



AGENDA

Utility Commission Meeting
Waupun Utilities – 817 S Madison St.
Waupun, WI P.O. Box 431
Monday, February 08, 2021 AT 4:00 PM

There is a regular commission meeting scheduled for Monday, February 08, 2021, at 4:00 PM at the Waupun Utilities Administrative Building, with the option to attend virtually via Zoom. The public may access the meeting online or by phone.

To join the meeting by video or teleconference, follow the instructions provided below:

- | | | | |
|----|---|---------------------------|------------------|
| 1. | Join Zoom Meeting | | |
| | https://us02web.zoom.us/j/88940319638 | Meeting ID: 889 4031 9638 | Passcode: 786841 |
| 2. | By phone | | |
| | +1 312 626 6799 | Meeting ID: 889 4031 9638 | Passcode: 786841 |

CALL TO ORDER

ROLL CALL OF COMMISSIONERS

APPROVAL OF PREVIOUS MEETING MINUTES

1. January 11, 2021 Minutes

APPROVAL OF PAYMENT - PREVIOUS MONTHS BILLS

2. 01-2021 Accounts Payable

FINANCIAL REPORT / APPROVAL OF MONTHLY FINANCIAL RESULTS

3. Finance Director Report

GM REPORT / OPERATIONS REPORT

4. General Manager Report
5. Water and Wastewater Report

APPEARANCE BY VISITORS

AGENDA

6. Wastewater Treatment Facility ABNR Project Update
7. Resolution Recognizing the Retirement of Dan Hopp
8. Staffing Changes Due to Upcoming Retirement

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, January 11, 2021**

The virtual and teleconference meeting was called to order by President Heeringa at 4:00 p.m.

Commissioners Gerritson, Heeringa, Homan, Kaczmariski, Mielke, Thurmer and Westphal were present. Mayor Nickel was present.

Motion made by Thurmer, seconded by Homan and unanimously carried, to approve minutes from the November 8, 2020 meeting.

On motion by Kaczmariski, seconded by Westphal and unanimously carried, bills for months of November 2020 and December 2020 were approved as presented.

On motion by Thurmer, seconded by Kaczmariski and unanimously carried, year-to-date financial reports through November 2020 were approved as presented. Electric operating income was \$315,000 or \$142,700 above budget from lower power costs and the reduction in distribution expenses. Water operating income was \$639,000 or \$22,000 above budget due to fewer project and material requirements during the COVID-19 period. Sewer operating income was \$270,400 or \$27,800 below budget on higher operating expenses.

Finance Director Stanek reported that the Utilities will reinstate the application of late payment penalties to overdue balances beginning January 1, 2021 in accordance with our current PSC rate orders and regulations. Late payment penalties were previously suspended March – December 2020. Utilities' staff continues to try and work with customers to setup payment plan agreements and recommend additional resources to contact for assistance.

General Manager Brooks reported on the replacement of a 1500 KVA transformer for a large power customer due to an internal secondary fault that occurred in the internal windings of the transformer. A crane was needed to assist in the removal of the old and placement of new transformer due to the tight location of the transformer. Two utility employees were brought in to assist the Department of Public Works with snow removal due to them being short staffed at the time.

Treatment Facilities and Operations Superintendent Schramm reported level 1 bleeders were turned on at designated locations to maintain water flow in service lines and prevent service lines from freezing. Crane Engineering has completed their preventative maintenance program for all pumps. Water/sewer crew will continue focus on televising the sanitary sewers over the next couple of months. Advertisement will be posted for bid on the ABNR project at the WWTP January 19, 2021. Next steps to follow in February and March will be pre-bid onsite walk through, bid opening, notice of award, and receive and review of contractor documents. Notice to proceed is scheduled for April 5, 2021.

Utilities' Senior Energy Services Manager Eric Kostecki presented a recap on 2020 Energy Services and plans for 2021 Energy Services. Waupun Utilities customers received \$50,173 in Focus on Energy incentives during 2020. In October 2020, Waupun Utilities was recognized for receiving the designation of being a Smart Energy Provider. Plans for 2021 include enhanced business incentive offerings, continued relations with large power customers, supporting the City of Waupun on economic development and strengthen community relations and presence with our customers.

Discussion held on the process for permitting of existing private wells in the utility service territory. The permit process involves DNR and municipal code requirements be met. On motion made by Thurmer, seconded by Homan and unanimously carried, reissuance for a five- year term of private well permit numbers 36, 37, 38, 39, 40, 41, 42 and 43 was approved.

General Manager Brooks requested that agenda item to review and approve Amendment to the Waupun Utilities COVID-19 Policy be tabled until the February 2021 commission meeting. Waupun Utilities' management will be working closely with the City of Waupun to revise and update our current COVID-19 Policy.

On motion by Kaczmariski, seconded by Westphal and unanimously carried, meeting was adjourned at 5:18 p.m.

The next commission meeting is scheduled on February 8, 2021, at 4:00 p.m.

Jen Benson
Office & Customer Service Lead

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
AGNESIAN HEALTHCARE FOUNDATION							
800	2021 SPONSORSH	Waupun Memorial Hospital Raffle	01/28/2021	250.00	250.00	46635	01/29/2021
Total AGNESIAN HEALTHCARE FOUNDATION:				250.00	250.00		
AIRGAS USA INC							
855	9976204987	ACETYLENE/OXYGEN/NITROGEN	12/31/2020	23.97	23.97	46600	01/08/2021
	9976204987	ACETYLENE/OXYGEN/NITROGEN	12/31/2020	23.97	23.97	46600	01/08/2021
	9976204987	ACETYLENE/OXYGEN/NITROGEN	12/31/2020	23.98	23.98	46600	01/08/2021
Total AIRGAS USA INC:				71.92	71.92		
ALLIANT ENERGY							
900	183035-01042021	Gas Utility for Water Plant	01/04/2021	724.70	724.70	46601	01/08/2021
	4370000-12302020	GAS UTIL BILL FOR SWG PLNT	12/30/2020	1,248.77	1,248.77	46601	01/08/2021
	590516-12302020	Split Distribution - Main Bldg	12/30/2020	29.27	29.27	46601	01/08/2021
	590516-12302020	Split Distribution - Main Bldg	12/30/2020	23.41	23.41	46601	01/08/2021
	590516-12302020	Split Distribution - Main Bldg	12/30/2020	23.41	23.41	46601	01/08/2021
	590516-12302020	Split Distribution - Main Bldg	12/30/2020	158.04	158.04	46601	01/08/2021
	590516-12302020	Split Distribution - Main Bldg	12/30/2020	158.04	158.04	46601	01/08/2021
	590516-12302020	Split Distribution - Main Bldg	12/30/2020	158.04	158.04	46601	01/08/2021
	590516-12302020	Split Distribution - Main Bldg	12/30/2020	11.71	11.71	46601	01/08/2021
	590516-12302020	Split Distribution - Main Bldg	12/30/2020	11.71	11.71	46601	01/08/2021
	590516-12302020	Split Distribution - Main Bldg	12/30/2020	11.69	11.69	46601	01/08/2021
	80105-11182021	GAS UTILITY FOR WELLHOUSE #5	01/18/2021	66.31	66.31	46636	01/29/2021
	931084-12302020	GAS UTIL @ WWTP GARAGE	12/30/2020	1,473.22	1,473.22	46601	01/08/2021
Total ALLIANT ENERGY:				4,098.32	4,098.32		
AMARIL UNIFORM COMPANY							
1010	IV209090	Face Masks-COVID	01/18/2021	124.81	124.81	46637	01/29/2021
Total AMARIL UNIFORM COMPANY:				124.81	124.81		
AMAZON CAPITAL SERVICES							
1015	143Q-G4LM-DWFJ	Flash Drives	01/09/2021	13.49	13.49	46638	01/29/2021
	143Q-G4LM-DWFJ	Flash Drives	01/09/2021	13.50	13.50	46638	01/29/2021
	1LYW-JT6M-LX7Q	TV Trailer Tools	01/23/2021	30.22	30.22	46638	01/29/2021
	1NM1-9G9T-DDDQ	TV Trailer Computer Cable	01/18/2021	178.50	178.50	46638	01/29/2021
	1PYR-LYNY-VGVK	Sewer plant masks	01/17/2021	32.97	32.97	46638	01/29/2021
	A36GFAG1C07ELX	Janitorial Supplies	01/21/2021	10.69	10.69	46638	01/29/2021
	A36GFAG1C07ELX	Janitorial Supplies	01/21/2021	8.50	8.50	46638	01/29/2021
	A36GFAG1C07ELX	Janitorial Supplies	01/21/2021	8.23	8.23	46638	01/29/2021
Total AMAZON CAPITAL SERVICES:				296.10	296.10		
AMERICAN MESSAGING							
1090	U1850424VA	PAGER FOR ELEC DEPT ON-CALL	01/01/2021	36.60	36.60	46602	01/08/2021
Total AMERICAN MESSAGING:				36.60	36.60		
AUTO PLUS AUTO PARTS							
1700	2012393034014	Wypall	12/22/2020	16.90	16.90	46639	01/29/2021
	393034088	Wypall return	12/22/2020	16.90-	16.90-	46603	01/08/2021
	393034090	Wypall x 60 Teri	12/23/2020	169.00	169.00	46603	01/08/2021

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total AUTO PLUS AUTO PARTS:				169.00	169.00		
BAKER TILLY VIRCHOW KRAUSE LLP							
2333	BT1733862	Single Audit	12/30/2020	1,247.00	1,247.00	46604	01/08/2021
Total BAKER TILLY VIRCHOW KRAUSE LLP:				1,247.00	1,247.00		
BENTZ AUTOMOTIVE INC							
2800	16170	Brake Line Replacement Unit 18	12/29/2020	226.60	226.60	46605	01/08/2021
Total BENTZ AUTOMOTIVE INC:				226.60	226.60		
BOARDMAN & CLARK LLP							
3200	231636	Clearas Contract Review	12/31/2020	1,632.00	1,632.00	46640	01/29/2021
Total BOARDMAN & CLARK LLP:				1,632.00	1,632.00		
BORDER STATES ELECTRIC SUPPLY							
3300	921416133	4 WAY FEED THRU - 600 AMP	01/21/2021	661.56	661.56	46641	01/29/2021
Total BORDER STATES ELECTRIC SUPPLY:				661.56	661.56		
BRIGHT TECHNOLOGIES							
3420	B3080-1	Security Deposit 1.7 Meter Belt Filter Press	01/15/2021	10,000.00	10,000.00	46642	01/29/2021
Total BRIGHT TECHNOLOGIES:				10,000.00	10,000.00		
BROOKS SHOES & REPAIR							
3550	35844	Composite Toe Boot- Craig Ruis	12/21/2020	170.00	170.00	46606	01/08/2021
Total BROOKS SHOES & REPAIR:				170.00	170.00		
BUTTERS-FETTING CO. INC.							
3800	J077433-A	Boiler Serv Inspections/Repairs	12/30/2020	4,642.01	4,642.01	46607	01/08/2021
Total BUTTERS-FETTING CO. INC.:				4,642.01	4,642.01		
US CELLULAR							
5700	0417636647	Act #375001031	01/16/2021	165.11	165.11	46680	01/29/2021
	0417699905	Act #929862839	01/16/2021	242.96	242.96	46678	01/29/2021
	0417746054	Act #850156793	01/16/2021	249.43	249.43	46679	01/29/2021
	417434159	Act #851360664	01/14/2021	171.19	171.19	46678	01/29/2021
	417583490	Act #207749466	01/16/2021	235.60	235.60	46681	01/29/2021
Total US CELLULAR:				1,064.29	1,064.29		
CHAD NAVIS CONSTRUCTION LLC							
5800	01/05/2021	Water Service - Concrete Repair Patch	01/05/2021	1,150.00	1,150.00	46643	01/29/2021
Total CHAD NAVIS CONSTRUCTION LLC:				1,150.00	1,150.00		
CITIES and VILLAGES MUTUAL INS							
5890	BM-21-4346	Boiler & Machinery Ins Prem	01/01/2021	370.01	370.01	46644	01/29/2021
	BM-21-4346	Boiler & Machinery Ins Prem	01/01/2021	765.48	765.48	46644	01/29/2021
	BM-21-4346	Boiler & Machinery Ins Prem	01/01/2021	1,407.51	1,407.51	46644	01/29/2021

