



A G E N D A
WAUPUN UTILITY COMMISSION MEETING
817 S. Madison Street
Monday, April 14, 2025 at 4:00 PM

There is a regular commission meeting scheduled for Monday, April 14, 2025 at 4:00 p.m. at the Waupun Utilities Administrative Building, with option to join via virtual and teleconference. Instructions to join the meeting are provided below:

Join Zoom Meeting

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

By Phone: 1 312 626 6799

Meeting ID: 898 1952 0743

Passcode: 061341

CALL TO ORDER

ROLL CALL OF COMMISSIONERS

APPROVAL OF PREVIOUS MEETING MINUTES

1. April 14, 2025 Minutes

APPROVAL OF PAYMENT - PREVIOUS MONTHS BILLS

2. April 2025 Accounts Payable

FINANCIAL REPORT / APPROVAL OF MONTHLY FINANCIAL RESULTS

3. Finance Director Report

GM REPORT / OPERATIONS REPORT

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

APPEARANCE BY VISITORS

AGENDA

7. 2024 Financial Audit Report – Ryan Theiler, Manager and Aaron Worthman, Partner, Baker Tilly

ADJOURN TO CLOSED SESSION

The Waupun Utilities Commission will adjourn in closed session under Section 19.85 (1) (e) of the WI Statutes for:

(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.

8. Discussion of Possible Land Acquisition Abutting South Madison Street

RECONVENE TO OPEN SESSION

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

ACTION FROM CLOSED SESSION

ADJOURNMENT

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

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

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

Present: Commissioners Daane, Heeringa, Homan, Kunz, Siebers and Thurmer
Absent with notice: Commissioner Ledesma

Motion made by Thurmer, seconded by Homan, and unanimously carried, to approve minutes from February 10, 2025 meeting.

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

On motion by Kunz, seconded by Daane, and unanimously carried, year-to-date financial reports through January 2025 approved as presented by Finance Director Stanek. Electric operating income was \$132,300. Water operating income was \$58,200. Sewer operating income (loss) was (\$83,400).

General Manager Brooks provided an update on several key topics, including the APPA Legislative Rally in Washington, D.C., the Youth Apprenticeship Program, the upcoming Electronics Recycling Event, and the ongoing projects within the Electric Department. The Wisconsin Rural Water Association (WRWA) has announced two exciting nominations for Waupun Utilities (WU). WU has been nominated for Water System of the Year, and Steve Schramm, Treatment Facilities and Operations Superintendent, has been nominated for the WRWA Lifetime Achievement Award. The winners of these awards will be announced on March 26, 2025, at the WRWA Spring Technical Conference.

Treatment Facilities and Operations Superintendent Schramm provided an update on operations related to the water and wastewater treatment facilities, as well as the water distribution and wastewater collection systems. USG Water, under the maintenance contract, has completed visual inspections of Water Towers 1 and 2. It was noted that Tower 2 requires an exterior washdown. Proficiency testing for 2025 has been successfully completed by Lab Technician Hoffman, with all parameters passing within the required criteria. Lab Technician Hoffman takes great pride in his testing and consistently performs at a high level. The Distribution and Collection crew is in the final stages of televising and inspecting Basins A, B, and C. Some infiltration was found, and the crew will proceed with grouting the manholes to make necessary repairs.

A discussion was held regarding the U.S. Environmental Protection Agency's (EPA) requirements for customer notifications related to customer-owned service lines. The EPA and Wisconsin Department of Natural Resources (DNR) are mandating that all public water systems notify customers with lead, galvanized, or unknown service lines. To comply with these EPA/DNR requirements, customer letters are being sent to eligible customers based on WU's service line records. The letters, along with information available on WU's website, provide guidance on steps to reduce exposure to lead in drinking water.

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

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

On motion by Homan, seconded by Kunz, and unanimously carried, meeting adjourned at 5:18 p.m.

The next regular commission meeting will be held on April 14, 2025 at 4:00 p.m.

Jen Benson
Office & Customer Service Supervisor

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
AIRGAS USA INC							
855	5514544852	ACETYLENE/OXYGEN/NITROGEN-E	03/10/2025	44.93	44.93	50481	03/10/2025
	5514544852	ACETYLENE/OXYGEN/NITROGEN-W	03/10/2025	44.93	44.93	50481	03/10/2025
	5514544852	ACETYLENE/OXYGEN/NITROGEN-S	03/10/2025	44.94	44.94	50481	03/10/2025
Total AIRGAS USA INC:				134.80	134.80		
ALLIANT ENERGY							
900	183035.02282025	GAS UTILITY - WATER PLANT	03/10/2025	1,116.35	1,116.35	31020251	03/10/2025
	3261389217.02282	WWTF- PROCESS BLD, GREEN HOUSE AND PUMP BLD	03/10/2025	8,317.86	8,317.86	31020251	03/10/2025
	4370000.02282025	GAS UTIL BILL @ N2721 FDL ST - ADMIN/DIGESTER BLD	03/10/2025	752.14	752.14	31020251	03/10/2025
	590516.02282025	SPLIT DISTRIBUTION- MAIN BLD - 2% E	03/10/2025	28.94	28.94	31020251	03/10/2025
	590516.02282025	SPLIT DISTRIBUTION- MAIN BLD - 2% S	03/10/2025	28.94	28.94	31020251	03/10/2025
	590516.02282025	SPLIT DISTRIBUTION- MAIN BLD - 2% W	03/10/2025	28.94	28.94	31020251	03/10/2025
	590516.02282025	SPLIT DISTRIBUTION- MAIN BLD - 27% E	03/10/2025	390.71	390.71	31020251	03/10/2025
	590516.02282025	SPLIT DISTRIBUTION- MAIN BLD - 27% S	03/10/2025	390.71	390.71	31020251	03/10/2025
	590516.02282025	SPLIT DISTRIBUTION- MAIN BLD - 27% W	03/10/2025	390.71	390.71	31020251	03/10/2025
	590516.02282025	SPLIT DISTRIBUTION- MAIN BLD - 4% S	03/10/2025	57.88	57.88	31020251	03/10/2025
	590516.02282025	SPLIT DISTRIBUTION- MAIN BLD - 4% W	03/10/2025	57.88	57.88	31020251	03/10/2025
	590516.02282025	SPLIT DISTRIBUTION- MAIN BLD - 5% E	03/10/2025	72.36	72.36	31020251	03/10/2025
	801050.02282025	GAS UTILITY FOR WELLHOUSE #5	03/10/2025	68.63	68.63	31020251	03/10/2025
	931084.02282025	GAS UTIL @ N2721 FDL ST - FILTER & DEWATERING BLD	03/10/2025	859.66	859.66	31020251	03/10/2025
Total ALLIANT ENERGY:				12,561.71	12,561.71		
AMAZON CAPITAL SERVICES							
1015	114X-6QD4-TTPK	WWTP EXTERNAL HARDDRIVE BACKUP	03/31/2025	75.37	75.37	397	03/31/2025
	16KV-LTRT-966Y	OFFICE CPU ADAPTERS MISC	03/31/2025	67.80	67.80	397	03/31/2025
	16KV-LTRT-966Y	OFFICE CPU ADAPTERS MISC	03/31/2025	53.89	53.89	397	03/31/2025
	16KV-LTRT-966Y	OFFICE CPU ADAPTERS MISC	03/31/2025	52.15	52.15	397	03/31/2025
	1CYP-RFTM-J37R	KEYBOARD - OWEN	03/10/2025	109.98	109.98	382	03/10/2025
	1F96-Y7HX-6PGM	KEYBOARD CREDIT - OWEN	03/10/2025	54.99-	54.99-	382	03/10/2025
	1FWP-749R-Y9JL	MOUSE - OWEN	03/10/2025	14.99	14.99	382	03/10/2025
	1FWP-749R-Y9JL	SLIM PEN - OWEN	03/10/2025	34.99	34.99	382	03/10/2025
	1FWP-749R-Y9JL	SCREEN PROTECTOR - OWEN	03/10/2025	18.89	18.89	382	03/10/2025
	1FWP-749R-Y9JL	CASE FOR TABLET - OWEN	03/10/2025	44.50	44.50	382	03/10/2025
	1HDW-CFTX-VPXK	2' PIPE STRAPS	03/31/2025	21.58	21.58	397	03/31/2025
	1HDW-CFTX-VPXK	ELECTRIC SHOP TOWELS	03/31/2025	36.00	36.00	397	03/31/2025
	1HDW-CFTX-VPXK	ELECTRIC SAFETY GLASSES	03/31/2025	112.80	112.80	397	03/31/2025
	1HM1-KT7Q-4WHN	UNIT #18 - TOOL COMBO KIT	03/10/2025	215.00	215.00	382	03/10/2025
	1HM1-KT7Q-4WHN	CHARGING CABLES FOR IPADS	03/10/2025	3.12	3.12	382	03/10/2025
	1HM1-KT7Q-4WHN	CHARGING CABLES FOR IPADS	03/10/2025	2.48	2.48	382	03/10/2025
	1HM1-KT7Q-4WHN	CHARGING CABLES FOR IPADS	03/10/2025	2.39	2.39	382	03/10/2025
	1HQ7-GHFP-JMW7	2 VESA MOUNTS FOR MONITORS - MADI	03/31/2025	23.39	23.39	397	03/31/2025
	1HQ7-GHFP-JMW7	2 VESA MOUNTS FOR MONITORS - MADI	03/31/2025	18.60	18.60	397	03/31/2025
	1HQ7-GHFP-JMW7	2 VESA MOUNTS FOR MONITORS - MADI	03/31/2025	17.09	17.09	397	03/31/2025
	1HQ7-GHFP-JMW7	PRIVACY SCREEN - EMILY	03/31/2025	19.11	19.11	397	03/31/2025
	1HQ7-GHFP-JMW7	PRIVACY SCREEN - EMILY	03/31/2025	15.19	15.19	397	03/31/2025
	1HQ7-GHFP-JMW7	PRIVACY SCREEN - EMILY	03/31/2025	14.69	14.69	397	03/31/2025
	1HQ7-GHFP-JMW7	2 HDMI ADAPTERS FOR MONITORS- JEN/MADI	03/31/2025	7.01	7.01	397	03/31/2025
	1HQ7-GHFP-JMW7	2 HDMI ADAPTERS FOR MONITORS- JEN/MADI	03/31/2025	5.58	5.58	397	03/31/2025
	1HQ7-GHFP-JMW7	2 HDMI ADAPTERS FOR MONITORS- JEN/MADI	03/31/2025	5.39	5.39	397	03/31/2025
	1KCW-T4DT-7WMN	HANDHELD TANK SPRAYER	03/31/2025	13.41	13.41	397	03/31/2025
	1KCW-T4DT-7WMN	HANDHELD TANK SPRAYER	03/31/2025	10.04	10.04	397	03/31/2025
	1KCW-T4DT-7WMN	HANDHELD TANK SPRAYER	03/31/2025	10.04	10.04	397	03/31/2025
	1KCW-T4DT-7WMN	USB TO HDMI CONNECTOR - OWEN	03/31/2025	10.68	10.68	397	03/31/2025
	1PCN-NDR3-CH4Y	HANDHELD TANK SPRAYER	03/31/2025	12.01-	12.01-	397	03/31/2025

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	1PCN-NDR3-CH4Y	HANDHELD TANK SPRAYER	03/31/2025	8.99-	8.99-	397	03/31/2025
	1PCN-NDR3-CH4Y	HANDHELD TANK SPRAYER	03/31/2025	8.99-	8.99-	397	03/31/2025
	1RQN-KYJP-GN19	HANDHELD TANK SPRAYER	03/31/2025	12.01	12.01	397	03/31/2025
	1RQN-KYJP-GN19	HANDHELD TANK SPRAYER	03/31/2025	8.99	8.99	397	03/31/2025
	1RQN-KYJP-GN19	HANDHELD TANK SPRAYER	03/31/2025	8.99	8.99	397	03/31/2025
	1Y3-D33G-6YJD	CHARGING CABLES FOR IPADS	03/31/2025	17.08	17.08	397	03/31/2025
	1Y3-D33G-6YJD	ADAPTER - MADI	03/31/2025	3.51	3.51	397	03/31/2025
	1Y3-D33G-6YJD	ADAPTER - MADI	03/31/2025	2.78	2.78	397	03/31/2025
	1Y3-D33G-6YJD	ADAPTER - MADI	03/31/2025	2.70	2.70	397	03/31/2025
	1Y3-D33G-6YJD	URINAL CAKES & LAMINATING SHEETS	03/31/2025	21.44	21.44	397	03/31/2025
	1Y3-D33G-6YJD	URINAL CAKES & LAMINATING SHEETS	03/31/2025	17.05	17.05	397	03/31/2025
	1Y3-D33G-6YJD	URINAL CAKES & LAMINATING SHEETS	03/31/2025	16.49	16.49	397	03/31/2025
Total AMAZON CAPITAL SERVICES:				1,062.21	1,062.21		
APPLIED TECHNOLOGIES							
1340	37487	WQT PLAN	03/10/2025	5,350.00	5,350.00	50482	03/10/2025
Total APPLIED TECHNOLOGIES:				5,350.00	5,350.00		
BAKER TILLY US LLP							
2333	BT3075698	2024 FINANCIAL AUDIT #2 - E	03/10/2025	5,732.70	5,732.70	383	03/10/2025
	BT3075698	2024 FINANCIAL AUDIT #2 - W	03/10/2025	4,556.76	4,556.76	383	03/10/2025
	BT3075698	2024 FINANCIAL AUDIT #2 - S	03/10/2025	4,409.76	4,409.76	383	03/10/2025
Total BAKER TILLY US LLP:				14,699.22	14,699.22		
BENTZ AUTOMOTIVE INC							
2800	32977	2 TIRES BALANCED, UNIT #3	03/31/2025	30.90	30.90	398	03/31/2025
	32977	2 TIRES BALANCED, UNIT #3	03/31/2025	30.90	30.90	398	03/31/2025
	33068	UNIT #156 OIL CHANGE & FILTER	03/31/2025	1,349.38	1,349.38	398	03/31/2025
Total BENTZ AUTOMOTIVE INC:				1,411.18	1,411.18		
BORDER STATES ELECTRIC SUPPLY							
3300	930050497	BUSHING CONN COVER	03/31/2025	312.00	312.00	399	03/31/2025
	930050497	1/0 ALUMINUM TRIPLEX	03/31/2025	1,720.00	1,720.00	399	03/31/2025
Total BORDER STATES ELECTRIC SUPPLY:				2,032.00	2,032.00		
US CELLULAR							
5700	717334936	ACT #851360664	03/31/2025	201.50	201.50	50512	03/31/2025
Total US CELLULAR:				201.50	201.50		
CINTAS FIRE 636525							
5880	2500002679	FIRE EXT INSPECTION & REPAIR-E	03/10/2025	1,412.25	1,412.25	50484	03/10/2025
	2500002679	FIRE EXT INSPECTION & REPAIR-W	03/10/2025	1,059.18	1,059.18	50484	03/10/2025
	2500002679	FIRE EXT INSPECTION & REPAIR-S	03/10/2025	1,059.19	1,059.19	50484	03/10/2025
	2500004514	ANNL MAINT - FIRE EXTINGUISHERS - WTR PLT	03/10/2025	583.58	583.58	50484	03/10/2025
Total CINTAS FIRE 636525:				4,114.20	4,114.20		
COLUMN SOFTWARE PBC							
6115	A1CF33FA-0008	MNTHLY MEETING MINS-E	03/31/2025	44.73	44.73	401	03/31/2025
	A1CF33FA-0008	MNTHLY MEETING MINS-W	03/31/2025	35.55	35.55	401	03/31/2025
	A1CF33FA-0008	MNTHLY MEETING MINS-S	03/31/2025	34.41	34.41	401	03/31/2025

