



AGENDA
Utility Commission Meeting
Waupun Utilities – 817 S Madison St.
Waupun, WI 53963
Monday, August 14, 2023 AT 4:00 PM

There is a regular commission meeting scheduled for Monday, August 14, 2023 at 4:00 p.m. at the Waupun Utilities Administrative Building, with option to join via virtual and teleconference. Instructions to join the meeting are provided below:

Join Zoom Meeting

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

By Phone: 1 312 626 6799

Meeting ID: 898 1952 0743

Passcode: 061341

CALL TO ORDER

ROLL CALL OF COMMISSIONERS

APPROVAL OF PREVIOUS MEETING MINUTES

1. June 12, 2023 Minutes

APPROVAL OF PAYMENT - PREVIOUS MONTHS BILLS

2. 6-2023 and 7-2023 Accounts Payable

FINANCIAL REPORT / APPROVAL OF MONTHLY FINANCIAL RESULTS

3. 7-2023 and 8-2023 Finance Director Report

GM REPORT / OPERATIONS REPORT

4. 7-2023 and 8-2023 General Manager Report
5. 7-2023 and 8-2023 Water and Wastewater Report

APPEARANCE BY VISITORS

AGENDA

6. Jake Oelke, WPPI Vice President Energy Services, Presenting “Leading with Purpose”
7. Review / Approve Changes to Waupun Utilities Wage Compensation Policy

ADJOURN TO CLOSED SESSION

The Waupun Utilities Commission will adjourn in closed session as authorized by Wisconsin Statute 19.85(1) (c) for the purpose of considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.

8. Discuss / Approve Personnel Updates

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, June 12, 2023**

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

Commissioners Daane, Heeringa, Homan, Kunz, Siebers, Thurmer and Westphal present.

Motion made by Thurmer, seconded by Daane and unanimously carried, to approve minutes from May 8, 2023 meeting.

Motion by Homan, seconded by Kunz and unanimously carried, bills for month of May 2023 approved as presented.

On motion by Thurmer, seconded by Siebers and unanimously carried, year-to-date financial reports through April 2023 approved as presented by Finance Director Stanek. Electric operating income was \$132,700. Water operating income was \$259,100. Sewer operating income was \$199,000.

General Manager Brooks reported on call-ins and work completed/in progress by electric crew. Crew has been working to install a new 3-phase service to feed Veteran's Memorial Field, and cleaning up old infrastructure. Backyard rebuild project is complete in the area of Bly St, with crews scheduled to begin backyard rebuild in the area of W Lincoln St/Pleasant Ave. Waupun Utilities received the MEUW Safety Achievement Award "Gold Category" for 2022 in recognition of strong safety culture and safe work practices.

Treatment Facilities and Operations Superintendent Schramm reported on operations and projects at Water and Wastewater Treatment Facilities and Distribution/Collection system. VOC testing, looking for organic chemicals widely used as ingredients in household products is complete for 2023 at water treatment facility. All compound results were non-detect. Treatment facilities staff continues tank maintenance at WWTF and working on operational challenges with ABNR construction project. Distribution/collection crew continues focus on preventative maintenance of system, working to exercise water valves and jet sanitary sewer system.

Mallory Kleven, WPPI Senior Rates Analyst presented proposed electric rate application to Utility Commission based on test year 2023 electric rate study results, providing a detailed review of proposed rate design and tariff changes for rate application. Waupun Utilities' last electric rate adjustment was September 2016. Motion by Westphal, seconded by Kunz and unanimously carried, to approve proposed test year 2023 electric rate study as presented. Following commission approval, rate application will be filed with the PSC for review. The PSC will determine final retail rates.

Treatment Facilities and Operations Superintendent Schramm presented a review of the 2022 Compliance Maintenance Annual Report (CMAR). The CMAR is an annual self-evaluation reporting requirement for publicly/private owned wastewater treatment facilities, and its' purpose is to evaluate the system for problems or deficiencies. Plant received a 3.76 GPA, which is a testament to the great job staff does with preventative maintenance, meeting and exceeding limits and making necessary adjustments throughout the ABNR construction process. Motion by Siebers, seconded by Homan and unanimously carried, 2022 CMAR approved as presented.

General Manager Brooks presented proposed addition to the Waupun Utilities employee handbook of adding a volunteer policy in efforts to encourage staff to give back to our community through involvement in community organizations and events. Discussion held between commissioners and management, ultimately agreeing that it is a creative way to reward employees who do volunteer and in the end, does not affect the approved budget. On motion by Homan, seconded by Kunz and unanimously carried, approval made for revision of employment manual to include employee volunteer involvement in community organization and events policy. Policy being sent for review by labor attorney for recommended legal edits of wording.

General Manager Brooks provided commission an outlook on future employment operations plan and current job market. Based on discussion held of current job market and multiple job openings industry wide, commission and GM Brooks think it best to obtain a new compensation study, which will also help with succession planning. Previous compensation study based on market results from July 2021, implemented January 2022. To be progressive, commissioners would like to have compensation study completed/reviewed every two years. On motion by Siebers, seconded by Thurmer and unanimously carried, to move forward with a one-time only employment compensation study not to exceed \$15,000.

Discussion held regarding July meeting. Commission agreement, no July commission meeting unless time sensitive agenda items arise. In event of no agenda items, next commission meeting will be August 14, 2023.

Discussion held regarding General Manager Brooks' annual performance review. GM Brooks provided an update on previous and upcoming goals. Commission requested moving forward a working document of goals/projects to establish a record, and then receive quarterly updates on progress of goals. In June of each year, the commission will review the documents and results for annual performance review of GM Brooks. Motion by Westphal, seconded by Siebers and unanimously carried, commission consensus of positive performance review for past year of General Manager Brooks.

On motion by Kunz, seconded by Homan and unanimously carried, meeting adjourned at 6:09 p.m.

The next regular commission meeting is scheduled on August 14, 2023, at 4:00 p.m.

