)	(18,658)	(10,745)	982,289	(3,654)	(15,393)
Net Income (Loss)	\$ (11,745)	\$ 346,681	\$ (11,285)	\$ 94,342	\$ 4,584	\$ 32,123	\$ 309,983	\$ (30,143)	\$ (8,549)	\$ 54,871	\$ 1,096,784	\$ 95,007	\$ 18,045

WAUPUN UTILITES
Balance Sheets
Electric, Water, and Sewer

ELECTRIC	Oct 2022	Oct 2023	Oct 2024	Sept 2024	Change
Cash and investments - unrestricted	\$ 3,192,110	\$ 3,908,479	\$ 4,493,809	\$ 4,500,852	\$ (7,043)
Cash and investments - restricted	161,019	165,791	169,994	154,170	15,823
Receivables	1,114,385	1,104,070	952,947	1,163,226	(210,280)
Materials and supplies	265,054	533,441	447,680	448,736	(1,056)
Other assets	37,006	39,806	75,288	81,472	(6,184)
Plant - net of accumulated depreciation	8,951,790	9,262,285	9,692,080	9,697,287	(5,207)
Deferred outflows of resources	694,671	1,004,815	803,475	803,475	-
Total Assets	14,416,034	16,018,688	16,635,273	16,849,219	(213,946)
Accounts payable	750,361	727,538	625,124	890,850	(265,726)
Payable to sewer utility	-	-	-	-	-
Interest accrued	4,241	4,113	3,700	2,525	1,175
Accrued benefits	91,940	82,730	94,942	92,342	2,600
Deferred inflows of resources	1,009,480	2,225,991	1,531,484	1,535,696	(4,212)
Long-term debt	735,000	560,000	380,000	380,000	-
Net Position	11,825,012	12,418,317	14,000,023	13,947,806	52,217
Total Liabilities & Net Position	\$ 14,416,034	\$ 16,018,688	\$ 16,635,273	\$ 16,849,219	\$ (213,946)
WATER	Oct 2022	Oct 2023	Oct 2024	Sept 2024	Change
Cash and investments - unrestricted / designated	\$ 2,000,073	\$ 2,620,051	\$ 3,241,372	\$ 3,146,027	\$ 95,344
Cash and investments - restricted	465,662	484,825	496,574	452,859	43,715
Receivables	247,860	248,823	245,979	256,006	(10,027)
Materials and supplies	74,114	81,598	84,177	85,637	(1,460)
Other assets	118,311	82,039	53,747	64,906	(11,158)
Plant - net of accumulated depreciation	15,834,548	15,555,086	16,349,248	16,396,405	(47,156)
Deferred outflows of resources	383,028	577,351	451,080	451,080	-
Total Assets	19,123,595	19,649,774	20,922,177	20,852,920	69,258
Accounts payable	13,330	13,284	63,195	65,052	(1,857)
Interest accrued	18,239	17,938	11,953	5,187	6,766
Accrued benefits	57,458	65,223	62,508	60,900	1,608
Deferred inflows of resources	562,512	746,273	641,367	642,808	(1,442)
Long-term debt	3,870,000	3,430,000	2,970,000	2,970,000	-
Net Position	14,602,057	15,377,057	17,173,154	17,108,973	64,182
Total Liabilities & Net Position	\$ 19,123,595	\$ 19,649,774	\$ 20,922,177	\$ 20,852,920	\$ 69,258
SEWER	Oct 2022	Oct 2023	Oct 2024	Sept 2024	Change
Cash and investments - unrestricted	\$ 721,192	\$ 1,093,888	\$ 1,382,032	\$ 1,385,239	\$ (3,207)
Cash and investments - restricted	2,503,412	2,491,875	2,692,012	2,617,243	74,769
Receivables	308,666	286,797	310,389	277,697	32,692
Receivable from electric utility	-	-	-	-	-
Materials and supplies	7,442	8,725	8,522	8,529	(6)
Advances to other funds	255,452	0	-	-	-
Other assets	56,556	38,338	48,639	52,692	(4,053)
Plant - net of accumulated depreciation	45,474,819	48,304,527	49,214,460	49,300,603	(86,143)
Deferred outflows of resources	519,315	797,752	729,543	729,543	-
Total Assets	49,846,855	53,021,903	54,385,598	54,371,545	14,053
Accounts payable	58,420	25,039	53,861	56,095	(2,234)
Interest accrued	162,902	157,756	152,812	127,156	25,656
Accrued benefits	84,198	95,121	94,499	92,124	2,375
Deferred inflows of resources	648,648	896,306	853,190	853,190	-
Long-term debt	28,057,782	27,122,500	26,533,400	26,533,400	-
Net Position	20,834,906	24,725,181	26,697,835	26,709,579	(11,745)
Total Liabilities & Net Position	\$ 49,846,855	\$ 53,021,903	\$ 54,385,598	\$ 54,371,545	\$ 14,053

Monthly Dashboard - Cash & Investments						October 2024
Account	Restrictions	Oct 2024	Sept 2024	\$ Inc/(Dec)	% Inc/(Dec)	
Checking - E	Unrestricted	\$ 923,335	\$ 924,935	\$ (1,600)	-0.17%	
Checking - W	Unrestricted	760,529	628,205	132,324	21.06%	
Checking - S	Unrestricted	760,329	687,260	73,070	10.63%	
Reserves - E	Unrestricted	3,570,473	3,575,917	(5,444)	-0.15%	
Reserves - W	Unrestricted	2,022,745	2,061,783	(39,038)	-1.89%	
Reserves - S	Unrestricted	621,703	697,979	(76,276)	-10.93%	
P&I Redemption - E	Restricted	125,727	109,767	15,960	14.54%	
P&I Redemption - W	Restricted	326,992	282,754	44,238	15.65%	
P&I Redemption - S	Restricted	451,947	379,229	72,717	19.18%	
Bond Reserve - S	Restricted	365,949	359,556	6,393	1.78%	
Construction - S	Restricted	39	39	-	0.00%	
Depreciation - E	Restricted	44,267	44,403	(137)	-0.31%	
Depreciation - W	Restricted	169,582	170,106	(524)	-0.31%	
ERF - Water Plant	Designated	458,098	456,039	2,059	0.45%	
ERF - WWTP	Restricted	1,874,077	1,878,419	(4,342)	-0.23%	
		<u>\$ 12,475,792</u>	<u>\$ 12,256,390</u>	<u>\$ 219,402</u>	<u>1.79%</u>	
Unrestricted and Designated		<u>\$ 9,117,213</u>	<u>\$ 9,032,118</u>	<u>\$ 85,095</u>	<u>0.94%</u>	
Restricted		<u>\$ 3,358,580</u>	<u>\$ 3,224,272</u>	<u>\$ 134,307</u>	<u>4.17%</u>	





TO: Waupun Utilities Commissioners
FROM: Jeff Stanek, CPA, Finance Director
DATE: January 13, 2025
SUBJECT: November 2024 Financial Report

CONSTRUCTION AND PLANT ADDITIONS

The electric utility construction activity consisted of continued work associated with overhead rebuilds along Johnson & Elm streets in addition to customer primary extension upgrades. Plant additions consisted of the replacement of a plug valve at the WWTP for the sewer utility for \$12,463.

MONTHLY OPERATING RESULTS – November 2024 Monthly and Year-To-Date (YTD)

Sales

Electric

- Monthly kWh sales were **0.7% below** budget & **0.1% higher** than November 2023 on increased sales to Residential & Industrial Power customers.
- YTD kWh sales were **1.2% above** budget & **1.2% higher** than November 2023 YTD actual sales.

Water

- Monthly sales units of 100 cubic feet were **0.8% below** budget & **8.3% lower** than November 2023 sales on lower sales to Industrial customers.
- YTD water sales were **4.3% above** budget & **0.7% higher** than November 2023 YTD actual sales.

Sewer

- Monthly sales units of 100 cubic feet were **0.4% below** budget & **5.3% lower** than November 2023 from lower volumes to Public Authority customers.
- YTD sewer sales were **3.6% above** budget & **0.8% higher** than November 2023 YTD actual sales.

Income Statement

Electric

- Operating revenues and purchased power expense were **below** budget \$660,100 and \$860,000, respectively, due to overall lower purchased power costs from low market energy prices associated with natural gas commodities.
- Gross margin was \$200,000 **above** budget as a result of lower market energy prices.
- Operating expenses were \$2,800 **above** budget primarily due to higher distribution expenses associated with tree trimming than budgeted.
- Operating income was \$481,300 or \$281,900 **above** budget, largely due to the lower market energy prices.
- Net income was \$1,007,000 or \$879,600 **above** budget primarily from lower than budgeted purchased power expenses and \$360,600 in non-operating capital contributions received.
- The rolling 12-month Rate of Return was 7.8%.

Water

- Operating revenues were \$45,300 *above* budget due to overall higher consumption for Industrial customers.
- Operating expenses were \$193,100 *above* budget due to the replacement of RO membranes for tranes #1 & #2 at the water treatment facility in October and November for a total of \$195,100. These costs were originally budgeted as capital costs vs maintenance cashflows.
- Operating income was \$494,200 or \$109,100 *below* budget due to the replacement RO membranes in October and November.
- Net income was \$570,000 or \$79,600 *above* budget.
- The rolling 12-month Rate of Return was 4.2%.

Sewer

- Operating revenues were \$490,400 *below* budget as forecasted biomass revenues have not commenced as budgeted.
- Operating expenses were \$439,500 *below* budget due to lower than anticipated “start-up” costs associated with the ABNR process.
- Operating income was \$309,200 or \$83,200 *below* budget due to the lack of biomass revenues.
- Net income was \$1,003,300 or \$1,002,400 *below* budget largely due to the lack of biomass revenues and the timing and dollar value of grant contributions compared to budget. Without the grant contributions net income was \$188,200 or \$59,700 *below* budget.
- The rolling 12-month Rate of Return was 3.4%.

Balance Sheets

Electric

- Balance sheet *increased* \$73,100 from October 2024 due to an increase net plant activity specific to construction projects.
- Unrestricted cash *decreased* \$6,500 as a result of changing margins between operating revenues and power purchases.
- Net position *increased* by \$59,600.

Water

- Balance sheet *increased* \$66,300 from October 2024 as a result of routine operating margins during the month.
- Unrestricted cash *increased* \$73,300 from slightly higher revenues and decreased operating costs during the month.
- Net position *increased* by \$52,600.

Sewer

- Balance sheet *increased* \$100,600 from October 2024 from routine operations.
- Unrestricted cash *increased* \$76,800 from lower operating expenses during the month.
- Received grant proceeds for USDA draw #36 totaling \$206,096.
- An interest only debt payment in the amount of \$152,250 was made during the month.
- Net position *increased* \$222,600 largely from the grant distribution from the USDA.

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* \$152,700 or (1.2%) from October 2024 primarily from routine operating activity.
- Received interest and distributions of \$20,200 and recorded unrealized market adjustments of \$1,600 along with (\$600) in management fees, resulting in a net portfolio *loss* of \$11,400 for the month.
- Total interest and investment income earned (excluding market value adjustments) on all accounts for the month was \$44,800 and \$417,400 year-to-date.

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 (As of 4/14/2023):	\$ 37,508,000
Total Project Costs to Date (Thru 12/3/2024):	\$ 35,965,204
Loan Draws – Project to Date (Thru 12/3/2024):	\$ 27,807,000
Grants Provided (Thru 12/3/2024):	\$ 8,022,706
Disburse Request #36 Requested (10/28/24):	\$ 206,096
Disburse Request #36 – Paid (11/14/24):	\$ 206,096

Test Year 2025 Sewer Rate Study

The Test Year 2025 sewer rate study has been completed with the results will be presented and discussed during this meeting.

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

November 2024

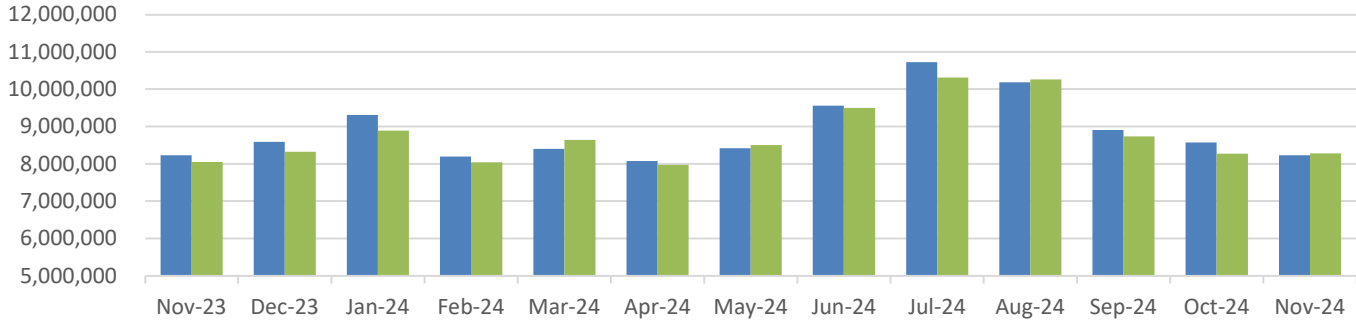
CONSTRUCTION:											
Description	Electric			Sewer			Water			Total	
	Month	Project To Date	Budget	Month	Project To Date	Budget	Month	Project To Date	Budget	Project To Date	Budget
Projects:											
Substation upgrades	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Transformers	-	270,823	50,000	-	-	-	-	-	-	270,823	50,000
Overhead and Underground Services	3,048	6,996	10,000	-	-	-	-	-	-	6,996	10,000
LED street lighting	8,746	16,290	10,000	-	-	-	-	-	-	16,290	10,000
Rebuild overhead and underground line	23,120	221,426	167,200	-	-	-	-	-	-	221,426	167,200
Service extensions / upgrades	59,955	149,053	-	-	-	-	-	-	-	149,053	-
Work Invoiced to Customer / Others - CIAC	316	14,873	-	-	-	-	-	5,544	-	20,417	-
Meters & Modules	3,215	7,364	12,000	-	-	-	363	30,793	8,000	38,157	20,000
Storm Events	-	31,103	-	-	15,082	-	-	-	-	46,185	-
Sewer CIPP & manhole lining	-	-	-	-	-	86,000	-	-	-	-	86,000
Miscellaneous Work Orders	1,198	1,587	-	-	-	-	-	5,840	-	7,427	-
TOTAL CONSTRUCTION	\$ 99,598	\$ 719,515	\$ 309,200	\$ -	\$ 15,082	\$ 86,000	\$ 363	\$ 42,178	\$ 8,000	\$ 776,775	\$ 403,200
CARRYOVER PROJECTS:											
United Co-op primary extention	\$ 3,021	\$ 519,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 519,268	\$ -
Wilson / Shaler / Bayberry Extension & Street Lights	-	161,709	-	-	-	-	-	-	-	161,709	-
Senior Center primary extention	-	34,705	-	-	-	-	-	-	-	34,705	-
Wilson Street Substation	26,851	57,562	-	-	-	-	-	-	-	57,562	-
Carryover Customer Projects	-	18,741	-	-	-	-	-	-	-	18,741	-
WWTF Phosphorus Upgrade Engineering	-	-	-	15,414	3,841,593	3,804,000	-	-	-	3,841,593	3,804,000
WWTF Construction Upgrade - ABNR	-	-	-	190,682	32,123,611	33,704,000	-	-	-	32,123,611	33,704,000
TOTAL CARRYOVER CONSTRUCTION	\$ 29,872	\$ 791,985	\$ -	\$ 206,096	\$ 35,965,204	\$ 37,508,000	\$ -	\$ -	\$ -	\$ 36,757,189	\$ 37,508,000
PLANT ADDITIONS:											
Description	Electric			Sewer			Water			Total	
	Current Month	YTD	Budget	Current Month	YTD	Budget	Current Month	YTD	Budget	YTD	Budget
Large Bucket Truck - 60 foot	\$ -	\$ -	\$ 320,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,000
Admin Building Structures & Equipment	-	22,203	32,600	-	16,690	24,450	-	16,741	24,450	55,635	81,500
Cat Tractor Backhoe Replacement	-	-	-	-	88,000	87,500	-	88,000	87,500	176,000	175,000
Membrane Replacement - RO1	-	-	-	-	-	-	-	-	101,000	-	101,000
Chemical Feed Systems Equipment	-	-	-	-	-	-	-	54,950	56,000	54,950	56,000
WWTF Equipment Replacements	-	-	-	-	60,269	88,000	-	-	-	60,269	88,000
Primary Clarifiers Euro Drives	-	-	-	-	45,128	50,000	-	-	-	45,128	50,000
Fork & Scissor Lifts (ABNR)	-	-	-	-	-	85,000	-	-	-	-	85,000
Other equipment replacement	-	4,030	10,000	12,463	19,005	-	-	2,580	-	25,614	10,000
TOTAL PLANT ADDITIONS	\$ -	\$ 26,233	\$ 362,600	\$ 12,463	\$ 229,092	\$ 334,950	\$ -	\$ 162,271	\$ 268,950	\$ 417,596	\$ 966,500