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total COLUMN SOFTWARE PBC:				114.69	114.69		
CT LABORATORIES							
6610	193364	SUB RADIUM 226	03/31/2025	160.00	160.00	402	03/31/2025
Total CT LABORATORIES:				160.00	160.00		
CUMMINS SALES AND SERVICE							
6630	F6-250389151	150KW GENERATOR OFFICE MAINT.	03/31/2025	333.10	333.10	50504	03/31/2025
	F6-250389151	150KW GENERATOR OFFICE MAINT.	03/31/2025	249.83	249.83	50504	03/31/2025
	F6-250389151	150KW GENERATOR OFFICE MAINT.	03/31/2025	249.83	249.83	50504	03/31/2025
	F6-250389218	WTR PLT 1000KKW GENERATOR INSPECTION	03/31/2025	2,103.55	2,103.55	50504	03/31/2025
	F6-250389247	150KW GENERATOR OFFICE MAINT.	03/31/2025	678.90	678.90	50504	03/31/2025
	F6-250389247	150KW GENERATOR OFFICE MAINT.	03/31/2025	509.18	509.18	50504	03/31/2025
	F6-250389247	150KW GENERATOR OFFICE MAINT.	03/31/2025	509.18	509.18	50504	03/31/2025
Total CUMMINS SALES AND SERVICE:				4,633.57	4,633.57		
DAANE, NATE							
7000	1ST QRT 2025	COMMISSION MEETINGS-E	03/10/2025	38.00	38.00	50485	03/10/2025
	1ST QRT 2025	COMMISSION MEETINGS-S	03/10/2025	31.00	31.00	50485	03/10/2025
	1ST QRT 2025	COMMISSION MEETINGS-W	03/10/2025	31.00	31.00	50485	03/10/2025
Total DAANE, NATE:				100.00	100.00		
DIGGERS HOTLINE INC.							
7300	250 2 31801	MONTHLY LOCATE TICKET CHRGS	03/10/2025	41.40	41.40	50486	03/10/2025
Total DIGGERS HOTLINE INC.:				41.40	41.40		
ELECTRICAL TESTING LAB LLC							
8150	42970	BLANKETS, HOSES, HOODS & GLOVES TESTED	03/31/2025	381.00	381.00	403	03/31/2025
Total ELECTRICAL TESTING LAB LLC:				381.00	381.00		
MARTENS ACE HARDWARE							
9200	242381	SHOP SUPPLIES	03/10/2025	10.65	10.65	50490	03/10/2025
	242381	SHOP SUPPLIES	03/10/2025	10.65	10.65	50490	03/10/2025
	242381	SHOP SUPPLIES	03/10/2025	10.66	10.66	50490	03/10/2025
	242721	UNIT #18 MISC TOOLS	03/31/2025	76.96	76.96	50505	03/31/2025
	242723	FASTENERS	03/10/2025	8.58	8.58	50490	03/10/2025
	242875	HOLE SAW & SUPPLIES	03/31/2025	81.95	81.95	50505	03/31/2025
	242886	WWTP CLEANING SUPPLIES	03/31/2025	59.92	59.92	50505	03/31/2025
	242966	UNIT 150 - TIE DWN W/RTCH	03/31/2025	47.98	47.98	50505	03/31/2025
	242983	VEHICLE MAINTENANCE SUPPLIES	03/31/2025	23.97	23.97	50505	03/31/2025
Total MARTENS ACE HARDWARE:				331.32	331.32		
FORSTER ELECTRICAL ENGINEERING							
9885	26017	SUBSTATION W08-22C	03/10/2025	3,261.25	3,261.25	404	03/31/2025
	26163	UNITED COOP (W08-25G) ENGINEERING	03/10/2025	300.00	300.00	384	03/10/2025
	26165	WILSON DR. SUBSTATION (W08-22C) ENGINEERING	03/10/2025	4,315.00	4,315.00	404	03/31/2025
	26166	MAIN SUBSTATION UPGRADE (W08-24A) ENGINEERING	03/10/2025	1,441.25	1,441.25	404	03/31/2025
Total FORSTER ELECTRICAL ENGINEERING:				9,317.50	9,317.50		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
GILSON INC.							
11235	585279	WWTP LAB SUPPLIES	03/10/2025	558.00	558.00	385	03/10/2025
Total GILSON INC.:				558.00	558.00		
GFL ENVIRONMENTAL							
11300	U90000235047	DUMPSTER - OFFICE BLDG-E 40%	03/31/2025	284.34	284.34	405	03/31/2025
	U90000235047	DUMPSTER - OFFICE BLDG-S 30%	03/31/2025	213.25	213.25	405	03/31/2025
	U90000235047	DUMPSTER - OFFICE BLDG-W 30%	03/31/2025	213.25	213.25	405	03/31/2025
	U90000235334	DUMPSTER - WWTP	03/31/2025	3,440.21	3,440.21	405	03/31/2025
Total GFL ENVIRONMENTAL:				4,151.05	4,151.05		
GORDON FLESCH COMPANY INC							
11325	IN15073917	MTHLY CLICK COUNTS -E	03/31/2025	27.07	27.07	406	03/31/2025
	IN15073917	MTHLY CLICK COUNTS -W	03/31/2025	21.52	21.52	406	03/31/2025
	IN15073917	MTHLY CLICK COUNTS -S	03/31/2025	20.82	20.82	406	03/31/2025
Total GORDON FLESCH COMPANY INC:				69.41	69.41		
GUTHS CANDY LLC							
11850	26979	POSTAGE FOR RETURN OF CPU TOWERS	03/10/2025	16.95	16.95	50487	03/10/2025
	26979	POSTAGE FOR RETURN OF CPU TOWERS	03/10/2025	13.47	13.47	50487	03/10/2025
	26979	POSTAGE FOR RETURN OF CPU TOWERS	03/10/2025	13.04	13.04	50487	03/10/2025
Total GUTHS CANDY LLC:				43.46	43.46		
HARN R/O SYSTEMS INC.							
12140	IN-3980	(4) 500 LB DRUMS VITEC 3000	03/31/2025	4,600.00	4,600.00	407	03/31/2025
Total HARN R/O SYSTEMS INC.:				4,600.00	4,600.00		
HEERINGA, JOE							
12330	1ST QRT 2025	COMMISSIONERS QTRLY SALARY-E	03/10/2025	52.24	52.24	50488	03/10/2025
	1ST QRT 2025	COMMISSIONERS QTRLY SALARY-W	03/10/2025	42.63	42.63	50488	03/10/2025
	1ST QRT 2025	COMMISSIONERS QTRLY SALARY-S	03/10/2025	42.63	42.63	50488	03/10/2025
Total HEERINGA, JOE:				137.50	137.50		
HOMAN, JEFF							
12830	1ST QRT 2025	QTRLY COMMISSION SALARY-E	03/10/2025	38.00	38.00	50489	03/10/2025
	1ST QRT 2025	QTRLY COMMISSION SALARY-W	03/10/2025	31.00	31.00	50489	03/10/2025
	1ST QRT 2025	QTRLY COMMISSION SALARY-S	03/10/2025	31.00	31.00	50489	03/10/2025
Total HOMAN, JEFF:				100.00	100.00		
HYDROCORP INC.							
13985	CI-04809	CROSS CNNCTN CONTROL PROG & INSP/REP SERV	03/10/2025	1,304.00	1,304.00	386	03/10/2025
	CI-04812	CROSS CNNCTN CONTROL PROG & INSP/REP SERV	03/10/2025	950.00	950.00	386	03/10/2025
Total HYDROCORP INC.:				2,254.00	2,254.00		
ICS MEDICAL ANSWERING SERVICE LLC							
14120	250300101101	ANSWERING SERVICE - E	03/31/2025	101.86	101.86	408	03/31/2025
	250300101101	ANSWERING SERVICE - W	03/31/2025	80.96	80.96	408	03/31/2025
	250300101101	ANSWERING SERVICE - S	03/31/2025	78.35	78.35	408	03/31/2025

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total ICS MEDICAL ANSWERING SERVICE LLC:				261.17	261.17		
INFOSEND INC							
14490	282625	INLINE INSERT: CUSTOMER BILL OF RIGHTS	03/31/2025	271.76	271.76	409	03/31/2025
	282625	BILL PRINT & POSTAGE-E	03/31/2025	1,045.82	1,045.82	409	03/31/2025
	282625	BILL PRINT & POSTAGE-W	03/31/2025	831.30	831.30	409	03/31/2025
	282625	BILL PRINT & POSTAGE-S	03/31/2025	804.48	804.48	409	03/31/2025
Total INFOSEND INC:				2,953.36	2,953.36		
STUART IRBY CO LLC							
14890	S014150746.001	GUARD WIRE/CLAMP/CONNECTORS/WASHERS	03/10/2025	2,120.00	2,120.00	395	03/10/2025
	SO14152333.002	OXIDE INHIBITOR	03/10/2025	180.00	180.00	395	03/10/2025
	SO14152333.002	SIL LUBRICANT	03/10/2025	342.00	342.00	395	03/10/2025
	SO14152333.003	MINOR MATERIALS-TOWELETTE	03/10/2025	144.53	144.53	395	03/10/2025
Total STUART IRBY CO LLC:				2,786.53	2,786.53		
ITU ABSORB TECH INC.							
14950	8495954	SHOP TOWELS MTHLY RENTAL FEE-E	03/10/2025	14.09	14.09	387	03/10/2025
	8495954	SHOP TOWELS MTHLY RENTAL FEE-W	03/10/2025	14.09	14.09	387	03/10/2025
	8495954	SHOP TOWELS MTHLY RENTAL FEE-S	03/10/2025	14.08	14.08	387	03/10/2025
	8495955	SHOP TOWELS FOR WWTP	03/10/2025	25.12	25.12	387	03/10/2025
Total ITU ABSORB TECH INC.:				67.38	67.38		
J & H CONTROLS INC							
16000	10000026798	ADMIN HVAC - COMBUSTION BLOWER MOTOR & WHEEL	03/31/2025	1,081.57	1,081.57	410	03/31/2025
	10000026798	ADMIN HVAC - COMBUSTION BLOWER MOTOR & WHEEL	03/31/2025	811.18	811.18	410	03/31/2025
	10000026798	ADMIN HVAC - COMBUSTION BLOWER MOTOR & WHEEL	03/31/2025	811.17	811.17	410	03/31/2025
	10000026827	BUILDING MAINT MTHLY CHRГ-WWTF	03/31/2025	463.00	463.00	410	03/31/2025
	10000026828	BUILDING MAINT MTHLY CHRГ-E	03/31/2025	199.60	199.60	410	03/31/2025
	10000026828	BUILDING MAINT MTHLY CHRГ-W	03/31/2025	149.70	149.70	410	03/31/2025
	10000026828	BUILDING MAINT MTHLY CHRГ-S	03/31/2025	149.70	149.70	410	03/31/2025
	10000026829	BUILDING MAINT MTHLY CHRГ-WTP	03/31/2025	201.00	201.00	410	03/31/2025
Total J & H CONTROLS INC:				3,866.92	3,866.92		
MACQUEEN EQUIPMENT LLC							
19150	P36182	UNIT 23 QUICK CUPPLINGS	03/10/2025	447.56	447.56	388	03/10/2025
	P36182	UNIT 23 QUICK CUPPLINGS	03/10/2025	55.94	55.94	388	03/10/2025
	P36182	UNIT 23 QUICK CUPPLINGS	03/10/2025	55.94	55.94	388	03/10/2025
	P36488	UNIT 23 STRAINER CAP	03/10/2025	285.26	285.26	388	03/10/2025
	P36488	UNIT 23 STRAINER CAP	03/10/2025	35.66	35.66	388	03/10/2025
	P36488	UNIT 23 STRAINER CAP	03/10/2025	35.66	35.66	388	03/10/2025
	W07567	UNIT 116 PUSH CAMERA REPAIR	03/10/2025	445.50	445.50	388	03/10/2025
Total MACQUEEN EQUIPMENT LLC:				1,361.52	1,361.52		
MEUW							
23500	4769	CREDIT & COLLECTIONS SEMINAR - BROWN + DEBOER	03/10/2025	105.30	105.30	389	03/10/2025
	4769	CREDIT & COLLECTIONS SEMINAR - BROWN + DEBOER	03/10/2025	83.70	83.70	389	03/10/2025
	4769	CREDIT & COLLECTIONS SEMINAR - BROWN + DEBOER	03/10/2025	81.00	81.00	389	03/10/2025
Total MEUW:				270.00	270.00		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
MILLENNIUM							
24750	25-128424-1	2" PETROFLEX CONDUIT	03/31/2025	6,600.00	6,600.00	411	03/31/2025
	25-128424-1	2" SCH40 PVC PIPE	03/31/2025	393.00	393.00	411	03/31/2025
Total MILLENNIUM:				6,993.00	6,993.00		
MILTON PROPANE INC							
25000	U0155573	SMALL TANKS OF PROPANE FOR ALL TOOLS	03/31/2025	47.82	47.82	50506	03/31/2025
	U0155573	SMALL TANKS OF PROPANE FOR ALL TOOLS	03/31/2025	47.82	47.82	50506	03/31/2025
	U0155573	SMALL TANKS OF PROPANE FOR ALL TOOLS	03/31/2025	47.81	47.81	50506	03/31/2025
	U0155574	33# INDUSTRIAL FORK LIFT TANKS	03/31/2025	21.06	21.06	50506	03/31/2025
	U0155574	33# INDUSTRIAL FORK LIFT TANKS	03/31/2025	21.06	21.06	50506	03/31/2025
	U0155574	33# INDUSTRIAL FORK LIFT TANKS	03/31/2025	21.06	21.06	50506	03/31/2025
Total MILTON PROPANE INC:				206.63	206.63		
SECURIAN FINANCIAL GROUP INC							
25200	2832L-1027 APRIL	BASIC GROUP LIFE INS PREMIUM	03/10/2025	281.70	281.70	Multiple	Multiple
	2832L-1027 APRIL	EMPLOYER CONTRIBUTION 20%-E	03/10/2025	16.61	16.61	Multiple	Multiple
	2832L-1027 APRIL	EMPLOYER CONTRIBUTION 20%-W	03/10/2025	13.20	13.20	Multiple	Multiple
	2832L-1027 APRIL	EMPLOYER CONTRIBUTION 20%-S	03/10/2025	12.77	12.77	Multiple	Multiple
Total SECURIAN FINANCIAL GROUP INC:				324.28	324.28		
MULCAHY SHAW WATER INC.							
29200	326551	ALYZA SOLUTIONS/REAGENTS - ABNR	03/10/2025	844.05	844.05	390	03/10/2025
Total MULCAHY SHAW WATER INC.:				844.05	844.05		
MUNICIPAL ENVIRONMENTAL GROUP							
29400	2025 WATER MEM	ANNUAL MEMBERSHIP DUES- WATER DIVISION	03/10/2025	1,098.00	1,098.00	50491	03/10/2025
Total MUNICIPAL ENVIRONMENTAL GROUP:				1,098.00	1,098.00		
NAPA AUTO PARTS							
30900	436160	REPLACEMENT CABLES FOR ELEC. VEHICLES	03/31/2025	63.34	63.34	412	03/31/2025
Total NAPA AUTO PARTS:				63.34	63.34		
NATIONAL BUSINESS FURNITURE							
31500	ZK263555-TDQ	OFFICE DESK - JEN	03/31/2025	664.17	664.17	50507	03/31/2025
	ZK263555-TDQ	OFFICE DESK - JEN	03/31/2025	527.93	527.93	50507	03/31/2025
	ZK263555-TDQ	OFFICE DESK - JEN	03/31/2025	510.89	510.89	50507	03/31/2025
Total NATIONAL BUSINESS FURNITURE:				1,702.99	1,702.99		
NCL OF WISCONSIN INC							
33000	516242	LAB SUPPLIES- WWTP	03/10/2025	3,086.76	3,086.76	50492	03/10/2025
	516523	LAB SUPPLIES- WWTP	03/31/2025	97.88	97.88	50508	03/31/2025
Total NCL OF WISCONSIN INC:				3,184.64	3,184.64		
ODP BUSINESS SOLUTIONS LLC							
38877	413909474.001	MAIN OFFICE SUPPLIES-E	03/10/2025	31.33	31.33	391	03/10/2025
	413909474.001	MAIN OFFICE SUPPLIES-W	03/10/2025	24.90	24.90	391	03/10/2025
	413909474.001	MAIN OFFICE SUPPLIES-S	03/10/2025	24.10	24.10	391	03/10/2025
	413912453.001	MAIN OFFICE SUPPLIES-E	03/10/2025	2.57	2.57	391	03/10/2025