Jen Benson
Office & Customer Service Supervisor

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
4IMPRINT INC							
260	25173974	WATER BOTTLE LABELS	06/10/2023	611.96	611.96	49099	06/08/2023
Total 4IMPRINT INC:				611.96	611.96		
AIRGAS USA INC							
855	9997278908	ACETYLENE/OXYGEN/NITROGEN-E	06/10/2023	30.17	30.17	49100	06/08/2023
	9997278908	ACETYLENE/OXYGEN/NITROGEN-W	06/10/2023	30.17	30.17	49100	06/08/2023
	9997278908	ACETYLENE/OXYGEN/NITROGEN-S	06/10/2023	30.17	30.17	49100	06/08/2023
Total AIRGAS USA INC:				90.51	90.51		
ALLIANT ENERGY							
900	183035.06022023	GAS UTILITY FOR WATER PLANT	06/10/2023	1,013.37	1,013.37	49101	06/08/2023
	3261389217.06022	WWTF- PROCESS BLD, GREEN HOUSE AND PUMP BLD	06/19/2023	178.20	.00	49140	Multiple
	43700.05312023	GAS UTIL BILL @ N2721 FDL ST - ADMIN/DIGESTER BLD	06/10/2023	374.58	374.58	49101	06/08/2023
	590516.05312023	SPLIT DISTRIBUTION- MAIN BLD	06/10/2023	2.72	2.72	49101	06/08/2023
	590516.05312023	SPLIT DISTRIBUTION- MAIN BLD	06/10/2023	2.72	2.72	49101	06/08/2023
	590516.05312023	SPLIT DISTRIBUTION- MAIN BLD	06/10/2023	2.72	2.72	49101	06/08/2023
	590516.05312023	SPLIT DISTRIBUTION- MAIN BLD	06/10/2023	36.72	36.72	49101	06/08/2023
	590516.05312023	SPLIT DISTRIBUTION- MAIN BLD	06/10/2023	36.72	36.72	49101	06/08/2023
	590516.05312023	SPLIT DISTRIBUTION- MAIN BLD	06/10/2023	36.72	36.72	49101	06/08/2023
	590516.05312023	SPLIT DISTRIBUTION- MAIN BLD	06/10/2023	5.44	5.44	49101	06/08/2023
	590516.05312023	SPLIT DISTRIBUTION- MAIN BLD	06/10/2023	5.44	5.44	49101	06/08/2023
	590516.05312023	SPLIT DISTRIBUTION- MAIN BLD	06/10/2023	6.82	6.82	49101	06/08/2023
	80105.05312023	GAS UTILITY FOR WELLHOUSE #5	06/10/2023	15.65	15.65	49101	06/08/2023
	931084.05312023	GAS UTIL @ N2721 FDL ST - FILTER & DEWATERING BLD	06/10/2023	269.05	269.05	49101	06/08/2023
Total ALLIANT ENERGY:				1,986.87	1,808.67		
ALTERNATIVE TECHNOLOGIES INC.							
1000	53955	SUBSTATION SAMPLING SERVICES	06/10/2023	1,518.00	1,518.00	49102	06/08/2023
Total ALTERNATIVE TECHNOLOGIES INC.:				1,518.00	1,518.00		
AMAZON CAPITAL SERVICES							
1015	17QG-4CN9-RLCK	IPAD STYLUS	06/10/2023	39.08	39.08	49103	06/08/2023
	17QG-4CN9-RLCK	ARCHITECTURAL SCALE RULER	06/10/2023	9.99	9.99	49103	06/08/2023
	1FPN-GFL9-4GMK	MLWKE 2953-22 18V CORDLESS HEX IMPACT DRIVER KI	06/30/2023	234.95	234.95	49142	06/30/2023
	1WG6-4MDV-DJ6T	IPHONE CAR CHARGER	06/10/2023	24.98	24.98	49103	06/08/2023
Total AMAZON CAPITAL SERVICES:				309.00	309.00		
AMERICAN MESSAGING							
1090	U1850424XG	PAGER FOR ELEC DEPT ON-CALL	06/30/2023	37.93	37.93	49143	06/30/2023
Total AMERICAN MESSAGING:				37.93	37.93		
APPLIED TECHNOLOGIES							
1340	36398	ABNR UPGRADES	06/08/2023	26,905.78	26,905.78	30045	06/12/2023
	36401	ABNR UPGRADES- GENERATOR ADDITION	06/08/2023	6,201.93	6,201.93	30045	06/12/2023
	36469	WQT PLAN	06/30/2023	1,120.00	1,120.00	49144	06/30/2023
Total APPLIED TECHNOLOGIES:				34,227.71	34,227.71		
B & B TRANSFORMER INC							
2011	28193	(1) 1500 PAD 3 PHASE	06/30/2023	39,995.00	39,995.00	49145	06/30/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	28194	(1) 50 PAD RM TRANSFORMER	06/30/2023	3,347.00	3,347.00	49145	06/30/2023
	28195	(5) 50 PAD RM TRANSFORMER PRICE ADJ	06/10/2023	6,200.00	6,200.00	49104	06/08/2023
Total B & B TRANSFORMER INC:				49,542.00	49,542.00		
BAKER TILLY US LLP							
2333	BT2454792	SINGLE AUDIT, 2022 INV #1	06/30/2023	220.50	220.50	49146	06/30/2023
	BT2454792	SINGLE AUDIT, 2022 INV #1	06/30/2023	286.65	286.65	49146	06/30/2023
	BT2454792	SINGLE AUDIT, 2022 INV #1	06/30/2023	227.85	227.85	49146	06/30/2023
Total BAKER TILLY US LLP:				735.00	735.00		
BENTZ AUTOMOTIVE INC							
2800	26881	UNIT #19 TIRE REPAIR	06/30/2023	6.86	6.86	49147	06/30/2023
	26881	UNIT #19 TIRE REPAIR	06/30/2023	6.87	6.87	49147	06/30/2023
	26881	UNIT #19 TIRE REPAIR	06/30/2023	6.87	6.87	49147	06/30/2023
Total BENTZ AUTOMOTIVE INC:				20.60	20.60		
BLACKSTONE TECHNOLOGIES LLC							
3105	232191	BST-360 HIGH PERFORMANCE PATCH MIX	06/10/2023	242.70	242.70	49105	06/08/2023
	232191	BST-360 HIGH PERFORMANCE PATCH MIX	06/10/2023	242.70	242.70	49105	06/08/2023
	232191	BST-360 HIGH PERFORMANCE PATCH MIX	06/10/2023	485.40	485.40	49105	06/08/2023
Total BLACKSTONE TECHNOLOGIES LLC:				970.80	970.80		
BOARDMAN & CLARK LLP							
3200	269960	HANDBOOK AND POLICY REVIEW	06/30/2023	787.80	787.80	49148	06/30/2023
	269960	HANDBOOK AND POLICY REVIEW	06/30/2023	620.62	620.62	49148	06/30/2023
	269960	HANDBOOK AND POLICY REVIEW	06/30/2023	611.58	611.58	49148	06/30/2023
Total BOARDMAN & CLARK LLP:				2,020.00	2,020.00		
BORDER STATES ELECTRIC SUPPLY							
3300	926326983	URD WATERPROOF CONNECTOR	06/10/2023	235.40	235.40	49106	06/08/2023
	926326983	SHIPPING	06/10/2023	15.78	15.78	49106	06/08/2023
	926426529	200 AMP URD ELBOWS - 1/0 STR 220 MIL	06/30/2023	1,811.40	1,811.40	49149	06/30/2023
Total BORDER STATES ELECTRIC SUPPLY:				2,062.58	2,062.58		
MEDIA PARTNERS							
5450	160698-1	MTHLY COMMISSION MTG MINUTES-E	06/10/2023	47.58	47.58	49124	06/08/2023
	160698-1	MTHLY COMMISSION MTG MINUTES-S	06/10/2023	36.60	36.60	49124	06/08/2023
	160698-1	MTHLY COMMISSION MTG MINUTES-W	06/10/2023	37.82	37.82	49124	06/08/2023
Total MEDIA PARTNERS:				122.00	122.00		
CAREW CONCRETE & SUPPLY CO							
5600	1268843	3/4" CLEAR	06/30/2023	144.89	144.89	49150	06/30/2023
Total CAREW CONCRETE & SUPPLY CO:				144.89	144.89		
US CELLULAR							
5700	0580397789	ACT #851360664	06/10/2023	158.75	158.75	49133	06/08/2023
	0580809132	ACT #375001031	06/10/2023	185.72	185.72	49133	06/08/2023
	580848079	ACT #929862839	06/10/2023	252.21	252.21	49133	06/08/2023
	586701217	ACT #851360664	06/30/2023	158.75	158.75	49182	06/30/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	586958649	ACT #929862839	06/30/2023	242.21	242.21	49182	06/30/2023
	587128510	ACT #375001031	06/30/2023	185.72	185.72	49182	06/30/2023
Total US CELLULAR:				1,183.36	1,183.36		
CORE & MAIN LP							
6310	S935768	(5) 1.5" C2 METERHEAD RETROFIT KIT	06/30/2023	1,847.68	1,847.68	49151	06/30/2023
	S968680	(2) 1.5" C2 METERHEAD RETROFIT KIT	06/10/2023	750.19	750.19	49107	06/08/2023
Total CORE & MAIN LP:				2,597.87	2,597.87		
CRESCENT ELECTRIC SUPPLY CO							
6500	S511133631.003	1" PETROFLEX CONDUIT	06/10/2023	4,710.00	4,710.00	49108	06/08/2023
Total CRESCENT ELECTRIC SUPPLY CO:				4,710.00	4,710.00		
CT LABORATORIES							
6610	178960	SDWA	06/30/2023	500.00	500.00	49152	06/30/2023
Total CT LABORATORIES:				500.00	500.00		
CUMMINS SALES AND SERVICE							
6630	F6-55630	WTR PLT 1000KKW GENERATOR INSPECTION	06/10/2023	492.55	492.55	49109	06/08/2023
	F6-55638	MAIN BLDG 150KW GENERATOR INSPECTION-E	06/10/2023	169.82	169.82	49109	06/08/2023
	F6-55638	MAIN BLDG 150KW GENERATOR INSPECTION-W	06/10/2023	127.37	127.37	49109	06/08/2023
	F6-55638	MAIN BLDG 150KW GENERATOR INSPECTION-S	06/10/2023	127.37	127.37	49109	06/08/2023
Total CUMMINS SALES AND SERVICE:				917.11	917.11		
DAANE, NATE							
7000	2ND QRT 2023	COMMISSION MEETINGS-E	06/10/2023	38.00	38.00	49110	06/08/2023
	2ND QRT 2023	COMMISSION MEETINGS-W	06/10/2023	31.00	31.00	49110	06/08/2023
	2ND QRT 2023	COMMISSION MEETINGS-S	06/10/2023	31.00	31.00	49110	06/08/2023
Total DAANE, NATE:				100.00	100.00		
DIGGERS HOTLINE INC.							
7300	230 5 31801	MONTHLY LOCATE TICKET CHRGS	06/10/2023	314.44	314.44	49111	06/08/2023
Total DIGGERS HOTLINE INC.:				314.44	314.44		
DORNER COMPANY							
7700	506009	(2) WATER PLANT VALVES	06/10/2023	2,825.10	2,825.10	49112	06/08/2023
Total DORNER COMPANY:				2,825.10	2,825.10		
MARTENS ACE HARDWARE							
9200	228791	MARKING PAINT - WATER	06/10/2023	41.96	41.96	49123	06/08/2023
	228810	SHOP TOOL	06/10/2023	3.33	3.33	49123	06/08/2023
	228810	SHOP TOOL	06/10/2023	3.33	3.33	49123	06/08/2023
	228810	SHOP TOOL	06/10/2023	3.33	3.33	49123	06/08/2023
	228826	MARKING WAND	06/10/2023	18.99	18.99	49123	06/08/2023
	228826	MARKING WAND	06/10/2023	19.00	19.00	49123	06/08/2023
	228840	LINK CHAIN UNIT #23	06/10/2023	1.59	1.59	49123	06/08/2023
	228840	LINK CHAIN UNIT #23	06/10/2023	1.59	1.59	49123	06/08/2023
	228840	LINK CHAIN UNIT #23	06/10/2023	12.76	12.76	49123	06/08/2023
	228883	KEY- UNIT 6	06/10/2023	22.50	22.50	49123	06/08/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	228883	KEY- UNIT 6	06/10/2023	22.49	22.49	49123	06/08/2023
	228883	WRENCH W/S	06/10/2023	4.99	4.99	49123	06/08/2023
	228883	WRENCH W/S	06/10/2023	5.00	5.00	49123	06/08/2023
Total MARTENS ACE HARDWARE:				160.86	160.86		
FARMERS ELEVATOR CORP LTD							
9300	171267	CHEM FOR WEEDS-E	06/30/2023	48.36	48.36	49153	06/30/2023
	171267	CHEM FOR WEEDS-W	06/30/2023	38.44	38.44	49153	06/30/2023
	171267	CHEM FOR WEEDS-S	06/30/2023	37.20	37.20	49153	06/30/2023
Total FARMERS ELEVATOR CORP LTD:				124.00	124.00		
FASTENAL COMPANY							
9350	WIBEA125366	ELECTRIC TOOLS	06/30/2023	403.18	403.18	49154	06/30/2023
Total FASTENAL COMPANY:				403.18	403.18		
FORSTER ELECTRICAL ENGINEERING							
9885	24650	UNITED COOP (W08-22B)	06/10/2023	2,445.00	2,445.00	49113	06/08/2023
Total FORSTER ELECTRICAL ENGINEERING:				2,445.00	2,445.00		
GILSON INC.							
11235	544237	LAB SUPPLIES	06/30/2023	268.51	268.51	49156	06/30/2023
Total GILSON INC.:				268.51	268.51		
GFL ENVIRONMENTAL							
11300	U900000144152	DUMPSTER - WWTP	06/30/2023	2,918.43	2,918.43	49155	06/30/2023
	U90000143801	DUMPSTER - OFFICE BLDG-E	06/30/2023	241.60	241.60	49155	06/30/2023
	U90000143801	DUMPSTER - OFFICE BLDG-W	06/30/2023	181.31	181.31	49155	06/30/2023
	U90000143801	DUMPSTER - OFFICE BLDG-S	06/30/2023	181.31	181.31	49155	06/30/2023
Total GFL ENVIRONMENTAL:				3,522.65	3,522.65		
GORDON FLESCH COMPANY INC							
11325	INV14230351	MTHLY CLICK COUNTS -E	06/10/2023	25.18	25.18	49114	06/08/2023
	INV14230351	MTHLY CLICK COUNTS -W	06/10/2023	20.01	20.01	49114	06/08/2023
	INV14230351	MTHLY CLICK COUNTS -S	06/10/2023	19.38	19.38	49114	06/08/2023
Total GORDON FLESCH COMPANY INC:				64.57	64.57		
GRAINGER							
11400	9725727060	2" X 1 1/2" GALVANIZE BUSHING	06/10/2023	263.28	263.28	49115	06/08/2023
	9737590381	BOX FAN	06/30/2023	158.85	158.85	49157	06/30/2023
	9740535688	CHEMICAL FEED PUMP VALVES	06/30/2023	176.33	176.33	49157	06/30/2023
Total GRAINGER:				598.46	598.46		
H & R SAFETY SOLUTIONS LLC							
12020	7931	RESTOCK FIRST AID CABINET-S	06/30/2023	9.93	9.93	49158	06/30/2023
	7931	RESTOCK FIRST AID CABINET-W	06/30/2023	9.93	9.93	49158	06/30/2023
	7931	RESTOCK FIRST AID CABINET-E	06/30/2023	9.94	9.94	49158	06/30/2023
	7932	RESTOCK FIRST AID CABINET @ WWTP	06/30/2023	12.40	12.40	49158	06/30/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total H & R SAFETY SOLUTIONS LLC:				42.20	42.20		
HEERINGA, JOE							
12330	2ND QRT 2023	COMMISSIONERS QTRLY SALARY-E	06/10/2023	52.24	52.24	49116	06/08/2023
	2ND QRT 2023	COMMISSIONERS QTRLY SALARY-W	06/10/2023	42.63	42.63	49116	06/08/2023
	2ND QRT 2023	COMMISSIONERS QTRLY SALARY-S	06/10/2023	42.63	42.63	49116	06/08/2023
Total HEERINGA, JOE:				137.50	137.50		
HOMAN, JEFF							
12830	2ND QRT 2023	QTRLY COMMISSION SALARY-E	06/10/2023	38.00	38.00	49117	06/08/2023
	2ND QRT 2023	QTRLY COMMISSION SALARY-W	06/10/2023	31.00	31.00	49117	06/08/2023
	2ND QRT 2023	QTRLY COMMISSION SALARY-S	06/10/2023	31.00	31.00	49117	06/08/2023
Total HOMAN, JEFF:				100.00	100.00		
HYDROCORP INC.							
13985	72510-IN	CROSS CNNCTN CONTROL PROG & INSP/REP SERV	06/10/2023	2,306.00	2,306.00	49118	06/08/2023
Total HYDROCORP INC.:				2,306.00	2,306.00		
ICS MEDICAL ANSWERING SERVICE LLC							
14120	230600101101	ANSWERING SERVICE - E	06/30/2023	95.74	95.74	49159	06/30/2023
	230600101101	ANSWERING SERVICE - W	06/30/2023	76.10	76.10	49159	06/30/2023
	230600101101	ANSWERING SERVICE - S	06/30/2023	73.65	73.65	49159	06/30/2023
Total ICS MEDICAL ANSWERING SERVICE LLC:				245.49	245.49		
INFOSEND INC							
14490	240736	BILL PRINT & POSTAGE-E	06/30/2023	1,204.07	1,204.07	49160	06/30/2023
	240736	BILL PRINT & POSTAGE-W	06/30/2023	957.08	957.08	49160	06/30/2023
	240736	BILL PRINT & POSTAGE-S	06/30/2023	926.23	926.23	49160	06/30/2023
Total INFOSEND INC:				3,087.38	3,087.38		
IRBY, STUART C							
14890	S013372280.001	PAD MOUNT SECONDARY EXT	06/30/2023	980.00	980.00	49161	06/30/2023
	S013387949.001	(1) 3PH 150 KVA PAD MT TRANSFORMER	06/10/2023	22,400.00	22,400.00	49119	06/08/2023
	S013387949.001	(1) 3PH 300 KVA PAD MT TRANSFORMER	06/10/2023	25,200.00	25,200.00	49119	06/08/2023
	S013405328.004	SECONDARY BAR COVERED	06/10/2023	535.20	535.20	49119	06/08/2023
	S013505142.001	PAD MOUNT TRANSFORMER FUSE	06/10/2023	378.00	378.00	49119	06/08/2023
	S013505142.003	POLE TOP PIN	06/30/2023	391.50	391.50	49161	06/30/2023
	S013507585.002	END SEAL CAP	06/30/2023	580.00	580.00	49161	06/30/2023
	S013578432.001	HOT STICK	06/30/2023	682.68	682.68	49161	06/30/2023
	S013587355.001	CURVED WASHERS	06/30/2023	285.00	285.00	49161	06/30/2023
Total IRBY, STUART C:				51,432.38	51,432.38		
ITU ABSORB TECH INC.							
14950	8145618	SHOP TOWELS FOR WWTP	06/30/2023	24.19	24.19	49162	06/30/2023
	8145621	SHOP TOWELS MTHLY RENTAL FEE-E	06/30/2023	13.35	13.35	49162	06/30/2023
	8145621	SHOP TOWELS MTHLY RENTAL FEE-W	06/30/2023	13.34	13.34	49162	06/30/2023
	8145621	SHOP TOWELS MTHLY RENTAL FEE-S	06/30/2023	13.34	13.34	49162	06/30/2023
Total ITU ABSORB TECH INC.:				64.22	64.22		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
J & H CONTROLS INC							
16000	10000024791	BUILDING MAINT MTHLY CHRГ-WTP	06/10/2023	182.00	182.00	49120	06/08/2023
	10000024792	BUILDING MAINT MTHLY CHRГ-E	06/10/2023	188.00	188.00	49120	06/08/2023
	10000024792	BUILDING MAINT MTHLY CHRГ-W	06/10/2023	141.00	141.00	49120	06/08/2023
	10000024792	BUILDING MAINT MTHLY CHRГ-S	06/10/2023	141.00	141.00	49120	06/08/2023
Total J & H CONTROLS INC:				652.00	652.00		
J HARLEN CO							
16150	1614204	SAFETY EQUIPMENT	06/30/2023	274.50	274.50	49163	06/30/2023
	1615963	HANDHELD SPOT LIGHT	06/30/2023	123.56	123.56	49163	06/30/2023
Total J HARLEN CO:				398.06	398.06		
KEMIRA WATER SOLUTIONS INC.							
17513	9017793822	FERROUS CHLORIDE	06/30/2023	10,842.50	10,842.50	49164	06/30/2023
Total KEMIRA WATER SOLUTIONS INC.:				10,842.50	10,842.50		
LAPPEN SECURITY PRODUCTS INC.							
18180	LSPQ49158	OFFICE SECURITY SOFTWARE MAINT	06/30/2023	216.00	216.00	49165	06/30/2023
	LSPQ49158	OFFICE SECURITY SOFTWARE MAINT	06/30/2023	162.00	162.00	49165	06/30/2023
	LSPQ49158	OFFICE SECURITY SOFTWARE MAINT	06/30/2023	162.00	162.00	49165	06/30/2023
Total LAPPEN SECURITY PRODUCTS INC.:				540.00	540.00		
LINCOLN CONTRACTORS SUPPLY IN							
18650	S73756	UNIT 134 SAW REPAIR	06/30/2023	179.26	179.26	49166	06/30/2023
	S73756	UNIT 134 SAW REPAIR	06/30/2023	179.27	179.27	49166	06/30/2023
Total LINCOLN CONTRACTORS SUPPLY IN:				358.53	358.53		
LOCATORS & SUPPLIES INC.							
18825	307465-IN	ELECTRIC MARKING PAINT	06/10/2023	405.80	405.80	49121	06/08/2023
Total LOCATORS & SUPPLIES INC.:				405.80	405.80		
LYLE HULL & SON EQUIPMENT LLC							
19000	179	2019 JD650K DOZER RENTAL	06/30/2023	1,300.00	1,300.00	49167	06/30/2023
Total LYLE HULL & SON EQUIPMENT LLC:				1,300.00	1,300.00		
MARTELLE WATER TREATMENT INC.							
20250	25139	SODIUM BISULFITE 40%	06/10/2023	887.55	887.55	49122	06/08/2023
Total MARTELLE WATER TREATMENT INC.:				887.55	887.55		
MEUW							
23500	4121	LEADERSHIP TRAINING - SYTSMA	06/30/2023	147.50	147.50	49168	06/30/2023
	4121	LEADERSHIP TRAINING - SYTSMA	06/30/2023	147.50	147.50	49168	06/30/2023
	4121	LEADERSHIP TRAINING - VANDEKOLK	06/30/2023	295.00	295.00	49168	06/30/2023
Total MEUW:				590.00	590.00		
MIDNIGHT RUN REPAIR LLC							
24250	1173	UNIT 146 OIL CHANGE AND TIRE ROTATION	06/30/2023	34.68	34.68	49169	06/30/2023
	1173	UNIT 146 OIL CHANGE AND TIRE ROTATION	06/30/2023	34.68	34.68	49169	06/30/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	1174	UNIT 155 OIL CHANGE	06/30/2023	56.10	56.10	49169	06/30/2023
	1198	UNIT 146 BALL JOINT/VAPOR PURGE VALVE/OIL PRESSU	06/30/2023	479.43	479.43	49169	06/30/2023
	1198	UNIT 146 BALL JOINT/VAPOR PURGE VALVE/OIL PRESSU	06/30/2023	479.44	479.44	49169	06/30/2023
Total MIDNIGHT RUN REPAIR LLC:				1,084.33	1,084.33		
SECURIAN FINANCIAL GROUP INC							
25200	2832I-1027 JULY 20	GROUP LIFE INSURANCE PREMIUM	06/10/2023	374.07	374.07	49128	06/08/2023
	2832I-1027 JULY 20	EMPLOYER CONTRIBUTION 20%-E	06/10/2023	14.76	14.76	49128	06/08/2023
	2832I-1027 JULY 20	EMPLOYER CONTRIBUTION 20%-W	06/10/2023	11.73	11.73	49128	06/08/2023
	2832I-1027 JULY 20	EMPLOYER CONTRIBUTION 20%-S	06/10/2023	11.35	11.35	49128	06/08/2023
Total SECURIAN FINANCIAL GROUP INC:				411.91	411.91		
MIRON CONSTRUCTION CO INC							
25700	210790-PA 23	PAY APPLICATION 23 - WWTP UPGRADE	06/08/2023	88,040.11	88,040.11	30046	06/12/2023
Total MIRON CONSTRUCTION CO INC:				88,040.11	88,040.11		
MULCAHY SHAW WATER INC.							
29200	325148	PH ELECTRODE	06/30/2023	423.62	423.62	49170	06/30/2023
	325151	ISCO SAMPLER PUMP ASSEMBLY- WWTP	06/30/2023	783.12	783.12	49170	06/30/2023
Total MULCAHY SHAW WATER INC.:				1,206.74	1,206.74		
NCL OF WISCONSIN INC							
33000	488888	LAB SUPPLIES- WWTP	06/30/2023	325.65	325.65	49171	06/30/2023
Total NCL OF WISCONSIN INC:				325.65	325.65		
NORTHERN LAKE SERVICE INC							
38700	2309036	QUARTERLY SLUDGE SAMPLES	06/30/2023	485.00	485.00	49172	06/30/2023
Total NORTHERN LAKE SERVICE INC:				485.00	485.00		
ODP BUSINESS SOLUTIONS LLC							
38877	318502746001	PAPER TOWEL MAIN BUILDING	06/30/2023	14.34	14.34	49173	06/30/2023
	318502746001	PAPER TOWEL MAIN BUILDING	06/30/2023	11.40	11.40	49173	06/30/2023
	318502746001	PAPER TOWEL MAIN BUILDING	06/30/2023	11.04	11.04	49173	06/30/2023
Total ODP BUSINESS SOLUTIONS LLC:				36.78	36.78		
PIGGLY WIGGLY							
41200	S00238-1867	CARPET CLEANER	06/30/2023	2.72	2.72	49174	06/30/2023
	S00238-1867	CARPET CLEANER	06/30/2023	2.16	2.16	49174	06/30/2023
	S00238-1867	CARPET CLEANER	06/30/2023	2.11	2.11	49174	06/30/2023
	S00238-5479	OFFICE SUPPLIES	06/30/2023	6.49	6.49	49174	06/30/2023
	S00238-5479	OFFICE SUPPLIES	06/30/2023	5.16	5.16	49174	06/30/2023
	S00238-5479	OFFICE SUPPLIES	06/30/2023	5.01	5.01	49174	06/30/2023
	S00238-6260	ICE NUGGETS	06/30/2023	23.92	23.92	49174	06/30/2023
Total PIGGLY WIGGLY:				47.57	47.57		
POLYDYNE INC.							
42000	1749133	CLARIFLOC CE-1855	06/30/2023	15,711.76	15,711.76	49175	06/30/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total POLYDYNE INC.:				15,711.76	15,711.76		
POWERSPORTS COMPANY LLC							
42790	293644	UNIT 19 TRACK KIT	06/10/2023	57.08	57.08	49125	06/08/2023
	293644	UNIT 19 TRACK KIT	06/10/2023	57.08	57.08	49125	06/08/2023
	293644	UNIT 19 TRACK KIT	06/10/2023	57.08	57.08	49125	06/08/2023
Total POWERSPORTS COMPANY LLC:				171.24	171.24		
POWER SYSTEM ENGINEERING INC							
42800	9047789	GIS SUPPORT-E	06/30/2023	300.00	300.00	49176	06/30/2023
	9047789	GIS SUPPORT-W	06/30/2023	600.00	600.00	49176	06/30/2023
	9047789	GIS SUPPORT-S	06/30/2023	600.00	600.00	49176	06/30/2023
Total POWER SYSTEM ENGINEERING INC:				1,500.00	1,500.00		
PUBLIC SERVICE COMMISSION OF W							
44200	2305-I-06290	CONSTRUCTION AUTHORIZATION	06/30/2023	427.99	427.99	49177	06/30/2023
Total PUBLIC SERVICE COMMISSION OF W:				427.99	427.99		
RENS NURSERY RETAIL							
45800	2023 LIONS GOLF	GIFT CERTIFICATE DONATION - LION'S CLUB GOLF OUTI	06/10/2023	100.00	100.00	49126	06/08/2023
Total RENS NURSERY RETAIL:				100.00	100.00		
RESCO							
46400	897359-00	SYTSMA CLOTHING 2023	06/10/2023	84.57	84.57	49127	06/08/2023
	897359-00	SYTSMA CLOTHING 2023	06/10/2023	84.58	84.58	49127	06/08/2023
	897363-00	VELEKE CLOTHING 2023	06/10/2023	87.48	87.48	49127	06/08/2023
	897363-00	VELEKE CLOTHING 2023	06/10/2023	87.49	87.49	49127	06/08/2023
	897365-00	SMITH CLOTHING 2023	06/10/2023	83.64	83.64	49127	06/08/2023
	897365-00	SMITH CLOTHING 2023	06/10/2023	83.64	83.64	49127	06/08/2023
Total RESCO:				511.40	511.40		
SABEL MECHANICAL LLC							
50300	230383	PM LIFT STATIONS, CLEANED AND CHECK VALVES	06/30/2023	1,551.00	1,551.00	49178	06/30/2023
Total SABEL MECHANICAL LLC:				1,551.00	1,551.00		
SEERA							
51535	WAUPUN/MAY 202	"WAUPUN" FOCUS PROGRAM FEE	06/10/2023	2,705.96	2,705.96	49129	06/08/2023
Total SEERA:				2,705.96	2,705.96		
SPECTRUM BUSINESS							
52500	33381061323	INTERNET SERVICES-E	06/30/2023	155.29	155.29	49179	06/30/2023
	33381061323	INTERNET SERVICES-W	06/30/2023	123.43	123.43	49179	06/30/2023
	33381061323	INTERNET SERVICES-S	06/30/2023	119.45	119.45	49179	06/30/2023
	33381061323	MONTHLY SERVICE EXP 1ST & 2ND-E	06/30/2023	136.40	136.40	49179	06/30/2023
	33381061323	MONTHLY SERVICE EXP 1ST & 2ND-W	06/30/2023	108.42	108.42	49179	06/30/2023
	33381061323	MONTHLY SERVICE EXP 1ST & 2ND-S	06/30/2023	104.92	104.92	49179	06/30/2023
	33381061323	WATER PLANT VOICE SERV	06/30/2023	119.98	119.98	49179	06/30/2023
	33381061323	WASTEWATER VOICE SERV	06/30/2023	111.38	111.38	49179	06/30/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total SPECTRUM BUSINESS:				979.27	979.27		
SPEE-DEE							
52600	814683	SERVICE CHRG FOR WATER SAMPLES	06/10/2023	49.98	49.98	49130	06/08/2023
	826038	SERVICE CHRG FOR WATER SAMPLES	06/30/2023	76.00	76.00	49180	06/30/2023
	831677	SERVICE CHRG FOR WATER SAMPLES	06/30/2023	62.99	62.99	49180	06/30/2023
Total SPEE-DEE:				188.97	188.97		
THURMER, MIKE							
56900	2ND QRT 2023	QTRLY COMMISSION SALARY-E	06/10/2023	38.00	38.00	49131	06/08/2023
	2ND QRT 2023	QTRLY COMMISSION SALARY-W	06/10/2023	31.00	31.00	49131	06/08/2023
	2ND QRT 2023	QTRLY COMMISSION SALARY-S	06/10/2023	31.00	31.00	49131	06/08/2023
Total THURMER, MIKE:				100.00	100.00		
TIMECLOCK PLUS							
57000	INV00273537	PAYROLL ANNL SUBSCRIPTN, SUPPORT, MAINT 1YR-S	06/10/2023	384.91	384.91	49132	06/08/2023
	INV00273537	PAYROLL ANNL SUBSCRIPTN, SUPPORT, MAINT 1YR-E	06/10/2023	500.38	500.38	49132	06/08/2023
	INV00273537	PAYROLL ANNL SUBSCRIPTN, SUPPORT, MAINT 1YR-W	06/10/2023	397.75	397.75	49132	06/08/2023
Total TIMECLOCK PLUS:				1,283.04	1,283.04		
UNITED STATES GEOLOGICAL SURVEY							
59290	91078024	JOINT FUNDING AGREEMT/S.BRNCH ROCK RIVER	06/30/2023	7,900.00	7,900.00	49181	06/30/2023
Total UNITED STATES GEOLOGICAL SURVEY:				7,900.00	7,900.00		
USA BLUE BOOK							
59600	INV00015920	LAB SUPPLIES	06/10/2023	35.75	35.75	49134	06/08/2023
	INV00024085	WWTP LAB SUPPLIES	06/10/2023	1,060.58	1,060.58	49134	06/08/2023
Total USA BLUE BOOK:				1,096.33	1,096.33		
VAN BUREN, JEROME and/or SANDRA							
60800	16096090.20	MAY S SOLAR CREDIT	06/10/2023	453.56	453.56	49135	06/08/2023
Total VAN BUREN, JEROME and/or SANDRA:				453.56	453.56		
VERIZON WIRELESS							
62900	9935459219	CELLPHONE MTHLY EXPENSES - E	06/30/2023	121.25	121.25	49183	06/30/2023
	9935459219	CELLPHONE MTHLY EXPENSES - W	06/30/2023	96.38	96.38	49183	06/30/2023
	9935459219	CELLPHONE MTHLY EXPENSES - S	06/30/2023	93.27	93.27	49183	06/30/2023
	9935459219	DPW'S MTHLY/DATA TABLET CHRGS	06/30/2023	60.00	60.00	49183	06/30/2023
	9937821962	CELLPHONE MTHLY EXPENSES - E	06/30/2023	121.29	121.29	49183	06/30/2023
	9937821962	CELLPHONE MTHLY EXPENSES - W	06/30/2023	96.41	96.41	49183	06/30/2023
	9937821962	CELLPHONE MTHLY EXPENSES - S	06/30/2023	93.30	93.30	49183	06/30/2023
	9937821962	DPW'S MTHLY/DATA TABLET CHRGS	06/30/2023	60.00	60.00	49183	06/30/2023
Total VERIZON WIRELESS:				741.90	741.90		
VIKING ELECTRIC SUPPLY							
63300	S006998387.001	2" SCH40 PVC PIPE	06/30/2023	4,392.61	4,392.61	49184	06/30/2023
	S006998387.001	2" COUPLINGS	06/30/2023	10.56	10.56	49184	06/30/2023
	S006998387.001	HD CLEAR PVC CEMENT	06/30/2023	99.75	99.75	49184	06/30/2023
	S006998387.003	2" PLASTIC END CAP	06/30/2023	216.00	216.00	49184	06/30/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	S006998387.003	36" RADIUS ELBOW	06/30/2023	164.80	164.80	49184	06/30/2023
	S006998387.004	36" RADIUS ELBOW	06/30/2023	185.40	185.40	49184	06/30/2023
	S006998387.004	32OZ PURPLE PRIMER	06/30/2023	74.75	74.75	49184	06/30/2023
	S006998387.02	36" RADIOUS ELBOW	06/30/2023	144.20	144.20	49184	06/30/2023
Total VIKING ELECTRIC SUPPLY:				5,288.07	5,288.07		
WAUPUN HIGH SCHOOL							
72770	FOOTBALL GOLF 2	JV SPONSOR - WAUPUN FOOTBALL GOLF OUTING	06/30/2023	80.00	80.00	49187	06/30/2023
Total WAUPUN HIGH SCHOOL:				80.00	80.00		
WAUPUN ATHLETIC BOOSTER CLUB							
73100	2023 GOLF PAR SP	2023 GOLF PAR SPONSOR	06/30/2023	100.00	100.00	49185	06/30/2023
Total WAUPUN ATHLETIC BOOSTER CLUB:				100.00	100.00		
WAUPUN CHAMBER OF COMMERCE							
73200	2023 CAR SHOW	(10) \$10.00 CHAMBER CAR SHOW PRIZES	06/10/2023	100.00	100.00	49136	06/08/2023
Total WAUPUN CHAMBER OF COMMERCE:				100.00	100.00		
WAUPUN, CITY OF							
74400	1192	2023 WORKER'S COMP PREMIUM 3RD QTR	06/10/2023	3,164.51	3,164.51	49137	06/08/2023
	1192	2023 WORKER'S COMP PREMIUM 3RD QTR	06/10/2023	2,109.68	2,109.68	49137	06/08/2023
	1192	2023 WORKER'S COMP PREMIUM 3RD QTR	06/10/2023	1,758.06	1,758.06	49137	06/08/2023
	1251	2022 WORKER'S COMP PREMIUM AUDITED PREMIUM DU	06/30/2023	1,168.00	1,168.00	49189	06/30/2023
	1251	2022 WORKER'S COMP PREMIUM AUDITED PREMIUM DU	06/30/2023	1,402.00	1,402.00	49189	06/30/2023
	1251	2022 WORKER'S COMP PREMIUM AUDITED PREMIUM DU	06/30/2023	2,104.00	2,104.00	49189	06/30/2023
	1252	2022 WORKER'S COMP PREMIUM AUDITED PREMIUM DU	06/30/2023	554.00	554.00	49189	06/30/2023
	1252	2022 WORKER'S COMP PREMIUM AUDITED PREMIUM DU	06/30/2023	664.80	664.80	49189	06/30/2023
	1252	2022 WORKER'S COMP PREMIUM AUDITED PREMIUM DU	06/30/2023	997.20	997.20	49189	06/30/2023
	PILOT-JUNE 2023	PILOT-ELECTRIC	06/10/2023	21,058.00	21,058.00	49137	06/08/2023
	PILOT-JUNE 2023	PILOT-WATER	06/10/2023	28,288.00	28,288.00	49137	06/08/2023
	STORMWATER MA	STORMWATER RECEIPTS	06/10/2023	49,161.00	49,161.00	49137	06/08/2023
Total WAUPUN, CITY OF:				112,429.25	112,429.25		
WAUPUN GYMNASTICS CLUB							
75510	2023 DONATION	2023 DONATION	06/30/2023	100.00	100.00	49186	06/30/2023
Total WAUPUN GYMNASTICS CLUB:				100.00	100.00		
WILLIAM/REID							
82820	59876	DEHUMIDIFIER WWTP	06/30/2023	4,009.65	4,009.65	49190	06/30/2023
Total WILLIAM/REID:				4,009.65	4,009.65		
WISCONSIN CORRECTIONAL CENTER							
84300	19042	INMATE LABOR 03/12/2023-03/25/2023	06/30/2023	105.00	105.00	49191	06/30/2023
	19077	INMATE LABOR 04/09/2023-04/22/2023	06/30/2023	138.00	138.00	49191	06/30/2023
	19083	INMATE LABOR 05/07/2023-05/20/2023	06/30/2023	132.00	132.00	49191	06/30/2023
Total WISCONSIN CORRECTIONAL CENTER:				375.00	375.00		
WISCONSIN DNR							
85600	WU103021	2023 WATER USE FEES, OWNER#3903	06/10/2023	125.00	125.00	49138	06/08/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total WISCONSIN DNR:				125.00	125.00		
WISCONSIN SOCCER ASSOCIATION							
88290	2023 FIELD SPONS	2023 FIELD SPONSORSHIP	06/30/2023	200.00	200.00	49192	06/30/2023
Total WISCONSIN SOCCER ASSOCIATION:				200.00	200.00		
WISCONSIN STATE LAB OF HYGIENE							
88300	744488	FLUORIDE	06/30/2023	28.00	28.00	49193	06/30/2023
Total WISCONSIN STATE LAB OF HYGIENE:				28.00	28.00		
WAUPUN UTILITIES (Refund Acct)							
100000	14022200.23	REF OVERPAYMT FRM: 607 CARRINGTON ST	06/30/2023	138.08	138.08	49188	06/30/2023
Total WAUPUN UTILITIES (Refund Acct):				138.08	138.08		
Grand Totals:				438,558.13	438,379.93		

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD)						
2						
06/05/2023	2	Record Monthly ACH Vehicle Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	1,495.75	
		Record Monthly ACH Vehicle Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	730.24	
		Record Monthly ACH Vehicle Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	1,263.54	
		Record Monthly ACH Vehicle Payment	9-1131-0000-00	COMBINED CASH	.00	3,489.53-
Total 2:					<u>3,489.53</u>	<u>3,489.53-</u>
CASH DISBURSEMENTS (CD)						
3						
06/28/2023	3	Record May's Wholesale Power Bill ACH P	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	637,039.33	
		Record May's Wholesale Power Bill ACH P	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	1,535.10	
		Record May's Wholesale Power Bill ACH P	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	1,345.73	
		Record May's Wholesale Power Bill ACH P	9-1131-0000-00	COMBINED CASH	.00	639,920.16-
Total 3:					<u>639,920.16</u>	<u>639,920.16-</u>
CASH DISBURSEMENTS (CD)						
4						
06/07/2023	4	Record Monthly ONLINE Inv Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	9.81	
		Record Monthly ONLINE Inv Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	7.80	
		Record Monthly ONLINE Inv Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	7.55	
		Record Monthly ONLINE Inv Payment	9-1131-0000-00	COMBINED CASH	.00	25.16-
Total 4:					<u>25.16</u>	<u>25.16-</u>
CASH DISBURSEMENTS (CD)						
5						
06/10/2023	5	Record ACH Credit Card Paymt	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	549.71	
		Record ACH Credit Card Paymt	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	2,564.40	
		Record ACH Credit Card Paymt	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	860.39	
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH	.00	3,974.50-
Total 5:					<u>3,974.50</u>	<u>3,974.50-</u>
CASH DISBURSEMENTS (CD)						
6						
06/14/2023	6	Record May Sales & Use Tax	1-2241-2416-00	TAX COLL PAY - SALES TAX	23,079.16	
		Record May Sales & Use Tax	9-1131-0000-00	COMBINED CASH	.00	23,079.16-
Total 6:					<u>23,079.16</u>	<u>23,079.16-</u>
CASH DISBURSEMENTS (CD)						
7						
06/05/2023	7	Record PSN Fees	1-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	1,361.59	
		Record PSN Fees	2-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	377.06	
		Record PSN Fees	3-5851-1010-20	OFC SUP & EXP-CREDIT CARD TRAN	356.10	
		Record PSN Fees	9-1131-0000-00	COMBINED CASH	.00	2,094.75-
Total CASH DISBURSEMENTS (CD):					<u>672,583.26</u>	<u>672,583.26-</u>
References: 6 Transactions: 22						
Total 7:					<u>2,094.75</u>	<u>2,094.75-</u>

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
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CASH DISBURSEMENTS (CD) (continued)

Account Number	Account Title	Debit Amount	Credit Amount
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CASH DISBURSEMENTS (CD) (continued)

12232000000	ACCOUNTS PAYABLE - ELECTRIC	639,094.60	
22232000000	ACCOUNTS PAYABLE - WATER	4,837.54	
32232000000	ACCOUNTS PAYABLE - WASTEWATER	3,477.21	
12241241600	TAX COLL PAY - SALES TAX	23,079.16	
15921101020	OFC SUP & EXP CREDIT CARD TRAN	1,361.59	
25921101020	OFC SUP & EXP CREDIT CARD TRAN	377.06	
35851101020	OFC SUP & EXP-CREDIT CARD TRAN	356.10	
91131000000	COMBINED CASH	.00	672,583.26-
Grand Totals:		<u>672,583.26</u>	<u>672,583.26-</u>
Grand Totals:			<u>672,583.26</u> <u>672,583.26-</u>

