



A G E N D A
WAUPUN UTILITIES COMMISSION MEETING
817 S. Madison Street
Monday, April 8, 2024 at 4:00 PM

There is a regular commission meeting scheduled for Monday, April 8, 2024 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 11, 2024 Minutes

APPROVAL OF PAYMENT - PREVIOUS MONTHS BILLS

2. March 2024 Accounts Payable

FINANCIAL REPORT / APPROVAL OF MONTHLY FINANCIAL RESULTS

3. Finance Director Report

GM REPORT / OPERATIONS REPORT

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

APPEARANCE BY VISITORS

AGENDA

6. 2023 Financial Audit Report – Ryan Theiler, Manager and Aaron Worthman, Partner, 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 11, 2024**

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

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

Motion made by Thurmer, seconded by Homan and unanimously carried, to approve minutes from February 12, 2024 meeting.

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

On motion by Westphal, seconded by Siebers and unanimously carried, year-to-date financial reports through January 2024 approved as presented by Finance Director Stanek. Electric operating income was \$105,900. Water operating income was \$93,800. Sewer operating income was \$65,600. Moratorium ends April 15th allowing utilities to proceed with disconnection of electric service of customers whom have a delinquent balance.

General Manager Brooks provided an update of annual line clearance progress, UtiliSync locating software, hosted training on Distributed Energy Resources and upcoming training for Open Point. Staff is working to populate the transformer loading tool that ties all meters to a transformer. Once information is complete, staff will have the ability to gather information and run reports to determine how the transformer is being utilized.

Treatment Facilities and Operations Superintendent Schramm reported on operations and preventative maintenance being completed by water/wastewater treatment facilities and water/wastewater distribution/collection staff. WDNR was on site to complete the water system sanitary survey, ensuring we are providing a safe product and following regulations. No notable deficiencies were found. Staff has been working on LCCR review and audit of distribution service line connections, material determination and assignment of unique identifiers for each service line.

President Heeringa acknowledged visitor Jason Whitford, present via Zoom.

Matt Shefchik of Carson Dettmann Consulting presented via Zoom the 2024 compensation study and wage matrix market update. Compensation study results determined that Waupun Utilities employee compensation is at 98% of overall market index, in comparison to similar organizations and the market going rate for the jobs. Small structural changes to wage matrix throughout the years have proven effective in keeping wages competitive to the market as well as affordable and sustainable to our organization. Motion by Westphal, seconded by Siebers and unanimously carried to bypass a closed session and implement adjustments to 2024 wage matrix.

On motion by Daane, seconded by Kunz and unanimously carried, meeting adjourned at 4:50 p.m.