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total CITIES and VILLAGES MUTUAL INS:				2,543.00	2,543.00		
CIVIC SYSTEMS LLC							
5945	CVC20274	SEMI-ANNUAL SUPPORT FEES	01/01/2020	2,542.80	2,542.80	46645	01/29/2021
	CVC20274	SEMI-ANNUAL SUPPORT FEES	01/01/2020	2,021.20	2,021.20	46645	01/29/2021
	CVC20274	SEMI-ANNUAL SUPPORT FEES	01/01/2020	1,956.00	1,956.00	46645	01/29/2021
Total CIVIC SYSTEMS LLC:				6,520.00	6,520.00		
CUMMINS SALES AND SERVICE							
6630	F6-478	150kw Generator - Annual Full Service	01/08/2021	294.03	294.03	46646	01/29/2021
	F6-478	150kw Generator - Annual Full Service	01/08/2021	220.52	220.52	46646	01/29/2021
	F6-478	150kw Generator - Annual Full Service	01/08/2021	220.53	220.53	46646	01/29/2021
	F6-479	Wtr Plt 1000Kkw Generator Inspection	01/08/2021	1,987.07	1,987.07	46646	01/29/2021
Total CUMMINS SALES AND SERVICE:				2,722.15	2,722.15		
DIGGERS HOTLINE INC.							
7300	201 2 31801	MONTHLY LOCATE TICKET CHRGS	12/31/2020	106.90	106.90	46647	01/29/2021
Total DIGGERS HOTLINE INC.:				106.90	106.90		
EAST CENTRAL WI REGIONAL							
7850	WQM-HARRIS	WQM Harris Lift Station	01/25/2021	120.00	120.00	46631	01/25/2021
Total EAST CENTRAL WI REGIONAL:				120.00	120.00		
FARM & HOME SUPPLY							
9200	DEC 2020	MISCELLANEOUS ITEMS	12/31/2020	29.99	29.99	46608	01/08/2021
	DEC 2020	MISCELLANEOUS ITEMS	12/31/2020	3.99	3.99	46608	01/08/2021
	DEC 2020	MISCELLANEOUS ITEMS	12/31/2020	5.19	5.19	46608	01/08/2021
	DEC 2020	MISCELLANEOUS ITEMS	12/31/2020	15.96	15.96	46608	01/08/2021
	DEC 2020	MISCELLANEOUS ITEMS	12/31/2020	13.98	13.98	46608	01/08/2021
	DEC 2020	MISCELLANEOUS ITEMS	12/31/2020	3.89	3.89	46608	01/08/2021
	DEC 2020	MISCELLANEOUS ITEMS	12/31/2020	164.73	164.73	46608	01/08/2021
	DEC 2020	MISCELLANEOUS ITEMS	12/31/2020	2.33	2.33	46608	01/08/2021
	DEC 2020	MISCELLANEOUS ITEMS	12/31/2020	2.33	2.33	46608	01/08/2021
	DEC 2020	MISCELLANEOUS ITEMS	12/31/2020	2.33	2.33	46608	01/08/2021
	DEC 2020	MISCELLANEOUS ITEMS	12/31/2020	3.90	3.90	46608	01/08/2021
Total FARM & HOME SUPPLY:				248.62	248.62		
FARMERS ELEVATOR CORP LTD							
9300	115659	OIL	12/10/2020	255.54	255.54	46648	01/29/2021
	115659	OIL	12/10/2020	255.54	255.54	46648	01/29/2021
	115659	OIL	12/10/2020	255.62	255.62	46648	01/29/2021
	116691	Salt	12/14/2020	288.12	288.12	46609	01/08/2021
	116691	Salt	12/14/2020	216.09	216.09	46609	01/08/2021
	116691	Salt	12/14/2020	216.09	216.09	46609	01/08/2021
Total FARMERS ELEVATOR CORP LTD:				1,487.00	1,487.00		
GFL ENVIRONMENTAL							
11300	U90000000253	DUMPSTER - OFFICE BLDG	11/30/2020	168.72	168.72	46610	01/08/2021
	U90000000253	DUMPSTER - OFFICE BLDG	11/30/2020	126.54	126.54	46610	01/08/2021
	U90000000253	DUMPSTER - OFFICE BLDG	11/30/2020	126.55	126.55	46610	01/08/2021

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	U90000000666	DUMPSTER - WWTP	11/30/2020	1,746.59	1,746.59	46610	01/08/2021
	U90000004532	DUMPSTER - OFFICE BLDG	12/31/2020	170.60	170.60	46610	01/08/2021
	U90000004532	DUMPSTER - OFFICE BLDG	12/31/2020	127.95	127.95	46610	01/08/2021
	U90000004532	DUMPSTER - OFFICE BLDG	12/31/2020	127.96	127.96	46610	01/08/2021
	U90000004970	DUMPSTER - WWTP	12/31/2020	1,766.34	1,766.34	46610	01/08/2021
Total GFL ENVIRONMENTAL:				4,361.25	4,361.25		
GRAINGER							
11400	9757886404	Belts (3) for WWTP	12/29/2020	79.92	79.92	46611	01/08/2021
	9761929216	Pressure Regulator - Water Plant	01/05/2021	68.29	68.29	46611	01/08/2021
	9770478239	Auxillary Contacts - WWTP	01/12/2021	49.02	49.02	46649	01/29/2021
Total GRAINGER:				197.23	197.23		
HARN R/O SYSTEMS INC.							
12140	IN-1191	Vitec 3000 - 500lb Drum	01/20/2021	3,500.00	3,500.00	46650	01/29/2021
Total HARN R/O SYSTEMS INC.:				3,500.00	3,500.00		
HOMAN AUTO SALES INC							
12800	147777	Unit 149 Electric Dump Truck Wire Repair/Glow Plug	01/20/2021	1,062.11	1,062.11	46651	01/29/2021
Total HOMAN AUTO SALES INC:				1,062.11	1,062.11		
HYDROCORP INC.							
13985	60281-IN	CROSS CONNECTION CONTROL PROG	12/31/2020	2,252.00	2,252.00	46612	01/08/2021
Total HYDROCORP INC.:				2,252.00	2,252.00		
INFOSEND INC							
14490	184130	Garbage Schedule - City of Waupun	12/31/2020	390.24	390.24	46652	01/29/2021
	184130	BILL PRINT & POSTAGE	12/31/2020	854.09	854.09	46652	01/29/2021
	184130	BILL PRINT & POSTAGE	12/31/2020	882.54	882.54	46652	01/29/2021
	184130	BILL PRINT & POSTAGE	12/31/2020	1,110.30	1,110.30	46652	01/29/2021
Total INFOSEND INC:				3,237.17	3,237.17		
INTEGRATED COMMUNICATIONS SERV							
14650	201301451101	TELEPHONE ANSWERING SERV-AFT	12/28/2020	26.13	26.13	46613	01/08/2021
	201301451101	TELEPHONE ANSWERING SERV-AFT	12/28/2020	20.77	20.77	46613	01/08/2021
	201301451101	TELEPHONE ANSWERING SERV-AFT	12/28/2020	20.10	20.10	46613	01/08/2021
Total INTEGRATED COMMUNICATIONS SERV:				67.00	67.00		
ITU ABSORB TECH INC.							
14950	7618908	SHOP TOWELS FOR WWTP	01/08/2021	23.89	23.89	46653	01/29/2021
	7618911	SHOP TOWELS MTHLY RENTAL FEE	01/08/2021	13.02	13.02	46653	01/29/2021
	7618911	SHOP TOWELS MTHLY RENTAL FEE	01/08/2021	13.02	13.02	46653	01/29/2021
	7618911	SHOP TOWELS MTHLY RENTAL FEE	01/08/2021	13.03	13.03	46653	01/29/2021
Total ITU ABSORB TECH INC.:				62.96	62.96		
J & H CONTROLS INC							
16000	10000022490	BUILDING MAINTENANCE MTHLY CHR	12/16/2020	181.60	181.60	46614	01/08/2021
	10000022490	BUILDING MAINTENANCE MTHLY CHR	12/16/2020	136.20	136.20	46614	01/08/2021
	10000022490	BUILDING MAINT MTHLY CHR	12/16/2020	136.20	136.20	46614	01/08/2021

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	10000022491	BUILDING MAINT MTHLY CHRG-WTP	12/16/2020	167.00	167.00	46614	01/08/2021
	10000022514	Switches & Blowers	12/15/2020	445.20	445.20	46654	01/29/2021
	10000022514	Switches & Blowers	12/15/2020	333.90	333.90	46654	01/29/2021
	10000022514	Switches & Blowers	12/15/2020	333.90	333.90	46654	01/29/2021
	10000022568	Blower Moter and Circuit Board Repair -Water Plant	01/21/2021	763.08	763.08	46654	01/29/2021
	10000022568	Air Temp Sensor and tub - WWTP	01/21/2021	602.33	602.33	46654	01/29/2021
	10000022573	BUILDING MAINT MTHLY CHRG	01/21/2021	28.01	28.01	46654	01/29/2021
	10000022573	BUILDING MAINT MTHLY CHRG	01/21/2021	21.01	21.01	46654	01/29/2021
	10000022573	BUILDING MAINT MTHLY CHRG	01/21/2021	21.00	21.00	46654	01/29/2021
Total J & H CONTROLS INC:				3,169.43	3,169.43		
JON'S CRANE & RIGGING LLC							
16625	5223	Crane for Transformer Repair	12/29/2020	2,570.00	2,570.00	46615	01/08/2021
Total JON'S CRANE & RIGGING LLC:				2,570.00	2,570.00		
KEMIRA WATER SOLUTIONS INC.							
17513	9017699520	FERROUS CHLORIDE	01/21/2021	3,099.72	3,099.72	46655	01/29/2021
Total KEMIRA WATER SOLUTIONS INC.:				3,099.72	3,099.72		
LAPPEN SECURITY PRODUCTS INC.							
18180	LSPQ44341	Paxton Client Software	01/19/2021	1,517.62	1,517.62	46656	01/29/2021
	LSPQ44341	Paxton Client Software	01/19/2021	1,517.62	1,517.62	46656	01/29/2021
	LSPQ44341	Paxton Client Software	01/19/2021	1,517.62	1,517.62	46656	01/29/2021
Total LAPPEN SECURITY PRODUCTS INC.:				4,552.86	4,552.86		
LINCOLN CONTRACTORS SUPPLY IN							
18650	N18596	Unit 47 Control Panel	12/31/2020	2,010.32	2,010.32	46657	01/29/2021
Total LINCOLN CONTRACTORS SUPPLY IN:				2,010.32	2,010.32		
MACQUEEN EQUIPMENT LLC							
19150	03-E00685	(4) Aggressive Wheels- Sewer TV Trailer	01/12/2021	2,416.00	2,416.00	46658	01/29/2021
Total MACQUEEN EQUIPMENT LLC:				2,416.00	2,416.00		
MARTELLE WATER TREATMENT INC.							
20250	21028	Castic Soda 50% Bulk	01/13/2021	2,697.20	2,697.20	46659	01/29/2021
Total MARTELLE WATER TREATMENT INC.:				2,697.20	2,697.20		
METLIFE SBC							
23230	TS05980868-FEB	LONG TERM DISABILITY PREM	01/19/2021	525.56	525.56	46660	01/29/2021
	TS05980868-FEB	SHORT TERM DISABILITY PREM	01/19/2021	334.95	334.95	46660	01/29/2021
	TS05980868-JAN 2	LONG TERM DISABILITY PREM	01/01/2021	525.56	525.56	46616	01/08/2021
	TS05980868-JAN 2	SHORT TERM DISABILITY PREM	01/01/2021	334.95	334.95	46616	01/08/2021
Total METLIFE SBC:				1,721.02	1,721.02		
MEUW							
23500	010121-75	2021 Membership Dues	01/01/2021	6,342.03	6,342.03	46661	01/29/2021
	010121-75	2021 Membership Dues	01/01/2021	2,114.01	2,114.01	46661	01/29/2021
	010721-07	2021 MSDS Online Fees	01/07/2021	351.00	351.00	46661	01/29/2021
	010721-07	2021 MSDS Online Fees	01/07/2021	279.00	279.00	46661	01/29/2021

