



AGENDA

Utility Commission Meeting
Waupun Utilities – 817 S Madison St.
Waupun, WI P.O. Box 431
Monday, October 16, 2023 AT 4:00 PM

There is a regular commission meeting scheduled for Monday, October 16, 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. September 11, 2023 Minutes

APPROVAL OF PAYMENT - PREVIOUS MONTHS BILLS

2. September 2023 Accounts Payable

FINANCIAL REPORT / APPROVAL OF MONTHLY FINANCIAL RESULTS

3. Finance Director Report

GM REPORT / OPERATIONS REPORT

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

APPEARANCE BY VISITORS

AGENDA

6. Electric Utility Easement S31 T14N R15E Fairway Estates Lot 9
7. Review 2024 Budget Draft Summaries

ADJOURN TO CLOSED SESSION

8. The Waupun Utilities Commission will adjourn in closed session as authorized by Wisconsin Statute 19.85(1)(g) for discussion of S31 T14N R15E Fairway Estates Lot 9 electric easement.
(g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved.

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, September 11, 2023**

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

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

Motion made by Thurmer, seconded by Homan and unanimously carried, to approve minutes from August 14, 2023 meeting.

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

On motion by Westphal, seconded by Kunz and unanimously carried, year-to-date financial reports through July 2023 approved as presented by Finance Director Stanek. Electric operating income was \$259,900. Water operating income was \$478,600. Sewer operating income was \$425,600.

General Manager Brooks reported on call-ins and electric projects. A significant outage occurred August 20th in the South West area of town due to wildlife coming in contact with the line. As a result of the outage, AC Engineering came to complete testing on the relays on the Comtech and Main substations, making some adjustments to prevent future outages. Overhead rebuild of Lincoln St and Pleasant Ave is complete. Temporary 3 phase electric service was installed and energized for the United Coop scale building. Crew continues work on installation of infrastructure for the coop project. Street lighting infrastructure and conduit for future primary extension is being installed on Wilson and Shaler Dr. Apprentice Line Technician Carson Schramm joined the Waupun Utilities team end of August. All positions within the electric department are now filled.

Treatment Facilities and Operations Superintendent Schramm reported on operations at water and wastewater treatment facilities and distribution/collection system. ER Controls, local business in Waupun, replaced PLC's on Tower 1 & 2. ER Controls has been great to work with and has helped on occasions when utility has been in a pinch due to supply chain issues. With the ABNR startup and testing, facilities staff have been monitoring trends which are displayed on several monitors in the control room, watching to see how the ABNR process is running and grasping what is happening. The trends allow staff to figure out why things happen. Distribution/collection crew had one call-in at the Harris Lift Station for a pump failure due to a kitchen towel clogging the pump and repaired two water main breaks occurring in the area of N Madison St and Neevel Ave.

Algae Biomass Summit will be held in Madison October 9-11th. Summit agenda for October 11th includes an opportunity for registered attendees of the summit to be bused to Waupun Utilities' Waste Water Treatment Facility for an ABNR facility tour to learn about the process of advancing nutrient removal and recovery through algae-based technologies.

On motion by Homan, seconded by Kunz and unanimously carried, meeting adjourned at 4:30 p.m.

The next regular commission meeting date has been rescheduled due to Community Services Open House Event and will be held on October 16, 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
A.C. ENGINEERING COMPANY							
420	332060907	REPROGRAM & TEST RECLOSER CONTROLS	09/11/2023	1,743.10	1,743.10	49353	09/11/2023
Total A.C. ENGINEERING COMPANY:				1,743.10	1,743.10		
AGNESIAN HEALTHCARE INC							
800	40633	DOT DRUG/ALCOHOL SCREEN - BRUMMOND	09/11/2023	48.75	48.75	49354	09/11/2023
	40633	DOT DRUG/ALCOHOL SCREEN - BRUMMOND	09/11/2023	48.75	48.75	49354	09/11/2023
	40633	NEW EMPLOYEE DRUG SCREEN- SCHRAMM	09/11/2023	57.50	57.50	49354	09/11/2023
Total AGNESIAN HEALTHCARE INC:				155.00	155.00		
AIR PRODUCTS AND CHEMICALS INC							
840	425160891	CARBON DIOXIDE	09/11/2023	3,500.40	3,500.40	49355	09/11/2023
Total AIR PRODUCTS AND CHEMICALS INC:				3,500.40	3,500.40		
AIRGAS USA INC							
855	5501631047	ACETYLENE/OXYGEN/NITROGEN-E	09/11/2023	41.04	41.04	49356	09/11/2023
	5501631047	ACETYLENE/OXYGEN/NITROGEN-W	09/11/2023	41.04	41.04	49356	09/11/2023
	5501631047	ACETYLENE/OXYGEN/NITROGEN-S	09/11/2023	41.04	41.04	49356	09/11/2023
Total AIRGAS USA INC:				123.12	123.12		
ALLIANT ENERGY							
900	183035.08312023	GAS UTILITY FOR WATER PLANT	09/11/2023	393.74	393.74	49357	09/11/2023
	3261389217.08312	WWTF- PROCESS BLD, GREEN HOUSE AND PUMP BLD	09/11/2023	99.24	99.24	49357	09/11/2023
	437000.08312023	GAS UTIL BILL @ N2721 FDL ST - ADMIN/DIGESTER BLD	09/11/2023	316.32	316.32	49357	09/11/2023
	590516.08312023	SPLIT DISTRIBUTION- MAIN BLD	09/11/2023	1.38	1.38	49357	09/11/2023
	590516.08312023	SPLIT DISTRIBUTION- MAIN BLD	09/11/2023	1.38	1.38	49357	09/11/2023
	590516.08312023	SPLIT DISTRIBUTION- MAIN BLD	09/11/2023	1.38	1.38	49357	09/11/2023
	590516.08312023	SPLIT DISTRIBUTION- MAIN BLD	09/11/2023	18.66	18.66	49357	09/11/2023
	590516.08312023	SPLIT DISTRIBUTION- MAIN BLD	09/11/2023	18.66	18.66	49357	09/11/2023
	590516.08312023	SPLIT DISTRIBUTION- MAIN BLD	09/11/2023	18.66	18.66	49357	09/11/2023
	590516.08312023	SPLIT DISTRIBUTION- MAIN BLD	09/11/2023	2.99	2.99	49357	09/11/2023
	590516.08312023	SPLIT DISTRIBUTION- MAIN BLD	09/11/2023	3.00	3.00	49357	09/11/2023
	590516.08312023	SPLIT DISTRIBUTION- MAIN BLD	09/11/2023	3.00	3.00	49357	09/11/2023
	801050.08312023	GAS UTILITY FOR WELLHOUSE #5	09/11/2023	14.70	14.70	49357	09/11/2023
	931084.09052023	GAS UTIL @ N2721 FDL ST - FILTER & DEWATERING BLD	09/11/2023	87.10	87.10	49357	09/11/2023
Total ALLIANT ENERGY:				980.21	980.21		
AMAZON CAPITAL SERVICES							
1015	139H-GYG3-994V	HDMI SPLITTER	09/11/2023	15.24	15.24	49358	09/11/2023
	139H-GYG3-994V	HDMI SPLITTER	09/11/2023	12.11	12.11	49358	09/11/2023
	139H-GYG3-994V	HDMI SPLITTER	09/11/2023	11.72	11.72	49358	09/11/2023
	17XT-7K37-NPHD	CHAIR FELT PADS	09/29/2023	44.70	44.70	49389	09/29/2023
	19F3-CW3K-QYF3	BIFENTHRIN INSECTICIDE - WWTP GREENHOUSE	09/11/2023	57.99	57.99	49358	09/11/2023
	1GT9-AGD6-N3YY	WWTP SUPPLIES	09/11/2023	115.66	115.66	49358	09/11/2023
	1H4R-YNFF-3PWL	EYE WASH	09/29/2023	6.98	6.98	49389	09/29/2023
	1H4R-YNFF-3PWL	EYE WASH	09/29/2023	6.98	6.98	49389	09/29/2023
	1H4R-YNFF-3PWL	EYE WASH	09/29/2023	6.99	6.99	49389	09/29/2023
	1QMJ-Q4KT-797G	UNIT 102 TRI-POWER BELT	09/29/2023	20.51	20.51	49389	09/29/2023
	1QMJ-Q4KT-797G	UNIT 102 TRI-POWER BELT	09/29/2023	20.51	20.51	49389	09/29/2023
	1VMP-V6G9-3N6L	OFFICE MONITOR SPLITTER RETURN	09/29/2023	6.38-	6.38-	49389	09/29/2023
	1VMP-V6G9-3N6L	OFFICE MONITOR SPLITTER RETURN	09/29/2023	5.07-	5.07-	49389	09/29/2023
	1VMP-V6G9-3N6L	OFFICE MONITOR SPLITTER RETURN	09/29/2023	4.92-	4.92-	49389	09/29/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	IDRK-WJRT-DFDM	UNIT # 86 GREENWORKS BACK PACK SPRAYER & BATTE	09/11/2023	239.98	239.98	49358	09/11/2023
	IDRK-WJRT-DFDM	SCRHAMM BOOTS	09/11/2023	68.94	68.94	49358	09/11/2023
	IDRK-WJRT-DFDM	SCRHAMM BOOTS	09/11/2023	68.94	68.94	49358	09/11/2023
Total AMAZON CAPITAL SERVICES:				680.88	680.88		
AMERICAN MESSAGING							
1090	U1850424XJ	PAGER FOR ELEC DEPT ON-CALL	09/29/2023	38.07	38.07	49390	09/29/2023
Total AMERICAN MESSAGING:				38.07	38.07		
APPLIED TECHNOLOGIES							
1340	36529	ABNR UPGRADES	09/25/2023	11,921.41	11,921.41	30049	09/25/2023
	36533	ABNR UPGRADES- GENERATOR ADDITION	09/25/2023	7,173.00	7,173.00	30049	09/25/2023
	36573	WQT PLAN	08/31/2023	1,989.34	1,989.34	Multiple	Multiple
	36586	ABNR UPGRADES	09/25/2023	13,249.71	13,249.71	30049	09/25/2023
	36590	ABNR UPGRADES- GENERATOR ADDITION	09/25/2023	5,095.00	5,095.00	30049	09/25/2023
	36599	WQT PLAN	09/29/2023	2,225.74	2,225.74	49391	09/29/2023
Total APPLIED TECHNOLOGIES:				41,654.20	41,654.20		
BADGER LABORATORIES INC							
2130	23-012919	LAB TESTS	08/31/2023	544.70	544.70	Multiple	Multiple
Total BADGER LABORATORIES INC:				544.70	544.70		
BAKER TILLY US LLP							
2333	BT2496036	SINGLE AUDIT, 2022 INV #2	09/13/2023	1,346.67	1,346.67	49386	09/13/2023
	BT2496036	SINGLE AUDIT, 2022 INV #2	09/13/2023	1,070.43	1,070.43	49386	09/13/2023
	BT2496036	SINGLE AUDIT, 2022 INV #2	09/13/2023	1,035.90	1,035.90	49386	09/13/2023
	BT2521862	SINGLE AUDIT, 2022 INV #3	09/13/2023	2,417.22	2,417.22	49386	09/13/2023
	BT2521862	SINGLE AUDIT, 2022 INV #3	09/13/2023	1,921.38	1,921.38	49386	09/13/2023
	BT2521862	SINGLE AUDIT, 2022 INV #3	09/13/2023	1,859.40	1,859.40	49386	09/13/2023
Total BAKER TILLY US LLP:				9,651.00	9,651.00		
BENTZ AUTOMOTIVE INC							
2800	27311	UNIT #156 OIL CHANGE AND TIRE ROTATION	09/11/2023	220.16	220.16	49359	09/11/2023
	27477	UNIT 19 TIRE REPAIR	09/11/2023	16.65	16.65	49359	09/11/2023
	27477	UNIT 19 TIRE REPAIR	09/11/2023	16.65	16.65	49359	09/11/2023
	27477	UNIT 19 TIRE REPAIR	09/11/2023	16.66	16.66	49359	09/11/2023
	27586	UNIT 19 TIRE PATCH	09/11/2023	12.01	12.01	49359	09/11/2023
	27586	UNIT 19 TIRE PATCH	09/11/2023	12.02	12.02	49359	09/11/2023
	27586	UNIT 19 TIRE PATCH	09/11/2023	12.02	12.02	49359	09/11/2023
Total BENTZ AUTOMOTIVE INC:				306.17	306.17		
BOARDMAN & CLARK LLP							
3200	272540	LABOR AND EMPLOYMENT MATTERS	08/31/2023	161.00	161.00	Multiple	Multiple
Total BOARDMAN & CLARK LLP:				161.00	161.00		
BORDER STATES ELECTRIC SUPPLY							
3300	926918297	LED PHOTOEYE	09/11/2023	1,721.00	1,721.00	49360	09/11/2023
	926918297	WIRE MOUTING BRACKETS	09/11/2023	671.20	671.20	49360	09/11/2023
	927031682	RISER POLE ARRESTOR - 10 KV	09/29/2023	72.54	72.54	49392	09/29/2023
	927067662	200 AMP FUSED ELBOWS	09/29/2023	1,044.78	1,044.78	49392	09/29/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total BORDER STATES ELECTRIC SUPPLY:				3,509.52	3,509.52		
BROOKS SHOES & REPAIR							
3550	47066	SAFETY BOOTS FOR CHAD VELEKE	09/11/2023	175.00	175.00	49361	09/11/2023
	47226	SAFETY BOOTS FOR DARREN BRUMMOND	09/29/2023	87.50	87.50	49393	09/29/2023
	47226	SAFETY BOOTS FOR DARREN BRUMMOND	09/29/2023	87.50	87.50	49393	09/29/2023
	47347	SAFETY BOOTS FOR BEN SMITH	09/29/2023	175.00	175.00	49393	09/29/2023
Total BROOKS SHOES & REPAIR:				525.00	525.00		
MEDIA PARTNERS							
5450	170672-1	WATER/SEWER OPERATOR JOB AD	08/31/2023	9.97	9.97	Multiple	Multiple
	170672-1	WATER/SEWER OPERATOR JOB AD	08/31/2023	9.98	9.98	Multiple	Multiple
	174536-1	MTHLY COMMISSION MTG MINUTES-E	09/29/2023	41.85	41.85	49414	09/29/2023
	174536-1	MTHLY COMMISSION MTG MINUTES-W	09/29/2023	33.35	33.35	49414	09/29/2023
	174536-1	MTHLY COMMISSION MTG MINUTES-S	09/29/2023	32.37	32.37	49414	09/29/2023
	174536-1	WWTP GENERATOR BIDDING ADVERTISEMENT	09/29/2023	164.52	164.52	49414	09/29/2023
	Aug 2023	LINE TECHNICIAN AD	09/11/2023	216.00	216.00	49374	09/11/2023
	Aug 2023	WATER/SEWER OPERATOR AD	09/11/2023	81.98	81.98	49374	09/11/2023
	Aug 2023	WATER/SEWER OPERATOR AD	09/11/2023	81.97	81.97	49374	09/11/2023
Total MEDIA PARTNERS:				671.99	671.99		
CAREW CONCRETE & SUPPLY CO							
5600	1274201	3/4" CLEAR- WILSON/SHALER ST LIGHTS	08/31/2023	145.36	145.36	Multiple	Multiple
	1274500	AG SCREENINGS- UNITED CO-OP	08/31/2023	234.40	234.40	Multiple	Multiple
	1277160	3/4" CLEAR & CRUSHER	09/29/2023	349.38	349.38	49394	09/29/2023
	1277357	ELECTRIC - SCREENINGS	09/29/2023	296.97	296.97	49394	09/29/2023
	1278308	3/4 CLEAR STONE- WILSON	09/29/2023	146.38	146.38	49394	09/29/2023
	1278308	AG SCREENINGS- WILSON	09/29/2023	240.99	240.99	49394	09/29/2023
	1278308	AG SCREENINGS- WILSON	09/29/2023	241.00	241.00	49394	09/29/2023
	4414	SONOTUBE 20"	09/11/2023	1,090.80	1,090.80	49362	09/11/2023
Total CAREW CONCRETE & SUPPLY CO:				2,745.28	2,745.28		
US CELLULAR							
5700	598693052	ACT #851360664	08/31/2023	227.70	227.70	Multiple	Multiple
	599097397	ACT #375001031	08/31/2023	185.72	185.72	Multiple	Multiple
	604936254	ACT #851360664	09/29/2023	227.70	227.70	49425	09/29/2023
	605302834	ACT #375001031	09/29/2023	185.72	185.72	49425	09/29/2023
Total US CELLULAR:				826.84	826.84		
CINTAS FIRE 636525							
5880	0F37581464	ANNL MAINT - FIRE EXTINGUISHERS @ WWTP	08/31/2023	1,410.80	1,410.80	Multiple	Multiple
Total CINTAS FIRE 636525:				1,410.80	1,410.80		
CORE & MAIN LP							
6310	T445582	(5) 5/8 METERS	08/31/2023	800.00	800.00	Multiple	Multiple
	T445582	METER COUPLINGS	08/31/2023	150.00	150.00	Multiple	Multiple
	T445582	SHIPPING	08/31/2023	24.42	24.42	Multiple	Multiple
	T596874	METER COUPLINGS	09/29/2023	199.19	199.19	49395	09/29/2023
Total CORE & MAIN LP:				1,173.61	1,173.61		

