



AGENDA

Utility Commission Meeting
Waupun Utilities – 817 S Madison St.
Waupun, WI P.O. Box 431
Monday, April 10, 2023 AT 4:00 PM

There is a regular commission meeting scheduled for Monday, April 10, 2023, 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. March 13, 2023 Minutes

APPROVAL OF PAYMENT - PREVIOUS MONTHS BILLS

2. 3-2023 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 Operations Report

APPEARANCE BY VISITORS

AGENDA

6. 2022 Financial Audit Report – Baker Tilly

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, March 13, 2023**

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

Commissioners Daane, Homan, Kaczmarek, Kunz and Thurmer present in person. Commissioner Westphal present via Zoom. Commissioner Heeringa absent with notice.

Motion made by Thurmer, seconded by Homan and unanimously carried, to approve minutes from February 13, 2023 meeting. On motion by Thurmer, seconded by Kaczmarek and unanimously carried, to approve special meeting minutes from February 23, 2023.

Motion by Kaczmarek, seconded by Thurmer and unanimously carried, bills for month of February 2023 approved as presented.

On motion by Homan, seconded by Kunz and unanimously carried, year-to-date financial reports through January 2023 approved as presented. Electric operating income was \$81,500. Water operating income was \$67,600. Sewer operating income was \$69,400.

Upon researching options on ways to lessen the burden of credit card transaction fees assessed to utility from our third party payment processor, Finance Director Stanek presented to the commission an analysis comparing a percentage of payment-based fee versus a flat fee payment option. Utility staff has elected to go with the percentage of payment amount based fee option after weighing the options and various payment scenarios. Effective May 1, 2023; a 3.25% Service Fee will be charged by our third-party payment-processing provider, Payment Service Network (PSN), for debit or credit card transactions. If using a debit or credit card while using the IVR phone payment system, additional fees will apply. Free, no fee payment processing options are available through cash, check/money order, bank bill pay or ACH (electronic transfer).

General Manager Brooks reported on outages and current projects completed by electric crew. Annual line clearance program will conclude within the week. General Manager Brooks and Waupun Mayor Rohn Bishop participated in the APPA Legislative Rally in Washington D.C. February 27-March 1, meeting with state representatives to discuss key issues affecting public power communities. From Memorial Day to Labor Day, office hours will change to 7:00 am – 4:00 pm Monday – Thursday and 7:00 am – 11:00 am on Friday.

Treatment Facilities and Operations Superintendent Schramm reported on operations at Water and Wastewater Treatment Facilities and current projects of Distribution/Collection crew. Treatment facility staff has completed annual maintenance of High lift and RO booster pumps and training on HVAC, Permeate pumps, CO2 and ammonia equipment at WWTF. Staff continues to assist with the transitioning from existing processors and control schemes to the new systems for ABNR upgrade. Distribution/collection crew has completed the annual large meter verification as required by the PSCW and televising sanitary Basins H & I.

Commission Vice President Daane welcomed visitor Daniel Siebers.

Motion by Thurmer, seconded by Homan, to adjourn in closed session under Section 19.85 (1) (c) of the WI Statutes for update and discussion on Line Technician – Journey Level position. Motion carried unanimously.

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

On motion by Westphal, seconded by Homan and unanimously carried, meeting adjourned at 5:27 p.m.

The next regular commission meeting is scheduled on April 10, 2023, 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
2BROS LLC							
230	2023 FOE - LED IN	FOCUS ON ENERGY - LED UPGRADE INCENTIVE	03/31/2023	118.00	118.00	48887	03/31/2023
Total 2BROS LLC:				118.00	118.00		
ADAPTOR INC							
710	62265	QUICK MIX	03/31/2023	552.00	552.00	48888	03/31/2023
Total ADAPTOR INC:				552.00	552.00		
AIR PRODUCTS AND CHEMICALS INC							
840	423434571	INSPECTION OF CO2 TANK	03/10/2023	1,500.00	1,500.00	48838	03/10/2023
	423559035	CARBON DIOXIDE	03/31/2023	3,367.80	3,367.80	48889	03/31/2023
Total AIR PRODUCTS AND CHEMICALS INC:				4,867.80	4,867.80		
AIRGAS USA INC							
855	9995118083	ACETYLENE/OXYGEN/NITROGEN	03/10/2023	27.94	27.94	48839	03/10/2023
	9995118083	ACETYLENE/OXYGEN/NITROGEN	03/10/2023	27.94	27.94	48839	03/10/2023
	9995118083	ACETYLENE/OXYGEN/NITROGEN	03/10/2023	27.94	27.94	48839	03/10/2023
Total AIRGAS USA INC:				83.82	83.82		
ALLIANT ENERGY							
900	183035.02282023	GAS UTILITY FOR WATER PLANT	03/10/2023	1,850.12	1,850.12	48840	03/10/2023
	3261389217.03022	WWTF- PROCESS BLD, GREEN HOUSE AND PUMP BLD	03/10/2023	5,482.33	5,482.33	48840	03/10/2023
	437000-02282023	GAS UTIL BILL @ N2721 FDL ST - ADMIN/DIGESTER BLD	03/10/2023	1,205.82	1,205.82	48840	03/10/2023
	590516.02282023	SPLIT DISTRIBUTION- MAIN BLD	03/10/2023	53.66	53.66	48840	03/10/2023
	590516.02282023	SPLIT DISTRIBUTION- MAIN BLD	03/10/2023	53.66	53.66	48840	03/10/2023
	590516.02282023	SPLIT DISTRIBUTION- MAIN BLD	03/10/2023	67.07	67.07	48840	03/10/2023
	590516.02282023	SPLIT DISTRIBUTION- MAIN BLD	03/10/2023	362.21	362.21	48840	03/10/2023
	590516.02282023	SPLIT DISTRIBUTION- MAIN BLD	03/10/2023	362.21	362.21	48840	03/10/2023
	590516.02282023	SPLIT DISTRIBUTION- MAIN BLD	03/10/2023	26.83	26.83	48840	03/10/2023
	590516.02282023	SPLIT DISTRIBUTION- MAIN BLD	03/10/2023	26.83	26.83	48840	03/10/2023
	590516.02282023	SPLIT DISTRIBUTION- MAIN BLD	03/10/2023	26.84	26.84	48840	03/10/2023
	80105.02282023	GAS UTILITY FOR WELLHOUSE #5	03/10/2023	66.02	66.02	48840	03/10/2023
	931084.02282023	GAS UTIL @ N2721 FDL ST - FILTER & DEWATERING BLD	03/10/2023	2,322.64	2,322.64	48840	03/10/2023
Total ALLIANT ENERGY:				12,268.45	12,268.45		
AMAZON CAPITAL SERVICES							
1015	1M93-W3LD-1FCW	UNIT 90C	03/10/2023	125.85	125.85	48841	03/10/2023
Total AMAZON CAPITAL SERVICES:				125.85	125.85		
AMERICAN MESSAGING							
1090	U1850424XD	PAGER FOR ELEC DEPT ON-CALL	03/31/2023	37.78	37.78	48890	03/31/2023
Total AMERICAN MESSAGING:				37.78	37.78		
AMERICAN WATER WORKS ASSOC.							
1200	7002091064	MEMBERSHIP DUES - S.SCHRAMM	03/10/2023	90.00	90.00	48842	03/10/2023
Total AMERICAN WATER WORKS ASSOC.:				90.00	90.00		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
B & B TRANSFORMER INC							
2011	28035	(5) 50 PAD RM TRANSFORMER	03/31/2023	17,935.00	17,935.00	48891	03/31/2023
	28038	(3) 25 POLE TRANSFORMER	03/31/2023	7,029.00	7,029.00	48891	03/31/2023
	28038	(3) 50 PAD TRANSFORMER	03/31/2023	10,029.00	10,029.00	48891	03/31/2023
Total B & B TRANSFORMER INC:				34,993.00	34,993.00		
BAKER TILLY US LLP							
2333	BT2329019	2022 FINANCIAL AUDIT #2	03/10/2023	5,250.96	5,250.96	Multiple	03/10/2023
	BT2329019	2022 FINANCIAL AUDIT #2	03/10/2023	4,173.84	4,173.84	Multiple	03/10/2023
	BT2329019	2022 FINANCIAL AUDIT #2	03/10/2023	4,039.20	4,039.20	Multiple	03/10/2023
Total BAKER TILLY US LLP:				13,464.00	13,464.00		
BENTZ AUTOMOTIVE INC							
2800	25603	UNIT 146 TIRE REPAIR	03/10/2023	15.45	15.45	48844	03/10/2023
	25603	UNIT 146 TIRE REPAIR	03/10/2023	15.45	15.45	48844	03/10/2023
Total BENTZ AUTOMOTIVE INC:				30.90	30.90		
BORDER STATES ELECTRIC SUPPLY							
3300	925836864	600 AMP URD ELBOW - 500 MCM	03/10/2023	4,795.92	4,795.92	48845	03/10/2023
	925857966	BASEMENT FOR SWITHCGEAR	03/10/2023	3,386.26	3,386.26	48892	03/31/2023
	925877544	350 URD QUAD	03/10/2023	5,412.60	5,412.60	48845	03/10/2023
	9259064446	FIBERGLASS DEADEND ARM	03/10/2023	2,823.52	2,823.52	48892	03/31/2023
	925941759	BUSHING COVER	03/31/2023	1,061.76	1,061.76	48892	03/31/2023
	925976228	2 ALUMINUM TRIPLEX	03/31/2023	1,599.33	1,599.33	48892	03/31/2023
Total BORDER STATES ELECTRIC SUPPLY:				19,079.39	19,079.39		
BROOKS SHOES & REPAIR							
3550	44888	SAFETY BOOTS FOR RYAN HOFFMAN	03/10/2023	175.00	175.00	48846	03/10/2023
Total BROOKS SHOES & REPAIR:				175.00	175.00		
C & M HYDRAULIC TOOL SUPPLY IN							
5150	0175746-IN	UNIT 41 PARTS	02/10/2023	237.43	.00	48768	Multiple
	0175746-IN	UNIT 41 PARTS	02/10/2023	237.43-			
Total C & M HYDRAULIC TOOL SUPPLY IN:				.00	.00		
CAPITAL NEWSPAPERS							
5450	147085-1	LINE TECHNICIAN AD	03/31/2023	234.00	234.00	48893	03/31/2023
	149056	MTHLY COMMISSION MTG MINUTES-E	03/31/2023	43.20	43.20	48893	03/31/2023
	149056	MTHLY COMMISSION MTG MINUTES-W	03/31/2023	34.34	34.34	48893	03/31/2023
	149056	MTHLY COMMISSION MTG MINUTES-S	03/31/2023	33.24	33.24	48893	03/31/2023
Total CAPITAL NEWSPAPERS:				344.78	344.78		
CARDIO PARTNERS INC							
5545	INV31449470	AED REPLACEMENT PADS	03/31/2023	46.33	46.33	48894	03/31/2023
	INV31449470	AED REPLACEMENT PADS	03/31/2023	46.33	46.33	48894	03/31/2023
	INV31449470	AED REPLACEMENT PADS	03/31/2023	46.34	46.34	48894	03/31/2023
Total CARDIO PARTNERS INC:				139.00	139.00		