Sales and Revenues Dashboard - Nov 2024

	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
KWh	8,225,579	↓ -0.7%	↑ 1.2%	Power Costs	\$ 613,656	↓ -12.0%	↓ -10.2%
Revenues	\$ 818,767	↓ -6.0%	↓ -6.3%	Gross Margin	\$ 205,112	↑ 18.0%	↑ 10.0%

kWhs Sold

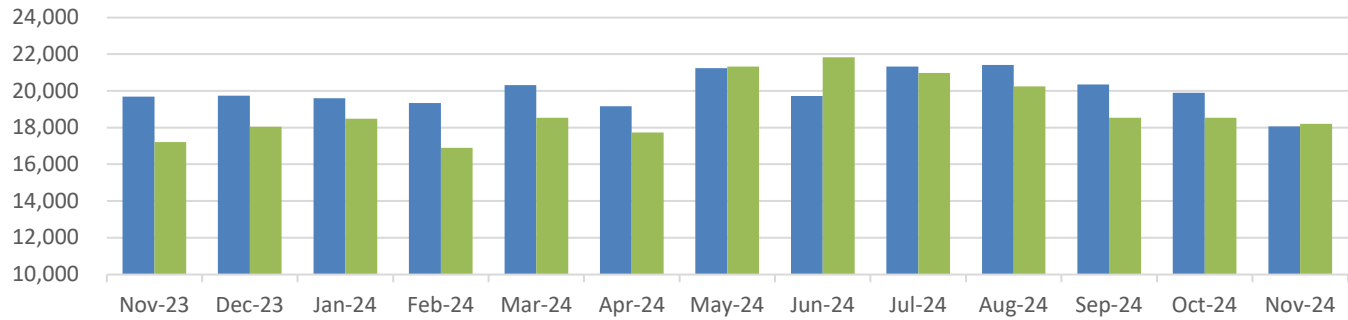
■ Actual ■ Budgeted



	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	18,064	↓ -0.8%	↑ 4.3%	Revenues	\$ 143,380	↓ -0.4%	↑ 2.3%

Water Cubic Feet (100's) Sold

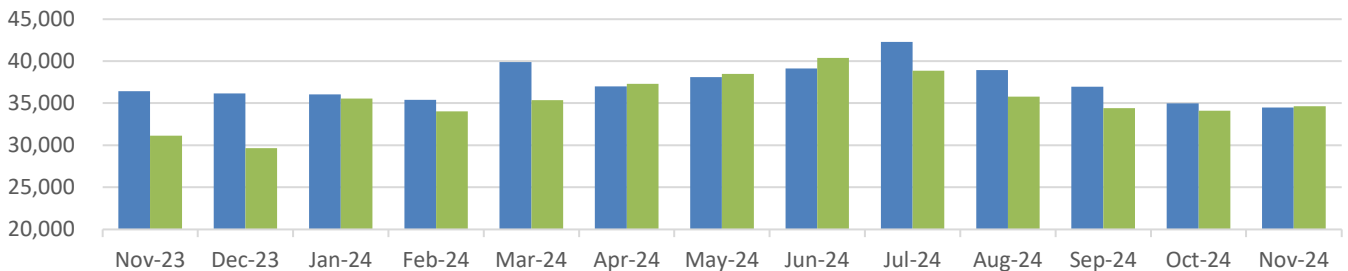
■ Actual ■ Budgeted



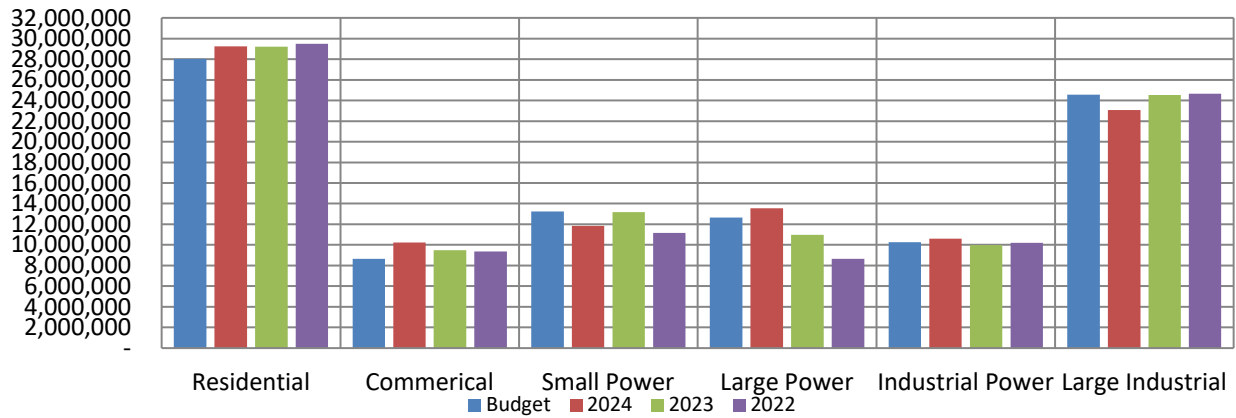
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	34,491	↓ -0.4%	↑ 3.6%	Revenues	\$ 226,783	↓ -3.0%	↑ 1.3%

Sewer Cubic Feet (100's) Treated

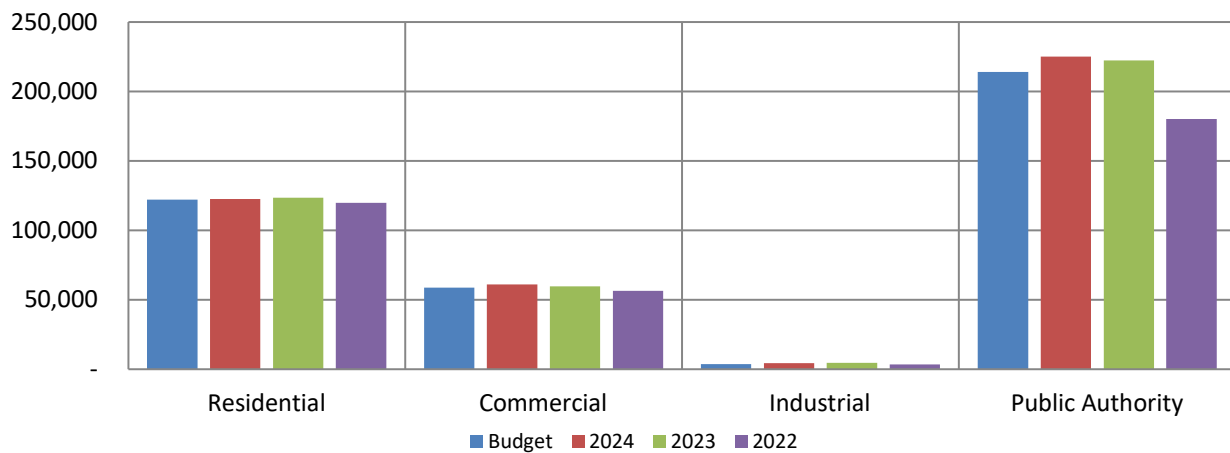
■ Actual ■ Budgeted



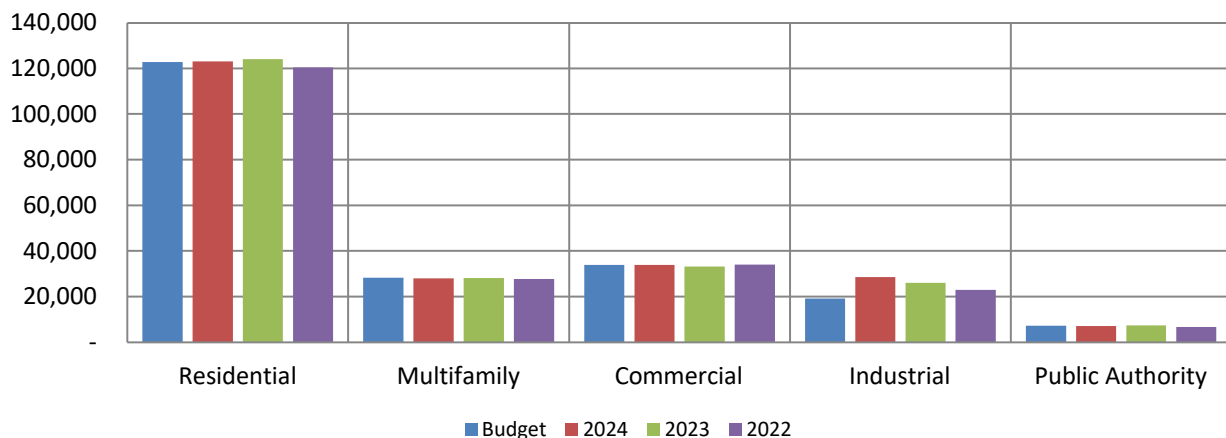
YTD Electric Sales (kWh)



YTD Sewer Sales (Ccf)



YTD Water Sales (Ccf)



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

ELECTRIC	Nov 2022	Nov 2023	Nov 2024
Sales of Electricity	\$ 11,096,506	\$ 10,655,509	\$ 10,574,009
Purchased Power	8,987,558	8,546,302	8,210,334
Gross Margin	2,108,948	2,109,207	2,363,674
	19.0%	19.8%	22.4%
Other Operating Revenues	110,073	130,054	138,701
Operating Expenses			
Distribution expense	295,213	315,940	361,224
Customer accounts expense	117,438	120,675	137,212
Advertising expense	561	4,345	32
Administrative & general expense	375,350	409,114	462,832
Total operating expenses	788,562	850,074	961,301
Other Operating Expenses			
Depreciation expense	582,813	637,421	678,914
Taxes	319,962	263,185	332,518
Total other operating expenses	902,775	900,606	1,011,432
Operating Income	527,684	488,581	529,642
Other Income (Expense)			
Capital contributions	235,251	24,979	875,735
Interest expense	(23,343)	(19,007)	(13,244)
Amortization of debt-related costs	(6,608)	(6,407)	(6,208)
Other	5,041	110,811	198,723
Total other income (expense)	210,341	110,376	1,055,006
Net Income	\$ 738,025	\$ 598,957	\$ 1,584,649

Regulatory Operating Income	551,947	501,754	620,958
Rate of Return	6.64	6.28	7.79
Authorized Rate of Return	5.00	5.00	6.30
Current Ratio	5.8	8.0	8.6
Months of Unrestricted Cash on Hand	4.0	5.0	5.7
Equity vs Debt	0.93	0.96	0.98
Asset Utilization	0.56	0.58	0.59
Combined E&W Debt Coverage	4.21	4.39	4.36
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 Nov, 30 2024

	Last 12 Months	YTD 2024	YTD Budget	Difference
ELECTRIC				
Operating Revenues	\$ 10,574,009	\$ 9,781,358	\$10,441,428	\$ (660,071)
Purchased Power	8,210,334	7,587,755	8,447,803	(860,048)
Gross Margin	2,363,674	2,193,603	1,993,625	199,978
	22.4%	22.4%	19.1%	
Other Operating Revenues	138,701	183,701	95,700	88,001
Operating Expenses				
Distribution expense	361,224	438,926	371,181	67,745
Customer accounts expense	137,212	128,673	114,026	14,647
Advertising expense	32	6,656	1,056	5,600
Administrative & general expense	462,832	397,713	482,922	(85,209)
Total operating expenses	961,301	971,967	969,185	2,782
Other Operating Expenses				
Depreciation expense	678,914	603,688	603,691	(3)
Taxes	332,518	320,363	317,097	3,266
Total other operating expenses	1,011,432	924,051	920,788	3,263
Operating Income	529,642	481,285	199,352	281,933
Other Income (Expense)				
Capital contributions	875,735	360,634	-	360,634
Interest expense	(13,244)	(13,375)	(12,925)	(450)
Amortization of debt-related costs	(6,208)	(5,675)	(13,640)	7,965
Other	198,723	184,129	(45,413)	229,542
Total other income (expense)	1,055,006	525,712	(71,978)	597,690
Net Income	\$ 1,584,649	\$ 1,006,998	\$ 127,374	\$ 879,624