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CRESCENT ELECTRIC SUPPLY CO							
6500	S5115807573.002	2.5" PETROFLEX CONDUIT	09/29/2023	3,285.00	3,285.00	49396	09/29/2023
Total CRESCENT ELECTRIC SUPPLY CO:				3,285.00	3,285.00		
CT LABORATORIES							
6610	179630	SDWA	08/31/2023	1,265.00	1,265.00	Multiple	Multiple
Total CT LABORATORIES:				1,265.00	1,265.00		
DAANE, NATE							
7000	3RD QRT 2023	COMMISSION MEETINGS-E	09/29/2023	38.00	38.00	49397	09/29/2023
	3RD QRT 2023	COMMISSION MEETINGS-W	09/29/2023	31.00	31.00	49397	09/29/2023
	3RD QRT 2023	COMMISSION MEETINGS-S	09/29/2023	31.00	31.00	49397	09/29/2023
Total DAANE, NATE:				100.00	100.00		
DIGGERS HOTLINE INC.							
7300	230 8 31801	MONTHLY LOCATE TICKET CHRGS	09/11/2023	308.42	308.42	49363	09/11/2023
Total DIGGERS HOTLINE INC.:				308.42	308.42		
DORNER COMPANY							
7700	507300	DEZURIK VALVE PLUG	09/29/2023	8,464.53	8,464.53	49398	09/29/2023
Total DORNER COMPANY:				8,464.53	8,464.53		
ELECTRICAL TESTING LAB LLC							
8150	40390	NEW GLOVES AND SLEEVES	09/11/2023	2,179.98	2,179.98	49364	09/11/2023
	40442	NEW & GLOVES TESTED	09/26/2023	299.32	299.32	49399	09/29/2023
Total ELECTRICAL TESTING LAB LLC:				2,479.30	2,479.30		
ER CONTROLS LLC							
8656	ER34024	TOWER 1 & 2 SCADA PLC REPLACEMENT	09/29/2023	8,415.20	8,415.20	49400	09/29/2023
	ER34025	TOWER 1 & 2 SCADA PLC REPLACEMENT	09/29/2023	2,103.80	2,103.80	49400	09/29/2023
Total ER CONTROLS LLC:				10,519.00	10,519.00		
EVOQUA WATER TECHNOLOGIES LLC							
8955	906049623	MIXBED, FILTER CARTRIDGE	08/31/2023	343.65	343.65	Multiple	Multiple
	906054095	REACT CARBON; CARTRIDGE	09/11/2023	787.62	787.62	49365	09/11/2023
Total EVOQUA WATER TECHNOLOGIES LLC:				1,131.27	1,131.27		
MARTENS ACE HARDWARE							
9200	230423	CAR CHARGER UNIT 8	09/11/2023	23.99	23.99	49373	09/11/2023
	230671	SILICONE AND SPRAY PAINT	09/11/2023	76.92	76.92	49373	09/11/2023
	230750	SHOPVAC + BRUSH	09/11/2023	161.98	161.98	49373	09/11/2023
	230750	HEAT GUN	09/11/2023	84.99	84.99	49373	09/11/2023
	230750	MAG NUT DRILL SET	09/11/2023	19.99	19.99	49373	09/11/2023
	230849	IMPACT DRIVER AND BATTERY	09/11/2023	177.98	177.98	49373	09/11/2023
	230972	OIL FOR AIR COMP IN LAB	09/11/2023	24.99	24.99	49373	09/11/2023
	230972	FOGGER - GREEN HOUSE	09/11/2023	59.95	59.95	49373	09/11/2023
	230972	AIR PLUG & MISC FITTINGS- PROCESSING BLD	09/11/2023	27.74	27.74	49373	09/11/2023
	230978	TRIMMER LINE	09/11/2023	7.99	7.99	49373	09/11/2023
	230978	TRIMMER LINE	09/11/2023	8.00	8.00	49373	09/11/2023

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	230978	TRIMMER LINE	09/11/2023	8.00	8.00	49373	09/11/2023
	231009	SUM LINE REPAIR SUPPLIES	09/11/2023	40.97	40.97	49373	09/11/2023
Total MARTENS ACE HARDWARE:				723.49	723.49		
FERGUSON WATERWORKS #1476							
9480	396561	UNIT 95A SCHONSTEDT LOCATOR	09/07/2023	493.90	493.90	49366	09/11/2023
	396561	UNIT 95A SCHONSTEDT LOCATOR	09/07/2023	493.90	493.90	49366	09/11/2023
	397087	6" HYMAX REP COUP 6.24 - 7.68	09/11/2023	1,847.30	1,847.30	49366	09/11/2023
	397087	10" HYMAX REP COUP 10.70 - 12.00	09/11/2023	783.46	783.46	49366	09/11/2023
	397087	14" VALVE BOX EXTENSION	09/11/2023	576.00	576.00	49366	09/11/2023
	397087	WATER MAIN SUPPLIES	09/11/2023	300.00	300.00	49366	09/11/2023
	397087-1	#32 SHOTF/DI PIPE CADWELD	09/29/2023	92.34	92.34	49401	09/29/2023
	398472	6 X 12 ALL SS REPAIR CLAMPS 6.84 - 7.24	09/29/2023	145.89	145.89	49401	09/29/2023
	398472	8 X 12 ALL SS REPAIR CLAMPS 9.00 - 9.40	09/29/2023	343.64	343.64	49401	09/29/2023
	398472	4" HYMAX REP COUP 4.25 - 5.63	09/29/2023	407.42	407.42	49401	09/29/2023
	398472	6" HYMAX REP COUP 6.24 - 7.68	09/29/2023	527.80	527.80	49401	09/29/2023
	398472	10" HYMAX REP COUP 10.70 - 12.00	09/29/2023	783.46	783.46	49401	09/29/2023
	398472	TYLER VALVE BOX LID WATER DOM	09/29/2023	100.00	100.00	49401	09/29/2023
	398472	6 VALVE BOX - BASE 6860 DOME	09/29/2023	600.00	600.00	49401	09/29/2023
	398472	10 GA SLD COP PE30 WIRE BLUE 500	09/29/2023	200.00	200.00	49401	09/29/2023
	398472	1" X 100 CTS DR9 HDPE BLUE PIPE	09/29/2023	75.00	75.00	49401	09/29/2023
Total FERGUSON WATERWORKS #1476:				7,770.11	7,770.11		
FORSTER ELECTRICAL ENGINEERING							
9885	25858	FEDERAL MOGUL (W08-23G)	09/29/2023	302.50	302.50	49402	09/29/2023
Total FORSTER ELECTRICAL ENGINEERING:				302.50	302.50		
GFL ENVIRONMENTAL							
11300	U900001527722	DUMPSTER - OFFICE BLDG-E	08/31/2023	246.79	246.79	Multiple	Multiple
	U900001527722	DUMPSTER - OFFICE BLDG-W	08/31/2023	185.10	185.10	Multiple	Multiple
	U900001527722	DUMPSTER - OFFICE BLDG-S	08/31/2023	185.09	185.09	Multiple	Multiple
	U90000153051	DUMPSTER - WWTP	08/31/2023	2,980.88	2,980.88	Multiple	Multiple
	U90000157128	DUMPSTER - OFFICE BLDG-E 40%	09/29/2023	250.18	250.18	49403	09/29/2023
	U90000157128	DUMPSTER - OFFICE BLDG-W 30%	09/29/2023	187.63	187.63	49403	09/29/2023
	U90000157128	DUMPSTER - OFFICE BLDG-S 30%	09/29/2023	187.64	187.64	49403	09/29/2023
	U90000157470	DUMPSTER - WWTP	09/29/2023	3,022.31	3,022.31	49403	09/29/2023
Total GFL ENVIRONMENTAL:				7,245.62	7,245.62		
GORDON FLESCH COMPANY INC							
11325	IN14345503	MTHLY CLICK COUNTS -E	09/11/2023	25.87	25.87	49367	09/11/2023
	IN14345503	MTHLY CLICK COUNTS -W	09/11/2023	24.06	24.06	49367	09/11/2023
	IN14345503	MTHLY CLICK COUNTS -S	09/11/2023	27.68	27.68	49367	09/11/2023
Total GORDON FLESCH COMPANY INC:				77.61	77.61		
GRAINGER							
11400	9812100288	CORNER CONNECTOR	08/31/2023	70.32	70.32	Multiple	Multiple
	9812100296	MISC SHOP SUPPLIES	08/31/2023	115.62	115.62	Multiple	Multiple
	9813055192	MISC SHOP SUPPLIES	08/31/2023	55.87	55.87	Multiple	Multiple
	9815607594	MAGNETIC JAW CAP	08/31/2023	58.33	58.33	Multiple	Multiple
	9815868147	RELAYS FOR WWTP	08/31/2023	158.25	158.25	Multiple	Multiple
	9819910903	OVERLOAD RELAY - WWTP	08/31/2023	76.55	76.55	Multiple	Multiple

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total GRAINGER:				534.94	534.94		
HARN R/O SYSTEMS INC.							
12140	IN-2880	(4) 500 LB DRUMS VITEC 3000	09/29/2023	4,600.00	4,600.00	49404	09/29/2023
Total HARN R/O SYSTEMS INC.:				4,600.00	4,600.00		
HEERINGA, JOE							
12330	3RD QRT 2023	COMMISSIONERS QTRLY SALARY-E	09/29/2023	52.24	52.24	49405	09/29/2023
	3RD QRT 2023	COMMISSIONERS QTRLY SALARY-W	09/29/2023	42.63	42.63	49405	09/29/2023
	3RD QRT 2023	COMMISSIONERS QTRLY SALARY-S	09/29/2023	42.63	42.63	49405	09/29/2023
Total HEERINGA, JOE:				137.50	137.50		
HOMAN, JEFF							
12830	3RD QRT 2023	QTRLY COMMISSION SALARY-E	09/29/2023	38.00	38.00	49406	09/29/2023
	3RD QRT 2023	QTRLY COMMISSION SALARY-W	09/29/2023	31.00	31.00	49406	09/29/2023
	3RD QRT 2023	QTRLY COMMISSION SALARY-S	09/29/2023	31.00	31.00	49406	09/29/2023
Total HOMAN, JEFF:				100.00	100.00		
HYDROCORP INC.							
13985	73883-IN	CROSS CNNCTN CONTROL PROGRM	09/11/2023	2,306.00	2,306.00	49368	09/11/2023
Total HYDROCORP INC.:				2,306.00	2,306.00		
ICS MEDICAL ANSWERING SERVICE LLC							
14120	230900101101	ANSWERING SERVICE - E	09/11/2023	133.70	133.70	49369	09/11/2023
	230900101101	ANSWERING SERVICE - W	09/11/2023	106.28	106.28	49369	09/11/2023
	230900101101	ANSWERING SERVICE - S	09/11/2023	102.86	102.86	49369	09/11/2023
Total ICS MEDICAL ANSWERING SERVICE LLC:				342.84	342.84		
INFOSEND INC							
14490	233339	INLINE INSERT: ENHANCED INCENTIVE	08/31/2023	23.32	23.32	Multiple	Multiple
	233339	BILL PRINT & POSTAGE-E	08/31/2023	2,038.24	2,038.24	Multiple	Multiple
	233339	BILL PRINT & POSTAGE-W	08/31/2023	1,520.14	1,520.14	Multiple	Multiple
	233339	BILL PRINT & POSTAGE-S	08/31/2023	1,667.88	1,667.88	Multiple	Multiple
	244747	BILL PRINT & POSTAGE-E	08/31/2023	884.84	884.84	Multiple	Multiple
	244747	BILL PRINT & POSTAGE-W	08/31/2023	703.33	703.33	Multiple	Multiple
	244747	BILL PRINT & POSTAGE-S	08/31/2023	680.65	680.65	Multiple	Multiple
	246664	INLINE INSERT: ENHANCED INCENTIVE	09/29/2023	22.99	22.99	49407	09/29/2023
	246664	INLINE INSERT: ELECTRIC RATE NOTICE	09/29/2023	298.30	298.30	49407	09/29/2023
	246664	BILL PRINT & POSTAGE-E	09/29/2023	1,109.80	1,109.80	49407	09/29/2023
	246664	BILL PRINT & POSTAGE-W	09/29/2023	882.15	882.15	49407	09/29/2023
	246664	BILL PRINT & POSTAGE-S	09/29/2023	853.68	853.68	49407	09/29/2023
Total INFOSEND INC:				10,685.32	10,685.32		
INTERCON CONSTRUCTION							
14695	301261	DIRECTIONAL DRILL 80' OF 2-2" DUCTS & 3-2.5" DUCTS	09/29/2023	6,500.00	6,500.00	49408	09/29/2023
Total INTERCON CONSTRUCTION:				6,500.00	6,500.00		
IRBY, STUART C							
14890	S012734685.005	(10) 1PH PAD 50 KVA TRANSFORMERS	08/31/2023	51,300.00	51,300.00	Multiple	Multiple

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	S013587355.003	ELEM 106M LAG SCREW	08/31/2023	90.00	90.00	Multiple	Multiple
	S013587355.004	4/0 TWO HOLE LUGS - ELECTRICAL CONNECTIONS	09/29/2023	710.00	710.00	49409	09/29/2023
	S013697614.001	OH LINE MATERIALS	09/11/2023	330.75	330.75	49370	09/11/2023
	S013697614.002	OH LINE MATERIALS	09/11/2023	168.31	168.31	49370	09/11/2023
	S013697614.003	DEADEND SHOE/ANGLE SHOE	09/11/2023	1,145.00	1,145.00	49370	09/11/2023
	S013697614.003	SHIPPING	09/11/2023	175.74	175.74	49370	09/11/2023
	S013698278.001	3 PHASE TRANS MOUNT	09/11/2023	2,120.25	2,120.25	49370	09/11/2023
	S013698278.001	OH LINE MATERIALS	09/11/2023	1,687.50	1,687.50	49370	09/11/2023
Total IRBY, STUART C:				57,727.55	57,727.55		
ITU ABSORB TECH INC.							
14950	8177921	SHOP TOWELS FOR WWTP	08/31/2023	24.19	24.19	Multiple	Multiple
	8177924	SHOP TOWELS MTHLY RENTAL FEE-E	08/31/2023	13.35	13.35	Multiple	Multiple
	8177924	SHOP TOWELS MTHLY RENTAL FEE-W	08/31/2023	13.34	13.34	Multiple	Multiple
	8177924	SHOP TOWELS MTHLY RENTAL FEE-S	08/31/2023	13.34	13.34	Multiple	Multiple
	8194059	SHOP TOWELS FOR WWTP	09/29/2023	24.19	24.19	49410	09/29/2023
	8194062	SHOP TOWELS MTHLY RENTAL FEE-E	03/02/9203	13.35	13.35	49410	09/29/2023
	8194062	SHOP TOWELS MTHLY RENTAL FEE-W	03/02/9203	13.34	13.34	49410	09/29/2023
	8194062	SHOP TOWELS MTHLY RENTAL FEE-S	03/02/9203	13.34	13.34	49410	09/29/2023
Total ITU ABSORB TECH INC.:				128.44	128.44		
J & H CONTROLS INC							
16000	10000025065	BUILDING MAINT MTHLY CHRГ-WTP	09/11/2023	182.00	182.00	49371	09/11/2023
	10000025066	BUILDING MAINT MTHLY CHRГ-E	09/11/2023	188.00	188.00	49371	09/11/2023
	10000025066	BUILDING MAINT MTHLY CHRГ-W	09/11/2023	141.00	141.00	49371	09/11/2023
	10000025066	BUILDING MAINT MTHLY CHRГ-S	09/11/2023	141.00	141.00	49371	09/11/2023
	10000025096	BUILDING MAINT MTHLY CHRГ-WWTF	09/11/2023	438.00	438.00	49371	09/11/2023
Total J & H CONTROLS INC:				1,090.00	1,090.00		
J HARLEN CO							
16150	1632356	MILWAUKEE TOOL KIT	09/29/2023	282.74	282.74	49411	09/29/2023
Total J HARLEN CO:				282.74	282.74		
K BROWN PLUMBING LLC							
17070	2023-352	WATER PLANT TOILET REPAIR	08/31/2023	297.00	297.00	Multiple	Multiple
Total K BROWN PLUMBING LLC:				297.00	297.00		
KEMIRA WATER SOLUTIONS INC.							
17513	9017801613	FERROUS CHLORIDE	08/31/2023	10,751.52	10,751.52	Multiple	Multiple
	9017805486	FERROUS CHLORIDE	09/29/2023	11,139.94	11,139.94	49412	09/29/2023
Total KEMIRA WATER SOLUTIONS INC.:				21,891.46	21,891.46		
LINCOLN CONTRACTORS SUPPLY IN							
18650	163030	UNIT 134A HUSQVERNA 16" K970 HS SAW	09/11/2023	1,217.00	1,217.00	49372	09/11/2023
	163030	UNIT 134A HUSQVERNA 16" K970 HS SAW	09/11/2023	1,217.00	1,217.00	49372	09/11/2023
Total LINCOLN CONTRACTORS SUPPLY IN:				2,434.00	2,434.00		
M.T.S.R. LLC							
19075	7381	UNITE #156 REPAIR	09/29/2023	1,065.40	1,065.40	49413	09/29/2023

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total M.T.S.R. LLC:				1,065.40	1,065.40		
MERGING COMMUNICATIONS LLC							
23150	WAUPUN-23-196	PHONE SYSTEM SUPPORT-E	09/29/2023	24.37	24.37	49415	09/29/2023
	WAUPUN-23-196	PHONE SYSTEM SUPPORT-W	09/29/2023	19.37	19.37	49415	09/29/2023
	WAUPUN-23-196	PHONE SYSTEM SUPPORT-S	09/29/2023	18.76	18.76	49415	09/29/2023
Total MERGING COMMUNICATIONS LLC:				62.50	62.50		
MEUW							
23500	4153	ACCOUNTING & CUSTOMER SERVICE TRAINING- BENSO	09/11/2023	54.60	54.60	49375	09/11/2023
	4153	ACCOUNTING & CUSTOMER SERVICE TRAINING- BENSO	09/11/2023	43.40	43.40	49375	09/11/2023
	4153	ACCOUNTING & CUSTOMER SERVICE TRAINING- BENSO	09/11/2023	42.00	42.00	49375	09/11/2023
Total MEUW:				140.00	140.00		
MILTON PROPANE INC							
25000	U0166199	FORK LIFT TANKS UNIT#16	09/11/2023	33.51	33.51	49376	09/11/2023
	U0166199	FORK LIFT TANKS UNIT#16	09/11/2023	33.52	33.52	49376	09/11/2023
	U0166199	FORK LIFT TANKS UNIT#16	09/11/2023	33.52	33.52	49376	09/11/2023
Total MILTON PROPANE INC:				100.55	100.55		
SECURIAN FINANCIAL GROUP INC							
25200	2832L-1027	OCTOB GROUP LIFE INSURANCE PREMIUM	09/11/2023	149.47	149.47	49378	09/11/2023
	2832L-1027	OCTOB EMPLOYER CONTRIBUTION 20%-E	09/11/2023	14.07	14.07	49378	09/11/2023
	2832L-1027	OCTOB EMPLOYER CONTRIBUTION 20%-W	09/11/2023	11.18	11.18	49378	09/11/2023
	2832L-1027	OCTOB EMPLOYER CONTRIBUTION 20%-S	09/11/2023	10.84	10.84	49378	09/11/2023
Total SECURIAN FINANCIAL GROUP INC:				185.56	185.56		
MIRON CONSTRUCTION CO INC							
25700	210790-26	PAY APPLICATION 26 - WWTP UPGRADE	09/25/2023	62,510.53	62,510.53	30050	09/25/2023
	21090-27	PAY APPLICATION 27 - WWTP UPGRADE	09/25/2023	400,427.08	400,427.08	30050	09/25/2023
Total MIRON CONSTRUCTION CO INC:				462,937.61	462,937.61		
NAPA AUTO PARTS							
30900	388695	OIL DRY FOR POLE BY LIBRARY	08/31/2023	55.96	55.96	Multiple	Multiple
	389531	MUA 20-01 FILTER BLDG	08/31/2023	33.99	33.99	Multiple	Multiple
	389940	OIL FOR ALL VEHICLES	08/31/2023	27.98	27.98	Multiple	Multiple
	389940	OIL FOR ALL VEHICLES	08/31/2023	27.98	27.98	Multiple	Multiple
	389940	OIL FOR ALL VEHICLES	08/31/2023	27.98	27.98	Multiple	Multiple
	392078	UNIT 23 FILTER	09/29/2023	22.00	22.00	49416	09/29/2023
	392078	UNIT 23 FILTER	09/29/2023	22.00	22.00	49416	09/29/2023
	392078	UNIT 23 FILTER	09/29/2023	175.98	175.98	49416	09/29/2023
	392078	UNIT 33 FILTER	09/29/2023	12.49	12.49	49416	09/29/2023
	392078	UNIT 33 FILTER	09/29/2023	12.50	12.50	49416	09/29/2023
	392078	UNIT 27 FILTER	09/29/2023	103.98	103.98	49416	09/29/2023
	392080	UNIT 27 FILTERS	09/29/2023	91.98	91.98	49416	09/29/2023
Total NAPA AUTO PARTS:				614.82	614.82		
NCL OF WISCONSIN INC							
33000	491210	LAB SUPPLIES- WWTP	08/31/2023	831.82	831.82	Multiple	Multiple