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
AIRGAS USA INC							
855	5500207172	ACETYLENE/OXYGEN/NITROGEN-E	07/10/2023	29.43	29.43	49194	07/10/2023
	5500207172	ACETYLENE/OXYGEN/NITROGEN-W	07/10/2023	29.43	29.43	49194	07/10/2023
	5500207172	ACETYLENE/OXYGEN/NITROGEN-S	07/10/2023	29.42	29.42	49194	07/10/2023
Total AIRGAS USA INC:				88.28	88.28		
ALLIANT ENERGY							
900	183035-06302023	GAS UTILITY FOR WATER PLANT	07/10/2023	663.37	663.37	49195	07/10/2023
	3261389217.06022	WWTF- PROCESS BLD, GREEN HOUSE AND PUMP BLD	06/19/2023	178.20	178.20	Multiple	Multiple
	3261389217-06302	WWTF- PROCESS BLD, GREEN HOUSE AND PUMP BLD	07/10/2023	130.17	130.17	49195	07/10/2023
	437000-06302023	GAS UTIL BILL @ N2721 FDL ST - ADMIN/DIGESTER BLD	07/10/2023	313.71	313.71	49195	07/10/2023
	590516-06302023	SPLIT DISTRIBUTION- MAIN BLD	07/10/2023	3.51	3.51	49195	07/10/2023
	590516-06302023	SPLIT DISTRIBUTION- MAIN BLD	07/10/2023	2.81	2.81	49195	07/10/2023
	590516-06302023	SPLIT DISTRIBUTION- MAIN BLD	07/10/2023	2.81	2.81	49195	07/10/2023
	590516-06302023	SPLIT DISTRIBUTION- MAIN BLD	07/10/2023	1.40	1.40	49195	07/10/2023
	590516-06302023	SPLIT DISTRIBUTION- MAIN BLD	07/10/2023	1.40	1.40	49195	07/10/2023
	590516-06302023	SPLIT DISTRIBUTION- MAIN BLD	07/10/2023	1.40	1.40	49195	07/10/2023
	590516-06302023	SPLIT DISTRIBUTION- MAIN BLD	07/10/2023	1.40	1.40	49195	07/10/2023
	590516-06302023	SPLIT DISTRIBUTION- MAIN BLD	07/10/2023	19.00	19.00	49195	07/10/2023
	590516-06302023	SPLIT DISTRIBUTION- MAIN BLD	07/10/2023	19.01	19.01	49195	07/10/2023
	590516-06302023	SPLIT DISTRIBUTION- MAIN BLD	07/10/2023	19.01	19.01	49195	07/10/2023
	801050-06302023	GAS UTILITY FOR WELLHOUSE #5	07/10/2023	14.22	14.22	49195	07/10/2023
	931084-06302023	GAS UTIL @ N2721 FDL ST - FILTER & DEWATERING BLD	07/10/2023	96.41	96.41	49195	07/10/2023
Total ALLIANT ENERGY:				1,466.43	1,466.43		
AMAZON CAPITAL SERVICES							
1015	16GQ-V63W-PVFR	ELECTRIC SHOP TOOLS - MAG TAPE MEASURE (3)	07/31/2023	110.91	110.91	49222	07/31/2023
	19TK-RHWN-FG7X	POWER INVERTER - COMPUTER	07/31/2023	24.94	24.94	49222	07/31/2023
Total AMAZON CAPITAL SERVICES:				135.85	135.85		
AMERICAN INDUSTRIAL MEDICAL							
1030	23959	UTILITIES PORTION FOR HEARING TEST-E	07/31/2023	142.68	142.68	49223	07/31/2023
	23959	UTILITIES PORTION FOR HEARING TEST-W	07/31/2023	75.08	75.08	49223	07/31/2023
	23959	UTILITIES PORTION FOR HEARING TEST-S	07/31/2023	172.24	172.24	49223	07/31/2023
Total AMERICAN INDUSTRIAL MEDICAL:				390.00	390.00		
APPLIED TECHNOLOGIES							
1340	36425	ABNR UPGRADES	07/24/2023	16,430.31	16,430.31	30047	07/24/2023
	36431	ABNR UPGRADES- GENERATOR ADDITION	07/24/2023	9,395.00	9,395.00	30047	07/24/2023
	36499	ABNR UPGRADES	07/24/2023	18,769.01	18,769.01	30047	07/24/2023
	36503	ABNR UPGRADES- GENERATOR ADDITION	07/24/2023	5,182.00	5,182.00	30047	07/24/2023
Total APPLIED TECHNOLOGIES:				49,776.32	49,776.32		
B & B PLUMBING LLC							
2009	3575	RP TESTING	07/10/2023	180.00	180.00	49196	07/10/2023
Total B & B PLUMBING LLC:				180.00	180.00		
BADGER LABORATORIES INC							
2130	23-009848	RADIOACTIVITY	07/31/2023	350.00	350.00	49224	07/31/2023
Total BADGER LABORATORIES INC:				350.00	350.00		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
BATTERIES PLUS LLC							
2480	P63743859	BATTERIES FOR STOCK	07/10/2023	40.00	40.00	49197	07/10/2023
	P63743859	BATTERIES FOR STOCK	07/10/2023	40.00	40.00	49197	07/10/2023
	P63743859	BATTERIES FOR STOCK	07/10/2023	40.00	40.00	49197	07/10/2023
	P63743859	OFFICE BATTERIES	07/10/2023	9.92	9.92	49197	07/10/2023
	P63743859	OFFICE BATTERIES	07/10/2023	7.88	7.88	49197	07/10/2023
	P63743859	OFFICE BATTERIES	07/10/2023	7.64	7.64	49197	07/10/2023
Total BATTERIES PLUS LLC:				145.44	145.44		
BORDER STATES ELECTRIC SUPPLY							
3300	926526483	RISER POLE ARRESTOR - 10 KV	07/10/2023	906.75	906.75	49198	07/10/2023
	926586275	350 URD QUAD	07/31/2023	4,868.40	4,868.40	49225	07/31/2023
	926620038	RISER POLE ARRESTOR - 10 KV	07/31/2023	108.81	108.81	49225	07/31/2023
	926636887	ELECTRIC WIRE STRIPPER	07/31/2023	454.53	454.53	49225	07/31/2023
	926652440	350 URD TRIPLEX	07/31/2023	3,404.74	3,404.74	49225	07/31/2023
	926677003	BUSHING CONN COVER	07/31/2023	255.28	255.28	49225	07/31/2023
Total BORDER STATES ELECTRIC SUPPLY:				9,998.51	9,998.51		
CAREW CONCRETE & SUPPLY CO							
5600	1272216	ELECTRIC - SCREENINGS	07/31/2023	891.38	891.38	49226	07/31/2023
	1272388	ELECTRIC - SCREENINGS	07/31/2023	1,088.81	1,088.81	49226	07/31/2023
	1272389	ELECTRIC - SCREENINGS	07/31/2023	511.42	511.42	49226	07/31/2023
	1272389	ELECTRIC - SAND	07/31/2023	313.47	313.47	49226	07/31/2023
	1272390	ELECTRIC - SAND	07/31/2023	348.30	348.30	49226	07/31/2023
	1272390	ELECTRIC - SCREENINGS	07/31/2023	82.82	82.82	49226	07/31/2023
Total CAREW CONCRETE & SUPPLY CO:				3,236.20	3,236.20		
US CELLULAR							
5700	592714922	ACT #851360664	07/31/2023	214.11	214.11	49258	07/31/2023
	593133542	ACT #375001031	07/31/2023	185.72	185.72	49258	07/31/2023
	593151143	ACT #929862839	07/31/2023	252.21	252.21	49258	07/31/2023
Total US CELLULAR:				652.04	652.04		
CHAD NAVIS CONSTRUCTION LLC							
5800	July 2023	CONCRETE REPAIR WORK	07/31/2023	3,722.00	3,722.00	49227	07/31/2023
	July 2023	CONCRETE REPAIR WORK	07/31/2023	5,583.00	5,583.00	49227	07/31/2023
	July 2023	CONCRETE REPAIR WORK	07/31/2023	7,445.00	7,445.00	49227	07/31/2023
Total CHAD NAVIS CONSTRUCTION LLC:				16,750.00	16,750.00		
CIVIC SYSTEMS LLC							
5945	CVC23706	SEMI-ANNUAL SUPPORT FEES	07/10/2023	3,436.80	3,436.80	49199	07/10/2023
	CVC23706	SEMI-ANNUAL SUPPORT FEES	07/10/2023	4,467.84	4,467.84	49199	07/10/2023
	CVC23706	SEMI-ANNUAL SUPPORT FEES	07/10/2023	3,551.36	3,551.36	49199	07/10/2023
Total CIVIC SYSTEMS LLC:				11,456.00	11,456.00		
CRANE ENGINEERING SALES INC							
6450	442640-00	ICEO RING REPAIR	07/10/2023	641.00	641.00	49200	07/10/2023
Total CRANE ENGINEERING SALES INC:				641.00	641.00		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
CRESCENT ELECTRIC SUPPLY CO							
6500	S511580573.001	2.5" PETROFLEX CONDUIT	07/31/2023	22,995.00	22,995.00	49228	07/31/2023
Total CRESCENT ELECTRIC SUPPLY CO:				22,995.00	22,995.00		
CT LABORATORIES							
6610	177045	SDWA	07/10/2023	1,420.00	1,420.00	49201	07/10/2023
	178814	SDWA	07/31/2023	1,025.00	1,025.00	49229	07/31/2023
	179583	NITROGEN, KJET & SUB NO2+NO3	07/31/2023	41.00	41.00	49229	07/31/2023
Total CT LABORATORIES:				2,486.00	2,486.00		
DEPT OF ADMINISTRATION							
7070	505-000082025	PB FEES - LOW INCOME ENERGY AS	07/31/2023	8,116.42	8,116.42	49230	07/31/2023
Total DEPT OF ADMINISTRATION:				8,116.42	8,116.42		
DIGGERS HOTLINE INC.							
7300	230 6 31801	MONTHLY LOCATE TICKET CHRGS	07/10/2023	227.02	227.02	49202	07/10/2023
Total DIGGERS HOTLINE INC.:				227.02	227.02		
DRILLWORX LLC							
7675	52221	STEEL CASINGS	07/10/2023	8,334.50	8,334.50	49203	07/10/2023
Total DRILLWORX LLC:				8,334.50	8,334.50		
ENVIRONMENTAL CONSULTING AND TESTING							
8365	6385	ACUTE AND CHRONIC WET	07/10/2023	1,800.00-			
	6385	ACUTE AND CHRONIC WET	07/10/2023	1,800.00	.00	49204	07/10/2023
	6385-	Acute and Chronic WET	07/10/2023	1,800.00	1,800.00	49204	07/10/2023
Total ENVIRONMENTAL CONSULTING AND TESTING:				1,800.00	1,800.00		
MARTENS ACE HARDWARE							
9200	228972	HOSE AND SPRINKLERS	07/10/2023	60.03	60.03	49210	07/10/2023
	228972	HOSE AND SPRINKLERS	07/10/2023	47.72	47.72	49210	07/10/2023
	228972	HOSE AND SPRINKLERS	07/10/2023	46.19	46.19	49210	07/10/2023
	229052	UNIT 6- DRAIN FIBER 16"	07/10/2023	20.00	20.00	49210	07/10/2023
	229052	UNIT 6- DRAIN FIBER 16"	07/10/2023	19.99	19.99	49210	07/10/2023
	229136	KEYS FOR PADLOCKS	07/10/2023	2.59	2.59	49210	07/10/2023
	229161	CAR WASH	07/10/2023	5.99	5.99	49210	07/10/2023
	229161	CAR WASH	07/10/2023	5.99	5.99	49210	07/10/2023
	229161	CAR WASH	07/10/2023	6.00	6.00	49210	07/10/2023
	229172	MISCELLANEOUS ITEMS	07/10/2023	2.41	2.41	49210	07/10/2023
	229172	MISCELLANEOUS ITEMS	07/10/2023	1.81	1.81	49210	07/10/2023
	229172	MISCELLANEOUS ITEMS	07/10/2023	1.81	1.81	49210	07/10/2023
	229204	GALVANIZED COUPLE AND PIPE	07/10/2023	49.44	49.44	49210	07/10/2023
	229245	CONTRACTOR BAG	07/10/2023	19.99	19.99	49210	07/10/2023
	229290	UNIT 25 - FASTENERS	07/10/2023	2.58	2.58	49210	07/10/2023
	229316	TAP PLUG & TAP CARDED	07/10/2023	11.98	11.98	49210	07/10/2023
	229373	UNIT 25 - FASTENERS	07/10/2023	1.58	1.58	49210	07/10/2023
	229395	HANGERS, COAT HOOK	07/10/2023	44.23	44.23	49210	07/10/2023
	229530	UNIT 36 TRAILOR CONNECTOR	07/10/2023	5.99	5.99	49210	07/10/2023
	229530	SHOP TOOLS	07/10/2023	5.99	5.99	49210	07/10/2023
	229530	SHOP TOOLS	07/10/2023	5.99	5.99	49210	07/10/2023
	229530	SHOP TOOLS	07/10/2023	6.00	6.00	49210	07/10/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	229618	MISCELLANEOUS ITEMS	07/10/2023	24.98	24.98	49210	07/10/2023
Total MARTENS ACE HARDWARE:				399.28	399.28		
FARMERS ELEVATOR CORP LTD							
9300	123-127 REFUND	REFUND WO 123-127 OH LINE REPLACEMENT	07/31/2023	3,200.50	3,200.50	49231	07/31/2023
	128590	CHEM FOR WEEDS-E	07/31/2023	33.00	33.00	49231	07/31/2023
	128590	CHEM FOR WEEDS-W	07/31/2023	24.75	24.75	49231	07/31/2023
	128590	CHEM FOR WEEDS-S	07/31/2023	24.75	24.75	49231	07/31/2023
Total FARMERS ELEVATOR CORP LTD:				3,283.00	3,283.00		
FORSTER ELECTRICAL ENGINEERING							
9885	24724	UNITED COOP (W08-22B)	07/31/2023	2,547.50	2,547.50	49232	07/31/2023
Total FORSTER ELECTRICAL ENGINEERING:				2,547.50	2,547.50		
GFL ENVIRONMENTAL							
11300	U90000148253	DUMPSTER - OFFICE BLDG-E	07/31/2023	235.64	235.64	49233	07/31/2023
	U90000148253	DUMPSTER - OFFICE BLDG-W	07/31/2023	187.30	187.30	49233	07/31/2023
	U90000148253	DUMPSTER - OFFICE BLDG-S	07/31/2023	181.28	181.28	49233	07/31/2023
	U90000148601	DUMPSTER - WWTP	07/31/2023	2,918.43	2,918.43	49233	07/31/2023
Total GFL ENVIRONMENTAL:				3,522.65	3,522.65		
GORDON FLESCH COMPANY INC							
11325	IN14267780	MTHLY CLICK COUNTS -E	07/10/2023	64.58	64.58	49205	07/10/2023
	IN14267780	MTHLY CLICK COUNTS -W	07/10/2023	51.33	51.33	49205	07/10/2023
	IN14267780	MTHLY CLICK COUNTS -S	07/10/2023	49.68	49.68	49205	07/10/2023
Total GORDON FLESCH COMPANY INC:				165.59	165.59		
GUELG WASTE REMOVAL							
11690	64092	RENTAL OF 20YD DUMPSTER - ELEC DEPT	07/31/2023	1,275.00	1,275.00	49234	07/31/2023
Total GUELG WASTE REMOVAL:				1,275.00	1,275.00		
HARN R/O SYSTEMS INC.							
12140	IN-2729	(4) 500 LB DRUMS VITEC 3000	07/10/2023	4,400.00	4,400.00	49206	07/10/2023
Total HARN R/O SYSTEMS INC.:				4,400.00	4,400.00		
HYDROCORP INC.							
13985	72973-IN	CROSS CNNCTN CONTROL PROGRM	07/10/2023	2,306.00	2,306.00	49207	07/10/2023
Total HYDROCORP INC.:				2,306.00	2,306.00		
ICS MEDICAL ANSWERING SERVICE LLC							
14120	230700101101	ANSWERING SERVICE - E	07/31/2023	138.07	138.07	49235	07/31/2023
	230700101101	ANSWERING SERVICE - W	07/31/2023	109.75	109.75	49235	07/31/2023
	230700101101	ANSWERING SERVICE - S	07/31/2023	106.22	106.22	49235	07/31/2023
Total ICS MEDICAL ANSWERING SERVICE LLC:				354.04	354.04		
INFOSEND INC							
14490	242683	BILL PRINT & POSTAGE-E	07/31/2023	1,203.38	1,203.38	49236	07/31/2023
	242683	BILL PRINT & POSTAGE-W	07/31/2023	956.53	956.53	49236	07/31/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	242683	BILL PRINT & POSTAGE-S	07/31/2023	925.70	925.70	49236	07/31/2023
Total INFOSEND INC:				3,085.61	3,085.61		
IRBY, STUART C							
14890	S013404562.002	HEAT SHRINK FOR URD	07/31/2023	540.00	540.00	49237	07/31/2023
	S013505142.004	HEAT SHRINK - URD	07/31/2023	325.00	325.00	49237	07/31/2023
	S013578432.003	UNIT 145 CANISTER KIT	07/31/2023	69.65	69.65	49237	07/31/2023
	S013578432.003	UNIT 145 CANISTER KIT	07/31/2023	69.65	69.65	49237	07/31/2023
	S013578432.003	UNIT 145 CANISTER KIT	07/31/2023	69.64	69.64	49237	07/31/2023
	S013578432.003	UNIT 11 CANISTER KIT	07/31/2023	208.95	208.95	49237	07/31/2023
	S013587355.002	CONNECTOR	07/31/2023	200.00	200.00	49237	07/31/2023
Total IRBY, STUART C:				1,482.89	1,482.89		
ITU ABSORB TECH INC.							
14950	8161755	SHOP TOWELS FOR WWTP	07/31/2023	24.19	24.19	49238	07/31/2023
	8161758	SHOP TOWELS MTHLY RENTAL FEE-E	07/31/2023	13.35	13.35	49238	07/31/2023
	8161758	SHOP TOWELS MTHLY RENTAL FEE-W	07/31/2023	13.34	13.34	49238	07/31/2023
	8161758	SHOP TOWELS MTHLY RENTAL FEE-S	07/31/2023	13.34	13.34	49238	07/31/2023
Total ITU ABSORB TECH INC.:				64.22	64.22		
J & H CONTROLS INC							
16000	10000024881	BUILDING MAINT MTHLY CHRГ-WTP	07/10/2023	182.00	182.00	49208	07/10/2023
	1000024882	BUILDING MAINT MTHLY CHRГ-E	07/10/2023	188.00	188.00	49208	07/10/2023
	1000024882	BUILDING MAINT MTHLY CHRГ-W	07/10/2023	141.00	141.00	49208	07/10/2023
	1000024882	BUILDING MAINT MTHLY CHRГ-S	07/10/2023	141.00	141.00	49208	07/10/2023
Total J & H CONTROLS INC:				652.00	652.00		
J HARLEN CO							
16150	1620004	URD STRIPING TOOL	07/31/2023	579.70	579.70	49239	07/31/2023
	1620004	CUTTER BOLT	07/31/2023	103.90	103.90	49239	07/31/2023
	1620004	SPEED WRENCH	07/31/2023	55.90	55.90	49239	07/31/2023
	1620004	HOT STICK	07/31/2023	217.90	217.90	49239	07/31/2023
Total J HARLEN CO:				957.40	957.40		
KEMIRA WATER SOLUTIONS INC.							
17513	9017798247	FERROUS CHLORIDE	07/31/2023	10,783.35	10,783.35	49240	07/31/2023
Total KEMIRA WATER SOLUTIONS INC.:				10,783.35	10,783.35		
KOCH'S TELECOMMUNICATIONS SERVICES							
17690	55347	FIBER POLE TRANSFER	07/10/2023	2,596.23	2,596.23	49209	07/10/2023
Total KOCH'S TELECOMMUNICATIONS SERVICES:				2,596.23	2,596.23		
LOCATORS & SUPPLIES INC.							
18825	308483-IN	LOCATOR BALLS	07/31/2023	460.72	460.72	49241	07/31/2023
Total LOCATORS & SUPPLIES INC.:				460.72	460.72		
MARTELLE WATER TREATMENT INC.							
20250	25441	CHLORINE & HYDROFLUOSILCIC ACID BULK	07/31/2023	2,649.20	2,649.20	49242	07/31/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total MARTELLE WATER TREATMENT INC.:				2,649.20	2,649.20		
MERGING COMMUNICATIONS LLC							
23150	77-23059	PHONE SYSTEM SUPPORT-E	07/31/2023	48.75	48.75	49243	07/31/2023
	77-23059	PHONE SYSTEM SUPPORT-W	07/31/2023	38.75	38.75	49243	07/31/2023
	77-23059	PHONE SYSTEM SUPPORT-S	07/31/2023	37.50	37.50	49243	07/31/2023
Total MERGING COMMUNICATIONS LLC:				125.00	125.00		
MEUW							
23500	71523-06	SAFETY GROUP PROGRAM COSTS - E	07/31/2023	2,569.13	2,569.13	49244	07/31/2023
	71523-06	SAFETY GROUP PROGRAM COSTS - W	07/31/2023	2,042.12	2,042.12	49244	07/31/2023
	71523-06	SAFETY GROUP PROGRAM COSTS - S	07/31/2023	1,976.25	1,976.25	49244	07/31/2023
Total MEUW:				6,587.50	6,587.50		
MIDNIGHT RUN REPAIR LLC							
24250	1266	UNIT 8 WATER PUMP AND THERMO	07/31/2023	613.66	613.66	49245	07/31/2023
Total MIDNIGHT RUN REPAIR LLC:				613.66	613.66		
SECURIAN FINANCIAL GROUP INC							
25200	2832L-1027-AUG 2	EMPLOYER CONTRIBUTION 20%-E	07/10/2023	14.76	14.76	49213	07/10/2023
	2832L-1027-AUG 2	EMPLOYER CONTRIBUTION 20%-W	07/10/2023	11.73	11.73	49213	07/10/2023
	2832L-1027-AUG 2	EMPLOYER CONTRIBUTION 20%-S	07/10/2023	11.35	11.35	49213	07/10/2023
	2832L-1027-AUG 2	GROUP LIFE INSURANCE PREMIUM	07/10/2023	374.07	374.07	49213	07/10/2023
Total SECURIAN FINANCIAL GROUP INC:				411.91	411.91		
MIRON CONSTRUCTION CO INC							
25700	210790-PA 24	PAY APPLICATION 24 - WWTP UPGRADE	07/24/2023	92,671.31	92,671.31	30048	07/24/2023
	210790-PA 25	PAY APPLICATION 25 - WWTP UPGRADE	07/24/2023	355,435.46	355,435.46	30048	07/24/2023
Total MIRON CONSTRUCTION CO INC:				448,106.77	448,106.77		
NAPA AUTO PARTS							
30900	386651	UNIT 27 PARTS	07/31/2023	38.10	38.10	49246	07/31/2023
Total NAPA AUTO PARTS:				38.10	38.10		
NILE EXPEDITE SOLUTIONS OF WI							
36600	1266	SHIPPING ON WWTP SAMPLES	07/31/2023	1,155.00	1,155.00	49247	07/31/2023
Total NILE EXPEDITE SOLUTIONS OF WI:				1,155.00	1,155.00		
NORTH SHORE ANALYTICAL INC.							
38500	14401	EFFLUENT & INFLUENT	07/31/2023	270.00	270.00	49248	07/31/2023
Total NORTH SHORE ANALYTICAL INC.:				270.00	270.00		
NORTHERN SAFETY CO INC							
38800	905561800	SAFETY GLASSES	07/10/2023	75.36	75.36	49211	07/10/2023
	905561800	SAFETY GLASSES	07/10/2023	75.36	75.36	49211	07/10/2023
Total NORTHERN SAFETY CO INC:				150.72	150.72		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
ODP BUSINESS SOLUTIONS LLC							
38877	317292346001	WWTP OFFICE SUPPLIES	07/10/2023	51.88	51.88	49212	07/10/2023
	317292346001	MAIN OFFICE SUPPLIES-E	07/10/2023	17.73	17.73	49212	07/10/2023
	317292346001	MAIN OFFICE SUPPLIES-W	07/10/2023	14.09	14.09	49212	07/10/2023
	317292346001	MAIN OFFICE SUPPLIES-S	07/10/2023	13.65	13.65	49212	07/10/2023
Total ODP BUSINESS SOLUTIONS LLC:				97.35	97.35		
OSHKOSH OFFICE SYSTEMS							
39000	AR83141	MTHLY CLICK COUNTS-E	07/31/2023	49.64	49.64	49249	07/31/2023
	AR83141	MTHLY CLICK COUNTS-W	07/31/2023	39.46	39.46	49249	07/31/2023
	AR83141	MTHLY CLICK COUNTS-S	07/31/2023	38.20	38.20	49249	07/31/2023
Total OSHKOSH OFFICE SYSTEMS:				127.30	127.30		
PIGGLY WIGGLY							
41200	S00238-1684	SAFETY SCHOOL BREAKFAST	07/31/2023	22.50	22.50	49250	07/31/2023
Total PIGGLY WIGGLY:				22.50	22.50		
POWERSPORTS COMPANY LLC							
42790	293839	UNIT 19 BLADES	07/31/2023	30.87	30.87	49251	07/31/2023
	293839	UNIT 19 BLADES	07/31/2023	30.87	30.87	49251	07/31/2023
	293839	UNIT 19 BLADES	07/31/2023	30.86	30.86	49251	07/31/2023
Total POWERSPORTS COMPANY LLC:				92.60	92.60		
PUBLIC SERVICE COMMISSION OF W							
44200	2306-i-06290	CERTIFICATE OF AUTHORITY - UNITED CO-OP	07/31/2023	1,854.03	1,854.03	49252	07/31/2023
	2306-i-06290	TY23 ELECTRIC RATE STUDY - INV #1	07/31/2023	7,179.47	7,179.47	49252	07/31/2023
Total PUBLIC SERVICE COMMISSION OF W:				9,033.50	9,033.50		
RESCO							
46400	901222-00	600:5 CURRENT TRANSFORMER	07/31/2023	1,125.00	1,125.00	49253	07/31/2023
Total RESCO:				1,125.00	1,125.00		
SEERA							
51535	WAUPUN/JUNE 20	"WAUPUN" FOCUS PROGRAM FEE	07/10/2023	2,717.96	2,717.96	49214	07/10/2023
Total SEERA:				2,717.96	2,717.96		
SPECTRUM BUSINESS							
52500	33381071323	INTERNET SERVICES-E	07/31/2023	99.12	99.12	49254	07/31/2023
	33381071323	INTERNET SERVICES-W	07/31/2023	78.79	78.79	49254	07/31/2023
	33381071323	INTERNET SERVICES-S	07/31/2023	76.24	76.24	49254	07/31/2023
	33381071323	MONTHLY SERVICE EXP 1ST & 2ND-E	07/31/2023	104.95	104.95	49254	07/31/2023
	33381071323	MONTHLY SERVICE EXP 1ST & 2ND-W	07/31/2023	83.42	83.42	49254	07/31/2023
	33381071323	MONTHLY SERVICE EXP 1ST & 2ND-S	07/31/2023	80.73	80.73	49254	07/31/2023
	33381071323	WATER PLANT VOICE SERV	07/31/2023	79.98	79.98	49254	07/31/2023
	33381071323	WASTEWATER VOICE SERV	07/31/2023	79.98	79.98	49254	07/31/2023
Total SPECTRUM BUSINESS:				683.21	683.21		
SPEE-DEE							
52600	843670	SERVICE CHRG FOR WATER SAMPLES	07/31/2023	77.70	77.70	49255	07/31/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	849724	SERVICE CHRG FOR WATER SAMPLES	07/31/2023	83.49	83.49	49255	07/31/2023
Total SPEE-DEE:				161.19	161.19		
TERMINATOR PEST CONTROL							
55950	229028	PEST CONTROL MAINT TO MAIN BLDG-E	07/31/2023	66.00	66.00	49256	07/31/2023
	229028	PEST CONTROL MAINT TO MAIN BLDG-W	07/31/2023	49.50	49.50	49256	07/31/2023
	229028	PEST CONTROL MAINT TO MAIN BLDG-S	07/31/2023	49.50	49.50	49256	07/31/2023
	229423	PEST CONTROL TO WATER PLANT	07/31/2023	138.00	138.00	49256	07/31/2023
	229424	PEST CONTROL FOR WWTP	07/31/2023	386.00	386.00	49256	07/31/2023
Total TERMINATOR PEST CONTROL:				689.00	689.00		
TRUCLEANERS LLC							
58700	JULY 2023	MONTHLY CLEANING SERVICE - E	07/26/2023	390.00	390.00	49257	07/31/2023
	JULY 2023	MONTHLY CLEANING SERVICE - W	07/26/2023	310.00	310.00	49257	07/31/2023
	JULY 2023	MONTHLY CLEANING SERVICE - S	07/26/2023	300.00	300.00	49257	07/31/2023
	JUNE 2023	MONTHLY CLEANING SERVICE - E	07/10/2023	390.00	390.00	49215	07/10/2023
	JUNE 2023	MONTHLY CLEANING SERVICE - W	07/10/2023	310.00	310.00	49215	07/10/2023
	JUNE 2023	MONTHLY CLEANING SERVICE - S	07/10/2023	300.00	300.00	49215	07/10/2023
	MAY 2023	MONTHLY CLEANING SERVICE - E	07/10/2023	390.00	390.00	49215	07/10/2023
	MAY 2023	MONTHLY CLEANING SERVICE - W	07/10/2023	310.00	310.00	49215	07/10/2023
	MAY 2023	MONTHLY CLEANING SERVICE - S	07/10/2023	300.00	300.00	49215	07/10/2023
Total TRUCLEANERS LLC:				3,000.00	3,000.00		
ULINE							
59025	164991983	24 X 24 X 72 OPEN GEAR LOCKER	07/10/2023	2,582.23	2,582.23	49216	07/10/2023
Total ULINE:				2,582.23	2,582.23		
USA BLUE BOOK							
59600	INV00026806	WWTP LAB SUPPLIES	06/30/2023	73.98	73.98	49259	07/31/2023
	INV00027492	WWTP LAB SUPPLIES	06/30/2023	35.75	35.75	49259	07/31/2023
	INV00063938	BLUE & GREEN PAINT	07/31/2023	484.67	484.67	49259	07/31/2023
	INV00063938	HYDRANT FLOW TEST KIT	07/31/2023	628.95	628.95	49259	07/31/2023
	INV00063938	TIGER TAIL ROPE	07/31/2023	207.18	207.18	49259	07/31/2023
	INV00063938	FIBERGLASS HYDRANT MARKER	07/31/2023	325.49	325.49	49259	07/31/2023
	INV00063938	INVERTED PAINT - BLUE	07/31/2023	245.18	245.18	49259	07/31/2023
	INV00063938	INVERTED PAINT - BLUE	07/31/2023	245.18	245.18	49259	07/31/2023
	INV00074753	WWTP LAB SUPPLIES	07/31/2023	939.73	939.73	49259	07/31/2023
	SCN000816	COREPRO SAMPLERS RETURN 5' BOTTOM SECTION	06/30/2023	89.95-	89.95-	49259	07/31/2023
	SCN002126	RETURN - LAB SUPPLIES	06/30/2023	35.75-	35.75-	49259	07/31/2023
Total USA BLUE BOOK:				3,060.41	3,060.41		
VAN BUREN, JEROME and/or SANDRA							
60800	SOLAR CR JUNE 2	SOLAR CREDIT	07/10/2023	478.17	478.17	49217	07/10/2023
Total VAN BUREN, JEROME and/or SANDRA:				478.17	478.17		
VERIZON WIRELESS							
62900	9940197439	CELLPHONE MTHLY EXPENSES - E	07/31/2023	132.97	132.97	49260	07/31/2023
	9940197439	CELLPHONE MTHLY EXPENSES - W	07/31/2023	105.69	105.69	49260	07/31/2023
	9940197439	CELLPHONE MTHLY EXPENSES - S	07/31/2023	102.29	102.29	49260	07/31/2023
	9940197439	DPW'S MTHLY/DATA TABLET CHRGS	07/31/2023	60.00	60.00	49260	07/31/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total VERIZON WIRELESS:				400.95	400.95		
WAUPUN, CITY OF							
74400	1258	CONTINUING DISCLOSURE FEE	07/31/2023	91.05	91.05	49267	07/31/2023
	1258	CONTINUING DISCLOSURE FEE	07/31/2023	515.95	515.95	49267	07/31/2023
	PILOT JULY 2023	PILOT-ELECTRIC	07/10/2023	21,058.00	21,058.00	49218	07/10/2023
	PILOT JULY 2023	PILOT-WATER	07/10/2023	28,288.00	28,288.00	49218	07/10/2023
	STORMWATER JU	STORMWATER RECEIPTS	07/10/2023	49,160.76	49,160.76	49218	07/10/2023
	TRASH JUNE 2023	TRASH/RECYCLING COLLECTION	07/10/2023	47,530.59	47,530.59	49218	07/10/2023
Total WAUPUN, CITY OF:				146,644.35	146,644.35		
WI DEPT OF TRANSPORTATION							
85900	395-0000312337	S. MADISON PROGRESS INVOICE #10 - WATER	07/10/2023	32.03	32.03	49219	07/10/2023
	395-0000312337	S. MADISON PROGRESS INVOICE #10 - SEWER	07/10/2023	23.47	23.47	49219	07/10/2023
Total WI DEPT OF TRANSPORTATION:				55.50	55.50		
WISCONSIN STATE LAB OF HYGIENE							
88300	747329	FLUORIDE	07/31/2023	28.00	28.00	49268	07/31/2023
Total WISCONSIN STATE LAB OF HYGIENE:				28.00	28.00		
WAUPUN UTILITIES (Refund Acct)							
100000	15013315.29	REF OVERPAYMT FRM: 723 W LINCOLN ST APT 19	07/31/2023	.96	.96	49265	07/31/2023
	15035025.20	REF OVERPAYMT FRM: 521 WAUBUN AVE	07/31/2023	94.94	94.94	49264	07/31/2023
	16044880.48	REF OVERPAYMT FRM: 503 1/2 W MAIN ST	07/31/2023	74.50	74.50	49266	07/31/2023
	20083190.20	REF OVERPAYMT FRM: 114 SHALER DR	07/31/2023	1,566.47	1,566.47	49263	07/31/2023
	20084520.23	REF OVERPAYMT FRM: 546 E MAIN	07/31/2023	347.92	347.92	49261	07/31/2023
	20087014.29	REF OVERPAYMT FRM: 953 WILCOX APT 104-ALBERT	07/31/2023	124.92	124.92	49262	07/31/2023
	20087036.37	REF OVERPAYMT FRM: 957 WILCOX APT 201-HOFFMAN	07/31/2023	141.25	141.25	49262	07/31/2023
	20087054.32	REF OVERPAYMT FRM: 967 WILCOX APT 201-HOPP	07/31/2023	137.47	137.47	49262	07/31/2023
	20087074.20	REF OVERPAYMT FRM: 965 WILCOX APT 101	07/31/2023	92.76	92.76	49262	07/31/2023
Total WAUPUN UTILITIES (Refund Acct):				2,581.19	2,581.19		
Grand Totals:				811,248.76	811,248.76		