	Nov 2024	Oct 2024	Sept 2024	Aug 2024	July 2024	June 2024	May 2024	April 2024	March 2024	Feb 2024	Jan 2024	Dec 2023	Nov 2023
Operating Revenues	\$ 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	\$ 792,651	\$ 768,059
Purchased Power	613,656	597,811	776,558	963,018	909,989	788,592	619,253	543,195	565,731	612,679	597,272	622,580	596,675
Gross Margin	205,112	201,889	207,166	225,912	227,647	212,896	190,281	193,763	187,561	168,487	172,890	170,072	171,385
	25.1%	25.2%	21.1%	19.0%	20.0%	21.3%	23.5%	26.3%	24.9%	21.6%	22.4%	21.5%	22.3%
Other Operating Revenues	9,070	10,631	10,386	12,366	10,238	9,909	9,301	10,924	8,697	10,007	82,173	(45,000)	9,935
Operating Expenses													
Distribution expense	45,293	27,995	23,769	43,106	34,152	30,580	33,019	46,747	70,854	54,480	28,931	(77,702)	22,232
Customer accounts expense	11,655	12,000	11,328	12,984	11,116	11,140	14,600	10,640	13,911	10,924	8,375	8,539	9,988
Advertising expense	1,942	2,739	1,936	(1,471)	48	250	39	-	23	400	750	(6,624)	1,387
Administrative & general expense	29,458	25,876	25,160	33,433	42,683	28,323	24,543	33,773	59,116	43,689	51,658	65,120	28,857
Total operating expenses	88,349	68,610	62,193	88,052	87,999	70,293	72,200	91,160	143,904	109,493	89,714	(10,666)	62,465
Other Operating Expenses													
Depreciation expense	54,881	54,881	54,881	54,881	54,881	54,881	54,881	54,881	54,881	54,881	54,881	75,226	52,940
Taxes	26,805	47,132	25,925	27,810	26,376	26,124	26,000	30,572	74,688	4,344	4,589	12,154	24,253
Total other operating expenses	81,685	102,013	80,806	82,691	81,256	81,004	80,881	85,452	129,568	59,224	59,469	87,381	77,193
Operating Income	44,147	41,897	74,554	67,535	68,629	71,507	46,501	28,075	(77,214)	9,776	105,879	48,357	41,662
Other Income (Expense)													
Capital contributions	753	-	-	-	195,793	11,379	-	-	150,398	-	2,311	515,101	-
Interest expense	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,625)	(1,175)	131	(1,619)
Amortization of debt-related costs	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(533)	(533)
Other	16,426	10,709	16,846	32,207	21,044	15,516	15,743	16,244	13,871	11,395	14,126	14,594	15,881
Total other income (expense)	15,489	9,018	15,155	30,517	215,146	25,204	14,052	14,553	162,579	9,254	14,746	529,294	13,730
Net Income	\$ 59,636	\$ 50,915	\$ 89,708	\$ 98,051	\$ 283,775	\$ 96,711	\$ 60,553	\$ 42,628	\$ 85,364	\$ 19,030	\$ 120,625	\$ 577,651	\$ 55,392

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

WATER	Nov 2022	Nov 2023	Nov 2024
Operating Revenues	\$ 2,655,427	\$ 2,701,052	\$ 2,714,896
Operating Expenses			
Source of supply expenses	31,688	2,473	3,630
Pumping expenses	89,323	88,317	90,719
Water treatment expenses	180,441	197,957	437,345
Transmission & distribution expenses	250,172	265,156	226,801
Customer accounts expenses	112,555	108,842	121,049
Administrative & general expense	290,427	327,306	410,376
Total operating expenses	954,605	990,052	1,289,921
Other Operating Expenses			
Depreciation expense	556,826	558,810	611,543
Taxes	366,750	326,065	333,836
Total other operating expenses	923,576	884,876	945,379
Operating Income	777,246	826,124	479,596
Other Income (Expense)			
Capital contributions from customers and municipal	80,000	-	1,189,564
Interest expense	(104,263)	(93,607)	(74,093)
Amortization of debt-related costs	(16,468)	(15,363)	(14,219)
Other	(582)	89,599	172,809
Total other income (expense)	(41,313)	(19,371)	1,274,061
Net Income	\$ 735,933	\$ 806,754	\$ 1,753,656

Regulatory Operating Income	779,546	866,754	568,199
Rate of Return	5.54	6.39	4.21
Authorized Rate of Return	6.50	6.50	6.50
Current Ratio	51.19	76.59	40.01
Months of Unrestricted Cash on Hand	16.42	24.73	24.50
Equity vs Debt	0.78	0.80	0.84
Asset Utilization	0.40	0.41	0.42

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 Nov 30, 2024

	Last 12 Months	YTD 2024	YTD Budget	Difference
WATER				
Operating Revenues	\$ 2,714,896	\$ 2,491,125	\$ 2,445,874	\$ 45,251
Operating Expenses				
Source of supply expenses	3,630	3,630	5,049	(1,419)
Pumping expenses	90,719	83,476	83,028	448
Water treatment expenses	437,345	417,906	193,556	224,350
Transmission & distribution expenses	226,801	201,943	248,363	(46,420)
Customer accounts expenses	121,049	115,179	102,201	12,978
Administrative & general expense	410,376	344,800	341,601	3,199
Total operating expenses	1,289,921	1,166,933	973,798	193,135
Other Operating Expenses				
Depreciation expense	611,543	504,161	536,470	(32,309)
Taxes	333,836	325,834	332,310	(6,476)
Total other operating expenses	945,379	829,995	868,780	(38,785)
Operating Income	479,596	494,198	603,296	(109,098)
Other Income (Expense)				
Capital contributions	1,189,564	-	-	-
Interest expense	(74,093)	(70,542)	(74,426)	3,884
Amortization of debt-related costs	(14,219)	(12,947)	(43,043)	30,096
Other	172,809	159,280	4,587	154,693
Total other income (expense)	1,274,061	75,792	(112,882)	188,674
Net Income	\$ 1,753,656	\$ 569,989	\$ 490,414	\$ 79,575

	Nov 2024	Oct 2024	Sept 2024	Aug 2024	July 2024	June 2024	May 2024	April 2024	March 2024	Feb 2024	Jan 2024	Dec 2023	Nov 2023
WATER													
Operating Revenues	\$ 217,863	\$ 226,201	\$ 228,451	\$ 232,863	\$ 233,869	\$ 225,576	\$ 231,943	\$ 222,563	\$ 226,517	\$ 221,141	\$ 224,138	\$ 223,770	\$ 223,484
Operating Expenses													
Source of supply expenses	-	-	77	-	381	2,735	-	351	86	-	-	-	-
Pumping expenses	6,921	6,622	8,350	12,139	8,389	7,042	6,419	6,625	8,411	7,092	5,466	7,244	5,413
Water treatment expenses	22,627	19,191	46,506	112,077	14,661	20,109	14,939	121,728	20,126	14,245	11,698	19,439	11,636
Transmission & distribution expenses	16,136	23,437	25,634	24,637	17,528	20,348	19,759	13,107	15,852	14,659	10,847	24,858	12,329
Customer accounts expenses	10,396	10,558	10,075	11,910	9,975	9,816	12,519	9,399	12,810	10,210	7,511	5,870	9,036
Administrative & general expense	39,113	26,937	26,167	27,742	41,109	27,745	19,461	22,652	36,980	29,148	47,746	65,577	20,663
Total operating expenses	95,193	86,745	116,810	188,505	92,043	87,794	73,097	173,861	94,264	75,354	83,267	122,988	59,077
Other Operating Expenses													
Depreciation expense	45,833	45,833	45,833	45,833	45,833	45,833	45,833	45,833	45,833	45,833	45,833	107,382	46,089
Taxes	29,568	29,979	29,772	30,969	29,487	29,334	29,304	29,016	85,770	1,356	1,279	8,003	29,434
Total operating expenses	75,401	75,812	75,605	76,802	75,320	75,167	75,136	74,849	131,603	47,188	47,111	115,384	75,524
Operating Income	47,270	63,644	36,037	(32,444)	66,506	62,616	83,709	(26,148)	650	98,599	93,760	(14,602)	88,883
Other Income (Expense)													
Capital contributions	-	-	-	-	-	-	-	-	-	-	-	1,189,564	-
Interest expense	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(2,878)	(6,766)	(3,551)	(7,885)
Amortization of debt-related costs	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,272)	(1,272)
Other	13,255	8,294	13,508	14,835	15,182	32,525	14,519	13,229	11,300	9,617	13,015	13,529	15,111
Total other income (expense)	5,312	351	5,565	6,891	7,239	24,582	6,576	5,286	3,357	5,561	5,072	1,198,269	5,953
Net Income	\$ 52,582	\$ 63,996	\$ 41,602	\$ (25,552)	\$ 73,744	\$ 87,197	\$ 90,285	\$ (20,862)	\$ 4,007	\$ 104,160	\$ 98,831	\$ 1,183,667	\$ 94,837

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

SEWER	Nov 2022	Nov 2023	Nov 2024
Operating Revenues	\$ 2,543,074	\$ 3,290,260	\$ 3,349,066
Operating Expenses			
WWTP operation expenses	440,970	612,196	558,266
Laboratory expenses	71,320	93,296	115,530
Maintenance expenses	405,579	531,905	535,970
Customer accounts expenses	148,698	142,320	156,664
Administrative & general expenses	429,185	448,532	573,187
Total operating expenses	1,495,752	1,828,250	1,939,617
Other Operating Expenses			
Depreciation expense	666,571	717,645	985,732
Total other operating expenses	666,571	717,645	985,732
Operating Income	380,751	744,364	423,717
Other Income (Expense)			
Interest expense	(260,239)	(317,908)	(305,256)
Capital contributions	3,213,000	3,364,200	1,804,511
Other	(36,754)	117,909	177,102
Total other income (expense)	2,916,007	3,164,201	1,676,357
Net Income (loss)	\$ 3,296,758	\$ 3,908,565	\$ 2,100,075

Operating Income (excluding GASB 68 & 75)	337,553	712,745	449,650
Rate of Return	2.01	5.26	3.38
Current Ratio	16.18	26.75	20.80
Months of Unrestricted Cash on Hand	6.20	7.51	9.03
Equity vs Debt	0.38	0.44	0.46
Asset Utilization	0.51	0.53	0.54
Debt Coverage	0.81	1.76	1.75
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 Nov 30, 2024

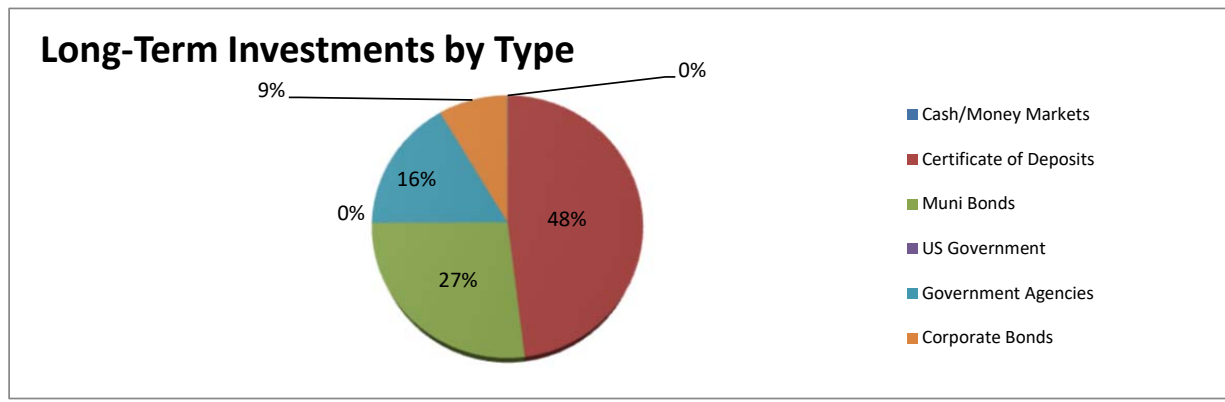
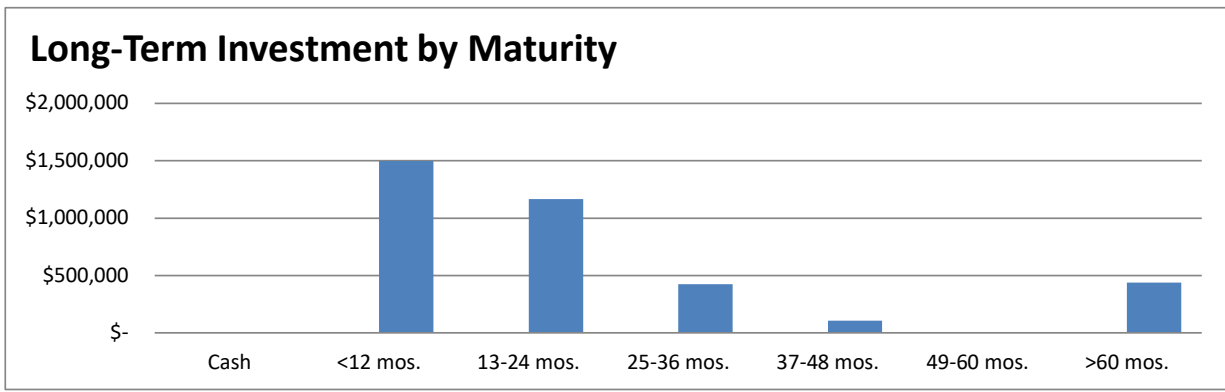
	Last 12 Months	YTD 2024	YTD Budget	Difference
SEWER				
Operating Revenues	\$ 3,349,066	\$ 2,976,261	\$ 3,466,648	\$ (490,387)
Operating Expenses				
WWTP operation expenses	558,266	495,160	883,748	(388,588)
Laboratory expenses	115,530	110,505	86,064	24,441
Maintenance expenses	535,970	471,314	532,301	(60,987)
Customer accounts expenses	156,664	145,230	136,741	8,489
Administrative & general expenses	573,187	512,642	535,504	(22,862)
Total operating expenses	1,939,617	1,734,851	2,174,358	(439,507)
Other Operating Expenses				
Depreciation expense	985,732	932,188	899,877	32,311
Total other operating expenses	985,732	932,188	899,877	32,311
Operating Income (Loss)	423,717	309,222	392,413	(83,191)
Non-operating Income (Expense)				
Interest Expense	(305,256)	(282,220)	(282,216)	(4)
Capital contributions	1,804,511	815,096	1,877,150	(1,062,054)
Other	177,102	161,192	18,337	142,855
Total other income (expense)	1,676,357	694,068	1,613,271	(919,203)
Net Income (Loss)	\$ 2,100,075	\$ 1,003,291	\$ 2,005,684	\$ (1,002,393)