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	010721-07	2021 MSDS Online Fees	01/07/2021	270.00	270.00	46661	01/29/2021
	011521-05	SAFETY GROUP PROGRAM COST	01/15/2021	2,459.44	2,459.44	46661	01/29/2021
	011521-05	SAFETY GROUP PROGRAM COST	01/15/2021	1,954.94	1,954.94	46661	01/29/2021
	011521-05	SAFETY GROUP PROGRAM COST	01/15/2021	1,891.87	1,891.87	46661	01/29/2021
Total MEUW:				15,662.29	15,662.29		
MIDWEST OVERHEAD DOORS INC							
24300	186726	WWTP Overhead door springs	01/14/2021	1,560.13	1,560.13	46662	01/29/2021
Total MIDWEST OVERHEAD DOORS INC:				1,560.13	1,560.13		
SECURIAN FINANCIAL GROUP INC							
25200	26418-1027-FEB 20	BASIC GROUP LIFE INS PREMIUM	01/01/2021	264.70	264.70	46620	01/08/2021
	26418-1027-FEB 20	EMPLOYER CONTRIBUTION 20%	01/01/2021	12.33	12.33	46620	01/08/2021
	26418-1027-FEB 20	EMPLOYER CONTRIBUTION 20%	01/01/2021	9.80	9.80	46620	01/08/2021
	26418-1027-FEB 20	EMPLOYER CONTRIBUTION 20%	01/01/2021	9.50	9.50	46620	01/08/2021
Total SECURIAN FINANCIAL GROUP INC:				296.33	296.33		
MSA PROFESSIONAL SERVICES INC							
28200	R00019010.00-24	Design/Bidding Phase - Newton/Rock Ave	12/31/2020	2,180.00	2,180.00	46663	01/29/2021
	R00019010.00-24	Design/Bidding Phase - Newton/Rock Ave	12/31/2020	2,180.00	2,180.00	46663	01/29/2021
Total MSA PROFESSIONAL SERVICES INC:				4,360.00	4,360.00		
MUNICIPAL PROPERTY INSURANCE CO							
29450	5000384-5-2021	PROPERTY INSURANCE PREMIUM	01/01/2021	5,750.43	5,750.43	46664	01/29/2021
	5000384-5-2021	PROPERTY INSURANCE PREMIUM	01/01/2021	11,441.84	11,441.84	46664	01/29/2021
	5000384-5-2021	PROPERTY INSURANCE PREMIUM	01/01/2021	20,681.73	20,681.73	46664	01/29/2021
Total MUNICIPAL PROPERTY INSURANCE CO:				37,874.00	37,874.00		
NAPA AUTO PARTS							
30900	297544	Brake Cleaner - WWTP	12/22/2020	10.11	10.11	46617	01/08/2021
	297579	V-Belt - WWTP	12/22/2020	18.29	18.29	46617	01/08/2021
	297655	V-Belt- WWTP	12/23/2020	18.29	18.29	46617	01/08/2021
	299712	Vbelt - WWTP	01/18/2021	14.29	14.29	46665	01/29/2021
	299713	Vbelt - WWTP	01/18/2021	.80-	.80-	46665	01/29/2021
	299714	Vbelt WWTP	01/18/2021	9.69	9.69	46665	01/29/2021
	299936	Meter Maint-Clamps	01/20/2021	26.00	26.00	46665	01/29/2021
Total NAPA AUTO PARTS:				95.87	95.87		
NCL OF WISCONSIN INC							
33000	449457	Lab Supplies- WWTP	01/20/2021	391.88	391.88	46666	01/29/2021
Total NCL OF WISCONSIN INC:				391.88	391.88		
OFFICE DEPOT							
38880	144067083001	OFFICE SUPPLIES	12/15/2020	1.75	1.75	46667	01/29/2021
	144067083001	OFFICE SUPPLIES	12/15/2020	1.39	1.39	46667	01/29/2021
	144067083001	OFFICE SUPPLIES	12/15/2020	1.35	1.35	46667	01/29/2021
	144111945001	USB Drives	12/16/2020	14.98	14.98	46667	01/29/2021
	144111945001	USB Drives	12/16/2020	14.99	14.99	46667	01/29/2021
	144111946001	OFFICE SUPPLIES	12/15/2020	1.99	1.99	46667	01/29/2021
	144111946001	OFFICE SUPPLIES	12/15/2020	1.58	1.58	46667	01/29/2021

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	144111946001	OFFICE SUPPLIES	12/15/2020	1.52	1.52	46667	01/29/2021
	144111947001	OFFICE SUPPLIES	12/15/2020	3.12	3.12	46667	01/29/2021
	144111947001	OFFICE SUPPLIES	12/15/2020	2.48	2.48	46667	01/29/2021
	144111947001	OFFICE SUPPLIES	12/15/2020	2.39	2.39	46667	01/29/2021
	145992977001	OFFICE SUPPLIES	01/13/2021	24.09	24.09	46667	01/29/2021
	145992977001	OFFICE SUPPLIES	01/13/2021	19.15	19.15	46667	01/29/2021
	145992977001	OFFICE SUPPLIES	01/13/2021	18.53	18.53	46667	01/29/2021
	148222357001	2020 tax forms	12/31/2020	12.08	12.08	46667	01/29/2021
	148222357001	2020 tax forms	12/31/2020	9.60	9.60	46667	01/29/2021
	148222357001	2020 tax forms	12/31/2020	9.31	9.31	46667	01/29/2021
Total OFFICE DEPOT:				140.30	140.30		
OSHKOSH OFFICE SYSTEMS							
39000	AR58485	MTHLY CLICK COUNTS	12/31/2020	33.37	33.37	46618	01/08/2021
	AR58485	MTHLY CLICK COUNTS	12/31/2020	26.53	26.53	46618	01/08/2021
	AR58485	MTHLY CLICK COUNTS	12/31/2020	25.67	25.67	46618	01/08/2021
Total OSHKOSH OFFICE SYSTEMS:				85.57	85.57		
PIGGLY WIGGLY							
41200	S00238-3929	SUPPLIES FOR KITCHEN,OFFC, ETC	01/11/2021	3.59	3.59	46668	01/29/2021
	S00238-3929	SUPPLIES FOR KITCHEN,OFFC,ETC	01/11/2021	2.85	2.85	46668	01/29/2021
	S00238-3929	SUPPLIES FOR KITCHEN,OFFC,ETC	01/11/2021	2.76	2.76	46668	01/29/2021
	S00238-4558	Training Breakfast	01/13/2021	4.23	4.23	46668	01/29/2021
	S00238-4558	Training Breakfast	01/13/2021	4.35	4.35	46668	01/29/2021
	S00238-4558	Training Breakfast	01/13/2021	5.48	5.48	46668	01/29/2021
	S00238-8480	Training Breakfast	01/15/2021	7.19	7.19	46668	01/29/2021
	S00238-8480	Training Breakfast	01/15/2021	5.71	5.71	46668	01/29/2021
	S00238-8480	Training Breakfast	01/15/2021	5.55	5.55	46668	01/29/2021
Total PIGGLY WIGGLY:				41.71	41.71		
POLYDYNE INC.							
42000	1513454	CLARIFLOC CE-1855	01/21/2021	11,522.08	11,522.08	46669	01/29/2021
Total POLYDYNE INC.:				11,522.08	11,522.08		
POWER SYSTEM ENGINEERING INC							
42800	9036177	GIS SUPPORT	12/31/2020	171.99	171.99	46670	01/29/2021
	9036177	GIS SUPPORT	12/31/2020	136.71	136.71	46670	01/29/2021
	9036177	GIS SUPPORT	12/31/2020	132.30	132.30	46670	01/29/2021
Total POWER SYSTEM ENGINEERING INC:				441.00	441.00		
Q-TRONICS							
44440	10081090	USB and Cable for TV Trailer	01/22/2021	40.98	40.98	46671	01/29/2021
Total Q-TRONICS:				40.98	40.98		
RESCO							
46400	804595-01	DEADEND SHOE/ANGLE SHOE	01/11/2021	409.00	409.00	46672	01/29/2021
	810083-00	(1) 3 phase transformer	01/18/2021	25,242.37	25,242.37	46672	01/29/2021
Total RESCO:				25,651.37	25,651.37		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
RUEKERT-MIELKE							
49300	134753	SCADA SERVICE WORK	12/22/2020	6,848.80	6,848.80	46619	01/08/2021
	135127	SCADA SERVICE WORK	12/31/2020	2,795.20	2,795.20	46619	01/08/2021
Total RUEKERT-MIELKE:				9,644.00	9,644.00		
RWI PIPE FABRICATORS INC.							
49700	20180	WWTP Gaskets	01/20/2021	86.00	86.00	46673	01/29/2021
Total RWI PIPE FABRICATORS INC.:				86.00	86.00		
SEERA							
51535	WAUPUN/DEC 202	"WAUPUN" FOCUS PROGRAM FEE	12/31/2020	2,725.89	2,725.89	46621	01/08/2021
Total SEERA:				2,725.89	2,725.89		
SPECTRUM BUSINESS							
52500	33381011321	Internet Services	01/13/2021	82.84	82.84	46674	01/29/2021
	33381011321	Internet Services	01/13/2021	65.84	65.84	46674	01/29/2021
	33381011321	Internet Services	01/13/2021	63.72	63.72	46674	01/29/2021
	33381011321	Monthly Service Exp 1st & 2nd	01/13/2021	107.22	107.22	46674	01/29/2021
	33381011321	Mthly Service Exp 1st & 2nd Ln	01/13/2021	85.23	85.23	46674	01/29/2021
	33381011321	Mthly Service Exp 1st&2nd Line	01/13/2021	82.48	82.48	46674	01/29/2021
	33381011321	Water Plant Voice Serv	01/13/2021	99.98	99.98	46674	01/29/2021
	33381011321	WasteWater Voice Serv	01/13/2021	99.98	99.98	46674	01/29/2021
Total SPECTRUM BUSINESS:				687.29	687.29		
SPEE-DEE							
52600	4145853	SERVICE CHRG for WATER SAMPLES	12/28/2020	46.10	46.10	46622	01/08/2021
	4158251	SERVICE CHRG for WATER SAMPLES	01/11/2021	53.47	53.47	46675	01/29/2021
Total SPEE-DEE:				99.57	99.57		
SUPERIOR CHEMICAL CORP							
54200	288036	Office Wipes - COVID	12/23/2020	33.63	33.63	46623	01/08/2021
	288036	Office Wipes - COVID	12/23/2020	26.73	26.73	46623	01/08/2021
	288036	Office Wipes - COVID	12/23/2020	25.89	25.89	46623	01/08/2021
Total SUPERIOR CHEMICAL CORP:				86.25	86.25		
TELEDYNE INSTRUMENTS INC.							
55900	S020443469	Rubber Tubing	01/21/2021	622.00	622.00	46676	01/29/2021
Total TELEDYNE INSTRUMENTS INC.:				622.00	622.00		
TRUCLEANERS LLC							
58700	01/2021	MONTHLY CLEANING SERVICE	01/29/2021	370.50	370.50	46677	01/29/2021
	01/2021	MONTHLY CLEANING SERVICE	01/29/2021	294.50	294.50	46677	01/29/2021
	01/2021	MONTHLY CLEANING SERVICE	01/29/2021	285.00	285.00	46677	01/29/2021
	DEC 2020	MONTHLY CLEANING SERVICE	12/31/2020	370.50	370.50	46624	01/08/2021
	DEC 2020	MONTHLY CLEANING SERVICE	12/31/2020	294.50	294.50	46624	01/08/2021
	DEC 2020	MONTHLY CLEANING SERVICE	12/31/2020	285.00	285.00	46624	01/08/2021
Total TRUCLEANERS LLC:				1,900.00	1,900.00		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
USA BLUE BOOK							
59600	460320	Marking Paint - Blue	01/04/2021	192.64	192.64	46625	01/08/2021
	460320	Marking Paint - Blue	01/04/2021	192.64	192.64	46625	01/08/2021
	460320	Marking Paint - Green	01/04/2021	385.30	385.30	46625	01/08/2021
	461623	Probe and Thermometer - Water Plant	01/05/2021	484.00	484.00	46625	01/08/2021
	475153	WWTP 4" Hose	01/18/2021	3,761.70	3,761.70	46682	01/29/2021
Total USA BLUE BOOK:				5,016.28	5,016.28		
UTILITY SERVICE CO. INC.							
59800	525994	ANNUAL PRISON TANK	01/01/2021	20,431.04	20,431.04	46683	01/29/2021
Total UTILITY SERVICE CO. INC.:				20,431.04	20,431.04		
VAN BUREN, JEROME and/or SANDRA							
60800	16096090.20	DEC 2 SOLAR CREDIT	12/31/2020	77.38	77.38	46626	01/08/2021
Total VAN BUREN, JEROME and/or SANDRA:				77.38	77.38		
VERIZON WIRELESS							
62900	9869647898	CELLPHONE MTHLY EXPENSES	12/31/2020	100.90	100.90	46627	01/08/2021
	9869647898	CELPHONE MTHLY EXPENSES	12/31/2020	80.20	80.20	46627	01/08/2021
	9869647898	CELLPHONE MTHLY EXPENSES	12/31/2020	77.62	77.62	46627	01/08/2021
	9869647898	DPW'S MTHLY/DATA TABLET CHRGS	12/31/2020	51.90	51.90	46627	01/08/2021
Total VERIZON WIRELESS:				310.62	310.62		
VIKING ELECTRIC SUPPLY							
63300	S004290769.001	LED Lamps -Office Bldg	01/06/2021	38.24	38.24	46684	01/29/2021
	S004290769.001	LED Lamps -Office Bldg	01/06/2021	28.68	28.68	46684	01/29/2021
	S004290769.001	LED Lamps -Office Bldg	01/06/2021	28.68	28.68	46684	01/29/2021
Total VIKING ELECTRIC SUPPLY:				95.60	95.60		
WAUPUN HIGH SCHOOL BASEBALL							
72770	2021 BACKSTOP	BACKSTOP SIGN SPONSOR	01/01/2021	200.00	200.00	46686	01/29/2021
Total WAUPUN HIGH SCHOOL BASEBALL:				200.00	200.00		
WAUPUN, CITY OF							
74400	754	2021 Worker's Comp Premium 1st Qrt	01/01/2021	1,753.25	1,753.25	46629	01/08/2021
	754	2021 Worker's Comp Premium 1st Qrt	01/01/2021	2,103.90	2,103.90	46629	01/08/2021
	754	2021 Worker's Comp Premium 1st Qrt	01/01/2021	3,155.85	3,155.85	46629	01/08/2021
	770	GASB 75	12/30/2020	1,852.50	1,852.50	46629	01/08/2021
	770	GASB 75	12/30/2020	1,472.50	1,472.50	46629	01/08/2021
	770	GASB 75	12/30/2020	1,425.00	1,425.00	46629	01/08/2021
	JAN 2021 - PILOT	Property Tax Pilot - Electric	01/01/2021	24,930.00	24,930.00	46629	01/08/2021
	JAN 2021 - PILOT	Property Tax Pilot - Water	01/01/2021	30,064.00	30,064.00	46629	01/08/2021
	SW-DEC 2020	Stormwater Receipts	12/31/2020	48,712.84	48,712.84	46629	01/08/2021
	TRASH DEC 2020	Trash/Recycling Collection	12/31/2020	38,461.46	38,461.46	46629	01/08/2021
Total WAUPUN, CITY OF:				153,931.30	153,931.30		
WAUPUN FINE ARTS INC							
75175	2021 CAMPAIGN	WFA - Silver Sponsorship	01/01/2021	200.00	200.00	46685	01/29/2021