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD)						
1						
07/10/2023	1	Record ACH Credit Card Paymt	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRI	647.17	
		Record ACH Credit Card Paymt	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	129.72	
		Record ACH Credit Card Paymt	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWE	1,262.62	
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH	.00	2,039.51-
Total 1:					2,039.51	2,039.51-
CASH DISBURSEMENTS (CD)						
2						
07/28/2023	2	Record June's Wholesale Power Bill ACH Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRI	768,561.39	
		Record June's Wholesale Power Bill ACH Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	1,744.70	
		Record June's Wholesale Power Bill ACH Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWE	1,548.69	
		Record June's Wholesale Power Bill ACH Payment	9-1131-0000-00	COMBINED CASH	.00	771,854.78-
Total 2:					771,854.78	771,854.78-
CASH DISBURSEMENTS (CD)						
3						
07/05/2023	3	Record Monthly ACH Vehicle Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRI	1,307.64	
		Record Monthly ACH Vehicle Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	649.10	
		Record Monthly ACH Vehicle Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWE	1,423.45	
		Record Monthly ACH Vehicle Payment	9-1131-0000-00	COMBINED CASH	.00	3,380.19-
Total 3:					3,380.19	3,380.19-
CASH DISBURSEMENTS (CD)						
4						
07/07/2023	4	Record Monthly ONLINE Inv Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRI	11.56	
		Record Monthly ONLINE Inv Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	9.19	
		Record Monthly ONLINE Inv Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWE	8.89	
		Record Monthly ONLINE Inv Payment	9-1131-0000-00	COMBINED CASH	.00	29.64-
Total 4:					29.64	29.64-
CASH DISBURSEMENTS (CD)						
5						
07/07/2023	5	WF Xfer to LGIP Swr Surplus - 2023 DSR funding	3-1128-1290-00	SURPLUS FUND - LGIP	200,000.00	
		WF Xfer to LGIP Swr Surplus - 2023 DSR funding	9-1131-0000-00	COMBINED CASH	.00	200,000.00-
Total 5:					200,000.00	200,000.00-
CASH DISBURSEMENTS (CD)						
6						
07/10/2023	6	Record June Sales & Use Tax	1-2241-2416-00	TAX COLL PAY - SALES TAX	28,900.60	
		Record June Sales & Use Tax	9-1131-0000-00	COMBINED CASH	.00	28,900.60-
Total 6:					28,900.60	28,900.60-
CASH DISBURSEMENTS (CD)						
7						
07/11/2023	7	WF Xfer to LGIP EL Surplus - United Co-op Deposit	1-1128-1290-00	SURPLUS FUND - LGIP	687,670.00	
		WF Xfer to LGIP EL Surplus - United Co-op Deposit	9-1131-0000-00	COMBINED CASH	.00	687,670.00-
Total 7:					687,670.00	687,670.00-

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD) (continued)						
CASH DISBURSEMENTS (CD)						
8						
07/10/2023	8	Record ACH Credit Card Paymt	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWA	.00	22.00-
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH	22.00	
Total 8:					22.00	22.00-
CASH DISBURSEMENTS (CD)						
9						
07/05/2023	9	Record PSN Fees	1-5921-1010-20	OFC SUP & EXP CREDIT CARD T	529.56	
		Record PSN Fees	2-5921-1010-20	OFC SUP & EXP CREDIT CARD T	146.65	
		Record PSN Fees	3-5851-1010-20	OFC SUP & EXP-CREDIT CARD T	138.49	
		Record PSN Fees	9-1131-0000-00	COMBINED CASH	.00	814.70-
Total CASH DISBURSEMENTS (CD):					1,694,711.42	1,694,711.42-
References: 9 Transactions: 28						
Total 9:					814.70	814.70-
Grand Totals:					1,694,711.42	1,694,711.42-



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

CONSTRUCTION AND PLANT ADDITIONS

The electric utility construction activity consisted of rebuilding overhead line on Bly and South Madison streets and continued planning and design work associated with the United Cooperative primary extension project. The sewer utility completed Cured-In-Place sewer main lining on Park Street totaling \$63,626 and \$11,300 in plug valve replacements in the digester building at the WWTF. Construction at the WWTF continues with monthly Disbursement Requests processed through the USDA.

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

Sales (Consumption)

Electric

- Monthly kWh sales were **0.3% below** budget & **2.2% lower** than May 2022 on lower sales to Residential customers.
- YTD kWh sales were **2.3% above** budget & **0.2% lower** than May 2022 YTD actual sales.

Water

- Monthly sales units of 100 cubic feet were **8.1% above** budget & **7.2% higher** than May 2022 sales on a change in sales to Residential and Industrial customers.
- YTD water sales were **6.5% above** budget & **1.8% higher** than May 2022 YTD actual sales.

Sewer

- Monthly sales units of 100 cubic feet were **16.2% above** budget & **16.2% higher** than May 2022 from increased volumes to public authority customers.
- YTD sewer sales were **20.3% above** budget & **20.3% higher** than May 2022 YTD actual sales.

Income Statement

Electric

- Operating revenues and purchased power expense were **above** budget \$29,500 and \$29,200, respectively, due to overall higher purchased power costs from a marginal increase in sales.
- Gross margin was at budget.
- Operating expenses were \$60,100 **below** budget primarily due to lower tree trimming costs than budgeted during the non-construction season and increased customer work.
- Operating income was \$169,100 or \$117,400 **above** budget from lower operating costs than budgeted.
- Net income was \$198,400 or \$160,200 **above** budget primarily from lower than budgeted distribution expenses.
- The rolling 12-month Rate of Return was 6.15%.

Water

- Operating revenues were \$27,700 *above* budget due to overall higher consumption for Industrial customers.
- Operating expenses were \$56,100 *below* budget on lower supply and distribution expenses from fewer main breaks than the prior year.
- Operating income was \$332,600 or \$102,400 *above* budget from slight revenue increases and lower than budgeted operating expenses.
- Net income was \$320,100 or \$151,000 *above* budget.
- The rolling 12-month Rate of Return was 5.8%.

Sewer

- Operating revenues were \$223,300 *above* budget from increased consumption and high strength charges to public authority customers.
- Operating expenses were \$44,900 *above* budget due to unplanned maintenance at the WWTF during the year.
- Operating income was \$271,500 or \$163,900 *above* budget.
- Net income was \$1,362,500 or \$245,400 *below* budget largely due to the timing and dollar value of grant contributions compared to budget. Without grant contributions, net income was \$191,500 or \$211,100 *above* budget.
- The rolling 12-month Rate of Return was 4.3%.

Balance Sheets

Electric

- Balance sheet *increased* \$162,500 from April 2023 due to an increase in receivables associated with higher sales in the previous month.
- Unrestricted cash *decreased* \$41,500 from April 2023 as a result of a decrease in collections from the previous month.
- Net position *increased* \$43,100 from April 2023.

Water

- Balance sheet *increased* \$84,600 from April 2023 due to an increase in cash associated with higher sales and collections.
- Unrestricted cash *increased* \$83,800 from April 2023 from operating sales volume margins.
- Net position *increased* by \$70,500.

Sewer

- Balance sheet *decreased* \$1,016,400 from April 2023 due to \$1,099,289 in principal and interest debt payments made during the month. The final payment on the 2003 Clean Water Fund Loan was made for \$407,004. USDA Loan payments also totaled \$692,285.
- Unrestricted cash *decreased* \$37,300 because of unplanned maintenance at the WWTF in the previous month.
- Net position increased \$51,600.

Cash and Investments

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

- Total cash and investments *decreased* \$948,000 or **9.7%** from April 2023 primarily from sewer principal and interest payments on debt.
- *Investment Activity*: Received interest and distributions of \$14,300 and recorded unrealized *negative* market adjustments of (\$7,200), along with (\$500) in management fees, resulting in a net portfolio *gain* of \$6,600 for the month.
- Total interest and investment income earned (excluding market value adjustments) on all accounts for the month was \$28,000 and \$112,500 year-to-date.

OTHER FINANCIAL MATTERS

WWTP Upgrade – Construction Update and Progress

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

Total Project Budget <i>(As of 4/14/2022):</i>	\$ 37,508,000
Total Project Costs to Date <i>(Thru 7/7/2023):</i>	\$ 33,512,631
Loan Draws – Project to Date <i>(Thru 4/4/2023):</i>	\$ 27,807,000
Grants Provided <i>(Thru 7/7/2023):</i>	\$ 5,477,200
Disburse Request #27 Requested <i>(6/14/2023):</i>	\$ 118,497
Disburse Request #26 – Paid <i>(6/12/2023):</i>	\$ 121,000

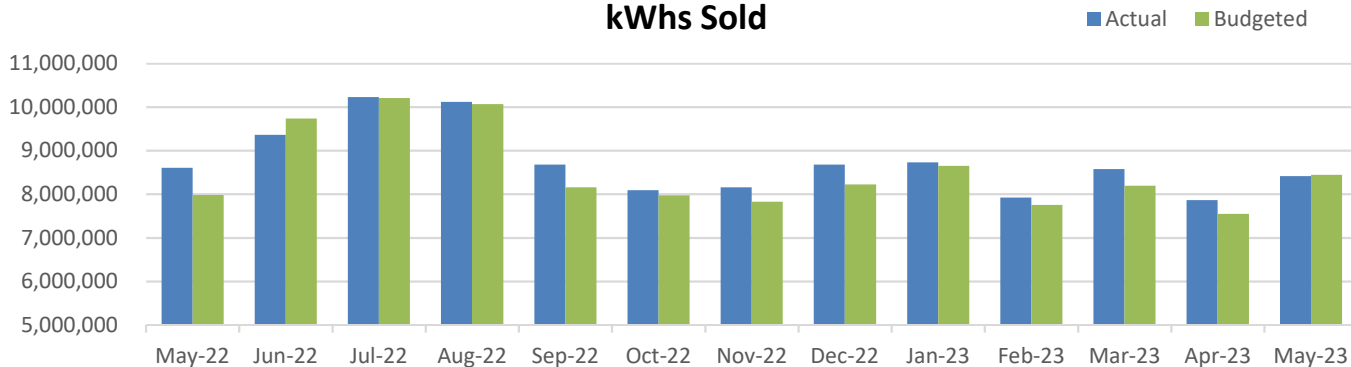
This concludes my report. Please do not hesitate to contact me at 324-7920 or jstaneke@waupunutilities.org with any questions or comments.

Waupun Utilities											
Construction and Plant Additions Summary											
May 2023											
CONSTRUCTION:											
Description	Electric			Sewer			Water			Total	
	Month	Project To Date	Budget	Month	Project To Date	Budget	Month	Project To Date	Budget	Project To Date	Budget
Projects:											
Substation upgrades	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Poles, towers and fixtures	-	84	10,000	-	-	-	-	-	-	83.66	10,000.00
Overhead and underground conductor and devices	1,389	12,394	20,000	-	-	-	-	-	-	12,394	20,000
Transformers	-	121,437	110,000	-	-	-	-	-	-	121,437	110,000
Overhead and Underground Services	1,426	8,750	15,000	-	-	-	-	-	-	8,750	15,000
LED street lighting	1,913	8,678	5,000	-	-	-	-	-	-	8,678	5,000
Rebuild overhead and underground line	27,785	47,057	193,500	-	-	-	-	-	-	47,057	193,500
CIAC - Work Invoiced to Customer / Others	276	3,501	-	-	-	-	-	-	-	3,501	-
City of Waupun - Shared Services	710	844	-	-	-	-	-	-	-	844	-
Sewer CIPP & manhole lining	-	-	-	63,626	63,626	80,500	-	-	-	63,626	80,500
Meters	2,129	2,129	12,000	-	-	-	721	14,550	8,000	16,679	20,000
Miscellaneous Work Orders	-	-	-	-	-	-	-	-	-	-	-
TOTAL CONSTRUCTION	\$ 35,629	\$ 204,872	\$ 455,500	\$ 63,626	\$ 63,626	\$ 80,500	\$ 721	\$ 14,550	\$ 8,000	\$ 283,049	\$ 544,000
CARRYOVER PROJECTS:											
Underground services	\$ -	\$ 5,377	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,377	\$ -
Overhead rebuild - Bly Street	6,137	45,681	-	-	-	-	-	-	-	45,681	-
United Co-op primary extention	13,584	26,014	-	-	-	-	-	-	-	26,014	-
WWTF Phosphorus Upgrade Engineering	-	-	-	-	3,582,125	3,804,000	-	-	-	3,582,125	3,804,000
WWTF Construction Upgrade - ABNR	-	-	-	220	29,723,463	33,704,000	-	-	-	29,723,463	33,704,000
S. Madison street reconstruction - phase 2	-	-	-	-	548,369	574,541	-	734,047	784,242	1,282,416	1,358,783
TOTAL CARRYOVER CONSTRUCTION	\$ 19,721	\$ 77,071	\$ -	\$ 220	\$ 33,853,957	\$ 38,082,541	\$ -	\$ 734,047	\$ 784,242	\$ 34,665,075	\$ 38,866,783
PLANT ADDITIONS:											
Description	Electric			Sewer			Water			Total	
	Current Month	YTD	Budget	Current Month	YTD	Budget	Current Month	YTD	Budget	YTD	Budget
Cable locator	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Safety equipment & misc tools	-	-	22,000	-	-	-	-	-	-	-	22,000
SCADA upgrades	-	-	-	-	-	-	-	10,519	22,000	10,519	22,000
Digester building equipment replacement	-	-	-	11,340	11,340	62,500	-	-	-	11,340	62,500
Other equipment replacement	-	-	-	-	-	4,000	-	-	6,300	-	10,300
TOTAL PLANT ADDITIONS	\$ -	\$ -	\$ 32,000	\$ 11,340	\$ 11,340	\$ 66,500	\$ -	\$ 10,519	\$ 28,300	\$ 21,859	\$ 126,800