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	413912453.001	MAIN OFFICE SUPPLIES-W	03/10/2025	2.04	2.04	391	03/10/2025
	413912453.001	MAIN OFFICE SUPPLIES-S	03/10/2025	1.98	1.98	391	03/10/2025
	414478226.001	PAPER TWL, TOLIET PAPER, & HAND TOWEL-MAIN BLD	03/31/2025	53.05	53.05	413	03/31/2025
	414478226.001	PAPER TWL, TOLIET PAPER, & HAND TOWEL-MAIN BLD	03/31/2025	43.74	43.74	413	03/31/2025
	414478226.001	PAPER TWL, TOLIET PAPER, & HAND TOWEL-MAIN BLD	03/31/2025	42.34	42.34	413	03/31/2025
	414478226.001	ENVELOPES & PAPER PLATES-MAIN BLD	03/31/2025	22.71	22.71	413	03/31/2025
	414478226.001	ENVELOPES & PAPER PLATES-MAIN BLD	03/31/2025	18.05	18.05	413	03/31/2025
	414478226.001	ENVELOPES & PAPER PLATES-MAIN BLD	03/31/2025	17.46	17.46	413	03/31/2025
	414970388001	BLEACH- WWTF	03/31/2025	51.75	51.75	413	03/31/2025
	415007892001	OFFICE SUPPLIES - WWTF	03/31/2025	149.65	149.65	413	03/31/2025
	415009377001	OFFICE SUPPLIES - WWTF	03/31/2025	69.83	69.83	413	03/31/2025

Total ODP BUSINESS SOLUTIONS LLC:

555.50 555.50

ONLINE INFORMATION SERVICES

38940	1316499	ONLINE UTILITY EXCHANGE-E	03/10/2025	8.94	8.94	31020252	03/10/2025
	1316499	ONLINE UTILITY EXCHANGE-W	03/10/2025	7.10	7.10	31020252	03/10/2025
	1316499	ONLINE UTILITY EXCHANGE-S	03/10/2025	6.88	6.88	31020252	03/10/2025

Total ONLINE INFORMATION SERVICES:

22.92 22.92

O'REILLY AUTO PARTS

38970	2391-175107	UNIT #38 - LED SWITCH	03/10/2025	22.99	22.99	392	03/10/2025
	2391-176282	UNIT #154 - LED LITE BAR	03/10/2025	96.89	96.89	392	03/10/2025
	2391-176992	UNIT #147 - DOOR LATCH CABLE	03/10/2025	25.64	25.64	392	03/10/2025
	2391-176992	UNIT #147 - DOOR LATCH CABLE	03/10/2025	25.63	25.63	392	03/10/2025
	2391-177566	UNIT #156-HOSE CLAMPS & ANTI FREEZE	03/31/2025	14.78	14.78	414	03/31/2025
	2391-177569	UNIT #156- HOSE CLAMPS	03/31/2025	3.79	3.79	414	03/31/2025
	2391-179139	UNIT #146 - HEADLIGHT	03/31/2025	8.41	8.41	414	03/31/2025
	2391-179139	UNIT #146 - HEADLIGHT	03/31/2025	8.41	8.41	414	03/31/2025

Total O'REILLY AUTO PARTS:

206.54 206.54

PARAGON DEVELOPMENT SYSTEMS

40250	15264579	2 ELITE BOOK LAPTOPS - ACCTG/BILLING	03/31/2025	1,092.00	1,092.00	415	03/31/2025
	15264579	2 ELITE BOOK LAPTOPS - ACCTG/BILLING	03/31/2025	868.00	868.00	415	03/31/2025
	15264579	2 ELITE BOOK LAPTOPS - ACCTG/BILLING	03/31/2025	840.00	840.00	415	03/31/2025
	15264579	OFFICE SURFACE PRO - ASST ELECT SUPR	03/31/2025	1,750.00	1,750.00	415	03/31/2025
	15264847	CPU CABLES - 3 USB-C DOCKS	03/31/2025	175.50	175.50	415	03/31/2025
	15264847	CPU CABLES - 3 USB-C DOCKS	03/31/2025	139.50	139.50	415	03/31/2025
	15264847	CPU CABLES - 3 USB-C DOCKS	03/31/2025	135.00	135.00	415	03/31/2025
	15270147	2 CPU TOWERS - FRONT OFFICE	03/31/2025	1,014.00	1,014.00	415	03/31/2025
	15270147	2 CPU TOWERS - FRONT OFFICE	03/31/2025	806.00	806.00	415	03/31/2025
	15270147	2 CPU TOWERS - FRONT OFFICE	03/31/2025	780.00	780.00	415	03/31/2025

Total PARAGON DEVELOPMENT SYSTEMS:

7,600.00 7,600.00

PAYMENT SERVICE NETWORK

40285	307199	RT17076-CREDIT CARD FEES-E	03/10/2025	552.11	552.11	31020253	03/10/2025
	307199	RT17076-CREDIT CARD FEES-W	03/10/2025	152.89	152.89	31020253	03/10/2025
	307199	RT17076-CREDIT CARD FEES-S	03/10/2025	144.40	144.40	31020253	03/10/2025
	307940	RT28446-CREDIT CARD FEES-E	03/10/2025	1.14	1.14	31020253	03/10/2025
	307940	RT28446-CREDIT CARD FEES-W	03/10/2025	.32	.32	31020253	03/10/2025
	307940	RT28446-CREDIT CARD FEES-S	03/10/2025	.29	.29	31020253	03/10/2025

Total PAYMENT SERVICE NETWORK:

851.15 851.15

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
PIGGLY WIGGLY							
41200	S00238-1778	KITCHEN SUPPLIES	03/31/2025	1.94	1.94	50509	03/31/2025
	S00238-1778	KITCHEN SUPPLIES	03/31/2025	1.54	1.54	50509	03/31/2025
	S00238-1778	KITCHEN SUPPLIES	03/31/2025	1.50	1.50	50509	03/31/2025
Total PIGGLY WIGGLY:				4.98	4.98		
POLYDYNE INC.							
42000	1896884	CLARIFLOC CE-1855	03/10/2025	15,711.76	15,711.76	50493	03/10/2025
Total POLYDYNE INC.:				15,711.76	15,711.76		
PT TIRE & SERVICE CORP							
43900	29491	UNIT 27 TIRE REPLACEMENT	03/10/2025	3,199.75	3,199.75	50494	03/10/2025
	29499	UNIT 27 TIRE REPLACEMENT	03/10/2025	1,536.00	1,536.00	50494	03/10/2025
Total PT TIRE & SERVICE CORP:				4,735.75	4,735.75		
RESCO							
46400	3065213	HACKBARTH CLOTHING 2025	03/31/2025	382.36	382.36	416	03/31/2025
	3065218	C SCHRAMM CLOTHING 2025	03/31/2025	695.89	695.89	416	03/31/2025
	3065219	FLEGNER CLOTHING 2025	03/31/2025	655.69	655.69	416	03/31/2025
	3065680	JAHN CLOTHING 2025	03/31/2025	711.31	711.31	416	03/31/2025
	3065718	JAHN PAYMENT	03/31/2025	11.31-	11.31-	416	03/31/2025
Total RESCO:				2,433.94	2,433.94		
RUEKERT-MIELKE							
49300	155705	SEWER ABNR SCADA SERVICE MAINT.	03/10/2025	385.00	385.00	393	03/10/2025
Total RUEKERT-MIELKE:				385.00	385.00		
SABEL MECHANICAL LLC							
50300	250127	ABNR PIGGIN-MAINT	03/31/2025	539.09	539.09	417	03/31/2025
Total SABEL MECHANICAL LLC:				539.09	539.09		
SEERA							
51535	WAUPUN/FEB 2025	"WAUPUN" FOCUS PROGRAM FEE	03/10/2025	2,804.84	2,804.84	394	03/10/2025
	WAUPUN/JAN 2025	"WAUPUN" FOCUS PROGRAM FEE	03/10/2025	2,809.75	2,809.75	394	03/10/2025
Total SEERA:				5,614.59	5,614.59		
STERICYCLE INC							
51860	8009677225	DOCUMENT SHREDDING-E	03/31/2025	30.12	30.12	50511	03/31/2025
	8009677225	DOCUMENT SHREDDING-W	03/31/2025	23.95	23.95	50511	03/31/2025
	8009677225	DOCUMENT SHREDDING-S	03/31/2025	23.17	23.17	50511	03/31/2025
Total STERICYCLE INC:				77.24	77.24		
SKM ENGINEERING LLC							
51977	29803	ABNR SCADA SYSTEM INTERGRATION	03/31/2025	1,250.00	1,250.00	418	03/31/2025
Total SKM ENGINEERING LLC:				1,250.00	1,250.00		
CHARTER COMMUNICATIONS							
52500	171156801030725	INTERNET SERVICES-E	03/31/2025	105.68	105.68	400	03/31/2025

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	171156801030725	INTERNET SERVICES-W	03/31/2025	84.00	84.00	400	03/31/2025
	171156801030725	INTERNET SERVICES-S	03/31/2025	81.29	81.29	400	03/31/2025
	171156801030725	MONTHLY SERVICE EXP 1ST & 2ND-E	03/31/2025	106.95	106.95	400	03/31/2025
	171156801030725	MONTHLY SERVICE EXP 1ST & 2ND-W	03/31/2025	85.01	85.01	400	03/31/2025
	171156801030725	MONTHLY SERVICE EXP 1ST & 2ND-S	03/31/2025	82.27	82.27	400	03/31/2025
	171156801030725	WATER PLANT VOICE SERV	03/31/2025	79.98	79.98	400	03/31/2025
	171156801030725	WASTEWATER VOICE SERV	03/31/2025	79.98	79.98	400	03/31/2025
Total CHARTER COMMUNICATIONS:				705.16	705.16		
SPEE-DEE							
52600	1198676	SERVICE CHRG FOR WATER SAMPLES	03/10/2025	51.48	51.48	50496	03/10/2025
	1210851	SERVICE CHRG FOR WATER SAMPLES	03/31/2025	65.55	65.55	50510	03/31/2025
Total SPEE-DEE:				117.03	117.03		
THURMER, MIKE							
56900	1ST QRT 2025	QTRLY COMMISSION SALARY-E	03/10/2025	38.00	38.00	50497	03/10/2025
	1ST QRT 2025	QTRLY COMMISSION SALARY-W	03/10/2025	31.00	31.00	50497	03/10/2025
	1ST QRT 2025	QTRLY COMMISSION SALARY-S	03/10/2025	31.00	31.00	50497	03/10/2025
Total THURMER, MIKE:				100.00	100.00		
TRUCLEANERS LLC							
58700	FEBRUARY 2025	MONTHLY CLEANING SERVICE - E	03/10/2025	409.50	409.50	396	03/10/2025
	FEBRUARY 2025	MONTHLY CLEANING SERVICE - W	03/10/2025	325.50	325.50	396	03/10/2025
	FEBRUARY 2025	MONTHLY CLEANING SERVICE - S	03/10/2025	315.00	315.00	396	03/10/2025
Total TRUCLEANERS LLC:				1,050.00	1,050.00		
VAN BUREN, JEROME and/or SANDRA							
60800	FEB 25 SOLAR CR	SOLAR CREDIT	03/10/2025	144.32	144.32	50498	03/10/2025
Total VAN BUREN, JEROME and/or SANDRA:				144.32	144.32		
VERIZON WIRELESS							
62900	6109105568	CELLPHONE MTHLY EXPENSES - E	03/31/2025	150.77	150.77	419	03/31/2025
	6109105568	CELLPHONE MTHLY EXPENSES - W	03/31/2025	93.93	93.93	419	03/31/2025
	6109105568	CELLPHONE MTHLY EXPENSES - S	03/31/2025	94.52	94.52	419	03/31/2025
	6109105568	CELLPHONE MTHLY EXPENSES - S ABNR	03/31/2025	9.68	9.68	419	03/31/2025
	6109105568	DPW'S MTHLY/DATA TABLET CHRGS	03/31/2025	65.01	65.01	419	03/31/2025
Total VERIZON WIRELESS:				413.91	413.91		
WAUPUN, CITY OF							
74400	1517	WORKER'S COMP PREMIUM- ELECTRIC	03/31/2025	1,449.00	1,449.00	50521	03/31/2025
	1517	WORKER'S COMP PREMIUM- WATER	03/31/2025	2,029.00	2,029.00	50521	03/31/2025
	1517	WORKER'S COMP PREMIUM- SEWER	03/31/2025	2,318.00	2,318.00	50521	03/31/2025
	1557	JAN '25 DEAN HEALTH CARE BILLED TO CITY FOR EMBE	03/31/2025	13,020.54	13,020.54	50521	03/31/2025
	1558	FEB '25 DEAN HEALTH CARE BILLED TO CITY FOR EMBE	03/31/2025	13,020.54	13,020.54	50521	03/31/2025
	1559	MAR '25 DEAN HEALTH CARE BILLED TO CITY FOR EMBE	03/31/2025	16,359.14	16,359.14	50521	03/31/2025
	PILOT MARCH 202	PILOT-ELECTRIC	03/10/2025	20,232.00	20,232.00	50499	03/10/2025
	PILOT MARCH 202	PILOT-WATER	03/10/2025	26,031.00	26,031.00	50499	03/10/2025
	STORM WATER FE	STORMWATER RECEIPTS	03/10/2025	50,645.50	50,645.50	50499	03/10/2025
	TRASH FEB 2025	TRASH/RECYCLING COLLECTION	03/10/2025	50,137.20	50,137.20	50499	03/10/2025