	Nov 2024	Oct 2024	Sept 2024	Aug 2024	July 2024	June 2024	May 2024	April 2024	March 2024	Feb 2024	Jan 2024	Dec 2023	Nov 2023
SEWER													
Operating Revenues	\$ 243,823	\$ 253,280	\$ 263,246	\$ 266,905	\$ 287,558	\$ 276,569	\$ 288,315	\$ 268,968	\$ 283,253	\$ 261,981	\$ 282,362	\$ 372,805	\$ 283,359
Operating Expenses													
WWTP operation expenses	35,979	60,287	(110,285)	54,281	65,550	58,650	54,516	87,661	78,409	70,952	39,161	63,106	43,326
Laboratory expenses	7,581	8,740	10,032	13,324	11,155	9,356	8,780	10,556	12,933	9,724	8,323	5,025	8,852
Maintenance expenses	44,509	34,482	70,399	48,038	37,837	68,178	39,321	33,447	42,613	31,698	20,793	64,656	28,861
Customer accounts expenses	13,002	13,312	12,782	14,762	12,464	12,700	15,327	12,310	15,607	12,632	10,334	11,434	11,796
Administrative & general expense	32,693	36,502	48,489	55,859	52,777	40,111	45,070	42,208	63,418	42,122	53,391	60,545	31,656
Total operating expenses	133,764	153,323	31,417	186,264	179,783	188,994	163,014	186,183	212,979	167,128	132,001	204,766	124,492
Other Operating Expenses													
Depreciation expense	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	53,545	60,206
Total other operating expenses	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	53,545	60,206
Operating Income (Loss)	25,315	15,213	147,084	(4,104)	23,031	2,830	40,556	(1,959)	(14,470)	10,109	65,616	114,495	98,661
Other Income (Expense)													
Interest expense	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(23,037)	(26,709)
Capital contributions	206,096	-	209,250	-	77,500	-	-	322,000	-	-	250	989,415	-
Other	16,880	(1,507)	16,003	18,475	19,467	27,410	17,223	15,597	9,984	6,998	14,661	15,910	23,056
Total other income (expense)	197,319	(27,164)	199,597	(7,182)	71,311	1,754	(8,433)	311,941	(15,673)	(18,658)	(10,745)	982,289	(3,654)
Net Income (Loss)	\$ 222,634	\$ (11,950)	\$ 346,681	\$ (11,285)	\$ 94,342	\$ 4,584	\$ 32,123	\$ 309,983	\$ (30,143)	\$ (8,549)	\$ 54,871	\$ 1,096,784	\$ 95,007

WAUPUN UTILITES
Balance Sheets
Electric, Water, and Sewer

ELECTRIC	Nov 2022	Nov 2023	Nov 2024	Oct 2024	Change
Cash and investments - unrestricted	\$ 3,331,233	\$ 4,030,162	\$ 4,487,261	\$ 4,493,809	\$ (6,548)
Cash and investments - restricted	178,163	182,749	187,156	169,994	17,163
Receivables	1,044,724	919,544	965,395	952,947	12,449
Materials and supplies	257,620	373,387	441,241	447,680	(6,440)
Other assets	31,944	(27,336)	62,281	75,288	(13,007)
Plant - net of accumulated depreciation	8,943,871	9,482,038	9,761,569	9,692,080	69,489
Deferred outflows of resources	694,671	1,004,815	803,475	803,475	-
Total Assets	14,482,226	15,965,359	16,708,378	16,635,273	73,106
Accounts payable	750,561	610,916	630,227	626,426	3,801
Payable to sewer utility	-	-	-	-	-
Interest accrued	6,149	5,731	4,875	3,700	1,175
Accrued benefits	93,849	84,763	97,542	94,942	2,600
Deferred inflows of resources	1,021,916	2,230,240	1,537,378	1,531,484	5,894
Long-term debt	735,000	560,000	380,000	380,000	-
Net Position	11,874,751	12,473,708	14,058,357	13,998,721	59,636
Total Liabilities & Net Position	\$ 14,482,226	\$ 15,965,359	\$ 16,708,378	\$ 16,635,273	\$ 73,106
WATER	Nov 2022	Nov 2023	Nov 2024	Oct 2024	Change
Cash and investments - unrestricted / designated	\$ 1,808,250	\$ 2,712,554	\$ 3,314,698	\$ 3,241,372	\$ 73,326
Cash and investments - restricted	513,031	532,474	544,322	496,574	47,748
Receivables	242,446	258,022	241,064	245,979	(4,915)
Materials and supplies	70,702	81,335	83,449	84,177	(728)
Other assets	109,138	81,593	46,412	53,747	(7,336)
Plant - net of accumulated depreciation	16,068,071	15,507,735	16,307,438	16,349,248	(41,810)
Deferred outflows of resources	383,028	577,351	451,080	451,080	-
Total Assets	19,194,667	19,751,064	20,988,462	20,922,177	66,285
Accounts payable	13,221	12,964	70,143	63,381	6,762
Interest accrued	26,839	25,823	18,719	11,953	6,766
Accrued benefits	58,841	66,682	64,116	62,508	1,608
Deferred inflows of resources	560,626	743,702	639,933	641,367	(1,433)
Long-term debt	3,870,000	3,430,000	2,970,000	2,970,000	-
Net Position	14,665,140	15,471,894	17,225,550	17,172,968	52,582
Total Liabilities & Net Position	\$ 19,194,667	\$ 19,751,064	\$ 20,988,462	\$ 20,922,177	\$ 66,285
SEWER	Nov 2022	Nov 2023	Nov 2024	Oct 2024	Change
Cash and investments - unrestricted	\$ 772,429	\$ 1,144,163	\$ 1,458,789	\$ 1,382,032	\$ 76,757
Cash and investments - restricted	2,469,178	2,437,268	2,636,251	2,692,012	(55,761)
Receivables	274,158	308,390	256,118	310,389	(54,271)
Receivable from electric utility	-	-	-	-	-
Materials and supplies	7,423	8,674	8,425	8,522	(97)
Advances to other funds	210,452	0	-	-	-
Other assets	61,754	48,717	45,345	48,639	(3,294)
Plant - net of accumulated depreciation	45,454,218	48,245,336	49,351,704	49,214,460	137,244
Deferred outflows of resources	519,315	797,752	729,543	729,543	-
Total Assets	49,768,927	52,990,300	54,486,174	54,385,598	100,577
Accounts payable	34,111	25,462	56,228	54,067	2,161
Interest accrued	30,565	28,839	26,219	152,812	(126,593)
Accrued benefits	86,198	97,262	96,874	94,499	2,375
Deferred inflows of resources	648,648	896,048	853,190	853,190	-
Long-term debt	28,057,782	27,122,500	26,533,400	26,533,400	-
Net Position	20,911,623	24,820,189	26,920,263	26,697,629	222,634
Total Liabilities & Net Position	\$ 49,768,927	\$ 52,990,300	\$ 54,486,174	\$ 54,385,598	\$ 100,577

Monthly Dashboard - Cash & Investments						November 2024
Account	Restrictions	Nov 2024	Oct 2024	\$ Inc/(Dec)	% Inc/(Dec)	
Checking - E	Unrestricted	\$ 917,783	\$ 923,335	\$ (5,553)	-0.60%	
Checking - W	Unrestricted	868,348	760,529	107,819	14.18%	
Checking - S	Unrestricted	764,446	760,329	4,116	0.54%	
Reserves - E	Unrestricted	3,569,479	3,570,473	(995)	-0.03%	
Reserves - W	Unrestricted	1,986,336	2,022,745	(36,409)	-1.80%	
Reserves - S	Unrestricted	694,343	621,703	72,641	11.68%	
P&I Redemption - E	Restricted	142,635	125,727	16,908	13.45%	
P&I Redemption - W	Restricted	373,765	326,992	46,774	14.30%	
P&I Redemption - S	Restricted	376,142	451,947	(75,805)	-16.77%	
Bond Reserve - S	Restricted	375,552	365,949	9,603	2.62%	
Construction - S	Restricted	39	39	1	1.47%	
Depreciation - E	Restricted	44,521	44,267	254	0.57%	
Depreciation - W	Restricted	170,556	169,582	974	0.57%	
ERF - Water Plant	Designated	460,014	458,098	1,916	0.42%	
ERF - WWTP	Restricted	1,884,518	1,874,077	10,441	0.56%	
		<u>\$ 12,628,477</u>	<u>\$ 12,475,792</u>	<u>\$ 152,685</u>	<u>1.22%</u>	
Unrestricted and Designated		<u>\$ 9,260,748</u>	<u>\$ 9,117,213</u>	<u>\$ 143,536</u>	<u>1.57%</u>	
Restricted		<u>\$ 3,367,729</u>	<u>\$ 3,358,580</u>	<u>\$ 9,150</u>	<u>0.27%</u>	





TO: Waupun Utilities Commissioners
FROM: Steve Brooks, General Manager
DATE: December 9, 2024
SUBJECT: General Manager Report

WU Staff Meeting/Team-Building Event

- I am pleased to report that our recent team-building event, held November 20th, was a success. The event began with lunch, followed by department updates and discussions on handbook changes and the 2025 COLA adjustments.
- The planned activities focused on enhancing communication, problem-solving, and teamwork. These activities were well-received, and feedback from attendees was overwhelmingly positive.
- This event not only strengthened our internal relationships but also provided our team with better tools to tackle challenges and achieve success together. We look forward to future opportunities to help our team grow.

Staff Update

- All staff successfully completed CPR and First Aid training.
- Applications are still being accepted for the position of Wastewater Treatment Facility Operator at WU
- Second interviews for the position will begin on December 11th.

Dates to Remember

- MEUW's Day at the Capitol will be held on Wednesday, February 5th. Join us in educating Wisconsin's legislative leaders about municipal electric utilities and the unique benefits of public power. Jen Benson, Mayor Bishop, and myself are registered to attend.
- The American Public Power Association Legislative Rally will take place from February 24-26th in Washington, DC. This annual event brings together public power executives, policymakers, and staff to advocate for public power on Capitol Hill. Mayor Bishop and myself are registered to attend the rally.
- If you are interested in participating in the rally or the day at the State Capitol, please let us know, and we will make the necessary arrangements.

Tax Roll

- On November 18th, a total of \$3,660.73 was transferred to the 2024 tax roll.
 - Dodge County - \$2,354.70
 - Fond du lac County - \$1,306.03
- The number of accounts and the amount of arrears placed on the tax roll has significantly decreased compared to previous years. This decline is largely due to lowering the electric disconnect threshold from \$150 to \$75 in March 2023, as well as the continued hard work and diligence of the customer service team.

This concludes my report for December 2024. Please contact me at 324-7920 or sbrooks@waupunutilities.org with any questions or concerns.



TO: Waupun Utilities Commissioners
FROM: Steve Brooks, General Manager
DATE: January 13, 2025
SUBJECT: General Manager Report

Staff Update

- I am excited to announce that David Schlichting has joined the Waupun Utilities team as our new Wastewater Treatment Facility Operator-in training. David's first day was January 6, 2025. David comes to us with a degree in Electrical Power Distribution, working previously with the Department of Corrections, National Rivet, and Central Cable. With this experience, we are confident that he will contribute to our continued growth and success.
- Christina Hilber, Accounting Coordinator, will be leaving her full-time position at Waupun Utilities on January 15, 2025. While we are sad to see her go, we wish Christina all the best in her future endeavors. Christina has been an integral part of our team over the past five years, contributing to numerous improvements in our accounting operations and processes, as well as supporting our team in many other ways. We greatly appreciate her hard work, dedication, and professionalism during her time with us.
- WU has two employees enrolled in the WPPI Joint Action Leadership Certification program. One is scheduled to complete the program in 2025, while the other will finish in 2026. This program is designed to help utility staff become more acclimated with WPPI and the joint action agency in which their utilities are member-owners, and learn more about the valuable partnership by directly connecting concepts and content to individual communities.
- The WU leadership team meeting is scheduled for January 27, 2025. The agenda includes department updates, team vision, core values, and an update on department goals for 2025.

Tax for Charging Electric Vehicles

- A new Wisconsin excise tax effective January 1, 2025, establishes an electric vehicle (EV) charging tax and requires certain people to register for new tax. An excise tax of 3 cents per kilowatt-hour is due on the electricity delivered or placed into the battery or other energy storage device of an EV by a level 3 charger or a Level 1 or 2 charger installed on or after March 22, 2024 of an EV charging station.
- Excise tax does not apply, and registration is not required for residential EV charging stations, except for hotels.

Youth Apprenticeship Program

- Staff met with representatives from CESA6 to discuss the Youth Apprenticeship Program, which offers juniors and seniors hands-on training with local employers. This program helps students develop new skills, explore job opportunities, and pursue in-demand career paths. We believe it provides an excellent opportunity to introduce students to careers in Wastewater Management.

Dates to Remember

- MEUW's Day at the Capitol will be held on Wednesday, February 5, 2025. Join us in educating Wisconsin's legislative leaders about municipal electric utilities and the unique benefits of public power. Jen Benson, Mayor Bishop, and myself are registered to attend.

This concludes my report for January 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: December 9, 2024
SUBJECT: Electric Operations Report

Electric Department Update:

Call-Ins

- On Sunday, November 17th, the on-call lineman responded to a limb that had broken off and became entangled in a service wire on the 1100 block of Rock Ave. Lineman removed limb, and customers did not experience any power loss.

United Cooperative

- Conduit has already been installed for individually fused, dual three-phase primary feeds to proposed building location. The Soy facility is projected to have two 3000-amp services. Dual concrete transformer pads have been poured at Soy facility. The WU electric crew has begun construction of the feeder loop, including a new riser pole on Wilson, as part of the primary extension design for United Coop.

Claggett Ave (North and South Side) Cable Replacement

- WU electric department has identified two sections of cable in need of replacement in the Claggett Ave area. One section was part of a recent call-in. WU has been working with directional drilling contractor to install conduits from transformer to transformer in the identified area. The conduit installation was challenging due to high concentration of cobble rock. The other cable replacement projects scheduled for 2024 have been scaled back to cover additional expenses.

Westview and Harris Ave Apartments Cable Replacement

- Project has been pushed into 2025 due to weather and soil conditions that drove up costs in the Claggett Ave area in November and December of 2024.

Wood Street Light Pole Replacements

- The electric department, with assistance of the water/sewer distribution crew, has completed the 2024 proactive wood street light pole replacements. Project involved replacing wood street light poles identified by age and condition. Electric department will continue to proactively replace aging wood street light poles in the coming years.

Olmstead St Rebuild

- WU has identified an overhead line located in the terrace of Olmstead St in need of rebuilding. The existing line was located on the south side of Olmstead and only serviced homes on the north side. WU decided to move the line to the north side of street to shorten service drops and eliminate services running across the street. Poles have been set, the secondary conductor will be installed, and customers will be transferred in the coming weeks.

Main Sub Relay Upgrade

- Electric department will be working to upgrade relays at the Main Substation. A total of 9 relays will be upgraded. As part of the project, WU will be installing new hand holes and conduit to connect relays, regulators, and transformers to the sub house. The upgrade will also include replacement of aging AC, DC, and communication circuits to each relay. Relays have been received and invoiced in the 2024 calendar year.

WPPI GIS Shared Services

- Assistant Electric Operations Supervisor continues to work with WPPI GIS Service. As part of the service, the GIS support specialist is sent away with improvements to be made to electric system map, as well as providing training to WU staff.
 - WU electric department will be conducting PSC system inspections in 2024 and beginning of 2025.
 - System inspections will be tied to our GIS mapping system.

2024 Completed Overhead Rebuilds

- Electric Crew has completed the following backlot rebuilds during the 2024 construction season:
 - 500 block of McKinley and Grandview
 - 400 block of McKinley and Grandview
 - 300 block of McKinley and Grandview
 - 300 block of Grandview and Pleasant
 - 400 block of Grandview and Pleasant
 - 500 block of Grandview and Pleasant
 - 700 block of Grace and Visser
 - 200 and 300 block of Monroe
 - 100 and 200 block of N Mill

This concludes my report for December 2024 WU Commission Meeting. Please contact me at 324-7920 or ovandekolk@waupunutilities.org with any questions or concerns.