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total WAUPUN FINE ARTS INC:				200.00	200.00		
WILLIAM/REID							
82820	57852	Sludge Storage Mixing Pump #P-8-1-1	12/09/2020	4,224.66	4,224.66	46630	01/08/2021
Total WILLIAM/REID:				4,224.66	4,224.66		
WISCONSIN STATE LAB OF HYGIENE							
88300	661225	FLLUORIDE	12/31/2020	26.00	26.00	46689	01/29/2021
Total WISCONSIN STATE LAB OF HYGIENE:				26.00	26.00		
WAUPUN UTILITIES (Refund Acct)							
100000	14028080-20	Ref Overpaymt frm: 608 Tulip Ln	11/24/2020	182.91	.00	46497	Multiple
	14028080-20	Ref Overpaymt frm: 608 Tulip Ln	11/24/2020	182.91-			
	14028080-20.2	Ref Overpaymt frm: 608 Tulip Ln	11/24/2020	182.91	182.91	46628	01/08/2021
	17052460-21	Ref Overpaymt frm: 8 Delynn Ct	01/26/2021	138.61	138.61	46688	01/29/2021
	17058034.22	Ref Overpaymt frm: 110 S Harris Ave, Apt 202	01/26/2021	60.50	60.50	46687	01/29/2021
Total WAUPUN UTILITIES (Refund Acct):				382.02	382.02		
Grand Totals:				375,473.56	375,473.56		

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CD						
1						
01/10/2021	1	Record ACH Credit Card Paymt	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTR	1,364.40	
		Record ACH Credit Card Paymt	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	68.62	
		Record ACH Credit Card Paymt	3-2232-0000-00	ACCOUNTS PAYABLE - WASTE	74.15	
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH		1,507.17-
2						
					.00*	
01/05/2021	2	Record Monthly ACH Vehicle Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTR	550.99	
		Record Monthly ACH Vehicle Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	265.87	
		Record Monthly ACH Vehicle Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTE	399.51	
		Record Monthly ACH Vehicle Payment	9-1131-0000-00	COMBINED CASH		1,216.37-
3						
					.00*	
01/28/2021	3	Record December's Wholesale Power Bill ACH Pa	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTR	590,299.26	
		Record December's Wholesale Power Bill ACH Pa	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	1,245.71	
		Record December's Wholesale Power Bill ACH Pa	3-2232-0000-00	ACCOUNTS PAYABLE - WASTE	1,083.76	
		Record December's Wholesale Power Bill ACH Pa	9-1131-0000-00	COMBINED CASH		592,628.73-
4						
					.00*	
01/19/2021	4	Record December's Sales & Use Tax	1-2241-2416-00	TAX COLL PAY - SALES TAX	8,001.85	
		Record December's Sales & Use Tax	9-1131-0000-00	COMBINED CASH		8,001.85-
5						
					.00*	
01/10/2021	5	Record ACH Credit Card Paymt	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTR		23.00-
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH	23.00	
6						
					.00*	
01/11/2021	6	Record WF Monthly Fees	1-5921-0000-20	OFFICE SUPPLIES AND EXPEN	208.09	
		Record WF Monthly Fees	2-5921-0000-20	OFFICE SUPPLIES & EXPENSE	57.63	
		Record WF Monthly Fees	3-5851-0000-20	OFFICE SUPPLIES & EXPENSE	54.42	
		Record WF Monthly Fees	9-1131-0000-00	COMBINED CASH		320.14-
7						
					.00*	
01/04/2021	7	Record PSN Fees	1-5921-1010-20	OFC SUP & EXP CREDIT CARD	1,668.44	
		Record PSN Fees	2-5921-1010-20	OFC SUP & EXP CREDIT CARD	462.03	
		Record PSN Fees	3-5851-1010-20	OFC SUP & EXP-CREDIT CARD	436.36	
		Record PSN Fees	9-1131-0000-00	COMBINED CASH		2,566.83-
Documents: 7 Transactions: 24						
Total CD:					606,264.09	606,264.09-
Grand Totals:					606,264.09	606,264.09-



TO: Waupun Utilities Commissioners
FROM: Jeff Stanek, CPA, Finance Director
DATE: February 8, 2021
SUBJECT: December 2020 Financial Report

This month's report contains the December YTD 2020 financial report. The Utilities audit fieldwork was conducted February 3-5 and at this time we don't have any changes to the financial statements

2020 financial highlights will be presented during Monday's meeting.

Financial Items to Note:

- **Sales and Revenues Dashboard**
 - Electric sales were below budget primarily from the loss of a Large Industrial customer during the year. Water and Sewer sales were both above budget largely within the Residential class.
- **Sales by Customer Class**
 - Electric General Service, Large Power and Large Industrial Power experienced a falloff in sales from COVID-19 temporary shut-downs and the loss of the large customer.
 - Water and Sewer experienced an overall decrease from the prior year and a shift in consumption patterns from Commercial & Industrial to Residential as a result of the COVID-19 shut-downs.
 - Sewer Public Authority sales began the year strong and began to fall-off towards the end of the year due to changes in the facilities operations.

Electric Utility

- Pg 4 – Regulatory Operating Income *increased* \$107,000 resulting in the Rate of Return to *increase* from 4.16 to 5.40. This is a result of higher operating margins and lower operating expenses.
 - Operating margins are higher primarily from customers shifting to different classes that yielded higher electric costs for the customers and less load from the loss of the Large Industrial customer.
 - Operating expenses were lower on fewer labor and materials used during typical construction season from the COVID-19 shut down. Planned maintenance and replacement of overhead and underground lines was delayed or reduced which resulted in less overall construction activity. The utility also completed the purchase of Alliant Energy Area 4 which added 33 new customers and additional infrastructure for the utility.
- Pg 10 – Balance Sheet (comparison to December 2019)

- Cash and investments increased \$273,000 as a result of yielding higher operating margins.
- Plant decreased \$13,000 and includes the Alliant Energy Area 4 purchase for \$174,000.

Water Utility

- Pg 6 - Regulatory Operating Income **decreased** \$87,000 resulting in the Rate of Return to decrease from 6.08 to 5.39. This is a result of slight changes in operating revenues and expenses during the year and an increase in non-cash depreciation expense from assets associated with Madison Street being placed into service.
 - Revenues were lower from shifting consumption patterns from Commercial and Public Authority customers to Residential and Multi-family from local shut-down orders.
 - Operating expenses were higher due to a planned major routine maintenance expense for well #4 (source of supply). There were also fewer maintenance expenses required for main breaks and service leaks.
- Pg 10 – Balance Sheet (comparison to December 2019)
 - Cash and investments increased \$283,000
 - Net Plant decreased \$339,000 from additional non-cash depreciation expense associated with Madison street offset by contributions from developers for Tanager and Mayfair (Pine Valley apartments) streets.
 - Debt decreased \$723,000 from payments made on existing outstanding debt and savings from the 2019 Revenue Bond Refunding transactions.

