



## **AGENDA**

Utility Commission Meeting  
Waupun Utilities – 817 S Madison St.  
Waupun, WI P.O. Box 431  
Monday, September 13, 2021 AT 4:00 PM

There is a regular commission meeting scheduled for Monday, September 13, 2021, at 4:00 PM at the Waupun Utilities Administrative Building located on 817 S. Madison Street, Waupun, Wisconsin.

### **CALL TO ORDER**

### **ROLL CALL OF COMMISSIONERS**

### **APPROVAL OF PREVIOUS MEETING MINUTES**

1. August 9, 2021 Minutes

### **APPROVAL OF PAYMENT - PREVIOUS MONTHS BILLS**

2. 8-2021 Accounts Payable

### **FINANCIAL REPORT / APPROVAL OF MONTHLY FINANCIAL RESULTS**

3. Finance Director Report

### **GM REPORT / OPERATIONS REPORT**

4. General Manager Report
5. Water and Wastewater Report

### **APPEARANCE BY VISITORS**

## **AGENDA**

6. Advanced Biological Nutrient Removal (ABNR) Update
7. Discuss Biomass Services Agreement

### **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, August 9, 2021**

The meeting was called to order by President Heeringa at 4:02 p.m.

Commissioners Daane, Heeringa, Homan, Kaczmariski, Thurmer, Bishop (4:03 p.m.) and Vanderkin (4:22 p.m.) were present.

Motion made by Thurmer, seconded by Daane and unanimously carried, to approve minutes from the June 14, 2021 meeting.

On motion by Thurmer, seconded by Homan and unanimously carried, bills for months of June and July 2021 were approved as presented.

On motion by Kaczmariski, seconded by Homan and unanimously carried, year-to-date financial reports through June 2021 were approved as presented. Electric operating income was \$218,500 or \$164,600 above budget from higher than budgeted revenues and lower overall expenses/customer work. Water operating income was \$409,700 or \$119,100 above budget from lower than budgeted operating expenses. Sewer operating income (loss) was (\$126,000) or (\$207,700) below budget on decrease in public authority consumption related to COVID-19 closures.

General Manager Brooks reported on outages, work being completed as part of the overhead line rebuild/voltage conversion project and training completed with ATC. Due to the retirement announcement of WU's Customer Service Representative, the position was advertised, applications were received/reviewed, interviews held and position has been filled. Planning for the upcoming Community Services Open House in October and 2022 budget is underway.

With recent storms and flooding events, Commissioners commended Electric and Water/Sewer Facilities and Distribution crews on how impressed they are on crews' fast response to make necessary repairs to ensure there is minimum interruption time of service experienced by our customers.

Treatment Facilities and Operations Superintendent Schramm reported on performance of water and wastewater treatment facilities and preventative maintenance of facilities and distribution and collection system. Installation of sanitary main line and manholes, water main line, valves and hydrants have been completed for Newton and Rock Ave street project. Construction crews will begin to tie in sewer and water laterals for Newton Ave. Miron Construction has completed demolition and earthwork allowing the aggregate pier foundation systems to begin for buildings 68, 65 and 83; along with footings for grade system for building 65. A slide presentation was presented showing pictures of the demolition, drilling and replaced pipe for the ABNR project. Construction of the project is progressing well.

Motion made by Kaczmariski, seconded by Bishop and unanimously carried, the modification to the employee educational assistance program reimbursement policy was approved. The revision was made to establish a repayment schedule in the event an employee furthers their education at utility expense and termination of employment were to occur within four years after course completion.

On motion by Bishop, seconded by Daane and unanimously carried, approval of Resolution Recognizing the Retirement of Jenny Brown, Customer Service Representative for her 22 years of dedicated service to Waupun Utilities.

Patrick Glynn, of Carlson Dettmann presented an update on the 2022 wage matrix market update. Current market conditions, economy and workforce challenges were discussed. On motion by Homan, seconded by Bishop and unanimously carried, the update to the 2022 wage matrix market update was approved as presented.

On motion by Kaczmariski, seconded by Bishop and unanimously carried, meeting was adjourned at 5:45 p.m.

The next commission meeting is scheduled on September 13, 2021, at 4:00 p.m.

Jen Benson  
Office & Customer Service Lead

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
ACTIVE OUTFITTERS							
700	08/12/2021	OFFICE CLOTHING	08/12/2021	252.00	252.00	47264	08/13/2021
Total ACTIVE OUTFITTERS:				252.00	252.00		
AIRGAS USA INC							
855	9981371652	ACETYLENE/OXYGEN/NITROGEN	07/31/2021	24.76	24.76	47230	08/10/2021
	9981371652	ACETYLENE/OXYGEN/NITROGEN	07/31/2021	24.76	24.76	47230	08/10/2021
	9981371652	ACETYLENE/OXYGEN/NITROGEN	07/31/2021	24.78	24.78	47230	08/10/2021
Total AIRGAS USA INC:				74.30	74.30		
ALLIANT ENERGY							
900	183035.08.03.2021	Gas Utility for Water Plant	08/03/2021	300.08	300.08	47231	08/10/2021
	437000.07302021	GAS UTIL BILL FOR SWG PLNT	07/30/2021	279.58	279.58	47231	08/10/2021
	590516.07302021	Split Distribution - Main Bldg	07/30/2021	3.23	3.23	47231	08/10/2021
	590516.07302021	Split Distribution - Main Bldg	07/30/2021	2.58	2.58	47231	08/10/2021
	590516.07302021	Split Distribution - Main Bldg	07/30/2021	2.58	2.58	47231	08/10/2021
	590516.07302021	Split Distribution - Main Bldg	07/30/2021	17.42	17.42	47231	08/10/2021
	590516.07302021	Split Distribution - Main Bldg	07/30/2021	17.42	17.42	47231	08/10/2021
	590516.07302021	Split Distribution - Main Bldg	07/30/2021	17.42	17.42	47231	08/10/2021
	590516.07302021	Split Distribution - Main Bldg	07/30/2021	1.29	1.29	47231	08/10/2021
	590516.07302021	Split Distribution - Main Bldg	07/30/2021	1.29	1.29	47231	08/10/2021
	590516.07302021	Split Distribution - Main Bldg	07/30/2021	1.28	1.28	47231	08/10/2021
	80105-08192021	GAS UTILITY FOR WELLHOUSE #5	08/19/2021	14.22	14.22	47268	08/31/2021
	931084-07302021	GAS UTIL @ WWTP GARAGE	07/30/2021	79.50	79.50	47231	08/10/2021
Total ALLIANT ENERGY:				737.89	737.89		
ALTEC INDUSTRIES INC							
980	50823908	Unit 25A Repair	08/12/2021	566.70	566.70	47269	08/31/2021
Total ALTEC INDUSTRIES INC:				566.70	566.70		
AMAZON CAPITAL SERVICES							
1015	17X9-4F4M-C9T7	Meter Testing Tools	08/25/2021	299.47	299.47	47270	08/31/2021
	1L97-Y77G-DMVL	Epson TM-T20III Receipt Printer	08/01/2021	73.69	73.69	47232	08/10/2021
	1L97-Y77G-DMVL	Epson TM-T20III Receipt Printer	08/01/2021	58.58	58.58	47232	08/10/2021
	1L97-Y77G-DMVL	Epson TM-T20III Receipt Printer	08/01/2021	56.70	56.70	47232	08/10/2021
Total AMAZON CAPITAL SERVICES:				488.44	488.44		
APPLIED TECHNOLOGIES							
1340	35339	ABNR Upgrades	06/30/2021	89,477.33	89,477.33	30006	08/17/2021
	35391	ABNR Upgrades	07/29/2021	98,255.90	98,255.90	30006	08/17/2021
Total APPLIED TECHNOLOGIES:				187,733.23	187,733.23		
AUTO PLUS AUTO PARTS							
1700	393067760	Wypall	07/22/2021	42.25	42.25	47233	08/10/2021
Total AUTO PLUS AUTO PARTS:				42.25	42.25		
BAKER TILLY VIRCHOW KRAUSE LLP							
2333	BT1878670	Single Audit	07/31/2021	5,945.00	5,945.00	30007	08/17/2021

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total BAKER TILLY VIRCHOW KRAUSE LLP:				5,945.00	5,945.00		
<b>BENTZ AUTOMOTIVE INC</b>							
2800	18989	Unit 155 Oil Change - Thermostat Replace	07/28/2021	182.44	182.44	47234	08/10/2021
Total BENTZ AUTOMOTIVE INC:				182.44	182.44		
<b>BLACKSTONE TECHNOLOGIES LLC</b>							
3105	211670	BST-360 High Performance Patch Mix	07/31/2021	214.27	214.27	47271	08/31/2021
	211670	BST-360 High Performance Patch Mix	07/31/2021	214.27	214.27	47271	08/31/2021
	211670	BST-360 High Performance Patch Mix	07/31/2021	428.53	428.53	47271	08/31/2021
Total BLACKSTONE TECHNOLOGIES LLC:				857.07	857.07		
<b>BORDER STATES ELECTRIC SUPPLY</b>							
3300	922632070	N/D ARRESTOR OVERHEAD - 10 KV	08/14/2021	140.15	140.15	47272	08/31/2021
	922632070	Shipping	08/14/2021	16.92	16.92	47272	08/31/2021
	922634807	Transformer Locks	08/13/2021	381.60	381.60	47272	08/31/2021
	922643072	FIBERGLASS CROSSARM	08/16/2021	893.52	893.52	47272	08/31/2021
	922643072	Shipping	08/16/2021	241.32	241.32	47272	08/31/2021
Total BORDER STATES ELECTRIC SUPPLY:				1,673.51	1,673.51		
<b>BRIGHT TECHNOLOGIES</b>							
3420	B3080-7	Meter Belt Filter Press Rental	07/29/2021	7,000.00	7,000.00	47235	08/10/2021
	B3080-8	Meter Belt Filter Press Rental	08/12/2021	7,000.00	7,000.00	47273	08/31/2021
	B3080-9	Meter Belt Filter Press Rental	08/25/2021	7,000.00	7,000.00	47273	08/31/2021
Total BRIGHT TECHNOLOGIES:				21,000.00	21,000.00		
<b>BROOKS SHOES &amp; REPAIR</b>							
3550	38320	SAFETY BOOTS for Darren Sytsma	07/30/2021	175.00	175.00	47274	08/31/2021
Total BROOKS SHOES & REPAIR:				175.00	175.00		
<b>CAPITAL NEWSPAPERS</b>							
5450	61280-1	Employment Ad- CSR	07/19/2021	87.75	87.75	47275	08/31/2021
	61280-1	Employment Ad- CSR	07/19/2021	69.75	69.75	47275	08/31/2021
	61280-1	Employment Ad- CSR	07/19/2021	67.50	67.50	47275	08/31/2021
Total CAPITAL NEWSPAPERS:				225.00	225.00		
<b>CAREW CONCRETE &amp; SUPPLY CO</b>							
5600	1212388	E Lincoln st	07/28/2021	315.28	315.28	47236	08/10/2021
Total CAREW CONCRETE & SUPPLY CO:				315.28	315.28		
<b>US CELLULAR</b>							
5700	0456782822	Act #851360664	08/14/2021	179.83	179.83	47307	08/31/2021
	0457166231	Act #207749466	08/16/2021	210.58	210.58	47304	08/31/2021
	0457277150	Act #375001031	08/16/2021	156.47	156.47	47305	08/31/2021
	0457325212	Act #929862839	08/16/2021	222.96	222.96	47306	08/31/2021
Total US CELLULAR:				769.84	769.84		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
CENTRAL CABLE CONTRACTORS INC							
5750	9152	BORE 1 - 2" Conduit W Brown St	07/26/2021	3,940.00	3,940.00	47237	08/10/2021
Total CENTRAL CABLE CONTRACTORS INC:				3,940.00	3,940.00		
CHAD NAVIS CONSTRUCTION LLC							
5800	08/09/2021	Curb & Gutter, Sidewalk Repair	08/09/2021	3,187.50	3,187.50	47276	08/31/2021
	08/09/2021	Curb & Gutter, Sidewalk Repair	08/09/2021	13,387.50	13,387.50	47276	08/31/2021
	08/09/2021	Curb & Gutter, Sidewalk Repair	08/09/2021	7,675.00	7,675.00	47276	08/31/2021
Total CHAD NAVIS CONSTRUCTION LLC:				24,250.00	24,250.00		
CIVIC SYSTEMS LLC							
5945	2021 SYMPOSIUM	2021 Civic Symposium	08/01/2021	39.00	39.00	47238	08/10/2021
	2021 SYMPOSIUM	2021 Civic Symposium	08/01/2021	31.00	31.00	47238	08/10/2021
	2021 SYMPOSIUM	2021 Civic Symposium	08/01/2021	30.00	30.00	47238	08/10/2021
Total CIVIC SYSTEMS LLC:				100.00	100.00		
CORE & MAIN LP							
6310	P340454	(5) 3/4 Meters & Cables	08/16/2021	725.00	725.00	47277	08/31/2021
	P340454	Shipping	08/16/2021	22.74	22.74	47277	08/31/2021
	P443117	(1) C2 1000G Meter	08/24/2021	1,820.00	1,820.00	47277	08/31/2021
	P443117	Shipping	08/24/2021	29.69	29.69	47277	08/31/2021
Total CORE & MAIN LP:				2,597.43	2,597.43		
COTTINGHAM & BUTLER							
6385	215053	Market Wage Analysis	08/01/2021	1,657.50	1,657.50	47239	08/10/2021
	215053	Market Wage Analysis	08/01/2021	1,317.50	1,317.50	47239	08/10/2021
	215053	Market Wage Analysis	08/01/2021	1,275.00	1,275.00	47239	08/10/2021
Total COTTINGHAM & BUTLER:				4,250.00	4,250.00		
CRESCENT ELECTRIC SUPPLY CO							
6500	S509365261.001	ECO GE Lamps	07/28/2021	150.96	150.96	47240	08/10/2021
	S509420438.002	4 SOLID COPPER WIRE BARE	08/17/2021	2,387.20	2,387.20	47278	08/31/2021
Total CRESCENT ELECTRIC SUPPLY CO:				2,538.16	2,538.16		
CT LABORATORIES							
6610	163727	Nitrogen, Kjet & Sub NO2+NO3	07/27/2021	41.00	41.00	47241	08/10/2021
	163763	Sludge Testing	07/30/2021	350.00	350.00	47241	08/10/2021
	164040	SDWA	08/12/2021	313.00	313.00	47279	08/31/2021
	164041	SDWA	08/13/2021	395.00	395.00	47279	08/31/2021
Total CT LABORATORIES:				1,099.00	1,099.00		
DIGGERS HOTLINE INC.							
7300	210 7 31801	MONTHLY LOCATE TICKET CHRGS	07/31/2021	141.96	141.96	47242	08/10/2021
Total DIGGERS HOTLINE INC.:				141.96	141.96		
ELECTRICAL TESTING LAB LLC							
8150	36656	Gloves & Sleeves Tested	08/18/2021	193.03	193.03	47280	08/31/2021