TO: Waupun Utilities Commissioners
FROM: Owen Vande Kolk, Assistant Electric Operations Supervisor
DATE: January 13, 2025
SUBJECT: Electric Operations Report

Electric Department Update:

Call-Ins

- No call-ins to report.

2025 Line Clearance Tree Trimming

- The WU electric department will begin annual line clearance trimming in January 2025. The ongoing goal of this tree trimming effort is to ensure safe and reliable service for all customers.

PSC System Inspections

- The electric crew has been conducting, and will continue to conduct, PSC system inspections. Electrical distribution systems are required to be inspected and reported to the PSC every two years.

Development Planning

- WU electric department has been working on coordinating, design, and material procurement for the following projects:
 - 56-unit housing complex
 - Complex requires a primary extension to serve four 800-amp services
 - Manufacturing facility
 - Requires a primary extension to serve two 2000-amp 277/480v services
 - One service for the new construction and the other for an additional service setup intended for future additions

Tenneco Shutdown

- WU coordinated with Tenneco and their electrical contractor to schedule planned outages for all five transformers on site. Each year, WU takes this opportunity to exercise any switches that are part of the electrical system feeding Tenneco.

Level 3 EV Charger

- The electric crew installed a primary extension, 3 phase transformer, and 3 phase metering equipment to provide a 600amp 277/480v electric service dedicated to serving a level 3 EV charger at Homan Auto on Gateway Dr.

Olmstead St Rebuild

- An overhead line, in need of rebuilding, was identified in the terrace of Olmstead St. The existing line was positioned on the south side of Olmstead and only serviced homes on the north side. WU chose to move the line to the north side of the street to shorten service drops and eliminate services running across the street. Poles have been set, the secondary conductor will be installed, and customers will be transferred in the first quarter of 2025.

WPPI GIS Shared Services

- Assistant Electric Operations Supervisor continues to work with WPPI GIS Service. Recent improvements include:
 - Map/app showing the age, by decade, of every wood pole on WU system
 - Map/app to record and track required PSC System Inspections
 - Currently working on map/app to record and track annual line clearance tree trimming

Claggett Ave Cable Replacement

- WU electric department has identified two sections of cable in need of replacement in the Claggett Ave area. One section was part of a 2024 call-in. Conduit has been installed in areas on the north and south side of Claggett Ave by a directional drilling contractor. The cable has been installed in the area that previously had a section of faulted cable.

United Cooperative

- The Soy facility is projected to have two 3,000-amp services. Dual concrete transformer pads have been poured at Soy facility. WU electric crew will continue the installation of services and feeder loops when digging conditions permit in the spring of 2025.

This concludes my report for January 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: December 5, 2024
SUBJECT: Monthly Operation Report

Water Treatment Facility:

There are no call-ins to report this month.

Tower levels were lowered 3 feet for winter operations. This method will result in higher water turnover in the tank, more water movement, higher water temperatures, lower possibility of ice formation, and help prevent interior coating damage.

Wastewater Treatment Facility:

There were two call-ins, both of which are recurring events related to membrane safe modes. These events are critical in nature, as the system has encountered high trans main pressure across the membranes, causing it to stop permeating. This means flow enters the system but cannot exit, causing the system to backup and recycle flow to the head of the treatment facility. Programmers have made edits to the program, which have been successful thus far.

Staff has been preparing for the upcoming winter season, from starting heating systems to making operational changes with the biological system.

Scheduled preventive maintenance, both major and minor, on the west centrifuge has begun. This includes the replacement of gaskets and seals, as well as a full overhaul of the separator bowl. The process is expected to take approximately one week. A factory technician is on-site to assist with the first set of preventative maintenance overhauls.

Distribution/Collection System Crew:

There are no call-ins to report this month.

Shaler and Harris lift station were both cleaned and inspected. The wet wells are pumped out and cleaned twice a year, or more often if necessary, to prevent solids and grease build-up. The build-up of solids can create gases that can damage the pump, or sink and get caught in the impeller.

Staff has completed flushing and root sawing the entire sanitary sewer system. In addition, they have been working on service leaks, meter exchanges, and water shut-offs. They will now begin televising the sanitary sewer.

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



TO: Waupun Utilities Commissioners
FROM: Steve Schramm
DATE: January 8, 2025
SUBJECT: Monthly Operation Report

Water Treatment Facility:

There are no call-ins to report this month.

Wells three, four, and five were out of service for a short time due to a raw water main break near the water treatment facility. The distribution crew and line crew teamed up to make necessary repairs to this critical infrastructure.

Level 1 bleeders were turned on the first week of January. "Bleeding," means the controlled wasting of water through an orifice (prior to meter). The orifice will maintain water flow in the service lines and prevent freezing.

Wastewater Treatment Facility:

There is one call-in this past month related to the ABNR system due to multiple PLC com fails and latched bits within the programming. After lengthy trouble shooting within the network and programs, staff restored all program and communication errors. The root of the com fails is due to processor sizing, which is bogging down the comm links. A new larger processor has been ordered and should be installed by the end of January.

Staff has been limited this past month due to several vacations. With limited staff, the operators worked on preventive maintenance items and have been dealing with a few weather-related freeze ups.

Butters Feters continues to optimize the new Oilon high efficiency dual fuel power burner and linkage-less digital controller. The new components allow greater efficiency and micro adjustments for the continuous changes in gas qualities.

Major and minor preventive maintenance on the west centrifuge has been completed, including the replacement of gaskets and seals on the separator bowl. No additional wear or deficiencies were noted. A factory technician was on-site to assist with the first set of major and minor overhaul pm's.

Water/Sewer Crew:

There are no call-ins to report this month.

A section of a customer's sanitary lateral on Pleasant Ave. collapsed. After concluding the investigation, it was determined that replacement of the damaged sections was necessary, and this work has been completed.

Both Shaler and Harris lift stations were cleaned and inspected. The wet wells are pumped out and cleaned twice a year, or more frequently if needed, to prevent solids and grease buildup within the check valves. If these valves become partially stuck open due to grease, waste, or sludge accumulation, it can lead to a significant increase in motor run time and a decrease in pump efficiency.

Several water meter modules were replaced due to battery failure. The module provides communication between the water meter and AMI system.

Staff's focus has been on large customer meter testing. Using a portable test meter, they can efficiently and accurately test large water meters at both high and low flow rates without removing them from service. The testing results for our large field meters ensure accurate billing based on volume usage.

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



WASTEWATER RATE ANALYSIS – TEST YEAR 2025

Prepared by:

Jeff Stanek, Finance Director
January 13, 2025

Sewer Rate Study - Test Year 2025
SUPPORTING SCHEDULES

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WAUPUN UTILITIES

Sewer Rate Study – Test Year 2025

Executive Summary

INTRODUCTION

Waupun Utilities (the “Utility”) wastewater treatment facility is in the final configuration phase of a significant plant upgrade that commenced construction in 2021. The upgrades are the result of new, stringent discharge requirements mandated by the U.S. Environmental Protection Agency and Wisconsin Department of Natural Resources (WDNR). The new facilities are designed to meet the capacity and treatment requirements of all users within the Utility’s service territory. Project funding included \$27,807,000 in low-interest USDA Rural Development (USDA) loans and a \$9,559,000 grant for a total project cost of \$37,366,000.

The WDNR and USDA require municipal wastewater systems to conduct a rate analysis at least every two years as a condition of obtaining financing for system upgrades. The rate analysis includes a review of the funding status of equipment replacement accounts for both WDNR and USDA funded assets. The last full wastewater rate analysis was conducted in 2019 using a 2023 test year (forecast year). A simplified rate analysis was completed in October 2022 to address operational and debt coverage needs at the time.

The test year 2023 rate analysis was completed prior to loan finalization or construction bidding and included several operational and debt assumptions at the time. The assumptions have been revised in the 2025 test year based upon actual experience operating the new facilities and changes in other contractual and operational areas. A summary of the more impactful changes from the 2023 test year are as follows:

- Removal of \$750,000 from contractual biomass revenues
- Reductions in consumption and related revenues from major contributing industries that resulted from COVID-related facility shut-downs
- Increase in power costs of \$122,000 or 51% for equipment & greenhouse operations
- Increase in chemical costs (mostly carbon dioxide) of \$197,000 for wastewater treatment and biomass production
- Additional fees from the WDNR for adaptive management
- Inflationary increases associated with external utility costs, materials & equipment that resulted from supply chain disruptions
- Addition of a wastewater treatment employee to assist with routine operations of new ABNR facilities.

WAUPUN UTILITIES

Sewer Rate Study – Test Year 2025

Executive Summary

RATE OBJECTIVES

The Utility is not subject to regulation from the Wisconsin Public Service Commission like the electric or water utility, rather sewer rates are governed by City ordinance. The primary goal of this study is to design rates that are:

- based on the costs of serving each customer class
- fair and equitable to all customers
- defensible

The process for developing rates included the following steps:

1. Determine the total cost of providing sewer service to all customers. This is called the revenue requirement.
2. Allocate the revenue requirement to the various types of services based on cost drivers.
3. Design rates based on the allocated costs and management objectives while maintaining consistency with existing rate design structures and allocation methodologies.
4. Determine forecasted rates are adequate to meet debt coverage requirements and provide sufficient cash flows to operate the wastewater utility.
5. Review long range cash flows to determine that forecasted rates are sufficient to meet capital improvement plans without incurring further debt obligations.

REVENUE REQUIREMENT

Sound rate development and planning require projections of future revenue needs or the total uses of cash funds. These projections of future revenue requirements are based on the cash basis method which includes the following:

1. Annual operation and maintenance expenses
2. Average annual capital additions
3. Debt service and debt reserve account funding
4. Equipment replacement account funding
5. Depreciation on meters

Total sources of funds, or revenues, are comprised of the following:

1. Metered sales
2. Trucked-in-waste
3. Sampling/lab revenues
4. Other miscellaneous income

Metered revenues and other revenues, such as trucked-in waste and sampling/lab fees, are forecasted based on historical trends and knowledge of specific events. Biomass revenues will be built into future rates when a stable source of revenue is procured.

WAUPUN UTILITIES

Sewer Rate Study – Test Year 2025

Executive Summary

COST OF SERVICE STUDY

A cost of service study is performed upon completion of the revenue requirement analysis. The purpose of a cost of service study is to equitably distribute the revenue requirement between customer classes of service based on usage, strength of waste treated and overall demand placed on the system. The parameters used to allocate uses of cash include Volume, BOD (biochemical oxygen demand), SS (suspended solids), Phosphorous, Demand and Customer Costs.

The allocations used in the cost of service study were based upon historical values used in previous rate studies and industry standard percentages of similar sized utilities with modifications for user-specific system requirements (i.e. major contributing industries). The end result of the cost of service study is that all uses of funds are allocated to each rate component. The next step is to compute rates to ensure that forecasted unit sales collect sufficient funds to cover the revenue requirement.

RATE DESIGN ANALYSIS

Equitable and consistent rate structures ensure revenue is being collected from all customers to pay for operation and maintenance expenses, debt service, capital additions, and replacement costs proportionately. Rates should be sufficient to cover the revenue requirement of the Utility. Proposed rates are designed based on the results of the cost of service study.

There are no new rate components incorporated into the proposed 2025 rate design. Certain operating cost allocations were updated from the 2023 rate analysis to allocate additional fixed costs to the customer charge. The proposed general service rates include a volume charge, a meter or service charge and a surcharge for BOD and SS over normal domestic strengths of 200 mg/l and 7 mg/l of Phosphorus. Consumption and high strength loadings are based upon forecasted sales for the 2025 test year.

KEY ASSUMPTIONS

- USDA loan of \$27,807,000 payable over 40 years with an annual debt service requirement of \$897,000. Additional USDA loan requirements include \$90,000 in annual debt reserve funding and the establishment of an equipment replacement account, currently estimated to be \$250,000 annually.
- Reduction of trucked-in-waste revenues by \$118,750 due to new chloride limits and mitigation efforts on the ABNR biological processes.
- 2025 flow projections are based on historical averages.
- Operation and maintenance expenses were projected at 3.0% increases per year.
- Capital additions requirements are based on the capital improvement plan developed in coordination with the city. It is an average of the annual requirement for capital additions.

WAUPUN UTILITIES
Sewer Rate Study – Test Year 2025
 Executive Summary

DEBT COVERAGE

Revenue bond resolution requirements associated with the USDA loans require earnings to be more than 120% of the annual revenue bond debt service payments. Current rates will not provide sufficient debt service coverage for the 2025 test year. The proposed rates, if approved, are expected to provide adequate debt service requirements as illustrated below:

	Current Rates 2025	Proposed Rates 2025	Forecasted 2026	Forecasted 2027	Forecasted 2028	Forecasted 2029	Forecasted 2030
Operating revenues	\$ 3,271,036	\$ 4,033,561	\$ 4,136,999	\$ 4,140,164	\$ 4,143,338	\$ 4,146,523	\$ 4,149,717
Investment income	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Less: O&M expenses	<u>(2,304,079)</u>	<u>(2,304,079)</u>	<u>(2,557,201)</u>	<u>(2,633,917)</u>	<u>(2,712,935)</u>	<u>(2,794,323)</u>	<u>(2,878,152)</u>
Net Defined Earnings	<u>\$ 1,006,957</u>	<u>\$ 1,769,483</u>	<u>\$ 1,619,798</u>	<u>\$ 1,546,247</u>	<u>\$ 1,470,404</u>	<u>\$ 1,392,200</u>	<u>\$ 1,311,565</u>
Highest Annual Debt Service Coverage Factor	\$ 896,983 <u>1.20</u>	\$ 896,983 <u>1.20</u>	\$ 896,911 <u>1.20</u>	\$ 896,961 <u>1.20</u>	\$ 896,830 <u>1.20</u>	\$ 896,819 <u>1.20</u>	\$ 896,826 <u>1.20</u>
Minimum Required Earnings	<u>\$ 1,076,379</u>	<u>\$ 1,076,379</u>	<u>\$ 1,076,294</u>	<u>\$ 1,076,353</u>	<u>\$ 1,076,196</u>	<u>\$ 1,076,183</u>	<u>\$ 1,076,191</u>
Actual Debt Coverage	<u>0.94</u>	<u>1.64</u>	<u>1.50</u>	<u>1.44</u>	<u>1.37</u>	<u>1.29</u>	<u>1.22</u>

LONG RANGE CASH FLOWS

As part of the study, long range cash flows were projected and analyzed to ensure sufficient cash is generated to adequately fund all anticipated projects, debt service and maintain an unrestricted cash balance equal to industry best practice of 6 months.

Schedule 13 Long Range Cash Flows illustrates that the proposed revenue requirement increase would provide adequate cash flows for 2025 test year and forecasted 2026. Future forecasted years fall short of the 6-month industry best practice and would need to be addressed in future periods, likely through a balance between modifications to the capital improvement plan and operational expenditures.