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total WAUPUN, CITY OF:				195,241.92	195,241.92		
WAUPUN YOUTH BASEBALL							
75800	2025 SPONSORSH	OUTFIELD SIGN RENEWAL	03/31/2025	300.00	300.00	50520	03/31/2025
Total WAUPUN YOUTH BASEBALL:				300.00	300.00		
WEX BANK							
79930	103182927	FUEL VEHICLE EXPENSE - E	03/10/2025	1,235.83	1,235.83	31020254	03/10/2025
	103182927	FUEL VEHICLE EXPENSE - W	03/10/2025	357.88	357.88	31020254	03/10/2025
	103182927	FUEL VEHICLE EXPENSE - S	03/10/2025	550.81	550.81	31020254	03/10/2025
Total WEX BANK:				2,144.52	2,144.52		
WILLIAM/REID							
82820	61818	FERRIC PUMP ABNR BLDG 81	03/31/2025	6,297.22	6,297.22	420	03/31/2025
Total WILLIAM/REID:				6,297.22	6,297.22		
WISCONSIN RURAL WATER ASSOC							
88200	37TH ANNUAL CO	37TH ANN'L CONF - MATT GESCHKE	03/10/2025	110.00	110.00	50500	03/10/2025
	37TH ANNUAL CO	37TH ANN'L CONF - DARREN BRUMMOND	03/10/2025	110.00	110.00	50500	03/10/2025
	37TH ANNUAL CO	37TH ANN'L CONF - RHYER SMIT	03/10/2025	110.00	110.00	50500	03/10/2025
	37TH ANNUAL CO	37TH ANN'L CONF - STEVE SCHRAMM	03/10/2025	110.00	110.00	50500	03/10/2025
	37TH ANNUAL CO	37TH ANN'L CONF - STEVE BROOKS	03/10/2025	110.00	110.00	50500	03/10/2025
	S7009	CHARTER MEMBERSHIP RENEWAL	03/31/2025	650.00	650.00	50522	03/31/2025
Total WISCONSIN RURAL WATER ASSOC:				1,200.00	1,200.00		
WAUPUN SOCCER ASSOCIATION							
88290	2025 SPONSORSH	2025 JERSEY SPONSORSHIP	03/31/2025	300.00	300.00	50513	03/31/2025
Total WAUPUN SOCCER ASSOCIATION:				300.00	300.00		
WISCONSIN STATE LAB OF HYGIENE							
88300	802482	FLUORIDE	03/10/2025	31.00	31.00	Multiple	Multiple
Total WISCONSIN STATE LAB OF HYGIENE:				31.00	31.00		
WPPI ENERGY							
89600	27-22025	METER DATA COLLECTION-E	03/31/2025	939.10	939.10	33120251	03/31/2025
	27-22025	METER DATA COLLECTION-W	03/31/2025	746.47	746.47	33120251	03/31/2025
	27-22025	METER DATA COLLECTION-S	03/31/2025	722.39	722.39	33120251	03/31/2025
	27-22025	HOSTED BILLING CIS-E	03/31/2025	767.07	767.07	33120251	03/31/2025
	27-22025	HOSTED BILLING CIS-W	03/31/2025	609.72	609.72	33120251	03/31/2025
	27-22025	HOSTED BILLING CIS-S	03/31/2025	590.06	590.06	33120251	03/31/2025
	27-22025	GIS SUPPORT -E	03/31/2025	567.06	567.06	33120251	03/31/2025
	27-22025	GIS SUPPORT -W	03/31/2025	450.74	450.74	33120251	03/31/2025
	27-22025	GIS SUPPORT -S	03/31/2025	436.20	436.20	33120251	03/31/2025
	27-22025	SHARED METER TECH SERVICE-E	03/31/2025	143.75	143.75	33120251	03/31/2025
	27-22025	SHARED METER TECH SERVICE-W	03/31/2025	143.75	143.75	33120251	03/31/2025
	27-22025	CYBER SECURITY-E	03/31/2025	224.42	224.42	33120251	03/31/2025
	27-22025	CYBER SECURITY-W	03/31/2025	183.61	183.61	33120251	03/31/2025
	27-22025	CYBER SECURITY-S	03/31/2025	272.02	272.02	33120251	03/31/2025
	27-22025	MEMEBER NETWORK ASSESMT & MONITOR-E	03/31/2025	40.63	40.63	33120251	03/31/2025
	27-22025	MEMEBER NETWORK ASSESMT & MONITOR-W	03/31/2025	32.29	32.29	33120251	03/31/2025

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	27-22025	MEMEBER NETWORK ASSESMT & MONITOR-S	03/31/2025	31.25	31.25	33120251	03/31/2025
	27-22025	IT TICKETS -E	03/31/2025	18.72	18.72	33120251	03/31/2025
	27-22025	IT TICKETS -W	03/31/2025	14.88	14.88	33120251	03/31/2025
	27-22025	IT TICKETS -S	03/31/2025	14.40	14.40	33120251	03/31/2025
	27-22025	WPPI WAN-E	03/31/2025	64.35	64.35	33120251	03/31/2025
	27-22025	WPPI WAN-W	03/31/2025	51.15	51.15	33120251	03/31/2025
	27-22025	WPPI WAN-S	03/31/2025	49.50	49.50	33120251	03/31/2025
	27-22025	VERIZON WIRELESS CHRGS-E	03/31/2025	5.00	5.00	33120251	03/31/2025
	27-22025	VERIZON WIRELESS CHRGS-W	03/31/2025	5.00	5.00	33120251	03/31/2025
	27-22025	WEBSITE HOSTING FEE -E	03/31/2025	97.50	97.50	33120251	03/31/2025
	27-22025	WEBSITE HOSTING FEE -W	03/31/2025	77.50	77.50	33120251	03/31/2025
	27-22025	WEBSITE HOSTING FEE -S	03/31/2025	75.00	75.00	33120251	03/31/2025
	27-22025	WHOLE SALE POWER BILL	03/31/2025	638,926.97	638,926.97	33120251	03/31/2025
Total WPPI ENERGY:				646,300.50	646,300.50		
WAUPUN UTILITIES (Refund Acct)							
100000	15032190.32	REF OVERPAYMT FRM: 541 PLEASANT AVE	03/31/2025	.60	.60	50517	03/31/2025
	16048000.20	REF OVERPAYMT FRM: 452 FOX LAKE RD	03/31/2025	6,189.39	6,189.39	50519	03/31/2025
	16049000.20	REF OVERPAYMT FRM: 452 FOX LAKE RD	03/31/2025	1,641.74	1,641.74	50519	03/31/2025
	17056040.20	REF OVERPAYMT FRM: 196 N WEST ST	03/31/2025	.57	.57	50518	03/31/2025
	17058010.32	REF OVERPAYMT FRM: 100 S HARRIS ST APT 105	03/31/2025	54.86	54.86	50514	03/31/2025
	17058045.20	REF OVERPAYMT FRM: 1001 W BROWN ST A	03/31/2025	1,156.59	1,156.59	50515	03/31/2025
	17058046-20	REF OVERPAYMT FRM: 1001 W BROWN ST B	03/31/2025	88.55	88.55	50515	03/31/2025
	17058047.20	REF OVERPAYMT FRM: 1001 W BROWN ST	03/31/2025	1,777.23	1,777.23	50515	03/31/2025
	20080860.21	REF OVERPAYMT FRM: 121 CARRINGTON ST	03/31/2025	56.04	56.04	50516	03/31/2025
Total WAUPUN UTILITIES (Refund Acct):				10,965.57	10,965.57		
BROKEN THREADS APPAREL & SCREEN PRINTING							
100115	44791	WAUPUN UTILITIES LOGO-SCREEN PRINT CLOTHING-C	03/10/2025	133.00	133.00	50483	03/10/2025
Total BROKEN THREADS APPAREL & SCREEN PRINTING:				133.00	133.00		
Grand Totals:				999,976.14	999,976.14		

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD)						
2						
03/05/2025	2	WF Electric Surplus xfer to Ehlers for LT Investments	1-1128-1291-00	SURPLUS FUND - TD AMERITRA	750,000.00	
		WF Water Surplus xfer to Ehlers for LT Investments	2-1128-1291-00	SURPLUS FUND - TD AMERITRA	750,000.00	
		WF Surplus xfer to Ehlers for LT Investments	9-1131-0000-00	COMBINED CASH	.00	1,500,000.00-
Total 2:					<u>1,500,000.00</u>	<u>1,500,000.00-</u>
CASH DISBURSEMENTS (CD)						
4						
03/17/2025	4	Record Feb Sales & Use Tax	1-2241-2416-00	TAX COLL PAY - SALES TAX	9,671.65	
		Record Feb Sales & Use Tax	9-1131-0000-00	COMBINED CASH	.00	9,671.65-
Total 4:					<u>9,671.65</u>	<u>9,671.65-</u>
CASH DISBURSEMENTS (CD)						
5						
03/10/2025	5	Record ACH Credit Card Paymt	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRI	1,062.88	
		Record ACH Credit Card Paymt	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	570.89	
		Record ACH Credit Card Paymt	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWA	592.87	
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH	.00	2,226.64-
Total 5:					<u>2,226.64</u>	<u>2,226.64-</u>
Total CASH DISBURSEMENTS (CD):					<u>1,511,898.29</u>	<u>1,511,898.29-</u>
References: 3 Transactions: 9						
Grand Totals:					<u>1,511,898.29</u>	<u>1,511,898.29-</u>



TO: Waupun Utilities Commissioners
FROM: Jeff Stanek, CPA, Finance Director
DATE: April 14, 2025
SUBJECT: February 2025 Financial Report

CONSTRUCTION AND PLANT ADDITIONS

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

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

Sales

Electric

- Monthly kWh sales were **1.6% below** budget & **2.0% higher** than February 2024 on decreased sales to Residential customers.

Water

- Monthly sales units of 100 cubic feet were **6.8% below** budget & **11.9% lower** than February 2024 sales on lower sales to Industrial customers.

Sewer

- Monthly sales units of 100 cubic feet were **4.2% below** budget & **5.4% lower** than February 2024 from lower volumes to Public Authority customers.

Income Statement

Electric

- Operating revenues and purchased power expense were **below** budget \$178,400 and \$208,800, respectively, due to overall lower purchased power costs from low market energy prices associated with natural gas commodities.
- Gross margin was \$30,400 **above** budget as a result of lower market energy prices.
- Operating expenses were \$5,600 **below** budget primarily due to lower distribution expenses associated with tree trimming than budgeted.
- Operating income was \$158,100 or \$115,000 **above** budget, largely due to the lower market energy prices.
- Net income was \$186,700 or \$144,100 **above** budget primarily from lower than budgeted purchased power expenses.
- The rolling 12-month Rate of Return was 7.8%.

Water

- Operating revenues were \$6,100 *below* budget due to lower sales associated with Industrial customers.
- Operating expenses were \$2,400 *below* budget on lower distribution expenses associated with water main breaks.
- Operating income was \$97,200 or \$8,300 *above* budget.
- Net income was \$110,000 or \$32,800 *above* budget.
- The rolling 12-month Rate of Return was 3.2%.

Sewer

- Operating revenues were \$38,600 *below* budget due to fewer high strength charges to Public Authority customers.
- Operating expenses were \$31,500 *below* budget due to lower maintenance expenses at the WWTF.
- Operating income (loss) was (\$153,300) or \$13,200 *below* budget as a result of additional non-cash depreciation expense associated with new ABNR facilities.
- Net income (loss) was (\$170,900) or \$13,600 *above* budget largely due to additional non-cash depreciation expense associated with new ABNR facilities.
- The rolling 12-month Rate of Return was (0.1%).

Balance Sheets

Electric

- Balance sheet *decreased* \$110,200 from January 2025 due to a principal and interest payment made on the utility's debt during the month in the amount of \$190,700.
- Unrestricted cash *increased* \$94,600 from the increase in sales/collections from the previous month.
- Long-term debt *decreased* \$185,000 as a result of a principal payment made during the month.
- Net position *increased* \$39,900.

Water

- Balance sheet *decreased* \$468,400 from January 2025 due to a principal and interest payment made on the utility's debt during the month in the amount of \$507,100.
- Unrestricted cash *increased* \$67,500 from routine operations.
- Long-term debt *decreased* \$470,000 as a result of principal payments made during the month.
- Net position *increased* \$45,300.

Sewer

- Balance sheet *decreased* \$60,200 from January 2025 from routine operations which included additional non-cash depreciation expense increases associated with the ABNR facilities.
- Unrestricted cash was comparable to January 2025.
- Net position *decreased* \$62,300.

Cash and Investments

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

- Total cash and investments *decreased* \$376,300 or **(2.9%)** from January 2025 primarily from debt payments made associated with the electric & water utility's debt totaling \$697,800.
- Received interest and distributions of \$5,400 and recorded unrealized market adjustments of \$18,200 along with (\$600) in management fees, resulting in a net portfolio *loss* of \$23,000 for the month.

- Total interest and investment income earned (excluding market value adjustments) on all accounts for the month was \$26,800 and \$71,900 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 4/14/2024):</i>	\$ 37,508,000
Total Project Costs to Date <i>(Thru 4/10/2025):</i>	\$ 35,976,287
Loan Draws – Project to Date <i>(Thru 4/10/2025):</i>	\$ 27,807,000
Grants Provided <i>(Thru 4/10/2025):</i>	\$ 8,022,706
Disburse Request #36 Requested <i>(10/28/24):</i>	\$ 206,096
Disburse Request #36 – Paid <i>(11/14/24):</i>	\$ 206,096

Disconnection Moratorium Ends April 15

The PSC mandated disconnection moratorium for electric utilities ends April 15, 2025. A total of 401 disconnection notices were sent to customers for unpaid balances and 248 customers remain on the list for disconnection on Wednesday, April 16th.

New Sewer Rates Effective April 1

The new sewer rates are effective beginning April 1, 2025 and will be applied to the April 2025 billing in early May 2025.

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

Waupun Utilities

Construction and Plant Additions Summary

February 2025

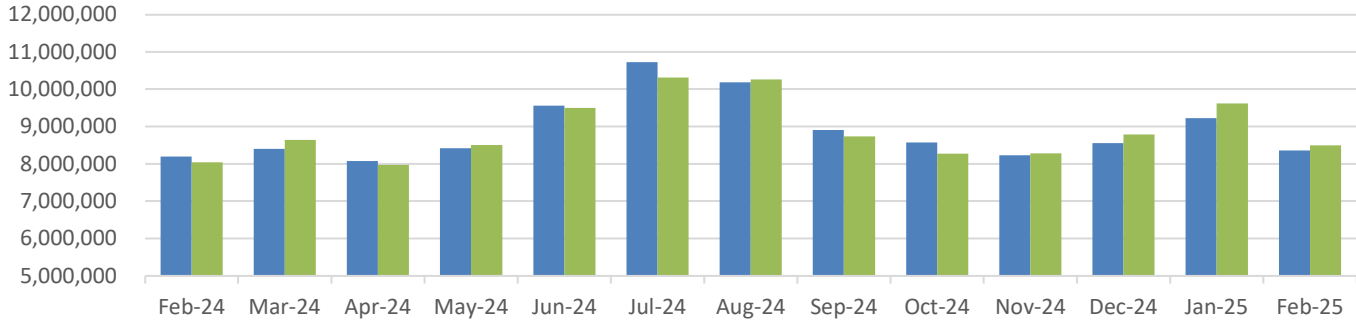
CONSTRUCTION:											
Description	Electric			Sewer			Water			Total	
	Month	Project To Date	Budget	Month	Project To Date	Budget	Month	Project To Date	Budget	Project To Date	Budget
Projects:											
Substation upgrades	\$ -	\$ -	\$ 16,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,500
Transformers	-	-	75,000	-	-	-	-	-	-	-	75,000
Overhead and Underground Services	-	297	10,000	-	-	-	-	-	-	297	10,000
LED street lighting	249	443	10,000	-	-	-	-	-	-	443	10,000
Voltage conversion	-	-	100,000	-	-	-	-	-	-	-	100,000
Rebuild overhead and underground line	-	-	185,000	-	-	-	-	-	-	-	185,000
Work Invoiced to Customer / Others - CIAC	-	-	-	-	-	-	-	-	-	-	-
Meters / Meter Modules / Gatekeepers	-	2,176	22,500	-	-	-	616	802	8,000	2,978	30,500
Sewer CIPP & manhole lining	-	-	-	-	-	40,000	-	-	-	-	40,000
Rock & Newtown Street Reconstruction - Phase 2	-	-	-	-	-	427,253	-	-	437,123	-	864,376
Miscellaneous Work Orders	666	675	-	-	-	-	-	-	-	675	-
TOTAL CONSTRUCTION	\$ 915	\$ 3,591	\$ 419,000	\$ -	\$ -	\$ 467,253	\$ 616	\$ 802	\$ 445,123	\$ 4,393	\$ 1,331,376
CARRYOVER PROJECTS:											
United Co-op primary extension	\$ 1,894	\$ 7,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,911	\$ -
OH & URD Re-Build Projects	-	122,684	-	-	-	-	-	-	-	122,684	-
Wilson Street Substation	-	64,040	-	-	-	-	-	-	-	64,040	-
WWTF Phosphorus Upgrade Engineering	-	-	-	-	3,850,917	3,804,000	-	-	-	3,850,917	3,804,000
WWTF Construction Upgrade - ABNR	-	-	-	1,708	32,125,370	33,704,000	-	-	-	32,125,370	33,704,000
TOTAL CARRYOVER CONSTRUCTION	\$ 1,894	\$ 194,635	\$ -	\$ 1,708	\$ 35,976,287	\$ 37,508,000	\$ -	\$ -	\$ -	\$ 36,170,922	\$ 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	\$ -	\$ -	\$ 331,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 331,600
Admin Building Structures & Equipment	-	-	30,800	-	-	23,100	-	-	23,100	-	77,000
WWTF BioTower Pumps & Valve Replacements	-	-	-	-	-	-	-	-	-	-	-
Other equipment replacement	-	-	10,000	-	3,319	-	-	-	-	3,319	10,000
TOTAL PLANT ADDITIONS	\$ -	\$ -	\$ 372,400	\$ -	\$ 3,319	\$ 23,100	\$ -	\$ -	\$ 23,100	\$ 3,319	\$ 418,600