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total NCL OF WISCONSIN INC:				831.82	831.82		
ODP BUSINESS SOLUTIONS LLC							
38877	328335692001	WWTP OFFICE SUPPLIES	08/31/2023	314.68	314.68	Multiple	Multiple
	328345978001	WWTP OFFICE SUPPLIES	08/31/2023	61.99	61.99	Multiple	Multiple
	32873974001	MAIN OFFICE SUPPLIES-E	08/31/2023	34.69	34.69	Multiple	Multiple
	32873974001	MAIN OFFICE SUPPLIES-W	08/31/2023	27.57	27.57	Multiple	Multiple
	32873974001	MAIN OFFICE SUPPLIES-S	08/31/2023	26.70	26.70	Multiple	Multiple
	332069504001	MAIN OFFICE SUPPLIES-E	09/29/2023	3.55	3.55	49417	09/29/2023
	332069504001	MAIN OFFICE SUPPLIES-W	09/29/2023	2.82	2.82	49417	09/29/2023
	332069504001	MAIN OFFICE SUPPLIES-S	09/29/2023	2.74	2.74	49417	09/29/2023
	332069504001	PAPER TOWEL DISPENSERS	09/29/2023	167.48	167.48	49417	09/29/2023
	332074868001	MAIN OFFICE SUPPLIES-E	09/29/2023	3.12	3.12	49417	09/29/2023
	332074868001	MAIN OFFICE SUPPLIES-W	09/29/2023	2.48	2.48	49417	09/29/2023
	332074868001	MAIN OFFICE SUPPLIES-S	09/29/2023	2.42	2.42	49417	09/29/2023
Total ODP BUSINESS SOLUTIONS LLC:				650.24	650.24		
OLSEN SAFETY EQUIPMENT CORP							
38930	409232-IN	NITRILE P/F GLOVES	09/29/2023	212.30	212.30	49418	09/29/2023
Total OLSEN SAFETY EQUIPMENT CORP:				212.30	212.30		
O'REILLY AUTO PARTS							
38970	2391-113532	HOSE CLAMPS - SUBSTATIONS	08/31/2023	10.17	10.17	Multiple	Multiple
Total O'REILLY AUTO PARTS:				10.17	10.17		
PIGGLY WIGGLY							
41200	S00238-1841	WHITE VINEGAR- WATER PLANT	08/31/2023	26.88	26.88	Multiple	Multiple
	S00238-1914	GATORADE FOR HEAT EMERGENCY	08/31/2023	17.88	17.88	Multiple	Multiple
	S00238-1914	GATORADE FOR HEAT EMERGENCY	08/31/2023	14.21	14.21	Multiple	Multiple
	S00238-1914	GATORADE FOR HEAT EMERGENCY	08/31/2023	13.76	13.76	Multiple	Multiple
	S00238-7350	SAFETY SCHOOL BREAKFAST	09/29/2023	20.00	20.00	49419	09/29/2023
	S00238-7701	OFFICE SUPPLIES	09/29/2023	2.60	2.60	49419	09/29/2023
	S00238-7701	OFFICE SUPPLIES	09/29/2023	2.07	2.07	49419	09/29/2023
	S00238-7701	OFFICE SUPPLIES	09/29/2023	2.01	2.01	49419	09/29/2023
Total PIGGLY WIGGLY:				99.41	99.41		
PUBLIC SERVICE COMMISSION OF W							
44200	2307-I-06290	TY23 ELECTRIC RATE STUDY - INV #2	08/31/2023	7,166.42	7,166.42	Multiple	Multiple
	2307-I-06290	CERTIFICATE OF AUTHORITY - UNITED CO-OP	08/31/2023	2,166.70	2,166.70	Multiple	Multiple
	2308-I-06290	CERTIFICATE OF AUTHORITY - UNITED CO-OP	09/29/2023	1,386.63	1,386.63	49420	09/29/2023
	2308-I-06290	TY23 ELECTRIC RATE STUDY - INV #3	09/29/2023	1,734.25	1,734.25	49420	09/29/2023
Total PUBLIC SERVICE COMMISSION OF W:				12,454.00	12,454.00		
RESCO							
46400	3000996	SPLICES FOR OH	08/31/2023	157.40	157.40	Multiple	Multiple
	3002365	ELECTRICAL TAPE	09/11/2023	303.50	303.50	49377	09/11/2023
Total RESCO:				460.90	460.90		
RUEKERT-MIELKE							
49300	147889	WWTP SCADA SERVICE	08/31/2023	103.50	103.50	Multiple	Multiple

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total RUEKERT-MIELKE:				103.50	103.50		
SEERA							
51535	WAUPUN/AUG 202	"WAUPUN" FOCUS PROGRAM FEE	09/11/2023	2,775.19	2,775.19	49379	09/11/2023
Total SEERA:				2,775.19	2,775.19		
STERICYCLE INC							
51860	8004552195	DOCUMENT SHREDDING-E	08/31/2023	25.95	25.95	Multiple	Multiple
	8004552195	DOCUMENT SHREDDING-W	08/31/2023	20.63	20.63	Multiple	Multiple
	8004552195	DOCUMENT SHREDDING-S	08/31/2023	19.98	19.98	Multiple	Multiple
Total STERICYCLE INC:				66.56	66.56		
SPECTRUM BUSINESS							
52500	171156801090723	INTERNET SERVICES-E	09/29/2023	99.12	99.12	49421	09/29/2023
	171156801090723	INTERNET SERVICES-W	09/29/2023	78.79	78.79	49421	09/29/2023
	171156801090723	INTERNET SERVICES-S	09/29/2023	76.24	76.24	49421	09/29/2023
	171156801090723	MONTHLY SERVICE EXP 1ST & 2ND-E	09/29/2023	105.85	105.85	49421	09/29/2023
	171156801090723	MONTHLY SERVICE EXP 1ST & 2ND-W	09/29/2023	84.13	84.13	49421	09/29/2023
	171156801090723	MONTHLY SERVICE EXP 1ST & 2ND-S	09/29/2023	81.42	81.42	49421	09/29/2023
	171156801090723	WATER PLANT VOICE SERV	09/29/2023	79.98	79.98	49421	09/29/2023
	171156801090723	WASTEWATER VOICE SERV	09/29/2023	79.98	79.98	49421	09/29/2023
	33381081323	INTERNET SERVICES-E	08/31/2023	99.12	99.12	Multiple	Multiple
	33381081323	INTERNET SERVICES-W	08/31/2023	78.79	78.79	Multiple	Multiple
	33381081323	INTERNET SERVICES-S	08/31/2023	76.24	76.24	Multiple	Multiple
	33381081323	MONTHLY SERVICE EXP 1ST & 2ND-E	08/31/2023	105.72	105.72	Multiple	Multiple
	33381081323	MONTHLY SERVICE EXP 1ST & 2ND-W	08/31/2023	84.03	84.03	Multiple	Multiple
	33381081323	MONTHLY SERVICE EXP 1ST & 2ND-S	08/31/2023	81.33	81.33	Multiple	Multiple
	33381081323	WASTEWATER VOICE SERV	08/31/2023	79.98	79.98	Multiple	Multiple
	33381081323	WATER PLANT VOICE SERV	08/31/2023	79.98	79.98	Multiple	Multiple
Total SPECTRUM BUSINESS:				1,370.70	1,370.70		
SPEE-DEE							
52600	867433	SERVICE CHRG FOR WATER SAMPLES	08/31/2023	50.04	50.04	Multiple	Multiple
	872779	SERVICE CHRG FOR WATER SAMPLES	09/11/2023	64.42	64.42	49380	09/11/2023
	884252	SERVICE CHRG FOR WATER SAMPLES	09/29/2023	50.44	50.44	49422	09/29/2023
Total SPEE-DEE:				164.90	164.90		
TERMINATOR PEST CONTROL							
55950	232389	PEST CONTROL TO GREEN HOUSE	09/29/2023	138.00	138.00	49423	09/29/2023
Total TERMINATOR PEST CONTROL:				138.00	138.00		
THURMER, MIKE							
56900	3RD QRT 2023	QTRLY COMMISSION SALARY-E	09/29/2023	38.00	38.00	49424	09/29/2023
	3RD QRT 2023	QTRLY COMMISSION SALARY-W	09/29/2023	31.00	31.00	49424	09/29/2023
	3RD QRT 2023	QTRLY COMMISSION SALARY-S	09/29/2023	31.00	31.00	49424	09/29/2023
Total THURMER, MIKE:				100.00	100.00		
USA BLUE BOOK							
59600	INV00101367	LAB SUPPLIES WATER PLANT	08/31/2023	87.67	87.67	Multiple	Multiple
	INV00102160	LAB SUPPLIES WATER PLANT	08/31/2023	711.65	711.65	Multiple	Multiple

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	INV00122926	WWTP LAB SUPPLIES	09/11/2023	381.13	381.13	49381	09/11/2023
	INV00127310	WWTP LAB SUPPLIES	09/29/2023	2,558.58	2,558.58	49426	09/29/2023
	INV00129797	WWTP LAB SUPPLIES	09/29/2023	66.79	66.79	49426	09/29/2023
	INV00130064	WWTP LAB SUPPLIES	09/29/2023	2,236.77	2,236.77	49426	09/29/2023
	INV00135259	WWTP PIPE FITTINGS & GASKETS	09/29/2023	424.71	424.71	49426	09/29/2023
	INV00135432	WWTP PIPE FITTING & GASKETS	09/29/2023	80.33	80.33	49426	09/29/2023
	INV0015053	POLYMER PUMP TUBES	08/31/2023	238.53	238.53	Multiple	Multiple
Total USA BLUE BOOK:				6,786.16	6,786.16		
VAN BUREN, JEROME and/or SANDRA							
60800	AUGUST 2023 SOL	SOLAR CREDIT	09/11/2023	512.71	512.71	49382	09/11/2023
Total VAN BUREN, JEROME and/or SANDRA:				512.71	512.71		
VERIZON WIRELESS							
62900	9942589231	CELLPHONE MTHLY EXPENSES - E	08/31/2023	144.60	144.60	Multiple	Multiple
	9942589231	CELLPHONE MTHLY EXPENSES - W	08/31/2023	114.94	114.94	Multiple	Multiple
	9942589231	CELLPHONE MTHLY EXPENSES - S	08/31/2023	111.23	111.23	Multiple	Multiple
	9942589231	BROOKS CELL PHONE	08/31/2023	136.50	136.50	Multiple	Multiple
	9942589231	BROOKS CELL PHONE	08/31/2023	108.50	108.50	Multiple	Multiple
	9942589231	BROOKS CELL PHONE	08/31/2023	104.99	104.99	Multiple	Multiple
	9942589231	DPW'S MTHLY/DATA TABLET CHRGS	08/31/2023	60.00	60.00	Multiple	Multiple
	9944996782	CELLPHONE MTHLY EXPENSES - E	09/29/2023	118.71	118.71	49427	09/29/2023
	9944996782	CELLPHONE MTHLY EXPENSES - W	09/29/2023	98.47	98.47	49427	09/29/2023
	9944996782	CELLPHONE MTHLY EXPENSES - S	09/29/2023	99.03	99.03	49427	09/29/2023
	9944996782	CELLPHONE MTHLY EXPENSES - S ABNR	09/29/2023	9.33	9.33	49427	09/29/2023
	9944996782	DPW'S MTHLY/DATA TABLET CHRGS	09/29/2023	62.25	62.25	49427	09/29/2023
Total VERIZON WIRELESS:				1,168.55	1,168.55		
VIKING ELECTRIC SUPPLY							
63300	S007191518.002	200 AMP CIRCUIT BREAKER FOR FESTIVAL TEMP SERVI	08/31/2023	181.13	181.13	Multiple	Multiple
Total VIKING ELECTRIC SUPPLY:				181.13	181.13		
W & W ELECTRIC MOTORS INC							
70400	WPN13445	MUA 20-01 WWTP FILTER BLDG	08/31/2023	577.00	577.00	Multiple	Multiple
Total W & W ELECTRIC MOTORS INC:				577.00	577.00		
WAUPUN, CITY OF							
74400	1193	2023 WORKER'S COMP PREMIUM 4TH QTR	09/11/2023	1,758.06	1,758.06	49383	09/11/2023
	1193	2023 WORKER'S COMP PREMIUM 4TH QTR	09/11/2023	2,109.68	2,109.68	49383	09/11/2023
	1193	2023 WORKER'S COMP PREMIUM 4TH QTR	09/11/2023	3,164.51	3,164.51	49383	09/11/2023
	PILOT SEPT 2023	PILOT-ELECTRIC	09/11/2023	21,058.00	21,058.00	49383	09/11/2023
	PILOT SEPT 2023	PILOT-WATER	09/11/2023	28,288.00	28,288.00	49383	09/11/2023
	Stormwater Aug 202	STORMWATER RECEIPTS	09/11/2023	49,160.78	49,160.78	49383	09/11/2023
	Trash August 2023	TRASH/RECYCLING COLLECTION	09/11/2023	47,530.00	47,530.00	49383	09/11/2023
Total WAUPUN, CITY OF:				153,069.03	153,069.03		
WAUPUN AREA SCHOOL DISTRICT							
76150	2023 FOE LED EN	FOE LED REBATE	09/29/2023	500.00	500.00	49428	09/29/2023
Total WAUPUN AREA SCHOOL DISTRICT:				500.00	500.00		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
WAUPUN UTILITIES							
76800	BT2496036_BT252	BAKER TILLY REIMBURSEMENT-BT2496036	09/25/2023	3,453.00	3,453.00	30051	09/25/2023
	BT2496036_BT252	BAKER TILLY REIMBURSEMENT-BT2621862	09/25/2023	6,198.00	6,198.00	30051	09/25/2023
Total WAUPUN UTILITIES:				9,651.00	9,651.00		
WI DEPT OF TRANSPORTATION							
85900	395-0000320628	S. MADISON PROGRESS INVOICE #11 - SEWER	09/11/2023	1,502.15	1,502.15	49384	09/11/2023
Total WI DEPT OF TRANSPORTATION:				1,502.15	1,502.15		
WISCONSIN STATE LAB OF HYGIENE							
88300	752796	FLUORIDE	09/29/2023	28.00	28.00	49437	09/29/2023
Total WISCONSIN STATE LAB OF HYGIENE:				28.00	28.00		
WWOA							
88900	3769	CONFERENCE REGISTRATION - CHAD VELEKE	09/11/2023	155.00	155.00	49385	09/11/2023
	3769	CONFERENCE REGISTRATION - RYAN HOFFMAN	09/11/2023	165.00	165.00	49385	09/11/2023
	3769	CONFERENCE REGISTRATION - JEFF STANEK	09/11/2023	260.00	260.00	49385	09/11/2023
	3769	CONFERENCE REGISTRATION - STEVE BROOKS	09/11/2023	260.00	260.00	49385	09/11/2023
	3769	CONFERENCE REGISTRATION - DARREN SYTSMA	09/11/2023	260.00	260.00	49385	09/11/2023
	3769	CONFERENCE REGISTRATION - STEVE SCHRAMM	09/11/2023	260.00	260.00	49385	09/11/2023
Total WWOA:				1,360.00	1,360.00		
WAUPUN UTILITIES (Refund Acct)							
100000	14021160-38	REF OVERPAYMT FRM: 241 S MADISON ST APT 101	08/31/2023	184.00	184.00	Multiple	Multiple
	14021500.36	REF OVERPAYMT FRM: 259 S MADISON ST APT 206	09/29/2023	135.78	135.78	49431	09/29/2023
	15012140.20	REF OVERPAYMT FRM: 704 SUNRISE	09/29/2023	94.30	94.30	49430	09/29/2023
	15014023.36	REF OVERPAYMT FRM: 717 W LINCOLN APT 5	09/29/2023	181.12	181.12	49429	09/29/2023
	15014044.36	REF OVERPAYMT FRM: 721 W LINCOLN ST APT 8	09/29/2023	65.39	65.39	49433	09/29/2023
	15034425.21	REF OVERPAYMT FRM: 229 BLY ST	09/29/2023	13.27	13.27	49436	09/29/2023
	16042135.32	REF OVERPAYMT FRM: 114 S DIVISION ST APT 203	09/29/2023	195.49	195.49	49435	09/29/2023
	16045580.22	REF OVERPAYMT FRM: 120 ELM AVE	08/31/2023	155.30	155.30	Multiple	Multiple
	16045580.22	REF OVERPAYMT FRM: 120 ELM AVE	08/31/2023	3.31-	3.31-	Multiple	Multiple
	16045580.22	REF OVERPAYMT FRM: 120 ELM AVE	08/31/2023	27.55-	27.55-	Multiple	Multiple
	16045580.22	REF OVERPAYMT FRM: 120 ELM AVE	08/31/2023	7.53-	7.53-	Multiple	Multiple
	17055470.31	REF OVERPAYMT FRM: 114 1/2 W FRANKLIN ST	09/29/2023	141.30	141.30	49429	09/29/2023
	17056400.22	REF OVERPAYMT FRM: 915 NEWTON AVE	09/29/2023	245.08	245.08	49434	09/29/2023
	17058005.22	REF OVERPAYMT FRM: 100 S HARRIS AVE APT 202	08/31/2023	43.03	43.03	Multiple	Multiple
	17058041.26	REF OVERPAYMT FRM: 110 S HARRIS AVE APT 205	08/31/2023	167.24	167.24	Multiple	Multiple
	19074540.20	REF OVERPAYMT FRM: 626 ROOSEVELT ST	09/29/2023	98.15	98.15	49432	09/29/2023
	20087024.30	REF OVERPAYMT FRM: 955 WILCOX ST APT 101	08/31/2023	121.91	121.91	Multiple	Multiple
	RENNHACK	REF OVERPAYMT FRM: 110 S HARRIS AVE APT 110	09/29/2023	1,000.00	1,000.00	49429	09/29/2023
Total WAUPUN UTILITIES (Refund Acct):				2,802.97	2,802.97		
SAMSYL PROPERTIES LLC							
100010	2023 FOE LED Reb	FOE - EFFICIENCY IMPROVEMENT INCENTIVE	08/31/2023	500.00	500.00	Multiple	Multiple
Total SAMSYL PROPERTIES LLC:				500.00	500.00		
Grand Totals:				886,313.36	886,313.36		