The next regular commission meeting will be held on April 8, 2024 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
AGNESIAN HEALTHCARE INC							
800	42113	DOT/WC DRUG SCREEN	03/29/2024	102.00	102.00	49918	03/27/2024
Total AGNESIAN HEALTHCARE INC:				102.00	102.00		
AIR PRODUCTS AND CHEMICALS INC							
840	427067994	CARBON DIOXIDE	03/10/2024	4,002.46	4,002.46	49879	03/08/2024
	427156185	CARBON DIOXIDE	03/29/2024	4,252.20	4,252.20	1	03/27/2024
	427248151	CARBON DIOXIDE	03/29/2024	4,184.44	4,184.44	1	03/27/2024
Total AIR PRODUCTS AND CHEMICALS INC:				12,439.10	12,439.10		
AIRGAS USA INC							
855	5506001781	ACETYLENE/OXYGEN/NITROGEN-E	03/10/2024	41.46	41.46	49880	03/08/2024
	5506001781	ACETYLENE/OXYGEN/NITROGEN-W	03/10/2024	41.46	41.46	49880	03/08/2024
	5506001781	ACETYLENE/OXYGEN/NITROGEN-S	03/10/2024	41.47	41.47	49880	03/08/2024
Total AIRGAS USA INC:				124.39	124.39		
ALLIANT ENERGY							
900	183035-02292024	GAS UTILITY - WATER PLANT	03/10/2024	934.53	934.53	31020241	03/08/2024
	3261389217-02292	WWTF- PROCESS BLD, GREEN HOUSE AND PUMP BLD	03/10/2024	1,806.51	1,806.51	31020241	03/08/2024
	437000-02292024	GAS UTIL BILL @ N2721 FDL ST - ADMIN/DIGESTER BLD	03/10/2024	573.17	573.17	31020241	03/08/2024
	590516-02292024	SPLIT DISTRIBUTION- MAIN BLD - 2% E	03/10/2024	16.10	16.10	31020241	03/08/2024
	590516-02292024	SPLIT DISTRIBUTION- MAIN BLD - 2% W	03/10/2024	16.10	16.10	31020241	03/08/2024
	590516-02292024	SPLIT DISTRIBUTION- MAIN BLD - 2% S	03/10/2024	16.10	16.10	31020241	03/08/2024
	590516-02292024	SPLIT DISTRIBUTION- MAIN BLD - 27% E	03/10/2024	217.35	217.35	31020241	03/08/2024
	590516-02292024	SPLIT DISTRIBUTION- MAIN BLD - 27% W	03/10/2024	217.35	217.35	31020241	03/08/2024
	590516-02292024	SPLIT DISTRIBUTION- MAIN BLD - 27% S	03/10/2024	217.35	217.35	31020241	03/08/2024
	590516-02292024	SPLIT DISTRIBUTION- MAIN BLD - 5% E	03/10/2024	40.25	40.25	31020241	03/08/2024
	590516-02292024	SPLIT DISTRIBUTION- MAIN BLD - 4% W	03/10/2024	32.21	32.21	31020241	03/08/2024
	590516-02292024	SPLIT DISTRIBUTION- MAIN BLD - 4% S	03/10/2024	32.21	32.21	31020241	03/08/2024
	801050-02292024	GAS UTILITY FOR WELLHOUSE #5	03/10/2024	43.89	43.89	31020241	03/08/2024
	931084-02292024	GAS UTIL @ N2721 FDL ST - FILTER & DEWATERING BLD	03/10/2024	911.61	911.61	31020241	03/08/2024
Total ALLIANT ENERGY:				5,074.73	5,074.73		
AMAZON CAPITAL SERVICES							
1015	13KJ-QY94-C74Q	EARMUFFS - ELECTRIC	03/29/2024	33.97	33.97	2	03/27/2024
	1LLF-CV9Y-4VRR	HARD HAT HEAD LAMPS	03/29/2024	78.20	78.20	2	03/27/2024
	1LLF-CV9Y-4VRR	PHOTOEYE	03/29/2024	123.32	123.32	2	03/27/2024
	1TFQ-JVMQ-9QGD	GARAGE DOOR OPENER	03/10/2024	33.59	33.59	49882	03/08/2024
	1TFQ-JVMQ-9QGD	GARAGE DOOR OPENER	03/10/2024	33.59	33.59	49882	03/08/2024
	1TFQ-JVMQ-9QGD	GARAGE DOOR OPENER	03/10/2024	33.60	33.60	49882	03/08/2024
Total AMAZON CAPITAL SERVICES:				336.27	336.27		
AMERICAN WATER WORKS ASSOC.							
1200	7002189178	MEMBERSHIP RENEWAL	03/10/2024	90.00	90.00	49883	03/08/2024
Total AMERICAN WATER WORKS ASSOC.:				90.00	90.00		
APPLIED TECHNOLOGIES							
1340	36935	WQT PLAN	03/29/2024	1,491.00	1,491.00	49919	03/27/2024
Total APPLIED TECHNOLOGIES:				1,491.00	1,491.00		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
BADGER LABORATORIES INC							
2130	24-002878	SLUDGE TESTING	03/10/2024	1,069.70	1,069.70	49884	03/08/2024
Total BADGER LABORATORIES INC:				1,069.70	1,069.70		
BAKER TILLY US LLP							
2333	BT2693128	2023 FINANCIAL AUDIT #1-E	03/10/2024	6,244.29	6,244.29	49885	03/08/2024
	BT2693128	2023 FINANCIAL AUDIT #1-W	03/10/2024	4,963.41	4,963.41	49885	03/08/2024
	BT2693128	2023 FINANCIAL AUDIT #1-S	03/10/2024	4,803.30	4,803.30	49885	03/08/2024
Total BAKER TILLY US LLP:				16,011.00	16,011.00		
BATTERIES PLUS LLC							
2480	P70760901	OFFICE BATTERIES	03/10/2024	3.00	3.00	49886	03/08/2024
	P70760901	OFFICE BATTERIES	03/10/2024	2.38	2.38	49886	03/08/2024
	P70760901	OFFICE BATTERIES	03/10/2024	2.30	2.30	49886	03/08/2024
	P70760901	BATTERIES FOR STOCK	03/10/2024	20.64	20.64	49886	03/08/2024
	P70760901	BATTERIES FOR STOCK	03/10/2024	20.64	20.64	49886	03/08/2024
	P70760901	BATTERIES FOR STOCK	03/10/2024	20.64	20.64	49886	03/08/2024
Total BATTERIES PLUS LLC:				69.60	69.60		
BISHOP, ROHN							
2940	2024 APPA BAGGA	BAGGAGE - APPA RALLY	03/29/2024	30.00	30.00	49920	03/27/2024
Total BISHOP, ROHN:				30.00	30.00		
BOARDMAN & CLARK LLP							
3200	281833	WPDES PERMIT	03/29/2024	8,435.00	8,435.00	3	03/27/2024
Total BOARDMAN & CLARK LLP:				8,435.00	8,435.00		
BORDER STATES ELECTRIC SUPPLY							
3300	927931791	INSULATED FUSE HOLDER	03/10/2024	412.80	412.80	49887	03/08/2024
	927948928	600 AMP ELBOW ADAPTER	03/29/2024	2,474.88	2,474.88	49921	03/27/2024
	928011658	2/0 ALUMINUM TRIPLEX	03/29/2024	2,481.60	2,481.60	49921	03/27/2024
	928066798	2 ALUMINUM TRIPLEX	03/29/2024	835.30	835.30	49921	03/27/2024
Total BORDER STATES ELECTRIC SUPPLY:				6,204.58	6,204.58		
BROOKS SHOES & REPAIR							
3550	49306	SAFETY BOOTS FOR RHYER SMIT	03/29/2024	87.50	87.50	49922	03/27/2024
	49306	SAFETY BOOTS FOR RHYER SMIT	03/29/2024	87.50	87.50	49922	03/27/2024
Total BROOKS SHOES & REPAIR:				175.00	175.00		
MEDIA PARTNERS							
5450	191882	MTHLY COMMISSION MTG MINUTES-S	03/10/2024	17.27	17.27	49903	03/08/2024
	191882	MTHLY COMMISSION MTG MINUTES-E	03/10/2024	22.46	22.46	49903	03/08/2024
	191882	MTHLY COMMISSION MTG MINUTES-W	03/10/2024	17.85	17.85	49903	03/08/2024
	195452-1	MTHLY COMMISSION MTG MINUTES-E	03/10/2024	22.46	22.46	49903	03/08/2024
	195452-1	MTHLY COMMISSION MTG MINUTES-W	03/10/2024	17.85	17.85	49903	03/08/2024
	195452-1	MTHLY COMMISSION MTG MINUTES-S	03/10/2024	17.27	17.27	49903	03/08/2024
	199954-1	MTHLY COMMISSION MTG MINUTES-E	03/29/2024	26.02	26.02	49938	03/27/2024
	199954-1	MTHLY COMMISSION MTG MINUTES-W	03/29/2024	20.87	20.87	49938	03/27/2024
	199954-1	MTHLY COMMISSION MTG MINUTES-S	03/29/2024	19.84	19.84	49938	03/27/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total MEDIA PARTNERS:				181.89	181.89		
CARLSON DETTMANN CONSULTING							
5630	348758	COMPENSATION STUDY-4/4	03/29/2024	750.00	750.00	49923	03/27/2024
	348758	COMPENSATION STUDY-4/4	03/29/2024	775.00	775.00	49923	03/27/2024
	348758	COMPENSATION STUDY-4/4	03/29/2024	975.00	975.00	49923	03/27/2024
Total CARLSON DETTMANN CONSULTING:				2,500.00	2,500.00		
US CELLULAR							
5700	641689188	ACT #851360664	03/29/2024	200.77	200.77	49951	03/27/2024
Total US CELLULAR:				200.77	200.77		
CIVIC SYSTEMS LLC							
5945	CVC24923	SEMI-ANNUAL SUPPORT FEES-W	03/29/2024	2,702.27	2,702.27	49924	03/27/2024
	CVC24923	SEMI-ANNUAL SUPPORT FEES-E	03/29/2024	3,399.63	3,399.63	49924	03/27/2024
	CVC24923	SEMI-ANNUAL SUPPORT FEES-S	03/29/2024	2,615.10	2,615.10	49924	03/27/2024
Total CIVIC SYSTEMS LLC:				8,717.00	8,717.00		
CORE & MAIN LP							
6310	U451190	METER COUPLINGS	03/10/2024	200.19	200.19	49888	03/08/2024
	U451216	(1) 1.5:"" OMNI C2 METER	03/29/2024	1,503.14	1,503.14	49925	03/27/2024
Total CORE & MAIN LP:				1,703.33	1,703.33		
CRANE ENGINEERING SALES INC							
6450	458090-00	SEAL REPLACEMENT	03/10/2024	6,141.88	6,141.88	49926	03/27/2024
Total CRANE ENGINEERING SALES INC:				6,141.88	6,141.88		
CUMMINS SALES AND SERVICE							
6630	F6-70717	TRAVEL CHARGE	03/10/2024	174.72	174.72	49889	03/08/2024
	F6-70717	TRAVEL CHARGE	03/10/2024	136.64	136.64	49889	03/08/2024
	F6-70717	TRAVEL CHARGE	03/10/2024	136.64	136.64	49889	03/08/2024
	F6-70719	150KW OFFICE MAINT.	03/10/2024	1,010.12	1,010.12	49889	03/08/2024
	F6-70719	150KW OFFICE MAINT.	03/10/2024	757.59	757.59	49889	03/08/2024
	F6-70719	150KW OFFICE MAINT.	03/10/2024	757.59	757.59	49889	03/08/2024
Total CUMMINS SALES AND SERVICE:				2,973.30	2,973.30		
DAANE, NATE							
7000	1ST QRT 2024	COMMISSION MEETINGS-E	03/10/2024	38.00	38.00	49890	03/08/2024
	1ST QRT 2024	COMMISSION MEETINGS-W	03/10/2024	31.00	31.00	49890	03/08/2024
	1ST QRT 2024	COMMISSION MEETINGS-S	03/10/2024	31.00	31.00	49890	03/08/2024
Total DAANE, NATE:				100.00	100.00		
DEPT OF ADMINISTRATION							
7070	505-0000087512	PUBLIC BENEFITS FEES - QTR 2	03/29/2024	8,230.60	8,230.60	49927	03/27/2024
Total DEPT OF ADMINISTRATION:				8,230.60	8,230.60		
DIGGERS HOTLINE INC.							
7300	240 2 31801	MONTHLY LOCATE TICKET CHRGS	03/10/2024	111.08	111.08	49891	03/08/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total DIGGERS HOTLINE INC.:				111.08	111.08		
FABICK RENTAL							
9155	MIMS00004790	UNIT 5 2024 TRACTOR/BACKHOE AND ATTACHMENTS	03/10/2024	88,000.00	88,000.00	49892	03/08/2024
	MIMS00004790	UNIT 5 2024 TRACTOR/BACKHOE AND ATTACHMENTS	03/10/2024	88,000.00	88,000.00	49892	03/08/2024
Total FABICK RENTAL:				176,000.00	176,000.00		
MARTENS ACE HARDWARE							
9200	234617	MOUSE TRAPS - OFFICE	03/10/2024	3.26	3.26	49902	03/08/2024
	234617	MOUSE TRAPS - OFFICE	03/10/2024	2.60	2.60	49902	03/08/2024
	234617	MOUSE TRAPS - OFFICE	03/10/2024	2.52	2.52	49902	03/08/2024
	234639	UNIT 156 EXTENSION LADDER	03/10/2024	349.99	349.99	49902	03/08/2024
	234639	UNIT 4 EXTENSION LADDER	03/10/2024	399.99	399.99	49902	03/08/2024
	234721	VENT PIPE	03/10/2024	5.77	5.77	49902	03/08/2024
	234753	CHAID SAW SCREWS	03/10/2024	4.99	4.99	49902	03/08/2024
	234794	BUCKLE RELEASE -TREE TRIMMING	03/10/2024	2.99	2.99	49902	03/08/2024
	234901	TREE CHEMICAL SPRAYER	03/10/2024	39.99	39.99	49902	03/08/2024
	234911	BROOM HANDLE-CAR WASH	03/10/2024	3.33	3.33	49902	03/08/2024
	234911	BROOM HANDLE-CAR WASH	03/10/2024	3.33	3.33	49902	03/08/2024
	234911	BROOM HANDLE-CAR WASH	03/10/2024	3.33	3.33	49902	03/08/2024
	234932	HOSE FOR SPRAYER	03/10/2024	4.99	4.99	49902	03/08/2024
	234949	BROOMS	03/10/2024	31.48	31.48	49902	03/08/2024
	234949	BROOMS	03/10/2024	31.49	31.49	49902	03/08/2024
Total MARTENS ACE HARDWARE:				890.05	890.05		
FORSTER ELECTRICAL ENGINEERING							
9885	25168	SUBSTATION W08-22C	03/10/2024	2,686.25	2,686.25	49893	03/08/2024
Total FORSTER ELECTRICAL ENGINEERING:				2,686.25	2,686.25		
GFL ENVIRONMENTAL							
11300	U900000183529	DUMPSTER - OFFICE BLDG-E 40%	03/29/2024	261.97	261.97	49928	03/27/2024
	U900000183529	DUMPSTER - OFFICE BLDG-W 30%	03/29/2024	196.48	196.48	49928	03/27/2024
	U900000183529	DUMPSTER - OFFICE BLDG-S 30%	03/29/2024	196.48	196.48	49928	03/27/2024
	U900000183851	DUMPSTER - WWTP	03/29/2024	3,166.56	3,166.56	49928	03/27/2024
Total GFL ENVIRONMENTAL:				3,821.49	3,821.49		
GORDON FLESCH COMPANY INC							
11325	IN14586983	MTHLY CLICK COUNTS -E	03/10/2024	50.29	50.29	49894	03/08/2024
	IN14586983	MTHLY CLICK COUNTS -W	03/10/2024	39.97	39.97	49894	03/08/2024
	IN14586983	MTHLY CLICK COUNTS -S	03/10/2024	38.69	38.69	49894	03/08/2024
Total GORDON FLESCH COMPANY INC:				128.95	128.95		
GRAINGER							
11400	9033895393	MISC PIPE FITTINGS	03/10/2024	261.97	261.97	49895	03/08/2024
	9047081295	MISC PIPE FITTINGS	03/29/2024	339.56	339.56	49929	03/27/2024
Total GRAINGER:				601.53	601.53		
HEERINGA, JOE							
12330	1ST QRT 2024	COMMISSIONERS QTRLY SALARY-E	03/10/2024	52.24	52.24	49896	03/08/2024
	1ST QRT 2024	COMMISSIONERS QTRLY SALARY-W	03/10/2024	42.63	42.63	49896	03/08/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	1ST QRT 2024	COMMISSIONERS QTRLY SALARY-S	03/10/2024	42.63	42.63	49896	03/08/2024
Total HEERINGA, JOE:				137.50	137.50		
HOMAN, JEFF							
12830	1ST QRT 2024	QTRLY COMMISSION SALARY-E	03/10/2024	38.00	38.00	49897	03/08/2024
	1ST QRT 2024	QTRLY COMMISSION SALARY-W	03/10/2024	31.00	31.00	49897	03/08/2024
	1ST QRT 2024	QTRLY COMMISSION SALARY-S	03/10/2024	31.00	31.00	49897	03/08/2024
Total HOMAN, JEFF:				100.00	100.00		
HYDROCORP INC.							
13985	76699-IN	CROSS CNNCTN CONTROL PROG & INSP/REP SERV	03/10/2024	2,306.00	2,306.00	49898	03/08/2024
Total HYDROCORP INC.:				2,306.00	2,306.00		
ICS MEDICAL ANSWERING SERVICE LLC							
14120	231600101101	ANSWERING SERVICE - E	03/29/2024	120.04	120.04	49930	03/27/2024
	231600101101	ANSWERING SERVICE - W	03/29/2024	95.41	95.41	49930	03/27/2024
	231600101101	ANSWERING SERVICE - S	03/29/2024	92.35	92.35	49930	03/27/2024
Total ICS MEDICAL ANSWERING SERVICE LLC:				307.80	307.80		
INFOSEND INC							
14490	258196	INLINE INSERT: ENHANCED INCENTIVE	03/29/2024	23.07	23.07	5	03/27/2024
	258196	BILL PRINT & POSTAGE-E	03/29/2024	1,086.07	1,086.07	5	03/27/2024
	258196	BILL PRINT & POSTAGE-W	03/29/2024	863.29	863.29	5	03/27/2024
	258196	BILL PRINT & POSTAGE-S	03/29/2024	835.52	835.52	5	03/27/2024
Total INFOSEND INC:				2,807.95	2,807.95		
IRBY, STUART C							
14890	S013368741.002	(1) 1500 KVA 3PH TRANSFORMER	03/29/2024	64,300.00	64,300.00	49931	03/27/2024
	S013871993.001	(2) VINE REMOVAL TOOLS	03/29/2024	153.87	153.87	49931	03/27/2024
Total IRBY, STUART C:				64,453.87	64,453.87		
ITU ABSORB TECH INC.							
14950	8290477	SHOP TOWELS FOR WWTP	03/10/2024	24.64	24.64	49899	03/08/2024
	8290480	SHOP TOWELS MTHLY RENTAL FEE-E	03/10/2024	13.70	13.70	49899	03/08/2024
	8290480	SHOP TOWELS MTHLY RENTAL FEE-W	03/10/2024	13.70	13.70	49899	03/08/2024
	8290480	SHOP TOWELS MTHLY RENTAL FEE-S	03/10/2024	13.71	13.71	49899	03/08/2024
Total ITU ABSORB TECH INC.:				65.75	65.75		
J & H CONTROLS INC							
16000	10000025616	BUILDING MAINT MTHLY CHRГ-WTP	03/10/2024	193.00	193.00	49900	03/08/2024
	10000025617	BUILDING MAINT MTHLY CHRГ-E	03/10/2024	192.80	192.80	49900	03/08/2024
	10000025617	BUILDING MAINT MTHLY CHRГ-W	03/10/2024	144.60	144.60	49900	03/08/2024
	10000025617	BUILDING MAINT MTHLY CHRГ-S	03/10/2024	144.60	144.60	49900	03/08/2024
	10000025618	BUILDING MAINT MTHLY CHRГ-WWTF	03/10/2024	438.00	438.00	49900	03/08/2024
Total J & H CONTROLS INC:				1,113.00	1,113.00		
J HARLEN CO							
16150	1661204	HARD HATS	03/29/2024	316.00	316.00	49932	03/27/2024
	1661204	HARD HATS	03/29/2024	316.00	316.00	49932	03/27/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	1661204	HARD HATS	03/29/2024	316.00	316.00	49932	03/27/2024