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US CELLULAR							
5700	562829324	ACT #207749466	03/10/2023	230.65	230.65	48876	03/10/2023
	562945271	ACT #929862839	03/10/2023	252.21	252.21	48876	03/10/2023
	568424197	ACT #851360664	03/31/2023	193.30	193.30	48919	03/31/2023
	568671932	ACT #207749466	03/31/2023	222.35	222.35	48919	03/31/2023
	568858232	ACT #375001031	03/31/2023	185.72	185.72	48919	03/31/2023
	568893260	ACT #929862839	03/31/2023	252.21	252.21	48919	03/31/2023
	5692914702	ACT #375001031	03/10/2023	185.72	185.72	48876	03/10/2023
Total US CELLULAR:				1,522.16	1,522.16		
CINTAS FIRE 636525							
5880	0F37577273	EXTINGUISHER INSPECTION-WELLS/SUBS	03/10/2023	244.70	244.70	48847	03/10/2023
	0F37577273	EXTINGUISHER INSPECTION-WELLS/SUBS	03/10/2023	244.70	244.70	48847	03/10/2023
Total CINTAS FIRE 636525:				489.40	489.40		
CRESCENT ELECTRIC SUPPLY CO							
6500	S511133631.001	2" PETROFLEX CONDUIT	03/10/2023	11,331.00	11,331.00	48848	03/10/2023
	S511133631.002	2" PETROFLEX CONDUIT	03/31/2023	9,510.00	9,510.00	48895	03/31/2023
Total CRESCENT ELECTRIC SUPPLY CO:				20,841.00	20,841.00		
DAANE, NATE							
7000	1ST QRT-2023	COMMISSION MEETINGS-E	03/10/2023	38.00	38.00	48849	03/10/2023
	1ST QRT-2023	COMMISSION MEETINGS-W	03/10/2023	31.00	31.00	48849	03/10/2023
	1ST QRT-2023	COMMISSION MEETINGS-S	03/10/2023	31.00	31.00	48849	03/10/2023
Total DAANE, NATE:				100.00	100.00		
DEPT OF ADMINISTRATION							
7070	505-0000076746	PUBLIC BENEFITS FEES - QTR 2	03/31/2023	8,181.04	8,181.04	48896	03/31/2023
Total DEPT OF ADMINISTRATION:				8,181.04	8,181.04		
DIGGERS HOTLINE INC.							
7300	230 2 31801	MONTHLY LOCATE TICKET CHRGS	03/10/2023	82.20	82.20	48850	03/10/2023
Total DIGGERS HOTLINE INC.:				82.20	82.20		
ELECTRICAL TESTING LAB LLC							
8150	39605	BLANKETS, HOSES, HOODS & GLOVES TESTED	03/31/2023	423.00	423.00	48897	03/31/2023
Total ELECTRICAL TESTING LAB LLC:				423.00	423.00		
ER CONTROLS LLC							
8656	ER33964	TOWER 1 & 2 SCADA PLC REPLACEMENT	03/31/2023	10,519.00	10,519.00	48898	03/31/2023
Total ER CONTROLS LLC:				10,519.00	10,519.00		
EVOQUA WATER TECHNOLOGIES LLC							
8955	905762110	REACT CARBON; CARTRIDGE	03/10/2023	716.02	716.02	48851	03/10/2023
Total EVOQUA WATER TECHNOLOGIES LLC:				716.02	716.02		
MARTENS ACE HARDWARE							
9200	226393	V BELT AND RAGS	02/28/2023	33.98	33.98	48862	03/10/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	226562	POSTAGE TO RETURN J HARLEN BOOTS- OV	03/10/2023	23.28	23.28	48862	03/10/2023
	226603	MAINT OF METERS	03/31/2023	47.16	47.16	48909	03/31/2023
	226807	UNIT 6 SUPPLIES	03/31/2023	3.50	3.50	48909	03/31/2023
	226807	UNIT 6 SUPPLIES	03/31/2023	3.50	3.50	48909	03/31/2023
	226874	UNIT 156 SUPPLIES	03/31/2023	21.99	21.99	48909	03/31/2023
	226895	UNIT #56 POSTAGE	03/31/2023	21.45	21.45	48909	03/31/2023
	226925	WWTF - PLUMBING SUPPLIES	03/31/2023	9.99	9.99	48909	03/31/2023
	226975	ANT BAIT - SYSTEM INSPECTION URD	03/31/2023	17.98	17.98	48909	03/31/2023
	226979	UNIT 6 MAP PRO GAS	03/31/2023	7.49	7.49	48909	03/31/2023
	226979	UNIT 6 MAP PRO GAS	03/31/2023	7.49	7.49	48909	03/31/2023
	227141	WELL #5 FLOAT SWITCH	03/31/2023	44.99	44.99	48909	03/31/2023
	227271	UNIT #156 FASTENERS	03/31/2023	4.20	4.20	48909	03/31/2023
Total MARTENS ACE HARDWARE:				247.00	247.00		
FORMPAK INC							
9880	22750	SUPER SACS	03/31/2023	4,818.90	4,818.90	48899	03/31/2023
Total FORMPAK INC:				4,818.90	4,818.90		
GFL ENVIRONMENTAL							
11300	U90000130560	DUMPSTER - OFFICE BLDG-E	03/31/2023	343.99	343.99	48900	03/31/2023
	U90000130560	DUMPSTER - OFFICE BLDG-W	03/31/2023	114.66	114.66	48900	03/31/2023
	U90000130560	DUMPSTER - OFFICE BLDG-S	03/31/2023	114.67	114.67	48900	03/31/2023
	U90000130921	DUMPSTER - WWTP	03/31/2023	2,767.22	2,767.22	48900	03/31/2023
Total GFL ENVIRONMENTAL:				3,340.54	3,340.54		
GORDON FLESCH COMPANY INC							
11325	INV14110062	MTHLY CLICK COUNTS -E	03/10/2023	198.39	198.39	48852	03/10/2023
	INV14110062	MTHLY CLICK COUNTS -W	03/10/2023	157.69	157.69	48852	03/10/2023
	INV14110062	MTHLY CLICK COUNTS -S	03/10/2023	152.61	152.61	48852	03/10/2023
Total GORDON FLESCH COMPANY INC:				508.69	508.69		
GRAINGER							
11400	9629635112	PVC FITTINGS	03/10/2023	15.67	15.67	48853	03/10/2023
	9629635120	PVC FITTINGS & PLASTIC PALLETS	03/10/2023	606.36	606.36	48853	03/10/2023
	9651160435	MISC PIPE FITTINGS AS WWTF	03/31/2023	67.08	67.08	48901	03/31/2023
Total GRAINGER:				689.11	689.11		
HAWKINS INC							
12200	6427468	EJO-100-CL2-12 EJECTOR	03/31/2023	1,544.01	1,544.01	48902	03/31/2023
Total HAWKINS INC:				1,544.01	1,544.01		
HEERINGA, JOE							
12330	1ST QRT 2023	COMMISSIONERS QTRLY SALARY-E	03/10/2023	52.24	52.24	48854	03/10/2023
	1ST QRT 2023	COMMISSIONERS QTRLY SALARY-W	03/10/2023	42.63	42.63	48854	03/10/2023
	1ST QRT 2023	COMMISSIONERS QTRLY SALARY-S	03/10/2023	42.63	42.63	48854	03/10/2023
Total HEERINGA, JOE:				137.50	137.50		
HOMAN, JEFF							
12830	1ST QRT- 2023	QTRLY COMMISSION SALARY-E	03/10/2023	38.00	38.00	48855	03/10/2023
	1ST QRT- 2023	QTRLY COMMISSION SALARY-W	03/10/2023	31.00	31.00	48855	03/10/2023