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD)						
1						
09/10/2023	1	Record ACH Credit Card Paymt	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	171.18	
		Record ACH Credit Card Paymt	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	99.61	
		Record ACH Credit Card Paymt	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	138.36	
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH	.00	409.15-
Total 1:					<u>409.15</u>	<u>409.15-</u>
CASH DISBURSEMENTS (CD)						
2						
09/01/2023	2	Bond Pmt - 2019 Rfdg. Revenue Int Only -	1-2237-0000-00	INTEREST ACCRUED	8,400.00	
		Bond Pmt - 2019 Rfdg. Revenue Int Only -	9-1131-0000-00	COMBINED CASH	.00	8,400.00-
		Bond Pmt - 2019 Rfdg. Revenue Int Only -	2-2237-0000-00	INTEREST ACCRUED	39,018.75	
		Bond Pmt - 2019 Rfdg. Revenue Int Only -	9-1131-0000-00	COMBINED CASH	.00	39,018.75-
Total 2:					<u>47,418.75</u>	<u>47,418.75-</u>
CASH DISBURSEMENTS (CD)						
3						
09/01/2023	3	Bond Pmt - 2019 Revenue Interest Only -	2-2237-0000-00	INTEREST ACCRUED	5,042.50	
		Bond Pmt - 2019 Revenue Interest Only -	9-1131-0000-00	COMBINED CASH	.00	5,042.50-
Total 3:					<u>5,042.50</u>	<u>5,042.50-</u>
CASH DISBURSEMENTS (CD)						
4						
09/30/2023	4	Record June's Wholesale Power Bill ACH	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	984,996.44	
		Record June's Wholesale Power Bill ACH	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	1,598.55	
		Record June's Wholesale Power Bill ACH	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	1,408.81	
		Record June's Wholesale Power Bill ACH	9-1131-0000-00	COMBINED CASH	.00	988,003.80-
Total 4:					<u>988,003.80</u>	<u>988,003.80-</u>
CASH DISBURSEMENTS (CD)						
5						
09/05/2023	5	Record Monthly ACH Vehicle Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	1,569.99	
		Record Monthly ACH Vehicle Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	755.94	
		Record Monthly ACH Vehicle Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	1,006.11	
		Record Monthly ACH Vehicle Payment	9-1131-0000-00	COMBINED CASH	.00	3,332.04-
Total 5:					<u>3,332.04</u>	<u>3,332.04-</u>
CASH DISBURSEMENTS (CD)						
6						
09/07/2023	6	Record Monthly ONLINE Inv Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	10.69	
		Record Monthly ONLINE Inv Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	8.49	
		Record Monthly ONLINE Inv Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	8.22	
		Record Monthly ONLINE Inv Payment	9-1131-0000-00	COMBINED CASH	.00	27.40-
Total 6:					<u>27.40</u>	<u>27.40-</u>
CASH DISBURSEMENTS (CD)						
7						
09/11/2023	7	WF Xfer to LGIP EL Surplus - United Co-o	1-1128-1290-00	SURPLUS FUND - LGIP	290,081.00	

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD) (continued)						
		WF Xfer to LGIP EL Surplus - United Co-o	9-1131-0000-00	COMBINED CASH	.00	290,081.00-
Total 7:					<u>290,081.00</u>	<u>290,081.00-</u>
CASH DISBURSEMENTS (CD)						
8						
09/08/2023	8	Record August Sales & Use Tax	1-2241-2416-00	TAX COLL PAY - SALES TAX	35,827.30	
		Record August Sales & Use Tax	9-1131-0000-00	COMBINED CASH	.00	35,827.30-
Total 8:					<u>35,827.30</u>	<u>35,827.30-</u>
CASH DISBURSEMENTS (CD)						
45602						
09/22/2023	45602	VOID STALE DATED CHECK - THOMAS	1-4421-2000-00	MISCELLANEOUS NONOPERATING INC	.00	3.42-
		VOID STALE DATED CHECK - THOMAS	9-1131-0000-00	COMBINED CASH	3.42	
Total 45602:					<u>3.42</u>	<u>3.42-</u>
CASH DISBURSEMENTS (CD)						
45904						
09/22/2023	45904	VOID STALE DATED CHECK - ERIC TEB	1-4421-2000-00	MISCELLANEOUS NONOPERATING INC	.00	9.48-
		VOID STALE DATED CHECK - ERIC TEB	9-1131-0000-00	COMBINED CASH	9.48	
Total 45904:					<u>9.48</u>	<u>9.48-</u>
CASH DISBURSEMENTS (CD)						
46492						
09/22/2023	46492	VOID STALE DATED CHECK - 568 E MAI	1-4421-2000-00	MISCELLANEOUS NONOPERATING INC	.00	1.83-
		VOID STALE DATED CHECK - 568 E MAI	9-1131-0000-00	COMBINED CASH	1.83	
Total 46492:					<u>1.83</u>	<u>1.83-</u>
CASH DISBURSEMENTS (CD)						
46878						
09/22/2023	46878	VOID STALE DATED CHECK - WESTPHA	1-4421-2000-00	MISCELLANEOUS NONOPERATING INC	.00	.41-
		VOID STALE DATED CHECK - WESTPHA	9-1131-0000-00	COMBINED CASH	.41	
Total 46878:					<u>.41</u>	<u>.41-</u>
CASH DISBURSEMENTS (CD)						
47579						
09/22/2023	47579	VOID STALE DATED CHECK - HOWE	1-4421-2000-00	MISCELLANEOUS NONOPERATING INC	.00	99.23-
		VOID STALE DATED CHECK - HOWE	9-1131-0000-00	COMBINED CASH	99.23	
Total 47579:					<u>99.23</u>	<u>99.23-</u>
CASH DISBURSEMENTS (CD)						
48173						
09/22/2023	48173	VOID STALE DATED CHECK - THURME	1-4421-2000-00	MISCELLANEOUS NONOPERATING INC	.00	.93-
		VOID STALE DATED CHECK - THURME	9-1131-0000-00	COMBINED CASH	.93	
Total 48173:					<u>.93</u>	<u>.93-</u>

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

CASH DISBURSEMENTS (CD)

48340						
09/22/2023	48340	VOID STALE DATED CHECK - SADLON	1-4421-2000-00	MISCELLANEOUS NONOPERATING INC	.00	.57-
		VOID STALE DATED CHECK - SADLON	9-1131-0000-00	COMBINED CASH	.57	
Total 48340:					<u>.57</u>	<u>.57-</u>

CASH DISBURSEMENTS (CD)

48680						
09/22/2023	48680	VOID STALE DATED CHECK - ESTATE O	1-4421-2000-00	MISCELLANEOUS NONOPERATING INC	.00	.20-
		VOID STALE DATED CHECK - ESTATE O	9-1131-0000-00	COMBINED CASH	.20	
Total 48680:					<u>.20</u>	<u>.20-</u>

CASH DISBURSEMENTS (CD)

48681						
09/06/2023	48681	Record PSN Fees	1-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	530.14	
		Record PSN Fees	2-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	146.81	
		Record PSN Fees	3-5851-1010-20	OFC SUP & EXP-CREDIT CARD TRAN	138.65	
		Record PSN Fees	9-1131-0000-00	COMBINED CASH	.00	815.60-

Total CASH DISBURSEMENTS (CD):					<u>1,371,073.61</u>	<u>1,371,073.61-</u>
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References: 17 Transactions: 46

Total 48681:					<u>815.60</u>	<u>815.60-</u>
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Account Number	Account Title	Debit Amount	Credit Amount
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CASH DISBURSEMENTS (CD) (continued)

12237000000	INTEREST ACCRUED	8,400.00	
22237000000	INTEREST ACCRUED	44,061.25	
12232000000	ACCOUNTS PAYABLE - ELECTRIC	986,748.30	
22232000000	ACCOUNTS PAYABLE - WATER	2,462.59	
32232000000	ACCOUNTS PAYABLE - WASTEWATER	2,561.50	
11128129000	SURPLUS FUND - LGIP	290,081.00	
12241241600	TAX COLL PAY - SALES TAX	35,827.30	
14421200000	MISCELLANEOUS NONOPERATING INC	.00	116.07-
15921101020	OFC SUP & EXP CREDIT CARD TRAN	530.14	
25921101020	OFC SUP & EXP CREDIT CARD TRAN	146.81	
35851101020	OFC SUP & EXP-CREDIT CARD TRAN	138.65	
91131000000	COMBINED CASH	116.07	1,370,957.54-

Grand Totals:		<u>1,371,073.61</u>	<u>1,371,073.61-</u>
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Grand Totals:		<u>1,371,073.61</u>	<u>1,371,073.61-</u>
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TO: Waupun Utilities Commissioners
FROM: Jeff Stanek, CPA, Finance Director
DATE: October 16, 2023
SUBJECT: August 2023 Financial Report

CONSTRUCTION AND PLANT ADDITIONS

The electric utility construction activity consisted of rebuilding overhead line on Lincoln and Pleasant streets and prep work for the Shaler / Wilson Street extension project. Service extension work also began to the United Co-op property. Back-ordered transformers were also received totaling \$134,633 for the month. Construction at the WWTF continues with monthly Disbursement Requests processed through the USDA.

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

Sales (Consumption)

Electric

- Monthly kWh sales were **1.5% above** budget & **3.8% above** than August 2022 on higher sales to General Service and Large Power customers. The utility experienced its highest peak demand as a result of above average temperature conditions.
- YTD kWh sales were **2.0% above** budget & **0.7% higher** than August 2022 YTD actual sales.

Water

- Monthly sales units of 100 cubic feet were **11.7% above** budget & **0.7% higher** than August 2022 sales on a change in sales to all customer classes.
- YTD water sales were **7.6% above** budget & **3.6% higher** than August 2022 YTD actual sales.

Sewer

- Monthly sales units of 100 cubic feet were **8.5% above** budget & **9.0% higher** than August 2022 from increased volumes to all customer classes.
- YTD sewer sales were **16.4% above** budget & **16.5% higher** than August 2022 YTD actual sales.

Income Statement

Electric

- Operating revenues and purchased power expense were **below** budget (\$107,400) and (\$151,300), respectively, due to overall lower purchased power costs from decreases in the monthly PCAC factor despite above normal temperatures for the month.
- Gross margin was \$43,900 **above** budget.
- Operating expenses were \$78,400 **below** budget primarily due to lower tree trimming costs than budgeted during the non-construction season and increased customer work throughout the year.
- Operating income was \$306,500 or \$184,100 **above** budget from lower operating costs than budgeted.
- Net income was \$371,200 or \$270,200 **above** budget primarily from lower than budgeted distribution expenses.
- The rolling 12-month Rate of Return was 6.0%.

Water

- Operating revenues were \$54,000 *above* budget due to overall higher consumption for Industrial customers.
- Operating expenses were \$66,000 *below* budget on lower supply and distribution expenses from fewer main breaks than the prior year.
- Operating income was \$551,700 or \$149,400 *above* budget from slight revenue increases and lower than budgeted operating expenses.
- Net income was \$532,400 or \$227,800 *above* budget.
- The rolling 12-month Rate of Return was 5.8%.

Sewer

- Operating revenues were \$293,800 *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 \$6,600 *below* budget.
- Operating income was \$510,900 or \$277,100 *above* budget.
- Net income was \$2,164,800 or \$469,400 *below* budget largely due to the timing and dollar value of grant contributions compared to budget. Without grant contributions, net income was \$374,600 or \$344,500 *above* budget.
- The rolling 12-month Rate of Return was 4.8%.

Balance Sheets

Electric

- Balance sheet *increased* \$85,100 from July 2023 due to increased receivables from higher power sales from above average temperatures for the month.
- Unrestricted cash *decreased* \$186,600 from July 2023 due to the receipt of back-ordered transformers during the month.
- Net position *increased* \$58,700 from July 2023.

Water

- Balance sheet *increased* \$77,100 from July 2023 due to an increase in cash associated with higher sales and collections.
- Unrestricted cash *increased* \$70,700 from July 2023 from operating sales volume margins.
- Net position *increased* by \$71,100.

Sewer

- Balance sheet *increased* \$101,600 from July 2023 due to an increase in Public Authority and trucked in waste revenues.
- Unrestricted cash *increased* \$64,100 because of increases in high strength and trucked in waste revenues.
- Net position *increased* \$67,300.

Cash and Investments

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

- Total cash and investments *increased* \$100,500 or **1.0%** from July 2023 primarily from increased cash flows associated with higher operating revenues.
- *Investment Activity*: Received interest and distributions of \$11,800 and recorded an unrealized *loss* on market adjustments of (\$1,600), along with (\$500) in management fees, resulting in a net portfolio *gain* of \$9,700 for the month.
- Total interest and investment income earned (excluding market value adjustments) on all accounts for the month was \$30,100 and \$187,700 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 10/6/2023):</i>	\$ 34,520,871
Loan Draws – Project to Date <i>(Thru 4/4/2023):</i>	\$ 27,807,000
Grants Provided <i>(Thru 10/6/2023):</i>	\$ 5,975,200
Disburse Request #30 Requested <i>(9/19/2023):</i>	\$ 424,970
Disburse Request #27&28 – Paid <i>(7/11/2023):</i>	\$ 498,000

2024 Utility Budget Process

See separate 2024 Budget Memo for summary analysis of the draft budget.

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

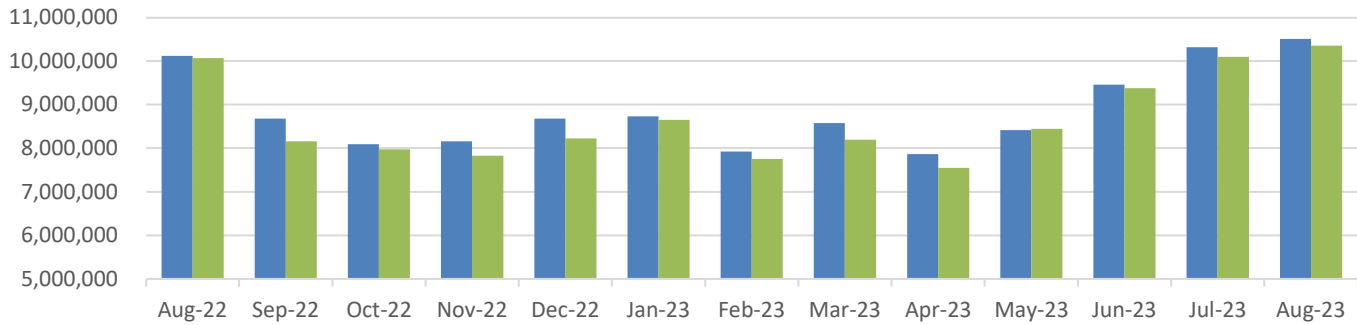
Waupun Utilities											
Construction and Plant Additions Summary											
August 2023											
CONSTRUCTION:											
Description	Electric			Sewer			Water			Total	
	Month	Project To Date	Budget	Month	Project To Date	Budget	Month	Project To Date	Budget	Project To Date	Budget
Projects:											
Substation upgrades	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Poles, towers and fixtures	-	2,757	10,000	-	-	-	-	-	-	2,756.99	10,000.00
Overhead and underground conductor and devices	4,572	18,579	20,000	-	-	-	-	-	-	18,579	20,000
Transformers	134,633	353,212	110,000	-	-	-	-	-	-	353,212	110,000
Overhead and Underground Services	155	11,940	15,000	-	-	-	-	-	-	11,940	15,000
LED street lighting	1,253	11,298	5,000	-	-	-	-	-	-	11,298	5,000
Rebuild overhead and underground line	437	74,814	193,500	-	-	-	-	-	-	74,814	193,500
CIAC - Work Invoiced to Customer / Others	8,776	24,337	-	-	-	-	-	-	-	24,337	-
City of Waupun - Shared Services	428	2,123	-	-	-	-	-	-	-	2,123	-
Wilson / Shaler / Bayberry Extension	-	12,110	-	-	-	-	-	-	-	12,110	-
Sewer CIPP & manhole lining	-	-	-	-	63,626	80,500	-	-	-	63,626	80,500
Meters	10,204	12,812	12,000	-	-	-	973	15,876	8,000	28,689	20,000
Miscellaneous Work Orders	-	-	-	-	-	-	-	-	-	-	-
TOTAL CONSTRUCTION	\$ 160,457	\$ 523,983	\$ 455,500	\$ -	\$ 63,626	\$ 80,500	\$ 973	\$ 15,876	\$ 8,000	\$ 603,486	\$ 544,000
CARRYOVER PROJECTS:											
Underground services	\$ -	\$ 6,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,610	\$ -
Overhead rebuild - Bly Street	-	53,804	-	-	-	-	-	-	-	53,804	-
United Co-op primary extention	40,409	100,418	-	-	-	-	-	-	-	100,418	-
WWTF Phosphorus Upgrade Engineering	-	-	-	-	3,665,009	3,804,000	-	-	-	3,665,009	3,804,000
WWTF Construction Upgrade - ABNR	-	-	-	-	30,259,719	33,704,000	-	-	-	30,259,719	33,704,000
S. Madison street reconstruction - phase 2	-	-	-	-	548,392	574,541	-	734,079	784,242	1,282,471	1,358,783
TOTAL CARRYOVER CONSTRUCTION	\$ 40,409	\$ 160,832	\$ -	\$ -	\$ 34,473,121	\$ 38,082,541	\$ -	\$ 734,079	\$ 784,242	\$ 35,368,031	\$ 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	5,000	5,000	22,000	-	-	-	-	-	-	5,000	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	-	-	-	-	6,592	4,000	-	-	6,300	6,592	10,300
TOTAL PLANT ADDITIONS	\$ 5,000	\$ 5,000	\$ 32,000	\$ -	\$ 17,932	\$ 66,500	\$ -	\$ 10,519	\$ 28,300	\$ 33,450	\$ 126,800

Sales and Revenues Dashboard - Aug 2023

	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
KWh	10,509,265	↑ 1.5%	↑ 1.9%	Power Costs	\$ 982,992	↓ -3.2%	↓ -2.5%
Revenues	\$ 1,173,633	↓ -1.6%	↓ -1.5%	Gross Margin	\$ 190,641	↑ 7.5%	↑ 3.2%

kWhs Sold

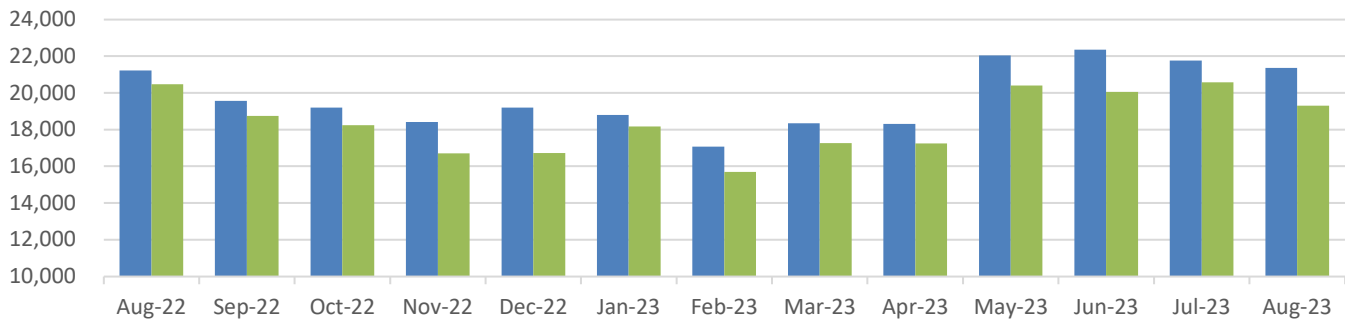
■ Actual ■ Budgeted



	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	21,356	↑ 10.7%	↑ 7.6%	Revenues	\$ 159,019	↑ 5.9%	↑ 4.2%