Sales and Revenues Dashboard - May 2023

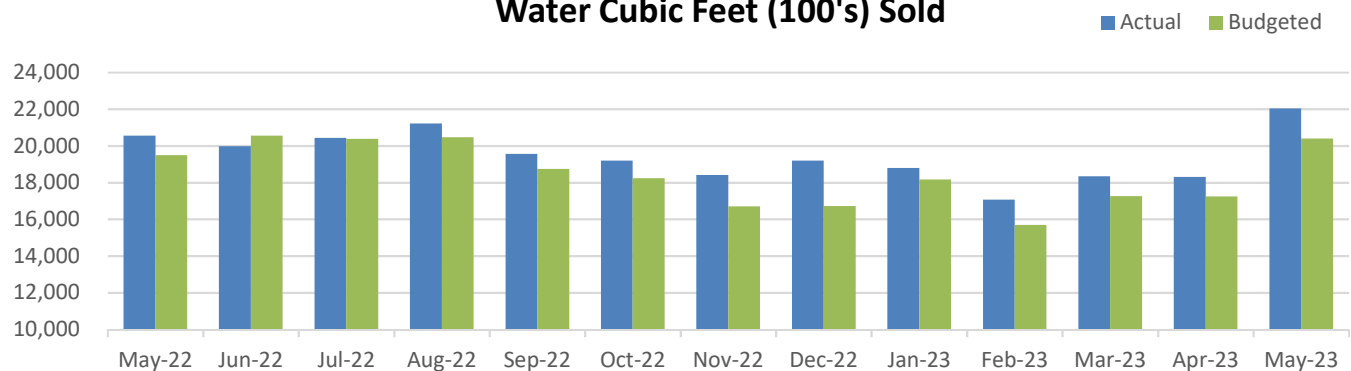
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
KWh	8,415,665	↓ -0.3%	↑ 2.3%	Power Costs	\$ 635,130	↓ -13.8%	↑ 0.9%
Revenues	\$ 801,960	↓ -12.1%	↑ 0.7%	Gross Margin	\$ 166,830	↓ -4.9%	→ 0.0%

kWhs Sold



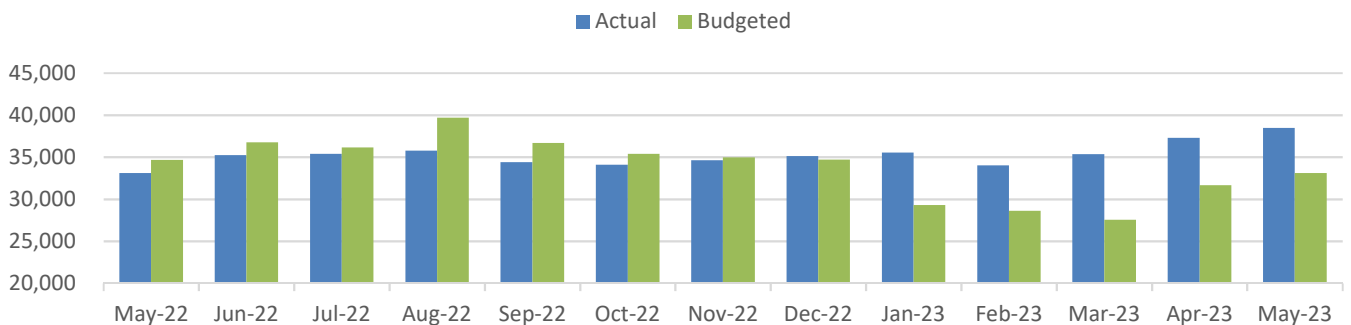
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	22,040	↑ 8.1%	↑ 6.5%	Revenues	\$ 162,499	↑ 4.3%	↑ 3.4%

Water Cubic Feet (100's) Sold

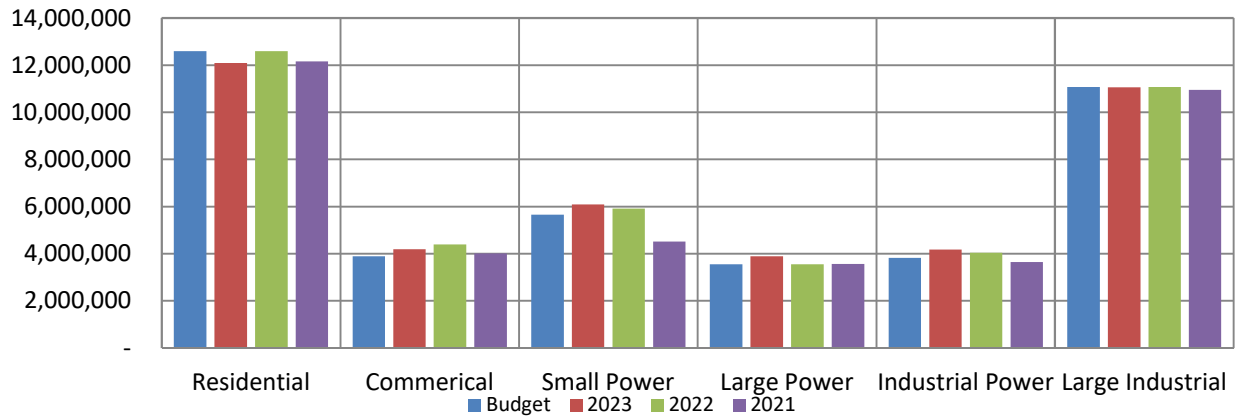


	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	38,471	↑ 16.2%	↑ 20.3%	Revenues	\$ 264,505	↑ 15.2%	↑ 12.9%

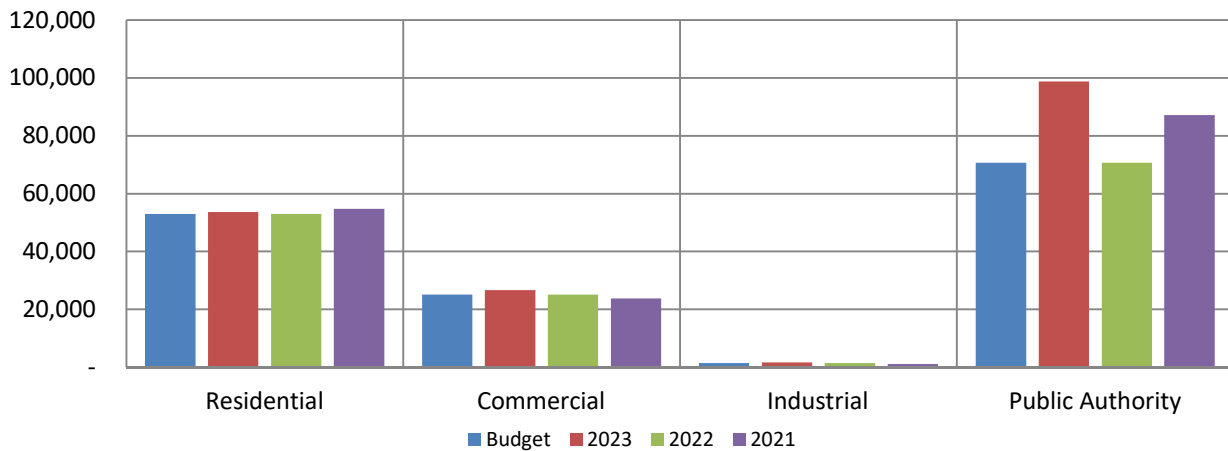
Sewer Cubic Feet (100's) Treated



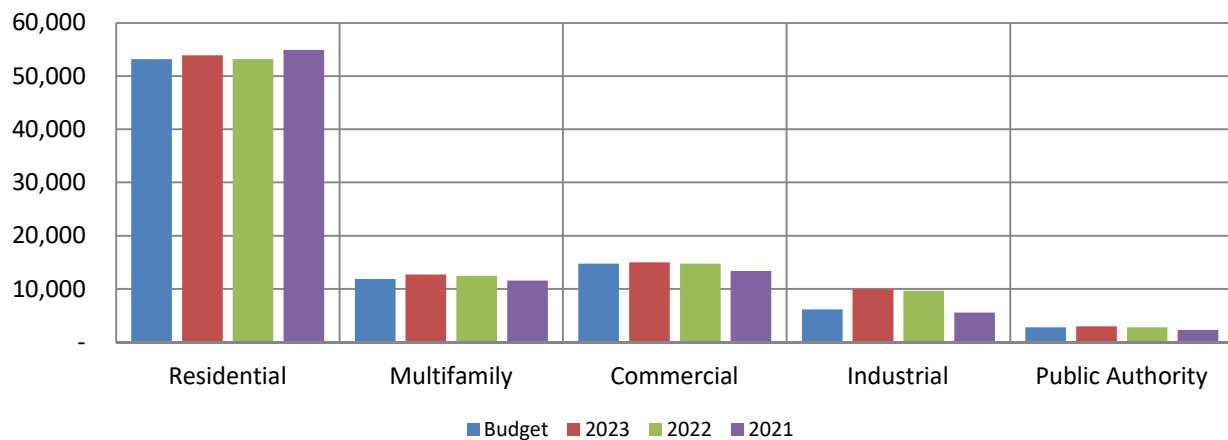
YTD Electric Sales (kWh)



YTD Sewer Sales (Ccf)



YTD Water Sales (Ccf)



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

ELECTRIC	May 2021	May 2022	May 2023
Sales of Electricity	\$ 9,487,869	\$ 10,563,388	\$ 11,046,003
Purchased Power	7,408,742	8,476,987	8,949,311
Gross Margin	2,079,127	2,086,401	2,096,692
	21.9%	19.8%	19.0%
Other Operating Revenues	168,159	115,276	117,990
Operating Expenses			
Distribution expense	294,063	289,244	282,058
Customer accounts expense	122,145	108,569	118,983
Advertising expense	(4,034)	1,790	(334)
Administrative & general expense	383,307	353,265	389,225
Total operating expenses	795,482	752,868	789,932
Other Operating Expenses			
Depreciation expense	631,483	601,661	636,670
Taxes	333,108	319,059	285,367
Total other operating expenses	964,591	920,720	922,037
Operating Income	487,214	528,089	502,713
Other Income (Expense)			
Capital contributions	37,889	140,860	136,051
Interest expense	(36,487)	(25,880)	(20,745)
Amortization of debt-related costs	(7,525)	(6,658)	(6,512)
Other	173,492	(8,729)	47,067
Total other income (expense)	167,369	99,593	155,861
Net Income	\$ 654,583	\$ 627,682	\$ 658,574

Regulatory Operating Income	550,698	552,352	514,762
Rate of Return	6.39	6.52	6.15
Authorized Rate of Return	5.00	5.00	5.00
Current Ratio	5.1	4.9	5.7
Months of Unrestricted Cash on Hand	3.6	3.9	4.0
Equity vs Debt	0.91	0.92	0.94
Asset Utilization	0.52	0.54	0.56
Combined E&W Debt Coverage	4.33	4.32	4.27
Minimum Required Coverage	1.25	1.25	1.25

Note 1 - Electric rates increased September 2016.

Definitions

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

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

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

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

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

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

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Electric Utility
For the Period Ended May, 31 2023

	Last 12 Months	YTD 2023	YTD Budget	Difference
ELECTRIC				
Operating Revenues	\$ 11,046,003	\$ 3,987,603	\$ 3,958,140	\$ 29,463
Purchased Power	8,949,311	3,136,477	3,107,235	29,242
Gross Margin	2,096,692	851,126	850,905	221
	19.0%	21.3%	21.5%	
Other Operating Revenues	117,990	116,099	44,780	71,319
Operating Expenses				
Distribution expense	282,058	135,740	202,743	(67,003)
Customer accounts expense	118,983	51,958	49,890	2,068
Advertising expense	(334)	2,655	665	1,990
Administrative & general expense	389,225	215,868	212,980	2,888
Total operating expenses	789,932	406,222	466,278	(60,056)
Other Operating Expenses				
Depreciation expense	636,670	264,702	264,705	(3)
Taxes	285,367	127,248	113,075	14,173
Total other operating expenses	922,037	391,950	377,780	14,170
Operating Income	502,713	169,054	51,627	117,427
Other Income (Expense)				
Capital contributions	136,051	933	-	933
Interest expense	(20,745)	(8,094)	(8,095)	1
Amortization of debt-related costs	(6,512)	(2,663)	(7,360)	4,698
Other	47,067	39,198	2,085	37,113
Total other income (expense)	155,861	29,375	(13,370)	42,745
Net Income	\$ 658,574	\$ 198,429	\$ 38,257	\$ 160,172

	May 2023	April 2023	March 2023	Feb 2023	Jan 2023	Dec 2022	Nov 2022	Oct 2022	Sept 2022	Aug 2022	July 2022	June 2022	May 2022
Operating Revenues	\$ 801,960	\$ 700,005	\$ 793,343	\$ 754,546	\$ 937,748	\$ 834,648	\$ 843,995	\$ 825,740	\$1,041,910	\$ 1,200,611	\$ 1,236,535	\$ 1,074,961	\$ 916,617
Purchased Power	635,130	537,121	621,045	579,903	763,277	654,234	671,332	660,754	871,172	1,015,723	1,052,262	887,358	739,992
Gross Margin	166,830	162,884	172,298	174,643	174,471	180,414	172,664	164,986	170,739	184,888	184,273	187,603	176,624
	20.8%	23.3%	21.7%	23.1%	18.6%	21.6%	20.5%	20.0%	16.4%	15.4%	14.9%	17.5%	19.3%
Other Operating Revenues	9,464	9,563	8,364	8,700	80,009	(50,986)	9,089	4,163	9,676	11,057	9,782	9,110	8,492
Operating Expenses													
Distribution expense	22,641	29,091	27,741	26,694	29,572	8,126	21,087	24,861	21,196	25,400	22,945	22,703	25,532
Customer accounts expense	10,348	13,249	9,852	10,193	8,316	5,377	9,598	12,709	10,129	9,686	9,564	9,963	10,392
Advertising expense	300	1,605	550	200	-	(3,135)	430	1,112	-	2,000	(2,769)	(628)	54
Administrative & general expense	29,855	42,987	44,490	40,711	57,825	(17,463)	25,907	44,596	34,340	26,363	36,278	23,336	30,156
Total operating expenses	63,144	86,932	82,634	77,799	95,713	(7,095)	57,021	83,277	65,665	63,448	66,018	55,374	66,135
Other Operating Expenses													
Depreciation expense	52,940	52,940	52,940	52,940	52,940	59,987	51,997	51,997	51,997	51,997	51,997	51,997	51,997
Taxes	23,890	29,844	24,644	24,348	24,522	(25,315)	33,502	38,673	27,739	27,809	27,767	27,944	52,873
Total other operating expenses	76,831	82,784	77,585	77,288	77,462	34,672	85,499	90,670	79,736	79,806	79,764	79,941	104,870
Operating Income	36,319	2,731	20,443	28,256	81,304	101,850	39,233	(4,798)	35,013	52,690	48,273	61,398	14,111
Other Income (Expense)													
Capital contributions	-	933	-	-	-	11,954	5,000	112,275	5,888	-	-	-	1,749
Interest expense	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,201)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)
Amortization of debt-related costs	(533)	(533)	(533)	(533)	(533)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)
Other	8,903	10,123	11,832	1,593	6,748	(5,907)	7,964	2,762	(2,101)	1,156	5,254	(1,261)	3,476
Total other income (expense)	6,751	8,905	9,681	(558)	4,596	4,297	10,506	112,579	1,329	(1,302)	2,796	(3,719)	2,766
Net Income	\$ 43,070	\$ 11,636	\$ 30,124	\$ 27,698	\$ 85,900	\$ 106,147	\$ 49,739	\$ 107,781	\$ 36,342	\$ 51,388	\$ 51,068	\$ 57,679	\$ 16,878

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

WATER	May 2021	May 2022	May 2023
Operating Revenues	\$ 2,602,534	\$ 2,625,995	\$ 2,674,549
Operating Expenses			
Source of supply expenses	587	598	32,910
Pumping expenses	77,424	87,306	89,810
Water treatment expenses	161,698	167,805	184,639
Transmission & distribution expenses	269,021	258,353	252,405
Customer accounts expenses	104,774	104,182	108,444
Administrative & general expense	269,203	258,847	335,893
Total operating expenses	882,706	877,090	1,004,102
Other Operating Expenses			
Depreciation expense	581,811	567,816	570,579
Taxes	377,740	363,853	337,736
Total other operating expenses	959,551	931,669	908,315
Operating Income	760,276	817,236	762,133
Other Income (Expense)			
Capital contributions from customers and municipal	180,432	80,000	-
Interest expense	(146,110)	(110,479)	(97,895)
Amortization of debt-related costs	(19,535)	(16,841)	(15,932)
Other	629	(9,251)	47,000
Total other income (expense)	15,417	(56,571)	(66,827)
Net Income	\$ 775,693	\$ 760,665	\$ 695,306

Regulatory Operating Income	795,965	819,536	802,762
Rate of Return	5.79	5.80	5.80
Authorized Rate of Return	6.50	6.50	6.50
Current Ratio	48.42	43.05	62.75
Months of Unrestricted Cash on Hand	16.90	20.57	19.99
Equity vs Debt	0.73	0.76	0.79
Asset Utilization	0.37	0.38	0.40

Note 1 - Water rates increased May 2012.

Definitions

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

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

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

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

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

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Water Utility
For the Period Ended May 31, 2023

	Last 12 Months	YTD 2023	YTD Budget	Difference
WATER				
Operating Revenues	\$ 2,674,549	\$ 1,104,094	\$ 1,076,399	\$ 27,695
Operating Expenses				
Source of supply expenses	32,910	1,193	25,165	(23,972)
Pumping expenses	89,810	36,912	40,095	(3,183)
Water treatment expenses	184,639	77,057	81,015	(3,958)
Transmission & distribution expenses	252,405	81,220	118,565	(37,345)
Customer accounts expenses	108,444	46,601	46,680	(79)
Administrative & general expense	335,893	150,198	137,725	12,473
Total operating expenses	1,004,102	393,182	449,245	(56,063)
Other Operating Expenses				
Depreciation expense	570,579	230,446	244,990	(14,544)
Taxes	337,736	147,823	151,895	(4,072)
Total other operating expenses	908,315	378,269	396,885	(18,616)
Operating Income	762,133	332,643	230,269	102,374
Other Income (Expense)				
Capital contributions	-	-	-	-
Interest expense	(97,895)	(39,426)	(39,425)	(1)
Amortization of debt-related costs	(15,932)	(6,362)	(22,700)	16,338
Other	47,000	33,293	1,040	32,253
Total other income (expense)	(66,827)	(12,495)	(61,085)	48,590
Net Income	\$ 695,306	\$ 320,148	\$ 169,184	\$ 150,964

	May 2023	April 2023	March 2023	Feb 2023	Jan 2023	Dec 2022	Nov 2022	Oct 2022	Sept 2022	Aug 2022	July 2022	June 2022	May 2022
WATER													
Operating Revenues	\$ 236,149	\$ 218,445	\$ 217,490	\$ 211,459	\$ 220,551	\$ 217,935	\$ 219,019	\$ 225,597	\$ 223,220	\$ 230,796	\$ 228,004	\$ 225,883	\$ 229,129
Operating Expenses													
Source of supply expenses	247	-	946	-	-	490	76	54	23,005	-	8,092	-	-
Pumping expenses	6,924	6,667	7,805	8,217	7,299	9,810	6,718	6,321	8,384	7,254	7,393	7,019	6,985
Water treatment expenses	19,069	14,299	13,627	17,931	12,130	14,050	18,537	14,577	15,003	20,809	13,153	11,452	21,549
Transmission & distribution expenses	25,596	21,864	14,483	11,211	8,066	48,611	15,315	30,946	28,431	14,519	18,659	14,705	22,250
Customer accounts expenses	9,154	11,436	9,005	9,483	7,523	6,636	8,451	11,594	8,882	8,551	8,859	8,870	9,136
Administrative & general expense	25,905	30,262	30,437	21,104	42,491	30,185	26,256	23,067	28,516	27,113	32,032	18,525	23,286
Total operating expenses	86,895	84,528	76,303	67,946	77,509	109,782	75,354	86,559	112,220	78,246	88,188	60,571	83,206
Other Operating Expenses													
Depreciation expense	46,089	46,089	46,089	46,089	46,089	51,830	48,051	48,051	48,051	48,051	48,051	48,051	48,051
Taxes	29,665	30,298	29,431	29,116	29,314	(2,698)	31,412	35,202	31,557	31,597	31,468	31,374	61,870
Total operating expenses	75,754	76,387	75,520	75,205	75,403	49,132	79,463	83,253	79,608	79,647	79,519	79,425	109,920
Operating Income	73,499	57,531	65,666	68,308	67,639	59,021	64,203	55,785	31,392	72,903	60,297	85,888	36,003
Other Income (Expense)													
Capital contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest expense	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)	(6,869)	(8,600)	(8,600)	(8,600)	(8,600)	(8,600)	(8,600)	(8,600)
Amortization of debt-related costs	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)
Other	6,112	7,676	10,162	1,860	7,482	4,851	8,847	3,170	(2,083)	(1,117)	1,263	(1,225)	3,825
Total other income (expense)	(3,045)	(1,482)	1,005	(7,298)	(1,676)	(3,385)	(1,120)	(6,797)	(12,050)	(11,084)	(8,704)	(11,192)	(6,142)
Net Income	\$ 70,454	\$ 56,049	\$ 66,671	\$ 61,011	\$ 65,963	\$ 55,636	\$ 63,083	\$ 48,988	\$ 19,343	\$ 61,819	\$ 51,593	\$ 74,696	\$ 29,861

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

SEWER	May 2021	May 2022	May 2023
Operating Revenues	\$ 2,239,889	\$ 2,277,316	\$ 3,032,065
Operating Expenses			
WWTP operation expenses	379,803	402,844	522,666
Laboratory expenses	88,695	69,082	79,188
Maintenance expenses	509,397	543,474	497,673
Customer accounts expenses	130,510	140,705	143,027
Administrative & general expenses	454,783	407,091	449,964
Total operating expenses	1,563,189	1,563,196	1,692,517
Other Operating Expenses			
Depreciation expense	712,389	689,431	708,292
Total other operating expenses	712,389	689,431	708,292
Operating Income	(35,689)	24,690	631,256
Other Income (Expense)			
Interest expense	(69,221)	(166,622)	(304,237)
Capital contributions	134,100	92,000	5,356,000
Other	(151,316)	(34,745)	59,934
Total other income (expense)	(86,438)	(109,367)	5,111,696
Net Income	\$ (122,126)	\$ (84,678)	\$ 5,742,953

Operating Income (excluding GASB 68 & 75)	(31,145)	(18,509)	599,637
Rate of Return	(0.20)	(0.13)	4.32
Current Ratio	18.68	13.69	27.22
Months of Unrestricted Cash on Hand	17.45	8.58	6.15
Equity vs Debt	0.83	0.36	0.43
Asset Utilization	0.50	0.49	0.52
Debt Coverage	0.70	0.54	1.56
Minimum Required Coverage	1.20	1.20	1.20

Note 1 - Sewer rates increased April 2022.

Definitions

Rate of Return - Return on investment in capital infrastructure.