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	1ST QRT- 2023	QTRLY COMMISSION SALARY-S	03/10/2023	31.00	31.00	48855	03/10/2023
Total HOMAN, JEFF:				100.00	100.00		
HYDROCORP INC.							
13985	71153-IN	CROSS CNNCTN CONTROL PROG & INSP/REP SERV	03/10/2023	2,306.00	2,306.00	48856	03/10/2023
Total HYDROCORP INC.:				2,306.00	2,306.00		
ICS MEDICAL ANSWERING SERVICE LLC							
14120	230300101101	ANSWERING SERVICE - E	03/31/2023	74.25	74.25	48903	03/31/2023
	230300101101	ANSWERING SERVICE - W	03/31/2023	59.02	59.02	48903	03/31/2023
	230300101101	ANSWERING SERVICE - S	03/31/2023	57.12	57.12	48903	03/31/2023
Total ICS MEDICAL ANSWERING SERVICE LLC:				190.39	190.39		
INFOSEND INC							
14490	231633	BILL PRINT & POSTAGE-E	03/31/2023	1,067.94	1,067.94	48904	03/31/2023
	231633	BILL PRINT & POSTAGE-W	03/31/2023	848.88	848.88	48904	03/31/2023
	231633	BILL PRINT & POSTAGE-S	03/31/2023	821.51	821.51	48904	03/31/2023
Total INFOSEND INC:				2,738.33	2,738.33		
INTELLICOM OF WISCONSIN INC							
14690	69389	VM SET UP -OWEN AND JAHN	03/31/2023	62.50	62.50	48905	03/31/2023
Total INTELLICOM OF WISCONSIN INC:				62.50	62.50		
INTERNAL REVENUE SERVICE							
14740	CP134B-02.27.2023	PENALTY FOR LATE TAX PAYMENT	03/10/2023	266.07	266.07	48857	03/10/2023
	CP134B-02.27.2023	PENALTY FOR LATE TAX PAYMENT	03/10/2023	211.49	211.49	48857	03/10/2023
	CP134B-02.27.2023	PENALTY FOR LATE TAX PAYMENT	03/10/2023	204.68	204.68	48857	03/10/2023
Total INTERNAL REVENUE SERVICE:				682.24	682.24		
IRBY, STUART C							
14890	S012734685.004	(9) 25KVA PAD TRANSFORMERS	03/31/2023	28,620.00	28,620.00	48906	03/31/2023
	S013256072.001	3 & 4 HOLE TRANS CONNECTORS	03/10/2023	876.00	876.00	48906	03/31/2023
	S013404562.001	3 PHASE PRI URD J-BOX	03/10/2023	7,770.00	7,770.00	48858	03/10/2023
	S013404562.001	1 PHASE PRI URD J-BOX	03/10/2023	1,075.00	1,075.00	48858	03/10/2023
	S013404562.001	100 AMP CUTOUT	03/10/2023	5,225.00	5,225.00	48858	03/10/2023
Total IRBY, STUART C:				43,566.00	43,566.00		
ITU ABSORB TECH INC.							
14950	8081026	SHOP TOWELS FOR WWTP	03/10/2023	24.19	24.19	48859	03/10/2023
	8081029	SHOP TOWELS MTHLY RENTAL FEE-E	03/10/2023	34.76	34.76	48859	03/10/2023
	8081029	SHOP TOWELS MTHLY RENTAL FEE-E	03/10/2023	34.77	34.77	48859	03/10/2023
	8081029	SHOP TOWELS MTHLY RENTAL FEE-S	03/10/2023	34.77	34.77	48859	03/10/2023
	8097116	SHOP TOWELS FOR WWTP	03/31/2023	24.19	24.19	48907	03/31/2023
	8097119	SHOP TOWELS MTHLY RENTAL FEE-E	03/31/2023	13.34	13.34	48907	03/31/2023
	8097119	SHOP TOWELS MTHLY RENTAL FEE-E	03/31/2023	13.34	13.34	48907	03/31/2023
	8097119	SHOP TOWELS MTHLY RENTAL FEE-E	03/31/2023	13.35	13.35	48907	03/31/2023
Total ITU ABSORB TECH INC.:				192.71	192.71		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
J & H CONTROLS INC							
16000	10000024579	OFFICE BUILDING MNT. - HVAC BLOWER MOTOR REPLA	03/31/2023	408.42	408.42	48908	03/31/2023
	10000024579	OFFICE BUILDING MNT. - HVAC BLOWER MOTOR REPLA	03/31/2023	136.14	136.14	48908	03/31/2023
	10000024579	OFFICE BUILDING MNT. - HVAC BLOWER MOTOR REPLA	03/31/2023	136.14	136.14	48908	03/31/2023
	10000024640	OFFICE BUILDING MNT. - HVAC BLOWER MOTOR REPLA	03/31/2023	335.19	335.19	48908	03/31/2023
	10000024640	OFFICE BUILDING MNT. - HVAC BLOWER MOTOR REPLA	03/31/2023	111.73	111.73	48908	03/31/2023
	10000024640	OFFICE BUILDING MNT. - HVAC BLOWER MOTOR REPLA	03/31/2023	111.74	111.74	48908	03/31/2023
	10000024648	OFFICE BUILDING MNT. - HVAC BLOWER MOTOR REPLA	03/31/2023	18.50	18.50	48908	03/31/2023
	10000024648	OFFICE BUILDING MNT. - HVAC BLOWER MOTOR REPLA	03/31/2023	14.70	14.70	48908	03/31/2023
	10000024648	OFFICE BUILDING MNT. - HVAC BLOWER MOTOR REPLA	03/31/2023	14.25	14.25	48908	03/31/2023
Total J & H CONTROLS INC:				1,286.81	1,286.81		
KEMIRA WATER SOLUTIONS INC.							
17513	90177484813	FERROUS CHLORIDE	03/10/2023	10,988.37	10,988.37	48860	03/10/2023
Total KEMIRA WATER SOLUTIONS INC.:				10,988.37	10,988.37		
MACQUEEN EQUIPMENT LLC							
19150	P47865	UNIT 114A PARTS	03/10/2023	931.86	931.86	48861	03/10/2023
	W11609	UNIT 114A INPSECTION AND REPAIR	03/10/2023	1,931.90	1,931.90	48861	03/10/2023
	W11610	UNIT 114A CAMERA INSPECTION & REPAIRS	03/10/2023	1,680.51	1,680.51	48861	03/10/2023
	W11611	UNIT 114B INSEPCTION	03/09/2023	543.15	543.15	48861	03/10/2023
Total MACQUEEN EQUIPMENT LLC:				5,087.42	5,087.42		
MEUW							
23500	4022	CREDIT & COLLECTIONS SEMINAR - APFELBECK + DEB	03/10/2023	105.30	105.30	48863	03/10/2023
	4022	CREDIT & COLLECTIONS SEMINAR - APFELBECK + DEB	03/10/2023	83.70	83.70	48863	03/10/2023
	4022	CREDIT & COLLECTIONS SEMINAR - APFELBECK + DEB	03/10/2023	81.00	81.00	48863	03/10/2023
Total MEUW:				270.00	270.00		
MILTON PROPANE INC							
25000	T520596	SMALL TANKS OF PROPANE FOR ALL TOOLS	03/10/2023	60.76	60.76	48864	03/10/2023
	T520596	SMALL TANKS OF PROPANE FOR ALL TOOLS	03/10/2023	60.76	60.76	48864	03/10/2023
	T520596	SMALL TANKS OF PROPANE FOR ALL TOOLS	03/10/2023	60.76	60.76	48864	03/10/2023
Total MILTON PROPANE INC:				182.28	182.28		
SECURIAN FINANCIAL GROUP INC							
25200	002832L-1027 APR	EMPLOYER CONTRIBUTION 20%-E	03/10/2023	13.08	13.08	48870	03/10/2023
	002832L-1027 APR	EMPLOYER CONTRIBUTION 20%-W	03/10/2023	10.40	10.40	48870	03/10/2023
	002832L-1027 APR	EMPLOYER CONTRIBUTION 20%-S	03/10/2023	10.07	10.07	48870	03/10/2023
	002832L-1027 APR	GROUP LIFE INSURANCE PREMIUM	03/10/2023	338.57	338.57	48870	03/10/2023
Total SECURIAN FINANCIAL GROUP INC:				372.12	372.12		
MUNICIPAL ENVIRONMENTAL GROUP							
29400	2023 WW Members	MBRSHP DUES-WASTEWATER DIVISION	03/10/2023	1,266.65	1,266.65	48865	03/10/2023
Total MUNICIPAL ENVIRONMENTAL GROUP:				1,266.65	1,266.65		
NAPA AUTO PARTS							
30900	374861	SHOP SUPPLIES ALL VEHICLES	03/31/2023	6.66	6.66	48910	03/31/2023
	374861	SHOP SUPPLIES ALL VEHICLES	03/31/2023	6.66	6.66	48910	03/31/2023
	374861	SHOP SUPPLIES ALL VEHICLES	03/31/2023	6.66	6.66	48910	03/31/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total NAPA AUTO PARTS:				19.98	19.98		
ODP BUSINESS SOLUTIONS LLC							
38877	295396502001	MAIN OFFICE SUPPLIES	03/10/2023	23.49	23.49	48866	03/10/2023
	295396502001	MAIN OFFICE SUPPLIES	03/10/2023	18.67	18.67	48866	03/10/2023
	295396502001	MAIN OFFICE SUPPLIES	03/10/2023	18.06	18.06	48866	03/10/2023
	300966867001	MAIN OFFICE SUPPLIES	03/31/2023	70.70	70.70	48911	03/31/2023
	300966867001	MAIN OFFICE SUPPLIES	03/31/2023	56.20	56.20	48911	03/31/2023
	300966867001	MAIN OFFICE SUPPLIES	03/31/2023	54.38	54.38	48911	03/31/2023
Total ODP BUSINESS SOLUTIONS LLC:				241.50	241.50		
O'REILLY AUTO PARTS							
38970	2391-494033	UNIT 150 - WIPERS	03/10/2023	40.78	40.78	48867	03/10/2023
Total O'REILLY AUTO PARTS:				40.78	40.78		
PIGGLY WIGGLY							
41200	S00238-8787.02	SODA- COMMISSION	03/09/2023	4.51	4.51	48868	03/10/2023
	S00238-8787.02	SODA- COMMISSION	03/09/2023	4.65	4.65	48868	03/10/2023
	S00238-8787.02	SODA- COMMISSION	03/09/2023	5.85	5.85	48868	03/10/2023
Total PIGGLY WIGGLY:				15.01	15.01		
POLYDYNE INC.							
42000	1722690	CLARIFLOC CE-1855	03/31/2023	15,711.76	15,711.76	48912	03/31/2023
Total POLYDYNE INC.:				15,711.76	15,711.76		
POWERSPORTS COMPANY LLC							
42790	290196	SHEAR PINS KABOTA	03/10/2023	60.06	60.06	48869	03/10/2023
Total POWERSPORTS COMPANY LLC:				60.06	60.06		
RESCO							
46400	887858-00	200 AMP URD ELBOWS - 1/0 STR 220 MIL	03/10/2023	1,555.20	1,555.20	48913	03/31/2023
	887858-01	URD TERMINATORS - 4/0 - 500	03/10/2023	738.60	738.60	48913	03/31/2023
	887858-02	URD SPLICE - 500 MCM	03/31/2023	3,065.51	3,065.51	48913	03/31/2023
	889144-00	VELEKE CLOTHING 2022	03/31/2023	109.34	109.34	48913	03/31/2023
	889144-00	VELEKE CLOTHING 2022	03/31/2023	109.35	109.35	48913	03/31/2023
	889147-00	HOFFMAN CLOTHING 2022	03/31/2023	99.11	99.11	48913	03/31/2023
	889147-00	HOFFMAN CLOTHING 2022	03/31/2023	99.10	99.10	48913	03/31/2023
	889510-00	(1) 3 PH 112.5 KVA TRANSFORMER	03/31/2023	15,502.00	15,502.00	48913	03/31/2023
	889510-00	(1) 3 PH 150 KVA TRANSFORMER	03/31/2023	16,270.00	16,270.00	48913	03/31/2023
Total RESCO:				37,548.21	37,548.21		
RUEKERT-MIELKE							
49300	145636	2021 WATER MODEL UPDATE AND UDF PLAN	03/31/2023	2,019.00	2,019.00	48914	03/31/2023
	145694	SCADA WWTF CONFIGURATION	03/31/2023	1,035.00	1,035.00	48914	03/31/2023
	145695	2021 WATER MODEL UPDATE AND UDF PLAN	03/31/2023	1,254.25	1,254.25	48914	03/31/2023
Total RUEKERT-MIELKE:				4,308.25	4,308.25		
SEERA							
51535	WAUPUN/FEB 2023	"WAUPUN" FOCUS PROGRAM FEE	03/10/2023	2,708.31	2,708.31	48871	03/10/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total SEERA:				2,708.31	2,708.31		
STERICYCLE INC							
51860	8003405427	DOCUMENT SHREDDING-E	03/10/2023	26.29	26.29	48873	03/10/2023
	8003405427	DOCUMENT SHREDDING-W	03/10/2023	20.89	20.89	48873	03/10/2023
	8003405427	DOCUMENT SHREDDING-S	03/10/2023	20.23	20.23	48873	03/10/2023
Total STERICYCLE INC:				67.41	67.41		
SPECTRUM BUSINESS							
52500	33381031323	INTERNET SERVICES-E	03/31/2023	99.12	99.12	48915	03/31/2023
	33381031323	INTERNET SERVICES-W	03/31/2023	78.79	78.79	48915	03/31/2023
	33381031323	INTERNET SERVICES-S	03/31/2023	76.24	76.24	48915	03/31/2023
	33381031323	MONTHLY SERVICE EXP 1ST & 2ND-E	03/31/2023	105.11	105.11	48915	03/31/2023
	33381031323	MONTHLY SERVICE EXP 1ST & 2ND-W	03/31/2023	83.55	83.55	48915	03/31/2023
	33381031323	MONTHLY SERVICE EXP 1ST & 2ND-S	03/31/2023	80.86	80.86	48915	03/31/2023
	33381031323	WATER PLANT VOICE SERV	03/31/2023	79.98	79.98	48915	03/31/2023
	33381031323	WASTEWATER VOICE SERV	03/31/2023	79.98	79.98	48915	03/31/2023
Total SPECTRUM BUSINESS:				683.63	683.63		
SPEE-DEE							
52600	767546	SERVICE CHRG FOR WATER SAMPLES	03/10/2023	64.54	64.54	48872	03/10/2023
	773097	SERVICE CHRG FOR WATER SAMPLES	03/31/2023	77.08	77.08	48916	03/31/2023
Total SPEE-DEE:				141.62	141.62		
THURMER, MIKE							
56900	1ST QRT 2023	QTRLY COMMISSION SALARY-E	03/10/2023	38.00	38.00	48874	03/10/2023
	1ST QRT 2023	QTRLY COMMISSION SALARY-W	03/10/2023	31.00	31.00	48874	03/10/2023
	1ST QRT 2023	QTRLY COMMISSION SALARY-S	03/10/2023	31.00	31.00	48874	03/10/2023
Total THURMER, MIKE:				100.00	100.00		
TOTAL BUSINESS PRODUCTS INC.							
57350	91261	#10 WINDOW ENVELOPES	03/31/2023	104.91	104.91	48917	03/31/2023
	91261	#10 WINDOW ENVELOPES	03/31/2023	83.39	83.39	48917	03/31/2023
	91261	#10 WINDOW ENVELOPES	03/31/2023	80.70	80.70	48917	03/31/2023
TOTAL BUSINESS PRODUCTS INC.:				269.00	269.00		
TRUCLEANERS LLC							
58700	FEB 2023	MONTHLY CLEANING SERVICE - E	03/10/2023	390.00	390.00	48875	03/10/2023
	FEB 2023	MONTHLY CLEANING SERVICE - W	03/10/2023	310.00	310.00	48875	03/10/2023
	FEB 2023	MONTHLY CLEANING SERVICE - S	03/10/2023	300.00	300.00	48875	03/10/2023
	JAN 2023	MONTHLY CLEANING SERVICE - E	03/10/2023	390.00	390.00	48875	03/10/2023
	JAN 2023	MONTHLY CLEANING SERVICE - W	03/10/2023	310.00	310.00	48875	03/10/2023
	JAN 2023	MONTHLY CLEANING SERVICE - S	03/10/2023	300.00	300.00	48875	03/10/2023
	March 2023	MONTHLY CLEANING SERVICE - E	03/31/2023	390.00	390.00	48918	03/31/2023
	March 2023	MONTHLY CLEANING SERVICE - W	03/31/2023	310.00	310.00	48918	03/31/2023
	March 2023	MONTHLY CLEANING SERVICE - S	03/31/2023	300.00	300.00	48918	03/31/2023
Total TRUCLEANERS LLC:				3,000.00	3,000.00		
USA BLUE BOOK							
59600	284413	WWTP LAB SUPPLIES	03/10/2023	625.27	625.27	48877	03/10/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	299163	COREPRO SAMPLERS	03/31/2023	552.01	552.01	48920	03/31/2023
Total USA BLUE BOOK:				1,177.28	1,177.28		
VAN BUREN, JEROME and/or SANDRA							
60800	FEB 2023 SOLAR C	SOLAR CREDIT	03/10/2023	96.08	96.08	48878	03/10/2023
Total VAN BUREN, JEROME and/or SANDRA:				96.08	96.08		
VERIZON WIRELESS							
62900	9930689492	CELLPHONE MTHLY EXPENSES - E	03/31/2023	107.40	107.40	48921	03/31/2023
	9930689492	CELLPHONE MTHLY EXPENSES - W	03/31/2023	85.36	85.36	48921	03/31/2023
	9930689492	CELLPHONE MTHLY EXPENSES - S	03/31/2023	82.61	82.61	48921	03/31/2023
	9930689492	DPW'S MTHLY/DATA TABLET CHRGS	03/31/2023	67.62	67.62	48921	03/31/2023
	9930689492	DPW NEW IPADS	03/31/2023	1,688.94	1,688.94	48921	03/31/2023
Total VERIZON WIRELESS:				2,031.93	2,031.93		
VERMEER WISCONSIN INC.							
63000	555295	BLADES SHARPEN FOR UNIT#56	03/31/2023	74.46	74.46	48922	03/31/2023
Total VERMEER WISCONSIN INC.:				74.46	74.46		
WAUPUN HIGH SCHOOL BASEBALL							
72770	2023 SPONSORSH	2023 BACKSTOP SIGN SPONSOR	03/10/2023	200.00	200.00	48880	03/10/2023
Total WAUPUN HIGH SCHOOL BASEBALL:				200.00	200.00		
WAUPUN, CITY OF							
74400	1191	2023 WORKER'S COMP PREMIUM 2ND QTR	03/10/2023	3,164.51	3,164.51	48882	03/10/2023
	1191	2023 WORKER'S COMP PREMIUM 2ND QTR	03/10/2023	2,109.68	2,109.68	48882	03/10/2023
	1191	2023 WORKER'S COMP PREMIUM 2ND QTR	03/10/2023	1,758.06	1,758.06	48882	03/10/2023
	1218	2023 CVMIC AUTO & LIABILITY-E	03/31/2023	8,853.23	8,853.23	48929	03/31/2023
	1218	2023 CVMIC AUTO & LIABILITY-W	03/31/2023	5,743.75	5,743.75	48929	03/31/2023
	1218	2023 CVMIC AUTO & LIABILITY-S	03/31/2023	6,281.17	6,281.17	48929	03/31/2023
	1225	OPEB GASB 75 STUDY - RETIREE HEALTH '22-'23	03/31/2023	1,950.00	1,950.00	48929	03/31/2023
	1225	OPEB GASB 75 STUDY - RETIREE HEALTH '22-'23	03/31/2023	1,550.00	1,550.00	48929	03/31/2023
	1225	OPEB GASB 75 STUDY - RETIREE HEALTH '22-'23	03/31/2023	1,500.00	1,500.00	48929	03/31/2023
	PILOT MAR 2023	PILOT-ELECTRIC	03/10/2023	21,058.00	21,058.00	48882	03/10/2023
	PILOT MAR 2023	PILOT-WATER	03/10/2023	28,288.00	28,288.00	48882	03/10/2023
	STORMWATER FE	STORMWATER RECEIPTS	03/10/2023	49,202.32	49,202.32	48882	03/10/2023
	TRASH FEB 2023	TRASH/RECYCLING COLLECTION	03/10/2023	47,516.97	47,516.97	48882	03/10/2023
Total WAUPUN, CITY OF:				178,975.69	178,975.69		
WAUPUN GIRLS SOFTBALL ASSOCIATION							
75500	2023 SPONSORSH	2023 TEAM SPONSORSHIP	03/10/2023	200.00	200.00	48879	03/10/2023
Total WAUPUN GIRLS SOFTBALL ASSOCIATION:				200.00	200.00		
WAUPUN UTILITIES							
76800	2023 Bill Credits	(3) \$50 BILL CRREDITS - PAPERLESS BILLING	03/10/2023	150.00	150.00	48881	03/10/2023
Total WAUPUN UTILITIES:				150.00	150.00		
WISCONSIN RURAL WATER ASSOC							
88200	S5796	CHARTER MEMBERSHIP RENEWAL	03/31/2023	615.00	615.00	48930	03/31/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total WISCONSIN RURAL WATER ASSOC:				615.00	615.00		
WISCONSIN STATE LAB OF HYGIENE							
88300	737216	FLUORIDE	03/10/2023	28.00	28.00	48883	03/10/2023
Total WISCONSIN STATE LAB OF HYGIENE:				28.00	28.00		
WAUPUN UTILITIES (Refund Acct)							
100000	13012254.22	REF OVERPAYMT FRM: 737 WILCOX ST	03/31/2023	.22	.22	48925	03/31/2023
	150112100.23	REF OVERPAYMT FRM: 720 SUNRISE AVE	03/31/2023	5.90-	5.90-	48927	03/31/2023
	150112100.23	REF OVERPAYMT FRM: 720 SUNRISE AVE	03/31/2023	34.65	34.65	48927	03/31/2023
	150112100.23	REF OVERPAYMT FRM: 720 SUNRISE AVE	03/31/2023	51.66	51.66	48927	03/31/2023
	150112100.23	REF OVERPAYMT FRM: 720 SUNRISE AVE	03/31/2023	177.05	177.05	48927	03/31/2023
	15013130.33	REF OVERPAYMT FRM: 1100 ROCK AVE APT 11	03/31/2023	33.52	33.52	48924	03/31/2023
	17055280.37	REF OVERPAYMT FRM: 230 1/2 W FRANKLIN ST	03/31/2023	135.41	135.41	48928	03/31/2023
	17055280.37	REF OVERPAYMT FRM: 230 1/2 W FRANKLIN ST	03/31/2023	88.21-	88.21-	48928	03/31/2023
	17055280.37	REF OVERPAYMT FRM: 230 1/2 W FRANKLIN ST	03/31/2023	41.24-	41.24-	48928	03/31/2023
	17055280.37	REF OVERPAYMT FRM: 230 1/2 W FRANKLIN ST	03/31/2023	3.47-	3.47-	48928	03/31/2023
	17057998.35	REF OVERPAYMT FRM: 100 S HARRIS AVE, APT 211	03/31/2023	39.17	39.17	48926	03/31/2023
	19071160.27	REF OVERPAYMT FRM: 328 FOND DU LAC ST	03/31/2023	86.34	86.34	48923	03/31/2023
Total WAUPUN UTILITIES (Refund Acct):				419.20	419.20		
Grand Totals:				458,704.32	458,704.32		