Total J HARLEN CO:				948.00	948.00		
KEMIRA WATER SOLUTIONS INC.							
17513	9017828891	FERROUS CHLORIDE	03/29/2024	11,100.14	11,100.14	49933	03/27/2024
Total KEMIRA WATER SOLUTIONS INC.:				11,100.14	11,100.14		
LAPPEN SECURITY PRODUCTS INC.							
18180	LSPQ50548	OFFICE SECURITY SOFTWARE MAINT	03/29/2024	141.75	141.75	49934	03/27/2024
	LSPQ50548	OFFICE SECURITY SOFTWARE MAINT	03/29/2024	141.75	141.75	49934	03/27/2024
	LSPQ50548	OFFICE SECURITY SOFTWARE MAINT	03/29/2024	189.00	189.00	49934	03/27/2024
Total LAPPEN SECURITY PRODUCTS INC.:				472.50	472.50		
LOCATORS & SUPPLIES INC.							
18825	312531-IN	GLOVES - PPE ELECTRIC	03/29/2024	316.80	316.80	49935	03/27/2024
Total LOCATORS & SUPPLIES INC.:				316.80	316.80		
M.T.S.R. LLC							
19075	INV505	UNIT 150 TIRE LEAK	03/29/2024	135.00	135.00	49936	03/27/2024
Total M.T.S.R. LLC:				135.00	135.00		
MACQUEEN EQUIPMENT LLC							
19150	P56175	UNIT 114B BOLTS	03/29/2024	217.40	217.40	6	03/27/2024
Total MACQUEEN EQUIPMENT LLC:				217.40	217.40		
MARTELLE WATER TREATMENT INC.							
20250	26672	SODIUM HYPOCHLORITE BULK	03/10/2024	1,139.50	1,139.50	49901	03/08/2024
	26673	HYDROFLUOSILICIC ACID BULK	03/10/2024	1,272.00	1,272.00	49901	03/08/2024
	26778	SODIUM BISULFITE 40%	03/29/2024	1,131.55	1,131.55	49937	03/27/2024
Total MARTELLE WATER TREATMENT INC.:				3,543.05	3,543.05		
SECURIAN FINANCIAL GROUP INC							
25200	2832L-1027 APRIL	EMPLOYER CONTRIBUTION 20%-E	03/10/2024	14.63	14.63	49906	03/08/2024
	2832L-1027 APRIL	EMPLOYER CONTRIBUTION 20%-W	03/10/2024	11.63	11.63	49906	03/08/2024
	2832L-1027 APRIL	EMPLOYER CONTRIBUTION 20%-S	03/10/2024	11.26	11.26	49906	03/08/2024
	2832L-1027 APRIL	BASIC GROUP LIFE INS PREMIUM	03/10/2024	264.54	264.54	49906	03/08/2024
Total SECURIAN FINANCIAL GROUP INC:				302.06	302.06		
MSA PROFESSIONAL SERVICES INC							
28200	1504	ELECTRICAL EASEMENT - DOGLEG LN	03/29/2024	1,306.25	1,306.25	7	03/27/2024
	2878	ELECTRICAL EASEMENT - DOGLEG LN	03/29/2024	650.00	650.00	7	03/27/2024
Total MSA PROFESSIONAL SERVICES INC:				1,956.25	1,956.25		
NAPA AUTO PARTS							
30900	404154	UNIT 4 FILTER	03/10/2024	108.99	108.99	49904	03/08/2024
	404845	UNIT 29 BATTERY	03/10/2024	62.99	62.99	49904	03/08/2024
	405128	UNIT 14 FILTER	03/10/2024	13.99	13.99	49904	03/08/2024
	405128	FUSE - ALL VEHICLES	03/10/2024	.89	.89	49904	03/08/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	405128	FUSE - ALL VEHICLES	03/10/2024	.90	.90	49904	03/08/2024
	405128	FUSE - ALL VEHICLES	03/10/2024	.90	.90	49904	03/08/2024
	405128	LAMP FOR TOOL	03/10/2024	3.33	3.33	49904	03/08/2024
	405128	LAMP FOR TOOL	03/10/2024	3.33	3.33	49904	03/08/2024
	405128	LAMP FOR TOOL	03/10/2024	3.33	3.33	49904	03/08/2024
	405368	UNIT 156 FLUID FILTER	03/29/2024	42.99	42.99	49939	03/27/2024
	405405	UNIT 156 BATTERY	03/29/2024	415.98	415.98	49939	03/27/2024
Total NAPA AUTO PARTS:				657.62	657.62		
ODP BUSINESS SOLUTIONS LLC							
38877	35160946-001	Credi HAND TOWEL	03/29/2024	8.46	8.46	49940	03/27/2024
	35160946-001	Credi HAND TOWEL	03/29/2024	8.73	8.73	49940	03/27/2024
	35160946-001	Credi HAND TOWEL	03/29/2024	10.99	10.99	49940	03/27/2024
	351609461-001	HAND TOWEL RETURN	03/10/2024	10.99-	10.99-	49905	03/08/2024
	351609461-001	HAND TOWEL RETURN	03/10/2024	8.73-	8.73-	49905	03/08/2024
	351609461-001	HAND TOWEL RETURN	03/10/2024	8.46-	8.46-	49905	03/08/2024
	353220646-001	HAND TOWEL RETURN	03/10/2024	10.99-	10.99-	49905	03/08/2024
	353220646-001	HAND TOWEL RETURN	03/10/2024	8.73-	8.73-	49905	03/08/2024
	353220646-001	HAND TOWEL RETURN	03/10/2024	8.46-	8.46-	49905	03/08/2024
	353232741-001	SHIPPING	03/10/2024	9.99	9.99	49905	03/08/2024
	353232741-001	BATHROOM HAND TOWELS	03/10/2024	10.99	10.99	49905	03/08/2024
	353232741-001	BATHROOM HAND TOWELS	03/10/2024	8.74	8.74	49905	03/08/2024
	353232741-001	BATHROOM HAND TOWELS	03/10/2024	8.45	8.45	49905	03/08/2024
	353844045001	SHIPPING REFUND	03/10/2024	9.99-	9.99-	49905	03/08/2024
	355704059001	BLEACH - WWTF	03/10/2024	33.56	33.56	49905	03/08/2024
	355704059001	MAIN OFFICE SUPPLIES-E	03/10/2024	24.95	24.95	49905	03/08/2024
	355704059001	MAIN OFFICE SUPPLIES-W	03/10/2024	19.83	19.83	49905	03/08/2024
	355704059001	MAIN OFFICE SUPPLIES-S	03/10/2024	19.21	19.21	49905	03/08/2024
	355705637001	OFFICE MOUSE	03/10/2024	7.72	7.72	49905	03/08/2024
	355705637001	OFFICE MOUSE	03/10/2024	6.13	6.13	49905	03/08/2024
	355705637001	OFFICE MOUSE	03/10/2024	5.94	5.94	49905	03/08/2024
	357433868001	KEURIG COFFEE MAKER REPLACEMENT	03/29/2024	84.49	84.49	49940	03/27/2024
	357433868001	KEURIG COFFEE MAKER REPLACEMENT	03/29/2024	67.16	67.16	49940	03/27/2024
	357433868001	KEURIG COFFEE MAKER REPLACEMENT	03/29/2024	65.00	65.00	49940	03/27/2024
	35793869001	COFFEE	03/29/2024	9.11	9.11	49940	03/27/2024
	35793869001	COFFEE	03/29/2024	7.24	7.24	49940	03/27/2024
	35793869001	COFFEE	03/29/2024	7.02	7.02	49940	03/27/2024
	359469415-001	MAIN OFFICE SUPPLIES-E	03/29/2024	57.26	57.26	49940	03/27/2024
	359469415-001	MAIN OFFICE SUPPLIES-W	03/29/2024	45.52	45.52	49940	03/27/2024
	359469415-001	MAIN OFFICE SUPPLIES-S	03/29/2024	44.05	44.05	49940	03/27/2024
Total ODP BUSINESS SOLUTIONS LLC:				504.19	504.19		
PIGGLY WIGGLY							
41200	S00238-9435	SAFETY SCHOOL BREAKFAST	03/29/2024	7.80	7.80	49941	03/27/2024
	S00238-9435	SAFETY SCHOOL BREAKFAST	03/29/2024	6.20	6.20	49941	03/27/2024
	S00238-9435	SAFETY SCHOOL BREAKFAST	03/29/2024	6.00	6.00	49941	03/27/2024
	S238-6937	BREAKROOM SUPPLIES	03/29/2024	11.83	11.83	49941	03/27/2024
	S238-6937	BREAKROOM SUPPLIES	03/29/2024	9.40	9.40	49941	03/27/2024
	S238-6937	BREAKROOM SUPPLIES	03/29/2024	9.11	9.11	49941	03/27/2024
Total PIGGLY WIGGLY:				50.34	50.34		
POLYDYNE INC.							
42000	1819887	CLARIFLOC CE-1855	03/29/2024	11,783.82	11,783.82	49942	03/27/2024
	1820110	CLARIFLOC CE-1855	03/29/2024	3,927.94-	3,927.94-	49942	03/27/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total POLYDYNE INC.:				7,855.88	7,855.88		
PUBLIC SERVICE COMMISSION OF W							
44200	2402-I-06290	TY23 ELECTRIC RATE STUDY - INV #9	03/29/2024	22.74	22.74	49943	03/27/2024
Total PUBLIC SERVICE COMMISSION OF W:				22.74	22.74		
REGISTRATION FEE TRUST							
45425	UNIT 114 TITLE AN	UNIT 114 TITLE AND REGISTRATION	03/29/2024	169.50	169.50	49944	03/27/2024
	UNIT 152 TITLE AN	UNIT 152 TITLE AND REGISTRATION	03/29/2024	169.50	169.50	49944	03/27/2024
	UNIT 154 REG & TI	UNIT 154 1GCESBF98C8162398 TITLE AND REG	03/29/2024	165.50	165.50	49944	03/27/2024
	Unit 155 Reg & Title	UNIT 155: IGCNKPEX0DZ151131 TITLE AND REG	03/29/2024	165.50	165.50	49944	03/27/2024
	UNIT 38 TITLE AND	UNIT 38 TITLE AND REGISTRATION	03/29/2024	169.50	169.50	49944	03/27/2024
	UNIT 56 TITLE AND	UNIT 56 TITLE AND REGISTRATION	03/29/2024	169.50	169.50	49944	03/27/2024
Total REGISTRATION FEE TRUST:				1,009.00	1,009.00		
RESCO							
46400	3026792	FLEIGNER CLOTHING 2024	03/29/2024	552.42	552.42	49945	03/27/2024
Total RESCO:				552.42	552.42		
RUEKERT-MIELKE							
49300	150944	ELECTRIC SCADA WORK	03/29/2024	1,670.50	1,670.50	49946	03/27/2024
Total RUEKERT-MIELKE:				1,670.50	1,670.50		
SEERA							
51535	WAUPUN/FEB 2024	"WAUPUN" FOCUS PROGRAM FEE	03/10/2024	2,741.49	2,741.49	49907	03/08/2024
Total SEERA:				2,741.49	2,741.49		
CHARTER COMMUNICATIONS							
52500	171156801	INTERNET SERVICES-E	03/29/2024	99.12	99.12	4	03/27/2024
	171156801	INTERNET SERVICES-W	03/29/2024	78.79	78.79	4	03/27/2024
	171156801	INTERNET SERVICES-S	03/29/2024	76.24	76.24	4	03/27/2024
	171156801	MONTHLY SERVICE EXP 1ST & 2ND-E	03/29/2024	106.52	106.52	4	03/27/2024
	171156801	MONTHLY SERVICE EXP 1ST & 2ND-W	03/29/2024	84.67	84.67	4	03/27/2024
	171156801	MONTHLY SERVICE EXP 1ST & 2ND-S	03/29/2024	81.94	81.94	4	03/27/2024
	171156801	WASTEWATER VOICE SERV	03/29/2024	79.98	79.98	4	03/27/2024
	171156801	WATER PLANT VOICE SERV	03/29/2024	79.98	79.98	4	03/27/2024
Total CHARTER COMMUNICATIONS:				687.24	687.24		
SPEE-DEE							
52600	981916	SERVICE CHRG FOR WATER SAMPLES	03/10/2024	64.40	64.40	49908	03/08/2024
	994221	SERVICE CHRG FOR WATER SAMPLES	03/29/2024	50.46	50.46	49947	03/27/2024
Total SPEE-DEE:				114.86	114.86		
SUPERIOR CHEMICAL LLC							
54200	386980	FLOOR SCRUBBING PADS	03/29/2024	24.67	24.67	49948	03/27/2024
	386980	FLOOR SCRUBBING PADS	03/29/2024	24.68	24.68	49948	03/27/2024
Total SUPERIOR CHEMICAL LLC:				49.35	49.35		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
TERMINATOR PEST CONTROL							
55950	237219	PEST CONTROL MAINT TO MAIN BLDG-E	03/10/2024	86.90	86.90	49909	03/08/2024
	237219	PEST CONTROL MAINT TO MAIN BLDG-W	03/10/2024	68.67	68.67	49909	03/08/2024
	237219	PEST CONTROL MAINT TO MAIN BLDG-S	03/10/2024	65.93	65.93	49909	03/08/2024
	237246	MICE IN OFFICE	03/29/2024	24.00	24.00	49949	03/27/2024
	237246	MICE IN OFFICE	03/29/2024	18.00	18.00	49949	03/27/2024
	237246	MICE IN OFFICE	03/29/2024	18.00	18.00	49949	03/27/2024
Total TERMINATOR PEST CONTROL:				281.50	281.50		
THURMER, MIKE							
56900	1ST QRT 2024	QTRLY COMMISSION SALARY-E	03/10/2024	38.00	38.00	49910	03/08/2024
	1ST QRT 2024	QTRLY COMMISSION SALARY-W	03/10/2024	31.00	31.00	49910	03/08/2024
	1ST QRT 2024	QTRLY COMMISSION SALARY-S	03/10/2024	31.00	31.00	49910	03/08/2024
Total THURMER, MIKE:				100.00	100.00		
TRUCLEANERS LLC							
58700	MARCH 2024	MONTHLY CLEANING SERVICE - E	03/29/2024	390.00	390.00	49950	03/27/2024
	MARCH 2024	MONTHLY CLEANING SERVICE - W	03/29/2024	310.00	310.00	49950	03/27/2024
	MARCH 2024	MONTHLY CLEANING SERVICE - S	03/29/2024	300.00	300.00	49950	03/27/2024
Total TRUCLEANERS LLC:				1,000.00	1,000.00		
USA BLUE BOOK							
59600	INV00290978	WWTP LAB SUPPLIES	03/10/2024	2,529.63	2,529.63	49911	03/08/2024
	INV00309792	MYRON METER - WATER ANALYZER - PROCESSING BLD	03/29/2024	1,091.50	1,091.50	49952	03/27/2024
	SCN053121	RETURN - LAB SUPPLIES	03/10/2024	35.75-	35.75-	49911	03/08/2024
Total USA BLUE BOOK:				3,585.38	3,585.38		
UTILISYNC LLC							
59720	INV-1620	ANNUAL SOFTWARE- E	03/29/2024	1,121.00	1,121.00	8	03/27/2024
	INV-1620	ANNUAL SOFTWARE- W	03/29/2024	914.50	914.50	8	03/27/2024
	INV-1620	ANNUAL SOFTWARE- S	03/29/2024	914.50	914.50	8	03/27/2024
Total UTILISYNC LLC:				2,950.00	2,950.00		
VAN BUREN, JEROME and/or SANDRA							
60800	FEB 2024	SOLAR C SOLAR CREDIT	03/10/2024	219.74	219.74	49912	03/08/2024
Total VAN BUREN, JEROME and/or SANDRA:				219.74	219.74		
VERIZON WIRELESS							
62900	9959750778	CELLPHONE MTHLY EXPENSES - E	03/29/2024	239.45	239.45	49953	03/27/2024
	9959750778	CELLPHONE MTHLY EXPENSES - W	03/29/2024	99.03	99.03	49953	03/27/2024
	9959750778	CELLPHONE MTHLY EXPENSES - S	03/29/2024	99.56	99.56	49953	03/27/2024
	9959750778	CELLPHONE MTHLY EXPENSES - S ABNR	03/29/2024	9.34	9.34	49953	03/27/2024
	9959750778	DPW'S MTHLY/DATA TABLET CHRGS	03/29/2024	62.31	62.31	49953	03/27/2024
Total VERIZON WIRELESS:				509.69	509.69		
WAUPUN, CITY OF							
74400	1334	WORKER'S COMP PREMIUM- ELECTRIC	03/29/2024	1,619.81	1,619.81	49958	03/27/2024
	1334	WORKER'S COMP PREMIUM- WATER	03/29/2024	1,943.78	1,943.78	49958	03/27/2024
	1334	WORKER'S COMP PREMIUM- SEWER	03/29/2024	2,915.66	2,915.66	49958	03/27/2024
	1375	POSTAGE - GREASE TRAP LETTERS	03/10/2024	25.60	25.60	49913	03/08/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	PILOT FEB 2024	PILOT-ELECTRIC	03/10/2024	22,756.00	22,756.00	49913	03/08/2024
	PILOT FEB 2024	PILOT-WATER	03/10/2024	27,831.00	27,831.00	49913	03/08/2024
	PILOT JAN 2024	PILOT-ELECTRIC	03/10/2024	22,756.00	22,756.00	49913	03/08/2024
	PILOT JAN 2024	PILOT-WATER	03/10/2024	27,831.00	27,831.00	49913	03/08/2024
	PILOT MARCH 202	PILOT-ELECTRIC	03/10/2024	22,756.00	22,756.00	49913	03/08/2024
	PILOT MARCH 202	PILOT-WATER	03/10/2024	27,831.00	27,831.00	49913	03/08/2024
	STORMWATER FE	STORMWATER RECEIPTS	03/10/2024	50,326.27	50,326.27	49913	03/08/2024
	TRASH FEB 2024	TRASH/RECYCLING COLLECTION	03/10/2024	48,448.27	48,448.27	49913	03/08/2024
Total WAUPUN, CITY OF:				257,040.39	257,040.39		
WERNER ELECTRIC SUPPLY CO							
78900	S7310037.001	STUDIO 5000 SUBSCRIPTION SOFTWARE	03/29/2024	399.51	399.51	49959	03/27/2024
Total WERNER ELECTRIC SUPPLY CO:				399.51	399.51		
WESTPHAL RESOURCES INC.							
79900	697858	UNIT 5 DECALS	03/29/2024	33.99	33.99	9	03/27/2024
	697858	UNIT 5 DECALS	03/29/2024	33.99	33.99	9	03/27/2024
Total WESTPHAL RESOURCES INC.:				67.98	67.98		
WISCONSIN CORRECTIONAL CENTER							
84300	19421	INMATE LABOR 02/11/2024-02/24/2024	03/10/2024	156.00	156.00	49914	03/08/2024
Total WISCONSIN CORRECTIONAL CENTER:				156.00	156.00		
WISCONSIN RURAL WATER ASSOC							
88200	S6401	CHARTER MEMBERSHIP RENEWAL	03/29/2024	615.00	615.00	49960	03/27/2024
Total WISCONSIN RURAL WATER ASSOC:				615.00	615.00		
WISCONSIN STATE LAB OF HYGIENE							
88300	769368	FLUORIDE	03/10/2024	29.00	29.00	49915	03/08/2024
Total WISCONSIN STATE LAB OF HYGIENE:				29.00	29.00		
WWOA							
88900	2024 BIOSOLIDS	BIOSOLIDS SYMPOSIUM - SMITH	03/29/2024	90.00	90.00	49961	03/27/2024
Total WWOA:				90.00	90.00		
ZIELIES TREE SERVICE INC							
95915	20240347	TREE TRIMMING	03/29/2024	10,515.82	10,515.82	49962	03/27/2024
Total ZIELIES TREE SERVICE INC:				10,515.82	10,515.82		
WAUPUN UTILITIES (Refund Acct)							
100000	15011208.21	REF OVERPAYMT FRM: 713 BUWALDA	03/29/2021	.84	.84	49954	03/27/2024
	15032190.30	REF OVERPAYMT FRM: 541 PLEASANT AVE	03/29/2024	.62	.62	49956	03/27/2024
	19075700.25	REF OVERPAYMT FRM: 123 N FOREST ST	03/29/2024	55.97	55.97	49957	03/27/2024
	20083132.22	REF OVERPAYMT FRM: 14 PLUIM DR APT 36	03/29/2024	22.88	22.88	49955	03/27/2024
Total WAUPUN UTILITIES (Refund Acct):				80.31	80.31		
ZICKERT, JENNIFER & CHAD							
100112	14029558-22	REFUND DUE 30 MEADOW VIEW	03/29/2024	177.49	177.49	10	03/27/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total ZICKERT, JENNIFER & CHAD:				177.49	177.49		
Grand Totals:				650,657.00	650,657.00		