Water Cubic Feet (100's) Sold

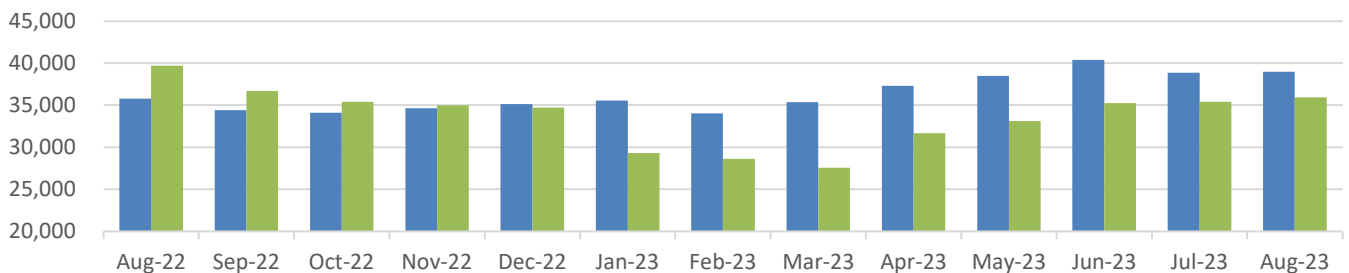
■ Actual ■ Budgeted



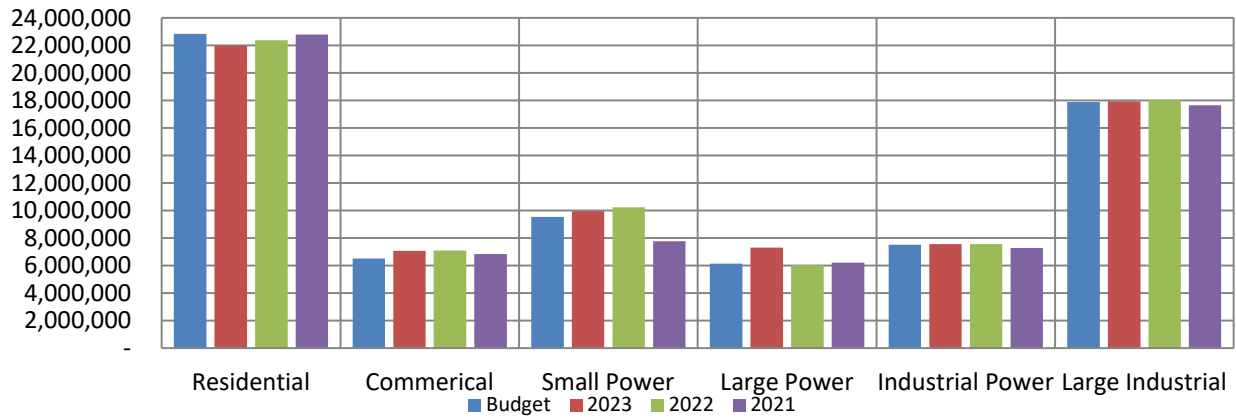
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	38,993	↑ 8.5%	↑ 16.4%	Revenues	\$ 247,793	↑ 1.0%	↑ 9.5%

Sewer Cubic Feet (100's) Treated

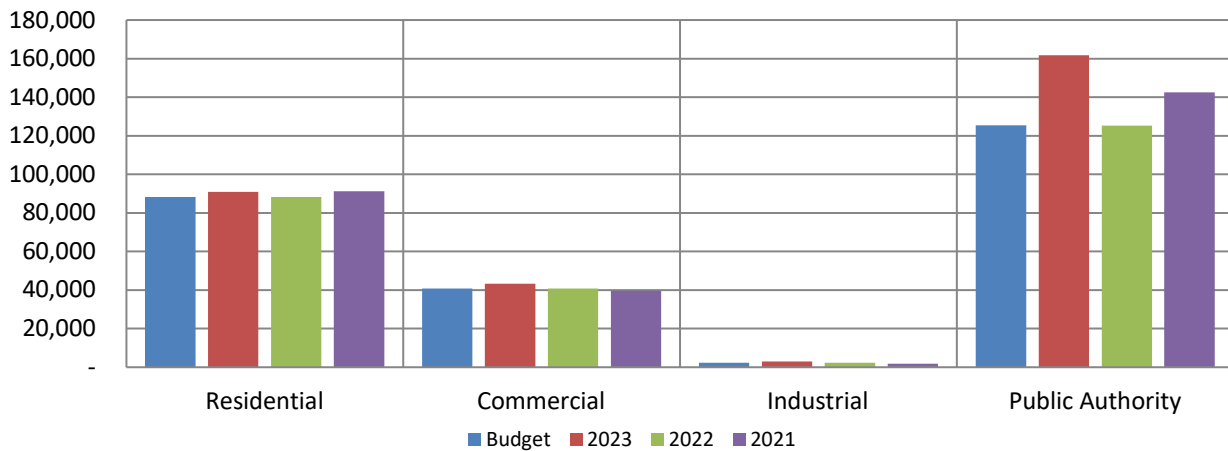
■ Actual ■ Budgeted



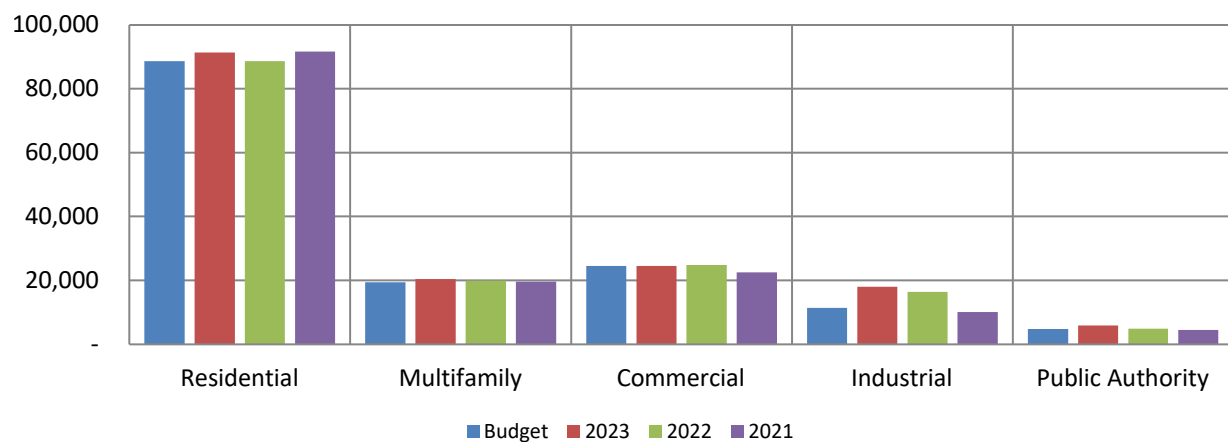
YTD Electric Sales (kWh)



YTD Sewer Sales (Ccf)



YTD Water Sales (Ccf)



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

ELECTRIC	Aug 2021	Aug 2022	Aug 2023
Sales of Electricity	\$ 9,715,604	\$ 10,923,695	\$ 10,800,641
Purchased Power	7,632,384	8,838,047	8,702,802
Gross Margin	2,083,220	2,085,648	2,097,839
	21.4%	19.1%	19.4%
Other Operating Revenues	176,440	116,110	118,885
Operating Expenses			
Distribution expense	249,451	296,852	297,480
Customer accounts expense	118,392	111,545	119,655
Advertising expense	3,934	1,214	3,274
Administrative & general expense	379,525	364,253	409,957
Total operating expenses	751,301	773,864	830,366
Other Operating Expenses			
Depreciation expense	646,288	592,237	634,590
Taxes	330,628	320,755	273,947
Total other operating expenses	976,916	912,992	908,538
Operating Income	531,443	514,903	477,821
Other Income (Expense)			
Capital contributions	51,656	127,093	142,416
Interest expense	(35,608)	(24,612)	(19,876)
Amortization of debt-related costs	(7,171)	(6,633)	(6,460)
Other	151,194	(3,550)	77,331
Total other income (expense)	160,071	92,298	193,411
Net Income	\$ 691,513	\$ 607,201	\$ 671,232

Regulatory Operating Income	594,927	539,166	490,432
Rate of Return	7.03	6.49	5.97
Authorized Rate of Return	5.00	5.00	5.00
Current Ratio	4.0	4.2	4.9
Months of Unrestricted Cash on Hand	3.4	3.5	4.5
Equity vs Debt	0.91	0.93	0.95
Asset Utilization	0.53	0.55	0.57
Combined E&W Debt Coverage	4.43	4.28	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 Aug, 31 2023

	Last 12 Months	YTD 2023	YTD Budget	Difference
ELECTRIC				
Operating Revenues	\$ 10,800,641	\$ 7,254,347	\$ 7,361,728	\$ (107,381)
Purchased Power	8,702,802	5,845,310	5,996,575	(151,265)
Gross Margin	2,097,839	1,409,037	1,365,153	43,884
	19.4%	19.4%	18.5%	
Other Operating Revenues	118,885	146,943	71,648	75,295
Operating Expenses				
Distribution expense	297,480	222,210	300,536	(78,326)
Customer accounts expense	119,655	81,843	79,824	2,019
Advertising expense	3,274	4,867	1,064	3,803
Administrative & general expense	409,957	322,577	328,487	(5,910)
Total operating expenses	830,366	631,496	709,911	(78,415)
Other Operating Expenses				
Depreciation expense	634,590	418,613	423,528	(4,915)
Taxes	273,947	199,349	180,920	18,429
Total other operating expenses	908,538	617,961	604,448	13,513
Operating Income	477,821	306,522	122,442	184,080
Other Income (Expense)				
Capital contributions	142,416	7,298	-	7,298
Interest expense	(19,876)	(12,950)	(12,952)	2
Amortization of debt-related costs	(6,460)	(4,260)	(11,776)	7,516
Other	77,331	74,612	3,336	71,276
Total other income (expense)	193,411	64,700	(21,392)	86,092
Net Income	\$ 671,232	\$ 371,222	\$ 101,050	\$ 270,172

	Aug 2023	July 2023	June 2023	May 2023	April 2023	March 2023	Feb 2023	Jan 2023	Dec 2022	Nov 2022	Oct 2022	Sept 2022	Aug 2022
Operating Revenues	\$ 1,173,633	\$ 1,145,065	\$ 948,047	\$ 801,960	\$ 700,005	\$ 793,343	\$ 754,546	\$ 937,748	\$ 834,648	\$ 843,995	\$ 825,740	\$ 1,041,910	\$ 1,200,611
Purchased Power	982,992	959,819	766,022	635,130	537,121	621,045	579,903	763,277	654,234	671,332	660,754	871,172	1,015,723
Gross Margin	190,641	185,246	182,024	166,830	162,884	172,298	174,643	174,471	180,414	172,664	164,986	170,739	184,888
	16.2%	16.2%	19.2%	20.8%	23.3%	21.7%	23.1%	18.6%	21.6%	20.5%	20.0%	16.4%	15.4%
Other Operating Revenues	10,509	10,452	9,883	9,464	9,563	8,364	8,700	80,009	(50,986)	9,089	4,163	9,676	11,057
Operating Expenses													
Distribution expense	29,592	28,494	28,384	22,641	29,091	27,741	26,694	29,572	8,126	21,087	24,861	21,196	25,400
Customer accounts expense	10,745	8,662	10,478	10,348	13,249	9,852	10,193	8,316	5,377	9,598	12,709	10,129	9,686
Advertising expense	1,148	587	476	300	1,605	550	200	-	(3,135)	430	1,112	-	2,000
Administrative & general expense	35,860	46,109	24,740	29,855	42,987	44,490	40,711	57,825	(17,463)	25,907	44,596	34,340	26,363
Total operating expenses	77,345	83,852	64,078	63,144	86,932	82,634	77,799	95,713	(7,095)	57,021	83,277	65,665	63,448
Other Operating Expenses													
Depreciation expense	52,940	48,029	52,940	52,940	52,940	52,940	52,940	52,940	59,987	51,997	51,997	51,997	51,997
Taxes	24,239	23,925	23,937	23,890	29,844	24,644	24,348	24,522	(25,315)	33,502	38,673	27,739	27,809
Total other operating expenses	77,180	71,954	76,877	76,831	82,784	77,585	77,288	77,462	34,672	85,499	90,670	79,736	79,806
Operating Income	46,625	39,891	50,952	36,319	2,731	20,443	28,256	81,304	101,850	39,233	(4,798)	35,013	52,690
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)	(1,619)	(1,619)	(1,201)	(1,908)	(1,908)	(1,908)	(1,908)
Amortization of debt-related costs	(533)	(533)	(533)	(533)	(533)	(533)	(533)	(533)	(550)	(550)	(550)	(550)	(550)
Other	14,236	12,082	9,095	8,903	10,123	11,832	1,593	6,748	(5,907)	7,964	2,762	(2,101)	1,156
Total other income (expense)	12,085	9,931	13,309	6,751	8,905	9,681	(558)	4,596	4,297	10,506	112,579	1,329	(1,302)
Net Income	\$ 58,710	\$ 49,822	\$ 64,261	\$ 43,070	\$ 11,636	\$ 30,124	\$ 27,698	\$ 85,900	\$ 106,147	\$ 49,739	\$ 107,781	\$ 36,342	\$ 51,388

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

WATER	Aug 2021	Aug 2022	Aug 2023
Operating Revenues	\$ 2,609,328	\$ 2,629,130	\$ 2,695,885
Operating Expenses			
Source of supply expenses	706	8,553	24,998
Pumping expenses	79,243	87,828	92,596
Water treatment expenses	159,911	173,500	192,919
Transmission & distribution expenses	255,383	230,763	282,497
Customer accounts expenses	101,114	107,086	107,929
Administrative & general expense	267,474	277,006	335,805
Total operating expenses	863,830	884,735	1,036,744
Other Operating Expenses			
Depreciation expense	583,854	562,321	564,695
Taxes	375,533	365,324	332,371
Total other operating expenses	959,387	927,645	897,066
Operating Income	786,110	816,750	762,075
Other Income (Expense)			
Capital contributions from customers and municipal	180,432	80,000	-
Interest expense	(145,326)	(107,371)	(95,751)
Amortization of debt-related costs	(18,513)	(16,654)	(15,647)
Other	(416)	(9,824)	68,756
Total other income (expense)	16,176	(53,850)	(42,642)
Net Income	\$ 802,286	\$ 762,900	\$ 719,433

Regulatory Operating Income	821,799	819,050	802,705
Rate of Return	6.04	5.86	5.86
Authorized Rate of Return	6.50	6.50	6.50
Current Ratio	30.55	28.73	44.28
Months of Unrestricted Cash on Hand	18.81	20.36	21.73
Equity vs Debt	0.74	0.77	0.80
Asset Utilization	0.37	0.39	0.41

Note 1 - Water rates increased May 2012.

Definitions

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

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

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

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

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

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

	Last 12 Months	YTD 2023	YTD Budget	Difference
WATER				
Operating Revenues	\$ 2,695,885	\$ 1,810,114	\$ 1,756,129	\$ 53,985
Operating Expenses				
Source of supply expenses	24,998	1,373	40,264	(38,891)
Pumping expenses	92,596	61,363	64,152	(2,789)
Water treatment expenses	192,919	130,752	129,624	1,128
Transmission & distribution expenses	282,497	159,194	189,704	(30,510)
Customer accounts expenses	107,929	72,366	74,688	(2,322)
Administrative & general expense	335,805	227,781	220,360	7,421
Total operating expenses	1,036,744	652,830	718,792	(65,962)
Other Operating Expenses				
Depreciation expense	564,695	368,713	391,984	(23,271)
Taxes	332,371	236,897	243,032	(6,135)
Total other operating expenses	897,066	605,610	635,016	(29,406)
Operating Income	762,075	551,674	402,321	149,353
Other Income (Expense)				
Capital contributions	-	-	-	-
Interest expense	(95,751)	(63,082)	(63,080)	(2)
Amortization of debt-related costs	(15,647)	(10,179)	(36,320)	26,141
Other	68,756	53,970	1,664	52,306
Total other income (expense)	(42,642)	(19,290)	(97,736)	78,446
Net Income	\$ 719,433	\$ 532,384	\$ 304,585	\$ 227,799

	Aug 2023	July 2023	June 2023	May 2023	April 2023	March 2023	Feb 2023	Jan 2023	Dec 2022	Nov 2022	Oct 2022	Sept 2022	Aug 2022
WATER													
Operating Revenues	\$ 232,808	\$ 234,998	\$ 238,214	\$ 236,149	\$ 218,445	\$ 217,490	\$ 211,459	\$ 220,551	\$ 217,935	\$ 219,019	\$ 225,597	\$ 223,220	\$ 230,796
Operating Expenses													
Source of supply expenses	-	180	-	247	-	946	-	-	490	76	54	23,005	-
Pumping expenses	7,326	7,156	9,970	6,924	6,667	7,805	8,217	7,299	9,810	6,718	6,321	8,384	7,254
Water treatment expenses	17,678	21,960	14,056	19,069	14,299	13,627	17,931	12,130	14,050	18,537	14,577	15,003	20,809
Transmission & distribution expenses	21,301	32,828	23,844	25,596	21,864	14,483	11,211	8,066	48,611	15,315	30,946	28,431	14,519
Customer accounts expenses	9,134	7,471	9,160	9,154	11,436	9,005	9,483	7,523	6,636	8,451	11,594	8,882	8,551
Administrative & general expense	28,149	25,492	23,941	25,905	30,262	30,437	21,104	42,491	30,185	26,256	23,067	28,516	27,113
Total operating expenses	83,589	95,087	80,972	86,895	84,528	76,303	67,946	77,509	109,782	75,354	86,559	112,220	78,246
Other Operating Expenses													
Depreciation expense	46,089	46,089	46,089	46,089	46,089	46,089	46,089	46,089	51,830	48,051	48,051	48,051	48,051
Taxes	30,035	29,430	29,609	29,665	30,298	29,431	29,116	29,314	(2,698)	31,412	35,202	31,557	31,597
Total operating expenses	76,124	75,519	75,698	75,754	76,387	75,520	75,205	75,403	49,132	79,463	83,253	79,608	79,647
Operating Income	73,095	64,391	81,544	73,499	57,531	65,666	68,308	67,639	59,021	64,203	55,785	31,392	72,903
Other Income (Expense)													
Capital contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest expense	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)	(6,869)	(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)	(1,272)	(1,272)	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)
Other	7,195	7,171	6,311	6,112	7,676	10,162	1,860	7,482	4,851	8,847	3,170	(2,083)	(1,117)
Total other income (expense)	(1,963)	(1,986)	(2,846)	(3,045)	(1,482)	1,005	(7,298)	(1,676)	(3,385)	(1,120)	(6,797)	(12,050)	(11,084)
Net Income	\$ 71,133	\$ 62,405	\$ 78,698	\$ 70,454	\$ 56,049	\$ 66,671	\$ 61,011	\$ 65,963	\$ 55,636	\$ 63,083	\$ 48,988	\$ 19,343	\$ 61,819