WAUPUN UTILITIES

Sewer Rate Study – Test Year 2025

Executive Summary

RECOMMENDATION

The Test Year 2025 revenue requirement indicates a rate increase of \$762,525 or 25.57% is required to comply with the EPA and DNR mandated phosphorus limits while maintaining adequate debt coverage and cash flows for the wastewater utility.

Management recommends the necessary rate increase be implemented early in the first quarter 2025 to ensure adequate cash flow prior to large cash outlays that will take place in 2025. A debt payment totaling \$748,150 is due May 1, 2025 and \$427,300 will be spent on the Rock & Newton Street reconstruction project throughout the summer of 2025. Cash reserves will be depleted after these payments are made leaving minimal operating reserves. Debt coverage will also fall short of the 120% requirement associated with the USDA loans. The proposed rate increase would equate to the average residential customer paying an additional \$7.40 per or \$88.80 annually. Schedule 12 illustrates a comparison of Waupun's current and proposed sewer rates to similar sized communities and neighboring wastewater utilities.

Implementation of the proposed wastewater rates will fulfill the obligation for the USDA loans of establishing adequate rates to maintain operations while meeting future debt service requirements. The proposed rates would provide sufficient short-term cash flows required to operate the new ABNR facilities.

WAUPUN UTILITIES

Test Year 2025 Sewer Rate Study

Comparison of Test Year 2023 and Test Year 2025 Revenue Requirement

	Test Year 2023 - Approved Rates	Test Year 2025 - Current Rates	\$ Change	% Change
SOURCES OF FUNDS				
Measured Service				
Residential	\$ 884,789	\$ 926,841	\$ 42,053	4.75%
Commercial	286,646	336,637	49,991	17.44%
Industrial	28,563	24,067	(4,496)	-15.74%
Public authority	1,355,846	1,695,031	339,185	25.02%
Total Measured Service	<u>2,555,842</u>	<u>2,982,576</u>	<u>426,734</u>	<u>16.70%</u>
Other Revenues				
Other sewerage services	252,250	133,500	(118,750)	-47.08%
Biomass revenues	750,186	-	(750,186)	-100.00%
Miscellaneous operating revenues	73,000	151,160	78,160	107.07%
Forfeited discounts	2,500	3,800	1,300	52.00%
Investment Income	25,500	40,000	14,500	56.86%
Total Other Revenues	<u>1,103,436</u>	<u>328,460</u>	<u>(774,976)</u>	<u>-70.23%</u>
Total Sources of Funds	<u>3,659,278</u>	<u>3,311,036</u>	<u>(348,242)</u>	<u>-9.52%</u>
USES OF FUNDS				
Operation and maintenance	1,836,203	2,304,079	467,876	25.48%
Equipment replacement account	351,200	250,000	(101,200)	-28.82%
Debt reserve account	44,475	90,000	45,525	102.36%
Capital additions	505,000	500,000	(5,000)	-0.99%
Depreciation on meters	32,900	32,500	(400)	-1.22%
Debt service - principal and interest	889,500	896,983	7,483	0.84%
Total Uses of Funds	<u>3,659,278</u>	<u>4,073,561</u>	<u>414,283</u>	<u>11.32%</u>
EXCESS REVENUES/(DEFICIENCY)	<u>\$ 0</u>	<u>\$ (762,525)</u>	<u>\$ (762,526)</u>	

WAUPUN UTILITIES

Test Year 2025 Sewer Rate Study

Comparison of Test Year 2023 and Test Year 2025 O&M Expenses

Account	Test Year 2023	Test Year 2025	\$ Change	% Change
Operating				
820 Supervision and labor	\$ 115,996	\$ 146,400	\$ 30,404	26.21%
821 Electricity	239,336	361,206	121,870	50.92%
822 Natural gas	168,000	-	(168,000)	-100.00%
823 Chemicals	64,862	262,000	197,138	303.93%
827 Operating supplies	29,750	81,452	51,702	173.79%
828 Laboratory labor	50,688	74,663	23,975	47.30%
829 Laboratory supplies	17,683	51,046	33,363	188.67%
Total Operating	<u>686,315</u>	<u>976,767</u>	<u>290,452</u>	<u>42.32%</u>
Maintenance				
831 Sewage collection system	162,506	143,452	(19,054)	-11.73%
832 Pumping equipment	9,342	7,902	(1,440)	-15.41%
833 Treatment plant equipment	286,836	241,008	(45,828)	-15.98%
834 General plant	82,775	177,610	94,835	114.57%
Total Maintenance	<u>541,459</u>	<u>569,972</u>	<u>28,513</u>	<u>5.27%</u>
Customer Accounts				
840 Accounting and collecting	171,678	154,080	(17,598)	-10.25%
842 Meter reading	4,238	8,675	4,437	104.70%
Total Customer Accounts	<u>175,916</u>	<u>162,755</u>	<u>(13,161)</u>	<u>-7.48%</u>
Administrative and General				
850 General office salaries	32,563	67,470	34,907	107.20%
851 General office supplies	56,416	91,860	35,444	62.83%
852 Outside services	45,587	90,738	45,151	99.04%
853 Property insurance	33,191	62,272	29,081	87.62%
854 Employee pensions and benefits	239,937	247,005	7,068	2.95%
856 Miscellaneous general	24,819	35,240	10,421	41.99%
Total Administrative and General	<u>432,513</u>	<u>594,585</u>	<u>162,072</u>	<u>37.47%</u>
Total Operation and Maintenance Expenses	<u>\$ 1,836,203</u>	<u>\$ 2,304,079</u>	<u>\$ 467,876</u>	<u>25.48%</u>

Waupun Utilities - Test Year 2025 Sewer Rate Study

Revenue Requirement Comparison

Actual 2018 - Test Year 2025

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Forecasted 2024	Test Year 2025 Current Rates	Test Year 2025 Proposed Rates
SOURCES OF FUNDS									
Measured Service									
Residential	\$ 623,122	\$ 668,258	\$ 710,337	\$ 754,949	\$ 813,101	\$ 912,959	\$ 928,066	\$ 926,841	\$ 1,175,350
Commercial	210,767	215,926	219,380	247,508	279,823	333,071	336,107	336,637	457,155
Industrial	21,961	20,780	14,254	11,787	15,507	22,183	23,259	24,067	33,530
Public authority	1,126,164	1,163,538	1,105,928	888,568	1,133,947	1,667,300	1,705,117	1,695,031	2,079,066
Total Measured Service	<u>1,982,015</u>	<u>2,068,501</u>	<u>2,049,900</u>	<u>1,902,812</u>	<u>2,242,379</u>	<u>2,935,512</u>	<u>2,992,549</u>	<u>2,982,576</u>	<u>3,745,101</u>
Other Revenues									
Other sewerage service	345,185	294,719	280,566	234,000	310,235	362,140	319,800	133,500	133,500
Biomass revenues	-	-	-	-	-	-	-	-	-
Miscellaneous operating revenues	74,121	71,838	73,313	73,047	73,281	88,943	70,200	151,160	151,160
Forfeited discounts	1,765	2,312	1,078	2,708	1,773	4,179	2,500	3,800	3,800
Investment Income	70,975	148,079	71,105	2,115	(19,305)	132,998	40,000	40,000	40,000
Total Other Revenues	<u>492,046</u>	<u>516,948</u>	<u>426,063</u>	<u>311,870</u>	<u>365,984</u>	<u>588,261</u>	<u>432,500</u>	<u>328,460</u>	<u>328,460</u>
Total Operating Revenues	<u>2,474,061</u>	<u>2,585,449</u>	<u>2,475,963</u>	<u>2,214,682</u>	<u>2,608,363</u>	<u>3,523,773</u>	<u>3,425,049</u>	<u>3,311,036</u>	<u>4,073,561</u>
Account Transfers / Interfund Repayments	-	-	100,000	36,494	81,494	210,452	-	-	-
Revenue Bond	-	-	1,900,000	15,405,798	10,501,202	-	-	-	-
Grants	-	-	-	-	4,185,000	3,022,610	868,000	-	-
Contributions in Aid of Construction	63,390	-	134,100	92,000	-	267,005	-	-	-
Total Sources of Funds	<u>2,537,451</u>	<u>2,585,449</u>	<u>4,610,063</u>	<u>17,748,974</u>	<u>17,376,059</u>	<u>7,023,840</u>	<u>4,293,049</u>	<u>3,311,036</u>	<u>4,073,561</u>
REVENUE REQUIRED									
Operation and maintenance	1,433,019	1,439,014	1,434,612	1,645,639	1,537,524	1,869,978	2,377,677	2,304,079	2,304,079
Equipment replacement account	-	-	-	-	-	-	-	250,000	250,000
Debt reserve account	-	-	-	-	-	-	-	90,000	90,000
Capital additions	501,005	2,033,425	2,601,613	19,213,603	14,643,035	2,078,681	216,629	500,000	500,000
Depreciation on meters	32,942	33,385	33,772	34,307	34,913	35,239	32,900	32,500	32,500
Debt service - principal and interest	546,699	546,532	410,653	494,781	757,601	1,254,915	896,975	896,983	896,983
Total Uses of Funds	<u>2,513,664</u>	<u>4,052,356</u>	<u>4,480,650</u>	<u>21,388,330</u>	<u>16,973,073</u>	<u>5,238,813</u>	<u>3,524,181</u>	<u>4,073,561</u>	<u>4,073,561</u>
EXCESS REVENUES/(DEFICIENCY)	<u>\$ 23,786</u>	<u>\$ (1,466,907)</u>	<u>\$ 129,413</u>	<u>\$ (3,639,356)</u>	<u>\$ 402,986</u>	<u>\$ 1,785,026</u>	<u>\$ 768,868</u>	<u>\$ (762,525)</u>	<u>\$ -</u>
								\$ Increase over current rates	<u>\$ 762,525</u>
								% Increase over current rates	<u>25.57%</u>

Note: Excess / Deficiencies from 2019 to 2024 due to the timing of USDA loan / grant payments vs actual construction schedule.
The ABNR project is not yet complete or "commercially operable" as of October 2024.

Waupun Utilities - Test Year 2025 Sewer Rate Study

Sales Forecast

Actual 2016 - Forecasted 2025

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Forecasted 2024	Forecasted 2025
Residential										
Volume (00 cf)	131,430	130,720	131,975	136,058	136,745	133,960	130,862	134,593	133,933	133,700
Number of customers (year end)	2,942	2,954	2,964	2,975	2,995	3,007	3,017	3,023	3,027	3,025
Average volume (00cf)	44.67	44.25	44.53	45.73	45.66	44.55	43.37	44.52	44.25	44.21
% change in avg. vol.		-0.94%	0.62%	2.71%	-0.17%	-2.43%	-2.64%	2.65%	-0.61%	-0.10%
% change in cust.		0.41%	0.34%	0.37%	0.67%	0.40%	0.33%	0.20%	0.12%	-0.07%
Commercial										
Volume (00 cf)	51,465	52,644	59,370	57,965	54,655	58,990	62,019	64,778	65,679	64,774
Number of customers (year end)	340	344	338	337	338	339	342	350	350	350
Average volume (00cf)	151.37	153.03	175.65	172.00	161.70	174.01	181.34	185.08	187.74	185.16
% change in avg. vol.		1.10%	14.78%	-2.08%	-5.99%	7.61%	4.21%	2.06%	1.44%	-1.38%
% change in cust.		1.18%	-1.74%	-0.30%	0.30%	0.30%	0.88%	2.34%	-0.05%	0.00%
Industrial										
Volume (00 cf)	8,704	9,617	6,845	6,331	3,924	2,904	3,663	4,972	5,105	5,307
Number of customers (year end)	8	8	8	8	8	8	8	8	8	8
Average volume (00cf)	1,088.00	1,202.13	855.63	791.38	490.50	363.00	457.88	621.50	638.12	663.38
% change in avg. vol.		10.49%	-28.82%	-7.51%	-38.02%	-25.99%	26.14%	35.74%	2.67%	3.96%
% change in cust.		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Authority										
Volume (00 cf)	275,052	260,312	280,437	302,867	276,286	206,914	198,476	241,831	248,188	246,191
Number of customers (year end)	14	14	36	36	35	37	35	34	35	34
Average volume (00cf)	19,646.57	18,593.71	7,789.92	8,412.97	7,893.89	5,592.27	5,670.74	7,112.68	7,159.27	7,240.91
% change in avg. vol.		-5.36%	-58.10%	8.00%	-6.17%	-29.16%	1.40%	25.43%	0.66%	1.14%
% change in cust.		0.00%	157.14%	0.00%	-2.78%	5.71%	-5.41%	-2.86%	1.96%	-1.92%
Total										
Volume (00 cf)	466,651	453,293	478,627	503,221	471,610	402,768	395,020	446,174	452,905	449,972
Number of customers (year end)	3,304	3,320	3,346	3,356	3,376	3,391	3,402	3,415	3,419	3,416
Average volume (00cf)	141.24	136.53	143.04	149.95	139.69	118.78	116.11	130.65	132.46	131.71
% change in avg. vol.		-3.33%	4.77%	4.83%	-6.84%	-14.98%	-2.24%	12.52%	1.38%	-0.56%
% change in cust.		0.48%	0.78%	0.30%	0.60%	0.44%	0.32%	0.38%	0.12%	-0.09%

Waupun Utilities - Test Year 2025 Sewer Rate Study

Consumer Analysis

Forecasted 2024 - Using 12 months of sales data (October 2023 through September 2024)

Volume Charges:

	Per 100 Cubic Ft.	Residential		Commercial		Industrial		Public Authority		Total	
		Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount
City Limits	\$4.00	133,933	\$ 535,733	65,679	\$ 262,716	5,105	\$ 20,420	248,188	\$ 992,752	452,905	\$ 1,811,621
BOD	\$0.63	-	-	8,294	5,225	-	-	117,688	74,143	125,981	79,368
SS	\$0.53	-	-	4,631	2,454	-	-	273,540	144,976	278,171	147,430
Phos	\$18.46	-	-	52	958	-	-	954	17,603	1,006	18,562
SUBTOTALS		<u>133,933</u>	<u>\$ 535,733</u>	<u>78,655</u>	<u>\$ 271,353</u>	<u>5,105</u>	<u>\$ 20,420</u>	<u>640,369</u>	<u>\$ 1,229,475</u>	<u>858,062</u>	<u>\$ 2,056,981</u>

Meter Charges:

	Per Billing	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues
5/8" & 3/4"	\$10.80	36,309	\$ 392,137	2,649	\$ 28,609	24	\$ 259	96	\$ 1,037	39,078	\$ 422,042
1"	\$16.32	12	196	596	9,727	-	-	91	1,485	699	11,408
1-1/2"	\$25.20	-	-	755	19,026	-	-	101	2,545	856	21,571
2"	\$35.83	-	-	186	6,664	72	2,580	32	1,147	290	10,391
3"	\$60.63	-	-	12	728	-	-	48	2,910	60	3,638
4"	\$96.05	-	-	-	-	-	-	12	1,153	12	1,153
6"	\$184.62	-	-	-	-	-	-	-	-	-	-
8"	\$290.89	-	-	-	-	-	-	-	-	-	-
Burke	\$1,507.39	-	-	-	-	-	-	12	18,089	12	18,089
DCI	\$19,156.56	-	-	-	-	-	-	12	229,879	12	229,879
WCI	\$18,116.56	-	-	-	-	-	-	12	217,399	12	217,399
SUBTOTALS		<u>36,321</u>	<u>392,333</u>	<u>4,198</u>	<u>64,754</u>	<u>96</u>	<u>2,839</u>	<u>416</u>	<u>475,643</u>	<u>41,031</u>	<u>935,569</u>
Total Revenues per Analysis			<u>\$ 928,066</u>		<u>\$ 336,107</u>		<u>\$ 23,259</u>		<u>\$ 1,705,117</u>		<u>\$ 2,992,549</u>
Total Billed Revenues			<u>\$ 924,105</u>		<u>\$ 336,118</u>		<u>\$ 22,958</u>		<u>\$ 1,704,997</u>		<u>\$ 2,988,178</u>
\$ Difference			<u>\$ 3,961</u>		<u>\$ (11)</u>		<u>\$ 300</u>		<u>\$ 120</u>		<u>\$ 4,371</u>
% Difference			<u>0.43%</u>		<u>0.00%</u>		<u>1.31%</u>		<u>0.01%</u>		<u>0.15%</u>

Waupun Utilities - Test Year 2025 Sewer Rate Study

Consumer Analysis

Forecasted 2025

Volume Charges:

	Per 100 Cubic Ft.	Residential		Commercial		Industrial		Public Authority		Total	
		Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount
City Limits	\$ 4.00	133,700	\$ 534,800	64,774	\$ 259,096	5,307	\$ 21,228	246,191	\$ 984,763	449,972	\$ 1,799,887
BOD	\$ 0.63	-	-	9,977	6,286	-	-	112,385	70,802	122,362	77,088
SS	\$ 0.53	-	-	7,914	4,195	-	-	278,878	147,805	286,792	152,000
Phos	\$ 18.46	-	-	130	2,400	-	-	875	16,153	1,005	18,552
SUBTOTALS		<u>133,700</u>	<u>\$ 534,800</u>	<u>82,796</u>	<u>\$ 271,976</u>	<u>5,307</u>	<u>\$ 21,228</u>	<u>638,328</u>	<u>\$ 1,219,523</u>	<u>860,131</u>	<u>\$ 2,047,527</u>

Meter Charges:

	Per Billing	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues
5/8"	\$ 10.80	36,282	\$ 391,846	2,654	\$ 28,663	24	\$ 259	92	\$ 994	39,052	\$ 421,762
1"	\$ 16.32	12	196	596	9,727	-	-	90	1,469	698	11,391
1-1/2"	\$ 25.20	-	-	752	18,950	-	-	98	2,470	850	21,420
2"	\$ 35.83	-	-	184	6,593	72	2,580	32	1,147	288	10,319
3"	\$ 60.63	-	-	12	728	-	-	48	2,910	60	3,638
4"	\$ 96.05	-	-	-	-	-	-	12	1,153	12	1,153
6"	\$ 184.62	-	-	-	-	-	-	-	-	-	-
8"	\$ 290.89	-	-	-	-	-	-	-	-	-	-
Burke	\$ 1,507.39	-	-	-	-	-	-	12	18,089	12	18,089
DCI	\$ 19,156.56	-	-	-	-	-	-	12	229,879	12	229,879
WCI	\$ 18,116.56	-	-	-	-	-	-	12	217,399	12	217,399
SUBTOTALS		<u>36,294</u>	<u>392,041</u>	<u>4,198</u>	<u>64,661</u>	<u>96</u>	<u>2,839</u>	<u>408</u>	<u>475,508</u>	<u>40,996</u>	<u>935,049</u>
Total Revenues per Analysis			<u>\$ 926,841</u>		<u>\$ 336,637</u>		<u>\$ 24,067</u>		<u>\$ 1,695,031</u>		<u>\$ 2,982,576</u>

Waupun Utilities - Test Year 2025 Sewer Rate Study

Detailed Operation and Maintenance Expenses

Actual 2018 - Forecasted 2025

Account	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	3-Year Average	Budget 2024	Forecasted 2025
Operating									
820 Supervision and labor	\$ 98,361	\$ 107,487	\$ 122,468	\$ 145,777	\$ 143,891	\$ 133,683	\$ 141,117	\$ 140,716	\$ 146,400
821 Electricity - Power for Pumping	134,856	129,997	128,442	117,187	152,566	235,989	168,581	256,270	361,206
822 Natural gas	-	-	-	-	-	-	-	-	-
823 Chemicals	121,338	129,033	84,168	97,094	130,475	213,743	147,104	359,820	262,000
827 Operating supplies	24,313	23,189	21,993	20,446	37,458	37,447	31,784	214,910	81,452
828 Laboratory labor	44,804	53,580	59,714	57,625	53,440	62,053	57,706	65,408	74,663
829 Laboratory supplies	19,983	22,361	20,245	22,224	18,177	30,851	23,751	28,477	51,046
Total Operating	<u>443,655</u>	<u>465,647</u>	<u>437,030</u>	<u>460,353</u>	<u>536,007</u>	<u>713,766</u>	<u>570,042</u>	<u>1,065,601</u>	<u>976,767</u>
Maintenance									
831 Sewage collection system	137,857	125,032	125,032	138,748	156,735	149,839	148,441	183,124	143,452
832 Pumping equipment	6,064	5,090	3,783	8,123	8,350	9,823	8,765	7,778	7,902
833 Treatment plant equipment	216,064	164,379	152,730	400,867	154,026	157,926	237,606	240,908	241,008
834 General plant	79,296	104,992	128,485	97,548	128,558	177,181	134,429	148,900	177,610
Total Maintenance	<u>439,281</u>	<u>399,493</u>	<u>410,030</u>	<u>645,286</u>	<u>447,669</u>	<u>494,769</u>	<u>529,241</u>	<u>580,710</u>	<u>569,972</u>
Customer Accounts									
840 Accounting and collecting	145,207	150,907	146,015	133,509	137,612	138,497	136,539	141,252	154,080
842 Meter reading	3,762	4,356	4,968	5,728	6,334	7,108	6,390	7,914	8,675
Total Customer Accounts	<u>148,968</u>	<u>155,263</u>	<u>150,984</u>	<u>139,237</u>	<u>143,946</u>	<u>145,604</u>	<u>142,929</u>	<u>149,166</u>	<u>162,755</u>
Administrative and General									
850 General office salaries	24,004	25,540	47,692	48,763	53,293	55,211	52,422	63,956	67,470
851 General office supplies	47,824	54,929	49,945	52,853	54,240	73,078	60,057	80,575	91,860
852 Outside services	81,316	45,021	74,991	55,054	43,521	37,409	45,328	59,838	90,738
853 Property insurance	24,406	28,025	30,264	34,954	34,207	41,286	36,815	61,986	62,272
854 Employee pensions and benefits	177,039	181,423	192,887	217,462	223,666	247,747	229,625	270,715	247,005
856 Miscellaneous general	26,706	45,434	36,245	34,871	32,594	35,177	34,214	45,130	35,240
Total Administrative and General	<u>381,295</u>	<u>380,372</u>	<u>432,024</u>	<u>443,957</u>	<u>441,521</u>	<u>489,908</u>	<u>458,462</u>	<u>582,200</u>	<u>594,585</u>
Total Operation and Maintenance Expenses	\$ 1,413,198	\$ 1,400,775	\$ 1,430,068	\$ 1,688,833	\$ 1,569,142	\$ 1,844,047	\$ 1,700,674	\$ 2,377,677	\$ 2,304,079
Dollar Increase/(Decrease)		\$ (12,423)	\$ 29,293	\$ 258,766	\$ (119,691)	\$ 274,905		\$ 533,630	\$ (73,598)
% Increase/(Decrease)		-0.88%	2.09%	18.09%	-7.09%	17.52%		28.94%	-3.10%

Waupun Utilities - Test Year 2025 Sewer Rate Study

Plant in Service

Actual 2022- Forecasted 2025

Account	Actual	Additions	Retirements	Actual	Additions	Retirements	Forecasted	2025		Forecasted	Average Annual
	12/31/2022			12/31/2023			12/31/2024	Additions	Retirements	12/31/2025	Additions
Collecting System											
310 Land and land rights	\$ 7,154	\$ -	\$ -	\$ 7,154	\$ -	\$ -	\$ 7,154	\$ -	\$ -	\$ 7,154	\$ -
312 Service conn., traps and access.	1,864,032	168,117	-	2,032,149	-	-	2,032,149	85,451	8,545	2,109,055	30,000
313 Collecting mains and access.	6,845,314	596,244	-	7,441,558	-	-	7,441,558	299,077	29,908	7,710,727	145,000
314 Interceptor mains and access.	1,204,024	-	-	1,204,024	-	-	1,204,024	40,000	-	1,244,024	-
315 Manholes	1,725,185	147,621	-	1,872,806	-	-	1,872,806	42,725	4,273	1,911,258	15,000
316 Other collecting system equip.	7,808	-	-	7,808	-	-	7,808	-	-	7,808	-
Total Collecting System	<u>11,653,517</u>	<u>911,982</u>	<u>-</u>	<u>12,565,499</u>	<u>-</u>	<u>-</u>	<u>12,565,499</u>	<u>467,253</u>	<u>42,726</u>	<u>12,990,026</u>	<u>190,000</u>
Collecting System Pumping											
321 Structures and improvements	235,911	-	-	235,911	-	-	235,911	-	-	235,911	-
323 Electric pumping equipment	57,490	-	-	57,490	-	-	57,490	-	-	57,490	-
324 Other power pumping equipment	24,000	-	-	24,000	-	-	24,000	-	-	24,000	-
Total Collecting System Pumping	<u>317,401</u>	<u>-</u>	<u>-</u>	<u>317,401</u>	<u>-</u>	<u>-</u>	<u>317,401</u>	<u>-</u>	<u>-</u>	<u>317,401</u>	<u>-</u>
Treatment and Disposal											
330 Land and land rights	37,305	-	-	37,305	-	-	37,305	-	-	37,305	-
331 Structures and improvements	3,218,497	2,582	-	3,221,079	-	-	3,221,079	5,000,000	-	8,221,079	-
332 Preliminary treatment equipment	412,577	-	-	412,577	-	-	412,577	-	-	412,577	-
333 Primary treatment equipment	564,195	-	-	564,195	45,128	22,564	586,759	488,000	-	1,074,759	-
334 Secondary treatment equipment	3,383,749	-	1,500	3,382,249	31,513	15,757	3,398,005	668,000	90,000	3,976,005	90,000
336 Advanced treatment equipment	-	-	-	-	-	-	-	28,573,000	-	28,573,000	-
337 Sludge treatment and disposal equipment	4,926,505	74,442	51,193	4,949,754	28,756	14,378	4,964,132	-	-	4,964,132	130,000
338 Plant site piping	957,409	-	-	957,409	-	-	957,409	2,959,000	-	3,916,409	-
339 Flow metering and monitoring equipment	57,407	6,767	2,526	61,648	-	-	61,648	-	-	61,648	-
Total Treatment and Disposal	<u>13,557,645</u>	<u>83,791</u>	<u>55,219</u>	<u>13,586,217</u>	<u>105,397</u>	<u>52,699</u>	<u>13,638,915</u>	<u>37,688,000</u>	<u>90,000</u>	<u>51,236,915</u>	<u>220,000</u>
General											
370 Land and land rights	41,282	-	-	41,282	-	-	41,282	-	-	41,282	-
371 Structures and improvements	967,045	-	-	967,045	12,743	6,372	973,416	23,100	11,550	984,966	-
372 Office furniture and equipment	46,497	-	-	46,497	2,422	-	48,919	-	-	48,919	-
373 Transportation equipment	540,700	-	-	540,700	-	-	540,700	17,000	-	557,700	60,000
379 Other general equipment	401,865	4,010	-	405,875	6,541	-	412,416	-	-	412,416	5,000
387 SCADA	319,589	-	-	319,589	-	-	319,589	20,000	-	339,589	7,500
388 Computer equipment and software	57,493	-	-	57,493	1,526	-	59,019	-	-	59,019	5,000
395 Laboratory equipment	22,607	-	-	22,607	-	-	22,607	-	-	22,607	5,000
396 Power operated equipment	66,687	-	-	66,687	88,000	-	154,687	-	-	154,687	7,500
397 Communication equipment	10,409	-	-	10,409	-	-	10,409	-	-	10,409	-
Total General	<u>2,474,173</u>	<u>4,010</u>	<u>-</u>	<u>2,478,183</u>	<u>111,232</u>	<u>6,372</u>	<u>2,583,043</u>	<u>60,100</u>	<u>11,550</u>	<u>2,631,593</u>	<u>90,000</u>
Total Sewer Plant	<u>\$ 28,002,737</u>	<u>\$ 999,783</u>	<u>\$ 55,219</u>	<u>\$ 28,947,301</u>	<u>\$ 216,629</u>	<u>\$ 59,071</u>	<u>\$ 29,104,859</u>	<u>\$ 38,215,353</u>	<u>\$ 144,276</u>	<u>\$ 67,175,936</u>	<u>\$ 500,000</u>

Waupun Utilities - Test Year 2025 Sewer Rate Study

USDA Short-Lived Asset Reserve Account

Forecasted 2025

Account	Description	Date Installed	Age (Years)	Service Life (A)	Installed Cost	Annual Cost	Replacement Funding (A)
336	ABNR Process Equipment						
001	Algae Membrane Separator	2025	-	10	\$ 1,700,000.00	\$ 170,000.00	\$ 170,000.00
005	LED Lighting & Componentry	2025	-	15	<u>1,200,000.00</u>	<u>80,000.00</u>	<u>\$ 80,000.00</u>
		TOTAL			<u>\$ 2,900,000.00</u>	<u>\$ 250,000.00</u>	<u>\$ 250,000.00</u>

(A) USDA funded items with service lives greater than fifteen (15) years are not included in the annual replacement fund cost. The amounts included in this Schedule are estimates as the final plant unit cost allocation will be completed when final costs are known.