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total ELECTRICAL TESTING LAB LLC:				193.03	193.03		
<b>FABICK RENTALS</b>							
9155	PIMS0126827	Parts for Unit# 33	08/09/2021	80.59	80.59	47281	08/31/2021
	PIMS0126827	Parts for Unit# 33	08/09/2021	80.58	80.58	47281	08/31/2021
Total FABICK RENTALS:				161.17	161.17		
<b>MARTENS ACE HARDWARE</b>							
9200	475905-JULY 2021	MISCELLANEOUS ITEMS	07/31/2021	42.55	42.55	47246	08/10/2021
	475905-JULY 2021	MISCELLANEOUS ITEMS	07/31/2021	12.58	12.58	47246	08/10/2021
	475905-JULY 2021	MISCELLANEOUS ITEMS	07/31/2021	12.57	12.57	47246	08/10/2021
	475905-JULY 2021	MISCELLANEOUS ITEMS	07/31/2021	1.70	1.70	47246	08/10/2021
	475905-JULY 2021	MISCELLANEOUS ITEMS	07/31/2021	70.44	70.44	47246	08/10/2021
	475905-JULY 2021	MISCELLANEOUS ITEMS	07/31/2021	25.98	25.98	47246	08/10/2021
	475905-JULY 2021	MISCELLANEOUS ITEMS	07/31/2021	298.60	298.60	47246	08/10/2021
Total MARTENS ACE HARDWARE:				464.42	464.42		
<b>FARMERS ELEVATOR CORP LTD</b>							
9300	119292	Lawn Seed	08/06/2021	67.50	67.50	47282	08/31/2021
	119292	Lawn Seed	08/06/2021	33.75	33.75	47282	08/31/2021
	119292	Lawn Seed	08/06/2021	33.75	33.75	47282	08/31/2021
Total FARMERS ELEVATOR CORP LTD:				135.00	135.00		
<b>FERGUSON WATERWORKS #1476</b>							
9480	335376-2	4 DI MJ RW or Gate Valve L/A	07/28/2021	964.00	964.00	47243	08/10/2021
	337548	LF 1" Comp x Comp Ball Curb St Minn	07/27/2021	1,272.50	1,272.50	47243	08/10/2021
	337548	Shipping	07/27/2021	19.51	19.51	47243	08/10/2021
	337577	LF 3/4" InLine Ball Curb Valve	07/27/2021	252.00	252.00	47243	08/10/2021
	337577	Shipping	07/27/2021	11.24	11.24	47243	08/10/2021
Total FERGUSON WATERWORKS #1476:				2,519.25	2,519.25		
<b>GREMMER &amp; ASSOCIATES INC.</b>							
11600	210326-4	Rock/Newton Inspections	08/04/2021	8,817.88	8,817.88	47283	08/31/2021
	210326-4	Rock/Newton Inspections	08/04/2021	8,817.88	8,817.88	47283	08/31/2021
Total GREMMER & ASSOCIATES INC.:				17,635.76	17,635.76		
<b>HACH COMPANY</b>							
12050	12572621	WWTP Lab Supplies	07/30/2021	1,254.11	1,254.11	47284	08/31/2021
Total HACH COMPANY:				1,254.11	1,254.11		
<b>HYDROCORP INC.</b>							
13985	63042-IN	CROSS CONNECTION CONTROL PROG	07/31/2021	2,252.00	2,252.00	47244	08/10/2021
Total HYDROCORP INC.:				2,252.00	2,252.00		
<b>INFOSEND INC</b>							
14490	195965	BILL PRINT & POSTAGE	07/30/2021	787.01	787.01	47285	08/31/2021
	195965	BILL PRINT & POSTAGE	07/30/2021	625.57	625.57	47285	08/31/2021
	195965	BILL PRINT & POSTAGE	07/30/2021	605.40	605.40	47285	08/31/2021
	195965	Bulk Fall Flier	07/30/2021	315.00	315.00	47285	08/31/2021

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Total INFOSEND INC:				2,332.98	2,332.98		
<b>INTEGRATED COMMUNICATIONS SERV</b>							
14650	210801451101	TELEPHONE ANSWERING SERV-AFT	08/09/2021	194.72	194.72	47286	08/31/2021
	210801451101	TELEPHONE ANSWERING SERV-AFT	08/09/2021	154.78	154.78	47286	08/31/2021
	210801451101	TELEPHONE ANSWERING SERV-AFT	08/09/2021	149.79	149.79	47286	08/31/2021
Total INTEGRATED COMMUNICATIONS SERV:				499.29	499.29		
<b>IRBY, STUART C</b>							
14890	S012551899.001	HPS P4817 Anchor; Pole Key	08/02/2021	798.30	798.30	47287	08/31/2021
	S012552568.001	Hot Line Clamp & Lag Screws	08/18/2021	433.00	433.00	47287	08/31/2021
	S012580828.001	FIBERGLASS CROSSARM	08/18/2021	2,350.00	2,350.00	47287	08/31/2021
Total IRBY, STUART C:				3,581.30	3,581.30		
<b>ITU ABSORB TECH INC.</b>							
14950	7754350	SHOP TOWELS FOR WWTP	08/20/2021	23.89	23.89	47288	08/31/2021
	7754353	SHOP TOWELS MTHLY RENTAL FEE	08/20/2021	13.02	13.02	47288	08/31/2021
	7754353	SHOP TOWELS MTHLY RENTAL FEE	08/20/2021	13.02	13.02	47288	08/31/2021
	7754353	SHOP TOWELS MTHLY RENTAL FEE	08/20/2021	13.03	13.03	47288	08/31/2021
Total ITU ABSORB TECH INC.:				62.96	62.96		
<b>J &amp; H CONTROLS INC</b>							
16000	10000023062	BUILDING MAINT MTHLY CHRG	07/16/2021	181.60	181.60	47245	08/10/2021
	10000023062	BUILDING MAINT MTHLY CHRG	07/16/2021	136.20	136.20	47245	08/10/2021
	10000023062	BUILDING MAINT MTHLY CHRG	07/16/2021	136.20	136.20	47245	08/10/2021
	10000023063	BUILDING MAINT MTHLY CHRG-WTP	07/16/2021	167.00	167.00	47245	08/10/2021
	10000023087	WWTP Matrix	08/09/2021	3,300.00	3,300.00	47289	08/31/2021
Total J & H CONTROLS INC:				3,921.00	3,921.00		
<b>K BROWN PLUMBING LLC</b>							
17070	2021-372	915 Newton Clean Water Line	08/23/2021	118.00	118.00	47290	08/31/2021
	2021-392	Installed Meter at Zoellner Park	08/24/2021	273.00	273.00	47290	08/31/2021
Total K BROWN PLUMBING LLC:				391.00	391.00		
<b>KEMIRA WATER SOLUTIONS INC.</b>							
17513	9017724526	FERROUS CHLORIDE	08/27/2021	3,307.74	3,307.74	47291	08/31/2021
Total KEMIRA WATER SOLUTIONS INC.:				3,307.74	3,307.74		
<b>MEUW</b>							
23500	2308	Utility Leaders Retreat - C.Flegner	08/19/2021	125.00	125.00	47292	08/31/2021
	2308	Utility Leaders Retreat - J Stanek	08/19/2021	125.00	125.00	47292	08/31/2021
	2308	Utility Leaders Retreat - S Brooks	08/19/2021	125.00	125.00	47292	08/31/2021
Total MEUW:				375.00	375.00		
<b>MILTON PROPANE INC</b>							
25000	T477184	PROPANE DELIVERED	08/12/2021	34.53	34.53	47293	08/31/2021
	T477184	PROPANE DELIVERED	08/12/2021	34.53	34.53	47293	08/31/2021
	T477184	PROPANE DELIVERED	08/12/2021	35.59	35.59	47293	08/31/2021

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Total MILTON PROPANE INC:				104.65	104.65		
<b>SECURIAN FINANCIAL GROUP INC</b>							
25200	26418-1027-9/21	BASIC GROUP LIFE INS PREMIUM	08/01/2021	303.84	303.84	47253	08/10/2021
	26418-1027-9/21	EMPLOYER CONTRIBUTION 20%	08/01/2021	11.48	11.48	47253	08/10/2021
	26418-1027-9/21	EMPLOYER CONTRIBUTION 20%	08/01/2021	9.13	9.13	47253	08/10/2021
	26418-1027-9/21	EMPLOYER CONTRIBUTION 20%	08/01/2021	8.84	8.84	47253	08/10/2021
Total SECURIAN FINANCIAL GROUP INC:				333.29	333.29		
<b>MIRON CONSTRUCTION CO INC</b>							
25700	210790-PR 2	Pay Application 2 - WWTP Upgrades	07/20/2021	613,153.75	613,153.75	30008	08/17/2021
Total MIRON CONSTRUCTION CO INC:				613,153.75	613,153.75		
<b>MISCHLER BERRY FARM</b>							
25800	947256	Seed/Till/Spread	08/04/2021	1,879.79	1,879.79	47247	08/10/2021
Total MISCHLER BERRY FARM:				1,879.79	1,879.79		
<b>NAPA AUTO PARTS</b>							
30900	319608	Unit #30 Battery	07/30/2021	142.49	142.49	47248	08/10/2021
	319624	Unit #30 Battery	07/30/2021	55.99	55.99	47248	08/10/2021
	319979	Unit 19 Oil filter	08/03/2021	11.98	11.98	47248	08/10/2021
	319979	Unit 19 Oil filter	08/03/2021	11.99	11.99	47248	08/10/2021
	319979	Unit 19 Oil filter	08/03/2021	11.99	11.99	47248	08/10/2021
	319979	Unit 106 Filters	08/03/2021	28.93	28.93	47248	08/10/2021
	319979	Unit 106 Filters	08/03/2021	28.94	28.94	47248	08/10/2021
	319979	Unit 106 Filters	08/03/2021	28.94	28.94	47248	08/10/2021
	320547	Emergency Back up Pump Supplies	08/09/2021	52.13	52.13	47294	08/31/2021
Total NAPA AUTO PARTS:				373.38	373.38		
<b>NCL OF WISCONSIN INC</b>							
33000	457900	Lab Supplies- WWTP	07/29/2021	240.44	240.44	47249	08/10/2021
Total NCL OF WISCONSIN INC:				240.44	240.44		
<b>OFFICE DEPOT</b>							
38880	184817490001	OFFICE SUPPLIES	07/27/2021	29.45	29.45	47295	08/31/2021
	184817490001	OFFICE SUPPLIES	07/27/2021	23.41	23.41	47295	08/31/2021
	184817490001	OFFICE SUPPLIES	07/27/2021	22.65	22.65	47295	08/31/2021
	186803514001	OFFICE SUPPLIES	08/04/2021	42.07	42.07	47295	08/31/2021
	186803514001	OFFICE SUPPLIES	08/04/2021	33.44	33.44	47295	08/31/2021
	186803514001	OFFICE SUPPLIES	08/04/2021	32.35	32.35	47295	08/31/2021
	187103073001	OFFICE SUPPLIES	08/04/2021	10.84	10.84	47295	08/31/2021
	187103073001	OFFICE SUPPLIES	08/04/2021	8.61	8.61	47295	08/31/2021
	187103073001	OFFICE SUPPLIES	08/04/2021	8.34	8.34	47295	08/31/2021
Total OFFICE DEPOT:				211.16	211.16		
<b>OSHKOSH OFFICE SYSTEMS</b>							
39000	AR65530	MTHLY CLICK COUNTS	08/03/2021	33.56	33.56	47250	08/10/2021
	AR65530	MTHLY CLICK COUNTS	08/03/2021	26.68	26.68	47250	08/10/2021
	AR65530	MTHLY CLICK COUNTS	08/03/2021	25.81	25.81	47250	08/10/2021



Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total OSHKOSH OFFICE SYSTEMS:				86.05	86.05		
<b>PIGGLY WIGGLY</b>							
41200	S00238-1898	WWTP Supplies	08/17/2021	33.90	33.90	47296	08/31/2021
Total PIGGLY WIGGLY:				33.90	33.90		
<b>POLYDYNE INC.</b>							
42000	1564221	CLARIFLOC CE-1855	07/30/2021	11,522.08	11,522.08	47251	08/10/2021
Total POLYDYNE INC.:				11,522.08	11,522.08		
<b>PTS CONTRACTORS INC</b>							
44099	NEWTON/ROCK PA	Pay Request 1	08/01/2021	16,144.77	16,144.77	47297	08/31/2021
	NEWTON/ROCK PA	Pay Request 1	08/01/2021	159,240.20	159,240.20	47297	08/31/2021
	NEWTON/ROCK PA	Pay Request 1	08/01/2021	82,250.00	82,250.00	47297	08/31/2021
Total PTS CONTRACTORS INC:				257,634.97	257,634.97		
<b>PUBLIC SERVICE COMMISSION OF W</b>							
44200	2107-I-06290	Renewable Energy Rider Revision	08/01/2021	62.45	62.45	47298	08/31/2021
Total PUBLIC SERVICE COMMISSION OF W:				62.45	62.45		
<b>RESCO</b>							
46400	833371-00	FIBERGLASS CROSSARM	08/16/2021	1,584.00	1,584.00	47299	08/31/2021
	833371-00	Shipping	08/16/2021	628.34	628.34	47299	08/31/2021
Total RESCO:				2,212.34	2,212.34		
<b>SABEL MECHANICAL LLC</b>							
50300	3817	Harris Lift Station Panel	07/26/2021	6,741.90	6,741.90	47252	08/10/2021
	50300	Hauler Rental - Sept	02/14/2015	8,136.00	8,136.00	47300	08/31/2021
Total SABEL MECHANICAL LLC:				14,877.90	14,877.90		
<b>SEERA</b>							
51535	WAUPUN/JULY 202	"WAUPUN" FOCUS PROGRAM FEE	07/31/2021	2,721.29	2,721.29	47254	08/10/2021
Total SEERA:				2,721.29	2,721.29		
<b>SPECTRUM BUSINESS</b>							
52500	33381081321	Internet Services	08/13/2021	82.84	82.84	47301	08/31/2021
	33381081321	Internet Services	08/13/2021	65.84	65.84	47301	08/31/2021
	33381081321	Internet Services	08/13/2021	63.72	63.72	47301	08/31/2021
	33381081321	Monthly Service Exp 1st & 2nd	08/13/2021	106.20	106.20	47301	08/31/2021
	33381081321	Mthly Service Exp 1st & 2nd Ln	08/13/2021	84.42	84.42	47301	08/31/2021
	33381081321	Mthly Service Exp 1st&2nd Line	08/13/2021	81.70	81.70	47301	08/31/2021
	33381081321	Water Plant Voice Serv	08/13/2021	79.98	79.98	47301	08/31/2021
	33381081321	WasteWater Voice Serv	08/13/2021	79.98	79.98	47301	08/31/2021
Total SPECTRUM BUSINESS:				644.68	644.68		
<b>SPEE-DEE</b>							
52600	4283229	SERVICE CHRG for WATER SAMPLES	07/26/2021	63.13	63.13	47255	08/10/2021
	4295882	SERVICE CHRG for WATER SAMPLES	08/09/2021	49.71	49.71	47302	08/31/2021

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	4301774	SERVICE CHRG for WATER SAMPLES	08/23/2021	42.46	42.46	47302	08/31/2021
Total SPEE-DEE:				155.30	155.30		
<b>STRAND ASSOCIATES INC</b>							
53800	173747	R & R Assessment & Emergency Response Plan	08/04/2021	1,819.99	1,819.99	47256	08/10/2021
Total STRAND ASSOCIATES INC:				1,819.99	1,819.99		
<b>TRUCLEANERS LLC</b>							
58700	AUG 2021	MONTHLY CLEANING SERVICE	08/30/2021	370.50	370.50	47303	08/31/2021
	AUG 2021	MONTHLY CLEANING SERVICE	08/30/2021	294.50	294.50	47303	08/31/2021
	AUG 2021	MONTHLY CLEANING SERVICE	08/30/2021	285.00	285.00	47303	08/31/2021
Total TRUCLEANERS LLC:				950.00	950.00		
<b>USA BLUE BOOK</b>							
59600	675502	WWTP Lab Supplies	07/27/2021	117.82	117.82	47258	08/10/2021
	684608	Conductivity TSD Probe - Water Plant	08/04/2021	459.12	459.12	47308	08/31/2021
Total USA BLUE BOOK:				576.94	576.94		
<b>UTILITY SERVICE CO. INC.</b>							
59800	540310	Pedisphere Tower Tank #2 - Annually	08/01/2021	18,390.72	18,390.72	47309	08/31/2021
Total UTILITY SERVICE CO. INC.:				18,390.72	18,390.72		
<b>VAN BUREN, JEROME and/or SANDRA</b>							
60800	JULY 2021 SCREDI	SOLAR CREDIT	07/31/2021	457.99	457.99	47259	08/10/2021
Total VAN BUREN, JEROME and/or SANDRA:				457.99	457.99		
<b>VERIZON WIRELESS</b>							
62900	98816780338	CELLPHONE MTHLY EXPENSES	08/21/2021	103.02	103.02	47310	08/31/2021
	98816780338	CELPHONE MTHLY EXPENSES	08/21/2021	90.63	90.63	47310	08/31/2021
	98816780338	CELLPHONE MTHLY EXPENSES	08/21/2021	90.62	90.62	47310	08/31/2021
	98816780338	DPW'S MTHLY/DATA TABLET CHRGS	08/21/2021	58.11	58.11	47310	08/31/2021
Total VERIZON WIRELESS:				342.38	342.38		
<b>VISU-SEWER CLEAN SEAL INC</b>							
64500	33244	415' of 8" Sewer Liner for Grand View	08/09/2021	14,066.25	14,066.25	47311	08/31/2021
	33244	380' of 15" Sewer Liner for State St	08/09/2021	26,578.00	26,578.00	47311	08/31/2021
	33244	Protruding Tap Removal	08/09/2021	295.00	295.00	47311	08/31/2021
Total VISU-SEWER CLEAN SEAL INC:				40,939.25	40,939.25		
<b>WAUPUN CHAMBER OF COMMERCE</b>							
73200	2021 GIFT CARDS	Gift Cards (8) \$25.00	08/05/2021	78.00	78.00	47229	08/05/2021
	2021 GIFT CARDS	Gift Cards (8) \$25.00	08/05/2021	62.00	62.00	47229	08/05/2021
	2021 GIFT CARDS	Gift Cards (8) \$25.00	08/05/2021	60.00	60.00	47229	08/05/2021
	2021 GOLF	2021 Chip In Hole Sponsorship	08/05/2021	100.00	100.00	47229	08/05/2021
	2021 GOLF DINNE	2021 Chip In Dinner	08/05/2021	50.00	50.00	47229	08/05/2021
Total WAUPUN CHAMBER OF COMMERCE:				350.00	350.00		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
<b>WAUPUN, CITY OF</b>							
74400	869	Worker's Comp Payroll Audit	07/27/2021	516.75	516.75	47261	08/10/2021
	869	Worker's Comp Payroll Audit	07/27/2021	620.10	620.10	47261	08/10/2021
	869	Worker's Comp Payroll Audit	07/27/2021	930.15	930.15	47261	08/10/2021
	875	Gremmer Inv #14, Madison Ph 2 Design	08/17/2021	310.23	310.23	47316	08/31/2021
	875	Gremmer Inv #14, Madison Ph 2 Design	08/17/2021	310.23	310.23	47316	08/31/2021
	JULY 2021 TRASH	Trash/Recycling Collection	07/31/2021	38,593.56	38,593.56	47261	08/10/2021
	PILOT AUGUST 20	property Tax Pilot - Aug 2021	08/01/2021	30,064.00	30,064.00	47261	08/10/2021
	PILOT AUGUST 20	property Tax Pilot - Aug 2021	08/01/2021	24,930.00	24,930.00	47261	08/10/2021
	SW-JULY 2021	Stormwater Receipts	07/31/2021	48,836.64	48,836.64	47261	08/10/2021
Total WAUPUN, CITY OF:				145,111.66	145,111.66		
<b>WAUPUN FIRE DEPT</b>							
75200	2021 DONATION	HELPING LOCAL HEROES FUNDRAISER	08/27/2021	150.00	150.00	47267	08/27/2021
Total WAUPUN FIRE DEPT:				150.00	150.00		
<b>WAUPUN MEMORIAL HOSPITAL</b>							
76100	34388	Hearing Test - Veleke	08/02/2021	25.00	25.00	47260	08/10/2021
Total WAUPUN MEMORIAL HOSPITAL:				25.00	25.00		
<b>WAUPUN UTILITIES</b>							
76800	AUG PCASH	WWTP Postage	08/18/2021	4.15	4.15	47312	08/31/2021
Total WAUPUN UTILITIES:				4.15	4.15		
<b>WERNER ELECTRIC SUPPLY CO</b>							
78900	S6532588.001	Process Logic Controller	07/29/2021	1,217.04	1,217.04	47262	08/10/2021
Total WERNER ELECTRIC SUPPLY CO:				1,217.04	1,217.04		
<b>WISCONSIN CORRECTIONAL CENTER</b>							
84300	18415	Inmate Labor 7/04/21-7/17	08/04/2021	108.00	108.00	47317	08/31/2021
Total WISCONSIN CORRECTIONAL CENTER:				108.00	108.00		
<b>WISCONSIN STATE LAB OF HYGIENE</b>							
88300	683285	FLLUORIDE	07/31/2021	26.00	26.00	47263	08/10/2021
Total WISCONSIN STATE LAB OF HYGIENE:				26.00	26.00		
<b>WAUPUN UTILITIES (Refund Acct)</b>							
100000	15034925-36	Ref Overpaymt frm: 408 Pleasant Ave	08/26/2021	2.45	2.45	47313	08/31/2021
	20081900-25	Ref Overpaymt frm: 823 E Brown St	08/26/2021	166.81	166.81	47315	08/31/2021
	20084400-20	Ref Overpaymt frm: 27 N Watertown	08/26/2021	195.05	195.05	47314	08/31/2021
Total WAUPUN UTILITIES (Refund Acct):				364.31	364.31		
<b>UNIVERSITY OF WISCONSIN - OSHKOSH</b>							
100104	FALL 2021 HUENIN	FBO Emily Huenink #0891909	07/25/2021	1,000.00	1,000.00	47257	08/10/2021
Total UNIVERSITY OF WISCONSIN - OSHKOSH:				1,000.00	1,000.00		
Grand Totals:				1,417,121.36	1,417,121.36		