Sewer Utility

- Pg 8 - Regulatory Operating Income **decreased** \$89,000 resulting in the Rate of Return to decrease from 2.74 to 2.05. This is a result of slightly lower operating revenues and expenses and additional revenues from step two of four from the 2019 rate increase which took effect in April 2020. Non-cash depreciation expense also increased as a result of the assets from Madison street being placed into service during the year.
- Pg 10 – Balance Sheet (comparison to December 2019)
 - Cash and investments increased \$761,000 primarily from the reimbursement of \$1.9 million in preliminary engineering costs paid for by the utility and reimbursed through its first loan draw with the 2020 USDA loan.
 - Net Plant increased \$821,000 from \$1.2 million in preliminary engineering costs associated with the WWTP upgrade and \$132,000 paid to the Electric Utility to re-locate a feeder at the WWTP. These additional costs were offset by additional non-cash depreciation expense from Madison Street infrastructure additions and Tanager and Mayfair street developer contributions.
 - Net outstanding Debt increased \$1.5 million from the first draw from the USDA loan to reimburse the utility for preliminary engineering costs offset by payments on outstanding debt. The first debt payment on the 2020 USDA loan was paid during the year and will increase as construction is completed and reimbursement requests are submitted to the USDA.

Other Noncash Items

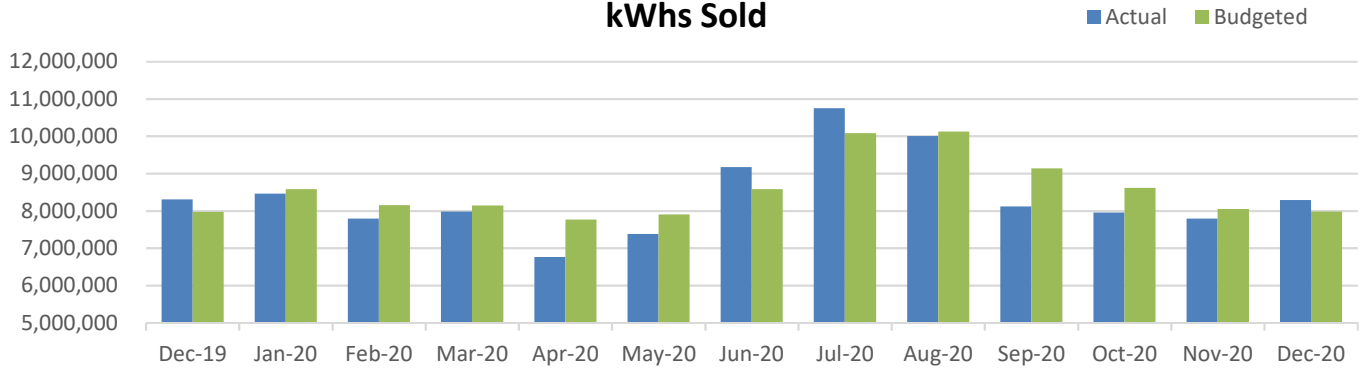
- WRS Pension Expense
 - The pension liability or pension asset related to the WRS pension plan lags by one year. The entry recorded this year is based on the 12/31/2019 actuary report for the entire WRS pension plan. The 2019 plan year was a strong year which resulted in a lower than expected expense adjustment for plan participants and created a net pension asset for the utility.
 - Recorded \$7,200 in noncash pension expense in 2020 compared to a \$116,400 noncash pension expense in 2019. Actual pension contributions for 2020 totaled \$97,000.

Waupun Utilities											
Construction and Plant Additions Summary											
December 2020											
CONSTRUCTION:	Electric			Sewer			Water			Total	
Description	Month	Project To Date	Budget	Month	Project To Date	Budget	Month	Project To Date	Budget	Project To Date	Budget
Projects:											
Poles, towers and fixtures	\$ (464)	\$ 30,415	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,415	\$ 10,000
Overhead and underground conductor and devices	7,546	32,290	10,000	-	-	-	-	-	-	32,290	10,000
Transformers	-	75,483	70,000	-	-	-	-	-	-	75,483	70,000
Overhead and Underground Services	3,004	26,077	15,000	-	-	-	-	-	-	26,077	15,000
LED street lighting	(596)	36,403	50,000	-	-	-	-	-	-	36,403	50,000
Voltage conversion	6,386	6,627	15,000	-	-	-	-	-	-	6,627	15,000
Rebuild overhead line	3,081	8,726	155,000	-	-	-	-	-	-	8,726	155,000
Underground wire and equipment upgrade	-	-	25,000	-	-	-	-	-	-	-	25,000
CIAC - Work Invoiced to Customer / Others	(9,499)	168,352	-	877	908	-	-	-	-	169,261	-
City of Waupun - Shared Services	(47)	2,780	-	-	-	-	-	908	-	3,688	-
Harris Lift Station reconfiguration	-	-	-	-	-	169,000	-	-	-	-	169,000
CIPP Sewer lining	-	-	-	-	41,383	40,000	-	-	-	41,383	40,000
Meters	2,390	7,728	6,000	-	-	-	6,890	20,200	11,500	27,928	17,500
WWTP Phosphorus Upgrade Engineering	-	-	-	-	1,899,074	1,914,000	-	-	-	1,899,074	1,914,000
WWTP Construction Upgrade - ABNR	-	-	-	-	22,824	-	-	-	-	22,824	-
Services / Laterals	-	-	-	-	-	-	-	-	-	-	-
Hydrants	-	-	-	-	-	-	-	-	10,000	-	10,000
TOTAL CONSTRUCTION	\$ 11,801	\$ 394,880	\$ 356,000	\$ 877	\$ 1,964,189	\$ 2,123,000	\$ 6,890	\$ 21,108	\$ 21,500	\$ 2,380,177	\$ 2,500,500
CARRYOVER PROJECTS:											
Newton/Rock Avenue Engineering	-	-	-	-	26,847	25,000	-	23,873	25,000	50,720	50,000
2019 Madison St Engineering & Construction - Phase 1	-	-	-	-	1,112,880	1,148,100	-	1,246,149	1,442,500	2,359,030	2,590,600
2020 Madison St Engineering & Construction - Phase 2	-	-	-	-	4,000	-	-	4,000	-	8,000	-
PLANT ADDITIONS:	Electric			Sewer			Water			Total	
Description	Month	YTD	Budget	Month	YTD	Budget	Month	YTD	Budget	YTD	Budget
Server Replacement	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ -	\$ 12,000
Accounting software upgrade	-	-	5,000	-	-	5,000	-	-	5,000	-	15,000
SCADA software and computer upgrade	-	12,126	12,000	2,075	46,808	39,500	-	26,851	33,500	85,785	85,000
Backyard machine replacement	-	91,730	105,000	-	-	-	-	-	-	91,730	105,000
Replace wire cutter/hydraulic press tool	-	-	2,900	-	-	-	-	-	-	-	2,900
Valve turner	-	-	-	-	-	-	-	33,086	35,000	33,086	35,000
Leak detection loggers / Submersible pump	-	-	-	-	-	-	-	4,000	7,000	4,000	7,000
Water treatment plant - equipment replacement	-	-	-	-	-	-	-	-	5,000	-	5,000
Shaler lift station - control panel	-	-	-	-	-	14,000	-	-	-	-	14,000
Digester building equipment replacement	-	-	-	-	-	86,500	-	-	-	-	86,500
Blower building equipment replacement	-	-	-	-	10,184	7,000	-	-	-	10,184	7,000
Filter building equipment replacement	-	-	-	-	-	-	-	-	-	-	-
Alliant Area 4 Purchase	-	174,183	-	-	-	-	-	-	-	174,183	-
Grit/Screen building equipment replacement	-	-	-	-	-	-	-	-	-	-	-
Other equipment replacement	-	-	-	4,225	11,304	7,500	-	-	-	11,304	7,500
TOTAL PLANT ADDITIONS	\$ -	\$ 278,038	\$ 128,900	\$ 6,300	\$ 68,296	\$ 163,500	\$ -	\$ 63,937	\$ 89,500	\$ 410,271	\$ 381,900

Sales and Revenues Dashboard - Dec 2020

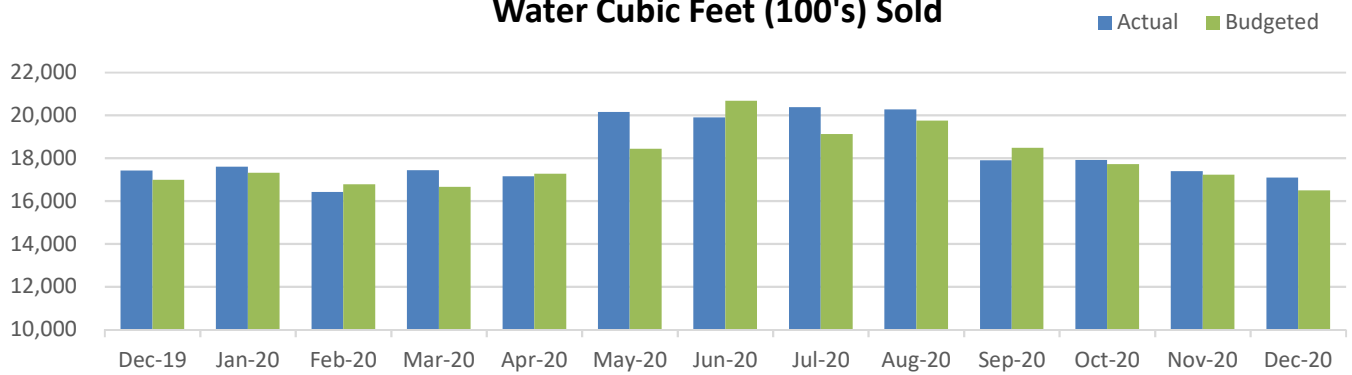
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
KWh	8,293,583	↑ 3.9%	↓ -2.6%	Power Costs	\$ 587,379	↑ 2.2%	↓ -4.3%
Revenues	\$ 769,791	↑ 4.2%	↓ -2.2%	Gross Margin	\$ 182,412	↑ 10.8%	↑ 6.0%

kWhs Sold



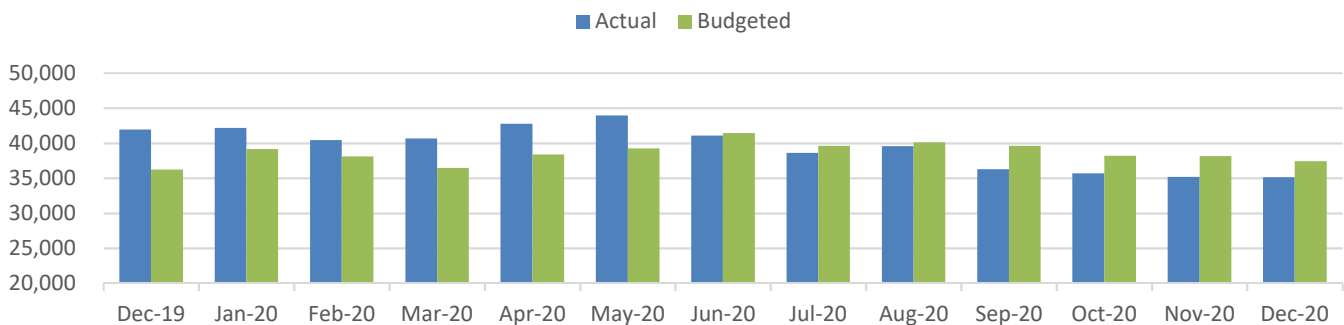
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	17,098	↑ 3.6%	↑ 1.7%	Revenues	\$ 138,876	↑ 2.5%	↑ 1.1%