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD)						
1						
03/10/2024	1	Record ACH Credit Card Paymt	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	372.67	
		Record ACH Credit Card Paymt	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	508.19	
		Record ACH Credit Card Paymt	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	841.92	
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH	.00	1,722.78-
Total 1:					1,722.78	1,722.78-

CASH DISBURSEMENTS (CD)						
2						
03/01/2024	2	Bond Pmt - 2019 Rfdg. Revenue P&I - DT	1-2237-0000-00	INTEREST ACCRUED	8,400.00	
		Bond Pmt - 2019 Rfdg. Revenue P&I - DT	1-2221-2020-00	2019 REVENUE REFUNDING BONDS	180,000.00	
		Bond Pmt - 2019 Rfdg. Revenue P&I - DT	9-1131-0000-00	COMBINED CASH	.00	188,400.00-
		Bond Pmt - 2019 Rfdg. Revenue P&I - DT	2-2237-0000-00	INTEREST ACCRUED	39,018.75	
		Bond Pmt - 2019 Rfdg. Revenue P&I - DT	2-2221-2020-00	2019 REVENUE REFUNDING BONDS	355,000.00	
		Bond Pmt - 2019 Rfdg. Revenue P&I - DT	9-1131-0000-00	COMBINED CASH	.00	394,018.75-
Total 2:					582,418.75	582,418.75-

CASH DISBURSEMENTS (CD)						
3						
03/01/2024	3	Bond Pmt - 2019 Revenue P&I - FVSB (via	2-2237-0000-00	INTEREST ACCRUED	5,042.50	
		Bond Pmt - 2019 Revenue P&I - FVSB (via	2-2221-2019-00	2019 REVENUE BONDS	105,000.00	
		Bond Pmt - 2019 Revenue P&I - FVSB (via	9-1131-0000-00	COMBINED CASH	.00	110,042.50-
Total 3:					110,042.50	110,042.50-

CASH DISBURSEMENTS (CD)						
4						
03/10/2024	4	Record Monthly ACH Vehicle Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	1,186.73	
		Record Monthly ACH Vehicle Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	441.35	
		Record Monthly ACH Vehicle Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	579.28	
		Record Monthly ACH Vehicle Payment	9-1131-0000-00	COMBINED CASH	.00	2,207.36-
Total 4:					2,207.36	2,207.36-

CASH DISBURSEMENTS (CD)						
5						
03/28/2024	5	Record January's Wholesale Power Bill AC	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	614,846.73	
		Record January's Wholesale Power Bill AC	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	1,757.63	
		Record January's Wholesale Power Bill AC	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	1,652.61	
		Record January's Wholesale Power Bill AC	9-1131-0000-00	COMBINED CASH	.00	618,256.97-
Total 5:					618,256.97	618,256.97-

CASH DISBURSEMENTS (CD)						
6						
03/07/2024	6	Record Monthly ONLINE Inv Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	6.32	
		Record Monthly ONLINE Inv Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	5.02	
		Record Monthly ONLINE Inv Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	4.86	
		Record Monthly ONLINE Inv Payment	9-1131-0000-00	COMBINED CASH	.00	16.20-
Total 6:					16.20	16.20-

CASH DISBURSEMENTS (CD)

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD) (continued)						
7						
03/05/2024	7	Record PSN Fees	1-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	513.50	
		Record PSN Fees	2-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	142.20	
		Record PSN Fees	3-5851-1010-20	OFC SUP & EXP-CREDIT CARD TRAN	134.30	
		Record PSN Fees	9-1131-0000-00	COMBINED CASH	.00	790.00-
Total 7:					<u>790.00</u>	<u>790.00-</u>
CASH DISBURSEMENTS (CD)						
8						
03/05/2024	8	Record Feb Sales & Use Tax	1-2241-2416-00	TAX COLL PAY - SALES TAX	8,060.09	
		Record Feb Sales & Use Tax	9-1131-0000-00	COMBINED CASH	.00	8,060.09-
Total 8:					<u>8,060.09</u>	<u>8,060.09-</u>
CASH DISBURSEMENTS (CD)						
9						
03/11/2024	9	Record ACH Credit Card Refund	3-5851-0000-23	OFFICE SUPPL & EXP-MTGS/CONF	.00	98.63-
		Record ACH Credit Card Refund	9-1131-0000-00	COMBINED CASH	98.63	
Total 9:					<u>98.63</u>	<u>98.63-</u>
Total CASH DISBURSEMENTS (CD):					<u>1,323,613.28</u>	<u>1,323,613.28-</u>

References: 9 Transactions: 33

Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD) (continued)			
12237000000	INTEREST ACCRUED	8,400.00	
12221202000	2019 REVENUE REFUNDING BONDS	180,000.00	
22221202000	2019 REVENUE REFUNDING BONDS	355,000.00	
22237000000	INTEREST ACCRUED	44,061.25	
22221201900	2019 REVENUE BONDS	105,000.00	
12232000000	ACCOUNTS PAYABLE - ELECTRIC	616,412.45	
22232000000	ACCOUNTS PAYABLE - WATER	2,712.19	
32232000000	ACCOUNTS PAYABLE - WASTEWATER	3,078.67	
15921101020	OFC SUP & EXP CREDIT CARD TRAN	513.50	
25921101020	OFC SUP & EXP CREDIT CARD TRAN	142.20	
35851101020	OFC SUP & EXP-CREDIT CARD TRAN	134.30	
12241241600	TAX COLL PAY - SALES TAX	8,060.09	
35851000023	OFFICE SUPPL & EXP-MTGS/CONF	.00	98.63-
91131000000	COMBINED CASH	98.63	1,323,514.65-
Grand Totals:		<u>1,323,613.28</u>	<u>1,323,613.28-</u>
Grand Totals:			<u>1,323,613.28</u> <u>1,323,613.28-</u>



TO: Waupun Utilities Commissioners
FROM: Jeff Stanek, CPA, Finance Director
DATE: April 8, 2024
SUBJECT: February 2024 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.

The water utility purchased \$11,395 in replacement meters & meter modules to replace failing units.

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

Sales

Electric

- Monthly kWh sales were **1.9% above** budget & **3.4% higher** than February 2023 on increased sales to Large Power customers.
- YTD kWh sales were **3.4% above** budget & **5.1% higher** than February 2023 YTD actual sales.

Water

- Monthly sales units of 100 cubic feet were **14.4% above** budget & **13.2% higher** than February 2023 sales on higher sales to Industrial customers.
- YTD water sales were **10.0% above** budget & **8.5% higher** than February 2023 YTD actual sales.

Sewer

- Monthly sales units of 100 cubic feet were **4.0% above** budget & **4.0% higher** than February 2023 from increased volumes to all customer classes.
- YTD sewer sales were **2.7% above** budget & **2.7% higher** than February 2023 YTD actual sales.

Income Statement

Electric

- Operating revenues and purchased power expense were **below** budget \$151,400 and \$129,000, respectively, due to overall lower purchased power costs from low market energy prices associated with natural gas commodities.
- Gross margin was \$22,400 **below** budget as a result of low market energy prices.
- Operating expenses were \$3,000 **below** budget primarily due to lower tree trimming costs than budgeted.
- Operating income was \$115,700 or \$104,000 **above** budget on lower operating costs than budgeted.
- Net income was \$139,700 or \$132,000 **above** budget primarily from lower than budgeted purchased power expenses.