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
<b>CD</b>						
<b>1</b>						
08/10/2021	1	Record ACH Credit Card Paymt	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	29.28	
		Record ACH Credit Card Paymt	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	59.55	
		Record ACH Credit Card Paymt	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	58.81	
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH		147.64-
<b>2</b>						
					.00*	
08/05/2021	2	Record Monthly ACH Vehicle Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	1,295.29	
		Record Monthly ACH Vehicle Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	631.89	
		Record Monthly ACH Vehicle Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	1,375.95	
		Record Monthly ACH Vehicle Payment	9-1131-0000-00	COMBINED CASH		3,303.13-
<b>3</b>						
					.00*	
08/30/2021	3	Record June's Wholesale Power Bill AC	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	925,818.32	
		Record June's Wholesale Power Bill AC	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	1,278.87	
		Record June's Wholesale Power Bill AC	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	1,110.03	
		Record June's Wholesale Power Bill AC	9-1131-0000-00	COMBINED CASH		928,207.22-
<b>4</b>						
					.00*	
08/07/2021	4	Record Monthly ONLINE Inv Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	9.95	
		Record Monthly ONLINE Inv Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	7.91	
		Record Monthly ONLINE Inv Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	7.64	
		Record Monthly ONLINE Inv Payment	9-1131-0000-00	COMBINED CASH		25.50-
<b>5</b>						
					.00*	
08/06/2021	5	Record July's Sales & Use Tax	1-2241-2416-00	TAX COLL PAY - SALES TAX	34,822.27	
		Record July's Sales & Use Tax	9-1131-0000-00	COMBINED CASH		34,822.27-
<b>6</b>						
					.00*	
08/10/2021	6	WF Xfer to LGIP Sewer Surplus funds (T	3-1128-1290-00	SURPLUS FUND - LGIP	655,000.00	
		WF Xfer to LGIP Sewer Surplus funds (T	9-1131-0000-00	COMBINED CASH		655,000.00-
<b>7</b>						
					.00*	
08/11/2021	7	Record WF Monthly Fees	1-5921-0000-20	OFFICE SUPPLIES AND EXPENSES	232.58	
		Record WF Monthly Fees	2-5921-0000-20	OFFICE SUPPLIES & EXPENSES	64.41	
		Record WF Monthly Fees	3-5851-0000-20	OFFICE SUPPLIES & EXPENSES	60.83	
		Record WF Monthly Fees	9-1131-0000-00	COMBINED CASH		357.82-
<b>8</b>						
					.00*	
08/04/2021	8	Record PSN Fees	1-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	1,967.17	
		Record PSN Fees	2-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	544.76	
		Record PSN Fees	3-5851-1010-20	OFC SUP & EXP-CREDIT CARD TRAN	514.49	
		Record PSN Fees	9-1131-0000-00	COMBINED CASH		3,026.42-

Documents: 8 Transactions: 28

Total CD:

1,624,890.00 1,624,890.00-

Grand Totals:

1,624,890.00 1,624,890.00-

Account Number	Account Title	Debit Amount	Credit Amount
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Account Number	Account Title	Debit Amount	Credit Amount
1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	927,152.84	
1-2241-2416-00	TAX COLL PAY - SALES TAX	34,822.27	
1-5921-0000-20	OFFICE SUPPLIES AND EXPENSES	232.58	
1-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	1,967.17	
2-2232-0000-00	ACCOUNTS PAYABLE - WATER	1,978.22	
2-5921-0000-20	OFFICE SUPPLIES & EXPENSES	64.41	
2-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	544.76	
3-1128-1290-00	SURPLUS FUND - LGIP	655,000.00	
3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	2,552.43	
3-5851-0000-20	OFFICE SUPPLIES & EXPENSES	60.83	
3-5851-1010-20	OFC SUP & EXP-CREDIT CARD TRAN	514.49	
9-1131-0000-00	COMBINED CASH		1,624,890.00-
Summary Totals:		<u>1,624,890.00</u>	<u>1,624,890.00-</u>
Proof:			<u>.00</u>



TO: Waupun Utilities Commissioners  
FROM: Jeff Stanek, CPA, Finance Director  
DATE: September 13, 2021  
SUBJECT: July 2021 Financial Report

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## CONSTRUCTION AND PLANT ADDITIONS

Electric utility construction activity consisted of infrastructure upgrades on West Jefferson and S West Streets in preparation for voltage conversions and the removal of old infrastructure at the WWTP. The utility purchased \$18,300 in transformers during the month as well. The Harris Lift Station was completed and water & sewer infrastructure is nearing completion for the Rock / Newtown street reconstruction project. These costs will be billed in subsequent months.

There was no plant activity for the month of July 2021.

## MONTHLY OPERATING RESULTS – July 2021 Monthly and Year-To-Date (YTD)

### Sales

#### Electric

- Monthly kWh sales were **6.5% below** budget & **6.7% lower** than July 2020 on lower sales to all customer classes. The decrease is attributed to slightly cooler average temperatures than July 2020 and COVID-related closures in 2020.
- YTD kWh sales were **3.1% above** budget & **2.5% higher** than July 2020 YTD actual sales.

#### Water

- Monthly sales units of 100 cubic feet were **4.3% below** budget & **5.4% lower** than July 2020 sales; usage decreases mainly with Residential and Industrial customers.
- YTD water sales were **3.2% above** budget & **0.3% lower** than July 2020 YTD actual sales.

#### Sewer

- Monthly sales units of 100 cubic feet were **11.6% below** budget & **8.3% lower** than July 2020 sales due to lower public authority volume. Sales to public authority customers continue to remain affected by the onset of COVID beginning in the spring of 2020.
- YTD sewer sales were **13.0% below** budget & **17.4% lower** than July 2020 YTD actual sales.

### Income Statement

#### Electric

- Operating revenues and purchased power expense were **above** budget \$184,100 and \$107,100, respectively, due to higher than budgeted PCAC costs charged by WPPI and passed to customers through the monthly adjustment charge.
- Gross margin was \$77,700 **above** budget.
- Operating expenses were \$57,800 **below** budget primarily due to more labor hours and material being applied to billable construction work orders than operational expenses.
- Operating income was \$266,200 or \$193,500 **above** budget from higher than budgeted PCAC pass-through revenues and lower overall expenses / customer work.

- Net income was \$285,800 or \$256,800 **above** budget primarily from the increase in operating revenues from PCAC pass-through's and lower than budgeted operating expenses from billable customer work.

#### Water

- Operating revenues were \$27,400 **above** budget due to overall higher consumption across all customer classes for the year.
- Operating expenses were \$114,400 **below** budget due to less planned maintenance during the first half of the year and fewer main breaks experienced compared to prior years.
- Operating income was \$477,500 or \$124,700 **above** budget from lower than budgeted operating expenses.
- Net income was \$400,900 or \$125,000 **above** budget.

#### Sewer

- Operating revenues were \$163,700 **below** budget from lower public authority sales during the COVID-19 period. Sales to these customers are trending slightly upward as State facilities ramp up operations but they haven't fully recovered to date.
- Operating expenses were \$49,600 **above** budget due in part to budgeted capital costs incurred being treated as maintenance expenses for the clarifier rebuilds and monthly payments for rental of a temporary belt press during WWTP construction.
- Operating loss was (\$130,500) or \$(237,800) **below** budget.
- Net (loss) was (\$183,200) or \$(254,000) **below** budget largely due to the decrease in public authority consumption related to COVID-19 closures.

### **Balance Sheets**

#### Electric

- Balance sheet **increased** \$172,900 from June 2021 as a result of an increase in sales and related receivables from all customers related to higher PCAC pass-through revenues.
- Unrestricted cash decreased \$47,300 from the prior month largely due to the higher June 2021 power bill paid during the month.
- Accounts payable **increased** \$112,600 from increased purchased power costs associated with the PCAC increases passed through WPPI for July 2021.

#### Water

- Balance sheet **increased** \$66,000 from June 2021 largely due to an increase in sales and related receivables/collections and the timing of a restricted cash transfer made to the electric utility in the prior month.
- Total unrestricted and restricted cash **increased** \$107,000 from the prior month largely due the increase in sales and related collections and the timing of a restricted cash transfer for the next debt payment transferred from the electric utility.
- Net position **increased** by \$56,700 because of the increase in cash balances for the month.

#### Sewer

- Balance sheet **decreased** \$13,200 from June 2021 as a result of cash and receivable collection timing.
- Unrestricted cash **increased** \$54,000 primarily from a reduction in accounts receivable from the collection of higher June 2021 revenues.
- Long-term debt **increased** \$2,782,700 from the receipt of funds from you USDA for Disbursement Request #4 for the WWTP upgrade.

## 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.

- Total cash and investments *increased* \$175,800 or **1.9%** from June 2021 primarily from increases in collections from higher June 2021 revenues across the three utilities.
- Received interest and distributions of \$2,300 and recorded an unrealized *negative* market adjustment of (\$2,300), along with \$600 in management fees, resulting in a net portfolio *loss* of \$600 for the month.
- Funds in the amount of \$655,000 were transferred from our investment portfolio into our LGIP savings accounts to assist with the cash flow needs associated with the Harris Lift station project and the Rock / Newton street reconstruction that will be coming due in the next few months.
- Total interest and investment income earned on all accounts for the month was \$100 and \$10,800 year-to-date.

## OTHER FINANCIAL MATTERS

### WWTP Upgrade – Construction Update and Progress

Listed below is a summary of the costs requested for reimbursement to date:

<b>Total Project Budget</b> <i>(As of 4/14/2021):</i>	<b>\$ 36,008,000</b>
<b>Total Project Costs to Date</b> <i>(Thru 8/30/2021):</i>	<b>\$ 5,942,574</b>
<b>Loan Draws – Project to Date:</b> <i>(Thru 8/30/2021):</i>	<b>\$ 5,762,515</b>
<b>Disburse Request #5 – Requested</b> <i>(8/5/2021):</i>	<b>\$ 806,832</b>
<b>Disburse Request #5 – Paid</b> <i>(8/16/2021):</i>	<b>\$ 806,835</b>

### 2022 Utility Budget Process

The draft 2022 utility budgets are being finalized for initial presentation to the board during the October Commission meeting. The Commission will be provided a copy of the budget prior to the October meeting and is encouraged to ask questions as they see fit. The final budget is scheduled to be approved at the November 2021 Commission meeting.