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD)						
1						
03/01/2023	1	Bond Pmt - 2019 Rfdg. Revenue P&I - DT	1-2237-0000-00	INTEREST ACCRUED	11,025.00	
		Bond Pmt - 2019 Rfdg. Revenue P&I - DT	1-2221-2020-00	2019 REVENUE REFUNDING BONDS	175,000.00	
		Bond Pmt - 2019 Rfdg. Revenue P&I - DT	9-1131-0000-00	COMBINED CASH	.00	186,025.00-
		Bond Pmt - 2019 Rfdg. Revenue P&I - DT	2-2237-0000-00	INTEREST ACCRUED	44,118.75	
		Bond Pmt - 2019 Rfdg. Revenue P&I - DT	2-2221-2020-00	2019 REVENUE REFUNDING BONDS	340,000.00	
		Bond Pmt - 2019 Rfdg. Revenue P&I - DT	9-1131-0000-00	COMBINED CASH	.00	384,118.75-
Total 1:					<u>570,143.75</u>	<u>570,143.75-</u>
CASH DISBURSEMENTS (CD)						
2						
03/01/2023	2	Bond Pmt - 2019 Revenue P&I - FVSB (via	2-2237-0000-00	INTEREST ACCRUED	6,442.50	
		Bond Pmt - 2019 Revenue P&I - FVSB (via	2-2221-2019-00	2019 REVENUE BONDS	100,000.00	
		Bond Pmt - 2019 Revenue P&I - FVSB (via	9-1131-0000-00	COMBINED CASH	.00	106,442.50-
Total 2:					<u>106,442.50</u>	<u>106,442.50-</u>
CASH DISBURSEMENTS (CD)						
4						
03/06/2023	4	WF Xfer to LGIP Swr Surplus - 2023 DSR f	3-1128-1290-00	SURPLUS FUND - LGIP	115,000.00	
		WF Xfer to LGIP Swr Surplus - 2023 DSR f	9-1131-0000-00	COMBINED CASH	.00	115,000.00-
Total 4:					<u>115,000.00</u>	<u>115,000.00-</u>
CASH DISBURSEMENTS (CD)						
5						
03/07/2023	5	Record Monthly ONLINE Inv Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	3.70	
		Record Monthly ONLINE Inv Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	2.94	
		Record Monthly ONLINE Inv Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	2.84	
		Record Monthly ONLINE Inv Payment	9-1131-0000-00	COMBINED CASH	.00	9.48-
Total 5:					<u>9.48</u>	<u>9.48-</u>
CASH DISBURSEMENTS (CD)						
6						
03/28/2023	6	Record February's Wholesale Power Bill A	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	581,986.02	
		Record February's Wholesale Power Bill A	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	1,503.20	
		Record February's Wholesale Power Bill A	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	1,314.95	
		Record February's Wholesale Power Bill A	9-1131-0000-00	COMBINED CASH	.00	584,804.17-
Total 6:					<u>584,804.17</u>	<u>584,804.17-</u>
CASH DISBURSEMENTS (CD)						
7						
03/10/2023	7	Record Monthly ACH Vehicle Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	1,206.99	
		Record Monthly ACH Vehicle Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	423.12	
		Record Monthly ACH Vehicle Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	591.89	
		Record Monthly ACH Vehicle Payment	9-1131-0000-00	COMBINED CASH	.00	2,222.00-
Total 7:					<u>2,222.00</u>	<u>2,222.00-</u>
CASH DISBURSEMENTS (CD)						
8						

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD) (continued)						
03/08/2023	8	Record Feb Sales & Use Tax	1-2241-2416-00	TAX COLL PAY - SALES TAX	8,223.12	
		Record Feb Sales & Use Tax	9-1131-0000-00	COMBINED CASH	.00	8,223.12-
Total 8:					8,223.12	8,223.12-

CASH DISBURSEMENTS (CD)						
9						
03/07/2023	9	WF Xfer to LGIP Electric Surplus - Investin	1-1128-1290-00	SURPLUS FUND - LGIP	800,000.00	
		WF Xfer to LGIP Electric Surplus - Investin	9-1131-0000-00	COMBINED CASH	.00	800,000.00-
Total 9:					800,000.00	800,000.00-

CASH DISBURSEMENTS (CD)						
10						
03/10/2023	10	Record ACH Credit Card Paymt	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	118.96	
		Record ACH Credit Card Paymt	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	6,907.09	
		Record ACH Credit Card Paymt	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	2,966.80	
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH	.00	9,992.85-
Total 10:					9,992.85	9,992.85-

CASH DISBURSEMENTS (CD)						
11						
03/03/2023	11	Record PSN Fees	1-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	2,341.07	
		Record PSN Fees	2-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	648.30	
		Record PSN Fees	3-5851-1010-20	OFC SUP & EXP-CREDIT CARD TRAN	612.28	
		Record PSN Fees	9-1131-0000-00	COMBINED CASH	.00	3,601.65-
Total CASH DISBURSEMENTS (CD):					2,200,439.52	2,200,439.52-

References: 10 Transactions: 35

Total 11:					3,601.65	3,601.65-
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Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD) (continued)			
12237000000	INTEREST ACCRUED	11,025.00	
12221202000	2019 REVENUE REFUNDING BONDS	175,000.00	
22221202000	2019 REVENUE REFUNDING BONDS	340,000.00	
22237000000	INTEREST ACCRUED	50,561.25	
22221201900	2019 REVENUE BONDS	100,000.00	
31128129000	SURPLUS FUND - LGIP	115,000.00	
12241241600	TAX COLL PAY - SALES TAX	8,223.12	
11128129000	SURPLUS FUND - LGIP	800,000.00	
12232000000	ACCOUNTS PAYABLE - ELECTRIC	583,315.67	
22232000000	ACCOUNTS PAYABLE - WATER	8,836.35	
32232000000	ACCOUNTS PAYABLE - WASTEWATER	4,876.48	
15921101020	OFC SUP & EXP CREDIT CARD TRAN	2,341.07	
25921101020	OFC SUP & EXP CREDIT CARD TRAN	648.30	
35851101020	OFC SUP & EXP-CREDIT CARD TRAN	612.28	
91131000000	COMBINED CASH	.00	2,200,439.52-

Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD) (continued)			
Grand Totals:		<u>2,200,439.52</u>	<u>2,200,439.52-</u>
Grand Totals:			<u>2,200,439.52</u> <u>2,200,439.52-</u>



TO: Waupun Utilities Commissioners
FROM: Jeff Stanek, CPA, Finance Director
DATE: April 10, 2023
SUBJECT: February 2023 Financial Report

CONSTRUCTION AND PLANT ADDITIONS

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

MONTHLY OPERATING RESULTS – February 2023 Monthly and Year-To-Date (YTD)

Sales

Electric

- Monthly kWh sales were **2.2% above** budget & **0.8% lower** than February 2022 on lower sales to Residential & General customers.
- YTD kWh sales were **1.5% above** budget & **1.4% lower** than February 2022 YTD actual sales.

Water

- Monthly sales units of 100 cubic feet were **8.9% above** budget & **0.9% lower** than February 2022 sales on higher sales to Industrial customers.
- YTD water sales were **5.9% above** budget & **1.0% higher** than February 2022 YTD actual sales.

Sewer

- Monthly sales units of 100 cubic feet were **18.9% above** budget & **18.9% higher** than February 2022 from increased volumes to public authority customers.
- YTD sewer sales were **20.1% above** budget & **20.1% higher** than February 2022 YTD actual sales.