Water

- Operating revenues were \$16,200 *above* budget due to overall higher consumption for industrial customers.
- Operating expenses were \$14,600 *below* budget on lower supply and distribution expenses.
- Operating income was \$192,400 or \$94,400 *above* budget from lower than budgeted operating expenses.
- Net income was \$203,000 or \$125,600 *above* budget.

Sewer

- Operating revenues were \$82,300 *below* budget as forecasted biomass revenues have not commenced as budgeted.
- Operating expenses were \$107,400 *below* 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 75,700 or 19,100 *above* budget.
- Net income was 46,300 or \$303,600 *below* budget largely due to the timing and dollar value of grant contributions compared to budget. Without the grant contribution net income was \$46,300 or \$37,500 above budget.

Balance Sheets

Electric

- Balance sheet *increased* \$35,800 from January 2024 due to an increase in receivables from the prior month.
- Unrestricted cash *decreased* \$40,700 as an increase in material-related purchases were paid for during the month.
- Restricted cash *increased* \$15,700 from January 2024 due to annual debt funding.

Water

- Balance sheet *increased* \$107,900 from January 2024 largely due to lower than budgeted operating expenses.
- Unrestricted cash *increased* \$99,200 from January 2024 from higher collections of receivables associated with higher sales in the prior month.
- Net position *increased* by \$104,200.

Sewer

- Balance sheet *increased* \$24,600 from January 2024 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* \$197,300 from normal operating activity.
- Net position *decreased* \$8,500.

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* \$398,700 or **3.5%** from January 2024 primarily from increased receipts from normal operations.
- Received interest and distributions of \$10,100 and recorded unrealized negative market adjustments of (\$6,400), along with (\$600) in management fees, resulting in a net portfolio *gain* of \$3,200 for the month.
- Total interest and investment income earned (excluding market value adjustments) on all accounts for the month was \$34,400 and \$69,800 year-to-date.

OTHER FINANCIAL MATTERS

WWTP Upgrade – Construction Update and Progress

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

Total Project Budget <i>(As of 4/14/2023):</i>	\$ 37,508,000
Total Project Costs to Date <i>(Thru 4/1/2024):</i>	\$ 35,222,102
Loan Draws – Project to Date <i>(Thru 4/1/2024):</i>	\$ 27,807,000
Grants Provided <i>(Thru 3/9/2024):</i>	\$ 7,415,102
Disburse Request #32 Requested <i>(12/16/2023):</i>	\$ 468,503
Disburse Request #32 – Paid <i>(2/15/2024):</i>	\$ 468,503

Electric Disconnection Moratorium Ends April 15, 2024

The electric utility is permitted to resume electric service disconnections effective April 15, 2024 per Wisconsin State Statutes and PSCW operating rules. Any customers meeting the disconnection criteria could be disconnected as of April 17, 2024.

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

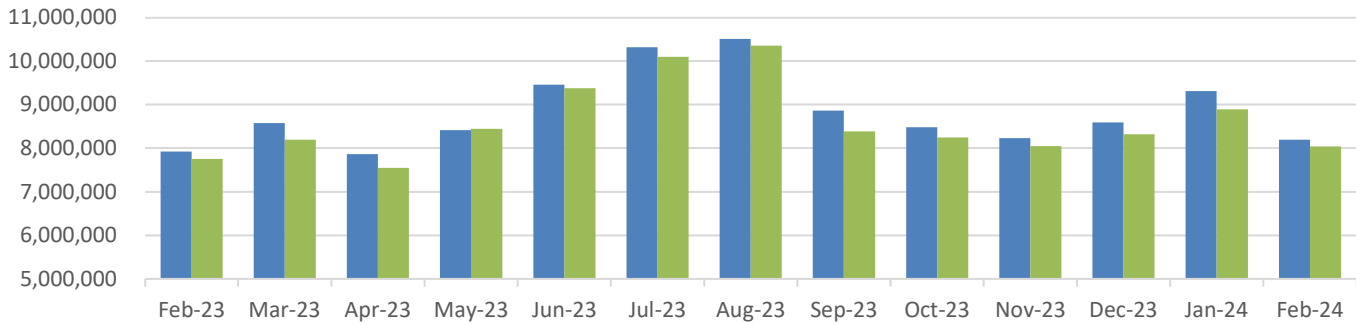
Waupun Utilities											
Construction and Plant Additions Summary											
February 2024											
CONSTRUCTION:											
Description	Electric			Sewer			Water			Total	
	Month	Project To Date	Budget	Month	Project To Date	Budget	Month	Project To Date	Budget	Project To Date	Budget
Projects:											
Substation upgrades	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Transformers	-	26,704	50,000	-	-	-	-	-	-	26,704	50,000
Overhead and Underground Services	-	-	10,000	-	-	-	-	-	-	-	10,000
LED street lighting	-	607	10,000	-	-	-	-	-	-	607	10,000
Rebuild overhead and underground line	-	1,223	167,200	-	-	-	-	-	-	1,223	167,200
Work Invoiced to Customer / Others - CIAC	599	1,921	-	-	-	-	-	-	-	1,921	-
Sewer CIPP & manhole lining	-	-	-	-	-	86,000	-	-	-	-	86,000
Meters & Modules	624	624	12,000	-	-	-	11,395	12,915	8,000	13,539	20,000
Miscellaneous Work Orders	-	-	-	-	-	-	-	-	-	-	-
TOTAL CONSTRUCTION	\$ 1,222	\$ 31,079	\$ 309,200	\$ -	\$ -	\$ 86,000	\$ 11,395	\$ 12,915	\$ 8,000	\$ 43,994	\$ 403,200
CARRYOVER PROJECTS:											
United Co-op primary extention	\$ 88	\$ 416,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 416,727	\$ -
Wilson / Shaler / Bayberry Extension & Street Lights	-	172,530	-	-	-	-	-	-	-	172,530	-
Senior Center primary extention	-	7,549	-	-	-	-	-	-	-	7,549	-
Wilson Street Substation	151	4,942	-	-	-	-	-	-	-	4,942	-
Carryover Customer Projects	501	17,016	-	-	-	-	-	-	-	17,016	-
WWTF Phosphorus Upgrade Engineering	-	-	-	-	3,758,510	3,804,000	-	-	-	3,758,510	3,804,000
WWTF Construction Upgrade - ABNR	-	-	-	-	31,397,560	33,704,000	-	-	-	31,397,560	33,704,000
TOTAL CARRYOVER CONSTRUCTION	\$ 740	\$ 618,763	\$ -	\$ -	\$ 35,156,070	\$ 37,508,000	\$ -	\$ -	\$ -	\$ 35,774,833	\$ 37,508,000
PLANT ADDITIONS:											
Description	Electric			Sewer			Water			Total	
	Current Month	YTD	Budget	Current Month	YTD	Budget	Current Month	YTD	Budget	YTD	Budget
Large Bucket Truck - 60 foot	\$ -	\$ -	\$ 320,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,000
Admin Building Structures & Equipment	-	-	32,600	-	-	24,450	-	-	24,450	-	81,500
Cat Tractor Backhoe Replacement	-	-	-	-	-	87,500	-	-	87,500	-	175,000
Membrane Replacement - RO1	-	-	-	-	-	-	-	-	101,000	-	101,000
Chemical Feed Systems Equipment	-	-	-	-	-	-	-	-	56,000	-	56,000
WWTF Equipment Replacements	-	-	-	-	25,741	88,000	-	-	-	25,741	88,000
Primary Clarifiers Euro Drives	-	-	-	-	-	50,000	-	-	-	-	50,000
Fork & Scissor Lifts (ABNR)	-	-	-	-	-	85,000	-	-	-	-	85,000
Other equipment replacement	-	-	10,000	-	-	-	-	-	-	-	10,000
TOTAL PLANT ADDITIONS	\$ -	\$ -	\$ 362,600	\$ -	\$ 25,741	\$ 334,950	\$ -	\$ -	\$ 268,950	\$ 25,741	\$ 966,500

Sales and Revenues Dashboard - Feb 2024

	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
KWh	8,193,793	↑ 1.9%	↑ 3.4%	Power Costs	\$ 612,679	↑ 2.1%	↓ -9.6%
Revenues	\$ 781,166	→ 0.0%	↓ -8.9%	Gross Margin	\$ 168,487	↓ -6.8%	↓ -6.2%

kWhs Sold

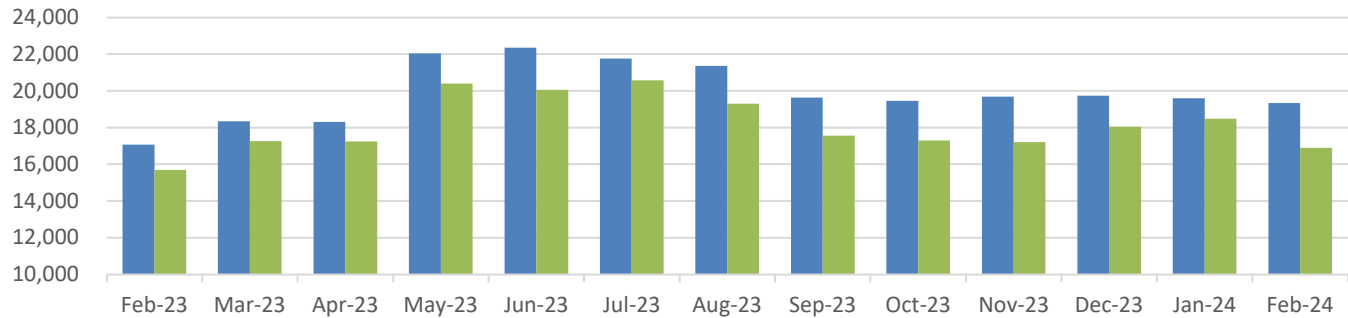
■ Actual ■ Budgeted



	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	19,331	↑ 14.4%	↑ 10.0%	Revenues	\$ 147,319	↑ 7.5%	↑ 5.3%

Water Cubic Feet (100's) Sold

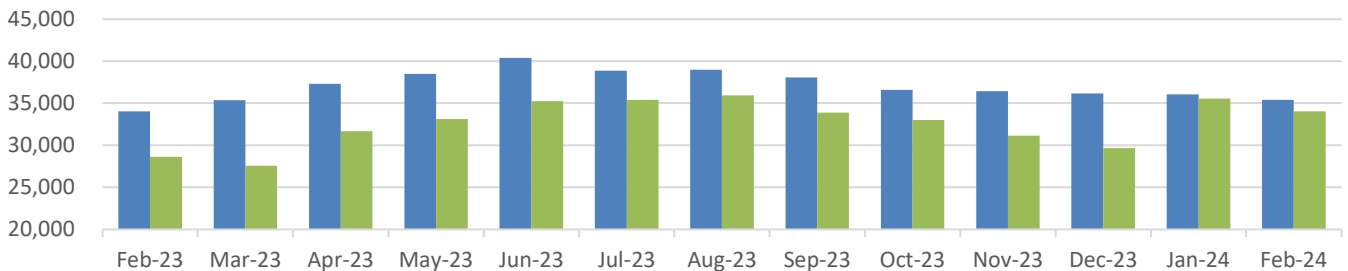
■ Actual ■ Budgeted



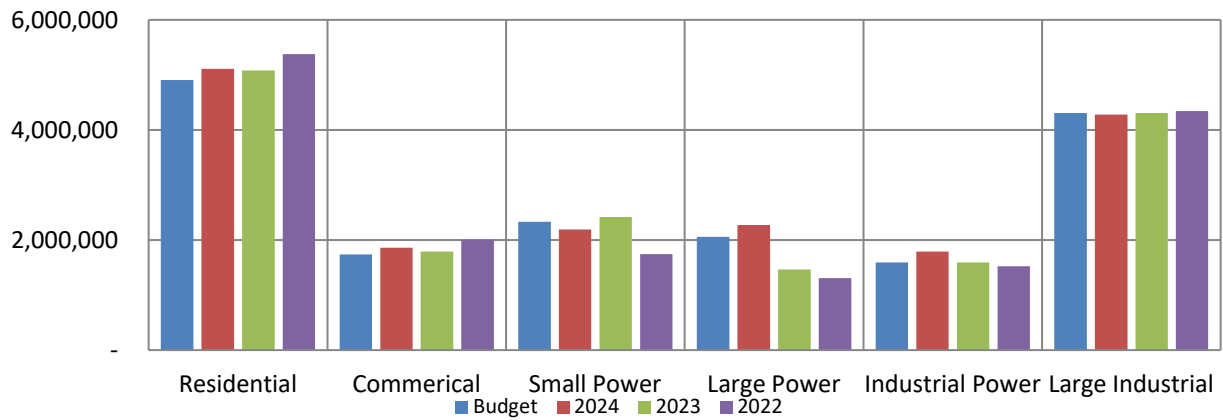
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	35,398	↑ 4.0%	↑ 2.7%	Revenues	\$ 232,687	↑ 1.1%	↑ 2.1%