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

SEWER	Aug 2021	Aug 2022	Aug 2023
Operating Revenues	\$ 2,218,727	\$ 2,377,546	\$ 3,174,753
Operating Expenses			
WWTP operation expenses	387,210	401,089	578,273
Laboratory expenses	89,143	69,448	83,562
Maintenance expenses	592,903	461,710	512,815
Customer accounts expenses	143,489	143,049	142,463
Administrative & general expenses	452,038	410,297	457,215
Total operating expenses	1,664,785	1,485,593	1,774,329
Other Operating Expenses			
Depreciation expense	719,430	678,001	712,969
Total other operating expenses	719,430	678,001	712,969
Operating Income	(165,488)	213,952	687,456
Other Income (Expense)			
Interest expense	(82,584)	(213,855)	(310,648)
Capital contributions	134,100	1,711,000	4,356,200
Other	(164,100)	(43,365)	93,118
Total other income (expense)	(112,583)	1,453,780	4,138,670
Net Income	\$ (278,071)	\$ 1,667,732	\$ 4,826,126

Operating Income (excluding GASB 68 & 75)	(160,944)	170,754	655,837
Rate of Return	(1.03)	1.24	4.78
Current Ratio	33.22	6.77	10.08
Months of Unrestricted Cash on Hand	14.45	7.20	7.37
Equity vs Debt	0.67	0.36	0.43
Asset Utilization	0.51	0.50	0.52
Debt Coverage	0.56	0.68	1.67
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 Aug 31, 2023

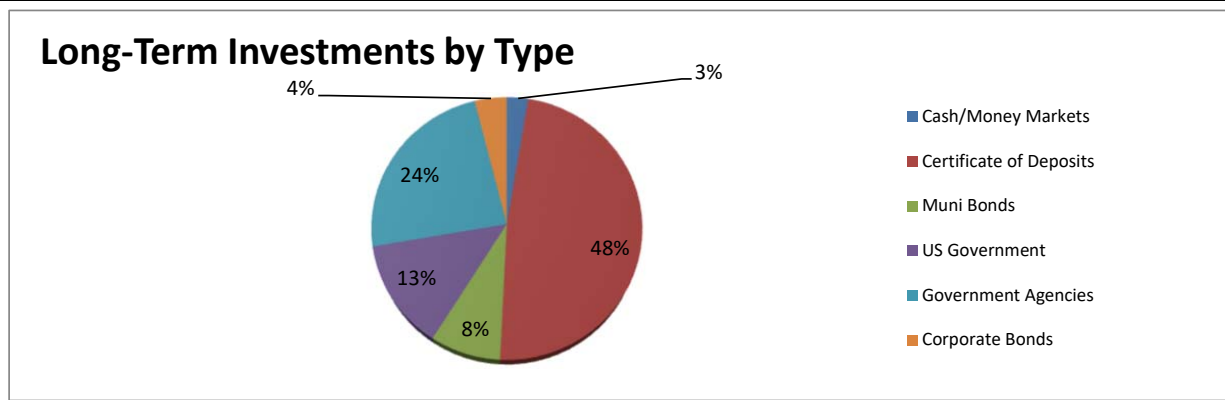
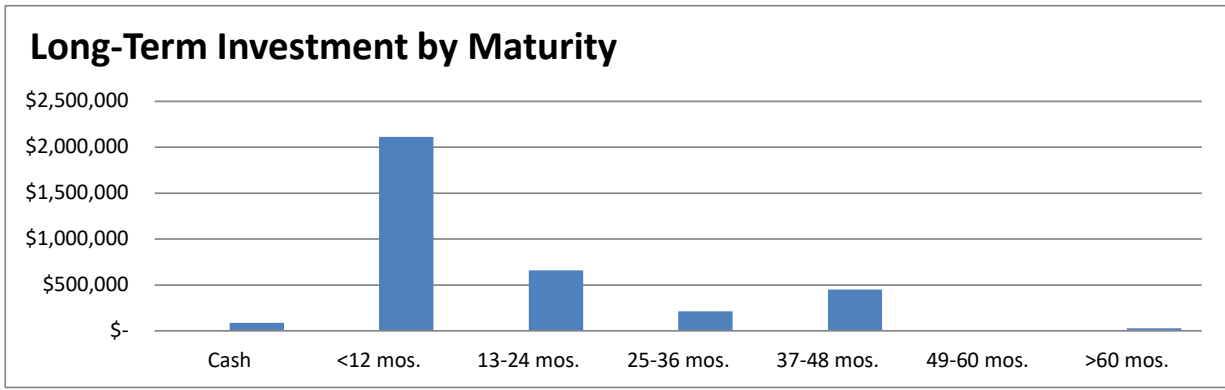
	Last 12 Months	YTD 2023	YTD Budget	Difference
SEWER				
Operating Revenues	\$ 3,174,753	\$ 2,199,281	\$ 1,905,451	\$ 293,830
Operating Expenses				
WWTP operation expenses	578,273	395,505	454,008	(58,503)
Laboratory expenses	83,562	60,371	51,480	8,891
Maintenance expenses	512,815	314,437	276,812	37,625
Customer accounts expenses	142,463	95,623	102,320	(6,697)
Administrative & general expenses	457,215	340,784	328,650	12,134
Total operating expenses	1,774,329	1,206,720	1,213,270	(6,550)
Other Operating Expenses				
Depreciation expense	712,969	481,651	458,384	23,267
Total other operating expenses	712,969	481,651	458,384	23,267
Operating Income (Loss)	687,456	510,910	233,797	277,113
Non-operating Income (Expense)				
Interest Expense	(310,648)	(213,675)	(213,672)	(3)
Capital contributions	4,356,200	1,790,200	2,604,064	(813,864)
Other	93,118	77,350	10,000	67,350
Total other income (expense)	4,138,670	1,653,874	2,400,392	(746,518)
Net Income (Loss)	\$ 4,826,126	\$ 2,164,784	\$ 2,634,189	\$ (469,405)

	Aug 2023	July 2023	June 2023	May 2023	April 2023	March 2023	Feb 2023	Jan 2023	Dec 2022	Nov 2022	Oct 2022	Sept 2022	Aug 2022
SEWER													
Operating Revenues	\$ 278,321	\$ 271,130	\$ 286,803	\$ 303,325	\$ 276,190	\$ 263,430	\$ 249,808	\$ 270,273	\$ 272,291	\$ 246,708	\$ 243,017	\$ 213,457	\$ 257,409
Operating Expenses													
WWTP operation expenses	54,258	43,299	56,937	29,604	48,852	65,214	73,383	23,958	54,439	33,715	54,084	40,531	32,189
Laboratory expenses	7,712	8,591	5,972	7,523	10,451	7,571	7,326	5,225	5,417	6,624	6,684	4,466	5,272
Maintenance expenses	23,905	34,585	42,187	77,800	37,159	23,944	42,924	31,932	101,794	13,060	51,477	32,048	29,233
Customer accounts expenses	12,275	10,426	12,148	12,136	14,392	11,711	12,087	10,448	8,150	11,819	14,806	12,066	11,744
Administrative & general expense	34,646	36,538	32,744	43,571	45,361	41,625	37,237	69,061	(6,763)	41,442	48,548	33,204	29,798
Total operating expenses	132,797	133,439	149,987	170,634	156,216	150,065	172,958	140,624	163,037	106,659	175,598	122,315	108,236
Other Operating Expenses													
Depreciation expense	60,206	60,206	60,206	60,206	60,206	60,206	60,206	60,206	55,375	58,648	58,648	58,648	58,648
Total other operating expenses	60,206	60,206	60,206	60,206	60,206	60,206	60,206	60,206	55,375	58,648	58,648	58,648	58,648
Operating Income (Loss)	85,318	77,485	76,609	72,485	59,768	53,158	16,644	69,442	53,879	81,401	8,772	32,495	90,525
Other Income (Expense)													
Interest expense	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)	(24,104)	(23,723)	(24,573)	(24,573)	(24,573)
Capital contributions	-	498,000	121,200	-	376,000	-	795,000	-	1,064,000	-	1,502,000	-	1,619,000
Other	8,720	8,736	6,379	5,838	14,362	20,398	(636)	13,552	821	19,039	5,167	(9,259)	(5,868)
Total other income (expense)	(17,989)	480,027	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
Net Income (Loss)	\$ 67,329	\$ 557,512	\$ 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

WAUPUN UTILITES
Balance Sheets
Electric, Water, and Sewer

ELECTRIC	Aug 2021	Aug 2022	Aug 2023	July 2023	Change
Cash and investments - unrestricted	\$ 2,446,386	\$ 2,933,461	\$ 3,655,033	\$ 3,841,652	\$ (186,619)
Cash and investments - restricted	139,991	139,432	140,968	124,289	16,679
Receivables	1,474,536	1,576,941	1,449,373	1,320,370	129,003
Materials and supplies	214,188	250,698	478,223	481,809	(3,586)
Other assets	82,631	65,629	85,439	104,691	(19,252)
Plant - net of accumulated depreciation	9,026,257	8,937,409	9,147,555	8,998,688	148,867
Deferred outflows of resources	491,728	694,671	1,004,815	1,004,815	-
Total Assets	13,875,717	14,598,240	15,961,406	15,876,314	85,093
Accounts payable	961,884	1,055,738	1,024,261	1,002,703	21,558
Payable to sewer utility	-	-	-	-	-
Interest accrued	13,988	11,449	9,275	7,656	1,619
Accrued benefits	80,201	88,124	78,663	76,630	2,033
Deferred inflows of resources	840,957	1,027,042	1,937,087	1,935,915	1,172
Long-term debt	905,000	735,000	560,000	560,000	-
Net Position	11,073,688	11,680,889	12,352,120	12,293,410	58,710
Total Liabilities & Net Position	\$ 13,875,717	\$ 14,598,240	\$ 15,961,406	\$ 15,876,314	\$ 85,093
WATER	Aug 2021	Aug 2022	Aug 2023	July 2023	Change
Cash and investments - unrestricted / designated	\$ 1,942,714	\$ 2,121,389	\$ 2,479,718	\$ 2,409,040	\$ 70,678
Cash and investments - restricted	427,950	426,914	436,327	389,752	46,575
Receivables	257,724	256,693	255,385	256,491	(1,106)
Materials and supplies	72,070	76,467	71,966	72,045	(79)
Other assets	170,119	125,634	97,977	87,706	10,271
Plant - net of accumulated depreciation	15,550,022	15,717,344	15,640,106	15,689,360	(49,254)
Deferred outflows of resources	245,971	383,028	577,351	577,351	-
Total Assets	18,666,571	19,107,469	19,558,831	19,481,747	77,085
Accounts payable	14,205	31,168	15,547	16,113	(567)
Interest accrued	57,816	51,600	46,228	38,343	7,885
Accrued benefits	42,135	54,691	62,307	60,849	1,458
Deferred inflows of resources	486,588	566,284	751,590	754,415	(2,825)
Long-term debt	4,295,000	3,870,000	3,430,000	3,430,000	-
Net Position	13,770,826	14,533,726	15,253,159	15,182,027	71,133
Total Liabilities & Net Position	\$ 18,666,571	\$ 19,107,469	\$ 19,558,831	\$ 19,481,747	\$ 77,085
SEWER	Aug 2021	Aug 2022	Aug 2023	July 2023	Change
Cash and investments - unrestricted	\$ 2,004,781	\$ 891,746	\$ 1,089,342	\$ 1,025,203	\$ 64,139
Cash and investments - restricted	2,154,209	2,284,769	2,314,876	2,225,790	89,087
Receivables	225,944	285,826	299,888	287,690	12,198
Receivable from electric utility	-	-	-	-	-
Materials and supplies	7,537	7,651	8,754	8,754	-
Advances to other funds	291,946	255,452	0	0	-
Other assets	22,657	42,034	32,773	35,586	(2,813)
Plant - net of accumulated depreciation	19,775,609	44,018,657	47,875,802	47,936,804	(61,002)
Deferred outflows of resources	338,279	519,315	797,752	797,752	-
Total Assets	24,820,962	48,305,450	52,419,188	52,317,579	101,609
Accounts payable	15,444	60,190	33,513	27,695	5,818
Interest accrued	51,708	113,756	104,337	77,628	26,709
Accrued benefits	63,847	80,198	90,837	88,696	2,142
Deferred inflows of resources	510,810	648,648	896,998	897,387	(389)
Long-term debt	6,502,009	28,057,782	27,122,500	27,122,500	-
Net Position	17,677,145	19,344,876	24,171,003	24,103,674	67,329
Total Liabilities & Net Position	\$ 24,820,962	\$ 48,305,450	\$ 52,419,188	\$ 52,317,579	\$ 101,609

Monthly Dashboard - Cash & Investments						August 2023
Account	Restrictions	Aug 2023	July 2023	\$ Inc/(Dec)	% Inc/(Dec)	
Checking - E	Unrestricted	\$ 1,048,279	\$ 730,787	\$ 317,492	43.45%	
Checking - W	Unrestricted	1,006,844	896,786	110,058	12.27%	
Checking - S	Unrestricted	691,918	547,412	144,506	26.40%	
Reserves - E	Unrestricted	2,606,754	3,110,865	(504,111)	-16.20%	
Reserves - W	Unrestricted	950,650	992,321	(41,671)	-4.20%	
Reserves - S	Unrestricted	397,424	477,791	(80,367)	-16.82%	
P&I Redemption - E	Restricted	99,173	82,610	16,563	20.05%	
P&I Redemption - W	Restricted	276,214	230,084	46,131	20.05%	
P&I Redemption - S	Restricted	302,282	226,560	75,721	33.42%	
Bond Reserve - S	Restricted	243,872	235,716	8,156	3.46%	
Construction - S	Restricted	279	279	0	0.00%	
Depreciation - E	Restricted	41,795	41,679	116	0.28%	
Depreciation - W	Restricted	160,113	159,669	444	0.28%	
ERF - Water Plant	Designated	522,224	519,933	2,291	0.44%	
ERF - WWTP	Restricted	1,768,444	1,763,235	5,209	0.30%	
		<u>\$ 10,116,265</u>	<u>\$ 10,015,726</u>	<u>\$ 100,538</u>	<u>1.00%</u>	
	Unrestricted and Designated	<u>\$ 7,224,093</u>	<u>\$ 7,275,895</u>	<u>\$ (51,802)</u>	<u>-0.71%</u>	
	Restricted	<u>\$ 2,892,171</u>	<u>\$ 2,739,831</u>	<u>\$ 152,340</u>	<u>5.56%</u>	





TO: Waupun Utilities Commissioners
FROM: Steve Brooks, General Manager
DATE: October 16, 2023
SUBJECT: General Manager Report

Electric Department Update:

United Co-Op

- Approximately 16870' of conduit currently installed
- Approximately 2900' of primary URD wire currently installed
- Installed (3) switchgear basements and a 3ph junction cabinet
- Trench and conduit complete for the main feed into United
 - Approximately 750' of trench
 - Approximately 3750' of conduit installed
- Trench and conduit complete from switchgears to east side of Wilson Dr to future switchgear
 - Approximately 650' of trench and directional drilling
 - Approximately 3250' of conduit installed
- Trench, conduit, and wire installed and energized to office/scale building (energized 8/21)
 - Approximately 950' of trench
 - Approximately 2850' of conduit installed
 - Approximately 2900' of 1/0 URD Primary
- Trench and conduit partially complete for feed to grain and soy facilities
 - Approximately 540' of trench
 - Approximately 4860' of conduit installed
 - Two 16" x 40' steel casings installed for rail crossings with 2160' of 2" conduit installed for permanent and potential future wire infrastructure
- Week of 10/16
 - Dig trench and install approximately 2750' of conduit to feed mill transformers

Wilson and Shaler

- Approximately 16480' of conduit currently installed
- Approximately 4200' of trench complete
- Approximately 9480' of 2.5" conduit installed
- Approximately 3160' of 2" communication conduit installed
- Approximately 3840' of 1.25" street light conduit installed
- (19)-20"x 6' sonotubes excavated, installed and pored with anchor bolts installed

Conduit Installed

- Approximately 33,350' of total conduit installed since the beginning of August (6.31 miles)

Pole Relocation for Farmers Elevator Scale

- Crew worked on installing new guy pole, new cutouts and removing slack from span
- Work completed week of 10/9

Training

- Electric department staff completed the annual pole-top and bucket rescue. Staff also performed self-rescue from a disabled aerial unit practicing how to rig and repel to the ground safely.

General Manager Update:

Public Power Week/Month

- WU participated in the Community Services Open House event at the Safety Building on October 9th, offering bucket rides, equipment demonstrations, ABNR treatment process video with a sample of algae harvest and Focus on Energy product kit information. WU is also offering a \$10 discount during the month of October for customers who purchase any items from the Focus on Energy Marketplace.

Team Building Event

- An all-staff meeting was held on October 5th. During the meeting, department heads provided updates to the WU team. Following updates, the team participated in a number of team building exercises. We experienced great participation from staff. The event was great for staff, working to build better working relationships and improve our overall culture.

WPPI Annual Meeting

- Jeff Stanek and I attended the WPPI Annual Meeting and Board of Directors meeting September 14-15th. Tom Thibodeau presented a message about Positive Power of Servant Leadership. Scott Corwin, the new President and CEO of American Public Power Association, attended the meeting and spoke to the group about the association's directives for 2024.

Tax Roll

- 2023 Tax roll letters were generated on Monday, October 9th for any customer who has a past due balance owed as of September 30, 2023. Any delinquent balance subject for 2023 tax roll that has not been paid as of November 1st will receive a 10% penalty on the balance owed. Any outstanding balance plus penalty that remains unpaid as of November 15th, will be transferred to the tax roll.

Northstar CSR 7 Pilot

- WPPI presented the opportunity to our staff the option to pilot the new Northstar CSR 7 program. WU will be the only member utility utilizing the CSR 7 program in a live database for the time being. Our staff will be able to use the new program during daily operations and will provide feedback to the Northstar research and development team on what we like about the program, recommended changes and any issues experienced. Staff met with WPPI and Northstar R&D team this past week to see a demo of the program and go through a list of features that we felt are critical and not so critical to have available on the program. We anticipate the pilot to begin early 2024.

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



TO: Waupun Utilities Commissioners
FROM: Steve Schramm
DATE: October 12, 2023
SUBJECT: Monthly Operation Report

Water Treatment Facility:

There are no call-ins to report this month.

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

Wastewater Treatment Facility:

Wastewater treatment facilities staff and management team hosted a facility tour for attendees of the 2023 Algae Biomass Summit, held in Madison, WI October 9-11th. The annual Algae Biomass Summit is the largest gathering of algae and seaweed professionals, providing attendees the opportunity to discover latest research advances and technology breakthroughs, new projects and services, training, networking opportunities and more.

Sabel Trucking has completed spring biosolids land application. Our nutrient management plan allowed 1600 cubic yards of biosolids to be applied to 40 acres of DNR approved agriculture land.

Collection and Distribution:

I am very pleased to announce Rhyer Smit joined our team on October 2nd, filling the role of Water and Sanitary Sewer Technician. Rhyer graduated from Waupun High School and most recently worked for Central Cable. Rhyer brings a great skill set of equipment operation and underground knowledge.