Income Statement

Electric

- Operating revenues and purchased power expense were **above** budget \$109,600 and \$113,700, respectively, due to overall higher purchased power costs from increased sales and continued high market energy prices.
- Gross margin was \$4,100 **below** budget.
- Operating expenses were \$31,800 **below** budget primarily due to lower tree trimming costs than budgeted.
- Operating income was \$109,700 or \$94,900 **above** budget from increased revenues and lower operating costs than budgeted.
- Net income was \$113,700 or \$104,300 **above** budget primarily from increased sales and lower than budgeted distribution expenses.

Water

- Operating revenues were \$10,000 *above* budget due to overall higher consumption for industrial customers.
- Operating expenses were \$34,200 *below* budget on lower supply and distribution expenses.
- Operating income was \$135,900 or \$52,300 *above* budget from lower than budgeted operating expenses.
- Net income was \$127,000 or \$67,800 *above* budget.

Sewer

- Operating revenues were \$77,200 *above* budget from increased consumption and high strength charges to public authority customers.
- Operating expenses were \$15,400 *above* budget due to the payment timing associated with software licenses and utility-paid contributions to employees Health Savings accounts at the beginning of the year.
- Operating income was 86,100 or 56,000 *above* budget.
- Received \$795,000 in grant contributions related to USDA disbursement draws.
- Net income was 840,600 or \$210,400 *above* budget largely due to the timing and dollar value of grant contributions compared to budget. Without the grant contribution net income was \$45,600 or \$66,400 above budget.

Balance Sheets

Electric

- Balance sheet *decreased* \$178,800 from January 2023 due to a decrease in receivables associated with higher sales in the previous month.
- Unrestricted cash *increased* \$32,500 from the prior month.
- Net position *increased* \$27,700 from January 2023.

Water

- Balance sheet *increased* \$45,000 from January 2023 largely due to lower than budgeted operating expenses.
- Unrestricted cash *increased* \$65,800 from January 2023 from higher collections of receivables associated with higher sales in the prior month.
- Net position *increased* by \$61,000.

Sewer

- Balance sheet *increased* \$242,200 from January 2023 because of month-to-month fluctuations in payables associated with construction work in progress at the WWTF offset by Disbursement Reimbursements from the USDA.
- Unrestricted cash *increased* \$202,200 because of the City paying the remaining balance on their outstanding Advance from the Sewer Utility for \$210,452.
- Net position *increased* \$784,300.

Cash and Investments

The monthly metrics dashboard for cash and investments provide 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* \$300,500 or **5.0%** from January 2023 primarily from the City paying off the remaining balance of its Advance from the Sewer Utility for \$210,452.
- Received interest and distributions of \$5,600 and recorded unrealized negative market adjustments of (\$13,300), along with (\$500) in management fees, resulting in a net portfolio *loss* of \$8,200 for the month.
- Total interest and investment income earned (excluding market value adjustments) on all accounts for the month was \$16,200 and \$33,600 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 4/14/2022):</i>	\$ 37,508,000
Total Project Costs to Date <i>(Thru 4/4/2023):</i>	\$ 33,116,314
Loan Draws – Project to Date <i>(Thru 4/4/2023):</i>	\$ 27,807,000
Grants Provided <i>(Thru 4/4/2023):</i>	\$ 4,980,000
Disburse Request #24 Requested <i>(3/13/2023):</i>	\$ 106,901
Disburse Request #22,23 – Paid <i>(2/15/2023):</i>	\$ 795,000

Electric Disconnection Moratorium Ends April 15, 2023

The electric utility will resume electric service disconnections effective April 15, 2023 per Wisconsin State Statutes and PSCW operating rules. Any customers meeting the disconnection criteria will be disconnected as of April 19, 2023 if adequate payment is not received.

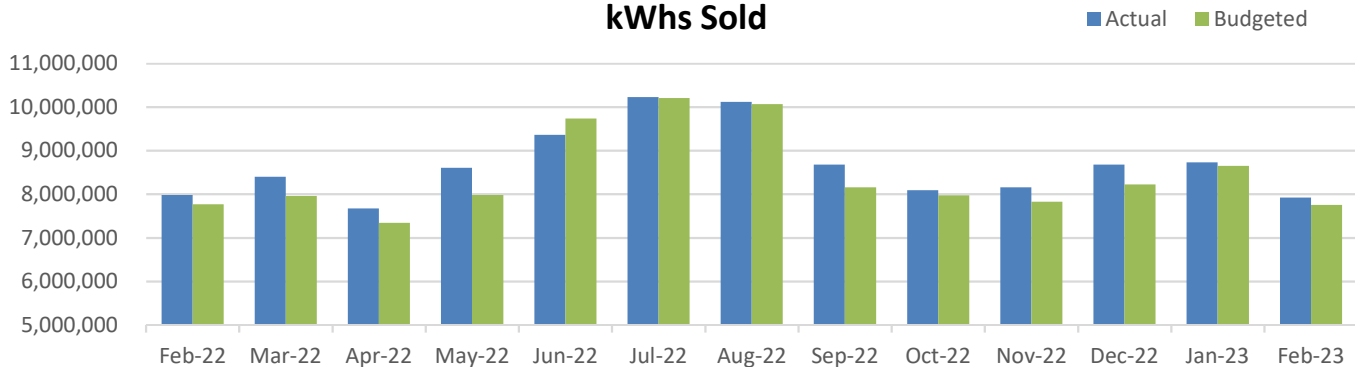
This concludes my report. Please do not hesitate to contact me at 324-7920 or jstaneke@waupunutilities.org with any questions or comments.

Waupun Utilities											
Construction and Plant Additions Summary											
February 2023											
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	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Poles, towers and fixtures	-	-	10,000	-	-	-	-	-	-	-	10,000.00
Overhead and underground conductor and devices	-	134	20,000	-	-	-	-	-	-	134	20,000
Transformers	-	-	110,000	-	-	-	-	-	-	-	110,000
Overhead and Underground Services	2,090	6,340	15,000	-	-	-	-	-	-	6,340	15,000
LED street lighting	543	1,331	5,000	-	-	-	-	-	-	1,331	5,000
Rebuild overhead and underground line	-	-	193,500	-	-	-	-	-	-	-	193,500
CIAC - Work Invoiced to Customer / Others	2,819	2,819	-	-	-	-	-	-	-	2,819	-
City of Waupun - Shared Services	55	55	-	-	-	-	-	-	-	55	-
Sewer CIPP & manhole lining	-	-	-	-	-	80,500	-	-	-	-	80,500
Meters	-	-	12,000	-	-	-	321	5,126	8,000	5,126	20,000
Miscellaneous Work Orders	-	-	-	-	-	-	-	-	-	-	-
TOTAL CONSTRUCTION	\$ 5,507	\$ 10,679	\$ 455,500	\$ -	\$ -	\$ 80,500	\$ 321	\$ 5,126	\$ 8,000	\$ 15,806	\$ 544,000
CARRYOVER PROJECTS:											
Underground services	\$ 741	\$ 5,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,272	\$ -
Overhead rebuild - Bly Street	-	39,544	-	-	-	-	-	-	-	39,544	-
United Co-op primary extention	-	3,197	-	-	-	-	-	-	-	3,197	-
WWTF Phosphorus Upgrade Engineering	-	-	-	36,338	3,519,053	3,804,000	-	-	-	3,519,053	3,804,000
WWTF Construction Upgrade - ABNR	-	-	-	203,915	29,404,246	33,704,000	-	-	-	29,404,246	33,704,000
S. Madison street reconstruction - phase 2	-	-	-	-	548,369	574,541	-	734,047	784,242	1,282,416	1,358,783
TOTAL CARRYOVER CONSTRUCTION	\$ 741	\$ 48,013	\$ -	\$ 240,253	\$ 33,471,667	\$ 38,082,541	\$ -	\$ 734,047	\$ 784,242	\$ 34,253,727	\$ 38,866,783
PLANT ADDITIONS:											
Description	Electric			Sewer			Water			Total	
	Current Month	YTD	Budget	Current Month	YTD	Budget	Current Month	YTD	Budget	YTD	Budget
Cable locator	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Safety equipment & misc tools	-	-	22,000	-	-	-	-	-	-	-	22,000
SCADA upgrades	-	-	-	-	-	-	-	-	22,000	-	22,000
Digester building equipment replacement	-	-	-	-	-	62,500	-	-	-	-	62,500
Other equipment replacement	-	-	-	-	-	4,000	-	-	6,300	-	10,300
TOTAL PLANT ADDITIONS	\$ -	\$ -	\$ 32,000	\$ -	\$ -	\$ 66,500	\$ -	\$ -	\$ 28,300	\$ -	\$ 126,800

Sales and Revenues Dashboard - Feb 2023

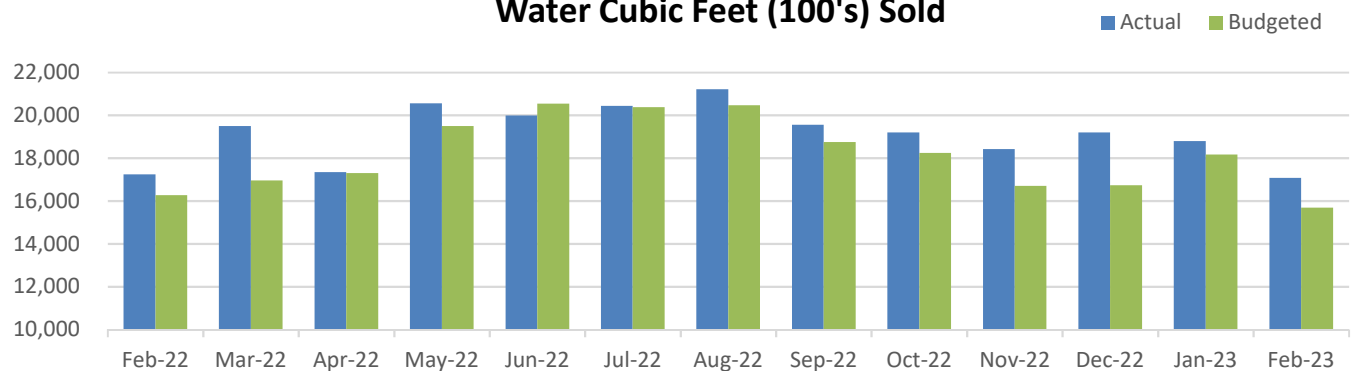
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
KWh	7,921,997	↑ 2.2%	↑ 1.5%	Power Costs	\$ 579,903	↑ 2.0%	↑ 9.2%
Revenues	\$ 754,546	↑ 1.6%	↑ 6.9%	Gross Margin	\$ 174,643	↑ 0.4%	↓ -1.2%

kWhs Sold



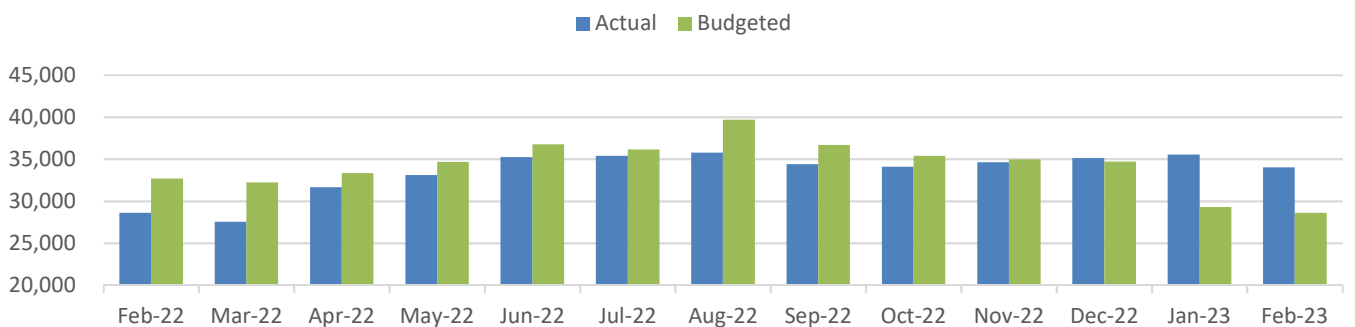
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	17,077	↑ 8.8%	↑ 5.9%	Revenues	\$ 137,558	↑ 4.5%	↑ 3.0%