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



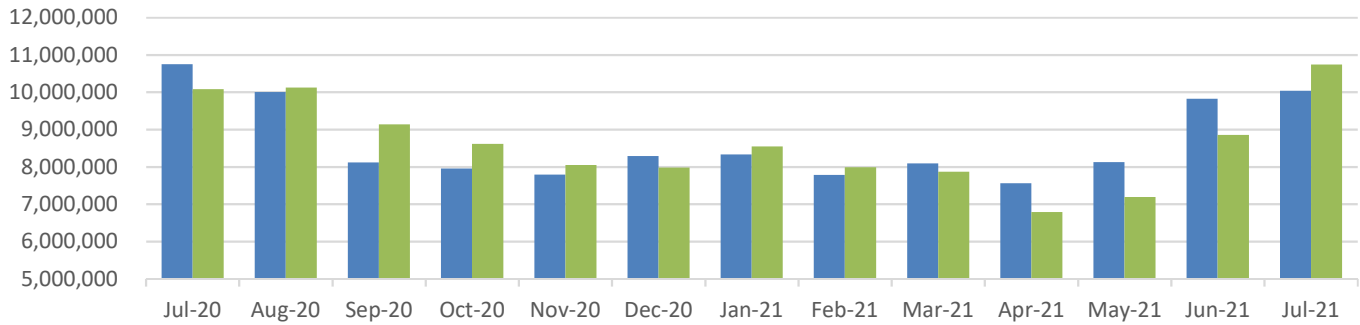
Waupun Utilities											
Construction and Plant Additions Summary											
July 2021											
CONSTRUCTION:	Electric			Sewer			Water			Total	
Description	Month	Project To Date	Budget	Month	Project To Date	Budget	Month	Project To Date	Budget	Project To Date	Budget
Projects:											
Poles, towers and fixtures	\$ 1,236	\$ 1,408	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,408	\$ 10,000
Overhead and underground conductor and devices	-	-	10,000	-	-	-	-	-	-	-	10,000
Transformers	18,347	73,343	70,000	-	-	-	-	-	-	73,343	70,000
Overhead and Underground Services	3,846	12,569	15,000	-	-	-	-	-	-	12,569	15,000
LED street lighting	2,426	13,080	50,000	-	-	-	-	-	-	13,080	50,000
Voltage conversion	-	-	25,000	-	-	-	-	-	-	-	25,000
Rebuild overhead line	18,709	47,420	146,000	-	-	-	-	-	-	47,420	146,000
Underground wire and equipment upgrade	62	2,224	30,000	-	-	-	-	-	-	2,224	30,000
CIAC - Work Invoiced to Customer / Others	7,955	51,010	-	-	-	-	1,206	2,285	-	53,294	-
City of Waupun - Shared Services	-	1,579	-	-	332	-	-	685	-	2,597	-
Rock / Newton street reconstruction	-	-	-	6,616	6,616	545,600	5,854	9,688	505,900	16,304	1,051,500
S. Madison street reconstruction - phase 2	-	-	-	-	-	448,300	-	-	661,800	-	1,110,100
Harris Lift Station reconfiguration	-	-	-	-	-	200,000	-	-	-	-	200,000
WWTP Construction Upgrade - ABNR	-	-	-	3,457,647	3,486,909	15,668,000	-	-	-	3,486,909	15,668,000
CIPP Sewer lining	-	-	-	-	-	45,000	-	-	-	-	45,000
Meters	3,888	4,044	6,000	-	-	-	1,225	13,219	11,500	17,263	17,500
Miscellaneous Work Orders	-	331	-	-	-	-	2,487	11,321	-	-	-
<b>TOTAL CONSTRUCTION</b>	<b>\$ 56,470</b>	<b>\$ 207,008</b>	<b>\$ 362,000</b>	<b>\$ 3,464,263</b>	<b>\$ 3,493,858</b>	<b>\$ 16,906,900</b>	<b>\$ 10,773</b>	<b>\$ 37,198</b>	<b>\$ 1,179,200</b>	<b>\$ 3,726,412</b>	<b>\$ 18,448,100</b>
CARRYOVER PROJECTS:											
ATC - Increase clearance work	-	22,656	-	-	-	-	-	-	-	22,656	-
Newton/Rock Avenue Engineering	-	-	-	4,324	45,556	71,875	2,264	36,567	55,215	82,123	127,090
Madison St Engineering & Construction - Phase 2	-	-	-	-	4,000	-	-	4,000	-	8,000	-
WWTP Phosphorus Upgrade Engineering	-	-	-	166,238	2,397,151	3,804,000	-	-	-	2,397,151	3,804,000
PLANT ADDITIONS:	Electric			Sewer			Water			Total	
Description	Month	YTD	Budget	Month	YTD	Budget	Month	YTD	Budget	YTD	Budget
Accounting software upgrade	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ 15,000
Replace wire cutter/hydraulic press & misc tools	-	2,715	15,000	-	-	-	-	-	-	2,715	15,000
Test breakers in substation	-	-	8,000	-	-	-	-	-	-	-	8,000
Backhoe	-	83,500	85,000	-	-	-	-	-	-	83,500	85,000
Vactor Replacement (E-10%, S-80%, W-10%)	-	-	43,000	-	-	344,000	-	-	43,000	-	430,000
Zero Turn Lawn Mower	-	3,466	3,600	-	3,466	3,600	-	3,467	3,600	10,399	10,800
GIS Collector & handheld meter reader	-	2,750	3,330	-	1,726	3,330	-	4,114	3,330	8,590	9,990
Security system upgrade	-	1,518	-	-	1,518	-	-	1,518	-	4,553	-
Digester building equipment replacement	-	-	-	-	8,840	10,000	-	-	-	8,840	10,000
Blower building equipment replacement	-	-	-	-	11,011	13,000	-	-	-	11,011	13,000
Belt press building equipment replacement	-	-	-	-	-	13,000	-	-	-	-	13,000
Intermediate east and west clarifier rebuild	-	-	-	-	20,000	43,000	-	-	-	20,000	43,000
UTV with attachments for WWTP	-	-	-	-	28,501	29,000	-	-	-	28,501	29,000
Other equipment replacement	-	-	-	-	4,197	4,500	-	4,197	4,500	8,394	9,000
<b>TOTAL PLANT ADDITIONS</b>	<b>\$ -</b>	<b>\$ 93,948</b>	<b>\$ 162,930</b>	<b>\$ -</b>	<b>\$ 79,259</b>	<b>\$ 468,430</b>	<b>\$ -</b>	<b>\$ 13,295</b>	<b>\$ 59,430</b>	<b>\$ 186,502</b>	<b>\$ 690,790</b>

## Sales and Revenues Dashboard - July 2021

	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
KWh	10,035,485	↓ -6.5%	↑ 3.1%	Power Costs	\$ 922,961	↑ 4.1%	↑ 2.5%
Revenues	\$ 1,106,125	↑ 5.4%	↑ 3.4%	Gross Margin	\$ 183,165	↑ 12.6%	↑ 6.7%

### kWhs Sold

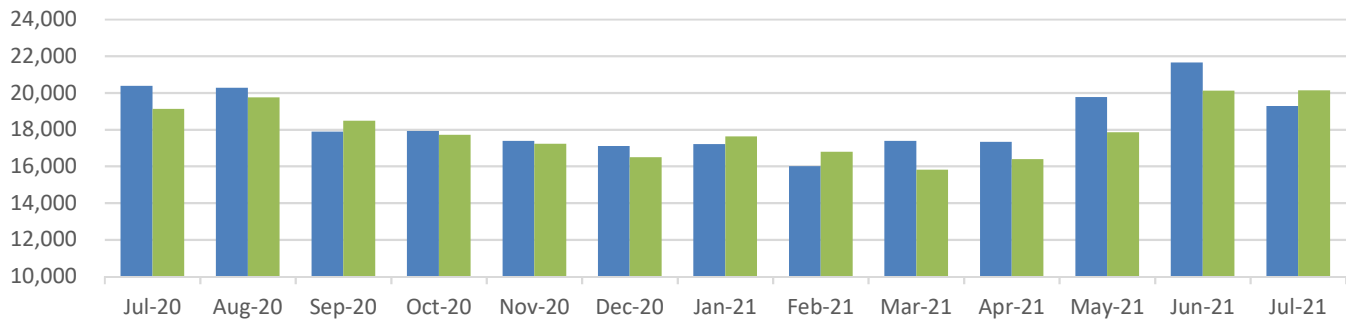
■ Actual ■ Budgeted



	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	19,281	↓ -4.3%	↑ 3.1%	Revenues	\$ 149,853	↓ -2.4%	↑ 2.3%

### Water Cubic Feet (100's) Sold

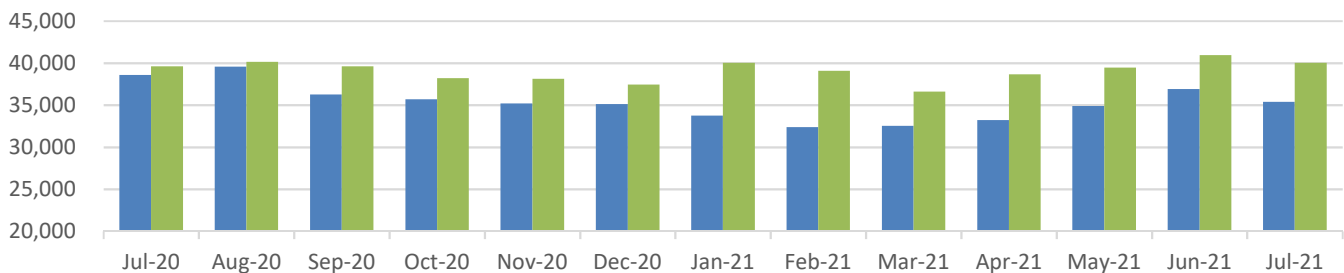
■ Actual ■ Budgeted



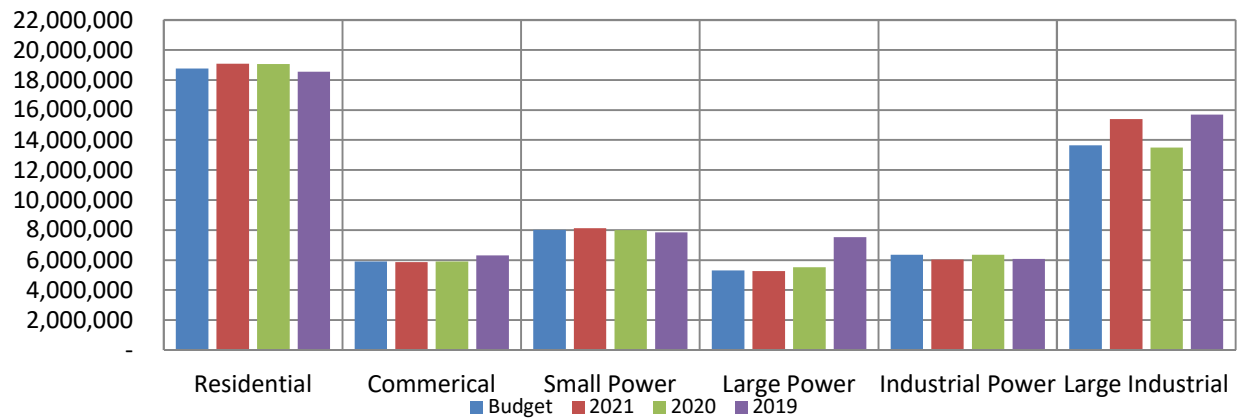
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	35,414	↓ -11.6%	↓ -13.0%	Revenues	\$ 171,381	↓ -10.9%	↓ -14.2%

### Sewer Cubic Feet (100's) Treated

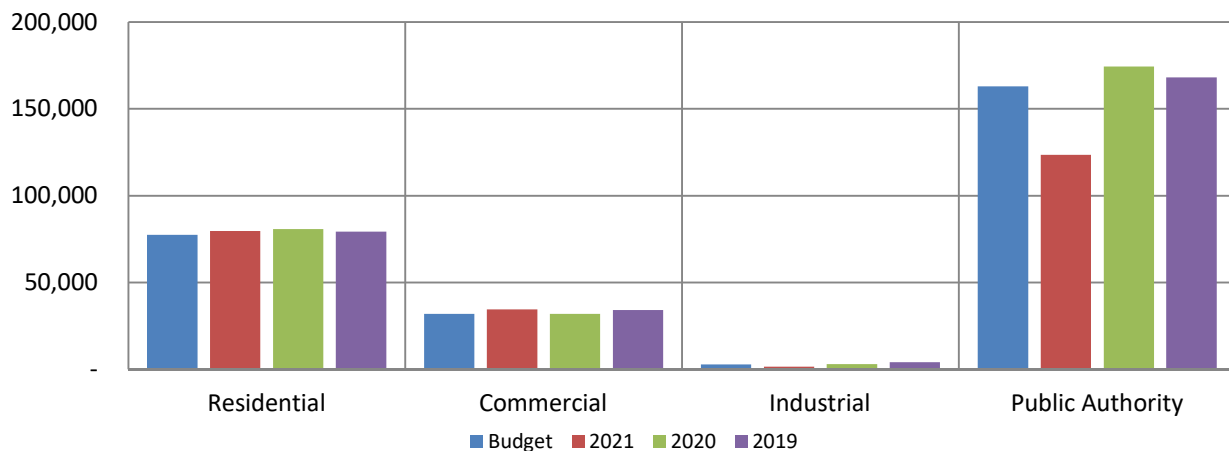
■ Actual ■ Budgeted



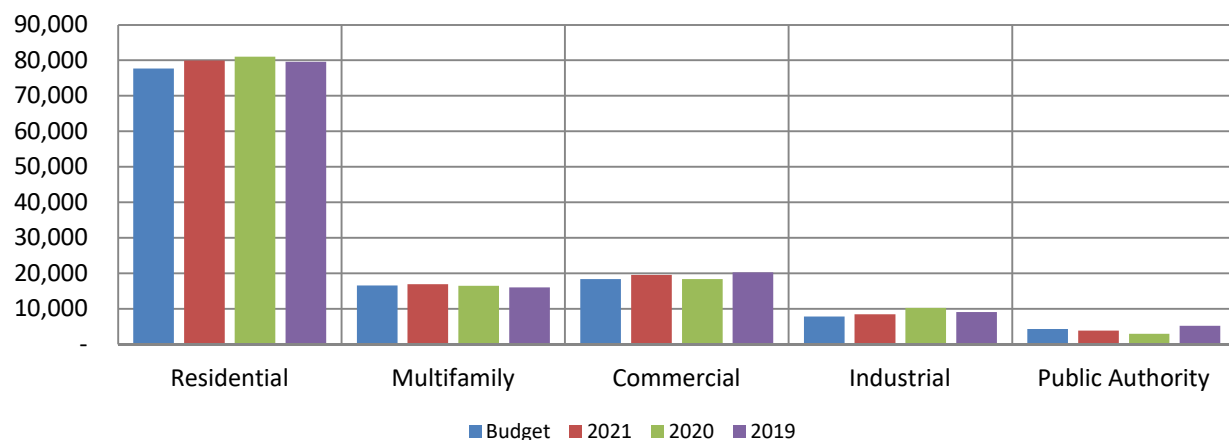
## YTD Electric Sales (kWh)