Waupun Utilities - Test Year 2025 Sewer Rate Study
 Debt Service Schedules

Issue: 2020/21 USDA Rural Development				
Interest Rate: 1.125% & 1.25%				
Year	Principal	Interest		Total
	May 1	May 1	Nov 1	
2025	595,900	152,249	148,833	896,983
2026	602,700	148,833	145,378	896,911
2027	609,700	145,378	141,883	896,961
2028	616,600	141,883	138,348	896,830
2029	623,700	138,348	134,772	896,819
2030	630,900	134,772	131,155	896,826
2031	638,000	131,155	127,497	896,651
2032	645,300	127,497	123,797	896,593
2033	652,700	123,797	120,054	896,551
2034	660,400	120,054	116,268	896,722
2035	667,800	116,268	112,439	896,506
2036	675,400	112,439	108,566	896,404
2037	683,200	108,566	104,648	896,414
2038	691,000	104,648	100,686	896,334
2039	698,900	100,686	96,678	896,264
2040	706,900	96,678	92,624	896,203
2041	715,100	92,624	88,524	896,248
2042	723,300	88,524	84,376	896,199
2043	731,700	84,376	80,180	896,255
2044	740,000	80,180	75,936	896,115
2045	748,500	75,936	71,643	896,079
2046	757,000	71,643	67,301	895,944
2047	765,800	67,301	62,909	896,011
2048	774,500	62,909	58,467	895,877
2049	783,500	58,467	53,974	895,941
2050	792,300	53,974	49,429	895,703
2051	801,500	49,429	44,832	895,761
2052	810,800	44,832	40,181	895,814
2053	820,000	40,181	35,478	895,659
2054	829,400	35,478	30,720	895,598
2055	838,900	30,720	25,908	895,529
2056	848,600	25,908	21,041	895,549
2057	858,300	21,041	16,117	895,458
2058	868,100	16,117	11,137	895,354
2059	878,000	11,137	6,100	895,238
2060	888,200	6,100	1,005	895,305
2061	160,800	1,005	-	161,805
Total	\$ 26,533,400	\$ 3,021,132	\$ 2,868,883	\$ 32,423,415

Waupun Utilities - Test Year 2025 Sewer Rate Study

Cost of Service Summary

Test Year 2025

Allocator	Allocation Basis	Forecasted 2025 Costs	Volume	BOD	SS	Phos	Demand	Customer Costs
Operation and maintenance expenses	Detailed O&M Schedule	\$ 2,304,079	\$ 753,746	\$ 432,312	\$ 283,809	\$ 358,977	\$ 205,499	\$ 269,736
Equipment replacement account	Equipment Usage	250,000	62,500	-	-	125,000	62,500	-
Capital additions	Total Plant	500,000	178,959	39,914	82,253	114,448	50,343	34,083
Depreciation on meters	50/50 Demand/Customer Costs	32,500	-	-	-	-	16,250	16,250
Debt reserve account	Total Plant	90,000	11,351	4,929	13,218	34,486	25,062	953
Debt service	Treatment Plant	896,983	113,125	49,128	131,741	343,706	249,780	9,503
	Subtotal	4,073,561	1,119,681	526,284	511,021	976,617	609,433	330,525
Less: Other revenues + CIAC	Pro-rata share of above allocations	(328,460)	(90,282)	(42,435)	(41,205)	(78,747)	(49,140)	(26,651)
	Allocated Costs	\$ 3,745,101	\$ 1,029,398	\$ 483,848	\$ 469,816	\$ 897,871	\$ 560,294	\$ 303,874

Waupun Utilities - Test Year 2025 Sewer Rate Study
 Comparison of Present and Proposed Rates
 Test Year 2025

	Present	Proposed
<u>General Service</u>		
Volume Charge: Per 100 cubic feet	\$ 4.00	\$ 5.76
BOD per lb in excess of 200 mg/l	\$ 0.63	\$ 0.71
SS per lb in excess of 200 mg/l	\$ 0.53	\$ 0.55
Phos per lb in excess of 7 mg/l	\$ 18.46	\$ 43.47
Monthly Fixed Charges:		
<u>Meter Size:</u>		
5/8"	\$ 10.80	\$ 11.16
3/4"	\$ 10.80	\$ 11.16
1"	\$ 16.32	\$ 16.79
1-1/2"	\$ 25.20	\$ 26.17
2"	\$ 35.83	\$ 37.42
3"	\$ 60.63	\$ 63.69
4"	\$ 96.05	\$ 101.20
6"	\$ 184.62	\$ 194.99
8"	\$ 290.89	\$ 307.53
Burke	\$ 1,507.39	\$ 1,508.02
DCI	\$ 19,156.56	\$ 15,013.50
WCI	\$ 18,116.56	\$ 15,013.50

Waupun Utilities - Test Year 2025 Sewer Rate Study

Consumer Analysis - Proposed Rates

Test Year 2025

Volume Charges:

	Per 100 Cubic Ft.	Residential		Commercial		Industrial		Public Authority		Total	
		Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount
City Limits	\$ 5.76	133,700	\$ 770,103	64,774	\$ 373,094	5,307	\$ 30,568	246,191	\$ 1,418,043	449,972	\$ 2,591,808
BOD	\$ 0.71	-	-	9,977	7,060	-	-	112,385	79,525	122,362	86,585
SS	\$ 0.55	-	-	7,914	4,384	-	-	278,878	154,469	286,792	158,852
Phos	\$ 43.47	-	-	130	5,651	-	-	875	38,037	1,005	43,688
Sub-Total		<u>133,700</u>	<u>\$ 770,103</u>	<u>82,796</u>	<u>\$ 390,189</u>	<u>5,307</u>	<u>\$ 30,568</u>	<u>638,328</u>	<u>\$ 1,690,074</u>	<u>860,131</u>	<u>\$ 2,880,934</u>

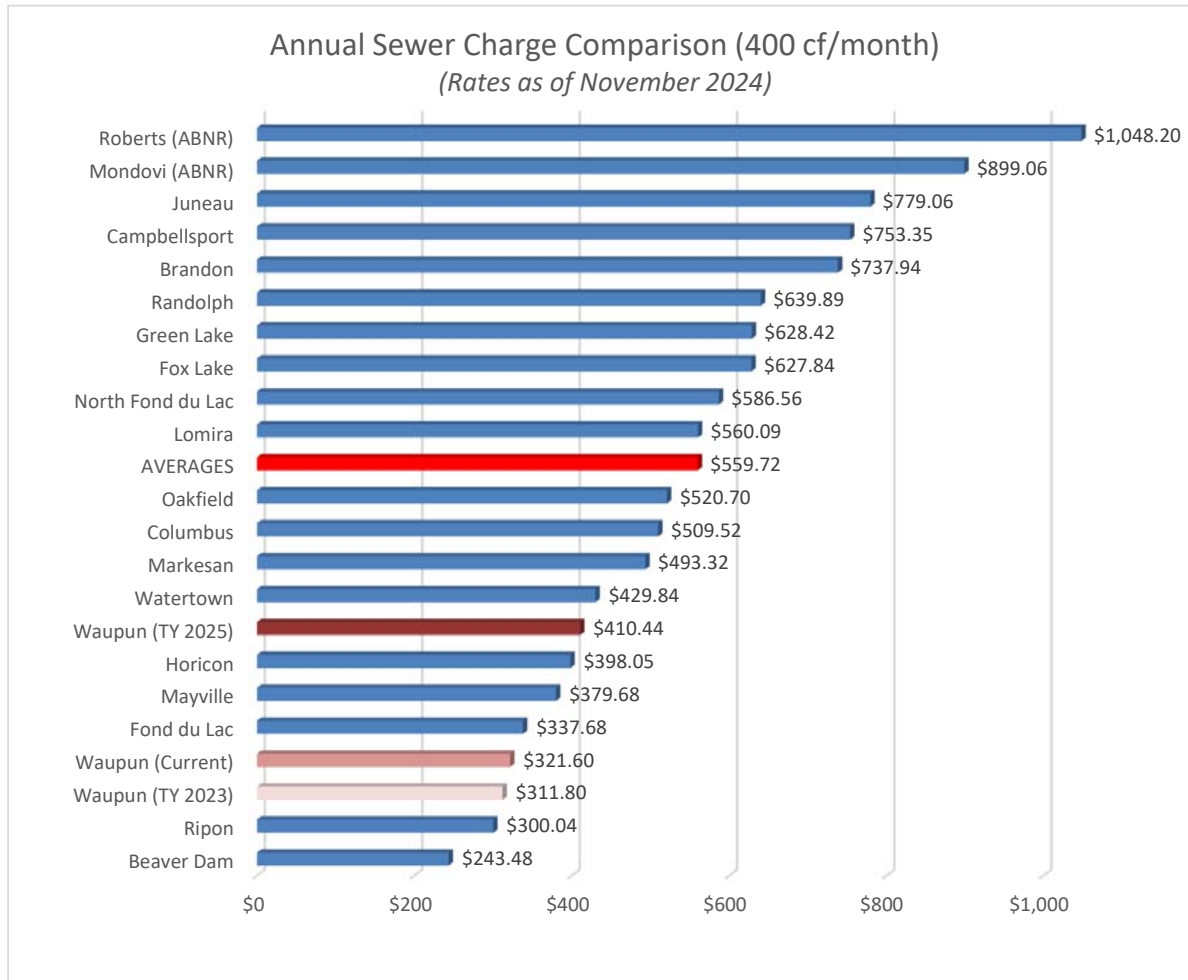
Meter Charges:

	Per Billing	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues
5/8"	\$ 11.16	36,282	\$ 405,045	2,654	\$ 29,629	24	\$ 268	92	\$ 1,027	39,052	\$ 435,969
3/4"	\$ 11.16	-	-	-	-	-	-	-	-	-	-
1"	\$ 16.79	12	201	596	10,007	-	-	90	1,511	698	11,720
1-1/2"	\$ 26.17	-	-	752	19,680	-	-	98	2,565	850	22,244
2"	\$ 37.42	-	-	184	6,886	72	2,695	32	1,198	288	10,778
3"	\$ 63.69	-	-	12	764	-	-	48	3,057	60	3,821
4"	\$ 101.20	-	-	-	-	-	-	12	1,214	12	1,214
6"	\$ 194.99	-	-	-	-	-	-	-	-	-	-
8"	\$ 307.53	-	-	-	-	-	-	-	-	-	-
Burke	\$ 1,508.02	-	-	-	-	-	-	12	18,096	12	18,096
DCI	\$ 15,013.50	-	-	-	-	-	-	12	180,162	12	180,162
WCI	\$ 15,013.50	-	-	-	-	-	-	12	180,162	12	180,162
Sub-Total		<u>36,294</u>	<u>\$ 405,247</u>	<u>4,198</u>	<u>\$ 66,966</u>	<u>96</u>	<u>\$ 2,962</u>	<u>408</u>	<u>\$ 388,992</u>	<u>40,996</u>	<u>\$ 864,168</u>
Total Revenues per Analysis			<u>\$ 1,175,350</u>		<u>\$ 457,155</u>		<u>\$ 33,530</u>		<u>\$ 2,079,066</u>		<u>\$ 3,745,101</u>

Waupun Utilities - Test Year 2025 Sewer Rate Study
Rate Comparison

Annual Residential Sewer and Water Charge Comparison
Based on 400 Cubic Feet per Month

Municipality	Annual Sewer Charges	Annual Water Charges	Total
Beaver Dam	\$243.48	\$227.28	\$470.76
Ripon	\$300.04	\$248.40	\$548.44
Mayville	\$379.68	\$289.44	\$669.12
Horicon	\$398.05	\$298.71	\$696.76
Watertown	\$429.84	\$283.20	\$713.04
Waupun (TY 2023)	\$311.80	\$422.16	\$733.96
Fond du Lac	\$337.68	\$403.52	\$741.20
Fox Lake	\$627.84	\$295.68	\$923.52
Markesan	\$493.32	\$248.03	\$741.36
Waupun (Current)	\$321.60	\$422.16	\$743.76
North Fond du Lac	\$586.56	\$198.32	\$784.89
Waupun (TY 2025)	\$410.44	\$422.16	\$832.60
Oakfield	\$520.70	\$352.43	\$873.13
Green Lake	\$628.42	\$276.34	\$904.76
Lomira	\$560.09	\$358.78	\$918.87
Randolph	\$639.89	\$288.05	\$927.95
Columbus	\$509.52	\$419.28	\$928.80
Brandon	\$737.94	\$304.92	\$1,042.85
Juneau	\$779.06	\$272.60	\$1,051.67
Mondovi (ABNR)	\$899.06	\$399.13	\$1,298.19
Campbellsport	\$753.35	\$554.64	\$1,307.99
Roberts (ABNR)	\$1,048.20	\$299.94	<u>\$1,348.14</u>
AVERAGES	\$559.72	\$322.04	\$881.76



COMMON COUNCIL
CITY OF WAUPUN, WISCONSIN

RESOLUTION NO. _____

RESOLUTION APPROVING SEWER RATE ADJUSTMENTS

WHEREAS, the Waupun Utilities Sewer Utility is required to meet new stringent phosphorus requirements mandated by the U.S. Environmental Protection Agency and Wisconsin Department of Natural Resources by 2025;

WHEREAS, the WDNR and USDA require municipal wastewater systems to conduct a rate analysis at least every two years as a condition of obtaining financing for system upgrades to ensure sewer rates are adequate to meet the operational and debt coverage needs of the utility;

WHEREAS, the Waupun Utilities Commission (the "Commission") has reviewed the Test Year 2025 Sewer Rate Analysis concluding the existing sewer rates are deficient in supporting the projected annual operations, maintenance, capital improvements, debt service and debt coverage required;

WHEREAS, the Waupun Utilities Commission recommends the City of Waupun Common Council adopt a sewer rate increase of 25.57% beginning with the March 2025 billing period;

NOW, THEREFORE, BE IT RESOLVED, by the City of Waupun Common Council that Sewer User Charges for Category A and B users as defined in Section 12.06 of the Municipal Code of the City of Waupun entitled "Sanitary Sewer System" shall be effective March 1st, 2025 as follows:

Category A. The sewer user charges for Category A wastewater shall be as follows:

Minimum Monthly Fixed Charge. According to water meter size:

Meter Size	2025
5/8"	\$ 11.16
3/4"	\$ 11.16
1"	\$ 16.79
1-1/2"	\$ 26.17
2"	\$ 37.42
3"	\$ 63.69
4"	\$101.20
6"	\$194.99
8"	\$307.53

Where a sewage meter is installed for metering of waste, the minimum monthly fixed charge will be calculated based on average annual wastewater flow.

Volume Charge per 100 Cubic Feet

2025
\$ 5.76

Category B. The sewer user charges for Category B wastewater shall be as follows:

Minimum Monthly Fixed Charge

Same as Category A, according to water meter size. Where a sewage meter is installed for metering of waste, the minimum monthly fixed charge will be calculated based on average annual wastewater flow.

<u>Flowmeter</u>	2025
Burke	\$ 1,508.02
DCI	\$ 15,013.50
WCI	\$ 15,013.50

Volume Charge Per 100 Cubic Feet

2025
\$ 5.76

BOD Greater Than 200 mg/l Per Pound

2025
\$ 0.71

Suspended Solids Greater Than 200 mg/l Per Pound

2025
\$ 0.55

Phosphorus Greater Than 7 mg/l Per Pound

2025
\$ 43.47

Adopted and recorded this _____ day of January 14, 2025

Rohn W. Bishop, Mayor

ATTEST:

Angela J. Hull, Clerk