Sewer Cubic Feet (100's) Treated

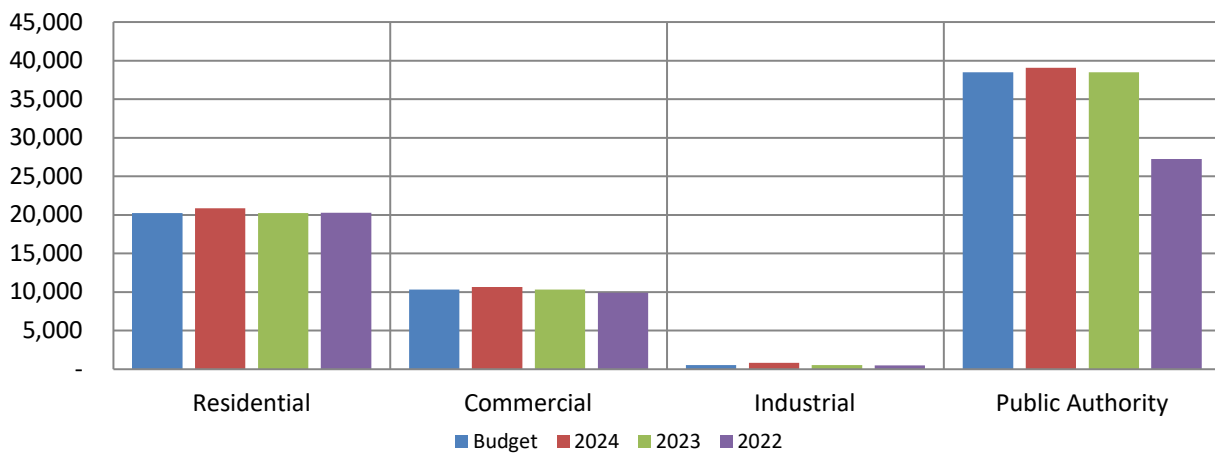
■ Actual ■ Budgeted



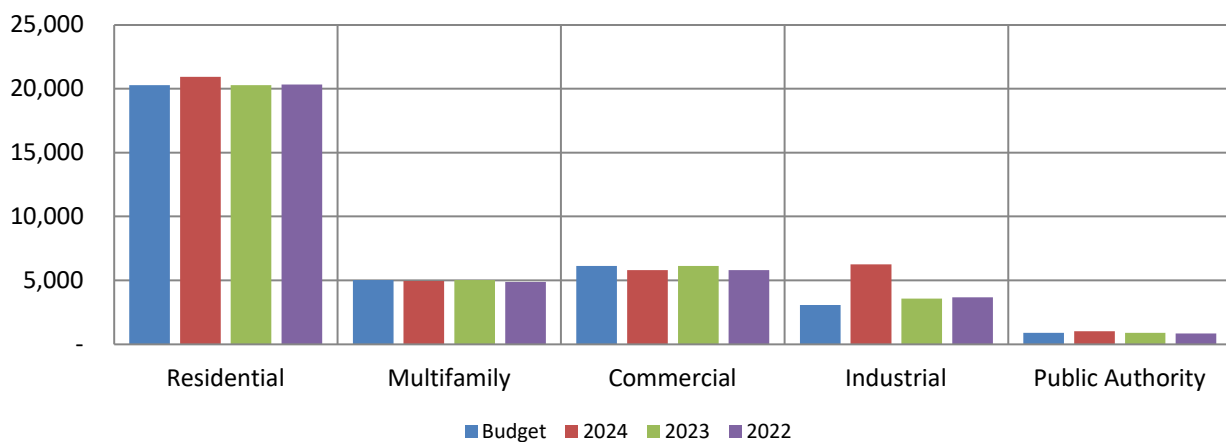
YTD Electric Sales (kWh)



YTD Sewer Sales (Ccf)



YTD Water Sales (Ccf)



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

ELECTRIC	Feb 2022	Feb 2023	Feb 2024
Sales of Electricity	\$ 10,315,525	\$ 11,138,128	\$ 10,472,545
Purchased Power	8,246,222	9,031,756	8,381,418
Gross Margin	2,069,303	2,106,372	2,091,127
	20.1%	18.9%	20.0%
Other Operating Revenues	183,245	116,033	139,513
Operating Expenses			
Distribution expense	283,085	299,424	257,258
Customer accounts expense	113,460	116,924	124,627
Advertising expense	1,585	(263)	1,806
Administrative & general expense	346,773	375,891	488,507
Total operating expenses	744,903	791,976	872,198
Other Operating Expenses			
Depreciation expense	611,084	633,839	656,541
Taxes	319,092	297,103	260,717
Total other operating expenses	930,177	930,942	917,258
Operating Income	577,468	499,488	441,184
Other Income (Expense)			
Capital contributions	133,255	147,252	530,436
Interest expense	(27,149)	(21,613)	(17,238)
Amortization of debt-related costs	(6,684)	(6,565)	(6,357)
Other	16,609	13,043	148,492
Total other income (expense)	116,032	132,117	655,334
Net Income	\$ 693,499	\$ 631,605	\$ 1,096,518

Regulatory Operating Income	601,731	510,975	532,447
Rate of Return	7.02	6.05	6.29
Authorized Rate of Return	5.00	5.00	5.00
Current Ratio	6.4	7.1	7.9
Months of Unrestricted Cash on Hand	3.8	3.9	5.1
Equity vs Debt	0.92	0.94	0.96
Asset Utilization	0.53	0.55	0.57
Combined E&W Debt Coverage	4.45	4.23	4.24
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, 29 2024

	Last 12 Months	YTD 2024	YTD Budget	Difference
ELECTRIC				
Operating Revenues	\$ 10,472,545	\$ 1,551,327	\$ 1,702,725	\$ (151,398)
Purchased Power	8,381,418	1,209,951	1,338,917	(128,966)
Gross Margin	2,091,127	341,376	363,808	(22,432)
	20.0%	22.0%	21.4%	
Other Operating Revenues	139,513	92,180	17,400	74,780
Operating Expenses				
Distribution expense	257,258	83,412	79,208	4,204
Customer accounts expense	124,627	19,299	20,732	(1,433)
Advertising expense	1,806	1,150	192	958
Administrative & general expense	488,507	95,347	102,025	(6,678)
Total operating expenses	872,198	199,207	202,157	(2,950)
Other Operating Expenses				
Depreciation expense	656,541	109,762	109,762	(1)
Taxes	260,717	8,932	57,654	(48,722)
Total other operating expenses	917,258	118,694	167,416	(48,722)
Operating Income	441,184	115,656	11,635	104,021
Other Income (Expense)				
Capital contributions	530,436	2,311	-	2,311
Interest expense	(17,238)	(2,800)	(2,350)	(450)
Amortization of debt-related costs	(6,357)	(1,032)	(2,480)	1,448
Other	148,492	25,521	834	24,687
Total other income (expense)	655,334	24,000	(3,996)	27,996
Net Income	\$ 1,096,518	\$ 139,655	\$ 7,639	\$ 132,016

	Feb 2024	Jan 2024	Dec 2023	Nov 2023	Oct 2023	Sept 2023	Aug 2023	July 2023	June 2023	May 2023	April 2023	March 2023	Feb 2023
Operating Revenues	\$ 781,166	\$ 770,161	\$ 792,651	\$ 768,059	\$ 800,149	\$ 998,306	\$ 1,173,633	\$ 1,145,065	\$ 948,047	\$ 801,960	\$ 700,005	\$ 793,343	\$ 754,546
Purchased Power	612,679	597,272	622,580	596,675	622,689	827,394	982,992	959,819	766,022	635,130	537,121	621,045	579,903
Gross Margin	168,487	172,890	170,072	171,385	177,459	170,912	190,641	185,246	182,024	166,830	162,884	172,298	174,643
	21.6%	22.4%	21.5%	22.3%	22.2%	17.1%	16.2%	16.2%	19.2%	20.8%	23.3%	21.7%	23.1%
Other Operating Revenues	10,007	82,173	(45,000)	9,935	11,535	12,628	10,509	10,452	9,883	9,464	9,563	8,364	8,700
Operating Expenses													
Distribution expense	54,480	28,931	(77,702)	22,232	24,364	39,008	29,592	28,494	28,384	22,641	29,091	27,741	26,694
Customer accounts expense	10,924	8,375	8,539	9,988	10,683	12,784	10,745	8,662	10,478	10,348	13,249	9,852	10,193
Advertising expense	400	750	(6,624)	1,387	1,207	18	1,148	587	476	300	1,605	550	200
Administrative & general expense	43,689	51,658	65,120	28,857	38,496	36,647	35,860	46,109	24,740	29,855	42,987	44,490	40,711
Total operating expenses	109,493	89,714	(10,666)	62,465	74,751	88,457	77,345	83,852	64,078	63,144	86,932	82,634	77,799
Other Operating Expenses													
Depreciation expense	54,881	54,881	75,226	52,940	52,940	52,940	52,940	48,029	52,940	52,940	52,940	52,940	52,940
Taxes	4,344	4,589	12,154	24,253	39,618	25,281	24,239	23,925	23,937	23,890	29,844	24,644	24,348
Total other operating expenses	59,224	59,469	87,381	77,193	92,559	78,221	77,180	71,954	76,877	76,831	82,784	77,585	77,288
Operating Income	9,776	105,879	48,357	41,662	21,685	16,862	46,625	39,891	50,952	36,319	2,731	20,443	28,256
Other Income (Expense)													
Capital contributions	-	2,311	515,101	-	5,727	-	-	-	6,365	-	933	-	-
Interest expense	(1,625)	(1,175)	131	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)
Amortization of debt-related costs	(516)	(516)	(533)	(533)	(533)	(533)	(533)	(533)	(533)	(533)	(533)	(533)	(533)
Other	11,395	14,126	14,594	15,881	15,575	10,651	14,236	12,082	9,095	8,903	10,123	11,832	1,593
Total other income (expense)	9,254	14,746	529,294	13,730	19,150	8,499	12,085	9,931	13,309	6,751	8,905	9,681	(558)
Net Income	\$ 19,030	\$ 120,625	\$ 577,651	\$ 55,392	\$ 40,835	\$ 25,362	\$ 58,710	\$ 49,822	\$ 64,261	\$ 43,070	\$ 11,636	\$ 30,124	\$ 27,698

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

WATER	Feb 2022	Feb 2023	Feb 2024
Operating Revenues	\$ 2,613,459	\$ 2,665,678	\$ 2,720,155
Operating Expenses			
Source of supply expenses	771	31,998	1,983
Pumping expenses	85,589	90,586	82,792
Water treatment expenses	156,545	188,693	199,227
Transmission & distribution expenses	256,345	244,797	247,633
Customer accounts expenses	102,209	109,145	108,792
Administrative & general expense	255,078	327,143	375,996
Total operating expenses	856,536	992,361	1,016,423
Other Operating Expenses			
Depreciation expense	573,311	576,464	613,850
Taxes	362,403	343,367	280,970
Total other operating expenses	935,714	919,830	894,820
Operating Income	821,209	753,486	808,912
Other Income (Expense)			
Capital contributions from customers and municipal	80,000	-	1,189,564
Interest expense	(113,587)	(100,039)	(84,163)
Amortization of debt-related costs	(17,027)	(16,216)	(15,077)
Other	(3,586)	19,772	111,567
Total other income (expense)	(54,200)	(96,484)	1,201,890
Net Income	\$ 767,009	\$ 657,002	\$ 2,010,802

Regulatory Operating Income	823,508	794,116	897,515
Rate of Return	5.78	5.68	6.48
Authorized Rate of Return	6.50	6.50	6.50
Current Ratio	25.43	32.41	31.48
Months of Unrestricted Cash on Hand	19.13	18.08	27.67
Equity vs Debt	0.76	0.79	0.82
Asset Utilization	0.38	0.40	0.41

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 29, 2024

	Last 12 Months	YTD 2024	YTD Budget	Difference
WATER				
Operating Revenues	\$ 2,720,155	\$ 445,279	\$ 429,067	\$ 16,212
Operating Expenses				
Source of supply expenses	1,983	-	918	(918)
Pumping expenses	82,792	12,558	15,096	(2,538)
Water treatment expenses	199,227	25,942	35,192	(9,250)
Transmission & distribution expenses	247,633	25,506	35,505	(9,999)
Customer accounts expenses	108,792	17,721	18,582	(861)
Administrative & general expense	375,996	76,893	67,891	9,002
Total operating expenses	1,016,423	158,621	173,184	(14,563)
Other Operating Expenses				
Depreciation expense	613,850	91,666	97,540	(5,874)
Taxes	280,970	2,634	60,420	(57,786)
Total other operating expenses	894,820	94,300	157,960	(63,660)
Operating Income	808,912	192,358	97,923	94,435
Other Income (Expense)				
Capital contributions	1,189,564	-	-	-
Interest expense	(84,163)	(9,645)	(13,532)	3,887
Amortization of debt-related costs	(15,077)	(2,354)	(7,826)	5,472
Other	111,567	22,631	834	21,797
Total other income (expense)	1,201,890	10,633	(20,524)	31,157
Net Income	\$ 2,010,802	\$ 202,991	\$ 77,399	\$ 125,592