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

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

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

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

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

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Sewer Utility
For the Period Ended May 31, 2023

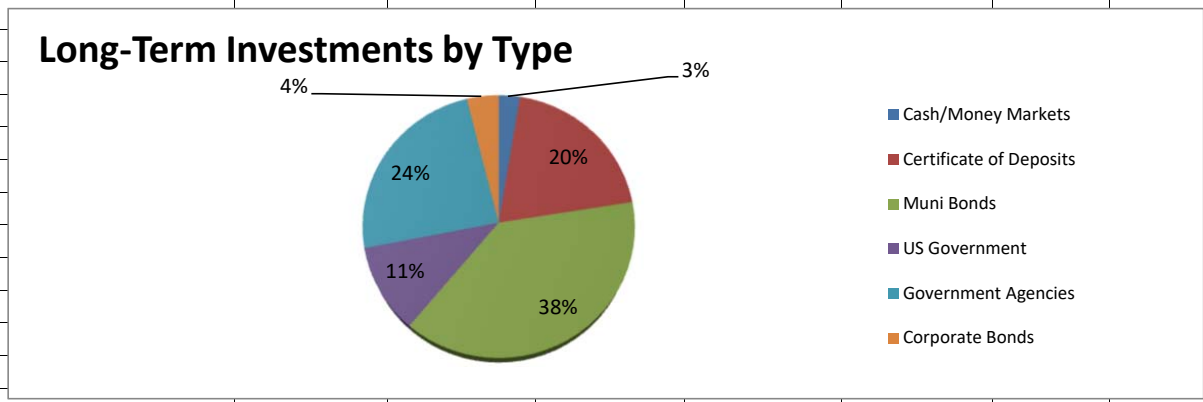
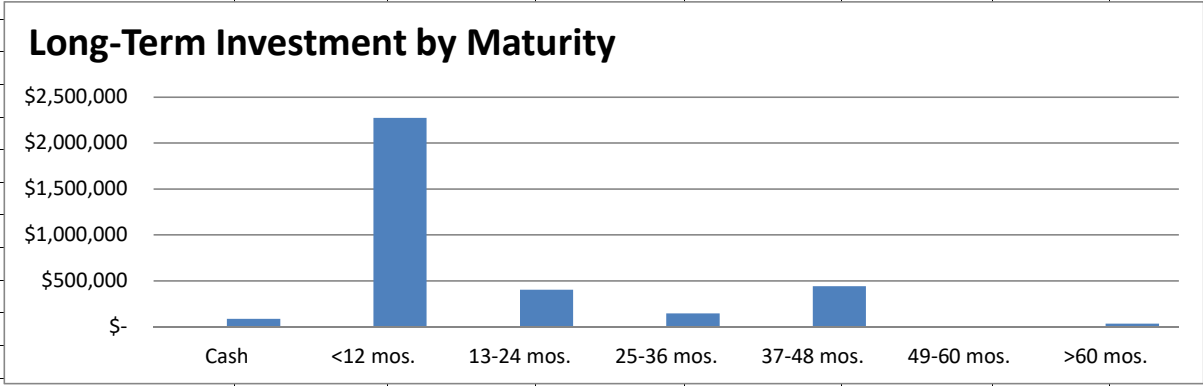
	Last 12 Months	YTD 2023	YTD Budget	Difference
SEWER				
Operating Revenues	\$ 3,032,065	\$ 1,363,026	\$ 1,139,763	\$ 223,263
Operating Expenses				
WWTP operation expenses	522,666	241,010	283,755	(42,745)
Laboratory expenses	79,188	38,097	32,175	5,922
Maintenance expenses	497,673	213,760	165,195	48,565
Customer accounts expenses	143,027	60,773	63,950	(3,177)
Administrative & general expenses	449,964	236,856	200,555	36,301
Total operating expenses	1,692,517	790,497	745,630	44,867
Other Operating Expenses				
Depreciation expense	708,292	301,032	286,490	14,542
Total other operating expenses	708,292	301,032	286,490	14,542
Operating Income (Loss)	631,256	271,498	107,643	163,855
Non-operating Income (Expense)				
Interest Expense	(304,237)	(133,547)	(133,545)	(2)
Capital contributions	5,356,000	1,171,000	1,627,540	(456,540)
Other	59,934	53,514	6,250	47,264
Total other income (expense)	5,111,696	1,090,967	1,500,245	(409,278)
Net Income (Loss)	\$ 5,742,953	\$ 1,362,464	\$ 1,607,888	\$ (245,424)

	May 2023	April 2023	March 2023	Feb 2023	Jan 2023	Dec 2022	Nov 2022	Oct 2022	Sept 2022	Aug 2022	July 2022	June 2022	May 2022
SEWER													
Operating Revenues	\$ 303,325	\$ 276,190	\$ 263,430	\$ 249,808	\$ 270,273	\$ 272,291	\$ 246,708	\$ 243,017	\$ 213,457	\$ 257,409	\$ 225,150	\$ 211,007	\$ 216,243
Operating Expenses													
WWTP operation expenses	29,604	48,852	65,214	73,383	23,958	54,439	33,715	54,084	40,531	32,189	35,704	30,994	50,865
Laboratory expenses	7,523	10,451	7,571	7,326	5,225	5,417	6,624	6,684	4,466	5,272	6,253	6,375	5,640
Maintenance expenses	77,800	37,159	23,944	42,924	31,932	101,794	13,060	51,477	32,048	29,233	22,604	33,698	57,242
Customer accounts expenses	12,136	14,392	11,711	12,087	10,448	8,150	11,819	14,806	12,066	11,744	11,658	12,011	12,346
Administrative & general expense	43,571	45,361	41,625	37,237	69,061	(6,763)	41,442	48,548	33,204	29,798	39,030	27,848	42,578
Total operating expenses	170,634	156,216	150,065	172,958	140,624	163,037	106,659	175,598	122,315	108,236	115,250	110,925	168,671
Other Operating Expenses													
Depreciation expense	60,206	60,206	60,206	60,206	60,206	55,375	58,648	58,648	58,648	58,648	58,648	58,648	58,648
Total other operating expenses	60,206	60,206	60,206	60,206	60,206	55,375	58,648	58,648	58,648	58,648	58,648	58,648	58,648
Operating Income (Loss)	72,485	59,768	53,158	16,644	69,442	53,879	81,401	8,772	32,495	90,525	51,253	41,434	(11,075)
Other Income (Expense)													
Interest expense	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)	(24,104)	(23,723)	(24,573)	(24,573)	(24,573)	(24,573)	(24,573)	(24,573)
Capital contributions	-	376,000	-	795,000	-	1,064,000	-	1,502,000	-	1,619,000	-	-	-
Other	5,838	14,362	20,398	(636)	13,552	821	19,039	5,167	(9,259)	(5,868)	1,173	(4,654)	12,264
Total other income (expense)	(20,871)	363,652	(6,312)	767,655	(13,157)	1,040,717	(4,684)	1,482,595	(33,832)	1,588,559	(23,399)	(29,226)	(12,309)
Net Income (Loss)	\$ 51,614	\$ 423,421	\$ 46,847	\$ 784,298	\$ 56,285	\$ 1,094,595	\$ 76,717	\$ 1,491,366	\$ (1,337)	#####	\$ 27,853	\$ 12,208	\$ (23,384)

WAUPUN UTILITES
Balance Sheets
Electric, Water, and Sewer

ELECTRIC	May 2021	May 2022	May 2023	April 2023	Change
Cash and investments - unrestricted	\$ 2,581,726	\$ 3,108,032	\$ 3,317,594	\$ 3,359,056	\$ (41,462)
Cash and investments - restricted	90,759	90,112	90,996	74,362	16,633
Receivables	904,915	1,026,501	946,271	817,121	129,150
Materials and supplies	202,266	256,188	454,470	396,798	57,671
Other assets	91,013	94,814	107,793	108,298	(505)
Plant - net of accumulated depreciation	9,028,479	8,910,917	8,910,009	8,909,016	994
Deferred outflows of resources	491,728	694,671	1,004,815	1,004,815	-
Total Assets	13,390,884	14,181,235	14,831,947	14,669,466	162,481
Accounts payable	670,055	837,456	738,998	624,983	114,015
Payable to sewer utility	-	-	-	-	-
Interest accrued	6,994	5,724	4,419	2,800	1,619
Accrued benefits	81,294	82,399	92,481	90,448	2,033
Deferred inflows of resources	834,470	999,903	1,256,723	1,254,980	1,743
Long-term debt	905,000	735,000	560,000	560,000	-
Net Position	10,893,071	11,520,753	12,179,326	12,136,256	43,070
Total Liabilities & Net Position	\$ 13,390,884	\$ 14,181,235	\$ 14,831,947	\$ 14,669,466	\$ 162,481
WATER	May 2021	May 2022	May 2023	April 2023	Change
Cash and investments - unrestricted / designated	\$ 1,774,615	\$ 2,127,528	\$ 2,235,676	\$ 2,151,861	\$ 83,815
Cash and investments - restricted	293,437	291,747	296,804	250,394	46,409
Receivables	251,513	267,903	252,622	240,935	11,687
Materials and supplies	56,522	73,722	73,745	69,975	3,770
Other assets	173,845	132,661	101,340	112,766	(11,426)
Plant - net of accumulated depreciation	15,661,852	15,617,152	15,789,447	15,839,103	(49,655)
Deferred outflows of resources	245,971	383,028	577,351	577,351	-
Total Assets	18,457,755	18,893,740	19,326,984	19,242,385	84,600
Accounts payable	12,939	29,840	17,080	12,151	4,929
Interest accrued	28,908	25,800	22,573	14,687	7,885
Accrued benefits	42,980	50,541	57,932	56,474	1,458
Deferred inflows of resources	492,974	571,941	758,476	758,603	(127)
Long-term debt	4,295,000	3,870,000	3,430,000	3,430,000	-
Net Position	13,584,954	14,345,618	15,040,924	14,970,470	70,454
Total Liabilities & Net Position	\$ 18,457,755	\$ 18,893,740	\$ 19,326,984	\$ 19,242,385	\$ 84,600
SEWER	May 2021	May 2022	May 2023	April 2023	Change
Cash and investments - unrestricted	\$ 2,272,874	\$ 1,118,136	\$ 867,697	\$ 904,947	\$ (37,250)
Cash and investments - restricted	2,019,585	2,180,631	2,053,014	3,069,132	(1,016,118)
Receivables	218,203	233,782	321,322	297,145	24,177
Receivable from electric utility	-	-	-	-	-
Materials and supplies	7,717	7,651	8,754	8,461	292
Advances to other funds	291,946	255,452	0	0	-
Other assets	26,980	44,332	35,499	37,220	(1,721)
Plant - net of accumulated depreciation	15,929,649	39,414,215	47,433,054	47,418,870	14,183
Deferred outflows of resources	338,279	519,315	797,752	797,752	-
Total Assets	21,105,233	43,773,515	51,517,092	52,533,528	(1,016,436)
Accounts payable	108,156	58,685	19,470	16,987	2,483
Interest accrued	25,223	40,038	24,209	161,507	(137,298)
Accrued benefits	63,143	74,198	84,412	82,271	2,142
Deferred inflows of resources	510,810	648,648	897,818	897,912	(94)
Long-term debt	2,687,494	25,326,216	27,122,500	28,057,782	(935,282)
Net Position	17,710,408	17,625,730	23,368,683	23,317,069	51,614
Total Liabilities & Net Position	\$ 21,105,233	\$ 43,773,515	\$ 51,517,092	\$ 52,533,528	\$ (1,016,436)

Monthly Dashboard - Cash & Investments						May 2023
Account	Restrictions	May 2023	April 2023	\$ Inc/(Dec)	% Inc/(Dec)	
Checking - E	Unrestricted	\$ 882,255	\$ 915,986	\$ (33,732)	-3.68%	
Checking - W	Unrestricted	643,956	519,844	124,112	23.87%	
Checking - S	Unrestricted	432,415	542,332	(109,917)	-20.27%	
Reserves - E	Unrestricted	2,435,339	2,443,070	(7,731)	-0.32%	
Reserves - W	Unrestricted	1,076,148	1,118,535	(42,387)	-3.79%	
Reserves - S	Unrestricted	435,282	362,615	72,667	20.04%	
P&I Redemption - E	Restricted	49,528	32,974	16,554	50.20%	
P&I Redemption - W	Restricted	137,946	91,838	46,107	50.20%	
P&I Redemption - S	Restricted	79,656	1,107,410	(1,027,754)	-92.81%	
Bond Reserve - S	Restricted	219,574	211,671	7,903	3.73%	
Construction - S	Restricted	107	107	0	0.10%	
Depreciation - E	Restricted	41,467	41,389	79	0.19%	
Depreciation - W	Restricted	158,858	158,556	302	0.19%	
ERF - Water Plant	Designated	515,572	513,482	2,090	0.41%	
ERF - WWTP	Restricted	<u>1,753,676</u>	<u>1,749,943</u>	<u>3,733</u>	<u>0.21%</u>	
		<u>\$ 8,861,780</u>	<u>\$ 9,809,753</u>	<u>\$ (947,973)</u>	<u>-9.66%</u>	
Unrestricted and Designated		<u>\$ 6,420,967</u>	<u>\$ 6,415,864</u>	<u>\$ 5,102</u>	<u>0.08%</u>	
	Restricted	<u>\$ 2,440,813</u>	<u>\$ 3,393,888</u>	<u>\$ (953,075)</u>	<u>-28.08%</u>	





TO: Waupun Utilities Commissioners
FROM: Jeff Stanek, CPA, Finance Director
DATE: August 14, 2023
SUBJECT: June 2023 Financial Report

CONSTRUCTION AND PLANT ADDITIONS

The electric utility construction activity consisted of rebuilding overhead line on Bly, Lincoln and Pleasant streets and prep work for the Bayberry street extension project. Back-ordered transformers were also received totaling \$97,142 for the month. Construction at the WWTF continues with monthly Disbursement Requests processed through the USDA.

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

Sales (Consumption)

Electric

- Monthly kWh sales were **0.8% above** budget & **1.0% above** than June 2022 on higher sales to Large Power customers.
- YTD kWh sales were **2.0% above** budget & **0.1% higher** than June 2022 YTD actual sales.

Water

- Monthly sales units of 100 cubic feet were **11.5% above** budget & **11.9% higher** than June 2022 sales on a change in sales to all customer classes.
- YTD water sales were **7.4% above** budget & **3.6% higher** than June 2022 YTD actual sales.

Sewer

- Monthly sales units of 100 cubic feet were **14.6% above** budget & **14.6% higher** than June 2022 from increased volumes to Public Authority customers.
- YTD sewer sales were **19.2% above** budget & **19.2% higher** than June 2022 YTD actual sales.

Income Statement

Electric

- Operating revenues and purchased power expense were **below** budget (\$41,300) and (\$54,100), respectively, due to overall lower purchased power costs from a marginal decrease in the PCAC factor.
- Gross margin was \$12,900 **above** budget.
- Operating expenses were \$72,900 **below** budget primarily due to lower tree trimming costs than budgeted during the non-construction season and increased customer work.
- Operating income was \$220,000 or \$142,300 **above** budget from lower operating costs than budgeted.
- Net income was \$262,700 or \$201,200 **above** budget primarily from lower than budgeted distribution expenses.
- The rolling 12-month Rate of Return was 6.1%.

Water

- Operating revenues were \$39,000 *above* budget due to overall higher consumption for Industrial customers.
- Operating expenses were \$65,000 *below* budget on lower supply and distribution expenses from fewer main breaks than the prior year.
- Operating income was \$414,200 or \$126,200 *above* budget from slight revenue increases and lower than budgeted operating expenses.
- Net income was \$398,800 or \$184,200 *above* budget.
- The rolling 12-month Rate of Return was 5.8%.

Sewer

- Operating revenues were \$260,700 *above* budget from increased consumption and high strength charges to Public Authority customers. Trucked in waste revenues were also higher than budgeted.
- Operating expenses were \$45,800 *above* budget due to unplanned maintenance at the WWTF during the year.
- Operating income was \$348,100 or \$197,500 *above* budget.
- Net income was \$1,539,900 or \$411,000 *below* budget largely due to the timing and dollar value of grant contributions compared to budget. Without grant contributions, net income was \$247,700 or \$249,900 *above* budget.
- The rolling 12-month Rate of Return was 4.6%.

Balance Sheets

Electric

- Balance sheet *increased* \$109,600 from May 2023 due to an increase in transformer plant additions.
- Unrestricted cash *decreased* \$133,700 from May 2023 due to changes in receivables balances and the purchase of transformers.
- Net position *increased* \$64,300 from May 2023.

Water

- Balance sheet *increased* \$83,000 from May 2023 due to an increase in cash associated with higher sales and collections.
- Unrestricted cash *increased* \$89,500 from May 2023 from operating sales volume margins.
- Net position *increased* by \$78,700.

Sewer

- Balance sheet *increased* \$209,000 from May 2023 due to an increase in Public Authority and trucked in waste revenues.
- Unrestricted cash *increased* \$74,100 because of increases in high strength and trucked in waste revenues.
- Net position *increased* \$177,500.

Cash and Investments

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

- Total cash and investments *increased* \$176,400 or **2.0%** from May 2023 primarily from increased cash flows associated with higher operating revenues.
- *Investment Activity*: Received interest and distributions of \$8,000 and recorded unrealized *neutral* market adjustments of \$6, along with (\$500) in management fees, resulting in a net portfolio *gain* of \$7,500 for the month.
- Total interest and investment income earned (excluding market value adjustments) on all accounts for the month was \$21,800 and \$134,300 year-to-date.

OTHER FINANCIAL MATTERS

WWTF Upgrade – Construction Update and Progress

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

Total Project Budget <i>(As of 4/14/2022):</i>	\$ 37,508,000
Total Project Costs to Date <i>(Thru 7/24/2023):</i>	\$ 33,621,952
Loan Draws – Project to Date <i>(Thru 4/4/2023):</i>	\$ 27,807,000
Grants Provided <i>(Thru 7/24/2023):</i>	\$ 5,975,200
Disburse Request #28 Requested <i>(7/11/2023):</i>	\$ 379,386
Disburse Request #27&28 – Paid <i>(7/11/2023):</i>	\$ 498,000

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

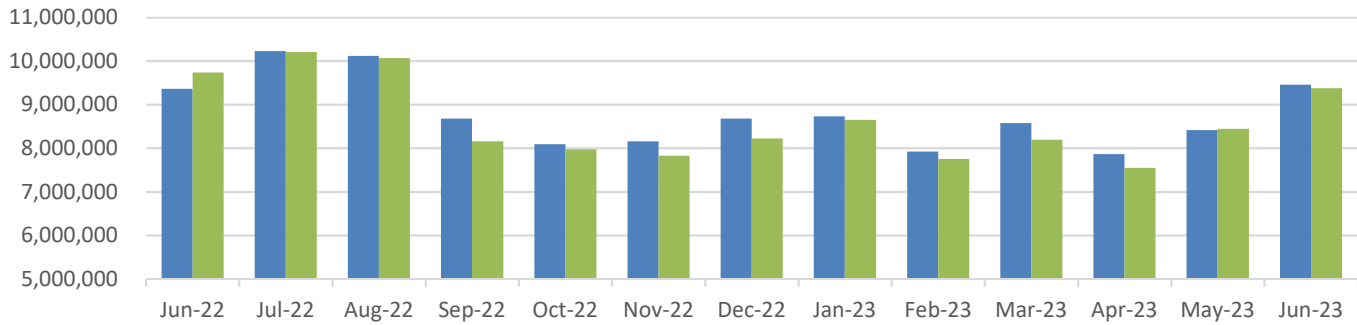
Waupun Utilities											
Construction and Plant Additions Summary											
June 2023											
CONSTRUCTION:											
Description	Electric			Sewer			Water			Total	
	Month	Project To Date	Budget	Month	Project To Date	Budget	Month	Project To Date	Budget	Project To Date	Budget
Projects:											
Substation upgrades	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Poles, towers and fixtures	2,673	2,757	10,000	-	-	-	-	-	-	2,756.99	10,000.00
Overhead and underground conductor and devices	180	13,418	20,000	-	-	-	-	-	-	13,418	20,000
Transformers	97,142	218,579	110,000	-	-	-	-	-	-	218,579	110,000
Overhead and Underground Services	443	9,192	15,000	-	-	-	-	-	-	9,192	15,000
LED street lighting	906	9,583	5,000	-	-	-	-	-	-	9,583	5,000
Rebuild overhead and underground line	11,183	58,240	193,500	-	-	-	-	-	-	58,240	193,500
CIAC - Work Invoiced to Customer / Others	454	3,259	-	-	-	-	-	-	-	3,259	-
City of Waupun - Shared Services	1,227	1,692	-	-	-	-	-	-	-	1,692	-
Wilson / Shaler / Bayberry Extension	9,957	10,188	-	-	-	-	-	-	-	10,188	-
Sewer CIPP & manhole lining	-	-	-	-	63,626	80,500	-	-	-	63,626	80,500
Meters	-	2,129	12,000	-	-	-	266	14,816	8,000	16,945	20,000
Miscellaneous Work Orders	-	-	-	-	-	-	-	-	-	-	-
TOTAL CONSTRUCTION	\$ 124,164	\$ 329,037	\$ 455,500	\$ -	\$ 63,626	\$ 80,500	\$ 266	\$ 14,816	\$ 8,000	\$ 407,479	\$ 544,000
CARRYOVER PROJECTS:											
Underground services	\$ 20	\$ 5,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,396	\$ -
Overhead rebuild - Bly Street	8,123	53,804	-	-	-	-	-	-	-	53,804	-
United Co-op primary extention	6,523	32,537	-	-	-	-	-	-	-	32,537	-
WWTF Phosphorus Upgrade Engineering	-	-	-	33,108	3,615,233	3,804,000	-	-	-	3,615,233	3,804,000
WWTF Construction Upgrade - ABNR	-	-	-	88,149	29,811,612	33,704,000	-	-	-	29,811,612	33,704,000
S. Madison street reconstruction - phase 2	-	-	-	-	548,369	574,541	-	734,047	784,242	1,282,416	1,358,783
TOTAL CARRYOVER CONSTRUCTION	\$ 14,666	\$ 91,737	\$ -	\$ 121,257	\$ 33,975,214	\$ 38,082,541	\$ -	\$ 734,047	\$ 784,242	\$ 34,800,998	\$ 38,866,783
PLANT ADDITIONS:											
Description	Electric			Sewer			Water			Total	
	Current Month	YTD	Budget	Current Month	YTD	Budget	Current Month	YTD	Budget	YTD	Budget
Cable locator	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Safety equipment & misc tools	-	-	22,000	-	-	-	-	-	-	-	22,000
SCADA upgrades	-	-	-	-	-	-	-	10,519	22,000	10,519	22,000
Digester building equipment replacement	-	-	-	-	11,340	62,500	-	-	-	11,340	62,500
Other equipment replacement	-	-	-	4,010	4,010	4,000	-	-	6,300	4,010	10,300
TOTAL PLANT ADDITIONS	\$ -	\$ -	\$ 32,000	\$ 4,010	\$ 15,349	\$ 66,500	\$ -	\$ 10,519	\$ 28,300	\$ 25,868	\$ 126,800

Sales and Revenues Dashboard - June 2023

	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
KWh	9,456,093	↑ 0.8%	↑ 2.0%	Power Costs	\$ 766,022	↓ -9.8%	↓ -1.4%
Revenues	\$ 948,047	↓ -6.9%	↓ -0.8%	Gross Margin	\$ 182,024	↑ 7.5%	↑ 1.3%

kWhs Sold

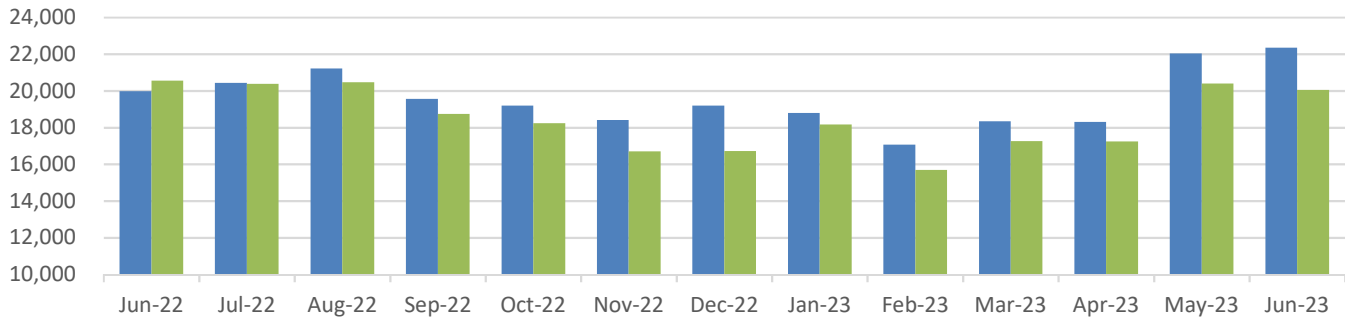
■ Actual ■ Budgeted



	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	22,355	↑ 11.5%	↑ 7.4%	Revenues	\$ 164,507	↑ 7.0%	↑ 4.0%

Water Cubic Feet (100's) Sold

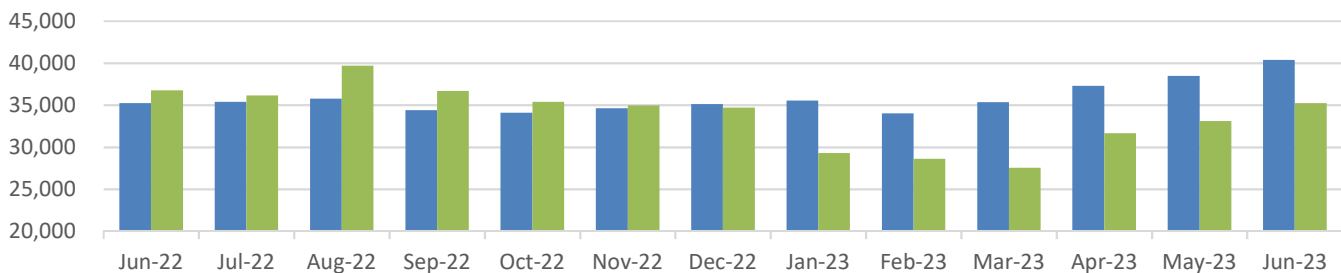
■ Actual ■ Budgeted



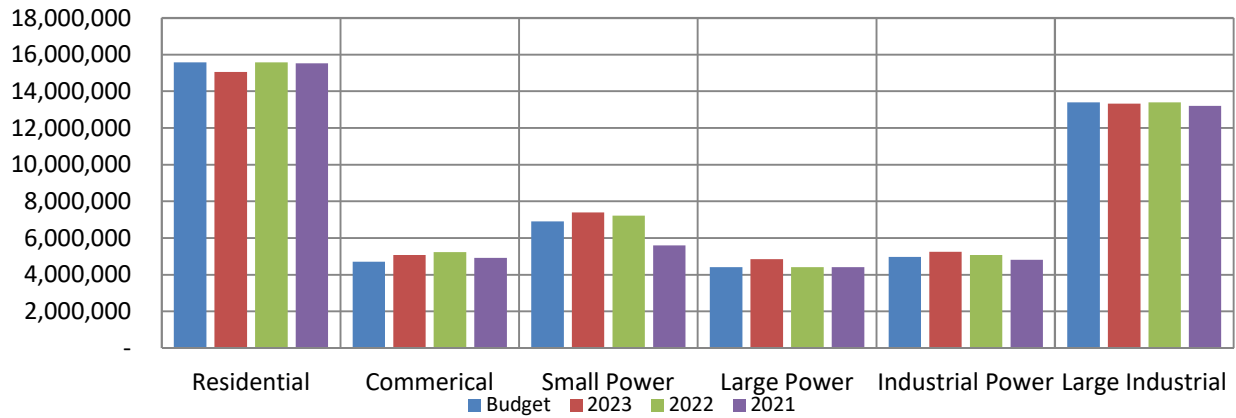
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	40,398	↑ 14.6%	↑ 19.2%	Revenues	\$ 254,780	↑ 9.9%	↑ 12.3%