Staff have been assisting the electric department on Wilson and Shaler Drive with installation of street lighting infrastructure and conduit for future primary extension.

The crew has performed several confined space entries inside manholes making adjustments and modifications to cleanouts. These modifications allow for non-entry access during main line televising and jetting maintenance.

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: Jeff Stanek, CPA, Finance Director
DATE: October 16, 2023
SUBJECT: Draft 2024 Waupun Utilities Budget

This memorandum provides a high-level analysis of the draft 2024 budget for Waupun Utilities. A summary schedule is provided along with detailed cash flows, operating income, expense, and plant schedules for each utility.

The overall budget is forecasted to *decrease* \$310,800 or **1.6%** over the 2023 budget largely due to a new customer in the industrial park and changes associated with construction of the *wastewater ABNR upgrade* nearing completion in 2023. Final remaining construction costs associated with the upgrade of \$2,047,800 are included in the 2024 budget and will be funded with USDA grant proceeds.

The 2024 budget includes the following:

- Average 3.0% cost of living structural wage adjustment and expected step increases in accordance with the Commission approved compensation study
- Health insurance cost increase of 8.9% for 2024
- All other operation and maintenance expenses include a 4.0% inflationary increase based on continued rising inflationary costs and supply chain challenges
- New wastewater treatment expenses and cost recovery of those expenses associated with operating ABNR processes
- Additional cyber security, GIS and outage management services from our primary IT provider
- Revenues forecasted conservatively based upon recent historical consumption data and an additional large customer in the industrial park
- Capital equipment and vehicle replacements for assets past their useful life

An analysis by utility follows.

ELECTRIC UTILITY

The 2024 budget is forecasted to *increase* \$816,600, or **7.8%**, from the 2023 budget. The change is due to increased purchased power expense from serving a new large customer located in the industrial park and continued inflationary cost increases in materials and supplies. Additional cost increases include the replacement of a large bucket past its useful life and the addition of one new electric line crew apprentice. A Test Year 2023 rate case is underway with the PSC with new rates anticipated sometime in 2024. No new rates are included within this budget as a conservative approach to budget formulation.

The capital budget includes:

- \$320,000 to replace a 60-foot, large bucket truck
- \$35,000 to replace nine relays in the Main substation
- \$25,000 for back-up switchgear to be used in future construction projects
- \$12,000 for routine meter additions & replacements
- \$32,600 for the electric utility's share of administrative office replacements including windows, HVAC equipment and office equipment

The construction budget includes:

- \$167,200 to rebuild overhead lines
- \$10,000 for LED street lighting retro-fits
- \$50,000 for transformers

All other items listed for construction are routine in nature.

Non-routine or new expenses included in the operating budget are the following:

- \$80,000 in new line crew apprentice employee wages & benefits
- \$13,400 for the electric utility's share of the cost to seal coat the administrative building parking lots
- \$13,800 in new costs associated with GIS mapping and outage management services

WATER UTILITY

The 2024 budget is forecasted to *increase* \$206,500 or **10.1%** over the 2023 budget.

The capital budget includes the following:

- \$101,000 to replace the membranes in RO block 1 (*funded through internal designated funds*)
- \$87,500 for the water utility's 50% share of a Cat tractor backhoe replacement
- \$28,000 each for scale inhibitor skid & sodium bisulfite skid replacements at the WTF
- \$8,000 for routine meter additions & replacements
- \$24,500 for the water utility's share of administrative office replacements including windows, HVAC equipment and office equipment

The construction budget includes:

- No construction is planned for 2024

Non-routine expenses included in the operating budget are the following:

- \$5,300 each for reservoir and clear well inspections required every five years
- \$5,500 to seal coat driveway at the WTF
- \$10,400 for the water utility's share of the cost to seal coat the administrative building parking lots

SEWER UTILITY

The 2024 budget is forecasted to *decrease* \$1,278,300 or **17.6%** over the 2023 budget.

Budgeted revenues include the first year of guaranteed minimum payments/sales associated with the utility's Biomass Sales Agreement totaling \$500,000. All other utility revenues are forecasted with October 1, 2022 rates.

The capital budget includes the following:

- \$138,000 for equipment replacements at the existing WWTP (roof replacement, VFD's, primary clarifiers, flow meters and miscellaneous equipment)
- \$87,500 for the sewer utility's 50% share of a Cat tractor backhoe replacement
- \$50,000 for a forklift and \$35,000 for a scissor lift at the WWTP (*funded through USDA grant funds*)
- \$24,500 for the sewer utility's share of administrative office replacements including windows, HVAC equipment and office equipment

The construction and engineering budget includes:

- \$1,962,800 in final construction costs associated with WWTP upgrade
- \$86,000 for cured-in-place sewer main lining

Non-routine and new expenses included in the operating budget are the following:

- \$697,167 in new operating costs associated with the ABNR upgrade including power, natural gas, chemical, insurance and other operational costs. These costs will be recovered through revenues associated with our Biomass Sales Agreement
- \$78,300 for new employee wages & benefits to assist with the ABNR process
- \$10,400 for the water utility's share of the cost to seal coat the administrative building parking lots

We will discuss these schedules in greater detail on Monday, November 13th.

Waupun Utilities
2024 Budget Summary

	Electric	Water	Sewer	Total
Sources of Cash				
Operating Revenues	\$ 11,412,069	\$ 2,666,894	\$ 3,649,477	\$ 17,728,440
ABNR Cost of Goods Sold Recovery	-	-	348,584	348,584
USDA Grant Funding	-	-	2,047,800	2,047,800
Equipment Replacement Funds	-	-	72,500	72,500
Interest Earnings	5,000	5,000	20,000	30,000
Total Sources of Cash	<u>11,417,069</u>	<u>2,671,894</u>	<u>6,138,361</u>	<u>20,227,324</u>
Uses of Cash				
Operation and Maintenance Expenses	10,185,443	1,063,430	2,370,767	13,619,640
Depreciation on Meters	-	-	32,500	32,500
Taxes	345,924	362,522	-	708,446
Debt Service				
2019 Revenue Bonds	-	113,484	-	113,484
2019 Refunding Revenue Bonds	194,100	427,713	-	621,813
2020/21 USDA Revenue Bonds	-	-	896,976	896,976
Plant Additions and Construction	661,800	276,950	2,383,750	3,322,500
USDA Equipment Replacement Funding	-	-	230,000	230,000
Debt Reserve Account Funding	-	-	90,000	90,000
Removal Expenses	10,000	-	-	10,000
Total Uses of Cash	<u>11,397,267</u>	<u>2,244,099</u>	<u>6,003,993</u>	<u>19,645,359</u>
Cash Applied to (Used from) Reserves	<u>\$ 19,802</u>	<u>\$ 427,795</u>	<u>\$ 134,368</u>	<u>\$ 581,965</u>
2023 Budget - Uses of Cash	<u>\$ 10,580,682</u>	<u>\$ 2,037,585</u>	<u>\$ 7,281,679</u>	<u>\$ 19,899,946</u>
\$ Difference	<u>\$ 816,585</u>	<u>\$ 206,514</u>	<u>\$ (1,277,686)</u>	<u>\$ (254,587)</u>
% Difference	<u>7.72%</u>	<u>10.14%</u>	<u>-17.55%</u>	<u>-1.28%</u>

Waupun Utilities
 2024 Budget - Electric
 Cash Flow

	2024 Budget	Test Year 2016	Schedule
Sources of Cash			
Total Operating Revenues	\$ 11,412,069	\$ 10,822,817	Operating income schedule
Interest Earnings	5,000	-	
Total Sources of Cash	11,417,069	10,822,817	
Uses of Cash			
Total Operation and Maintenance Expenses	10,185,443	9,546,365	Operating income schedule
Taxes	345,924	327,683	Operating income schedule
Debt Service			
2019 Refunding Revenue Bonds	194,100	197,709	Repayment schedules
Plant Additions and Construction	661,800	393,450	Plant/Construction schedule
Removal Expenses	10,000	10,000	Prior year estimate
Total Uses of Cash	11,397,267	10,475,207	
Cash Applied to/(Used from) Electric Reserves	\$ 19,802	\$ 347,610	

Waupun Utilities
 2024 Budget - Electric
 Operating Income

Account Number		2024 Budget	Source
OPERATING REVENUES			
	Sales of Electricity		
440	Residential	\$ 3,964,071	Consumer Analysis
441	General service (Commercial)	1,227,513	Consumer Analysis
442	Small power - TOD	1,573,300	Consumer Analysis
443.1	Large power - TOD	1,422,708	Consumer Analysis
443.2	Industrial power - TOD	903,092	Consumer Analysis
443.3	Large Industrial power - TOD	2,072,560	Consumer Analysis
444	Street & security lighting	144,420	Separate Analysis
	Total Sales of Electricity	<u>11,307,665</u>	
	Other		
422	Sale of Equipment	-	
450	Forfeited discounts	12,400	Annualized '23 Actuals
451	Miscellaneous service revenue	9,600	Annualized '23 Actuals
454	Rent from electric property	82,404	Pole contact and tower rent
	Total Operating Revenues	<u>11,412,069</u>	
OPERATING EXPENSES			
	Operation and Maintenance		
555	Purchased power	9,132,856	Expense Schedule
580	Operation and supervision and engineering	69,144	Expense Schedule
582	Station	18,184	Expense Schedule
583	Overhead line	45,670	Expense Schedule
584	Underground line	74,224	Expense Schedule
585	Street lighting and signal system	6,530	Expense Schedule
586	Meter	15,667	Expense Schedule
587	Customer installations	224	Expense Schedule
588	Miscellaneous	26,364	Expense Schedule
592	Maintenance of station equipment	6,684	Expense Schedule
593	Maintenance of overhead lines	92,690	Expense Schedule
594	Maintenance of underground lines	26,575	Expense Schedule
595	Maintenance of line transformers	945	Expense Schedule
596	Maintenance of street lighting	8,160	Expense Schedule
597	Maintenance of meters	8,460	Expense Schedule
901	Supervision office	14,824	Expense Schedule
902	Meter reading labor	10,288	Expense Schedule
903	Customer records and collection	98,782	Expense Schedule
904	Uncollectible accounts	500	Expense Schedule
913	Sales/advertising	1,147	Expense Schedule
920	Administrative and general salaries	77,380	Expense Schedule
921	Office supplies	71,793	Expense Schedule
923	Outside services employed	58,437	Expense Schedule
924	Property insurance	13,170	Expense Schedule
925	Injuries and damages	7,936	Expense Schedule
926	Employee pensions and benefits	253,413	Expense Schedule
928	Regulatory commission	3,000	Expense Schedule
930	Miscellaneous	8,593	Expense Schedule
932	Maintenance of general plant	33,804	Expense Schedule
	Total Operation and Maintenance Expenses	<u>10,185,443</u>	
403	Depreciation	658,349	Expense Schedule
408	Taxes	345,924	Expense Schedule
	Total Operating Expenses	<u>11,189,716</u>	
	OPERATING INCOME	<u>\$ 222,353</u>	

Waupun Utilities
2024 Budget - Electric
Expenses

Account Number	Actual 2020	Actual 2021	Actual 2022	3 yr Average	YTD 7/31/2023	Budget 2023	Budget 2024	Budget Notes/Source	
OPERATION AND MAINTENANCE EXPENSES									
555	Purchased power	\$ 7,380,142	\$ 8,048,579	\$ 8,938,573	\$ 8,122,431	\$ 4,862,318	\$ 8,724,639	\$ 9,132,856	Separate Analysis
580	Operation, supervision and engineering	40,192	31,276	35,028	35,499	29,277	34,814	69,144	Separate Analysis
582	Station	20,269	15,597	16,588	17,485	8,154	19,039	18,184	3 Yr Average with inflation
583	Overhead line	66,701	13,875	28,507	36,361	18,106	59,809	45,670	Annualized YTD 7/23 with inflation + 1/6 new employee
584	Underground line	72,149	54,053	49,277	58,493	41,165	84,190	74,224	3 Yr Avg with inflation + 1/6 new employee
585	Street lighting and signal system	8,427	3,671	6,739	6,279	4,132	7,791	6,530	3 Yr Average with inflation
586	Meter	14,537	12,462	14,639	13,880	8,788	16,026	15,667	Annualized YTD 7/23 with inflation
587	Customer installations	-	237	409	215	216	1,086	224	3 Yr Average with inflation
588	Miscellaneous	4,598	28,710	33,521	22,276	14,787	18,210	26,364	Annualized YTD 7/23 with inflation
592	Maintenance of station equipment	1,146	7,933	10,202	6,427	1,581	14,750	6,684	3 Yr Average with inflation
593	Maintenance of overhead lines	70,341	78,162	78,283	75,595	49,577	119,452	92,690	3 Yr Avg with inflation + 1/6 new employee
594	Maintenance of underground lines	7,887	11,261	18,882	12,677	6,537	32,981	26,575	3 Yr Avg with inflation + 1/6 new employee
595	Maintenance of line transformers	283	2,323	120	908	-	1,241	945	3 Yr Average with inflation
596	Maintenance of street lighting	4,261	10,657	8,619	7,846	5,552	7,732	8,160	3 Yr Average with inflation
597	Maintenance of meters	4,467	3,944	8,188	5,533	4,745	7,394	8,460	Annualized YTD 7/23 with inflation
901	Supervision office	19,035	14,367	15,536	16,313	9,688	13,221	14,824	Separate Analysis
902	Meter reading labor	6,813	7,256	8,243	7,437	5,355	9,307	10,288	WPPI provided estimates for 2024
903	Customer records and collection	95,170	89,401	92,757	92,443	55,407	96,697	98,782	Annualized YTD 7/23 with inflation
904	Uncollectible accounts	-	1,628	-	543	648	500	500	Historical trends
913	Sales/advertising	976	1,546	787	1,103	3,718	1,600	1,147	3 Yr Average with inflation
920	Administrative and general salaries	64,515	57,170	62,487	61,391	37,727	72,678	77,380	Separate Analysis
921	Office supplies and expenses	70,385	71,720	77,604	73,236	56,623	85,450	71,793	Separate Analysis, includes New GIS Services
923	Outside services employed	34,052	35,950	49,993	39,998	28,605	47,352	58,437	Separate Analysis
924	Property insurance	9,566	10,207	11,090	10,288	4,917	11,393	13,170	Separate Analysis
925	Injuries and damages	3,648	4,283	4,753	4,228	6,629	8,403	7,936	Separate Analysis
926	Employee pensions and benefits	152,125	160,729	159,428	157,427	127,461	220,379	253,413	Separate Analysis, excludes GASB 68 & 75, includes clinic start-up costs
928	Regulatory commission	7	22	-	10	7,179	1,000	3,000	PSC Fees - Rate Study & CA
930	Miscellaneous	8,543	15,016	11,483	11,680	4,820	10,601	8,593	Annualized YTD 7/23 with inflation
932	Maintenance of general plant	19,989	18,008	15,418	17,805	11,445	20,157	33,804	Annualized YTD 7/23 with inflation
TOTAL OPERATION AND MAINTENANCE EXPENSES		<u>8,180,224</u>	<u>8,810,042</u>	<u>9,757,154</u>	<u>8,915,807</u>	<u>5,415,159</u>	<u>9,747,892</u>	<u>10,185,443</u>	
403	Depreciation	606,808	617,367	631,951	618,709	365,672	635,286	658,349	Separate Analysis
408	Taxes	334,605	318,251	305,206	319,354	175,109	340,746	345,924	Separate Analysis
TOTAL OPERATING EXPENSES		<u>\$ 9,121,637</u>	<u>\$ 9,745,660</u>	<u>\$ 10,694,311</u>	<u>\$ 9,853,869</u>	<u>\$ 5,955,941</u>	<u>\$ 10,723,924</u>	<u>\$ 11,189,716</u>	

Waupun Utilities
 2024 Budget - Electric
 Plant Additions and Construction

**Proposed
Budget**

Plant Additions:

Large Bucket Truck - 60 foot		\$ 320,000
Replace Nine (9) Relays at Main Sub		35,000
Switchgear for Shaler / Wilson		25,000
Meters		12,000
Misc. Tools, Safety Equipment & Testing		10,000
East Comm./East Lobby Window - <i>Admin Bldg</i>	(E-40%,W-30%,S-30%)	9,800
HVAC Phase 1 - <i>Admin Bldg</i>	(E-40%,W-30%,S-30%)	18,400
Copier / Scanner replacement	(E-40%,W-30%,S-30%)	2,000
Plotting / Mapping Printer replacement	(E-40%,W-30%,S-30%)	2,400
	Total Plant Additions	\$ 434,600

Construction:

Rebuild overhead lines		\$ 167,200
LED street lighting		10,000
Transformers		50,000
	Total Construction	\$ 227,200

		\$ 661,800
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Waupun Utilities

2024 Budget - Water

Cash Flow - Budget to Test Year 2007 Comparison

	2024 Budget	Test Year 2007	\$ Difference	% Difference
Sources of Cash				
Total Operating Revenues	\$ 2,666,894	\$ 2,548,681	\$ 118,213	4.64%
Interest Earnings	5,000	5,000	-	<i>n/a</i>
Total Sources of Cash	<u>2,671,894</u>	<u>2,553,681</u>	<u>118,213</u>	4.63%
Uses of Cash				
Total Operation and Maintenance Expenses	1,063,430	838,321	225,109	26.85%
Taxes	362,522	306,875	55,647	18.13%
Debt Service				
2014 Revenue Bonds	-	907,610	(907,610)	<i>n/a</i>
2019 Revenue Bonds	113,484	-	113,484	<i>n/a</i>
2019 Refunding Revenue Bonds	427,713	-	427,713	<i>n/a</i>
Plant Additions and Construction	<u>276,950</u>	<u>267,700</u>	<u>9,250</u>	3.46%
Total Uses of Cash	<u>2,244,098</u>	<u>2,320,506</u>	<u>(76,408)</u>	-3.29%
Cash Applied to / (Used From) Water Reserves	<u>\$ 427,796</u>	<u>\$ 233,175</u>	<u>\$ 194,621</u>	83.47%