Sales and Revenues Dashboard - Feb 2025

	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
KWh	8,359,634	↓ -1.6%	↓ -2.9%	Power Costs	\$ 638,927	↓ -7.2%	↓ -14.2%
Revenues	\$ 850,709	↓ -4.0%	↓ -9.6%	Gross Margin	\$ 211,782	↑ 6.8%	↑ 7.6%

kWhs Sold

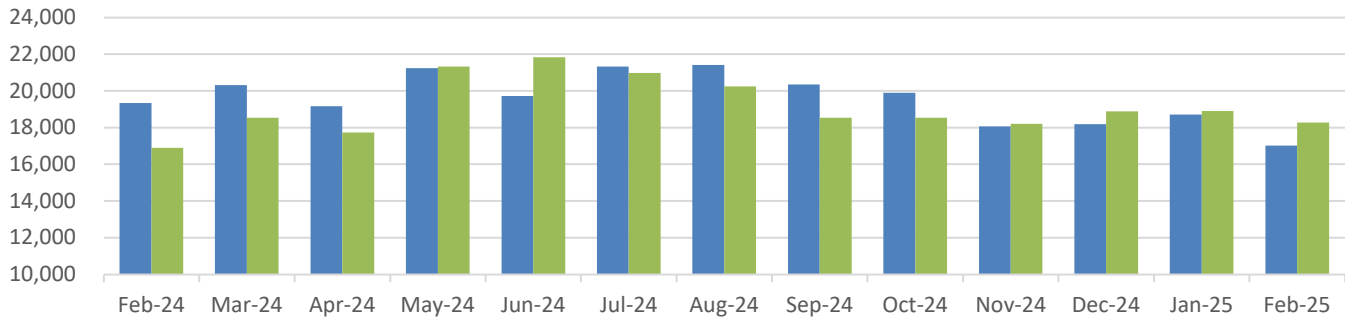
■ Actual ■ Budgeted



	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	17,025	↓ -6.8%	↓ -3.9%	Revenues	\$ 137,798	↓ -4.0%	↓ -2.1%

Water Cubic Feet (100's) Sold

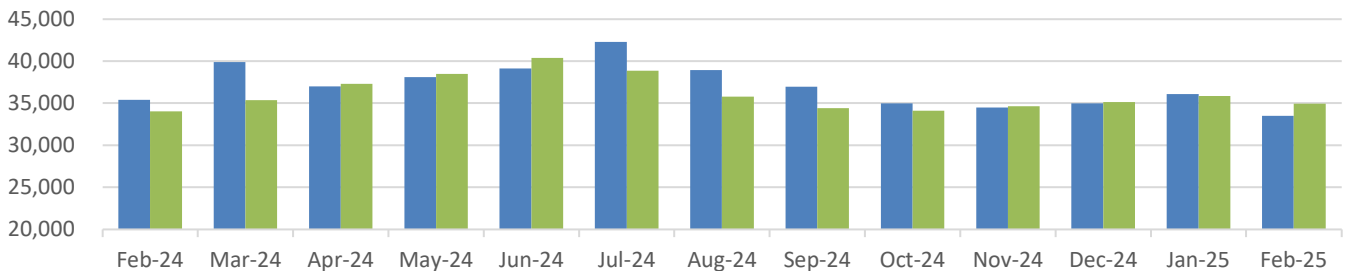
■ Actual ■ Budgeted



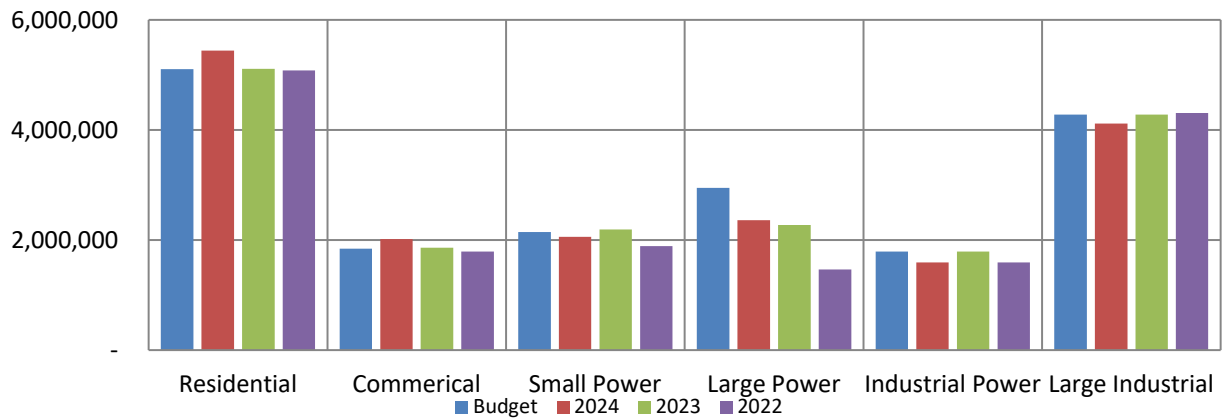
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	33,497	↓ -4.1%	↓ -1.7%	Revenues	\$ 223,917	↓ -4.0%	↓ -4.5%

Sewer Cubic Feet (100's) Treated

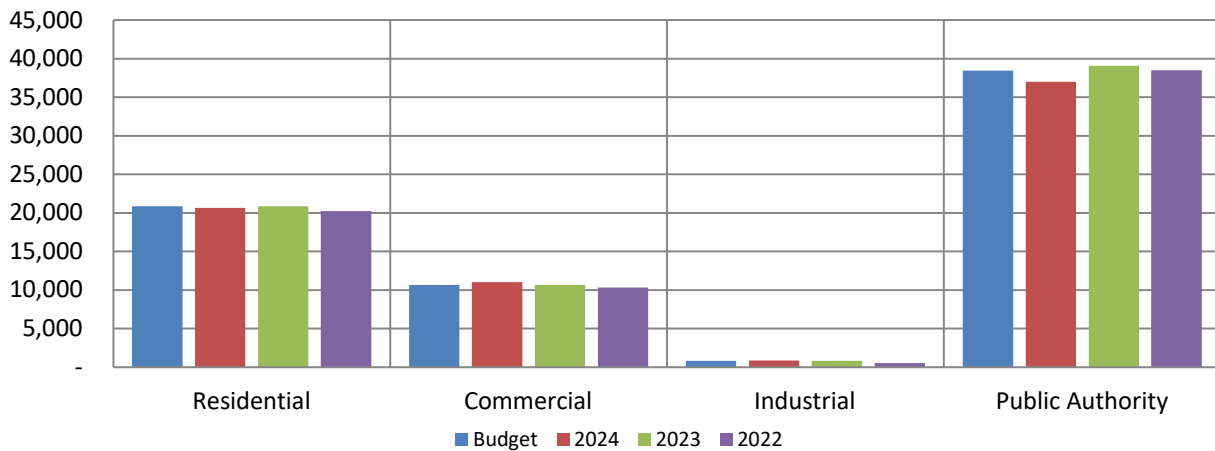
■ Actual ■ Budgeted



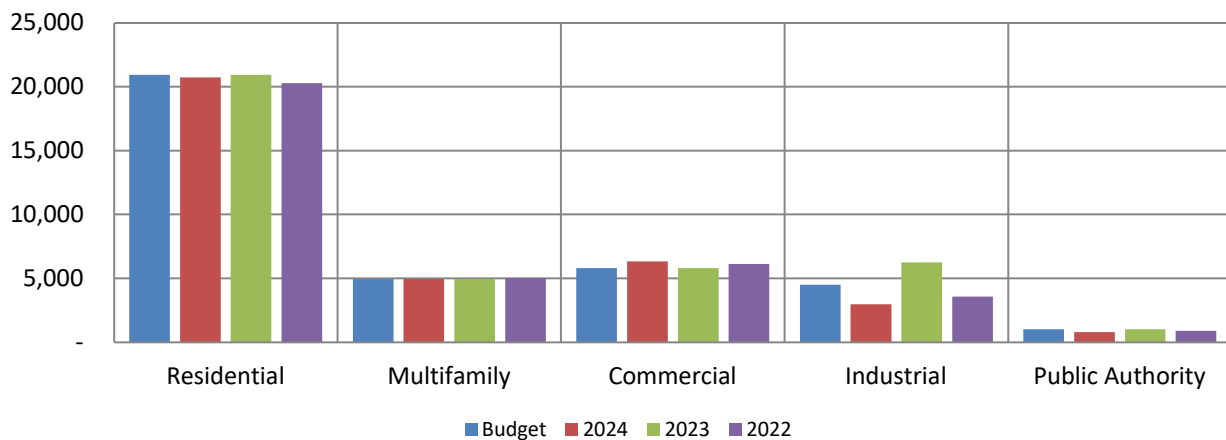
YTD Electric Sales (kWh)



YTD Sewer Sales (Ccf)



YTD Water Sales (Ccf)



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

ELECTRIC	Feb 2023	Feb 2024	Feb 2025
Sales of Electricity	\$ 11,138,128	\$ 10,472,545	\$ 10,747,139
Purchased Power	9,031,756	8,381,418	8,250,082
Gross Margin	2,106,372	2,091,127	2,497,057
	18.9%	20.0%	23.2%
Other Operating Revenues	116,033	139,513	126,707
Operating Expenses			
Distribution expense	299,424	257,258	414,591
Customer accounts expense	116,924	124,627	146,241
Advertising expense	(263)	1,806	667
Administrative & general expense	375,891	488,507	499,676
Total operating expenses	791,976	872,198	1,061,175
Other Operating Expenses			
Depreciation expense	633,839	656,541	668,155
Taxes	297,103	260,717	356,640
Total other operating expenses	930,942	917,258	1,024,795
Operating Income	499,488	441,184	537,794
Other Income (Expense)			
Capital contributions	147,252	530,436	407,262
Interest expense	(21,613)	(17,238)	(10,629)
Amortization of debt-related costs	(6,565)	(6,357)	(6,152)
Other	13,043	148,492	187,315
Total other income (expense)	132,117	655,334	577,795
Net Income	\$ 631,605	\$ 1,096,518	\$ 1,115,590

Regulatory Operating Income	510,975	532,447	655,599
Rate of Return	6.07	6.29	7.77
Authorized Rate of Return	5.00	5.00	6.30
Current Ratio	7.1	7.9	7.6
Months of Unrestricted Cash on Hand	3.9	5.1	5.7
Equity vs Debt	0.94	0.96	0.98
Asset Utilization	0.55	0.57	0.58
Combined E&W Debt Coverage	4.27	4.21	4.14
Minimum Required Coverage	1.25	1.25	1.25

Note 1 - Electric rates increased April 2024.

Definitions

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

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

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

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

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

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

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Electric Utility
For the Period Ended Feb, 28 2025

	Last 12 Months	YTD 2025	YTD Budget	Difference
ELECTRIC				
Operating Revenues	\$ 10,747,139	\$ 1,688,603	\$ 1,867,028	\$ (178,425)
Purchased Power	8,250,082	1,258,764	1,467,560	(208,796)
Gross Margin	2,497,057	429,839	399,468	30,371
	23.2%	25.5%	21.4%	
Other Operating Revenues	126,707	93,087	18,312	74,775
Operating Expenses				
Distribution expense	414,591	80,010	89,400	(9,390)
Customer accounts expense	146,241	18,857	20,688	(1,831)
Advertising expense	667	1,016	184	832
Administrative & general expense	499,676	104,758	99,958	4,800
Total operating expenses	1,061,175	204,641	210,230	(5,589)
Other Operating Expenses				
Depreciation expense	668,155	110,833	110,832	1
Taxes	356,640	49,379	53,652	(4,273)
Total other operating expenses	1,024,795	160,212	164,484	(4,272)
Operating Income	537,794	158,073	43,066	115,007
Other Income (Expense)				
Capital contributions	407,262	-	-	-
Interest expense	(10,629)	(1,129)	(1,130)	1
Amortization of debt-related costs	(6,152)	(992)	(994)	2
Other	187,315	30,769	1,666	29,103
Total other income (expense)	577,795	28,647	(458)	29,105
Net Income	\$ 1,115,590	\$ 186,720	\$ 42,608	\$ 144,112

	Feb 2025	Jan 2025	Dec 2024	Nov 2024	Oct 2024	Sept 2024	Aug 2024	July 2024	June 2024	May 2024	April 2024	March 2024	Feb 2024
Operating Revenues	\$ 850,709	\$ 837,894	\$ 828,506	\$ 818,767	\$ 799,700	\$ 983,725	\$ 1,188,929	\$ 1,137,636	\$ 1,001,488	\$ 809,534	\$ 736,959	\$ 753,292	\$ 781,166
Purchased Power	638,927	619,837	613,514	613,656	597,811	776,558	963,018	909,989	788,592	619,253	543,195	565,731	612,679
Gross Margin	211,782	218,057	214,992	205,112	201,889	207,166	225,912	227,647	212,896	190,281	193,763	187,561	168,487
	24.9%	26.0%	25.9%	25.1%	25.2%	21.1%	19.0%	20.0%	21.3%	23.5%	26.3%	24.9%	21.6%
Other Operating Revenues	9,019	84,068	(57,900)	9,070	10,631	10,386	12,366	10,238	9,909	9,301	10,924	8,697	10,007
Operating Expenses													
Distribution expense	49,337	30,673	(20,933)	45,293	27,995	23,769	43,106	34,152	30,580	33,019	46,747	70,854	54,480
Customer accounts expense	10,105	8,752	18,010	11,655	12,000	11,328	12,984	11,116	11,140	14,600	10,640	13,911	10,924
Advertising expense	766	250	(5,855)	1,942	2,739	1,936	(1,471)	48	250	39	-	23	400
Administrative & general expense	54,822	49,936	92,553	29,458	25,876	25,160	33,433	42,683	28,323	24,543	33,773	59,116	43,689
Total operating expenses	115,030	89,610	83,775	88,349	68,610	62,193	88,052	87,999	70,293	72,200	91,160	143,904	109,493
Other Operating Expenses													
Depreciation expense	55,416	55,416	63,396	54,881	54,881	54,881	54,881	54,881	54,881	54,881	54,881	54,881	54,881
Taxes	24,600	24,780	(4,171)	26,805	47,132	25,925	27,810	26,376	26,124	26,000	30,572	74,688	4,344
Total other operating expenses	80,016	80,196	59,225	81,685	102,013	80,806	82,691	81,256	81,004	80,881	85,452	129,568	59,224
Operating Income	25,754	132,319	14,091	44,147	41,897	74,554	67,535	68,629	71,507	46,501	28,075	(77,214)	9,776
Other Income (Expense)													
Capital contributions	-	-	48,938	753	-	-	-	195,793	11,379	-	-	150,398	-
Interest expense	(565)	(565)	1,075	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)	(1,625)
Amortization of debt-related costs	(496)	(496)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)
Other	15,196	15,572	(2,062)	16,426	10,709	16,846	32,207	21,044	15,516	15,743	16,244	13,871	11,395
Total other income (expense)	14,136	14,512	47,436	15,489	9,018	15,155	30,517	215,146	25,204	14,052	14,553	162,579	9,254
Net Income	\$ 39,890	\$ 146,830	\$ 61,527	\$ 59,636	\$ 50,915	\$ 89,708	\$ 98,051	\$ 283,775	\$ 96,711	\$ 60,553	\$ 42,628	\$ 85,364	\$ 19,030

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

WATER	Feb 2023	Feb 2024	Feb 2025
Operating Revenues	\$ 2,665,678	\$ 2,720,155	\$ 2,697,022
Operating Expenses			
Source of supply expenses	31,998	1,983	5,370
Pumping expenses	90,586	82,792	94,083
Water treatment expenses	188,693	199,227	455,150
Transmission & distribution expenses	244,797	247,633	231,557
Customer accounts expenses	109,145	108,792	125,673
Administrative & general expense	327,143	375,996	363,437
Total operating expenses	992,361	1,016,423	1,275,268
Other Operating Expenses			
Depreciation expense	576,464	613,850	596,481
Taxes	343,367	280,970	389,890
Total other operating expenses	919,830	894,820	986,371
Operating Income	753,486	808,912	435,382
Other Income (Expense)			
Capital contributions from customers and municipal	-	1,189,564	10,900
Interest expense	(100,039)	(84,163)	(77,332)
Amortization of debt-related costs	(16,216)	(15,077)	(13,918)
Other	19,772	111,567	165,313
Total other income (expense)	(96,484)	1,201,890	84,962
Net Income	\$ 657,002	\$ 2,010,802	\$ 520,344

Regulatory Operating Income	794,116	897,515	442,200
Rate of Return	5.69	6.48	3.22
Authorized Rate of Return	6.50	6.50	6.50
Current Ratio	32.41	31.48	193.29
Months of Unrestricted Cash on Hand	18.08	27.67	24.82
Equity vs Debt	0.79	0.82	0.84
Asset Utilization	0.40	0.41	0.43

Note 1 - Water rates increased May 2012.