Water Cubic Feet (100's) Sold

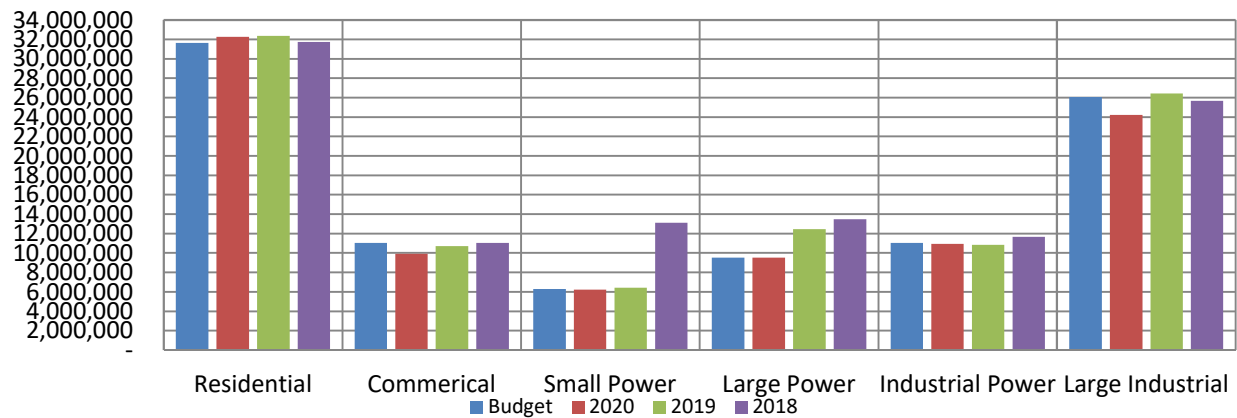


	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	35,130	↓ -6.2%	↑ 1.2%	Revenues	\$ 150,222	↓ -11.4%	→ 0.0%

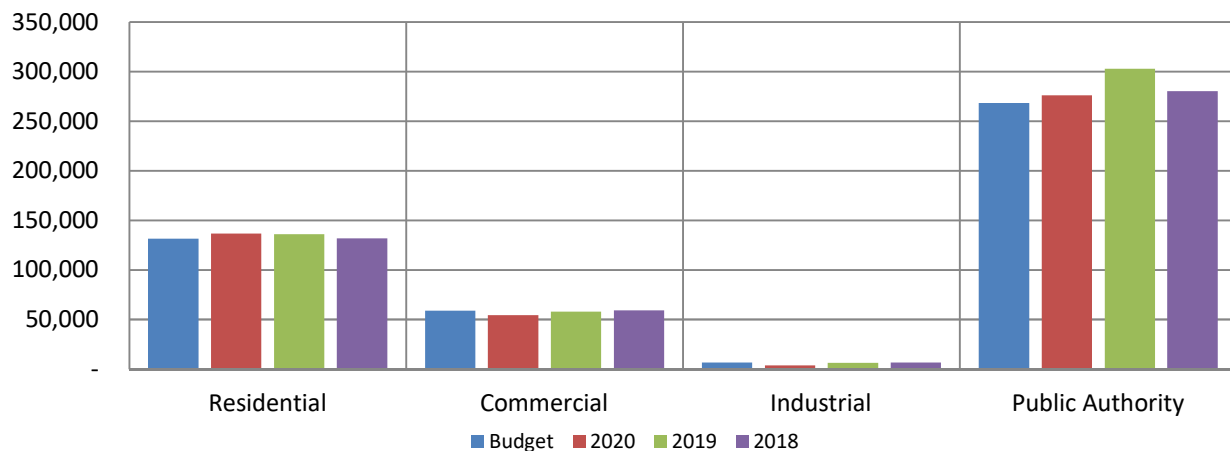
Sewer Cubic Feet (100's) Treated



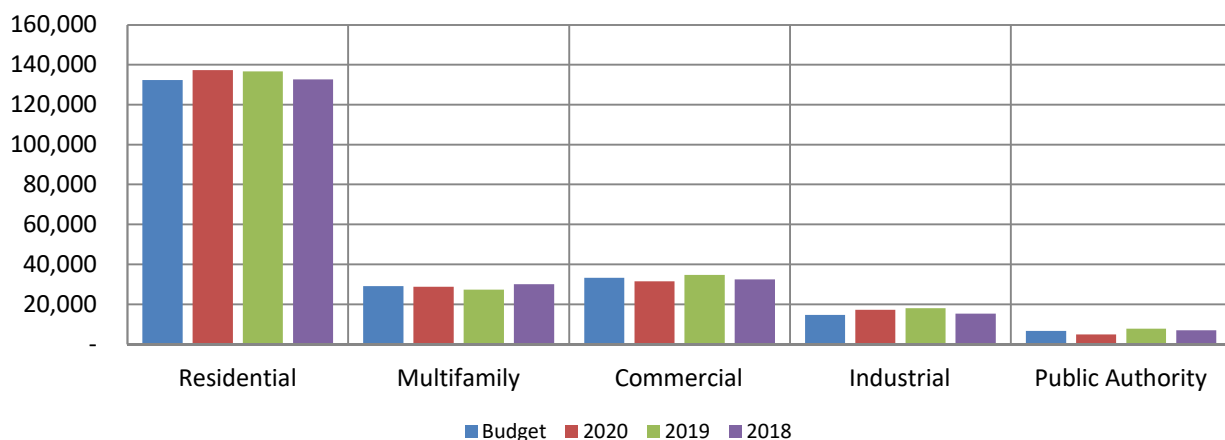
YTD Electric Sales (kWh)



YTD Sewer Sales (Ccf)



YTD Water Sales (Ccf)



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

ELECTRIC	Dec 2018	Dec 2019	Dec 2020
Sales of Electricity	\$ 10,062,144	\$ 9,690,582	\$ 9,453,820
Purchased Power	7,977,884	7,652,205	7,380,142
Gross Margin	2,084,260	2,038,377	2,073,677
	20.7%	21.0%	21.9%
Other Operating Revenues	96,447	102,074	95,213
Operating Expenses			
Distribution expense	366,919	354,689	315,257
Customer accounts expense	114,971	128,177	121,019
Advertising expense	1,564	1,009	976
Administrative & general expense	368,425	456,851	381,020
Total operating expenses	851,879	940,727	818,272
Other Operating Expenses			
Depreciation expense	575,142	590,846	606,808
Taxes	334,706	344,905	334,605
Total other operating expenses	909,848	935,752	941,413
Operating Income	418,980	263,973	409,205
Other Income (Expense)			
Capital contributions	111,557	6,814	49,195
Interest expense	(35,467)	(33,871)	(37,264)
Amortization of debt-related costs	(18,208)	(38,131)	(8,113)
Other	(31,383)	114,086	113,586
Total other income (expense)	26,499	48,897	117,404
Net Income	\$ 445,479	\$ 312,870	\$ 526,609

Regulatory Operating Income	482,909	365,574	472,570
Rate of Return	5.51	4.16	5.40
Authorized Rate of Return	6.00	5.00	5.00
Current Ratio	3.4	4.5	5.0
Months of Unrestricted Cash on Hand	2.3	2.6	3.2
Equity vs Debt	0.86	0.88	0.90
Asset Utilization	0.48	0.50	0.51
Combined E&W Debt Coverage	3.08	3.15	2.74
Minimum Required Coverage	1.25	1.25	1.25

Note 1 - Electric rates increased September 2016.

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 Dec, 31 2020

	Last 12 Months	YTD 2020	YTD Budget	Difference
ELECTRIC				
Operating Revenues	\$ 9,453,820	\$ 9,453,820	\$ 9,667,000	\$ (213,180)
Purchased Power	7,380,142	7,380,142	7,710,384	(330,242)
Gross Margin	2,073,677	2,073,677	1,956,616	117,061
	21.9%	21.9%	20.2%	
Other Operating Revenues	95,213	95,213	99,828	(4,615)
Operating Expenses				
Distribution expense	315,257	315,257	412,734	(97,477)
Customer accounts expense	121,019	121,019	107,856	13,163
Advertising expense	976	976	1,596	(620)
Administrative & general expense	381,020	381,020	388,996	(7,976)
Total operating expenses	818,272	818,272	911,182	(92,910)
Other Operating Expenses				
Depreciation expense	606,808	606,808	590,148	16,660
Taxes	334,605	334,605	359,604	(24,999)
Total other operating expenses	941,413	941,413	949,752	(8,339)
Operating Income	409,205	409,205	195,510	213,695
Other Income (Expense)				
Capital contributions	49,195	49,195	-	49,195
Interest expense	(37,264)	(37,264)	(37,260)	(4)
Amortization of debt-related costs	(8,113)	(8,113)	(22,505)	14,392
Other	113,586	(18,554)	(3,996)	(14,558)
Total other income (expense)	117,404	(14,736)	(63,761)	49,025
Net Income	\$ 526,609	\$ 394,469	\$ 131,749	\$ 262,720

	Dec 2020	Nov 2020	Oct 2020	Sept 2020	Aug 2020	July 2020	June 2020	May 2020	April 2020	March 2020	Feb 2020	Jan 2020	Dec 2019
Operating Revenues	\$ 769,791	\$ 702,128	\$ 717,547	\$ 828,989	\$ 980,998	\$ 1,043,420	\$ 899,648	\$ 742,398	\$ 624,264	\$ 706,940	\$ 700,877	\$ 736,820	\$ 720,989
Purchased Power	587,379	533,487	550,064	669,840	800,564	849,687	720,390	579,587	460,334	540,853	527,569	560,387	545,553
Gross Margin	182,412	168,640	167,483	159,149	180,433	193,733	179,258	162,810	163,930	166,087	173,309	176,433	175,436
	23.7%	24.0%	23.3%	19.2%	18.4%	18.6%	19.9%	21.9%	26.3%	23.5%	24.7%	23.9%	24.3%
Other Operating Revenues	9,772	12,164	9,411	6,923	6,973	6,969	6,891	6,857	6,813	6,900	7,962	7,577	9,288
Operating Expenses													
Distribution expense	(9,499)	19,004	11,729	17,173	39,927	39,928	28,198	25,191	22,349	44,574	38,112	38,570	3,870
Customer accounts expense	10,281	8,053	11,420	8,806	8,935	11,298	9,758	9,856	8,203	9,875	12,379	12,155	16,293
Advertising expense	641	190	(7,946)	8,339	453	(12,176)	2,934	6,392	-	1,000	450	700	200
Administrative & general expense	39,901	30,046	31,936	27,380	25,179	30,267	23,325	24,632	29,646	43,151	26,356	49,201	72,480
Total operating expenses	41,324	57,292	47,140	61,698	74,495	69,317	64,214	66,071	60,198	98,601	77,297	100,626	92,843
Other Operating Expenses													
Depreciation expense	54,575	50,203	50,203	50,203	50,203	50,203	50,203	50,203	50,203	50,203	50,203	50,203	50,546
Taxes	4,346	27,577	43,441	27,161	27,655	28,911	27,739	27,111	34,223	28,229	27,678	30,534	23,767
Total other operating expenses	58,921	77,780	93,644	77,364	77,858	79,114	77,942	77,314	84,426	78,432	77,881	80,737	74,313
Operating Income	91,938	45,732	36,110	27,011	35,053	52,271	43,993	26,284	26,120	(4,046)	26,093	2,647	17,568
Other Income (Expense)													
Capital contributions	16,233	17,128	-	-	-	-	-	-	-	-	15,835	-	6,814
Interest expense	(2,675)	(2,675)	(2,675)	(8,246)	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(5,005)
Amortization of debt-related costs	(676)	(676)	(676)	(676)	(676)	(676)	(676)	(676)	(676)	(676)	(676)	(676)	(22,433)
Other	(2,287)	733	(1,115)	(68)	945	425	20,900	3,417	5,011	(58,566)	8,909	3,143	1,917
Total other income (expense)	10,594	14,509	(4,466)	(8,989)	(2,356)	(2,875)	17,600	116	1,710	(61,866)	21,444	(157)	(18,707)
Net Income	\$ 102,532	\$ 60,241	\$ 31,644	\$ 18,022	\$ 32,698	\$ 49,396	\$ 61,593	\$ 26,400	\$ 27,830	\$ (65,912)	\$ 47,536	\$ 2,490	\$ (1,139)