## YTD Sewer Sales (Ccf)



## YTD Water Sales (Ccf)



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

<b>ELECTRIC</b>	July 2019	July 2020	July 2021
Sales of Electricity	\$ 9,919,130	\$ 9,536,296	\$ 9,586,167
Purchased Power	7,826,658	7,457,890	7,511,568
<b>Gross Margin</b>	<b>2,092,471</b>	<b>2,078,406</b>	<b>2,074,599</b>
	<b>21.1%</b>	<b>21.8%</b>	<b>21.6%</b>
<b>Other Operating Revenues</b>	101,718	94,139	172,157
<b>Operating Expenses</b>			
Distribution expense	412,145	362,260	268,011
Customer accounts expense	115,231	133,587	118,556
Advertising expense	2,010	(4,301)	2,836
Administrative & general expense	391,373	443,000	382,845
<b>Total operating expenses</b>	<b>920,758</b>	<b>934,546</b>	<b>772,248</b>
<b>Other Operating Expenses</b>			
Depreciation expense	584,536	598,440	641,353
Taxes	344,185	351,036	331,111
<b>Total other operating expenses</b>	<b>928,720</b>	<b>949,476</b>	<b>972,464</b>
<b>Operating Income</b>	<b>344,712</b>	<b>288,523</b>	<b>502,044</b>
<b>Other Income (Expense)</b>			
Capital contributions	94,765	22,649	51,656
Interest expense	(33,147)	(33,871)	(35,901)
Amortization of debt-related costs	(17,577)	(32,874)	(7,289)
Other	(49,459)	65,580	152,528
<b>Total other income (expense)</b>	<b>(5,418)</b>	<b>21,484</b>	<b>160,994</b>
<b>Net Income</b>	<b>\$ 339,293</b>	<b>\$ 310,006</b>	<b>\$ 663,038</b>

<b>Regulatory Operating Income</b>	408,640	392,118	565,528
<b>Rate of Return</b>	4.84	4.58	6.63
<b>Authorized Rate of Return</b>	6.00	5.00	5.00
<b>Current Ratio</b>	3.1	3.5	4.0
<b>Months of Unrestricted Cash on Hand</b>	2.2	2.7	3.6
<b>Equity vs Debt</b>	0.87	0.89	0.91
<b>Asset Utilization</b>	0.50	0.51	0.53
<b>Combined E&amp;W Debt Coverage</b>	3.12	3.06	4.35
<b>Minimum Required Coverage</b>	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 July, 31 2021**

	Last 12 Months	YTD 2021	YTD Budget	Difference
<b>ELECTRIC</b>				
Operating Revenues	\$ 9,586,167	\$ 5,586,715	\$ 5,402,663	\$ 184,052
Purchased Power	7,511,568	4,370,233	4,263,094	107,139
<b>Gross Margin</b>	<b>2,074,599</b>	<b>1,216,482</b>	<b>1,139,569</b>	<b>76,913</b>
	21.6%	21.8%	21.1%	
<b>Other Operating Revenues</b>	172,157	126,914	49,231	77,683
<b>Operating Expenses</b>				
Distribution expense	268,011	189,675	242,562	(52,887)
Customer accounts expense	118,556	71,061	67,382	3,679
Advertising expense	2,836	1,159	931	228
Administrative & general expense	382,845	228,404	237,265	(8,861)
<b>Total operating expenses</b>	<b>772,248</b>	<b>490,300</b>	<b>548,140</b>	<b>(57,840)</b>
<b>Other Operating Expenses</b>				
Depreciation expense	641,353	385,966	357,308	28,658
Taxes	331,111	200,931	210,672	(9,741)
<b>Total other operating expenses</b>	<b>972,464</b>	<b>586,897</b>	<b>567,980</b>	<b>18,917</b>
<b>Operating Income</b>	<b>502,044</b>	<b>266,199</b>	<b>72,680</b>	<b>193,519</b>
<b>Other Income (Expense)</b>				
Capital contributions	51,656	18,296	-	18,296
Interest expense	(35,901)	(17,006)	(17,283)	277
Amortization of debt-related costs	(7,289)	(3,909)	(13,272)	9,363
Other	152,528	22,181	(13,169)	35,350
<b>Total other income (expense)</b>	<b>160,994</b>	<b>19,562</b>	<b>(43,724)</b>	<b>63,286</b>
<b>Net Income</b>	<b>\$ 663,038</b>	<b>\$ 285,761</b>	<b>\$ 28,956</b>	<b>\$ 256,805</b>

	July 2021	June 2021	May 2021	April 2021	March 2021	Feb 2021	Jan 2021	Dec 2020	Nov 2020	Oct 2020	Sept 2020	Aug 2020	July 2020
Operating Revenues	\$ 1,106,125	\$ 935,240	\$ 737,066	\$ 681,277	\$ 721,227	\$ 685,144	\$ 720,635	\$ 769,791	\$ 702,128	\$ 717,547	\$ 828,989	\$ 980,998	\$ 1,043,420
Purchased Power	922,961	749,942	576,542	515,618	552,817	505,642	546,712	587,379	533,487	550,064	669,840	800,564	849,687
<b>Gross Margin</b>	<b>183,165</b>	<b>185,298</b>	<b>160,524</b>	<b>165,659</b>	<b>168,410</b>	<b>179,502</b>	<b>173,923</b>	<b>182,412</b>	<b>168,640</b>	<b>167,483</b>	<b>159,149</b>	<b>180,433</b>	<b>193,733</b>
	16.6%	19.8%	21.8%	24.3%	23.4%	26.2%	24.1%	23.7%	24.0%	23.3%	19.2%	18.4%	18.6%
<b>Other Operating Revenues</b>	8,766	9,092	8,586	75,621	9,195	7,922	7,732	9,772	12,164	9,411	6,923	6,973	6,969
<b>Operating Expenses</b>													
Distribution expense	21,068	21,005	30,251	24,956	35,473	29,856	27,066	(9,499)	19,004	11,729	17,173	39,927	39,928
Customer accounts expense	8,738	8,729	12,425	14,467	9,389	9,534	7,779	10,281	8,053	11,420	8,806	8,935	11,298
Advertising expense	500	(2,873)	(374)	1,318	1,377	512	699	641	190	(7,946)	8,339	453	(12,176)
Administrative & general expense	31,463	21,667	34,775	32,175	30,555	34,420	43,349	39,900	30,046	31,936	27,380	25,179	30,267
<b>Total operating expenses</b>	<b>61,769</b>	<b>48,528</b>	<b>77,078</b>	<b>72,916</b>	<b>76,794</b>	<b>74,322</b>	<b>78,893</b>	<b>41,323</b>	<b>57,292</b>	<b>47,140</b>	<b>61,698</b>	<b>74,495</b>	<b>69,317</b>
<b>Other Operating Expenses</b>													
Depreciation expense	55,138	55,138	55,138	55,138	55,138	53,024	57,252	54,575	50,203	50,203	50,203	50,203	50,203
Taxes	27,373	27,280	28,599	33,595	27,953	28,029	28,102	4,346	27,577	43,441	27,161	27,655	28,911
<b>Total other operating expenses</b>	<b>82,511</b>	<b>82,418</b>	<b>83,737</b>	<b>88,733</b>	<b>83,091</b>	<b>81,053</b>	<b>85,354</b>	<b>58,921</b>	<b>77,780</b>	<b>93,644</b>	<b>77,364</b>	<b>77,858</b>	<b>79,114</b>
<b>Operating Income</b>	<b>47,651</b>	<b>63,443</b>	<b>8,296</b>	<b>79,632</b>	<b>17,720</b>	<b>32,049</b>	<b>17,408</b>	<b>91,939</b>	<b>45,732</b>	<b>36,110</b>	<b>27,011</b>	<b>35,053</b>	<b>52,271</b>
<b>Other Income (Expense)</b>													
Capital contributions	9,667	4,101	-	2,986	1,543	-	-	16,233	17,128	-	-	-	-
Interest expense	(2,331)	(2,331)	(2,331)	(2,331)	(2,331)	(2,675)	(2,675)	(2,675)	(2,675)	(2,675)	(8,246)	(2,624)	(2,624)
Amortization of debt-related costs	(558)	(558)	(558)	(558)	(558)	(558)	(558)	(676)	(676)	(676)	(676)	(676)	(676)
Other	(20)	382	184	22,108	(120)	(287)	(66)	(2,287)	733	(1,115)	(68)	945	425
<b>Total other income (expense)</b>	<b>6,757</b>	<b>1,593</b>	<b>(2,706)</b>	<b>22,204</b>	<b>(1,467)</b>	<b>(3,520)</b>	<b>(3,299)</b>	<b>10,594</b>	<b>14,509</b>	<b>(4,466)</b>	<b>(8,989)</b>	<b>(2,356)</b>	<b>(2,875)</b>
<b>Net Income</b>	<b>\$ 54,408</b>	<b>\$ 65,036</b>	<b>\$ 5,590</b>	<b>\$ 101,836</b>	<b>\$ 16,253</b>	<b>\$ 28,530</b>	<b>\$ 14,108</b>	<b>\$ 102,533</b>	<b>\$ 60,241</b>	<b>\$ 31,644</b>	<b>\$ 18,022</b>	<b>\$ 32,698</b>	<b>\$ 49,396</b>

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

<b>WATER</b>	July 2019	July 2020	July 2021
Operating Revenues	\$ 2,602,141	\$ 2,606,374	\$ 2,611,444
<b>Operating Expenses</b>			
Source of supply expenses	657	44,853	724
Pumping expenses	93,121	83,676	78,722
Water treatment expenses	187,002	171,227	163,292
Transmission & distribution expenses	315,523	243,661	244,651
Customer accounts expenses	109,777	117,349	101,428
Administrative & general expense	238,048	296,084	271,008
<b>Total operating expenses</b>	<b>944,129</b>	<b>956,851</b>	<b>859,824</b>
<b>Other Operating Expenses</b>			
Depreciation expense	538,558	563,626	583,173
Taxes	384,433	377,845	375,956
<b>Total other operating expenses</b>	<b>922,992</b>	<b>941,470</b>	<b>959,129</b>
<b>Operating Income</b>	<b>735,020</b>	<b>708,053</b>	<b>792,491</b>
<b>Other Income (Expense)</b>			
Capital contributions from customers and municipal	67,178	-	180,432
Interest expense	(125,014)	(142,899)	(145,587)
Amortization of debt-related costs	(59,716)	(113,667)	(18,854)
Other	25,914	14,900	166
<b>Total other income (expense)</b>	<b>(91,638)</b>	<b>(241,667)</b>	<b>16,157</b>
<b>Net Income</b>	<b>\$ 643,383</b>	<b>\$ 466,386</b>	<b>\$ 808,648</b>
<b>Regulatory Operating Income</b>	780,882	768,364	828,180
<b>Rate of Return</b>	5.66	5.67	6.05
<b>Authorized Rate of Return</b>	6.50	6.50	6.50
<b>Current Ratio</b>	17.65	22.65	34.82
<b>Months of Unrestricted Cash on Hand</b>	7.88	11.51	18.77
<b>Equity vs Debt</b>	0.68	0.72	0.74
<b>Asset Utilization</b>	0.35	0.37	0.37

**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 July 31, 2021**

**WATER**

	Last 12 Months	YTD 2021	YTD Budget	Difference
Operating Revenues	\$ 2,611,444	\$ 1,528,068	\$ 1,500,698	\$ 27,370
<b>Operating Expenses</b>				
Source of supply expenses	724	706	1,981	(1,275)
Pumping expenses	78,722	47,981	51,324	(3,343)
Water treatment expenses	163,292	94,951	120,253	(25,302)
Transmission & distribution expenses	244,651	116,325	187,565	(71,240)
Customer accounts expenses	101,428	59,589	68,201	(8,612)
Administrative & general expense	271,008	164,337	168,924	(4,587)
<b>Total operating expenses</b>	<b>859,824</b>	<b>483,889</b>	<b>598,248</b>	<b>(114,359)</b>
<b>Other Operating Expenses</b>				
Depreciation expense	583,173	349,176	330,008	19,168
Taxes	375,956	217,489	219,590	(2,101)
<b>Total other operating expenses</b>	<b>959,129</b>	<b>566,665</b>	<b>549,598</b>	<b>17,067</b>
<b>Operating Income</b>	<b>792,491</b>	<b>477,515</b>	<b>352,852</b>	<b>124,663</b>
<b>Other Income (Expense)</b>				
Capital contributions	180,432	-	-	-
Interest expense	(145,587)	(69,156)	(69,839)	683
Amortization of debt-related costs	(18,854)	(10,005)	(10,003)	(2)
Other	166	2,538	2,919	(381)
<b>Total other income (expense)</b>	<b>16,157</b>	<b>(76,623)</b>	<b>(76,923)</b>	<b>300</b>
<b>Net Income</b>	<b>\$ 808,648</b>	<b>\$ 400,892</b>	<b>\$ 275,929</b>	<b>\$ 124,963</b>