Definitions

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

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

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

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

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

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Water Utility
For the Period Ended Feb 28, 2025

	Last 12 Months	YTD 2025	YTD Budget	Difference
WATER				
Operating Revenues	\$ 2,697,022	\$ 433,298	\$ 439,387	\$ (6,089)
Operating Expenses				
Source of supply expenses	5,370	-	200	(200)
Pumping expenses	94,083	15,216	14,762	454
Water treatment expenses	455,150	45,296	38,458	6,838
Transmission & distribution expenses	231,557	28,598	38,132	(9,534)
Customer accounts expenses	125,673	17,084	21,166	(4,082)
Administrative & general expense	363,437	80,246	76,086	4,160
Total operating expenses	1,275,268	186,440	188,804	(2,364)
Other Operating Expenses				
Depreciation expense	596,481	93,779	99,780	(6,001)
Taxes	389,890	55,839	61,822	(5,983)
Total other operating expenses	986,371	149,618	161,602	(11,984)
Operating Income	435,382	97,241	88,981	8,260
Other Income (Expense)				
Capital contributions	10,900	-	-	-
Interest expense	(77,332)	(10,398)	(10,398)	(0)
Amortization of debt-related costs	(13,918)	(2,149)	(2,150)	1
Other	165,313	25,254	1,666	23,588
Total other income (expense)	84,962	12,707	(10,882)	23,589
Net Income	\$ 520,344	\$ 109,947	\$ 78,099	\$ 31,848

	Feb 2025	Jan 2025	Dec 2024	Nov 2024	Oct 2024	Sept 2024	Aug 2024	July 2024	June 2024	May 2024	April 2024	March 2024	Feb 2024
WATER													
Operating Revenues	\$ 212,031	\$ 221,267	\$ 217,877	\$ 217,863	\$ 226,201	\$ 228,451	\$ 232,863	\$ 233,869	\$ 225,576	\$ 231,943	\$ 222,563	\$ 226,517	\$ 221,141
Operating Expenses													
Source of supply expenses	-	-	1,740	-	-	77	-	381	2,735	-	351	86	-
Pumping expenses	7,698	7,518	7,949	6,921	6,622	8,350	12,139	8,389	7,042	6,419	6,625	8,411	7,092
Water treatment expenses	24,823	20,473	17,890	22,627	19,191	46,506	112,077	14,661	20,109	14,939	121,728	20,126	14,245
Transmission & distribution expenses	15,233	13,365	26,521	16,136	23,437	25,634	24,637	17,528	20,348	19,759	13,107	15,852	14,659
Customer accounts expenses	9,030	8,055	11,131	10,396	10,558	10,075	11,910	9,975	9,816	12,519	9,399	12,810	10,210
Administrative & general expense	41,393	38,853	15,285	39,113	26,937	26,167	27,742	41,109	27,745	19,461	22,652	36,980	29,148
Total operating expenses	98,176	88,264	80,516	95,193	86,745	116,810	188,505	92,043	87,794	73,097	173,861	94,264	75,354
Other Operating Expenses													
Depreciation expense	46,890	46,890	90,206	45,833	45,833	45,833	45,833	45,833	45,833	45,833	45,833	45,833	45,833
Taxes	27,934	27,904	10,852	29,568	29,979	29,772	30,969	29,487	29,334	29,304	29,016	85,770	1,356
Total operating expenses	74,824	74,794	101,058	75,401	75,812	75,605	76,802	75,320	75,167	75,136	74,849	131,603	47,188
Operating Income	39,031	58,209	36,302	47,270	63,644	36,037	(32,444)	66,506	62,616	83,709	(26,148)	650	98,599
Other Income (Expense)													
Capital contributions	-	-	10,900	-	-	-	-	-	-	-	-	-	-
Interest expense	(5,199)	(5,199)	(6,037)	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(6,766)	(2,878)
Amortization of debt-related costs	(1,074)	(1,074)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)
Other	12,513	12,741	3,411	13,255	8,294	13,508	14,835	15,182	32,525	14,519	13,229	11,300	9,617
Total other income (expense)	6,239	6,467	7,096	5,312	351	5,565	6,891	7,239	24,582	6,576	5,286	3,357	5,561
Net Income	\$ 45,271	\$ 64,677	\$ 43,398	\$ 52,582	\$ 63,996	\$ 41,602	\$ (25,552)	\$ 73,744	\$ 87,197	\$ 90,285	\$ (20,862)	\$ 4,007	\$ 104,160

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

SEWER	Feb 2023	Feb 2024	Feb 2025
Operating Revenues	\$ 2,778,065	\$ 3,415,037	\$ 3,163,384
Operating Expenses			
WWTP operation expenses	496,043	633,634	563,848
Laboratory expenses	73,471	98,401	121,818
Maintenance expenses	471,194	472,402	588,441
Customer accounts expenses	143,910	146,036	156,556
Administrative & general expenses	442,959	505,054	506,356
Total operating expenses	1,627,577	1,855,526	1,937,019
Other Operating Expenses			
Depreciation expense	703,615	764,891	1,172,554
Total other operating expenses	703,615	764,891	1,172,554
Operating Income	446,873	794,620	53,810
Other Income (Expense)			
Interest expense	(296,127)	(314,734)	(306,493)
Capital contributions	4,980,000	2,494,865	821,696
Other	7,603	141,742	183,796
Total other income (expense)	4,691,476	2,321,873	699,000
Net Income (loss)	\$ 5,138,349	\$ 3,116,492	\$ 752,810

Operating Income (excluding GASB 68 & 75)	415,254	820,553	(14,385)
Rate of Return	2.51	5.93	(0.11)
Current Ratio	9.49	9.18	10.49
Months of Unrestricted Cash on Hand	6.80	8.31	8.32
Equity vs Debt	0.41	0.45	0.46
Asset Utilization	0.51	0.52	0.54
Debt Coverage	0.92	1.90	1.56
Minimum Required Coverage	1.20	1.20	1.20

Note 1 - Sewer rates increased April 2023.

Definitions

Rate of Return - Return on investment in capital infrastructure.

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

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

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

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

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

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Sewer Utility
For the Period Ended Feb 28, 2025

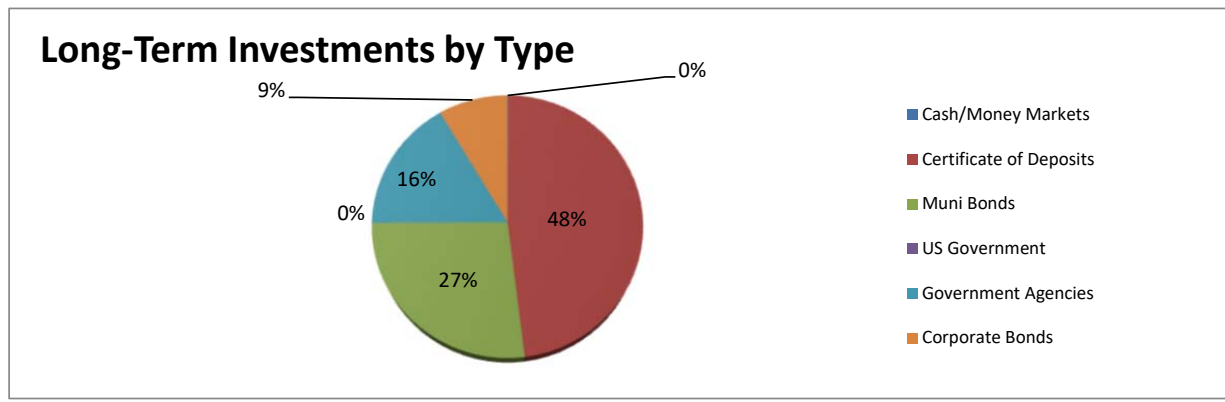
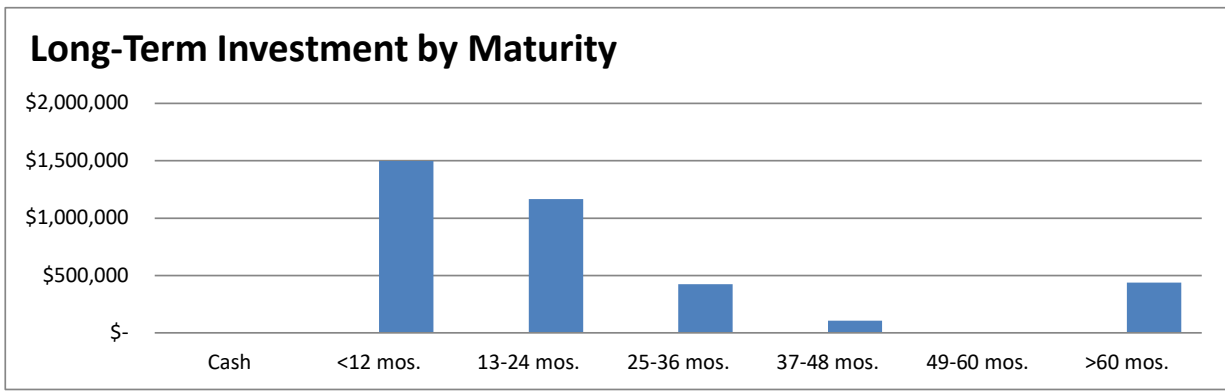
	Last 12 Months	YTD 2025	YTD Budget	Difference
SEWER				
Operating Revenues	\$ 3,163,384	\$ 488,487	\$ 527,110	\$ (38,623)
Operating Expenses				
WWTP operation expenses	563,848	114,940	122,688	(7,748)
Laboratory expenses	121,818	20,664	20,952	(288)
Maintenance expenses	588,441	77,084	94,996	(17,912)
Customer accounts expenses	156,556	22,506	27,126	(4,620)
Administrative & general expenses	506,356	108,306	109,190	(884)
Total operating expenses	1,937,019	343,499	374,952	(31,453)
Other Operating Expenses				
Depreciation expense	1,172,554	298,243	292,244	5,999
Total other operating expenses	1,172,554	298,243	292,244	5,999
Operating Income (Loss)	53,810	(153,255)	(140,086)	(13,169)
Non-operating Income (Expense)				
Interest Expense	(306,493)	(51,055)	(51,056)	1
Capital contributions	821,696	-	-	-
Other	183,796	33,417	6,666	26,751
Total other income (expense)	699,000	(17,638)	(44,390)	26,752
Net Income (Loss)	\$ 752,810	\$ (170,892)	\$ (184,476)	\$ 13,584

	Feb 2025	Jan 2025	Dec 2024	Nov 2024	Oct 2024	Sept 2024	Aug 2024	July 2024	June 2024	May 2024	April 2024	March 2024	Feb 2024
SEWER													
Operating Revenues	\$ 239,641	\$ 248,846	\$ 242,979	\$ 243,823	\$ 253,280	\$ 263,246	\$ 266,905	\$ 287,558	\$ 276,569	\$ 288,315	\$ 268,968	\$ 283,253	\$ 261,981
Operating Expenses													
WWTP operation expenses	43,361	71,579	63,861	35,979	60,287	(110,285)	54,281	65,550	58,650	54,516	87,661	78,409	70,952
Laboratory expenses	10,182	10,482	8,697	7,581	8,740	10,032	13,324	11,155	9,356	8,780	10,556	12,933	9,724
Maintenance expenses	33,080	44,004	92,535	44,509	34,482	70,399	48,038	37,837	68,178	39,321	33,447	42,613	31,698
Customer accounts expenses	12,111	10,395	11,786	13,002	13,312	12,782	14,762	12,464	12,700	15,327	12,310	15,607	12,632
Administrative & general expense	45,912	62,394	(19,079)	32,693	36,502	48,489	55,859	52,777	40,111	45,070	42,208	63,418	42,122
Total operating expenses	144,646	198,853	157,799	133,764	153,323	31,417	186,264	179,783	188,994	163,014	186,183	212,979	167,128
Other Operating Expenses													
Depreciation expense	149,122	149,122	111,612	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744
Total other operating expenses	149,122	149,122	111,612	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744	84,744
Operating Income (Loss)	(54,126)	(99,129)	(26,432)	25,315	15,213	147,084	(4,104)	23,031	2,830	40,556	(1,959)	(14,470)	10,109
Other Income (Expense)													
Interest expense	(25,528)	(25,528)	(24,531)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)	(25,656)
Capital contributions	-	-	6,850	206,096	-	209,250	-	77,500	-	-	322,000	-	-
Other	17,307	16,110	10,847	16,880	(1,507)	16,003	18,475	19,467	27,410	17,223	15,597	9,984	6,998
Total other income (expense)	(8,220)	(9,418)	(6,833)	197,319	(27,164)	199,597	(7,182)	71,311	1,754	(8,433)	311,941	(15,673)	(18,658)
Net Income (Loss)	\$ (62,346)	\$ (108,546)	\$ (33,266)	\$ 222,634	\$ (11,950)	\$ 346,681	\$ (11,285)	\$ 94,342	\$ 4,584	\$ 32,123	\$ 309,983	\$ (30,143)	\$ (8,549)