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

WATER	Dec 2018	Dec 2019	Dec 2020
Operating Revenues	\$ 2,575,069	\$ 2,616,838	\$ 2,598,453
Operating Expenses			
Source of supply expenses	51,941	540	44,666
Pumping expenses	94,787	88,618	79,785
Water treatment expenses	185,141	174,983	170,105
Transmission & distribution expenses	303,399	265,567	250,039
Customer accounts expenses	108,191	114,655	110,283
Administrative & general expense	232,659	274,399	266,489
Total operating expenses	976,120	918,762	921,366
Other Operating Expenses			
Depreciation expense	540,155	536,069	578,406
Taxes	384,455	380,293	379,130
Total other operating expenses	924,610	916,362	957,536
Operating Income	674,340	781,714	719,550
Other Income (Expense)			
Capital contributions from customers and municipal	67,178	-	180,432
Interest expense	(133,762)	(142,899)	(145,711)
Amortization of debt-related costs	(52,798)	(138,996)	(21,238)
Other	22,237	27,735	3,195
Total other income (expense)	(97,145)	(254,160)	16,679
Net Income	\$ 577,194	\$ 527,554	\$ 736,229
Regulatory Operating Income	720,201	842,025	755,239
Rate of Return	5.10	6.08	5.39
Authorized Rate of Return	6.50	6.50	6.50
Current Ratio	11.96	9.70	30.06
Months of Unrestricted Cash on Hand	9.06	8.86	14.96
Equity vs Debt	0.69	0.71	0.73
Asset Utilization	0.33	0.35	0.36

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 Dec 31, 2020

WATER

	Last 12 Months	YTD 2020	YTD Budget	Difference
Operating Revenues	\$ 2,598,453	\$ 2,598,453	\$ 2,576,945	\$ 21,508
Operating Expenses				
Source of supply expenses	44,666	44,666	67,396	(22,730)
Pumping expenses	79,785	79,785	94,656	(14,871)
Water treatment expenses	170,105	170,105	205,800	(35,695)
Transmission & distribution expenses	250,039	250,039	263,640	(13,601)
Customer accounts expenses	110,283	110,283	107,724	2,559
Administrative & general expense	266,489	266,489	230,964	35,525
Total operating expenses	921,366	921,366	970,180	(48,814)
Other Operating Expenses				
Depreciation expense	578,406	578,406	554,400	24,006
Taxes	379,130	379,130	381,000	(1,870)
Total other operating expenses	957,536	957,536	935,400	22,136
Operating Income	719,550	719,550	671,365	48,185
Other Income (Expense)				
Capital contributions	180,432	180,432	-	180,432
Interest expense	(145,711)	(145,711)	(152,484)	6,773
Amortization of debt-related costs	(21,238)	(21,238)	(67,174)	45,936
Other	3,195	3,195	9,504	(6,309)
Total other income (expense)	16,679	16,679	(210,154)	226,832
Net Income	\$ 736,229	\$ 736,229	\$ 461,211	\$ 275,018

WATER

	Dec 2020	Nov 2020	Oct 2020	Sept 2020	Aug 2020	July 2020	June 2020	May 2020	April 2020	March 2020	Feb 2020	Jan 2020	Dec 2019
Operating Revenues	\$ 212,776	\$ 213,324	\$ 214,389	\$ 217,636	\$ 225,251	\$ 226,155	\$ 223,349	\$ 225,189	\$ 210,519	\$ 211,212	\$ 206,309	\$ 212,343	\$ 210,684
Operating Expenses													
Source of supply expenses	-	-	-	-	18	-	-	-	1,015	35,148	8,485	-	115
Pumping expenses	6,325	5,830	6,002	6,030	6,553	6,518	6,253	6,884	7,057	7,354	7,474	7,505	7,166
Water treatment expenses	10,745	11,722	14,529	15,935	15,409	12,854	13,244	14,199	16,195	18,171	13,668	13,435	13,632
Transmission & distribution expenses	19,677	43,516	16,016	20,121	28,996	38,911	21,203	16,105	9,097	11,692	9,998	14,706	20,653
Customer accounts expenses	8,607	7,078	10,414	7,796	7,944	10,349	8,742	8,597	7,417	8,946	12,199	12,194	7,026
Administrative & general expense	23,251	18,017	25,094	21,803	18,507	24,048	18,685	18,032	21,364	27,156	19,148	31,386	55,422
Total operating expenses	68,605	86,163	72,055	71,686	77,428	92,681	68,127	63,818	62,144	108,466	70,971	79,225	104,015
Other Operating Expenses													
Depreciation expense	37,193	49,201	49,201	49,201	49,201	49,201	49,201	49,201	49,201	49,201	49,201	49,201	38,159
Taxes	29,738	31,208	34,672	31,419	31,430	32,100	31,646	31,093	31,140	31,053	31,729	31,903	31,032
Total operating expenses	66,931	80,409	83,873	80,620	80,631	81,301	80,847	80,294	80,342	80,254	80,930	81,104	69,191
Operating Income	77,241	46,752	58,461	65,331	67,192	52,173	74,375	81,077	68,033	22,493	54,408	52,014	37,478
Other Income (Expense)													
Capital contributions	180,432	-	-	-	-	-	-	-	-	-	-	-	-
Interest expense	(10,488)	(10,488)	(10,488)	(35,071)	(9,897)	(9,897)	(9,897)	(9,897)	(9,897)	(9,897)	(9,897)	(9,897)	(19,591)
Amortization of debt-related costs	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(84,725)
Other	(2,882)	123	122	124	140	169	231	395	919	1,238	1,265	1,350	1,421
Total other income (expense)	165,292	(12,134)	(12,136)	(36,716)	(11,527)	(11,498)	(11,436)	(11,271)	(10,748)	(10,429)	(10,402)	(10,317)	(102,896)
Net Income	\$ 242,533	\$ 34,617	\$ 46,325	\$ 28,615	\$ 55,665	\$ 40,675	\$ 62,939	\$ 69,806	\$ 57,286	\$ 12,064	\$ 44,006	\$ 41,697	\$ (65,418)

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

SEWER	Dec 2018	Dec 2019	Dec 2020
Operating Revenues	\$ 2,403,086	\$ 2,437,370	\$ 2,404,857
Operating Expenses			
WWTP operation expenses	378,869	389,706	352,253
Laboratory expenses	64,787	75,941	79,960
Maintenance expenses	439,280	399,494	410,031
Customer accounts expenses	149,042	155,299	150,984
Administrative & general expenses	401,041	418,575	436,567
Total operating expenses	1,433,019	1,439,014	1,429,794
Other Operating Expenses			
Depreciation expense	666,644	668,644	700,653
Total other operating expenses	666,644	668,644	700,653
Operating Income	303,423	329,712	274,410
Other Income (Expense)			
Interest expense	(69,314)	(52,489)	(46,950)
Capital contributions	63,390	-	134,100
Other	79,850	149,121	(98,785)
Total other income (expense)	73,926	96,632	(11,635)
Net Income	\$ 377,349	\$ 426,344	\$ 262,774

Operating Income (excluding GASB 68 & 75)	323,169	367,915	278,953
Rate of Return	2.09	2.74	2.05
Current Ratio	32.43	5.14	45.48
Months of Unrestricted Cash on Hand	23.79	15.46	21.23
Equity vs Debt	0.85	0.90	0.81
Asset Utilization	0.48	0.50	0.49

Note 1 - Sewer rates increased January 2019.

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.

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Sewer Utility
For the Period Ended Dec 31, 2020

	Last 12 Months	YTD 2020	YTD Budget	Difference
SEWER				
Operating Revenues	\$ 2,404,857	\$ 2,404,857	\$ 2,404,143	\$ 714
Operating Expenses				
WWTP operation expenses	352,253	352,253	381,324	(29,071)
Laboratory expenses	79,960	79,960	64,344	15,616
Maintenance expenses	410,031	410,031	419,700	(9,669)
Customer accounts expenses	150,984	150,984	159,996	(9,012)
Administrative & general expenses	436,567	436,567	369,449	67,118
Total operating expenses	1,429,794	1,429,794	1,394,813	34,981
Other Operating Expenses				
Depreciation expense	700,653	700,653	685,464	15,189
Total other operating expenses	700,653	700,653	685,464	15,189
Operating Income	274,410	274,410	323,866	(49,456)
Non-operating Income (Expense)				
Interest Expense	(46,950)	(46,950)	(40,008)	(6,942)
Capital contributions	134,100	134,100	-	134,100
Other	(98,785)	33,355	38,496	(5,141)
Total other income (expense)	(11,635)	120,505	(1,512)	122,017
Net Income	\$ 262,774	\$ 394,915	\$ 322,354	\$ 72,561

	Dec 2020	Nov 2020	Oct 2020	Sept 2020	Aug 2020	July 2020	June 2020	May 2020	April 2020	March 2020	Feb 2020	Jan 2020	Dec 2019
SEWER													
Operating Revenues	\$ 182,929	\$ 177,162	\$ 185,810	\$ 185,610	\$ 207,307	\$ 197,710	\$ 209,481	\$ 229,858	\$ 222,270	\$ 209,064	\$ 191,422	\$ 206,234	\$ 202,412
Operating Expenses													
WWTP operation expenses	33,732	20,637	29,125	37,862	38,061	32,575	22,600	41,685	24,650	27,175	24,398	19,754	37,904
Laboratory expenses	6,175	7,825	6,568	9,748	4,405	6,091	6,590	8,964	5,222	5,172	5,227	7,973	3,501
Maintenance expenses	24,797	69,607	28,630	37,003	23,423	42,314	18,055	43,042	18,255	48,256	42,270	14,380	32,598
Customer accounts expenses	14,889	10,402	13,737	11,163	11,244	(6,593)	15,439	15,291	14,142	15,560	18,054	17,658	12,626
Administrative & general expense	60,757	31,118	40,914	35,317	30,921	41,003	24,291	34,270	30,720	38,614	29,055	39,585	76,089
Total operating expenses	140,351	139,589	118,973	131,094	108,053	115,390	86,976	143,251	92,989	134,776	119,003	99,350	162,718
Other Operating Expenses													
Depreciation expense	39,440	60,110	60,110	60,110	60,110	60,110	60,110	60,110	60,110	60,110	60,110	60,110	48,175
Total other operating expenses	39,440	60,110	60,110	60,110	60,110	60,110	60,110	60,110	60,110	60,110	60,110	60,110	48,175
Operating Income	3,139	(22,537)	6,726	(5,594)	39,144	22,210	62,395	26,496	69,171	14,178	12,308	46,773	(8,481)
Other Income (Expense)													
Interest expense	(4,939)	(4,939)	2,295	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)
Capital contributions	134,100	-	-	-	-	-	-	-	-	-	-	-	-
Other	(615)	3,707	(5,331)	(37,702)	3,205	1,435	7,414	10,921	14,976	7,332	19,190	8,823	5,444
Total other income (expense)	128,546	(1,233)	(3,035)	(42,076)	(1,169)	(2,939)	3,040	6,547	10,602	2,958	14,816	4,449	1,070
Net Income	\$ 131,684	\$ (23,769)	\$ 3,691	\$ (47,671)	\$ 37,975	\$ 19,271	\$ 65,435	\$ 33,043	\$ 79,773	\$ 17,135	\$ 27,124	\$ 51,223	\$ (7,411)