Sewer Cubic Feet (100's) Treated

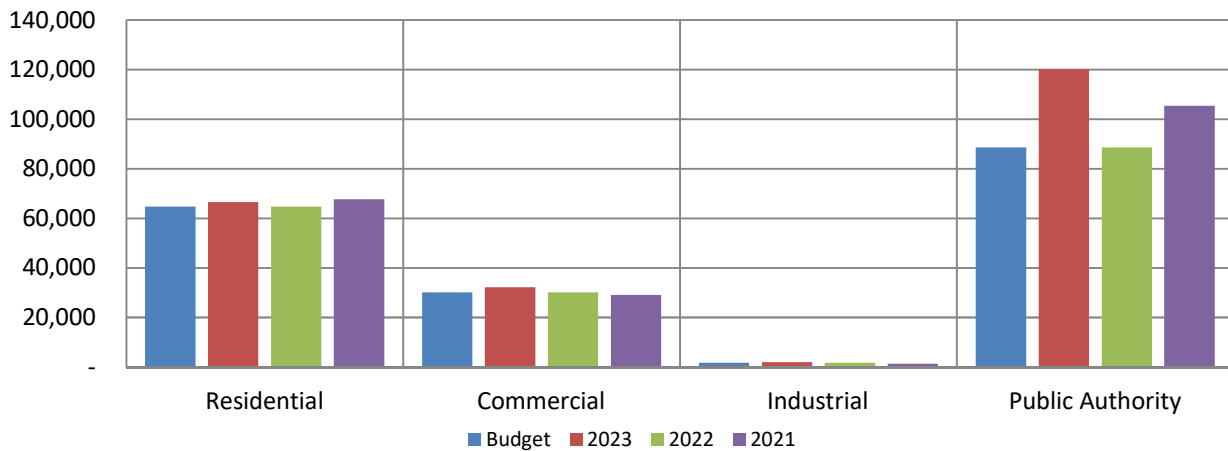
■ Actual ■ Budgeted



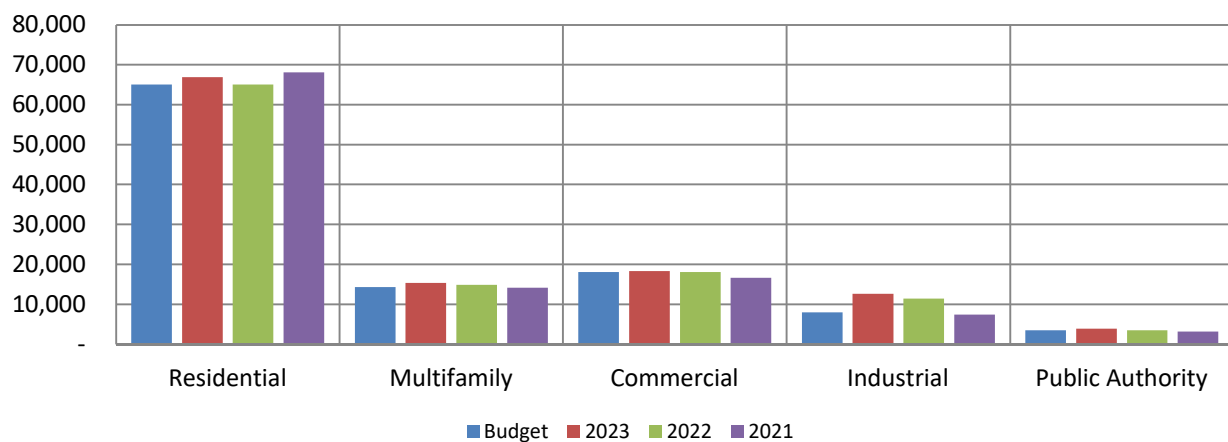
YTD Electric Sales (kWh)



YTD Sewer Sales (Ccf)



YTD Water Sales (Ccf)



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

ELECTRIC	June 2021	June 2022	June 2023
Sales of Electricity	\$ 9,523,461	\$ 10,703,110	\$ 10,919,089
Purchased Power	7,438,294	8,614,403	8,827,976
Gross Margin	2,085,167	2,088,706	2,091,113
	21.9%	19.5%	19.2%
Other Operating Revenues	170,360	115,294	118,763
Operating Expenses			
Distribution expense	286,870	290,942	287,739
Customer accounts expense	121,117	109,803	119,498
Advertising expense	(9,841)	4,035	770
Administrative & general expense	381,649	354,934	390,629
Total operating expenses	779,795	759,714	798,635
Other Operating Expenses			
Depreciation expense	636,418	598,519	637,614
Taxes	332,649	319,724	281,360
Total other operating expenses	969,067	918,243	918,974
Operating Income	506,664	526,043	492,267
Other Income (Expense)			
Capital contributions	41,990	136,760	142,416
Interest expense	(36,194)	(25,457)	(20,455)
Amortization of debt-related costs	(7,407)	(6,650)	(6,495)
Other	152,973	(10,371)	57,423
Total other income (expense)	151,362	94,281	172,889
Net Income	\$ 658,026	\$ 620,325	\$ 665,156

Regulatory Operating Income	570,148	550,307	504,503
Rate of Return	6.66	6.53	6.06
Authorized Rate of Return	5.00	5.00	5.00
Current Ratio	4.3	4.6	5.3
Months of Unrestricted Cash on Hand	3.7	3.8	3.9
Equity vs Debt	0.91	0.92	0.95
Asset Utilization	0.52	0.54	0.56
Combined E&W Debt Coverage	4.38	4.30	4.26
Minimum Required Coverage	1.25	1.25	1.25

Note 1 - Electric rates increased September 2016.

Definitions

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

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

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

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

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

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

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Electric Utility
For the Period Ended June, 30 2023

	Last 12 Months	YTD 2023	YTD Budget	Difference
ELECTRIC				
Operating Revenues	\$ 10,919,089	\$ 4,935,649	\$ 4,976,919	\$ (41,270)
Purchased Power	8,827,976	3,902,499	3,956,626	(54,127)
Gross Margin	2,091,113	1,033,150	1,020,293	12,857
	19.2%	20.9%	20.5%	
Other Operating Revenues	118,763	125,982	53,736	72,246
Operating Expenses				
Distribution expense	287,739	164,124	235,496	(71,372)
Customer accounts expense	119,498	62,436	59,868	2,568
Advertising expense	770	3,131	798	2,333
Administrative & general expense	390,629	240,608	247,000	(6,392)
Total operating expenses	798,635	470,299	543,162	(72,863)
Other Operating Expenses				
Depreciation expense	637,614	317,643	317,646	(3)
Taxes	281,360	151,185	135,690	15,495
Total other operating expenses	918,974	468,827	453,336	15,491
Operating Income	492,267	220,006	77,531	142,475
Other Income (Expense)				
Capital contributions	142,416	7,298	-	7,298
Interest expense	(20,455)	(9,713)	(9,714)	2
Amortization of debt-related costs	(6,495)	(3,195)	(8,832)	5,637
Other	57,423	48,293	2,502	45,791
Total other income (expense)	172,889	42,684	(16,044)	58,728
Net Income	\$ 665,156	\$ 262,690	\$ 61,487	\$ 201,203

	June 2023	May 2023	April 2023	March 2023	Feb 2023	Jan 2023	Dec 2022	Nov 2022	Oct 2022	Sept 2022	Aug 2022	July 2022	June 2022
Operating Revenues	\$ 948,047	\$ 801,960	\$ 700,005	\$ 793,343	\$ 754,546	\$ 937,748	\$ 834,648	\$ 843,995	\$ 825,740	\$ 1,041,910	\$ 1,200,611	\$ 1,236,535	\$ 1,074,961
Purchased Power	766,022	635,130	537,121	621,045	579,903	763,277	654,234	671,332	660,754	871,172	1,015,723	1,052,262	887,358
Gross Margin	182,024	166,830	162,884	172,298	174,643	174,471	180,414	172,664	164,986	170,739	184,888	184,273	187,603
	19.2%	20.8%	23.3%	21.7%	23.1%	18.6%	21.6%	20.5%	20.0%	16.4%	15.4%	14.9%	17.5%
Other Operating Revenues	9,883	9,464	9,563	8,364	8,700	80,009	(50,986)	9,089	4,163	9,676	11,057	9,782	9,110
Operating Expenses													
Distribution expense	28,384	22,641	29,091	27,741	26,694	29,572	8,126	21,087	24,861	21,196	25,400	22,945	22,703
Customer accounts expense	10,478	10,348	13,249	9,852	10,193	8,316	5,377	9,598	12,709	10,129	9,686	9,564	9,963
Advertising expense	476	300	1,605	550	200	-	(3,135)	430	1,112	-	2,000	(2,769)	(628)
Administrative & general expense	24,740	29,855	42,987	44,490	40,711	57,825	(17,463)	25,907	44,596	34,340	26,363	36,278	23,336
Total operating expenses	64,078	63,144	86,932	82,634	77,799	95,713	(7,095)	57,021	83,277	65,665	63,448	66,018	55,374
Other Operating Expenses													
Depreciation expense	52,940	52,940	52,940	52,940	52,940	52,940	59,987	51,997	51,997	51,997	51,997	51,997	51,997
Taxes	23,937	23,890	29,844	24,644	24,348	24,522	(25,315)	33,502	38,673	27,739	27,809	27,767	27,944
Total other operating expenses	76,877	76,831	82,784	77,585	77,288	77,462	34,672	85,499	90,670	79,736	79,806	79,764	79,941
Operating Income	50,952	36,319	2,731	20,443	28,256	81,304	101,850	39,233	(4,798)	35,013	52,690	48,273	61,398
Other Income (Expense)													
Capital contributions	6,365	-	933	-	-	-	11,954	5,000	112,275	5,888	-	-	-
Interest expense	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,201)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)
Amortization of debt-related costs	(533)	(533)	(533)	(533)	(533)	(533)	(550)	(550)	(550)	(550)	(550)	(550)	(550)
Other	9,095	8,903	10,123	11,832	1,593	6,748	(5,907)	7,964	2,762	(2,101)	1,156	5,254	(1,261)
Total other income (expense)	13,309	6,751	8,905	9,681	(558)	4,596	4,297	10,506	112,579	1,329	(1,302)	2,796	(3,719)
Net Income	\$ 64,261	\$ 43,070	\$ 11,636	\$ 30,124	\$ 27,698	\$ 85,900	\$ 106,147	\$ 49,739	\$ 107,781	\$ 36,342	\$ 51,388	\$ 51,068	\$ 57,679

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

WATER	June 2021	June 2022	June 2023
Operating Revenues	\$ 2,614,316	\$ 2,616,747	\$ 2,686,880
Operating Expenses			
Source of supply expenses	587	598	32,910
Pumping expenses	77,889	87,607	92,761
Water treatment expenses	159,770	167,941	187,243
Transmission & distribution expenses	267,093	253,782	261,545
Customer accounts expenses	103,695	105,389	108,734
Administrative & general expense	268,865	259,025	341,309
Total operating expenses	877,899	874,341	1,024,502
Other Operating Expenses			
Depreciation expense	582,492	565,984	568,618
Taxes	377,071	364,251	335,971
Total other operating expenses	959,563	930,235	904,589
Operating Income	776,854	812,171	757,789
Other Income (Expense)			
Capital contributions from customers and municipal	180,432	80,000	-
Interest expense	(145,849)	(109,443)	(97,180)
Amortization of debt-related costs	(19,194)	(16,779)	(15,837)
Other	373	(10,451)	54,536
Total other income (expense)	15,762	(56,673)	(58,481)
Net Income	\$ 792,617	\$ 755,498	\$ 699,308

Regulatory Operating Income	812,543	814,471	798,419
Rate of Return	5.93	5.79	5.79
Authorized Rate of Return	6.50	6.50	6.50
Current Ratio	41.26	38.35	57.09
Months of Unrestricted Cash on Hand	18.31	21.60	20.49
Equity vs Debt	0.73	0.76	0.79
Asset Utilization	0.37	0.39	0.40

Note 1 - Water rates increased May 2012.

Definitions

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

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

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

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

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

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Water Utility
For the Period Ended June 30, 2023

	Last 12 Months	YTD 2023	YTD Budget	Difference
WATER				
Operating Revenues	\$ 2,686,880	\$ 1,342,308	\$ 1,303,319	\$ 38,989
Operating Expenses				
Source of supply expenses	32,910	1,193	30,198	(29,005)
Pumping expenses	92,761	46,882	48,114	(1,232)
Water treatment expenses	187,243	91,113	97,218	(6,105)
Transmission & distribution expenses	261,545	105,064	142,278	(37,214)
Customer accounts expenses	108,734	55,762	56,016	(254)
Administrative & general expense	341,309	174,139	165,270	8,869
Total operating expenses	1,024,502	474,153	539,094	(64,941)
Other Operating Expenses				
Depreciation expense	568,618	276,535	293,988	(17,453)
Taxes	335,971	177,432	182,274	(4,842)
Total other operating expenses	904,589	453,967	476,262	(22,295)
Operating Income	757,789	414,188	287,963	126,225
Other Income (Expense)				
Capital contributions	-	-	-	-
Interest expense	(97,180)	(47,312)	(47,310)	(2)
Amortization of debt-related costs	(15,837)	(7,634)	(27,240)	19,606
Other	54,536	39,604	1,248	38,356
Total other income (expense)	(58,481)	(15,342)	(73,302)	57,960
Net Income	\$ 699,308	\$ 398,846	\$ 214,661	\$ 184,185

	June 2023	May 2023	April 2023	March 2023	Feb 2023	Jan 2023	Dec 2022	Nov 2022	Oct 2022	Sept 2022	Aug 2022	July 2022	June 2022
WATER													
Operating Revenues	\$ 238,214	\$ 236,149	\$ 218,445	\$ 217,490	\$ 211,459	\$ 220,551	\$ 217,935	\$ 219,019	\$ 225,597	\$ 223,220	\$ 230,796	\$ 228,004	\$ 225,883
Operating Expenses													
Source of supply expenses	-	247	-	946	-	-	490	76	54	23,005	-	8,092	-
Pumping expenses	9,970	6,924	6,667	7,805	8,217	7,299	9,810	6,718	6,321	8,384	7,254	7,393	7,019
Water treatment expenses	14,056	19,069	14,299	13,627	17,931	12,130	14,050	18,537	14,577	15,003	20,809	13,153	11,452
Transmission & distribution expenses	23,844	25,596	21,864	14,483	11,211	8,066	48,611	15,315	30,946	28,431	14,519	18,659	14,705
Customer accounts expenses	9,160	9,154	11,436	9,005	9,483	7,523	6,636	8,451	11,594	8,882	8,551	8,859	8,870
Administrative & general expense	23,941	25,905	30,262	30,437	21,104	42,491	30,185	26,256	23,067	28,516	27,113	32,032	18,525
Total operating expenses	80,972	86,895	84,528	76,303	67,946	77,509	109,782	75,354	86,559	112,220	78,246	88,188	60,571
Other Operating Expenses													
Depreciation expense	46,089	46,089	46,089	46,089	46,089	46,089	51,830	48,051	48,051	48,051	48,051	48,051	48,051
Taxes	29,609	29,665	30,298	29,431	29,116	29,314	(2,698)	31,412	35,202	31,557	31,597	31,468	31,374
Total operating expenses	75,698	75,754	76,387	75,520	75,205	75,403	49,132	79,463	83,253	79,608	79,647	79,519	79,425
Operating Income	81,544	73,499	57,531	65,666	68,308	67,639	59,021	64,203	55,785	31,392	72,903	60,297	85,888
Other Income (Expense)													
Capital contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest expense	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)	(6,869)	(8,600)	(8,600)	(8,600)	(8,600)	(8,600)	(8,600)
Amortization of debt-related costs	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)
Other	6,311	6,112	7,676	10,162	1,860	7,482	4,851	8,847	3,170	(2,083)	(1,117)	1,263	(1,225)
Total other income (expense)	(2,846)	(3,045)	(1,482)	1,005	(7,298)	(1,676)	(3,385)	(1,120)	(6,797)	(12,050)	(11,084)	(8,704)	(11,192)
Net Income	\$ 78,698	\$ 70,454	\$ 56,049	\$ 66,671	\$ 61,011	\$ 65,963	\$ 55,636	\$ 63,083	\$ 48,988	\$ 19,343	\$ 61,819	\$ 51,593	\$ 74,696

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

SEWER	June 2021	June 2022	June 2023
Operating Revenues	\$ 2,233,331	\$ 2,285,400	\$ 3,107,861
Operating Expenses			
WWTP operation expenses	387,497	403,544	548,609
Laboratory expenses	86,843	70,718	78,785
Maintenance expenses	547,985	520,529	506,162
Customer accounts expenses	125,991	141,795	143,164
Administrative & general expenses	457,978	407,454	454,860
Total operating expenses	1,606,294	1,544,040	1,731,579
Other Operating Expenses			
Depreciation expense	714,736	685,621	709,851
Total other operating expenses	714,736	685,621	709,851
Operating Income	(87,699)	55,739	666,431
Other Income (Expense)			
Interest expense	(73,675)	(182,366)	(306,374)
Capital contributions	134,100	92,000	5,477,200
Other	(158,482)	(39,647)	70,967
Total other income (expense)	(98,058)	(130,014)	5,241,793
Net Income	\$ (185,756)	\$ (74,275)	\$ 5,908,224

Operating Income (excluding GASB 68 & 75)	(83,155)	12,541	634,812
Rate of Return	(0.53)	0.09	4.59
Current Ratio	53.47	10.86	16.95
Months of Unrestricted Cash on Hand	16.84	10.36	6.51
Equity vs Debt	0.82	0.35	0.43
Asset Utilization	0.51	0.50	0.52
Debt Coverage	0.64	0.56	1.61
Minimum Required Coverage	1.20	1.20	1.20

Note 1 - Sewer rates increased October 2022.

Definitions

Rate of Return - Return on investment in capital infrastructure.

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

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

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

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

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

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Sewer Utility
For the Period Ended June 30, 2023

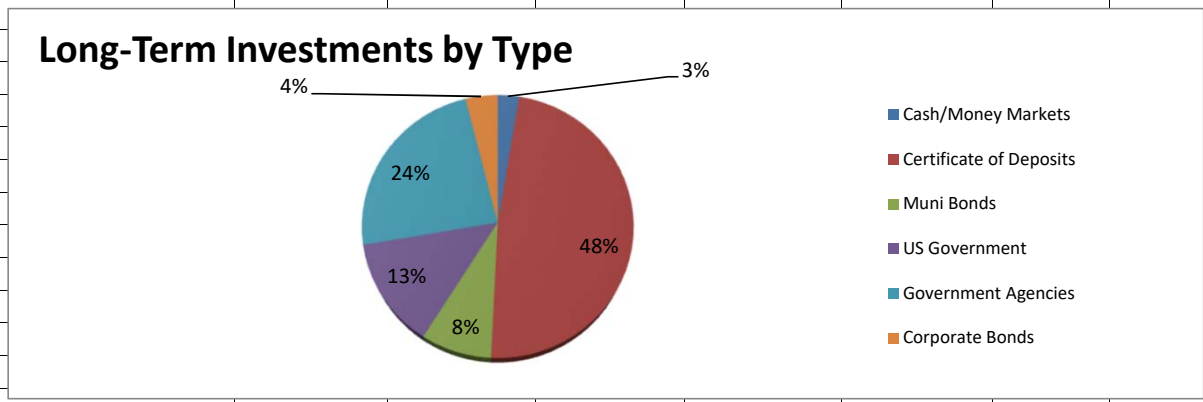
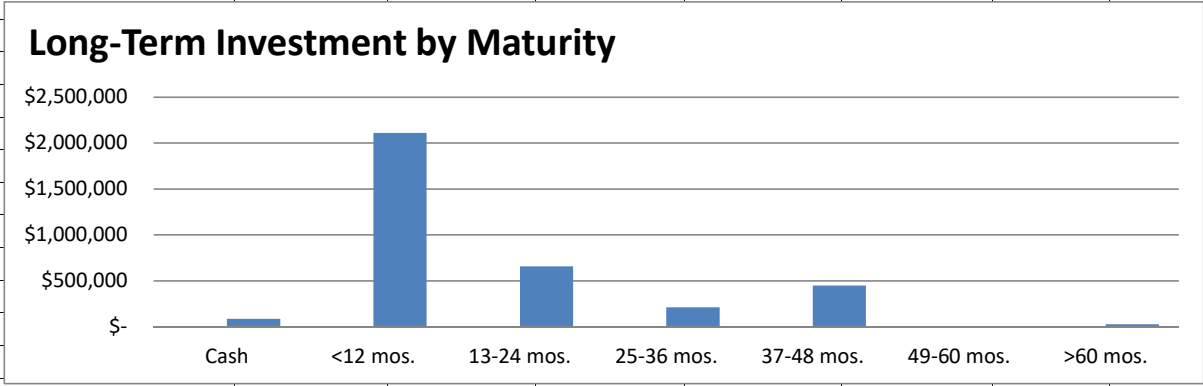
	Last 12 Months	YTD 2023	YTD Budget	Difference
SEWER				
Operating Revenues	\$ 3,107,861	\$ 1,649,830	\$ 1,389,122	\$ 260,708
Operating Expenses				
WWTP operation expenses	548,609	297,947	340,506	(42,559)
Laboratory expenses	78,785	44,069	38,610	5,459
Maintenance expenses	506,162	255,947	198,234	57,713
Customer accounts expenses	143,164	72,921	76,740	(3,819)
Administrative & general expenses	454,860	269,600	240,666	28,934
Total operating expenses	1,731,579	940,484	894,756	45,728
Other Operating Expenses				
Depreciation expense	709,851	361,238	343,788	17,450
Total other operating expenses	709,851	361,238	343,788	17,450
Operating Income (Loss)	666,431	348,107	150,578	197,529
Non-operating Income (Expense)				
Interest Expense	(306,374)	(160,257)	(160,254)	(3)
Capital contributions	5,477,200	1,292,200	1,953,048	(660,848)
Other	70,967	59,893	7,500	52,393
Total other income (expense)	5,241,793	1,191,837	1,800,294	(608,457)
Net Income (Loss)	\$ 5,908,224	\$ 1,539,944	\$ 1,950,872	\$ (410,928)