WAUPUN UTILITES
Balance Sheets
Electric, Water, and Sewer

ELECTRIC	Feb 2023	Feb 2024	Feb 2025	Jan 2025	Change
Cash and investments - unrestricted	\$ 3,324,257	\$ 4,014,265	\$ 4,631,782	\$ 4,537,193	\$ 94,589
Cash and investments - restricted	228,137	232,086	46,393	220,461	(174,067)
Receivables	937,553	1,016,949	1,099,465	1,083,553	15,912
Materials and supplies	329,934	443,073	443,146	443,146	-
Other assets	97,123	111,530	87,014	83,569	3,446
Plant - net of accumulated depreciation	8,866,271	9,420,285	9,686,080	9,736,171	(50,091)
Deferred outflows of resources	1,004,815	803,475	559,453	559,453	-
Total Assets	14,788,091	16,041,662	16,553,334	16,663,544	(110,210)
Accounts payable	592,910	625,786	756,920	719,807	37,113
Payable to sewer utility	-	-	-	-	-
Interest accrued	10,588	8,400	(771)	4,365	(5,135)
Accrued benefits	86,381	75,257	85,931	83,247	2,683
Deferred inflows of resources	1,268,717	1,581,204	1,210,223	1,209,984	239
Long-term debt	735,000	560,000	195,000	380,000	(185,000)
Net Position	12,094,496	13,191,015	14,306,032	14,266,142	39,890
Total Liabilities & Net Position	\$ 14,788,091	\$ 16,041,662	\$ 16,553,334	\$ 16,663,544	\$ (110,210)
WATER	Feb 2023	Feb 2024	Feb 2025	Jan 2025	Change
Cash and investments - unrestricted / designated	\$ 2,012,159	\$ 2,991,811	\$ 3,444,796	\$ 3,377,336	\$ 67,460
Cash and investments - restricted	650,416	670,505	176,278	637,015	(460,737)
Receivables	241,838	255,964	237,403	254,130	(16,727)
Materials and supplies	70,145	81,142	110,101	110,639	(538)
Other assets	122,368	98,253	74,378	81,076	(6,698)
Plant - net of accumulated depreciation	15,920,417	16,546,527	16,056,668	16,107,817	(51,149)
Deferred outflows of resources	577,351	451,080	328,826	328,826	-
Total Assets	19,594,694	21,095,284	20,428,449	20,896,838	(468,389)
Accounts payable	20,064	64,144	21,031	33,413	(12,382)
Interest accrued	49,478	39,019	(1,980)	29,956	(31,936)
Accrued benefits	53,557	49,641	54,993	53,218	1,775
Deferred inflows of resources	753,846	653,927	475,510	476,626	(1,116)
Long-term debt	3,870,000	3,430,000	2,500,000	2,970,000	(470,000)
Net Position	14,847,750	16,858,552	17,378,896	17,333,625	45,271
Total Liabilities & Net Position	\$ 19,594,694	\$ 21,095,284	\$ 20,428,449	\$ 20,896,838	\$ (468,389)
SEWER	Feb 2023	Feb 2024	Feb 2025	Jan 2025	Change
Cash and investments - unrestricted	\$ 922,073	\$ 1,284,358	\$ 1,343,051	\$ 1,342,844	\$ 207
Cash and investments - restricted	2,819,129	2,708,405	2,916,720	2,820,428	96,292
Receivables	271,717	288,506	271,240	272,502	(1,262)
Receivable from electric utility	-	-	-	-	-
Materials and supplies	7,294	8,645	8,812	8,822	(10)
Advances to other funds	0	-	-	-	-
Other assets	27,079	65,365	64,504	68,736	(4,233)
Plant - net of accumulated depreciation	47,158,805	49,101,134	48,937,824	49,089,050	(151,226)
Deferred outflows of resources	797,752	729,543	501,909	501,909	-
Total Assets	52,003,849	54,185,956	54,044,059	54,104,291	(60,231)
Accounts payable	17,723	68,146	52,042	78,163	(26,121)
Interest accrued	108,088	103,188	101,805	76,277	25,528
Accrued benefits	77,987	75,499	83,347	80,638	2,708
Deferred inflows of resources	895,466	853,327	557,361	557,361	-
Long-term debt	28,057,782	27,122,500	26,533,400	26,533,400	-
Net Position	22,846,802	25,963,295	26,716,105	26,778,451	(62,346)
Total Liabilities & Net Position	\$ 52,003,849	\$ 54,185,956	\$ 54,044,059	\$ 54,104,291	\$ (60,231)

Monthly Dashboard - Cash & Investments						February 2025
Account	Restrictions	Feb 2025	Jan 2025	\$ Inc/(Dec)	% Inc/(Dec)	
Checking - E	Unrestricted	\$ 876,945	\$ 971,405	\$ (94,460)	-9.72%	
Checking - W	Unrestricted	594,187	999,976	(405,789)	-40.58%	
Checking - S	Unrestricted	884,913	805,721	79,192	9.83%	
Reserves - E	Unrestricted	3,754,837	3,565,787	189,049	5.30%	
Reserves - W	Unrestricted	2,385,260	1,913,615	471,645	24.65%	
Reserves - S	Unrestricted	458,138	537,123	(78,985)	-14.71%	
P&I Redemption - E	Restricted	1,227	175,570	(174,343)	-99.30%	
P&I Redemption - W	Restricted	3,251	465,044	(461,793)	-99.30%	
P&I Redemption - S	Restricted	601,843	526,605	75,238	14.29%	
Bond Reserve - S	Restricted	403,625	393,707	9,918	2.52%	
Construction - S	Restricted	39	39	-	0.00%	
Depreciation - E	Restricted	45,166	44,890	276	0.61%	
Depreciation - W	Restricted	173,027	171,971	1,056	0.61%	
ERF - Water Plant	Designated	465,348	463,744	1,605	0.35%	
ERF - WWTP	Restricted	1,911,213	1,900,076	11,137	0.59%	
		<u>\$ 12,559,021</u>	<u>\$ 12,935,276</u>	<u>\$ (376,255)</u>	<u>-2.91%</u>	
	Unrestricted and Designated	<u>\$ 9,419,629</u>	<u>\$ 9,257,372</u>	<u>\$ 162,257</u>	<u>1.75%</u>	
	Restricted	<u>\$ 3,139,391</u>	<u>\$ 3,677,903</u>	<u>\$ (538,512)</u>	<u>-14.64%</u>	





TO: Waupun Utilities Commissioners
FROM: Steve Brooks, General Manager
DATE: April 14, 2025
SUBJECT: General Manager Report

American Public Power Association Award Designations

- Waupun Utilities has been awarded the prestigious "Diamond" Reliable Public Power Provider (RP3) designation by the American Public Power Association (APPA), recognizing its strong commitment to delivering reliable and safe electric service. This three-year designation is the highest level of RP3 recognition and is awarded to utilities that demonstrate excellence in four key areas: reliability, safety, workforce development, and system improvement.
- In addition, Waupun Utilities received the APPA Safety Award of Excellence for its outstanding operational practices in 2024. More than 200 utilities from across the country competed for this annual honor. Applicants were grouped by the number of worker-hours and evaluated based on incident-free performance, as well as the strength of their safety programs and organizational safety culture.

Youth Apprenticeship Program

- We've received three applications for the Youth Apprenticeship (YA) Program and are excited for the prospect to welcome our first apprentice. To showcase this opportunity, we're hosting a YA Showcase Event on April 22 from 8:30–11:30 a.m. at the Wastewater Treatment Facility. This event offers students and educators a behind-the-scenes look at our operations and highlights the vital role these facilities play in the community. We're committed to providing meaningful learning experiences and growing our future workforce.

Staff Update

- We are excited to announce that Terri Greenfield has accepted the Accounting Coordinator position with Waupun Utilities. Terri brings valuable knowledge and experience with our operating systems and processes from her previous role with the City of Waupun. Terri is a welcomed addition to our team.
- National Lineworker Appreciation Day is April 18. We recognize and thank the hardworking WU team members who brave the elements and work around the clock to keep power flowing and our community safe. Whether restoring power after a storm or maintaining the infrastructure that keeps the lights on, their dedication often happens behind the scenes—but never goes unnoticed.
- Waupun Utilities will be participating in the Library Reading Program on April 16th. A lineworker from our team will be reading the book "If I Were a Lineworker" to the children, giving them a fun and educational glimpse into the important work our crew does. In addition, we will be bringing along some of the tools and equipment our lineworkers use on a daily basis to show the kids, helping them better understand the essential role our team plays in keeping the community safe and connected.

LIHEAP Program Update

- Workers supporting the Low-Income Home Energy Assistance Program (LIHEAP) at the federal Department of Health and Human Services (HHS) were placed on administrative leave last week, ahead of their positions being eliminated through a reduction in force (RIF) scheduled for early June. This move has raised concerns among utilities and state officials nationwide, as LIHEAP is a critical program that provides essential financial assistance to income-eligible customers, helping them pay their utility bills. The American Public Power Association is actively working with federal stakeholders to coordinate next steps. While the majority of the 2025 LIHEAP appropriation has already been released, the RIF is unlikely to have an immediate impact on local LIHEAP funding. However, remaining federal funds may be delayed, as there will be no staff to process and release them. For now, state officials have reported no interruption in LIHEAP disbursements to income-eligible Wisconsin utility customers.
- If delays in funding persist, it could impact our utility by limiting the available assistance to those who rely on it to help pay their utility bills. This program is vital to supporting our community and ensuring that low-income households can maintain access to essential utility services.

MEUW Engagement and Upcoming Events

- On April 8, 2025, I attended the MEUW Board of Directors meeting and workshop. The board discussed topics including Succession Planning, Legislative and Regulatory Priorities, Safety and Education, Communications, and Member Services. We also received reports from the Member Engagement and Advocacy Committees.
- MEUW's 95th Annual Conference will be held May 13–15. This event brings together municipal utility leaders from across the state to exchange ideas, explore new information, and strengthen public power in Wisconsin. Commissioners interested in attending are encouraged to contact me—I can provide additional details and handle registration for the event.
- MEUW's 2025 District Dinners will be held this fall. These gatherings offer a great opportunity for commissioners and staff to connect with peers from other municipal utilities, share updates, and engage in discussions on industry topics. We'll keep you posted as details are finalized, and you're more than welcome to attend and take part in the event.

Winter Moratorium

- The winter shut-off moratorium in Wisconsin ends on April 15, and after that, utilities statewide may begin disconnections for overdue bills. We urge customers who are struggling to pay their bill to contact Waupun Utilities ASAP to discuss payment options and avoid service interruption.

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



TO: Waupun Utilities Commissioners
FROM: Owen Vande Kolk, Assistant Electric Operations Supervisor
DATE: April 14th, 2025
SUBJECT: Electric Operations Report

Electric Department Update:

Call-Ins

On March 5th, at approximately 3:39 PM, WU experienced an electrical equipment failure on the intersection of Olmstead St and Drummond St. The outage impacted service to 8 customers in the area. Two linemen responded and restored power at approximately 4:25 PM.

On March 24th, at approximately 4:45 PM, a customer called about a broken wire on the ground. A lineman responded and confirmed the wire was a communication cable.

2025 Line Clearance Tree Trimming

- Crew has completed annual routine line clearance tree trimming for 2024-2025.

Electric System Study

- On March 19th, WU met with Forster Engineering to review their system study.
 - Meeting covered:
 - Current status of WU's substations capacity, reliability, and age.
 - Electric system improvement planning.

SSM Dialysis Center Demolition

- WU retired electric service on April 1st.
 - As part of the service retirement, SSM will be responsible for the cost associated with maintaining electric service to 621 W. Main St, which is currently being served from the three-phase bank pole that previously served the Dialysis Center.

Olmstead St Rebuild

- The rebuild project, which began in fall 2024, includes on-road work scheduled for spring 2025.
 - Poles are set and conductor is installed. Crew will transfer customers to new line when on-road work is needed, due to weather or wet soil conditions.

Development Planning

- WU electric department has been working on coordination, design, material procurement, and construction for the following projects:
 - Dollar General
 - Requiring a primary extension to serve one 600-amp 3 phase service.
 - Directional drilling contractor completed bore under Hwy 49 and to east property line to extend three-phase primary to the customer.
 - WU will continue the extension when customer provides concrete transformer pad.
 - WU will take the opportunity to extend single phase underground power to adjacent lot line to eliminate a portion of overhead primary.
 - 112.5 KVA transformer currently in stock.
 - Kwik Trip East
 - WU crew will start trenching for primary extension on the week of April 28th.
 - Temporary construction service is in place and energized.
 - 225 KVA currently out on system that will be swapped for smaller unit to provide new service to Kwik trip.
 - Eagle Manufacturing
 - Requires a primary extension to serve two 2000-amp 277/480v services.
 - One service for the new construction, and an additional service setup for future additions.
 - 750 KVA transformer currently in stock.
 - Temporary construction service has been energized.
 - 56-Unit Housing Complex
 - Complex requires a primary extension to serve four 800-amp services.
 - 300 KVA transformer currently in stock.
 - WU also has the required number of 12s meters in stock for the development.

WPPI Shared Services - Meter Testing and GIS

- Meter Testing
 - On April 7th, WU completed the first of five days contracted with WPPI's Shared Meter Testing service.
 - Service is used to test and verify all three-phase instrument-rated meter settings on the system.
 - Service also includes oil testing for all substation transformers and regulators.
- GIS
 - Map/App is being utilized to assign each electric meter to the transformer that serves the meter.
 - Upon completion, this will provide WU with a monthly transformer loading report.
 - Report will highlight transformers that are overloaded or underloaded based on parameters set by WU.
 - Map/App showing the age, by decade, of every wood pole on WU system.
 - Map/App to record and track required PSC System Inspections.
 - WPPI will be doing a spotlight article on WU's use of GIS for PSC inspections.
 - Map/app to record and track annual line clearance tree trimming.

United Cooperative

- Soy facility is projected to have two 3000-amp services. Dual concrete transformer pads are poured at Soy facility. WU electric crew will start work on trenching, dual primary feeds, transformer installations, and metering the week of April 14th.
- Feeder loop installation will be completed in the spring/summer of 2025.
- Four of six services are currently energized and in-service.

Pole Move for ATC

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

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



TO: Waupun Utilities Commissioners
FROM: Steve Schramm
DATE: April 10, 2025
SUBJECT: Monthly Operation Report

Water Treatment Facility:

There are no call-ins to report this month.

Tower levels have been changed to summer levels in response to higher-than-expected consumption and unpredictable weather patterns. This proactive measure ensures we can meet the increased demand and continue providing reliable service during this period.

Wastewater Treatment Facility:

There were two call-ins that occurred this past month. Below is the Incident Summary:

1. MBR Safe Mode Alarm:

- The first call-in was triggered by an MBR (Membrane Bioreactor) safe mode alarm. This issue was identified as a latch bit within the PLC (Programmable Logic Controller) system. The matter has been resolved, and the system is now operating normally.

2. Ferric Pump Failure:

- The second call-in was related to a ferric pump failure due to a high-pressure alarm. Upon investigation, it was found that the alarm coincided with a new load of ferric chloride, and a solid obstruction in the discharge line was identified as the cause of the pressure build-up. The issue has been addressed, and the pump is back in service.

Membrane Cleaning:

The Cleaning-in-Place (CIP) process for Membrane Trains 1, 2, and 3 has been successfully completed. Following the cleaning, the transmembrane pressures have returned to baseline levels, indicating that the systems are operating efficiently.

Additionally, post-cleaning testing was performed to check chlorine levels, ensuring they were within proper ranges to prevent the formation of chloramines before the membranes were brought back online.

ABNR Lighting Installation Update:

As of April 11th, I'm pleased to report that three-fifths of the lights have been successfully installed for the ABNR lighting installation project. The process has been progressing smoothly, and we are on track to have the entire installation completed by early May, as initially planned.

Water/Sewer Crew:

There are no call-ins to report this month.

Annual Manhole Inspection:

As part of our annual manhole inspection process, we have now incorporated the collection of additional critical data, specifically manhole rim and flow line elevations. This data is essential for enhancing our understanding of the overall performance and condition of our sewer system and will contribute to more precise and accurate data for the collection system model.