**WATER**

	July 2021	June 2021	May 2021	April 2021	March 2021	Feb 2021	Jan 2021	Dec 2020	Nov 2020	Oct 2020	Sept 2020	Aug 2020	July 2020
Operating Revenues	\$ 223,283	\$ 235,131	\$ 225,151	\$ 212,772	\$ 212,753	\$ 206,483	\$ 212,495	\$ 212,776	\$ 213,324	\$ 214,389	\$ 217,636	\$ 225,251	\$ 226,155
<b>Operating Expenses</b>													
Source of supply expenses	137	-	-	234	219	115	-	-	-	-	-	18	-
Pumping expenses	7,351	6,718	6,320	6,855	7,279	6,866	6,591	6,325	5,830	6,002	6,030	6,553	6,518
Water treatment expenses	16,376	11,316	17,050	10,098	12,642	11,348	16,121	10,745	11,722	14,529	15,935	15,409	12,854
Transmission & distribution expenses	16,469	19,275	25,509	11,537	15,281	16,659	11,595	19,677	43,516	16,016	20,121	28,996	38,911
Customer accounts expenses	8,083	7,663	11,312	8,618	8,393	8,510	7,011	8,607	7,078	10,414	7,796	7,944	10,349
Administrative & general expense	26,191	18,347	26,598	23,938	23,548	20,466	25,249	23,251	18,017	25,094	21,803	18,507	24,048
<b>Total operating expenses</b>	<b>74,607</b>	<b>63,319</b>	<b>86,789</b>	<b>61,281</b>	<b>67,363</b>	<b>63,964</b>	<b>66,566</b>	<b>68,605</b>	<b>86,163</b>	<b>72,055</b>	<b>71,686</b>	<b>77,428</b>	<b>92,681</b>
<b>Other Operating Expenses</b>													
Depreciation expense	49,882	49,882	49,882	49,882	49,882	49,882	49,882	37,193	49,201	49,201	49,201	49,201	49,201
Taxes	30,985	30,977	31,828	30,843	30,903	31,009	30,945	29,738	31,208	34,672	31,419	31,430	32,100
<b>Total operating expenses</b>	<b>80,867</b>	<b>80,859</b>	<b>81,710</b>	<b>80,725</b>	<b>80,786</b>	<b>80,891</b>	<b>80,827</b>	<b>66,931</b>	<b>80,409</b>	<b>83,873</b>	<b>80,620</b>	<b>80,631</b>	<b>81,301</b>
<b>Operating Income</b>	<b>67,810</b>	<b>90,953</b>	<b>56,652</b>	<b>70,766</b>	<b>64,604</b>	<b>61,629</b>	<b>65,101</b>	<b>77,241</b>	<b>46,752</b>	<b>58,461</b>	<b>65,331</b>	<b>67,192</b>	<b>52,173</b>
<b>Other Income (Expense)</b>													
Capital contributions	-	-	-	-	-	-	-	180,432	-	-	-	-	-
Interest expense	(9,636)	(9,636)	(9,636)	(9,636)	(9,636)	(10,489)	(10,487)	(10,488)	(10,488)	(10,488)	(35,071)	(9,897)	(9,897)
Amortization of debt-related costs	(1,429)	(1,429)	(1,429)	(1,429)	(1,429)	(1,429)	(1,429)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)
Other	(39)	(25)	104	2,188	96	100	113	(2,882)	123	122	124	140	169
<b>Total other income (expense)</b>	<b>(11,104)</b>	<b>(11,090)</b>	<b>(10,962)</b>	<b>(8,877)</b>	<b>(10,969)</b>	<b>(11,818)</b>	<b>(11,803)</b>	<b>165,292</b>	<b>(12,134)</b>	<b>(12,136)</b>	<b>(36,716)</b>	<b>(11,527)</b>	<b>(11,498)</b>
<b>Net Income</b>	<b>\$ 56,706</b>	<b>\$ 79,863</b>	<b>\$ 45,690</b>	<b>\$ 61,889</b>	<b>\$ 53,635</b>	<b>\$ 49,811</b>	<b>\$ 53,298</b>	<b>\$ 242,533</b>	<b>\$ 34,617</b>	<b>\$ 46,325</b>	<b>\$ 28,615</b>	<b>\$ 55,665</b>	<b>\$ 40,675</b>

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

<b>SEWER</b>	<b>July 2019</b>	<b>July 2020</b>	<b>July 2021</b>
Operating Revenues	\$ 2,385,899	\$ 2,526,794	\$ 2,230,444
<b>Operating Expenses</b>			
WWTP operation expenses	367,840	362,685	385,051
Laboratory expenses	70,634	78,923	87,279
Maintenance expenses	392,852	447,572	559,527
Customer accounts expenses	150,000	157,023	143,668
Administrative & general expenses	383,312	433,908	452,313
<b>Total operating expenses</b>	<b>1,364,638</b>	<b>1,480,111</b>	<b>1,627,837</b>
<b>Other Operating Expenses</b>			
Depreciation expense	671,781	694,572	717,083
<b>Total other operating expenses</b>	<b>671,781</b>	<b>694,572</b>	<b>717,083</b>
<b>Operating Income</b>	<b>349,480</b>	<b>352,111</b>	<b>(114,476)</b>
<b>Other Income (Expense)</b>			
Interest expense	(59,500)	(52,489)	(78,129)
Capital contributions	63,390	-	134,100
Other	161,153	121,434	(159,767)
<b>Total other income (expense)</b>	<b>165,044</b>	<b>68,945</b>	<b>(103,796)</b>
<b>Net Income</b>	<b>\$ 514,524</b>	<b>\$ 421,056</b>	<b>\$ (218,272)</b>

<b>Operating Income (excluding GASB 68 &amp; 75)</b>	369,226	390,314	(109,932)
<b>Rate of Return</b>	2.41	2.96	(0.83)
<b>Current Ratio</b>	110.26	38.34	43.97
<b>Months of Unrestricted Cash on Hand</b>	21.77	6.85	17.01
<b>Equity vs Debt</b>	0.89	0.93	0.70
<b>Asset Utilization</b>	0.49	0.51	0.51

**Note 1** - Sewer rates increased April 2021.

**Definitions**

**Rate of Return** - Return on investment in capital infrastructure.

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

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

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

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



**WAUPUN UTILITIES**  
**Detailed Income Statement and YTD Budget Comparison**  
**Sewer Utility**  
**For the Period Ended July 31, 2021**

	Last 12 Months	YTD 2021	YTD Budget	Difference
<b>SEWER</b>				
Operating Revenues	\$ 2,230,444	\$ 1,291,626	\$ 1,455,369	\$ (163,743)
<b>Operating Expenses</b>				
WWTP operation expenses	385,051	220,817	221,382	(565)
Laboratory expenses	87,279	52,558	48,552	4,006
Maintenance expenses	559,527	376,067	318,367	57,700
Customer accounts expenses	143,668	82,234	91,728	(9,494)
Administrative & general expenses	452,313	253,285	255,283	(1,998)
<b>Total operating expenses</b>	<b>1,627,837</b>	<b>984,960</b>	<b>935,312</b>	<b>49,648</b>
<b>Other Operating Expenses</b>				
Depreciation expense	717,083	437,202	412,839	24,363
<b>Total other operating expenses</b>	<b>717,083</b>	<b>437,202</b>	<b>412,839</b>	<b>24,363</b>
<b>Operating Income (Loss)</b>	<b>(114,476)</b>	<b>(130,536)</b>	<b>107,218</b>	<b>(237,754)</b>
<b>Non-operating Income (Expense)</b>				
Interest Expense	(78,129)	(61,798)	(48,118)	(13,680)
Capital contributions	134,100	-	-	-
Other	(159,767)	9,110	11,669	(2,559)
<b>Total other income (expense)</b>	<b>(103,796)</b>	<b>(52,688)</b>	<b>(36,449)</b>	<b>(16,239)</b>
<b>Net Income (Loss)</b>	<b>\$ (218,272)</b>	<b>\$ (183,225)</b>	<b>\$ 70,769</b>	<b>\$ (253,994)</b>

	July 2021	June 2021	May 2021	April 2021	March 2021	Feb 2021	Jan 2021	Dec 2020	Nov 2020	Oct 2020	Sept 2020	Aug 2020	July 2020
<b>SEWER</b>													
Operating Revenues	\$ 194,823	\$ 202,923	\$ 191,965	\$ 188,247	\$ 172,097	\$ 167,546	\$ 174,024	\$ 182,929	\$ 177,162	\$ 185,810	\$ 185,610	\$ 207,307	\$ 197,710
<b>Operating Expenses</b>													
WWTP operation expenses	30,128	30,294	46,792	26,722	27,366	27,669	31,846	38,550	20,637	29,125	37,862	38,061	32,575
Laboratory expenses	6,526	4,738	8,571	4,709	10,285	12,516	5,214	6,175	7,825	6,568	9,748	4,405	6,091
Maintenance expenses	53,856	56,642	114,885	42,042	54,348	27,614	26,680	24,797	69,607	28,630	37,003	23,423	42,314
Customer accounts expenses	11,083	10,921	14,591	12,010	11,607	11,768	10,253	14,889	10,402	13,737	11,163	11,244	(6,593)
Administrative & general expense	35,338	27,486	49,142	34,687	36,160	32,021	38,450	60,757	31,118	40,914	35,317	30,921	41,003
<b>Total operating expenses</b>	<b>136,933</b>	<b>130,081</b>	<b>233,981</b>	<b>120,170</b>	<b>139,765</b>	<b>111,588</b>	<b>112,443</b>	<b>145,169</b>	<b>139,589</b>	<b>118,973</b>	<b>131,094</b>	<b>108,053</b>	<b>115,390</b>
<b>Other Operating Expenses</b>													
Depreciation expense	62,457	62,457	62,457	62,457	62,457	62,457	62,457	39,440	60,110	60,110	60,110	60,110	60,110
<b>Total other operating expenses</b>	<b>62,457</b>	<b>62,457</b>	<b>62,457</b>	<b>62,457</b>	<b>62,457</b>	<b>62,457</b>	<b>62,457</b>	<b>39,440</b>	<b>60,110</b>	<b>60,110</b>	<b>60,110</b>	<b>60,110</b>	<b>60,110</b>
<b>Operating Income</b>	<b>(4,567)</b>	<b>10,385</b>	<b>(104,474)</b>	<b>5,620</b>	<b>(30,125)</b>	<b>(6,499)</b>	<b>(876)</b>	<b>(1,679)</b>	<b>(22,537)</b>	<b>6,726</b>	<b>(5,594)</b>	<b>39,144</b>	<b>22,210</b>
<b>Other Income (Expense)</b>													
Interest expense	(8,828)	(8,828)	(8,828)	(8,828)	(8,828)	(8,828)	(8,828)	(4,939)	(4,939)	2,295	(4,374)	(4,374)	(4,374)
Capital contributions	-	-	-	-	-	-	-	134,100	-	-	-	-	-
Other	151	248	733	4,123	5,725	(1,441)	(429)	(615)	3,707	(5,331)	(37,702)	3,205	1,435
<b>Total other income (expense)</b>	<b>(8,678)</b>	<b>(8,580)</b>	<b>(8,095)</b>	<b>(4,706)</b>	<b>(3,104)</b>	<b>(10,269)</b>	<b>(9,257)</b>	<b>128,546</b>	<b>(1,233)</b>	<b>(3,035)</b>	<b>(42,076)</b>	<b>(1,169)</b>	<b>(2,939)</b>
<b>Net Income</b>	<b>\$ (13,245)</b>	<b>\$ 1,805</b>	<b>\$ (112,569)</b>	<b>\$ 914</b>	<b>\$ (33,229)</b>	<b>\$ (16,768)</b>	<b>\$ (10,133)</b>	<b>\$ 126,866</b>	<b>\$ (23,769)</b>	<b>\$ 3,691</b>	<b>\$ (47,671)</b>	<b>\$ 37,975</b>	<b>\$ 19,271</b>