Water Cubic Feet (100's) Sold

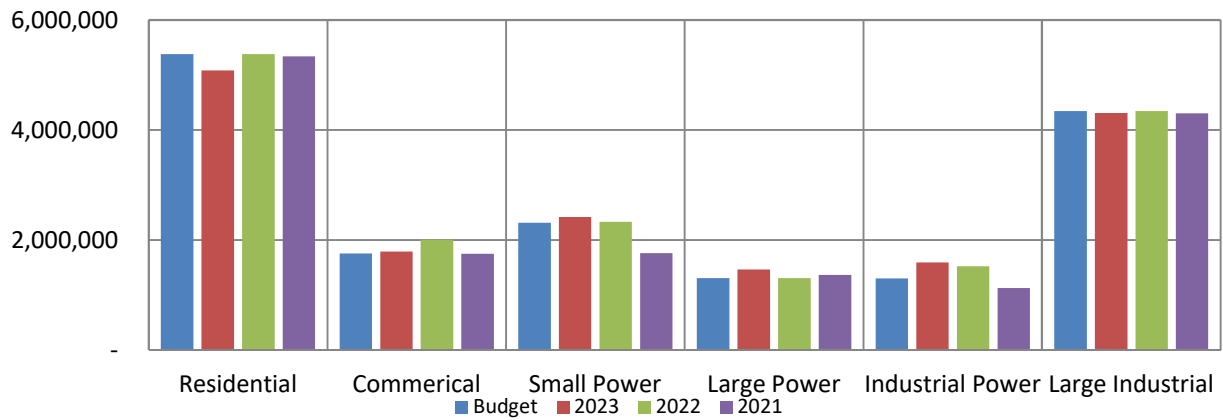


	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	34,041	↑ 18.9%	↑ 20.1%	Revenues	\$ 221,844	↑ 7.5%	↑ 11.7%

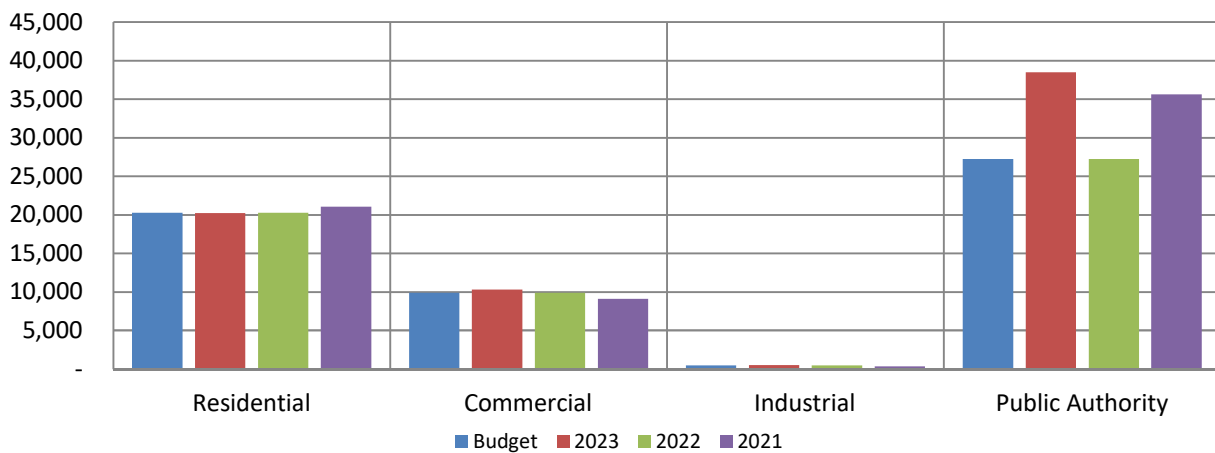
Sewer Cubic Feet (100's) Treated



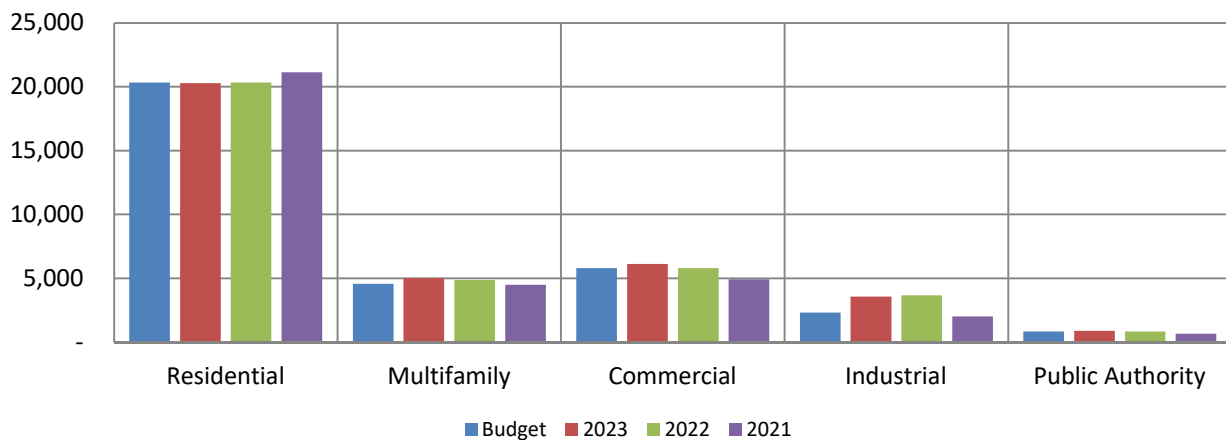
YTD Electric Sales (kWh)



YTD Sewer Sales (Ccf)



YTD Water Sales (Ccf)



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

ELECTRIC	Feb 2021	Feb 2022	Feb 2023
Sales of Electricity	\$ 9,421,901	\$ 10,315,525	\$ 11,138,128
Purchased Power	7,344,540	8,246,222	9,031,756
Gross Margin	2,077,361	2,069,303	2,106,372
	22.0%	20.1%	18.9%
Other Operating Revenues	95,327	183,245	116,033
Operating Expenses			
Distribution expense	295,497	283,085	299,273
Customer accounts expense	113,798	113,460	116,924
Advertising expense	1,037	1,585	(263)
Administrative & general expense	383,231	346,773	375,891
Total operating expenses	793,563	744,903	791,825
Other Operating Expenses			
Depreciation expense	616,678	611,084	633,839
Taxes	332,523	319,092	297,103
Total other operating expenses	949,202	930,177	930,942
Operating Income	429,923	577,468	499,638
Other Income (Expense)			
Capital contributions	33,360	133,255	147,252
Interest expense	(37,366)	(27,149)	(21,613)
Amortization of debt-related costs	(7,878)	(6,684)	(6,565)
Other	101,182	16,609	13,043
Total other income (expense)	89,298	116,032	132,117
Net Income	\$ 519,222	\$ 693,499	\$ 631,755

Regulatory Operating Income	554,607	601,731	511,125
Rate of Return	6.33	6.99	6.06
Authorized Rate of Return	5.00	5.00	5.00
Current Ratio	6.0	6.4	7.1
Months of Unrestricted Cash on Hand	3.3	3.8	3.9
Equity vs Debt	0.90	0.92	0.94
Asset Utilization	0.51	0.53	0.55
Combined E&W Debt Coverage	4.22	4.45	4.23
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 Feb, 28 2023

	Last 12 Months	YTD 2023	YTD Budget	Difference
ELECTRIC				
Operating Revenues	\$ 11,138,128	\$ 1,692,294	\$ 1,582,717	\$ 109,577
Purchased Power	9,031,756	1,343,180	1,229,524	113,656
Gross Margin	2,106,372	349,114	353,193	(4,079)
	18.9%	20.6%	22.3%	
Other Operating Revenues	116,033	88,708	17,912	70,796
Operating Expenses				
Distribution expense	299,273	56,116	92,503	(36,387)
Customer accounts expense	116,924	18,509	19,956	(1,447)
Advertising expense	(263)	200	266	(66)
Administrative & general expense	375,891	98,536	92,449	6,087
Total operating expenses	791,825	173,361	205,174	(31,813)
Other Operating Expenses				
Depreciation expense	633,839	105,881	105,882	(1)
Taxes	297,103	48,870	45,230	3,640
Total other operating expenses	930,942	154,751	151,112	3,639
Operating Income	499,638	109,710	14,819	94,891
Other Income (Expense)				
Capital contributions	147,252	-	-	-
Interest expense	(21,613)	(3,238)	(3,238)	1
Amortization of debt-related costs	(6,565)	(1,065)	(2,944)	1,879
Other	13,043	8,341	834	7,507
Total other income (expense)	132,117	4,038	(5,348)	9,386
Net Income	\$ 631,755	\$ 113,749	\$ 9,471	\$ 104,278

	Feb 2023	Jan 2023	Dec 2022	Nov 2022	Oct 2022	Sept 2022	Aug 2022	July 2022	June 2022	May 2022	April 2022	March 2022	Feb 2022
Operating Revenues	\$ 754,546	\$ 937,748	\$ 834,648	\$ 843,995	\$ 825,740	\$1,041,910	\$1,200,611	\$1,236,535	\$1,074,961	\$ 916,617	\$ 717,382	\$ 753,435	\$ 751,815
Purchased Power	579,903	763,277	654,234	671,332	660,754	871,172	1,015,723	1,052,262	887,358	739,992	550,888	584,861	577,652
Gross Margin	174,643	174,471	180,414	172,664	164,986	170,739	184,888	184,273	187,603	176,624	166,494	168,574	174,163
	23.1%	18.6%	21.6%	20.5%	20.0%	16.4%	15.4%	14.9%	17.5%	19.3%	23.2%	22.4%	23.2%
Other Operating Revenues	8,700	80,009	(50,986)	9,089	4,163	9,676	11,057	9,782	9,110	8,492	8,526	8,415	8,840
Operating Expenses													
Distribution expense	26,694	29,422	8,126	21,087	24,861	21,196	25,400	22,945	22,703	25,532	29,585	41,722	42,066
Customer accounts expense	10,193	8,316	5,377	9,598	12,709	10,129	9,686	9,564	9,963	10,392	12,610	8,387	9,979
Advertising expense	200	-	(3,135)	430	1,112	-	2,000	(2,769)	(628)	54	115	2,357	1,250
Administrative & general expense	40,711	57,825	(17,463)	25,907	44,596	34,340	26,363	36,278	23,336	30,156	36,618	37,223	35,870
Total operating expenses	77,799	95,563	(7,095)	57,021	83,277	65,665	63,448	66,018	55,374	66,135	78,929	89,690	89,165
Other Operating Expenses													
Depreciation expense	52,940	52,940	59,987	51,997	51,997	51,997	51,997	51,997	51,997	51,997	51,997	51,997	51,997
Taxes	24,348	24,522	(25,315)	33,502	38,673	27,739	27,809	27,767	27,944	52,873	8,780	28,460	28,451
Total other operating expenses	77,288	77,462	34,672	85,499	90,670	79,736	79,806	79,764	79,941	104,870	60,777	80,457	80,448
Operating Income	28,256	81,454	101,850	39,233	(4,798)	35,013	52,690	48,273	61,398	14,111	35,315	6,843	13,389
Other Income (Expense)													
Capital contributions	-	-	11,954	5,000	112,275	5,888	-	-	-	1,749	-	10,385	(571)
Interest expense	(1,619)	(1,619)	(1,201)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(2,261)
Amortization of debt-related costs	(533)	(533)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)
Other	1,593	6,748	(5,907)	7,964	2,762	(2,101)	1,156	5,254	(1,261)	3,476	(1,451)	(5,191)	(2,607)
Total other income (expense)	(558)	4,596	4,297	10,506	112,579	1,329	(1,302)	2,796	(3,719)	2,766	(3,910)	2,736	(5,990)
Net Income	\$ 27,698	\$ 86,051	\$ 106,147	\$ 49,739	\$ 107,781	\$ 36,342	\$ 51,388	\$ 51,068	\$ 57,679	\$ 16,878	\$ 31,405	\$ 9,579	\$ 7,399

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

WATER	Feb 2021	Feb 2022	Feb 2023
Operating Revenues	\$ 2,598,778	\$ 2,613,459	\$ 2,665,678
Operating Expenses			
Source of supply expenses	36,296	771	31,998
Pumping expenses	78,264	85,589	90,586
Water treatment expenses	170,472	156,545	188,693
Transmission & distribution expenses	253,589	256,345	244,797
Customer accounts expenses	101,411	102,209	109,145
Administrative & general expense	261,670	255,078	327,166
Total operating expenses	901,700	856,536	992,384
Other Operating Expenses			
Depreciation expense	579,768	573,311	576,464
Taxes	377,452	362,403	343,367
Total other operating expenses	957,220	935,714	919,830
Operating Income	739,858	821,209	753,463
Other Income (Expense)			
Capital contributions from customers and municipal	180,432	80,000	-
Interest expense	(146,893)	(113,587)	(100,039)
Amortization of debt-related costs	(20,557)	(17,027)	(16,216)
Other	794	(3,586)	19,772
Total other income (expense)	13,776	(54,200)	(96,484)
Net Income	\$ 753,634	\$ 767,009	\$ 656,979