	Feb 2024	Jan 2024	Dec 2023	Nov 2023	Oct 2023	Sept 2023	Aug 2023	July 2023	June 2023	May 2023	April 2023	March 2023	Feb 2023
WATER													
Operating Revenues	\$ 221,141	\$ 224,138	\$ 223,770	\$ 223,484	\$ 225,196	\$ 224,323	\$ 232,808	\$ 234,998	\$ 238,214	\$ 236,149	\$ 218,445	\$ 217,490	\$ 211,459
Operating Expenses													
Source of supply expenses	-	-	-	-	520	90	-	180	-	247	-	946	-
Pumping expenses	7,092	5,466	7,244	5,413	5,287	6,443	7,326	7,156	9,970	6,924	6,667	7,805	8,217
Water treatment expenses	14,245	11,698	19,439	11,636	19,437	22,082	17,678	21,960	14,056	19,069	14,299	13,627	17,931
Transmission & distribution expenses	14,659	10,847	24,858	12,329	16,861	28,162	21,301	32,828	23,844	25,596	21,864	14,483	11,211
Customer accounts expenses	10,210	7,511	5,870	9,036	9,493	11,311	9,134	7,471	9,160	9,154	11,436	9,005	9,483
Administrative & general expense	29,148	47,746	65,577	20,663	23,859	24,819	28,149	25,492	23,941	25,905	30,262	30,437	21,104
Total operating expenses	75,354	83,267	122,988	59,077	75,457	92,906	83,589	95,087	80,972	86,895	84,528	76,303	67,946
Other Operating Expenses													
Depreciation expense	45,833	45,833	107,382	46,089	46,089	46,089	46,089	46,089	46,089	46,089	46,089	46,089	46,089
Taxes	1,356	1,279	8,003	29,434	31,883	30,549	30,035	29,430	29,609	29,665	30,298	29,431	29,116
Total operating expenses	47,188	47,111	115,384	75,524	77,972	76,638	76,124	75,519	75,698	75,754	76,387	75,520	75,205
Operating Income	98,599	93,760	(14,602)	88,883	71,767	54,778	73,095	64,391	81,544	73,499	57,531	65,666	68,308
Other Income (Expense)													
Capital contributions	-	-	1,189,564	-	-	-	-	-	-	-	-	-	-
Interest expense	(2,878)	(6,766)	(3,551)	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)
Amortization of debt-related costs	(1,177)	(1,177)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)
Other	9,617	13,015	13,529	15,111	9,800	5,867	7,195	7,171	6,311	6,112	7,676	10,162	1,860
Total other income (expense)	5,561	5,072	1,198,269	5,953	643	(3,291)	(1,963)	(1,986)	(2,846)	(3,045)	(1,482)	1,005	(7,298)
Net Income	\$ 104,160	\$ 98,831	\$ 1,183,667	\$ 94,837	\$ 72,410	\$ 51,487	\$ 71,133	\$ 62,405	\$ 78,698	\$ 70,454	\$ 56,049	\$ 66,671	\$ 61,011

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

SEWER	Feb 2022	Feb 2023	Feb 2024
Operating Revenues	\$ 2,240,680	\$ 2,778,065	\$ 3,415,037
Operating Expenses			
WWTP operation expenses	386,678	496,043	633,634
Laboratory expenses	72,816	73,471	98,401
Maintenance expenses	642,324	471,194	472,402
Customer accounts expenses	139,791	143,910	146,036
Administrative & general expenses	403,528	442,959	505,054
Total operating expenses	1,645,137	1,627,577	1,855,526
Other Operating Expenses			
Depreciation expense	700,861	703,615	764,891
Total other operating expenses	700,861	703,615	764,891
Operating Income	(105,318)	446,873	794,620
Other Income (Expense)			
Interest expense	(121,089)	(296,127)	(314,734)
Capital contributions	92,000	4,980,000	2,494,865
Other	(12,431)	7,603	141,742
Total other income (expense)	(41,520)	4,691,476	2,321,873
Net Income (loss)	\$ (146,838)	\$ 5,138,349	\$ 3,116,492

Operating Income (excluding GASB 68 & 75)	(148,516)	415,254	820,553
Rate of Return	(0.89)	2.96	5.93
Current Ratio	10.92	9.49	9.18
Months of Unrestricted Cash on Hand	9.28	6.80	8.31
Equity vs Debt	0.41	0.41	0.45
Asset Utilization	0.50	0.51	0.52
Debt Coverage	0.47	1.29	1.90
Minimum Required Coverage	1.20	1.20	1.20

Note 1 - Sewer rates increased April 2023.

Definitions

Rate of Return - Return on investment in capital infrastructure.

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

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

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

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

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

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Sewer Utility
For the Period Ended Feb 29, 2024

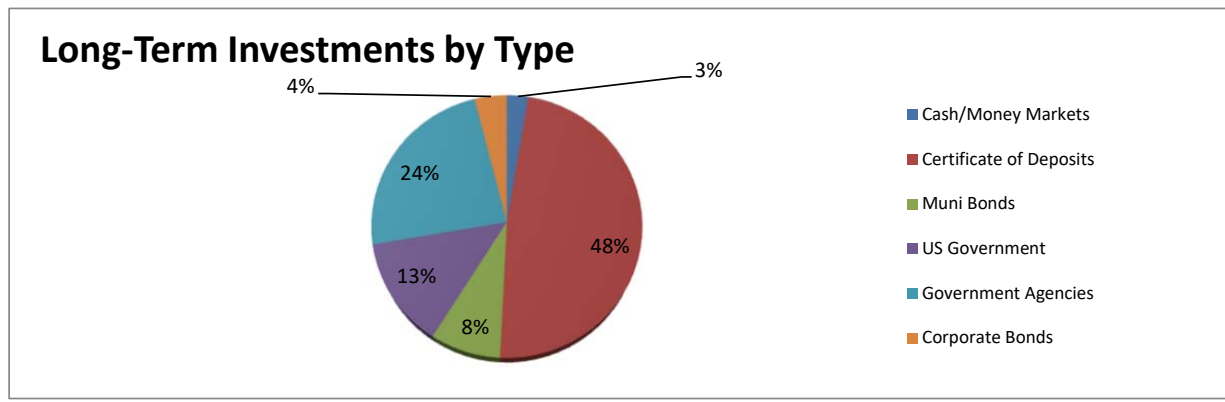
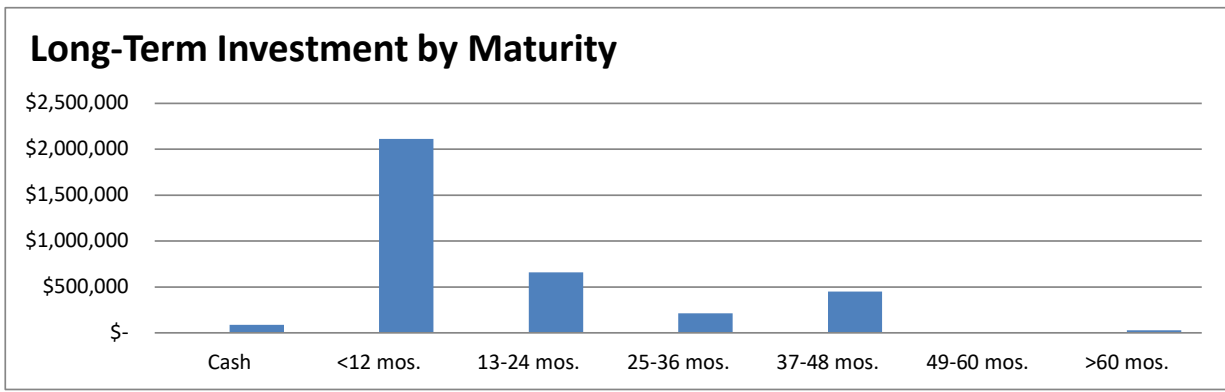
	Last 12 Months	YTD 2024	YTD Budget	Difference
SEWER				
Operating Revenues	\$ 3,415,037	\$ 544,343	\$ 626,689	\$ (82,346)
Operating Expenses				
WWTP operation expenses	633,634	110,113	150,624	(40,511)
Laboratory expenses	98,401	18,048	15,648	2,400
Maintenance expenses	472,402	52,491	96,782	(44,291)
Customer accounts expenses	146,036	22,965	24,862	(1,897)
Administrative & general expenses	505,054	95,513	118,581	(23,068)
Total operating expenses	1,855,526	299,129	406,497	(107,368)
Other Operating Expenses				
Depreciation expense	764,891	169,489	163,614	5,875
Total other operating expenses	764,891	169,489	163,614	5,875
Operating Income (Loss)	794,620	75,725	56,578	19,147
Non-operating Income (Expense)				
Interest Expense	(314,734)	(51,313)	(51,312)	(1)
Capital contributions	2,494,865	250	341,300	(341,050)
Other	141,742	21,660	3,334	18,326
Total other income (expense)	2,321,873	(29,403)	293,322	(322,725)
Net Income (Loss)	\$ 3,116,492	\$ 46,322	\$ 349,900	\$ (303,578)

	Feb 2024	Jan 2024	Dec 2023	Nov 2023	Oct 2023	Sept 2023	Aug 2023	July 2023	June 2023	May 2023	April 2023	March 2023	Feb 2023
SEWER													
Operating Revenues	\$ 261,981	\$ 282,362	\$ 372,805	\$ 283,359	\$ 265,335	\$ 269,994	\$ 278,321	\$ 271,130	\$ 286,803	\$ 303,325	\$ 276,190	\$ 263,430	\$ 249,808
Operating Expenses													
WWTP operation expenses	70,952	39,161	63,106	43,326	61,017	57,909	54,258	43,299	56,937	29,604	48,852	65,214	73,383
Laboratory expenses	9,724	8,323	5,025	8,852	5,229	13,427	7,712	8,591	5,972	7,523	10,451	7,571	7,326
Maintenance expenses	31,698	20,793	64,656	28,861	57,451	29,363	23,905	34,585	42,187	77,800	37,159	23,944	42,924
Customer accounts expenses	12,632	10,334	11,434	11,796	12,482	14,270	12,275	10,426	12,148	12,136	14,392	11,711	12,087
Administrative & general expense	42,122	53,391	60,545	31,656	35,513	47,342	34,646	36,538	32,744	43,571	45,361	41,625	37,237
Total operating expenses	167,128	132,001	204,766	124,492	171,691	162,310	132,797	133,439	149,987	170,634	156,216	150,065	172,958
Other Operating Expenses													
Depreciation expense	84,744	84,744	53,545	60,206	60,206	60,206	60,206	60,206	60,206	60,206	60,206	60,206	60,206
Total other operating expenses	84,744	84,744	53,545	60,206	60,206	60,206	60,206	60,206	60,206	60,206	60,206	60,206	60,206
Operating Income (Loss)	10,109	65,616	114,495	98,661	33,438	47,478	85,318	77,485	76,609	72,485	59,768	53,158	16,644
Other Income (Expense)													
Interest expense	(25,656)	(25,656)	(23,037)	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)
Capital contributions	-	250	989,415	-	-	510,000	-	498,000	121,200	-	376,000	-	795,000
Other	6,998	14,661	15,910	23,056	11,317	5,366	8,720	8,736	6,379	5,838	14,362	20,398	(636)
Total other income (expense)	(18,658)	(10,745)	982,289	(3,654)	(15,393)	488,656	(17,989)	480,027	100,870	(20,871)	363,652	(6,312)	767,655
Net Income (Loss)	\$ (8,549)	\$ 54,871	\$ 1,096,784	\$ 95,007	\$ 18,045	\$ 536,134	\$ 67,329	\$ 557,512	\$ 177,479	\$ 51,614	\$ 423,421	\$ 46,847	\$ 784,298