**WAUPUN UTILITES**  
**Balance Sheets**  
**Electric, Water, and Sewer**

<b>ELECTRIC</b>	<b>July 2019</b>	<b>July 2020</b>	<b>July 2021</b>	<b>June 2021</b>	<b>Change</b>
Cash and investments - unrestricted	\$ 1,680,564	\$ 1,932,888	\$ 2,583,405	\$ 2,630,733	\$ (47,328)
Cash and investments - restricted	172,367	89,774	123,589	107,163	16,426
Receivables	1,227,654	1,229,945	1,272,310	1,064,069	208,241
Materials and supplies	215,015	190,618	214,651	217,274	(2,623)
Other assets	101,995	127,662	91,736	90,784	952
Plant - net of accumulated depreciation	9,174,561	9,156,744	9,038,379	9,041,140	(2,761)
Deferred outflows of resources	482,730	408,536	491,728	491,728	-
<b>Total Assets</b>	<b>13,054,885</b>	<b>13,136,168</b>	<b>13,815,798</b>	<b>13,642,892</b>	<b>172,906</b>
Accounts payable	927,078	890,209	962,615	850,050	112,565
Payable to sewer utility	-	-	-	-	-
Interest accrued	12,567	15,613	11,656	9,325	2,331
Accrued benefits	88,249	78,576	85,011	83,152	1,858
Deferred inflows of resources	718,981	732,293	839,001	837,258	1,744
Long-term debt	1,268,540	1,070,000	905,000	905,000	-
Net Position	10,039,470	10,349,477	11,012,515	10,958,107	54,408
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 13,054,885</b>	<b>\$ 13,136,168</b>	<b>\$ 13,815,798</b>	<b>\$ 13,642,892</b>	<b>\$ 172,906</b>
<b>WATER</b>	<b>July 2019</b>	<b>July 2020</b>	<b>July 2021</b>	<b>June 2021</b>	<b>Change</b>
Cash and investments - unrestricted / designated	\$ 872,750	\$ 1,279,648	\$ 1,932,615	\$ 1,914,883	\$ 17,732
Cash and investments - restricted	775,042	253,138	383,167	293,424	89,743
Receivables	260,457	263,389	251,289	257,786	(6,497)
Materials and supplies	53,130	57,561	70,011	57,737	12,273
Other assets	238,645	210,720	157,861	166,692	(8,832)
Plant - net of accumulated depreciation	15,952,056	15,942,777	15,572,790	15,611,190	(38,400)
Deferred outflows of resources	243,359	204,803	245,971	245,971	-
<b>Total Assets</b>	<b>18,395,439</b>	<b>18,212,035</b>	<b>18,613,704</b>	<b>18,547,683</b>	<b>66,020</b>
Accounts payable	16,805	13,612	14,537	14,114	423
Interest accrued	47,395	54,520	48,180	38,544	9,636
Accrued benefits	46,840	44,959	45,747	44,364	1,383
Deferred inflows of resources	353,723	471,068	488,717	490,846	(2,129)
Long-term debt	5,484,188	4,715,000	4,295,000	4,295,000	-
Net Position	12,446,488	12,912,875	13,721,522	13,664,816	56,706
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 18,395,439</b>	<b>\$ 18,212,035</b>	<b>\$ 18,613,704</b>	<b>\$ 18,547,683</b>	<b>\$ 66,020</b>
<b>SEWER</b>	<b>July 2019</b>	<b>July 2020</b>	<b>July 2021</b>	<b>June 2021</b>	<b>Change</b>
Cash and investments - unrestricted	\$ 2,475,389	\$ 845,325	\$ 2,307,889	\$ 2,253,831	\$ 54,059
Cash and investments - restricted	2,011,266	2,076,607	2,109,941	2,064,775	45,166
Receivables	228,539	221,007	219,942	263,267	(43,325)
Receivable from electric utility	2,447	-	-	-	-
Materials and supplies	8,763	8,092	7,588	7,674	(87)
Advances to other funds	428,440	328,440	291,946	291,946	-
Other assets	4,506	21,755	23,443	29,586	(6,143)
Plant - net of accumulated depreciation	14,087,434	15,839,684	18,730,351	15,868,498	2,861,853
Deferred outflows of resources	329,543	278,275	338,279	338,279	-
<b>Total Assets</b>	<b>19,576,327</b>	<b>19,619,185</b>	<b>24,029,379</b>	<b>21,117,856</b>	<b>2,911,523</b>
Accounts payable	14,679	13,052	14,604	13,025	1,580
Interest accrued	9,845	14,761	42,879	34,051	8,828
Accrued benefits	61,691	61,369	66,943	65,043	1,900
Deferred inflows of resources	459,328	446,263	510,810	510,810	-
Long-term debt	1,532,153	1,166,500	5,695,174	2,782,714	2,912,460
Net Position	17,498,631	17,917,241	17,698,968	17,712,213	(13,245)
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 19,576,327</b>	<b>\$ 19,619,185</b>	<b>\$ 24,029,379</b>	<b>\$ 21,117,856</b>	<b>\$ 2,911,523</b>

Monthly Dashboard - Cash & Investments						July 2021	
Account	Restrictions	July 2021	June 2021	\$ Inc/(Dec)	% Inc/(Dec)		
Checking - E	Unrestricted	\$ 1,021,749	\$ 1,007,751	\$ 13,999	1.39%		
Checking - W	Unrestricted	614,212	551,576	62,635	11.36%		
Checking - S	Unrestricted	1,086,387	331,781	754,606	227.44%		
Reserves - E	Unrestricted	1,561,656	1,622,983	(61,327)	-3.78%		
Reserves - W	Unrestricted	851,550	896,490	(44,940)	-5.01%		
Reserves - S	Unrestricted	1,221,503	1,922,050	(700,547)	-36.45%		
P&I Redemption - E	Restricted	82,152	65,721	16,431	25.00%		
P&I Redemption - W	Restricted	224,424	134,660	89,764	66.66%		
P&I Redemption - S	Restricted	136,112	90,742	45,370	50.00%		
Depreciation - E	Restricted	41,437	41,443	(5)	-0.01%		
Depreciation - W	Restricted	158,743	158,764	(21)	-0.01%		
ERF - Water Plant	Designated	466,854	466,816	37	0.01%		
ERF - WWTP	Restricted	<u>1,973,808</u>	<u>1,974,012</u>	<u>(204)</u>	-0.01%		
		<u>\$ 9,440,586</u>	<u>\$ 9,264,788</u>	<u>\$ 175,798</u>	1.90%		
Unrestricted and Designated		<u>\$ 6,823,909</u>	<u>\$ 6,799,447</u>	<u>\$ 24,463</u>	0.36%		
	Restricted	<u>\$ 2,616,676</u>	<u>\$ 2,465,341</u>	<u>\$ 151,335</u>	6.14%		

### Long-Term Investment by Maturity

Maturity Category	Investment Amount (Approx.)
Cash	\$1,050,000
<12 mos.	\$1,400,000
13-24 mos.	\$1,250,000
25-36 mos.	\$750,000
37-48 mos.	\$100,000
49-60 mos.	\$50,000
>60 mos.	\$100,000

### Long-Term Investments by Type

Investment Type	Percentage
Cash/Money Markets	22%
Certificate of Deposits	29%
Muni Bonds	15%
US Government	5%
Government Agencies	21%
Corporate Bonds	8%



TO: Waupun Utilities Commissioners  
FROM: Steve Brooks, General Manager  
DATE: September 13, 2021  
SUBJECT: General Manager Report

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## **Electric Department Update:**

### **Power Outages**

- Monday August 9<sup>th</sup> a power outage was reported at 4:38 pm. This outage affected 30 customers located on Cty Rd M and MM. The crew found a squirrel made contact on a primary riser pole feeding the overhead line on Cty Rd M. After re-fusing the over current protection, power was restored at 6:00 pm.
- Tuesday August 10<sup>th</sup> a power outage was reported at 6:30 pm on S Division and Bly St. The crew found bad connections on the secondary lines feeding the 18 customers. Wires were replaced and new connections installed. Power was restored at 8:30 pm.
- Wednesday August 25<sup>th</sup> at 5:24 pm a power outage was reported in the 600 block of Maxon St affecting 15 customers. The crew replaced the over current device and power was restored at 6:29 pm.
- Friday August 27<sup>th</sup> at 10:30 am a strong thunderstorm hit the service territory causing some minor tree damage and 3 separate power outages affecting a total of 3 customers. Lightning struck a riser pole damaging the overcurrent device which caused a power outage at N2959 Savage Rd. After installing a new cutout, power was restored at 12:27 pm. A tree fell onto the customer's overhead electric service wire at 303 S Division St causing damage to the homeowner's service equipment and pulled the utility service wire to the ground. After the homeowner's electrician made the necessary repairs, power was restored at 2:00 pm. Lightning also struck a pole on Barnes St in the Industrial Park operating the over current device causing a power outage to a self-storage warehouse. The crew re-fused the transformer and power was restored at 12:00 pm.

### **ATC Y-306 Re-Rate Project**

- Work continues on the Y-306 re-rate project. Most of the recent work is located near the main substation and on Tayler St. New poles, transformers, and in some areas new secondary conductors are being installed. The timeline has changed for some of the scheduled outages for the completion of the project due to MPS, the contractor working for ATC, having been called to assist in restoring power to the nearly 1 million customers affected by Hurricane Ida.

### **Electric Department Training**

- The electric department completed pole top and bucket rescue training on September 8<sup>th</sup>. Rescue training is an annual requirement for all linemen. Training consists of classroom review followed with hands on training in the field.

## **General Manager Update:**

### Staff Update

- Our new CSR Rep Ashley has been able to take over daily tasks and responsibilities on her own and continues to train with Jen as needed. Ashley is doing a nice job interacting with our customers, learning the computers systems, and all of the numerous tasks associated with the Customer Service Representative position.

### Rock and Newton Construction

- The water and sewer construction is complete on Rock and Newton Ave.

### MEUW Annual Conference

- Jeff and I attended the MEUW 91<sup>st</sup> Annual Conference August 11<sup>th</sup> – 13<sup>th</sup> in Manitowoc. It was great to see the large number of members that attended the conference. Commissioner Tyler Huebner from the Public Service Commission of Wisconsin addressed municipal utility leaders and answered questions from the audience. Keynote speaker Andres Carvallo, founder and CEO of CMG consulting provided attendees with an entertaining and thought provoking presentation on “smart grids”.

### RP3 Application

- Staff continues working to complete the Reliable Public Power Provider Application (RP3). The 2021 application deadline is September 30, 2021. The application process is very detailed and time consuming, but has helped us identify weaknesses that we will address in the future.

### 2022 Budget

- Staff continues to work on the 2022 budget. Budget draft summaries will be presented and reviewed at the October commission meeting.

This concludes my report for September 2021. Please contact me at 324-7920 or [sbrooks@waupunutilities.org](mailto:sbrooks@waupunutilities.org) with any questions or concerns.



TO: Waupun Utilities Commissioners  
FROM: Steve Schramm  
DATE: August 8, 2021  
SUBJECT: Monthly Operation Report

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### **Water Treatment Facility:**

There are no call-ins to report this month.

The water treatment facility is performing well and water quality continues to be consistent barring the varying weather temperature swings.

Average daily pumpage is down 7.85% or 41,000 gpd year to date compared to August 2020 and down 31.35% or 201,000 gpd year to date compared to August 2019. This is a direct result of the Distribution/Collection System Crew's dedication and diligence in reducing water loss throughout the system.

Suez completed Tower 1 routine tank condition assessment as part of our tank maintenance contract. This assessment consists of reviewing the safety, sanitation, structure, security and coatings condition of the tower to help address any minor failures before they become a major problem. After the inspection, a detailed report was provided for code compliance and recommend targeted solutions to remediate critical issues. I am pleased to report, that there are no critical issues.

### **Wastewater Treatment Facility:**

There are no call-ins to report this month.

Staff's main focus continues on tank maintenance. This maintenance will continue throughout the remainder of the month. The duration of the schedule is due to operational challenges with the ABNR construction project.

Sabel Mechanical has completed replacing bushings sleeves, bearings, and shaft sprockets on the north and south grit tanks. The sleeves and shaft sprockets were fabricated by Sable, due to lengthy lead times, which would have caused additional component failure.

### **Distribution/Collection System Crew:**

There were two call-ins this month due to the construction on Rock and Newton.

The crew has been performing semi-annual inspections of the utility's hydrant assets. By regular testing and checking movement of the pumper caps and operational valve, this will ensure that these vital components will work when they're needed. When these steps are followed, you can ensure that the

**Distribution/Collection System Crew Continued:**

system will operate properly or that appropriate maintenance can be scheduled to make repairs as needed. If a hydrant needs maintenance, it is tagged with an out of service sign so the fire department is aware during an emergency that the hydrant is inoperable.

In addition to regular preventative maintenance, staff has had considerable time allocated to Rock and Newton construction. This work consists of unplugging water meters during service tie-ins, flushing and vac sanitary main line, and televising sanitary main line.

**Rock and Newton Update:**

PTS has completed the utilities portion of the Rock and Newton construction project. This incorporates water and sanitary main line, water and sanitary laterals, sanitary manholes, and lift station. The remaining portion of the project is scheduled to be completed in October.

**Wastewater Treatment Facility ABNR Update:**

ABNR Green House (Building 65) -

- All footings and frost walls poured, with exception of west wall.
- Grade beams and slab on grade are poured for the eastern quarter.
- ABNR header pipes and electrical main conduit feeds are stubbed in.

Biosolids Storage Building (Building 83) –

- All step footings are poured and tied to existing building 60.
- Twenty-foot wall pours proceeding up step footings are poured.

A brief progress slide presentation will be presented at the commission meeting.

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