	June 2023	May 2023	April 2023	March 2023	Feb 2023	Jan 2023	Dec 2022	Nov 2022	Oct 2022	Sept 2022	Aug 2022	July 2022	June 2022
SEWER													
Operating Revenues	\$ 286,803	\$ 303,325	\$ 276,190	\$ 263,430	\$ 249,808	\$ 270,273	\$ 272,291	\$ 246,708	\$ 243,017	\$ 213,457	\$ 257,409	\$ 225,150	\$ 211,007
Operating Expenses													
WWTP operation expenses	56,937	29,604	48,852	65,214	73,383	23,958	54,439	33,715	54,084	40,531	32,189	35,704	30,994
Laboratory expenses	5,972	7,523	10,451	7,571	7,326	5,225	5,417	6,624	6,684	4,466	5,272	6,253	6,375
Maintenance expenses	42,187	77,800	37,159	23,944	42,924	31,932	101,794	13,060	51,477	32,048	29,233	22,604	33,698
Customer accounts expenses	12,148	12,136	14,392	11,711	12,087	10,448	8,150	11,819	14,806	12,066	11,744	11,658	12,011
Administrative & general expense	32,744	43,571	45,361	41,625	37,237	69,061	(6,763)	41,442	48,548	33,204	29,798	39,030	27,848
Total operating expenses	149,987	170,634	156,216	150,065	172,958	140,624	163,037	106,659	175,598	122,315	108,236	115,250	110,925
Other Operating Expenses													
Depreciation expense	60,206	60,206	60,206	60,206	60,206	60,206	55,375	58,648	58,648	58,648	58,648	58,648	58,648
Total other operating expenses	60,206	60,206	60,206	60,206	60,206	60,206	55,375	58,648	58,648	58,648	58,648	58,648	58,648
Operating Income (Loss)	76,609	72,485	59,768	53,158	16,644	69,442	53,879	81,401	8,772	32,495	90,525	51,253	41,434
Other Income (Expense)													
Interest expense	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)	(24,104)	(23,723)	(24,573)	(24,573)	(24,573)	(24,573)	(24,573)
Capital contributions	121,200	-	376,000	-	795,000	-	1,064,000	-	1,502,000	-	1,619,000	-	-
Other	6,379	5,838	14,362	20,398	(636)	13,552	821	19,039	5,167	(9,259)	(5,868)	1,173	(4,654)
Total other income (expense)	100,870	(20,871)	363,652	(6,312)	767,655	(13,157)	1,040,717	(4,684)	1,482,595	(33,832)	1,588,559	(23,399)	(29,226)
Net Income (Loss)	\$ 177,479	\$ 51,614	\$ 423,421	\$ 46,847	\$ 784,298	\$ 56,285	\$ 1,094,595	\$ 76,717	\$ 1,491,366	\$ (1,337)	\$ 1,679,085	\$ 27,853	\$ 12,208

WAUPUN UTILITES
Balance Sheets
Electric, Water, and Sewer

ELECTRIC	June 2021	June 2022	June 2023	May 2023	Change
Cash and investments - unrestricted	\$ 2,630,733	\$ 3,057,244	\$ 3,188,060	\$ 3,321,757	\$ (133,697)
Cash and investments - restricted	107,163	106,482	107,626	90,996	16,631
Receivables	1,064,069	1,212,415	1,077,551	946,271	131,280
Materials and supplies	217,274	266,807	463,226	454,470	8,756
Other assets	90,784	94,831	112,153	107,802	4,351
Plant - net of accumulated depreciation	9,041,140	8,897,127	8,988,072	8,905,837	82,235
Deferred outflows of resources	491,728	694,671	1,004,815	1,004,815	-
Total Assets	13,642,892	14,329,576	14,941,503	14,831,947	109,556
Accounts payable	850,050	924,465	800,097	738,998	61,099
Payable to sewer utility	-	-	-	-	-
Interest accrued	9,325	7,632	6,038	4,419	1,619
Accrued benefits	83,152	84,307	74,597	92,481	(17,884)
Deferred inflows of resources	837,258	999,739	1,257,185	1,256,723	462
Long-term debt	905,000	735,000	560,000	560,000	-
Net Position	10,958,107	11,578,432	12,243,587	12,179,326	64,261
Total Liabilities & Net Position	\$ 13,642,892	\$ 14,329,576	\$ 14,941,503	\$ 14,831,947	\$ 109,556
WATER	June 2021	June 2022	June 2023	May 2023	Change
Cash and investments - unrestricted / designated	\$ 1,914,883	\$ 2,229,558	\$ 2,323,132	\$ 2,233,609	\$ 89,522
Cash and investments - restricted	293,424	336,590	343,216	296,804	46,413
Receivables	257,786	247,784	258,812	252,622	6,190
Materials and supplies	57,737	74,935	72,368	73,745	(1,377)
Other assets	166,692	126,551	95,641	103,423	(7,782)
Plant - net of accumulated depreciation	15,611,190	15,578,447	15,739,469	15,789,430	(49,961)
Deferred outflows of resources	245,971	383,028	577,351	577,351	-
Total Assets	18,547,683	18,976,894	19,409,989	19,326,984	83,005
Accounts payable	14,114	30,200	14,770	17,080	(2,309)
Interest accrued	38,544	34,400	30,458	22,573	7,885
Accrued benefits	44,364	51,924	59,390	57,932	1,458
Deferred inflows of resources	490,846	570,055	755,749	758,476	(2,727)
Long-term debt	4,295,000	3,870,000	3,430,000	3,430,000	-
Net Position	13,664,816	14,420,314	15,119,622	15,040,924	78,698
Total Liabilities & Net Position	\$ 18,547,683	\$ 18,976,894	\$ 19,409,989	\$ 19,326,984	\$ 83,005
SEWER	June 2021	June 2022	June 2023	May 2023	Change
Cash and investments - unrestricted	\$ 2,253,831	\$ 1,332,721	\$ 939,683	\$ 865,600	\$ 74,083
Cash and investments - restricted	2,064,775	2,064,030	2,136,493	2,053,014	83,480
Receivables	263,267	233,784	309,502	321,322	(11,821)
Receivable from electric utility	-	-	-	-	-
Materials and supplies	7,674	7,651	8,754	8,754	-
Advances to other funds	291,946	255,452	0	0	-
Other assets	29,586	42,108	36,618	37,595	(977)
Plant - net of accumulated depreciation	15,868,498	40,209,430	47,497,318	47,433,054	64,264
Deferred outflows of resources	338,279	519,315	797,752	797,752	-
Total Assets	21,117,856	44,664,491	51,726,121	51,517,092	209,029
Accounts payable	13,025	79,580	22,769	19,470	3,300
Interest accrued	34,051	64,611	50,918	24,209	26,709
Accrued benefits	65,043	76,198	86,554	84,412	2,142
Deferred inflows of resources	510,810	648,648	897,217	897,818	(601)
Long-term debt	2,782,714	26,157,516	27,122,500	27,122,500	-
Net Position	17,712,213	17,637,938	23,546,162	23,368,683	177,479
Total Liabilities & Net Position	\$ 21,117,856	\$ 44,664,491	\$ 51,726,121	\$ 51,517,092	\$ 209,029

Monthly Dashboard - Cash & Investments						June 2023
Account	Restrictions	June 2023	May 2023	\$ Inc/(Dec)	% Inc/(Dec)	
Checking - E	Unrestricted	\$ 760,284	\$ 886,418	\$ (126,133)	-14.23%	
Checking - W	Unrestricted	771,513	641,889	129,624	20.19%	
Checking - S	Unrestricted	581,449	430,318	151,131	35.12%	
Reserves - E	Unrestricted	2,427,776	2,435,339	(7,564)	-0.31%	
Reserves - W	Unrestricted	1,033,935	1,076,148	(42,213)	-3.92%	
Reserves - S	Unrestricted	358,234	435,282	(77,048)	-17.70%	
P&I Redemption - E	Restricted	66,069	49,528	16,541	33.40%	
P&I Redemption - W	Restricted	184,014	137,946	46,069	33.40%	
P&I Redemption - S	Restricted	150,957	79,656	71,300	89.51%	
Bond Reserve - S	Restricted	227,549	219,574	7,976	3.63%	
Construction - S	Restricted	160	107	53	49.17%	
Depreciation - E	Restricted	41,557	41,467	90	0.22%	
Depreciation - W	Restricted	159,202	158,858	344	0.22%	
ERF - Water Plant	Designated	517,684	515,572	2,112	0.41%	
ERF - WWTP	Restricted	<u>1,757,827</u>	<u>1,753,676</u>	<u>4,151</u>	<u>0.24%</u>	
		<u>\$ 9,038,211</u>	<u>\$ 8,861,780</u>	<u>\$ 176,431</u>	<u>1.99%</u>	
Unrestricted and Designated		<u>\$ 6,450,875</u>	<u>\$ 6,420,967</u>	<u>\$ 29,908</u>	<u>0.47%</u>	
	Restricted	<u>\$ 2,587,336</u>	<u>\$ 2,440,813</u>	<u>\$ 146,523</u>	<u>6.00%</u>	





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

Electric Department Update:

Call-Ins

- June 20th two 3-phase customers reported a power outage on Gateway Dr. The crew found a URD termination failed causing a fault to occur on the riser pole. The affected stretch of cable was isolated and crew was able to close the normal open and restore power within 45 minutes to McDonalds and Baymont Hotel. The following day, crews repaired the isolated faulted cable and switched cable back to normal system opens.
- June 23rd customers reported partial power on Rounsville St. The crew found a connector on the transformer lead failed on the secondary line. The crew replaced both transformer leads and used copper connectors to repair connections to restore full power. The power outage affected 18 customers for a total of 97 minutes.

Electric Crew Construction

- 400 block of Lincoln/Pleasant: New poles, conductors, and customers transferred to new line. Old poles and conductors will be removed when 500 block rebuild is complete.
- 500 block of Lincoln/Pleasant: Poles are being set. Crews will be working on both blocks to complete the rebuilds over the next couple of weeks.
- Koch's Telecommunications Service transferred Waupun Utilities' fiber optic overhead line to new poles on S. Madison St.
- WPPI assisted staff with electric meter testing June 21st & 22nd. Tests were conducted on 3-phase instrument rated meter settings. Testing includes the meter, wiring, and current transformers. Staff tested 18 meter settings over the 2-day period.
- Crew replaced a transformer that had a small oil leak on the primary bushing. The transformer was installed on three-phase bank, providing electric service for Werner Harmsen, Library, Methodist Church, and AT&T.

Upcoming Work

- Change electric service at Well #1 from a 3-phase to single phase
- New 3-phase 277/480 volt service for Veterans Memorial Field and removal of old infrastructure
- Street lighting for Bayberry Ln. and Wilson/Shaler Dr.
- Replace trip counters on Main #7 with solid blades
- Provide temp/permanent power to scale building for the United Coop project
 - W&D Navis will excavate the trench needed for service due to high rock in the proposed utility easement

General Manager Update:

American Public Power Association (APPA) National Conference

- Jeff Stanek and I recently received a scholarship to attend the APPA National Conference in Seattle, Washington. This is APPA's largest conference. Many topics important to public power were discussed with colleagues from around the country. Topics included: Building pride in public service, How not to lose institutional knowledge, Renewed approaches for renewable energy, Creating a talent pipeline, Protecting the grid infrastructure, and Federal legislative updates.

Office Staff

- Updated WU's Disaster Recovery Plan and Emergency Action Plan.
- Working with Public Service Commission answering questions on electric rate case and Construction Authorization.
- Departments are starting to work on the 2024 budget.

Public Service Commission (PSC)

- Commissioner-elect Strand appoints Executive assistant PSC veteran Tanner Blair. In this role, Blair will provide advice on various issues and matters that come before the PSC. Most recently, he was Director of Rates and Finance within the PSC's Division of Energy Regulation and Analysis. He has worked in Wisconsin Government for six years. In addition, he worked for several years in different capacities within investor-owned utilities, both in Wisconsin and his home state of North Dakota.

American Public Power Association (APPA) Names New CEO

- Scott Corwin has been appointed as President and CEO of the APPA. Currently holding the position of Executive Director at the Northwest Public Power Association (NWPPA in Vancouver, Wash., Corwin has been serving over 500 utility and associate members across 10 western states and British Columbia. Prior to his role at NWPPA, he serviced as the Executive Director of the Public Power Council. Corwin has effectively developed and advocated for federal policy positions, engaging with Congress, executive branch agencies, industry partners, and the media.

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



TO: Waupun Utilities Commissioners
FROM: Steve Brooks, General Manager
DATE: August 14, 2023
SUBJECT: General Manager Report

Electric Department Update:

Call-Ins

- July 25th at approximately 9:40 pm, customer in the 600 block of E Brown St called to report the electric service wire was arcing and causing a fire. Crew responded and found a fault in the overhead service wire from the pole to the home. Power was disconnected, service wire repaired, and power restored at 10:44 pm. The outage affected one customer.
- July 29th at approximately 2:50 am, shortly after a severe thunderstorm passed through the service area, a large power outage was reported on the West side of town. Crew found Feeder #7 in the Main substation locked out. After patrolling the large section of line, crew was able to isolate feeder and restore power at approximately 4:45 am. After restoring power, crew used information from the breaker relay to locate fault that caused the outage. A broken tree branch was in contact with the 3 phase feeder causing a phase to phase fault. Tree branches were cleared and power was switched back to normal. Approximately 206 customers were affected by the outage.
- July 29th at 11:00 am, customer called in to report a large branch hanging over a primary power line in the 500 block of E Lincoln St. Crew was called back in to remove tree branch and prevent a power outage.

Overhead Rebuild

- Crew worked in the 400 & 500 block of W Lincoln St and Pleasant Ave to complete the overhead rebuild. New poles and conductors were installed and customers transferred to new line. Old infrastructure is planned for removal in 4th quarter.

Veterans Field

- Crew installed a new 3 phase pad mounted transformer, primary cable and riser pole. New metering equipment installed using 600:5 CTs with a multiplier of 120. The new equipment is energized and in service and old infrastructure has been removed.

United Coop

- We continue to work on the United Coop project in planning, designing easements and timing for installing the electric infrastructure. An additional temporary electric service for the office building was installed. We recently received (2) 1000 KVA transformers, still waiting on (2) 1000 KVA, (2) 1500 KVA transformers and 4 pad mounted switchgears.

Wilson and Shaler Dr Street Project

- Crew installed conduits for road crossings at intersection of Shaler and Wilson Dr and streetlight crossing on Shaler and HWY 26. City decided to have conduits installed for primary extension with street lighting but chose to hold off on primary wire and switchgear until there is interest in further development.

Infrared System Inspection

- The annual infrared system inspection was completed on July 27th. No urgent repairs are needed. A few hot spots were identified in the report. Staff will schedule time to make repairs early 4th quarter.

General Manager Update:

Office Staff

- A bill insert was included with July utility bills notifying customers of the rate application filed with the Public Service Commission to adjust electric rates.
- Department heads continue preparation of 2024 budget.

Public Service Commission Open Meeting

- Waupun Utilities application requests for Certificate of Authority for Extension of Electric Distribution Facilities to Serve an Industrial Park Agriculture Processing Development in the City of Waupun and Authority to Adjust Electric rates was reviewed August 3rd during the Public Service Commission's Open Meeting.

Staffing Update

- Craig Ruis has accepted a position outside of our organization and his last working day was July 28th. Craig had 23 years of service with Waupun Utilities.
- Waupun Utilities is currently accepting applications for positions of Water and Sanitary Sewer Maintenance Technician/Equipment Operator and Line Technician – Journey level.

Training

- Owen Vande Kolk and Darren Sytsma attended MEUW's Leading with Consistency training August 2nd. The one-day leadership development course focused on why consistency is essential to being an effective utility leader. The training is part of MEUW's Professional Development Certificate Program.

Community Outreach

- Darren Sytsma, Assistant Treatment Facilities Superintendent of Water and Wastewater Operations, met with kids on July 28th at Pine Street Park as part of Waupun Recreation Department's Summer Parks Program. While there, Darren and the kids did some fun experiments testing different types of water filtration methods using a variety of materials such as dirt, sand, stones, coffee filters, screens, and cotton balls to try to clean the dirty glitter water. It was fun for Darren and the kids to experiment with different filtering methods finding which method and combinations worked the best.

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



TO: Waupun Utilities Commissioners
FROM: Steve Schramm
DATE: July 7, 2023
SUBJECT: Monthly Operation Report

Water Treatment Facility:

There was one call-in for Filter 1 valve failure. This created an uncontrolled shut down to the treatment facility. An operator troubleshot the valve, made repairs, and the system was restored to normal operation.

Lead and copper sampling and testing is complete for 2023. Both lead and copper results are below action levels.

- Lead 90th Percentile - 1.2 ppb
- Copper 90th Percentile - 235 ppb

EPA Lead and Copper Rule

The purpose of the Lead and Copper Rule (LCR) is to protect public health by minimizing lead and copper levels in drinking water. Lead and copper enter drinking water mainly from corrosion of lead and copper containing plumbing materials. The rule establishes action levels (AL) for lead and copper based on a 90th percentile level of tap water samples. An action level exceedance above 15 ppb for lead or 1300 ppb for copper are not a violation, but triggers other requirements to minimize exposure to lead and copper in drinking water, including water quality parameter monitoring, corrosion control treatment, source water monitoring/treatment, public education, and lead service line replacement.

Wastewater Treatment Facility:

There are no call-ins to report this month.

NR 101 annual fees have been calculated and submitted to the WDNR, these fees are associated with effluent loadings, that are discharged into our receiving stream. The parameters included in this calculation are BOD, TSS, NH₃, PO₄, and Cl₂.

Staff's focus has been tank maintenance. This maintenance will continue throughout the remainder of the summer. The duration of the schedule is due to operational challenges with the ABNR construction project.

Water/Sewer Crew:

There are no call-ins to report this month.

Staff's focus will continue to be preventative maintenance of the distribution and collection system. These tedious tasks are identified below.

- Valve exercising will continue over the next month. By regular surveying and valve exercising, we will have detailed records to ensure the operability of our distribution system. Surveying helps identify the condition and location of all our valves. Knowing the condition of the valves and having an updated GIS system helps eliminate; higher costs associated with water main breaks, lost time digging up buried valves, and congested traffic due to excavating roadways.
- Jetting the entire sanitary sewer basin will continue throughout the summer. Jetting is the use of a high-pressure jet/vac truck to clean the sanitary sewer system. To clean sanitary sewers high-pressure water is propelled through a jet nozzle at the end of a specialized hose through the sewer pipeline, breaking through obstructions and blockages. A flushing nozzle is installed on the end of the jet truck's hose and the hose is lowered into the downstream manhole of the sewer section being cleaned.

Wastewater Treatment Facility ABNR Update:

All construction and equipment installation is complete. Demobilization, restoration, and punch list work has begun. "Wastewater testing" is scheduled to begin Monday, July 10th. This testing protocol will be verifying all functional operation of the hydraulic processes. Upon successful completion of this continuous 7-day test, inoculation will begin the last week in July.

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



TO: Waupun Utilities Commissioners
FROM: Steve Schramm
DATE: August 10, 2023
SUBJECT: Monthly Operation Report

Water Treatment Facility:

There are no call-ins to report this month.

The treatment facility has been performing well, despite run times varying day to day with the unidirectional flushing of the distribution system.

Wastewater Treatment Facility:

There are no call-ins to report this month.

Staff has been assisting Enhanced Automation and Ruekert Mielke with the final I/O checkout and remaining punch list items dealing with the transition from existing processors and control schemes to the new systems.

In preparation of inoculating the ABNR system, there has been an increase of additional analytical testing for quaternary ammonia and surfactants. These parameters have an inhibitory (toxic) effect on biological processes of the ABNR system.

Water/Sewer Crew:

There are no call-ins to report this month.

Staff has begun unidirectional flushing (UDF) program to remove mineral and sediment deposits that accumulate over time in the distribution system. UDF is a process designed to move water through pipelines in one direction at a high velocity and from a single water source. This systematic, street-by-street method of flushing is labor-intensive, requiring detailed preparation, planning and execution. UDF has been shown to scour water mains more effectively than traditional flushing. This highly effective flushing program will minimize the frequency of flushing events required by WDNR. In addition, UDF will promote water conservation and improve water quality.

Wastewater Treatment Facility ABNR Update:

All construction, equipment installation, demobilization, and restoration is complete. "Wastewater testing" was successful and completed on July 23rd. The ABNR system was inoculated on July 31st. The biomass concentrations will continue to increase over the next few months to reach final design operational levels.

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 WAGE COMPENSATION POLICY

Waupun Utilities places great emphasis upon the maintenance of an equitable and competitive wage administration program for all employees. It is intended that wages reflect not only the importance of jobs, but also the success achieved as an individual in contributing to the organization's success. The policy, therefore, provides the opportunity for staff to increase wages based on performance, and appropriately rewards increased responsibility.

The Job Evaluation Process

Job evaluation identifies the relative size and importance of current positions in comparison to other positions in the organization.

Waupun Utilities uses one evaluation system for all positions. The system was developed by Carlson Dettmann Consulting LLC, (CDC) a consulting firm specializing in compensation systems.

The Job Description

The job evaluation process begins with a written job description. The job description defines: 1) the reasons for the job's existence; 2) the job's major responsibilities; 3) the way in which the job is performed; and 4) the results expected.

Evaluation Criteria

Five basic factors are used to measure a job's value.

- 1) Formal Preparation and Experience - This factor considers the combination of skills/knowledge and job experience required to qualify for the position.
- 2) Decision Making - This factor determines the level of authority delegated to the position for initiating actions and/or making decisions which affect overall organization results. It also examines the scope of the organization affected. Finally, the type of decision-making typical to the position is analyzed in determining the accountability of the position.
- 3) Thinking Challenges and Problem Solving - This factor measures the complexities of situations encountered in the position and the degree of original thinking--Mental Effort--required in the solution.
- 4) Interactions and Communications - Considers the nature and context of communications, in terms of complexity of the interaction, which may be verbal, written or by example. Also considered is the size and diversity of the individuals with which the position has regular interaction.

WAUPUN UTILITIES WAGE COMPENSATION POLICY

- 5) Work Environment - This factor identifies the potential and probability of exposure to injury, health hazards, or unpleasant elements which are part of the regular work environment, as well as, the ongoing physical effort which is a regular part of the work performed.

Management and Utility Commission uses the CDC job evaluation system to assign point values for each of the above criteria and these are added together to obtain the job's total point value.

Job evaluation considers only the requirements of the position and not an individual's effectiveness in performing a job (the latter is determined by performance evaluation). The result of the process is the assignment of a numerical value to a job which relates it to other positions in terms of their relative value to Waupun Utilities.

Job Review

When the duties and responsibilities of a position are substantially changed, its value to Waupun Utilities may also change. When this occurs, the job description should be updated and reevaluated.

Salary Administration

Salary Ranges

A formula is used to convert total job points into a dollar figure which is the midpoint of the salary range for a position. Each job has its own midpoint as well as a salary wage range which has a maximum above and a minimum below the midpoint.

Establishing and Adjusting the Salary Ranges

The formula used to convert job points into dollars is called the "Market Value Line" formula. It reflects Waupun Utilities policy regarding salaries paid in the employment market for experienced employees and is composed of the salary midpoints for each position at each point level. The market value line is adjusted periodically to reflect economic and business trends and to ensure that Waupun Utilities employees are paid competitively.

Changes in Starting Compensation.

New employees are normally hired at Step 1 of the pay grade established for their position. However, when the job market dictates, or qualifications are a factor, placement above Step 1 may be granted. The Utility Manager may grant placement up to Step 6. Placement above Step 6 may be granted only upon approval of the Utility Commission. Changes to employee benefits (e.g. vacation), or other conditions of employment, may only be granted upon approval of the Utility Commission.

WAUPUN UTILITIES WAGE COMPENSATION POLICY

Determining Individual Salaries

Job performance is a major criterion in determining actual pay and salary progress. Supervisors are expected to review and appraise job performance at least once each year. Waupun Utilities supervisors establish work objectives which, along with the ongoing job accountabilities, provide the basis for measuring performance and progress. Actual salary will vary within the salary range based on experience and performance on the job.

Performance Levels

Waupun Utilities uses three basic performance levels for all employees.

- Improvement Needed – Performance meets the minimum requirements for the position, however improvement is needed to perform at a competent level.
- Meets Expectations – Meets all job requirements and performance is satisfactory.
- Exceeds Expectations – Associate exceeds position requirements, even on some of the more difficult or complex parts of the job.

How Wages Can Change

- Step Increase – Annually, employee's may move to the next step in the wage schedule upon receiving a meets expectations or higher performance evaluation. In no case shall an employee be allowed to move to the next step in the wage schedule if their performance is less than satisfactory.
- Across the Board Adjustment - Annually, the Utility Commission along with the Utility General Manager will review the pay structure and recommend an adjustment based upon market conditions, the cost of living, and any third-party recommendations or sources, as deemed appropriate. **As often as every two years, a market wage and benefits study or update will be performed by an outside compensation consultant to ensure Waupun Utilities' wage structure is competitive with the current market.** This is separate and distinct from any employee movement within the established pay structure (e.g. steps). The goal of the employer is to provide annual adjustments to the structure to ensure that the pay plan maintains pace with the competitive marketplace.
- Promotional Increase - A promotion occurs when an employee moves to a different position that is placed in a higher salary grade than their current position. A promotion also occurs if the same position increases in size such that the position is reevaluated by Management and Utility Commission and placed into a higher salary grade and step. Pay advancement will proceed from the date of the promotion as provided in the salary schedule.

WAUPUN UTILITIES WAGE COMPENSATION POLICY

- Demotion Adjustments - Under certain circumstances, salary may be reduced if an employee moves to a lower graded position.
 - Disciplinary demotion. Placement on a step in the lower salary range that provides a minimum of a one (1) step decrease in salary.
 - Non-disciplinary or Voluntary. Placement shall be in the corresponding step of the lower salary range that is closest to but not above his most recent rate of pay. In the event that the employee's salary rate prior to the date of demotion exceeds the maximum rate in the new salary range, the employee shall receive the maximum rate in the new salary range.
 - The employee's timing of pay step advancement continues as it did prior to the demotion.

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