WAUPUN UTILITES
Balance Sheets
Electric, Water, and Sewer

ELECTRIC	Dec 2018	Dec 2019	Dec 2020	Nov 2020	Change
Cash and investments - unrestricted	\$ 1,720,195	\$ 1,926,928	\$ 2,294,257	\$ 2,078,055	\$ 216,201
Cash and investments - restricted	236,725	242,083	148,226	131,798	16,428
Receivables	913,832	916,181	1,027,673	954,116	73,557
Materials and supplies	218,476	176,414	186,714	192,171	(5,457)
Other assets	98,294	107,819	89,342	100,543	(11,202)
Plant - net of accumulated depreciation	9,232,320	9,144,536	9,131,554	9,140,289	(8,735)
Deferred outflows of resources	482,730	408,536	491,728	408,536	83,192
Total Assets	12,902,573	12,922,497	13,369,494	13,005,509	363,985
Accounts payable	646,983	625,937	655,395	608,068	47,327
Payable to sewer utility	114,365	-	-	-	-
Interest accrued	11,605	12,656	10,700	8,025	2,675
Accrued benefits	91,325	105,284	77,750	99,412	(21,663)
Deferred inflows of resources	718,262	740,686	828,896	727,923	100,973
Long-term debt	1,432,760	1,237,790	1,070,000	1,070,000	-
Net Position	9,887,274	10,200,144	10,726,753	10,492,080	234,673
Total Liabilities & Net Position	\$ 12,902,573	\$ 12,922,497	\$ 13,369,494	\$ 13,005,509	\$ 363,985
WATER	Dec 2018	Dec 2019	Dec 2020	Nov 2020	Change
Cash and investments - unrestricted / designated	\$ 1,027,801	\$ 959,259	\$ 1,621,374	\$ 1,555,612	\$ 65,762
Cash and investments - restricted	673,443	771,418	392,020	346,524	45,496
Receivables	195,294	236,076	266,661	241,544	25,117
Materials and supplies	53,262	52,220	57,843	58,572	(729)
Other assets	275,830	237,765	179,903	190,917	(11,014)
Plant - net of accumulated depreciation	15,498,725	16,227,067	15,888,042	15,752,754	135,287
Deferred outflows of resources	243,359	204,803	245,971	204,803	41,168
Total Assets	17,967,714	18,688,608	18,651,813	18,350,727	301,086
Accounts payable	58,523	69,737	20,857	13,157	7,700
Interest accrued	43,770	53,523	41,952	31,464	10,488
Accrued benefits	51,199	57,092	49,756	50,293	(536)
Deferred inflows of resources	353,723	485,684	503,618	462,716	40,902
Long-term debt	5,403,652	5,438,171	4,715,000	4,715,000	-
Net Position	12,056,847	12,584,401	13,320,630	13,078,098	242,533
Total Liabilities & Net Position	\$ 17,967,714	\$ 18,688,608	\$ 18,651,813	\$ 18,350,727	\$ 301,086
SEWER	Dec 2018	Dec 2019	Dec 2020	Nov 2020	Change
Cash and investments - unrestricted	\$ 2,840,555	\$ 1,853,741	\$ 2,529,614	\$ 2,638,713	\$ (109,099)
Cash and investments - restricted	2,273,851	2,184,447	2,269,141	2,227,374	41,767
Receivables	192,696	222,249	216,833	199,017	17,815
Receivable from electric utility	114,365	-	-	-	-
Materials and supplies	9,112	8,454	7,789	7,866	(77)
Advances to other funds	428,440	428,440	328,440	328,440	-
Other assets	(0)	23,949	-	16,024	(16,024)
Plant - net of accumulated depreciation	13,647,867	15,080,625	15,901,946	15,788,065	113,882
Deferred outflows of resources	329,543	278,275	338,279	278,275	60,004
Total Assets	19,836,428	20,080,179	21,592,042	21,483,773	108,268
Accounts payable	79,032	396,096	50,507	11,902	38,605
Interest accrued	14,496	7,929	9,879	4,939	4,939
Accrued benefits	66,050	73,501	67,335	66,702	633
Deferred inflows of resources	459,328	446,263	510,810	446,263	64,547
Long-term debt	2,019,629	1,532,153	3,066,500	3,066,500	-
Net Position	17,197,893	17,624,236	17,887,011	17,887,467	(456)
Total Liabilities & Net Position	\$ 19,836,428	\$ 20,080,179	\$ 21,592,042	\$ 21,483,773	\$ 108,268

Monthly Dashboard - Cash & Investments						December 2020	
Account	Restrictions	Dec 2020	Nov 2020	\$ Inc/(Dec)	% Inc/(Dec)		
Checking - E	Unrestricted	\$ 806,539	\$ 574,499	\$ 232,040	40.39%		
Checking - W	Unrestricted	948,075	836,935	111,140	13.28%		
Checking - S	Unrestricted	155,334	225,093	(69,760)	-30.99%		
Reserves - E	Unrestricted	1,487,718	1,503,557	(15,839)	-1.05%		
Reserves - W	Unrestricted	206,768	252,206	(45,438)	-18.02%		
Reserves - S	Unrestricted	2,374,280	2,413,620	(39,340)	-1.63%		
P&I Redemption - E	Restricted	148,226	131,798	16,428	12.46%		
P&I Redemption - W	Restricted	392,020	346,524	45,496	13.13%		
P&I Redemption - S	Restricted	294,600	254,072	40,528	15.95%		
Depreciation - E	Restricted	-	-	-	#DIV/0!		
Depreciation - W	Restricted	-	-	-	#DIV/0!		
ERF - Water Plant	Designated	466,530	466,471	59	0.01%		
ERF - WWTP	Restricted	1,974,541	1,973,302	1,239	0.06%		
		<u>\$ 9,254,631</u>	<u>\$ 8,978,076</u>	<u>\$ 276,554</u>	3.08%		
Unrestricted and Designated		<u>\$ 6,445,244</u>	<u>\$ 6,272,380</u>	<u>\$ 172,864</u>	2.76%		
	Restricted	<u>\$ 2,809,387</u>	<u>\$ 2,705,696</u>	<u>\$ 103,691</u>	3.83%		

Long-Term Investment by Maturity

Maturity	Investment (\$)
Cash	~1,200,000
<12 mos.	~1,600,000
13-24 mos.	~700,000
25-36 mos.	~100,000
37-48 mos.	~100,000
49-60 mos.	~10,000
>60 mos.	~100,000

Long-Term Investments by Type

Investment Type	Percentage
Cash/Money Markets	31%
Certificate of Deposits	27%
Mutual Funds	10%
Muni Bonds	7%
US Government	6%
Government Agencies	7%
Corporate Bonds	10%
Asset Backed Security & Other	2%



TO: Waupun Utilities Commissioners
FROM: Steve Brooks, General Manager
DATE: February 8, 2021
SUBJECT: General Manager Report

Electric Department Update:

Power Outages

- On January 27th a crew installing a sump pump line severely damaged the electric service feeding a duplex located at 1033/1035 Tanager St. The line crew repaired the damaged conduit and installed a new electric service. We are currently waiting for the damaged customer equipment to be replaced before the service can be re-energized.

Line Clearance

- The electric crew continues line clearance work on primary feeders. They also removed trees at the WWTP to prepare for the upcoming project.

Tenneco (Federal Mogul)

- After the transformer failure in late December, recording equipment was installed on 2 of the 5 services feeding Tenneco to monitor load. We will review the data and use the information collected to help determine the cause of the fault and how to prevent future problems.

General Manager Update:

Staff Update

- Dan Hopp informed management of his plans to retire March 1, 2021. Dan started with the Utilities February 24, 1997 working as a Water Plant Operator. Later in his career Dan transitioned to the Water and Sewer crew accepting the position of Water and Sewer Maintenance Technician and Equipment Operator. Waupun Utilities will be losing a valued and dedicated employee with a vast knowledge of our utility. If you see Dan, please congratulate him on his retirement.
- Office Staff continues to cross-train for billing and customer service duties. This is part of the ongoing training for office staff to ensure we can always cover essential duties in the absence of critical staff members due to sickness, vacation, or request for extended leave.

Cybersecurity

- Waupun Utilities and the City of Waupun contracted with OnTech to conduct a Cybersecurity Assessment. Half the cost of the assessment is covered by our insurance company CVMIC. The remaining costs will be split between the City and Utility. Cybersecurity is a very serious threat to our critical systems and infrastructure. The assessment will help identify our weaknesses and give us a professional opinion on priorities for the future.

Public Service Commission (PSC)

- The PSC has approved parameters for revisiting administrative codes governing “distributed generation facilities”- Rooftop solar panels, hydroelectric dams and biogas generators. Some codes are needed to be modernized.
- The commission first adopted WI. Admin. Code ch. PSC 119 in January 2004, outlining rules for the interconnection of customer owned distributed generation facilities with the distribution system of electric public utilities. In the years since, growth in the adoption of residential solar has grown exponentially. The rules review is designed to help refine rule provisions related to the application processing and information sharing to ensure they are fair, timely, and balance the needs of customers, utilities, and installers.

Line Worker Accident in Wisconsin

- The Occupational Safety and Health Administration is investigating an incident that occurred January 21st and claimed the life of a lead line technician working for an investor owned utility. Another employee was transported to a burn unit in Milwaukee. The workers were responding to an outage after a excavator struck an electric line during a construction project. Investigators are still trying to determine how the line became re-energized during the repair.
- This tragic accident is another reminder how dangerous utility work can be and how important it is to have a strong safety program, provide proper training, and equipment to perform work safely.

This concludes my report for February 2021. Please contact me at 324-7920 or sbrooks@wppienergy.org with any questions or concerns.



TO: Waupun Utilities Commissioners
FROM: Steve Schramm
DATE: February 3, 2021
SUBJECT: Monthly Operation Report

Water Treatment Facility:

There is one call-in to report this month. The call in was for pc/plc communication failure. Staff replaced a failed wireless router and restored communication.

Level 2 bleeders were turned on February 2nd, due to the forecasted below zero weather and current frost depths of 30 inches in the road. The total number of bleeders turned on is 23. "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 are no call-ins to report this month.

Crane Engineering has completed concrete restorations and moisture barrier system installation for the influent dry well. These repairs will significantly improve and correct the corrosive environment, which house the influent pumps.

Staff piloted a rotary screw press, that "claimed" to reduce chemical usage and increase percent solids of the sludge. After performing several runs and operational changes, the screw press was unsuccessful. Staff is always interested in new technology that could potentially optimize the performance of the treatment facility.

Water/Sewer Crew:

There is one call-in to report this month for a hydrant hit and run at the intersection of Main and South Madison St. There was no below grade damage, as the hydrant broke free as designed. Staff made repairs and placed hydrant back into service.

Staff received onsite training from WinCan, who is a software integrator for the televising trailer. Training encompassed tying assets and grading structure to our GIS system. This integration will allow greater asset management and forecasting for budgeting.

Crew's focus remains to be preventative maintenance on the collection system. They will continue televising the sanitary sewers over the course of the next several months.

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

WAUPUN UTILITIES COMMISSION

RESOLUTION NO. 02-08-21-01

RESOLUTION RECOGNIZING THE RETIREMENT OF DAN HOPP

WHEREAS, the Waupun Utilities Commission gives special recognition to the retirement of long term employee Dan Hopp;

WHEREAS, the members of this Commission wish to extend our utmost appreciation for the work performed by the staff member:

- o Dan Hopp for twenty-four (24) years of service;

NOW, THEREFORE BE IT RESOLVED, the Waupun Utilities Commission hereby thank and commend Mr. Hopp for his years of dedicated service and contributions to Waupun Utilities.

Dated this 8th day of February, 2021.

ATTEST:

Joel Heeringa, President

Dave Gerritson, Vice President