WAUPUN UTILITES
Balance Sheets
Electric, Water, and Sewer

ELECTRIC	Feb 2022	Feb 2023	Feb 2024	Jan 2024	Change
Cash and investments - unrestricted	\$ 2,966,744	\$ 3,324,257	\$ 4,014,265	\$ 4,054,961	\$ (40,696)
Cash and investments - restricted	224,637	228,137	232,086	216,343	15,743
Receivables	930,718	937,553	1,016,949	908,051	108,898
Materials and supplies	196,985	329,934	443,073	439,353	3,719
Other assets	98,357	97,123	111,530	109,104	2,425
Plant - net of accumulated depreciation	8,956,961	8,866,271	9,420,285	9,474,566	(54,281)
Deferred outflows of resources	694,671	1,004,815	803,475	803,475	-
Total Assets	14,069,073	14,788,091	16,041,662	16,005,853	35,809
Accounts payable	590,721	592,910	625,786	614,341	11,445
Payable to sewer utility	-	-	-	-	-
Interest accrued	13,574	10,588	8,400	6,775	1,625
Accrued benefits	76,667	86,381	75,257	72,657	2,600
Deferred inflows of resources	1,020,220	1,268,717	1,581,204	1,580,096	1,109
Long-term debt	905,000	735,000	560,000	560,000	-
Net Position	11,462,891	12,094,496	13,191,015	13,171,985	19,030
Total Liabilities & Net Position	\$ 14,069,073	\$ 14,788,091	\$ 16,041,662	\$ 16,005,853	\$ 35,809
WATER	Feb 2022	Feb 2023	Feb 2024	Jan 2024	Change
Cash and investments - unrestricted / designated	\$ 1,942,863	\$ 2,012,159	\$ 2,991,811	\$ 2,892,656	\$ 99,155
Cash and investments - restricted	639,080	650,416	670,505	626,516	43,989
Receivables	260,360	241,838	255,964	245,621	10,343
Materials and supplies	68,881	70,145	81,142	79,757	1,385
Other assets	157,693	122,368	98,253	106,530	(8,276)
Plant - net of accumulated depreciation	15,744,461	15,920,417	16,546,527	16,585,213	(38,685)
Deferred outflows of resources	383,028	577,351	451,080	451,080	-
Total Assets	19,196,367	19,594,694	21,095,284	20,987,374	107,910
Accounts payable	29,836	20,064	64,144	62,947	1,197
Interest accrued	56,794	49,478	39,019	36,141	2,878
Accrued benefits	46,391	53,557	49,641	48,033	1,608
Deferred inflows of resources	577,599	753,846	653,927	655,861	(1,934)
Long-term debt	4,295,000	3,870,000	3,430,000	3,430,000	-
Net Position	14,190,748	14,847,750	16,858,552	16,754,392	104,160
Total Liabilities & Net Position	\$ 19,196,367	\$ 19,594,694	\$ 21,095,284	\$ 20,987,374	\$ 107,910
SEWER	Feb 2022	Feb 2023	Feb 2024	Jan 2024	Change
Cash and investments - unrestricted	\$ 1,272,834	\$ 922,073	\$ 1,284,358	\$ 1,087,043	\$ 197,315
Cash and investments - restricted	2,536,316	2,819,129	2,708,405	2,625,237	83,168
Receivables	208,940	271,717	288,506	466,158	(177,652)
Receivable from electric utility	-	-	-	-	-
Materials and supplies	7,346	7,294	8,645	8,645	-
Advances to other funds	255,452	0	-	-	-
Other assets	43,637	27,079	65,365	64,003	1,362
Plant - net of accumulated depreciation	33,848,089	47,158,805	49,101,134	49,180,735	(79,601)
Deferred outflows of resources	519,315	797,752	729,543	729,543	-
Total Assets	38,691,929	52,003,849	54,185,956	54,161,364	24,592
Accounts payable	54,858	17,723	68,146	62,978	5,168
Interest accrued	80,849	108,088	103,188	77,532	25,656
Accrued benefits	68,198	77,987	75,499	73,124	2,375
Deferred inflows of resources	648,648	895,466	853,327	853,386	(59)
Long-term debt	20,130,923	28,057,782	27,122,500	27,122,500	-
Net Position	17,708,453	22,846,802	25,963,295	25,971,843	(8,549)
Total Liabilities & Net Position	\$ 38,691,929	\$ 52,003,849	\$ 54,185,956	\$ 54,161,364	\$ 24,592

Monthly Dashboard - Cash & Investments						February 2024
Account	Restrictions	Feb 2024	Jan 2024	\$ Inc/(Dec)	% Inc/(Dec)	
Checking - E	Unrestricted	\$ 1,127,121	\$ 1,162,914	\$ (35,793)	-3.08%	
Checking - W	Unrestricted	786,178	652,651	133,527	20.46%	
Checking - S	Unrestricted	736,723	463,183	273,539	59.06%	
Reserves - E	Unrestricted	2,887,144	2,892,047	(4,903)	-0.17%	
Reserves - W	Unrestricted	1,669,184	1,705,863	(36,680)	-2.15%	
Reserves - S	Unrestricted	547,635	623,859	(76,224)	-12.22%	
P&I Redemption - E	Restricted	189,189	173,484	15,705	9.05%	
P&I Redemption - W	Restricted	506,170	462,327	43,842	9.48%	
P&I Redemption - S	Restricted	597,133	523,974	73,159	13.96%	
Bond Reserve - S	Restricted	295,789	288,032	7,757	2.69%	
Construction - S	Restricted	255	255	-	0.00%	
Depreciation - E	Restricted	42,897	42,859	38	0.09%	
Depreciation - W	Restricted	164,336	164,189	147	0.09%	
ERF - Water Plant	Designated	536,449	534,142	2,307	0.43%	
ERF - WWTP	Restricted	1,815,230	1,812,977	2,252	0.12%	
		<u>\$ 11,901,430</u>	<u>\$ 11,502,756</u>	<u>\$ 398,674</u>	<u>3.47%</u>	
	Unrestricted and Designated	<u>\$ 8,290,433</u>	<u>\$ 8,034,660</u>	<u>\$ 255,774</u>	<u>3.18%</u>	
	Restricted	<u>\$ 3,610,997</u>	<u>\$ 3,468,096</u>	<u>\$ 142,900</u>	<u>4.12%</u>	





TO: Waupun Utilities Commissioners
FROM: Steve Brooks, General Manager
DATE: April 8, 2024
SUBJECT: General Manager Report

Electric Department Update:

Call-Ins

- March 23rd a customer reported a low hanging wire in the 400 block of S Watertown St. Crew responded and followed up with customer that wire is a communication line.
- March 14th an outage was reported in the area of S Grove St / Chapman Pl / S Watertown St. The crew found a pad mount transformer failed. They were able to isolate the transformer and restore power to most of the customers in the area. Transformer was replaced and a fault in the secondary conductor was repaired.
 - 4:18 am - outage affected approximately 62 customers
 - 6:47 am - electric crew was able to isolate the transformer that failed and power was restored to approximately 42 customers
 - 8:15 am - transformer was replaced and secondary fault was repaired restoring power to remaining customers

April 2nd – 3rd Snow Event

- At approximately 4:45 pm on April 2nd, call came in from answering service about a low hanging wire on Woodland Dr between Astra Dr and N Madison St. Apprentice lineman called in to assess situation and get wire cleared from obstructing traffic. Site findings were that wire was a WU electric service to Woodland Dr property. The service had a tree limb pull the neutral from the dead-end on service mast and neutral from the service sleeve.
 - AES and lineman called in to assist with repair. Crew cut down the service to make repairs resulting in outage for customer on Woodland Dr from 5:30 pm to 6:42 pm.
 - While crew was working at Woodland Dr property, a customer from around the corner on Astra Dr. approached them about a limb that had broken off and was pushing down on their overhead electric service. Crew backed in and safely removed the broken limb on the customer's service. An outage was not required to remove the tree limb.
- At approximately 8:35 -10:00 pm on April 2nd, due to weather conditions, the transmission feeder to the City of Waupun experienced some intermittent outages. As a result, many customers experienced blinking lights across WU service territory. No prolonged outages resulted from the transmission issues.
- At approximately 3:30 am on April 3rd, AES received call from answering service regarding low hanging wire on Wilcox St and S Grove St. Upon arrival, found that the wire was communication line. AES cleaned snow off the wire and re-sagged the communication wire to avoid damage to WU poles in event of contact from taller vehicle traffic.

United Coop

- WU received delivery of the last remaining transformer, total of 4 large transformers, for United Coop project. The transformer is on site and ready to be installed.

Tree Trimming

- Electric crew continues work on line clearance, now focusing on hot spots and customer requests/concerns. Line clearance maintenance will be complete the second week in April.

New Construction

- 3 phase 277/480-volt electric service to feed Level 3 EV charger at Homan Chrysler Dodge Jeep Ram
- 3 phase primary extension and transformer for the new Senior/Community Center on McKinley St
- Install new 3 phase 1500KVA 277/480-volt transformer and PME switchgear for United Coop project

General Manager Update:

Electric Rates

- Updated electric rates are in effect as of March 1, 2024. New rate class of GS-3 has been added to better align service cost between customer classes. GS customers with a demand between 20-50 kW for three or more months in a consecutive 12-month period and optional CP1 customers were moved to GS-3 rate. A total of 78 customers are on GS-3 rate.

Community Outreach

- In recognition of Lineworker Appreciation Day on April 18th, WU will have a representative from the electric department deliver "If I Were a Lineworker" book to local 4K students and provide a brief demonstration of a bucket truck and equipment used to help construct and maintain our electric distribution system.
- On April 17th, WU staff will also read "If I Were a Lineworker" to a group at the Waupun Library and at Wee Care Child Center.

Winter Moratorium

- The winter moratorium ends on April 15th. Disconnect notices have been sent to customers with a past due balance. Customers who do not make payment will have electric services disconnected on April 17th. A total of 586 disconnection letters were mailed on March 28th for customers in arrears over \$75. A total of 144 friendly reminder letters were mailed to those customers in arrears less than \$75.00.

Northstar CSR-7

- Office staff continues to work in CSR7 stage environment while completing real customer service scenarios alongside current CIS program. CSR7 stage environment is scheduled to be updated with current data on April 12th. Deployment of CSR7 in live working environment is set for May 10th.
- Two representatives each from WU and WPPI had an opportunity to attend and present at the Central Harris User Group (CHUG) held in San Marcos, TX on March 26-27th. While attending CHUG, they spoke to the group about the CSR7 Pilot Project, processes and experience thus far.

Staff Training

- On March 6th, two employees from the electric department attended MEUW's Foreman's Roundtable. The foreman role is important to safety and efficiency when operating a utility. Utility line crews face common challenges and often don't have an opportunity to talk with others facing those same challenges. This training enables electric utility foreman to share ideas, learn from one another and develop leadership and communication skills, especially regarding safety.
- March 26-28th WU electric meter technician/lineman attended the MEUW's Watt-Hour Metering Workshop. This multi-day training included a review of the essentials of electric metering, combined with an in-depth discussion related to meter installation and troubleshooting. There was also time to discuss how solar installations and EV chargers impact metering.

MEUW Meeting

- WU is hosting the MEUW Safety and Education Committee meeting April 16th.

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



TO: Waupun Utilities Commissioners
FROM: Steve Schramm
DATE: April 3, 2024
SUBJECT: Monthly Operation Report

Water Treatment Facility:

There are no call-ins to report this month.

Staff has replaced the sodium bisulfate pump skid and the anti-scale pump skid. Both pump skids were sized smaller to allow for greater optimization within the pump cure.

Membranes for Train 1 have been delivered and will be installed within the next two months. The existing membranes were installed in 2015. Extended life of the membranes is due to robust pretreatment and operator monitoring.

Wastewater Treatment Facility:

There are no call-ins to report this month.

Training and transitioning of staff roles and responsibilities into the new ABNR treatment system has been going well. This transition will continue over the next month.

Startup and training of the dryer was provided by Andritz. The five-day in-depth training allowed staff to start-up, shut down, perform operation adjustments, preventative maintenance, and trouble shooting scenarios. The dryer feed was 5 percent solids and through the process of extracting the remaining moisture, it provided a finished product of 98 percent solids, well within design specifications.

With all of the recent 1.78" of rain and snow, flows have increased from 2.3 million gallons per day to 3.4 million gallons per day. This increase of flow has not created any issues for the treatment facility.

Staff attended a WDNR virtual update on NR Code 149, which encompassed changes for registered laboratories that analyze TSS, BOD, along with ammonia and total phosphorus.

Staff participated in the Annual Biosolids Symposium, which was virtual. Information was provided on current issues related to biosolids and septage management, enabling municipal officials, plant operators, contractors, and consultants to respond proactively to new challenges. The Symposium has a tradition of providing a forum for discussion and information exchange by assembling speakers who are recognized experts in their respective fields.

Water/Sewer Crew:

There was one call-in to report this month for sanitary main backing up into the street. After arriving on site, it was identified the backup was occurring in the storm sewer.

In conjunction with sanitary main televising, 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 is allowing water through, even when under pressure. Being proactive helps reduce the infiltration and capacity within the collections system and wastewater treatment facility.

Staff continues working on Lead and Copper Rule Revision (LCCR). The LCCR is a time-consuming review and audit of the distribution service lines connections, material determination, and assignment of unique identifier for each service line.

This concludes my report. Please do not hesitate to contact me with your questions or concerns at 920-324-7920 or sschramm@waupunutilities.org.