Regulatory Operating Income	775,546	823,508	794,092
Rate of Return	5.58	5.77	5.68
Authorized Rate of Return	6.50	6.50	6.50
Current Ratio	26.06	25.43	32.36
Months of Unrestricted Cash on Hand	16.27	19.13	18.08
Equity vs Debt	0.73	0.76	0.79
Asset Utilization	0.36	0.38	0.40

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 Feb 28, 2023

	Last 12 Months	YTD 2023	YTD Budget	Difference
WATER				
Operating Revenues	\$ 2,665,678	\$ 432,010	\$ 422,029	\$ 9,981
Operating Expenses				
Source of supply expenses	31,998	-	10,066	(10,066)
Pumping expenses	90,586	15,516	16,038	(522)
Water treatment expenses	188,693	30,061	32,406	(2,345)
Transmission & distribution expenses	244,797	19,277	47,426	(28,149)
Customer accounts expenses	109,145	17,006	18,672	(1,666)
Administrative & general expense	327,166	63,618	55,090	8,528
Total operating expenses	992,384	145,478	179,698	(34,220)
Other Operating Expenses				
Depreciation expense	576,464	92,178	97,996	(5,818)
Taxes	343,367	58,430	60,758	(2,328)
Total other operating expenses	919,830	150,608	158,754	(8,146)
Operating Income	753,463	135,924	83,577	52,347
Other Income (Expense)				
Capital contributions	-	-	-	-
Interest expense	(100,039)	(15,771)	(15,770)	(1)
Amortization of debt-related costs	(16,216)	(2,545)	(9,080)	6,535
Other	19,772	9,342	416	8,926
Total other income (expense)	(96,484)	(8,973)	(24,434)	15,461
Net Income	\$ 656,979	\$ 126,951	\$ 59,143	\$ 67,808

	Feb 2023	Jan 2023	Dec 2022	Nov 2022	Oct 2022	Sept 2022	Aug 2022	July 2022	June 2022	May 2022	April 2022	March 2022	Feb 2022
WATER													
Operating Revenues	\$ 211,459	\$ 220,551	\$ 217,935	\$ 219,019	\$ 225,597	\$ 223,220	\$ 230,796	\$ 228,004	\$ 225,883	\$ 229,129	\$ 213,473	\$ 220,610	\$ 210,613
Operating Expenses													
Source of supply expenses	-	-	490	76	54	23,005	-	8,092	-	-	281	-	-
Pumping expenses	8,217	7,299	9,810	6,718	6,321	8,384	7,254	7,393	7,019	6,985	6,967	8,219	8,690
Water treatment expenses	17,931	12,130	14,050	18,537	14,577	15,003	20,809	13,153	11,452	21,549	13,038	16,463	11,655
Transmission & distribution expenses	11,211	8,066	48,611	15,315	30,946	28,431	14,519	18,659	14,705	22,250	19,190	12,896	14,883
Customer accounts expenses	9,483	7,523	6,636	8,451	11,594	8,882	8,551	8,859	8,870	9,136	11,601	9,559	9,014
Administrative & general expense	21,127	42,491	30,185	26,256	23,067	28,516	27,113	32,032	18,525	23,286	28,751	25,817	21,081
Total operating expenses	67,969	77,509	109,782	75,354	86,559	112,220	78,246	88,188	60,571	83,206	79,827	72,953	65,323
Other Operating Expenses													
Depreciation expense	46,089	46,089	51,830	48,051	48,051	48,051	48,051	48,051	48,051	48,051	48,051	48,051	48,051
Taxes	29,116	29,314	(2,698)	31,412	35,202	31,557	31,597	31,468	31,374	61,870	1,867	31,287	31,421
Total operating expenses	75,205	75,403	49,132	79,463	83,253	79,608	79,647	79,519	79,425	109,920	49,918	79,337	79,472
Operating Income	68,285	67,639	59,021	64,203	55,785	31,392	72,903	60,297	85,888	36,003	83,727	68,319	65,819
Other Income (Expense)													
Capital contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest expense	(7,885)	(7,885)	(6,869)	(8,600)	(8,600)	(8,600)	(8,600)	(8,600)	(8,600)	(8,600)	(8,600)	(8,600)	(9,466)
Amortization of debt-related costs	(1,272)	(1,272)	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)
Other	1,860	7,482	4,851	8,847	3,170	(2,083)	(1,117)	1,263	(1,225)	3,825	(1,532)	(5,570)	(2,828)
Total other income (expense)	(7,298)	(1,676)	(3,385)	(1,120)	(6,797)	(12,050)	(11,084)	(8,704)	(11,192)	(6,142)	(11,500)	(15,537)	(13,661)
Net Income	\$ 60,988	\$ 65,963	\$ 55,636	\$ 63,083	\$ 48,988	\$ 19,343	\$ 61,819	\$ 51,593	\$ 74,696	\$ 29,861	\$ 72,228	\$ 52,782	\$ 52,158

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

SEWER	Feb 2021	Feb 2022	Feb 2023
Operating Revenues	\$ 2,348,772	\$ 2,240,680	\$ 2,778,065
Operating Expenses			
WWTP operation expenses	372,433	386,678	496,043
Laboratory expenses	84,490	72,816	73,471
Maintenance expenses	407,675	642,324	471,194
Customer accounts expenses	137,294	139,791	143,910
Administrative & general expenses	438,399	403,528	442,982
Total operating expenses	1,440,289	1,645,137	1,627,600
Other Operating Expenses			
Depreciation expense	705,348	700,861	703,615
Total other operating expenses	705,348	700,861	703,615
Operating Income	203,135	(105,318)	446,850
Other Income (Expense)			
Interest expense	(55,859)	(121,089)	(296,127)
Capital contributions	134,100	92,000	4,980,000
Other	(128,668)	(12,431)	7,603
Total other income (expense)	(50,427)	(41,520)	4,691,476
Net Income	\$ 152,708	\$ (146,838)	\$ 5,138,326

Operating Income (excluding GASB 68 & 75)	207,678	(148,516)	415,231
Rate of Return	1.32	(1.05)	2.96
Current Ratio	66.97	10.92	9.48
Months of Unrestricted Cash on Hand	20.16	9.28	6.80
Equity vs Debt	0.81	0.41	0.41
Asset Utilization	0.50	0.50	0.51
Debt Coverage	0.95	0.47	1.29
Minimum Required Coverage	1.20	1.20	1.20

Note 1 - Sewer rates increased April 2022.

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 Feb 28, 2023

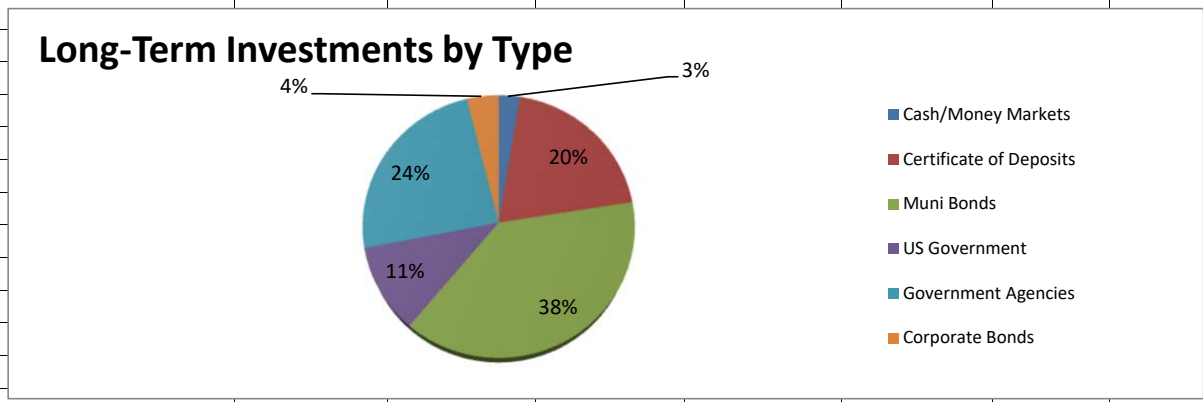
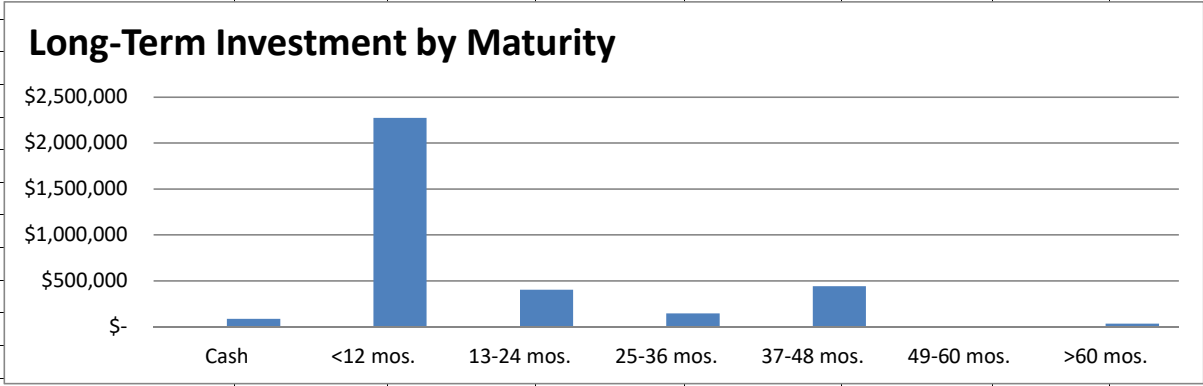
	Last 12 Months	YTD 2023	YTD Budget	Difference
SEWER				
Operating Revenues	\$ 2,778,065	\$ 520,081	\$ 442,925	\$ 77,156
Operating Expenses				
WWTP operation expenses	496,043	97,341	113,502	(16,161)
Laboratory expenses	73,471	12,551	12,870	(319)
Maintenance expenses	471,194	74,857	66,078	8,779
Customer accounts expenses	143,910	22,534	25,580	(3,046)
Administrative & general expenses	442,982	106,322	80,222	26,100
Total operating expenses	1,627,600	313,605	298,252	15,353
Other Operating Expenses				
Depreciation expense	703,615	120,413	114,596	5,817
Total other operating expenses	703,615	120,413	114,596	5,817
Operating Income (Loss)	446,850	86,063	30,077	55,986
Non-operating Income (Expense)				
Interest Expense	(296,127)	(53,419)	(53,418)	(1)
Capital contributions	4,980,000	795,000	651,016	143,984
Other	7,603	12,917	2,500	10,417
Total other income (expense)	4,691,476	754,498	600,098	154,400
Net Income (Loss)	\$ 5,138,326	\$ 840,561	\$ 630,175	\$ 210,386

	Feb 2023	Jan 2023	Dec 2022	Nov 2022	Oct 2022	Sept 2022	Aug 2022	July 2022	June 2022	May 2022	April 2022	March 2022	Feb 2022
SEWER													
Operating Revenues	\$ 249,808	\$ 270,273	\$ 272,291	\$ 246,708	\$ 243,017	\$ 213,457	\$ 257,409	\$ 225,150	\$ 211,007	\$ 216,243	\$ 204,779	\$ 167,923	\$ 187,053
Operating Expenses													
WWTP operation expenses	73,383	23,958	54,439	33,715	54,084	40,531	32,189	35,704	30,994	50,865	36,633	29,548	29,994
Laboratory expenses	7,326	5,225	5,417	6,624	6,684	4,466	5,272	6,253	6,375	5,640	8,610	5,579	4,019
Maintenance expenses	42,924	31,932	101,794	13,060	51,477	32,048	29,233	22,604	33,698	57,242	30,006	25,178	29,789
Customer accounts expenses	12,087	10,448	8,150	11,819	14,806	12,066	11,744	11,658	12,011	12,346	14,682	12,094	12,046
Administrative & general expense	37,261	69,061	(6,763)	41,442	48,548	33,204	29,798	39,030	27,848	42,578	42,399	38,575	32,795
Total operating expenses	172,981	140,624	163,037	106,659	175,598	122,315	108,236	115,250	110,925	168,671	132,330	110,974	108,643
Other Operating Expenses													
Depreciation expense	60,206	60,206	55,375	58,648	58,648	58,648	58,648	58,648	58,648	58,648	58,648	58,648	58,648
Total other operating expenses	60,206	60,206	55,375	58,648	58,648	58,648	58,648	58,648	58,648	58,648	58,648	58,648	58,648
Operating Income (Loss)	16,620	69,442	53,879	81,401	8,772	32,495	90,525	51,253	41,434	(11,075)	13,802	(1,699)	19,762
Other Income (Expense)													
Interest expense	(26,709)	(26,709)	(24,104)	(23,723)	(24,573)	(24,573)	(24,573)	(24,573)	(24,573)	(24,573)	(23,723)	(23,723)	(23,723)
Capital contributions	795,000	-	1,064,000	-	1,502,000	-	1,619,000	-	-	-	-	-	-
Other	(636)	13,552	821	19,039	5,167	(9,259)	(5,868)	1,173	(4,654)	12,264	(5,240)	(18,757)	(9,375)
Total other income (expense)	767,655	(13,157)	1,040,717	(4,684)	1,482,595	(33,832)	1,588,559	(23,399)	(29,226)	(12,309)	(28,963)	(42,479)	(33,098)
Net Income (Loss)	\$ 784,275	\$ 56,285	\$ 1,094,595	\$ 76,717	\$ 1,491,366	\$ (1,337)	\$ 1,679,085	\$ 27,853	\$ 12,208	\$ (23,384)	\$ (15,161)	\$ (44,178)	\$ (13,335)