By collecting this data, we can better monitor the system's condition, identify potential issues such as blockages or capacity limitations, and support proactive planning for future infrastructure improvements. Additionally, measuring rim and flow line elevations enables a more thorough analysis of flow patterns, groundwater impacts, and the overall effectiveness of the system design.

Sanitary Sewer Collection Modeling:

MSA Professionals has been awarded the sanitary sewer collection system modeling project, with work set to begin at the end of April. This marks a crucial step in ensuring the system's efficiency, reliability, and capacity to meet both current and future demands.

Sanitary sewer collection system modeling is a process that involves designing, simulating, and analyzing the infrastructure responsible for transporting wastewater from homes and businesses to treatment facilities. The primary goal is to ensure the system can efficiently manage varying wastewater flows while preventing issues like overflows and blockages.

Key Metrics Involved in the Modeling Process:

1. Data Collection and Site Assessment:

- Collecting detailed information on the existing sewer system infrastructure, including pipe sizes, materials, layout, and flow data. This step provides the foundation for accurate modeling.

2. Hydraulic Analysis and Flow Simulation:

- Simulating wastewater flow through the system under various conditions, such as peak demand or wet-weather events, to understand system behavior and identify potential weaknesses.

3. System Optimization:

- Identifying areas with insufficient capacity or other issues and proposing solutions, such as pipe resizing, additional pumping stations, or other infrastructure improvements.

4. Validation:

- Ensuring the model accurately reflects real-world conditions by comparing its results to historical data and flow measurements, and making adjustments as needed to ensure its reliability.

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

Waupun Utilities

Report to the Utilities' Commission

April 14, 2025

Presented By:

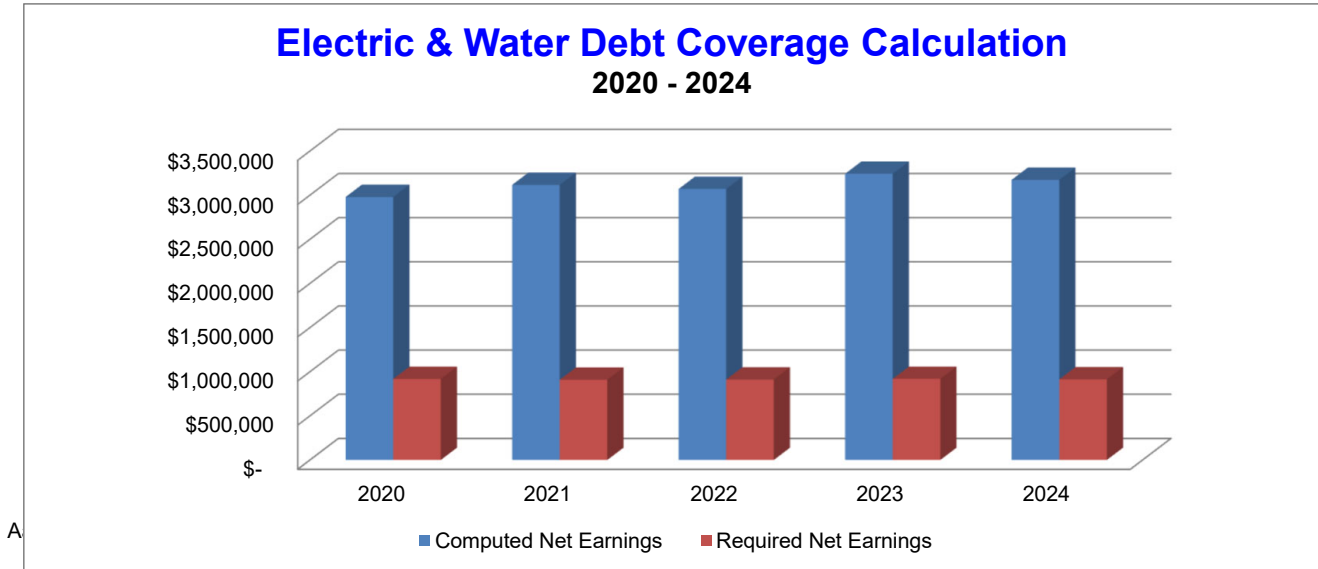
Baker Tilly US, LLP
4807 Innovate Lane
P.O. Box 7398
Madison, WI 53707-7398
608 240 2571

Aaron Worthman, CPA, Principal
Ryan Theiler, CPA, Manager

Note: Actual data was derived from current and prior years' audited financial statements

Waupun Utilities

Electric & Water Debt Coverage Calculation 2020 - 2024



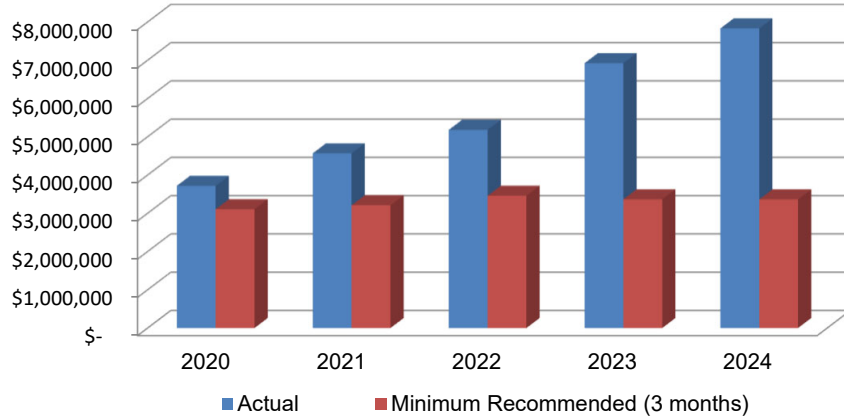
	2020	2021	2022	2023	2024
Operating Revenues	\$ 12,147,484	\$ 12,833,634	\$ 13,824,193	\$ 13,456,438	\$ 13,444,668
Investment & Misc. Income (Loss)	29,005	4,167	9,290	229,307	329,593
Less: O & M Expenses	<u>(9,197,126)</u>	<u>(9,721,581)</u>	<u>(10,763,328)</u>	<u>(10,443,357)</u>	<u>(10,600,680)</u>
Computed Net Earnings	<u>\$ 2,979,363</u>	<u>\$ 3,116,220</u>	<u>\$ 3,070,155</u>	<u>\$ 3,242,388</u>	<u>\$ 3,173,581</u>
Subsequent Year Revenue					
Bond Debt Service	734,346	726,955	729,048	735,297	730,767
Coverage Factor	<u>1.25</u>	<u>1.25</u>	<u>1.25</u>	<u>1.25</u>	<u>1.25</u>
Required Net Earnings	<u>\$ 917,933</u>	<u>\$ 908,694</u>	<u>\$ 911,310</u>	<u>\$ 919,121</u>	<u>\$ 913,459</u>
Difference	<u>\$ 2,061,430</u>	<u>\$ 2,207,525</u>	<u>\$ 2,158,845</u>	<u>\$ 2,323,267</u>	<u>\$ 2,260,122</u>
Coverage	<u>4.06</u>	<u>4.29</u>	<u>4.21</u>	<u>4.41</u>	<u>4.34</u>

What it means....

The bond resolutions require that earnings from the system be greater than 1.10 times the revenue bond highest annual debt service based on the bond year. In 2020, this coverage was changed to a coverage factor of 1.20 times, as required by the USDA. The utility met its debt coverage requirement in 2020, but missed the coverage for 2021 and 2022 after the receiving the proceeds from the USDA loan.

Waupun Utilities

Electric & Water Unrestricted Funds on Hand 2020 - 2024



	2020	2021	2022	2023	2024
Funding Benchmark					
Estimated 3 Months Revenues	<u>\$ 3,104,371</u>	<u>\$ 3,208,409</u>	<u>\$ 3,456,048</u>	<u>\$ 3,364,110</u>	<u>\$ 3,361,167</u>
Actual Unrestricted Funds on Hand	<u>\$ 3,715,630</u>	<u>\$ 4,566,306</u>	<u>\$ 5,178,873</u>	<u>\$ 6,922,664</u>	<u>\$ 7,830,874</u>
Months billings on Hand	<u>3.59</u>	<u>4.27</u>	<u>4.50</u>	<u>6.17</u>	<u>6.99</u>

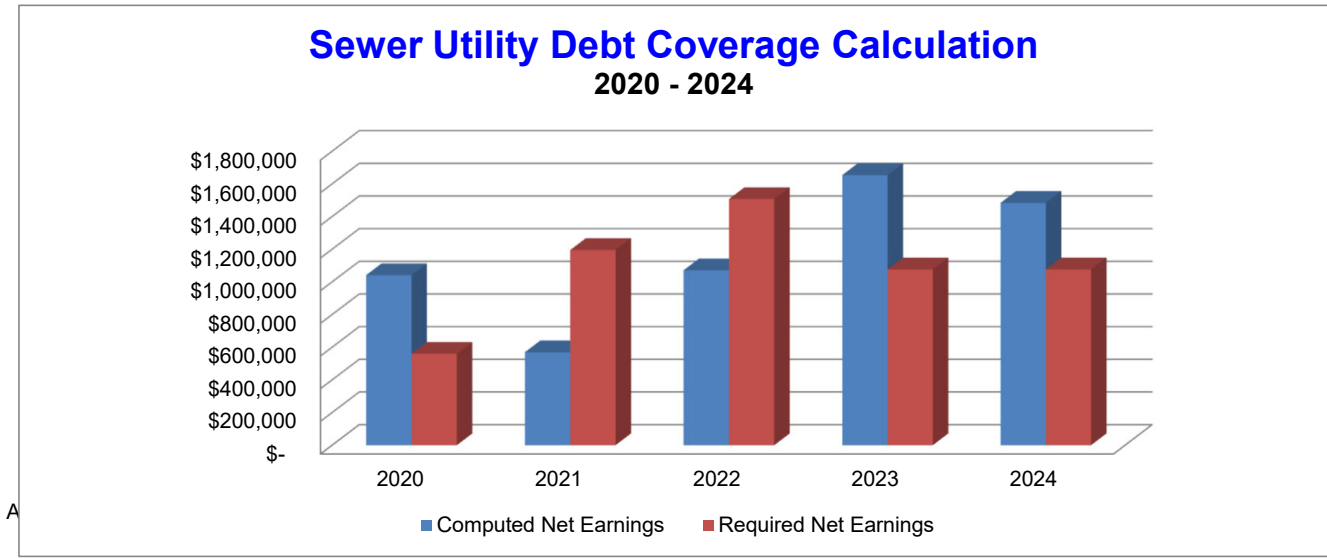
What it means....

A utility should maintain funds to cover its operations in a normal business operation cycle (i.e. quarterly, monthly) plus a contingency. In addition, utilities should have available an amount equal to one year's capital improvements. These funding levels facilitate budgeting since there will be less concern for business cycle fluctuations. Funding benchmarks are derived from the Government Finance Oversight Agency (GFOA) and bond rating agencies. The GFOA minimum recommended target is 3 months revenue in reserve plus a reasonable amount for capital to be funded without borrowing.

This shows the utility has historically funded more than the minimum required funding levels of 3 months and annual improvements have been made each year.

Waupun Utilities

Sewer Utility Debt Coverage Calculation 2020 - 2024



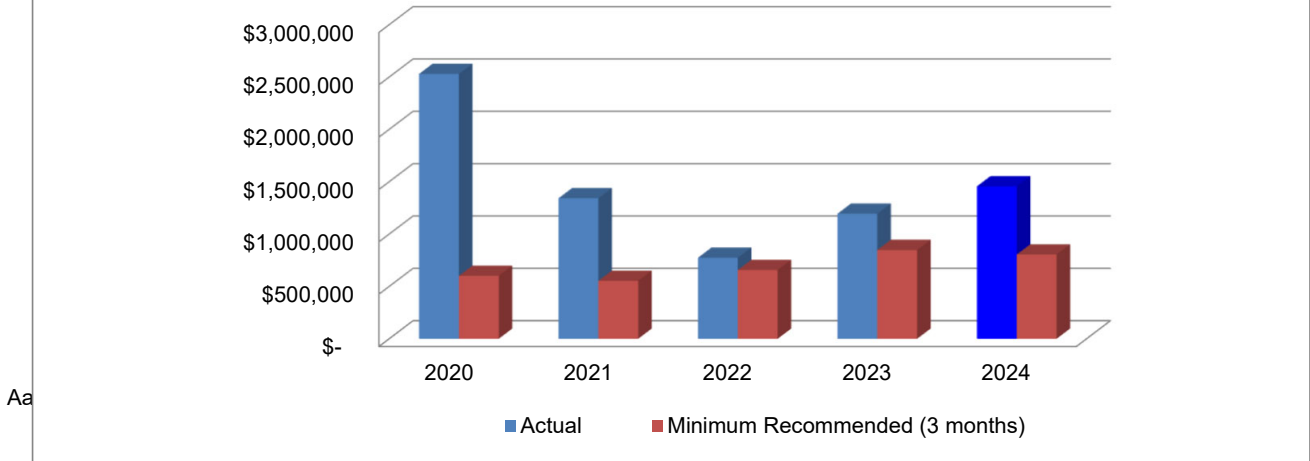
	2020	2021	2022	2023	2024
Operating Revenues	\$ 2,404,856	\$ 2,212,567	\$ 2,627,667	\$ 3,390,775	\$ 3,219,240
Investment Income (Loss)	71,105	2,108	(19,305)	132,998	157,405
Less: O & M Expenses	<u>(1,434,610)</u>	<u>(1,645,639)</u>	<u>(1,537,523)</u>	<u>(1,869,979)</u>	<u>(1,892,650)</u>
Computed Net Earnings	<u>\$ 1,041,351</u>	<u>\$ 569,036</u>	<u>\$ 1,070,839</u>	<u>\$ 1,653,794</u>	<u>\$ 1,483,995</u>
Highest Annual Debt Service Coverage Factor	466,491 <u>1.20</u>	995,653 <u>1.20</u>	1,255,795 <u>1.20</u>	896,976 <u>1.20</u>	896,983 <u>1.20</u>
Required Net Earnings	<u>\$ 559,789</u>	<u>\$ 1,194,784</u>	<u>\$ 1,506,954</u>	<u>\$ 1,076,371</u>	<u>\$ 1,076,380</u>
Difference	<u>\$ 481,561</u>	<u>\$ (625,749)</u>	<u>\$ (436,115)</u>	<u>\$ 577,423</u>	<u>\$ 407,615</u>
Coverage	<u>2.23</u>	<u>0.57</u>	<u>0.85</u>	<u>1.84</u>	<u>1.65</u>

What it means....

The bond resolutions require that earnings from the system be greater than 1.10 times the revenue bond highest annual debt service based on the bond year. In 2020, this coverage was changed to a coverage factor of 1.20 times, as required by the USDA. The utility met its debt coverage requirement in 2020, but missed the coverage for 2021 and 2022 after the receiving the proceeds from the USDA loan. In 2023 and 2024, the coverage was met as the rate increases helped drive the increases in revenue.

Waupun Utilities

Sewer Unrestricted Funds on Hand 2020 - 2024



	2020	2021	2022	2023	2024
Funding Benchmark					
Estimated 3 Months Revenues	\$ 600,945	\$ 553,142	\$ 656,917	\$ 847,694	\$ 804,810
Actual Unrestricted Funds on Hand	\$ 2,529,614	\$ 1,342,039	\$ 774,087	\$ 1,194,356	\$ 1,455,781
Months billings on Hand	12.63	7.28	3.54	4.23	5.43

What it means....

A utility should maintain funds to cover its operations in a normal business operation cycle (i.e. quarterly, monthly) plus a contingency. In addition, utilities should have available an amount equal to one year's capital improvements. These funding levels facilitate budgeting since there will be less concern for business cycle fluctuations.

This shows that the utility has historically had ample cash reserves for operations.