WAUPUN UTILITES
Balance Sheets
Electric, Water, and Sewer

ELECTRIC	Feb 2021	Feb 2022	Feb 2023	Jan 2023	Change
Cash and investments - unrestricted	\$ 2,342,026	\$ 2,966,744	\$ 3,323,727	\$ 3,291,185	\$ 32,542
Cash and investments - restricted	181,073	224,637	228,137	211,713	16,425
Receivables	841,915	930,718	937,553	1,169,744	(232,192)
Materials and supplies	190,645	196,985	329,934	294,771	35,163
Other assets	103,527	98,357	98,208	91,101	7,108
Plant - net of accumulated depreciation	9,130,290	8,956,961	8,865,953	8,903,766	(37,813)
Deferred outflows of resources	491,728	694,671	1,004,815	1,004,815	-
Total Assets	13,281,204	14,069,073	14,788,328	14,967,095	(178,767)
Accounts payable	518,313	590,721	592,996	803,522	(210,526)
Payable to sewer utility	-	-	-	-	-
Interest accrued	16,050	13,574	10,588	8,969	1,619
Accrued benefits	75,719	76,667	86,381	84,348	2,033
Deferred inflows of resources	831,730	1,020,220	1,268,717	1,268,308	409
Long-term debt	1,070,000	905,000	735,000	735,000	-
Net Position	10,769,392	11,462,891	12,094,647	12,066,949	27,698
Total Liabilities & Net Position	\$ 13,281,204	\$ 14,069,073	\$ 14,788,328	\$ 14,967,095	\$ (178,767)
WATER	Feb 2021	Feb 2022	Feb 2023	Jan 2023	Change
Cash and investments - unrestricted / designated	\$ 1,734,296	\$ 1,942,863	\$ 2,012,415	\$ 1,946,630	\$ 65,785
Cash and investments - restricted	482,989	639,080	650,416	605,422	44,993
Receivables	244,615	260,360	241,838	255,576	(13,737)
Materials and supplies	57,471	68,881	70,145	70,055	90
Other assets	197,200	157,693	122,284	130,934	(8,650)
Plant - net of accumulated depreciation	15,800,600	15,744,461	15,920,343	15,963,852	(43,509)
Deferred outflows of resources	245,971	383,028	577,351	577,351	-
Total Assets	18,763,142	19,196,367	19,594,792	19,549,820	44,972
Accounts payable	13,011	29,836	20,185	43,910	(23,726)
Interest accrued	62,928	56,794	49,478	41,593	7,885
Accrued benefits	49,104	46,391	53,557	52,099	1,458
Deferred inflows of resources	499,361	577,599	753,846	755,479	(1,634)
Long-term debt	4,715,000	4,295,000	3,870,000	3,870,000	-
Net Position	13,423,739	14,190,748	14,847,727	14,786,739	60,988
Total Liabilities & Net Position	\$ 18,763,142	\$ 19,196,367	\$ 19,594,792	\$ 19,549,820	\$ 44,972
SEWER	Feb 2021	Feb 2022	Feb 2023	Jan 2023	Change
Cash and investments - unrestricted	\$ 2,420,244	\$ 1,272,834	\$ 922,347	\$ 720,167	\$ 202,180
Cash and investments - restricted	2,348,589	2,536,316	2,819,129	2,709,156	109,973
Receivables	197,653	208,940	271,717	307,529	(35,812)
Receivable from electric utility	-	-	-	-	-
Materials and supplies	7,789	7,346	7,294	7,294	-
Advances to other funds	328,440	255,452	0	210,452	(210,452)
Other assets	28,502	43,637	26,916	29,827	(2,911)
Plant - net of accumulated depreciation	15,869,912	33,848,089	47,158,805	46,979,554	179,251
Deferred outflows of resources	338,279	519,315	797,752	797,752	-
Total Assets	21,539,408	38,691,929	52,003,960	51,761,731	242,229
Accounts payable	11,555	54,858	17,857	588,755	(570,897)
Interest accrued	27,535	80,849	108,088	81,379	26,709
Accrued benefits	67,716	68,198	77,987	75,846	2,142
Deferred inflows of resources	510,810	648,648	895,466	895,466	-
Long-term debt	3,066,500	20,130,923	28,057,782	28,057,782	-
Net Position	17,855,291	17,708,453	22,846,779	22,062,504	784,275
Total Liabilities & Net Position	\$ 21,539,408	\$ 38,691,929	\$ 52,003,960	\$ 51,761,731	\$ 242,229

Monthly Dashboard - Cash & Investments						February 2023
Account	Restrictions	Feb 2023	Jan 2023	\$ Inc/(Dec)	% Inc/(Dec)	
Checking - E	Unrestricted	\$ 1,856,364	\$ 1,808,991	\$ 47,374	2.62%	
Checking - W	Unrestricted	798,257	689,395	108,863	15.79%	
Checking - S	Unrestricted	573,667	261,079	312,588	119.73%	
Reserves - E	Unrestricted	1,467,363	1,482,195	(14,831)	-1.00%	
Reserves - W	Unrestricted	704,568	749,311	(44,743)	-5.97%	
Reserves - S	Unrestricted	348,680	459,088	(110,408)	-24.05%	
P&I Redemption - E	Restricted	187,251	170,726	16,525	9.68%	
P&I Redemption - W	Restricted	493,782	448,406	45,376	10.12%	
P&I Redemption - S	Restricted	894,428	788,508	105,920	13.43%	
Bond Reserve - S	Restricted	194,253	187,210	7,044	3.76%	
Construction - S	Restricted	927	721	206	28.62%	
Depreciation - E	Restricted	40,887	40,987	(100)	-0.24%	
Depreciation - W	Restricted	156,633	157,016	(383)	-0.24%	
ERF - Water Plant	Designated	509,589	507,924	1,665	0.33%	
ERF - WWTP	Restricted	<u>1,729,520</u>	<u>1,732,717</u>	<u>(3,197)</u>	<u>-0.18%</u>	
		<u>\$ 9,956,171</u>	<u>\$ 9,484,273</u>	<u>\$ 471,898</u>	<u>4.98%</u>	
Unrestricted and Designated		<u>\$ 6,258,489</u>	<u>\$ 5,957,982</u>	<u>\$ 300,507</u>	<u>5.04%</u>	
	Restricted	<u>\$ 3,697,682</u>	<u>\$ 3,526,291</u>	<u>\$ 171,391</u>	<u>4.86%</u>	





TO: Waupun Utilities Commissioners
FROM: Steve Brooks, General Manager
DATE: April 10, 2023
SUBJECT: General Manager Report

Electric Department Update:

Call-In

- On April 1, 2023, a customer on the 100 block of Peasant Avenue reported a power outage at 11:45 am. The crew repaired a bad connector at weather head. Full power was restored at 12:30 pm. Only one customer was without power.

United Cooperative

- We continue to work with United Cooperative on infrastructure design, placement, and timing of installation. The estimate for materials, installation costs minus the embedded cost credits are being developed. Cost estimate will be presented to United Cooperative in April.

South Madison Street (County Road M)

- An overhead re-conductor project has started on South Madison Street. The project will include replacing select poles, installing new updated primary conductor and replacing the old unreliable copper weld conductor.

Porcelain Cutout Replacement

- Crews will focus on replacing the failing porcelain cutouts on Main Sub Feeder 6 located in the northeast section of the system.

System Inspections

- Crews worked on annual system inspections, completing Comtech Feeder 1. All findings were minor and repairs are complete.

General Manager Update:

Job Posting

- We have a new team member starting April 10, 2023. Ross Hackbarth accepted the position of Journey Level - Line Technician with Waupun Utilities. Ross has 20 years of line experience working on several construction projects and storm repairs throughout the United States.

Revised Disconnection Policy

- The disconnection policy has been revised, lowering the electric disconnection threshold from \$150 to \$75. The lesser amount better aligns with utility standards. By lowering the threshold, it allows our customer arrears to remain smaller and easier to manage. Staff will continue to work with customers setting up payment plans and informing them of assistance options available.

Winter Moratorium

- The winter moratorium ends April 15, 2023, allowing utilities to disconnect electric services for those customers in arrears. On March 31, 2023, 442 disconnection notices and 89 friendly reminders were generated. Electric disconnection will take place on April 19, 2023 for those customers who still have a balance in arrears and have not made payment arrangements.

Customers First Coalition Meeting

- Staff from Waupun Utilities will attend the annual Power Breakfast hosted by the Customers First Coalition on April 13, 2023 in Madison. The forum will feature speakers discussing state policy issues impacting nuclear energy. Regulators, legislators, industry experts and executives will join to highlight the new technologies and changing economics and possibilities for nuclear power as our generation mix changes.

Public Service Commission (PSC)

- Governor Evers appointed Summer Strand to serve a six-year term as Commissioner on the Wisconsin Public Service Commission. Strand has a long history of public service. Strand currently serves on the State of Wisconsin Building Commission (SBC), having been appointed by Governor Evers in 2019 to serve as the sole citizen member of the commission. She also served as the administrator of the Division of Facilities Development at the Wisconsin Department of Administration (DOA) from August 2011 to May 2016.

Staff Training

- NESC Code Changes (Owen VandeKolk)
- MEUW Watt-Hour Meter Institute (Chris Jahn, Owen VandeKolk)
- CVMIC Emerging Leader Certification (Chad Veleke)
- MEUW JT&S Best Work Practices, Rubber Gloving, Jobsite Inspections (Electric Department)
- MEUW Credit & Collections Seminar (Madi DeBoer, Ashley Apfelbeck)
- WPPI Joint Action Leadership Certification (Jen Benson)

This concludes my report for April 2023. Please contact me at 324-7920 or sbrooks@waupunutilities.org with any questions or concerns.



TO: Waupun Utilities Commissioners
FROM: Steve Schramm
DATE: April 4, 2023
SUBJECT: Monthly Operation Report

Water Treatment Facility:

There are no call-ins to report this month.

Staff has replaced all chlorine lines for both iron removal and disinfection systems. In addition, they are in the process of upgrading chlorine-monitoring equipment to a dual sensor system.

Wastewater Treatment Facility:

There are no call-ins to report this month.

J and H Controls have completed the HVAC work at the treatment facility. There is noticeable improvement of stability within the administration building and laboratory.

With all of the recent rain, flows have increased from 2.0 million gallons per day to 6.1 million gallons per day. This increase of flow has not created any issues for the treatment facility.

The majority of staff's time has been dedicated to preventative maintenance. This is in preparation of several processes startups over the next couple of weeks.

Water/Sewer Crew:

There are no call-ins to report this month.

There was one water main break this past month. Details are as follows:

- The break was a radial crack on a 6-inch main, located at North Grove and Chapman, leaking approximately 209 gallons per minute, totaling 8,454,744 gallons.

Staff has been conducting manhole inspections for infiltration. Infiltration is excess water that flows into collection system from groundwater and storm water. Groundwater (infiltration) seeps into the manholes through holes, cracks, joint failures, and faulty connections. Repairs are made by using a special polyurethane resin, which is injected through the wall of the manhole to seal cracks and holes while also filling voids that are allowing water through, even when under pressure. Being proactive helps reduce the infiltration and capacity within the collections system and wastewater treatment facility.

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