Waupun Utilities

2024 Budget - Water

Operating Income - Budget to Test Year 2007 Comparison

Account Number		2024 Budget	Test Year 2007	\$ Difference	% Difference
OPERATING REVENUES					
Sales of Water					
461.1	Residential	\$ 1,217,663	\$ 1,286,370	\$ (68,707)	-5.34%
461.2	Multifamily	192,030	-	192,030	n/a
461.3	Commercial	236,143	359,540	(123,397)	-34.32%
461.4	Industrial	90,578	147,739	(57,161)	-38.69%
462	Private fire protection	42,597	22,812	19,785	86.73%
463	Public fire protection	763,259	674,671	88,588	13.13%
464	Public authority	51,415	44,738	6,677	14.93%
	Total Sales of Water	<u>2,593,685</u>	<u>2,535,870</u>	<u>57,815</u>	<u>2.28%</u>
Other					
470	Forfeited discounts	4,400	7,608	(3,208)	-42.16%
471	Miscellaneous service revenue	3,700	1,569	2,131	135.82%
472	Rent from water property	18,009	-	18,009	n/a
474	Other water revenues	47,100	3,634	43,466	1196.09%
	Total Operating Revenues	<u>2,666,894</u>	<u>2,548,681</u>	<u>118,213</u>	<u>4.64%</u>
OPERATING EXPENSES					
Operation					
Source of Supply					
601	Supervision	200	4,000	(3,800)	-95.00%
611	Structures	-	-	-	n/a
614	Wells	5,300	2,000	3,300	165.00%
Pumping					
620	Supervision and engineering	-	1,000	(1,000)	-100.00%
623	Power for pumping	89,210	95,399	(6,189)	-6.49%
624	Pumping labor	715	32,619	(31,904)	-97.81%
626	Miscellaneous	300	4,000	(3,700)	-92.50%
631	Structures	-	1,000	(1,000)	-100.00%
633	Pumping equipment	353	500	(147)	-29.42%
Water Treatment					
640	Supervision and engineering	65,010	46,270	18,740	40.50%
641	Chemicals	34,689	63,469	(28,780)	-45.34%
642	Operation labor	100,125	71,839	28,286	39.37%
643	Miscellaneous	2,212	5,120	(2,908)	-56.80%
651	Structures	6,000	-	6,000	n/a
652	Treatment equipment	3,112	19,714	(16,602)	-84.22%
Transmission and Distribution					
662	Transmission and Distribution Lines	8,793	-	8,793	n/a
663	Meter	7,986	8,958	(972)	-10.85%
664	Customer installations	24,668	-	24,668	n/a
665	Miscellaneous expenses	22,671	-	22,671	n/a
671	Structures	-	-	-	n/a
672	Distribution reservoirs	48,980	58,747	(9,767)	-16.63%
673	Transmission and distribution mains	88,181	54,463	33,718	61.91%
675	Services	55,741	30,216	25,525	84.47%
676	Meters	3,594	7,269	(3,675)	-50.56%
677	Hydrants	12,132	16,677	(4,545)	-27.25%

Waupun Utilities

2024 Budget - Water

Operating Income - Budget to Test Year 2007 Comparison

Account Number		2024 Budget	Test Year 2007	\$ Difference	% Difference
	Customer Accounts				
901	Supervision	13,424	17,500	(4,076)	-23.29%
902	Meter reading labor	8,178	12,362	(4,184)	-33.85%
903	Accounting and collecting labor	89,879	44,652	45,227	101.29%
904	Uncollectible accounts	-	200	(200)	-100.00%
	Administrative and General				
920	Salaries	63,956	13,523	50,433	372.94%
921	Office supplies	43,305	42,686	619	1.45%
923	Outside services employed	46,962	32,000	14,962	46.76%
924	Property insurance	18,574	11,553	7,021	60.77%
925	Injuries and damages	9,456	13,600	(4,144)	-30.47%
926	Employee pensions and benefits	156,064	116,352	39,712	34.13%
928	Regulatory commission	-	1,000	(1,000)	-100.00%
930	Miscellaneous	805	800	5	0.58%
932	General plant	32,856	8,833	24,023	271.96%
	TOTAL OPERATION AND MAINTENANCE	<u>1,063,430</u>	<u>838,321</u>	<u>225,109</u>	<u>26.85%</u>
403	Depreciation	585,244	490,129	95,115	19.41%
408	Taxes	<u>362,522</u>	<u>306,875</u>	<u>55,647</u>	<u>18.13%</u>
	TOTAL OPERATING EXPENSES	<u>2,011,196</u>	<u>1,635,325</u>	<u>375,871</u>	<u>22.98%</u>
	OPERATING INCOME	<u>\$ 655,698</u>	<u>\$ 913,356</u>	<u>\$ (257,657)</u>	<u>-28.21%</u>

Waupun Utilities
2024 Budget - Water
Expenses

Account Number	OPERATING EXPENSES	Actual 2020	Actual 2021	Actual 2022	3 Yr Average	YTD 7/31/2023	Budget 2023	Budget 2024	Budget Notes/Source
OPERATION AND MAINTENANCE									
	<u>Source of Supply</u>								
601	Operation Labor and Expenses	\$ 18	\$ 364	\$ 130	\$ 171	\$ 105	\$ 400	\$ 200	Historical trends
611	Structures and Improvements	-	-	-	-	798	-	-	Historical trends
614	Wells and Springs	44,648	522	31,868	25,679	470	60,000	5,300	Well Rehab (every 10 years)
	<u>Pumping</u>								
620	Operation Supervision and engineering	-	-	-	-	-	-	-	Historical trends
623	Fuel or Power Purchased for Pumping	79,429	79,203	89,708	82,780	50,038	94,705	89,210	Annualized YTD 7/23 with inflation
624	Pumping Labor and Expenses	356	1,095	612	688	1,175	755	715	3 yr. avg. with inflation
626	Miscellaneous Expenses	-	1,584	18	534	-	300	300	Historical trends
631	Structures and Improvements	-	-	878	293	-	-	-	Historical trends
633	Pumping Equipment	-	492	526	339	2,825	468	353	3 yr. avg. with inflation
	<u>Water Treatment</u>								
640	Operation Supervision and Engineering	53,046	43,973	50,432	49,150	34,763	61,683	65,010	Separate Analysis
641	Chemicals	23,834	29,280	33,877	28,997	19,457	29,474	34,689	Annualized YTD 7/23 with inflation
642	Operation Labor and Expenses	83,072	85,851	94,030	87,651	56,160	93,130	100,125	Annualized YTD 7/23 with inflation
643	Miscellaneous Expenses	1,881	2,779	1,721	2,127	1,059	2,185	2,212	3 yr. avg. with inflation
651	Structures and Improvements	-	-	-	-	-	500	6,000	Historical trends + Seal Coating
652	Maintenance of Water Treatment Equipment	8,273	201	502	2,992	1,635	7,469	3,112	3 yr. avg. with inflation
	<u>Transmission and Distribution</u>								
662	Transmission and Distribution Lines	6,162	5,387	9,871	7,140	7,656	8,454	8,793	2023 budget + inflation
663	Meter	4,629	3,875	4,240	4,248	4,480	6,769	7,986	Annualized YTD 7/23 with inflation
664	Customer Installations	29,527	27,024	27,024	27,858	13,836	28,375	24,668	Annualized YTD 7/23 with inflation
665	Miscellaneous expenses	22,185	18,328	22,754	21,089	12,716	23,064	22,671	Annualized YTD 7/23 with inflation
671	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	Historical trends
672	Maintenance of Distribution Reservoirs	44,160	38,822	38,856	40,613	24,494	47,200	48,980	Separate Analysis
673	Maintenance of Transmission and Distribution Mains	64,382	90,317	99,669	84,789	40,850	93,367	88,181	3 yr. avg. with inflation
675	Services	66,285	63,927	30,578	53,597	27,169	61,093	55,741	3 yr. avg. with inflation
676	Meters	1,891	3,886	1,383	2,387	4,810	3,456	3,594	2023 budget with inflation
677	Hydrants	10,819	9,181	14,997	11,666	1,883	12,764	12,132	3 yr. avg. with inflation
	<u>Customer Accounts</u>								
901	Supervision	16,793	13,775	13,840	14,803	8,381	12,621	13,424	Separate Analysis
902	Meter reading labor	5,606	6,319	7,050	6,325	4,439	7,398	8,178	WPPI provided estimates for 2024
903	Customer Accounts	87,884	81,476	87,397	85,586	50,412	91,961	89,879	Annualized YTD 7/23 with inflation
904	Uncollectible accounts	-	12	-	4	-	43	-	Historical trends

Waupun Utilities
 2024 Budget - Water
 Expenses

Account Number	OPERATING EXPENSES	Actual 2020	Actual 2021	Actual 2022	3 Yr Average	YTD 7/31/2023	Budget 2023	Budget 2024	Budget Notes/Source
<u>Administrative and General</u>									
920	Salaries	46,631	48,294	52,232	49,052	31,726	60,057	63,956	Separate Analysis
921	Office supplies	40,490	41,197	43,231	41,639	35,614	45,455	43,305	3 yr. avg. with inflation
923	Outside services employed	27,501	43,743	48,691	39,978	26,341	40,073	46,962	Annualized YTD 7/23 with inflation
924	Property insurance	14,432	15,048	16,130	15,203	10,361	16,897	18,574	Separate Analysis
925	Injuries and damages	5,191	6,337	6,024	5,851	7,905	9,992	9,456	Separate Analysis
926	Employee pensions and benefits	109,930	109,277	117,099	112,102	74,036	131,142	156,064	Separate Analysis, excludes GASB 68 & 75, includes clinic start-up costs
928	Regulatory commission	-	-	-	-	-	-	-	No PSC charges anticipated
930	Miscellaneous	770	696	855	774	3,231	1,028	805	3 yr. avg. with inflation
932	Maintenance of general plant	19,723	22,519	22,678	21,640	11,857	25,888	32,856	3 yr. avg. with inflation + Seal Coating
TOTAL OPERATION AND MAINTENANCE		919,548	894,784	968,901	927,744	570,679	1,078,165	1,063,430	
403	Depreciation	578,406	576,974	543,807	566,396	322,624	587,970	585,244	Based on estimated plant balances
408	Taxes	379,130	361,737	329,576	356,814	206,862	388,561	362,522	Separate Analysis
TOTAL OPERATING EXPENSES		\$ 1,877,084	\$ 1,833,495	\$ 1,842,284	\$ 1,850,954	\$ 1,100,166	\$ 2,054,696	\$ 2,011,196	

Waupun Utilities
 2024 Budget - Water
 Plant Additions and Construction

Proposed Budget

Plant Additions:

Membrane Replacement - RO1		\$ 101,000 *
Scale Inhibitor Skid - <i>WTF Chemical Systems Equip</i>		28,000
Sodium Bisulfite Skid - <i>WTF Chemical Systems Equip</i>		28,000
Water meters		8,000
Cat Tractor Backhoe Replacement	(W/S - 50%)	87,500
East Comm./East Lobby Window - <i>Admin Bldg</i>	(E-40%,W-30%,S-30%)	7,350
HVAC Phase 1 - <i>Admin Bldg</i>	(E-40%,W-30%,S-30%)	13,800
Copier / Scanner replacement	(E-40%,W-30%,S-30%)	1,500
Plotting / Mapping Printer replacement	(E-40%,W-30%,S-30%)	1,800
Total Plant Additions		<u>\$ 276,950</u>

Construction:

Total Construction	<u>-</u>
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Total Plant Additions and Construction	<u>\$ 276,950</u>
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* *Funded by Equipment Replacement Reserves*

Waupun Utilities

2024 Budget - Sewer

Cash Flow - Budget to TY 2023 Comparison

	2024 Budget	TY 2023 Revenue Requirement	\$ Difference
Sources of Cash			
Total Operating Revenues	\$ 3,649,477	\$ 3,633,778	\$ 15,699
ABNR Cost of Goods Sold Recovery	348,584	-	-
Equipment replacement funds	72,500	-	72,500
USDA Revenue Bonds	-	-	-
USDA Grant Funding	2,047,800	-	2,047,800
Investment Income	20,000	25,500	(5,500)
Total Sources of Cash	6,138,361	3,659,278	2,130,499
Uses of Cash			
Total Operation and Maintenance Expenses	2,379,467	1,836,203	543,264
Debt Service			
2020/21 USDA Bonds	896,976	889,500	7,476
DNR Equipment Replacement Account Funding (A)	230,000	351,200	(121,200)
Debt reserve account	90,000	44,475	45,525
Depreciation on meters	32,500	32,900	(400)
Plant Additions and Construction	2,383,750	505,000	1,878,750
Total Uses of Cash	6,012,693	3,659,278	2,353,415
Cash Applied to / (Used From) Sewer Reserves	\$ 125,667	\$ -	\$ (222,916)

(A) This fund is required by the WDNR as a condition of obtaining a Clean Water Fund Loan. The WDNR has changed its funding calculation since our debt was issued in 2003. We are now allowed to use a "percent of plant" calculation. This calculation indicates that our account is fully funded and therefore we will not have to deposit any funds from the operating budget into this account in 2021. Beginning in 2022 or 2023 the utility will begin funding the reserve for the WWTP upgrade as required by the USDA.

Waupun Utilities

2024 Budget - Sewer

Operating Income - Budget to TY 23 Comparison

Account Number		2024 Budget	TY 2023 Revenue Requirement	\$ Difference	% Difference
OPERATING REVENUES					
Wastewater Revenues					
722.1	Residential	\$ 924,004	\$ 884,789	\$ 39,215	4.43%
722.2	Commercial	322,228	286,646	35,582	12.41%
722.3	Industrial	19,151	28,563	(9,412)	-32.95%
722.4	Public authority	1,633,426	1,355,846	277,580	20.47%
	Total Metered Revenue	2,898,809	2,555,844	342,965	13.42%
Other					
725	Other sewerage services	654,800	1,002,436	(347,636)	-34.68%
731	Forfeited discounts	2,700	2,500	200	8.00%
735	Miscellaneous operating revenues	93,168	73,000	20,168	27.63%
	Total Operating Revenues	3,649,477	3,633,780	15,697	0.43%
OPERATING EXPENSES					
Operation					
820	Supervision and labor	140,716	115,996	24,720	21.31%
821	Power for pumping	140,270	143,336	(3,066)	-2.14%
821-6	<i>Electric power - ABNR process</i>	<i>116,000</i>	<i>96,000</i>	<i>20,000</i>	<i>20.83%</i>
823	Chemicals	118,340	104,862	13,478	12.85%
823-6	<i>Chemicals - ABNR</i>	<i>241,480</i>	<i>(40,000)</i>	<i>281,480</i>	<i>-703.70%</i>
827	Operating supplies	30,110	29,750	360	1.21%
827-6	<i>Operating supplies - ABNR</i>	<i>184,800</i>	<i>168,000</i>	<i>16,800</i>	<i>10.00%</i>
828	Laboratory labor	65,408	50,688	14,720	29.04%
829	Laboratory supplies	28,477	17,683	10,794	61.04%
	Total Operating	1,065,601	686,315	379,286	55.26%
Maintenance					
831	Sewage collection system	183,124	162,506	20,618	12.69%
832	Pumping equipment	7,778	9,342	(1,564)	-16.74%
833	Treatment plant equipment	176,248	161,836	14,412	8.91%
833-6	<i>Maintenance of ABNR equipment</i>	<i>64,660</i>	<i>125,000</i>	<i>(60,340)</i>	<i>-48.27%</i>
834	General plant	148,900	82,775	66,125	79.89%
	Total Maintenance	580,710	541,459	39,251	7.25%
Customer Accounts Expenses					
840	Accounting and collecting	141,252	171,678	(30,426)	-17.72%
842	Meter reading	7,914	4,238	3,676	86.74%
	Total Customer Accounts	149,166	175,916	(26,750)	-15.21%
Administrative and General Expenses					
850	General office salaries	63,956	32,563	31,393	96.41%
851	General office supplies	82,365	56,416	25,949	46.00%
852	Outside services	59,838	45,587	14,251	31.26%
853	Property insurance	42,117	33,191	8,926	26.89%
853-6	<i>Insurance - ABNR</i>	<i>19,869</i>	<i>-</i>	<i>19,869</i>	<i>-</i>
854	Employee pensions and benefits	270,715	239,937	30,778	12.83%
856	Miscellaneous general	45,130	24,819	20,311	81.84%
	Total Administrative and General	583,990	432,513	151,477	35.02%
	Total Operation and Maintenance Expense	2,379,467	1,836,203	543,264	29.59%
403	Depreciation	963,468	1,331,645	(368,177)	-27.65%
	TOTAL EXPENSES	3,342,935	3,167,848	175,087	5.53%
	OPERATING INCOME	\$ 306,542	\$ 465,932	\$ (159,390)	-34.21%

Waupun Utilities
2024 Budget - Sewer
Expenses

Account Number		Actual 2020	Actual 2021	Actual 2022	3 yr. Average	YTD 7/31/2023	Budget 2023	Budget 2024	Budget Notes / Source
Operating Expenses									
820	Supervision and labor	\$ 107,487	\$ 145,777	\$ 143,891	\$ 144,834	\$ 82,426	\$ 159,285	\$ 140,716	Separate Analysis
821	Power for pumping	129,997	117,187	152,566	134,877	110,833	155,041	140,270	3 yr. avg. with inflation
821-6	<i>Electric power - ABNR process</i>	-	-	-	-	-	48,000	116,000	ClearAs drying & dewatering est.
823	Chemicals	129,033	97,094	130,475	113,785	86,724	108,600	118,340	3 yr. avg. with inflation
823-6	<i>Chemicals - ABNR</i>	-	-	-	-	29,916	100,500	241,480	CO2 & Amonia purchases
827	Operating supplies	23,189	20,446	37,458	28,952	14,527	25,585	30,110	3 yr. avg. with inflation
827-6	<i>Operating supplies - ABNR</i>	-	-	-	-	16,820	84,000	184,800	Natural gas for drying
828	Laboratory labor	53,580	57,625	53,440	55,533	36,687	53,918	65,408	Annualized YTD 7/23 with inflation
829	Laboratory supplies	22,361	22,224	18,177	20,201	15,973	23,307	28,477	Annualized YTD 7/23 with inflation
	Total Operating	465,647	460,353	536,007	498,180	393,906	758,236	1,065,601	
Maintenance Expenses									
831	Sewage collection system	125,032	138,748	156,735	147,742	96,157	121,985	183,124	Annualized YTD 7/23 with inflation
832	Pumping equipment	5,090	8,123	8,350	8,237	4,362	5,949	7,778	Annualized YTD 7/23 with inflation
833	Treatment plant and equipment	164,379	400,867	154,026	277,447	90,073	186,610	176,248	Annualized YTD 7/23 with inflation + portion of new employee
833-6	<i>Maintenance of ABNR equipment</i>	-	-	-	-	66	-	64,660	ClearAs drying & dewatering est.
834	General plant	104,992	97,548	128,558	113,053	99,517	119,420	148,900	3 yr. avg. with inflation + portion of new employee
	Total Maintenance	399,493	645,286	447,669	546,478	290,176	433,964	580,710	
Customer Accounts Expenses									
840	Accounting and collecting	150,907	133,509	137,612	135,561	79,228	146,321	141,252	Annualized YTD 7/23 with inflation
842	Meter reading	4,356	5,728	6,334	6,031	4,120	7,160	7,914	WPPI provided estimates for 2024
	Total Customer Accounts	155,263	139,237	143,946	141,592	83,348	153,481	149,166	
Administrative and General Expenses									
850	Administrative and general salaries	25,540	48,763	53,293	51,028	32,047	60,057	63,956	Separate analysis
851	General office supplies	54,929	52,853	54,240	53,547	56,253	60,082	82,365	Separate analysis
852	Outside services	45,021	55,054	43,521	49,288	18,917	55,870	59,838	Separate analysis
853	Insurance	28,025	34,954	34,207	34,581	26,393	65,712	42,117	Separate analysis
853-6	<i>Insurance - ABNR</i>	-	-	-	-	-	-	19,869	New Facilities
854	Employee pensions and benefits	181,423	217,462	223,666	220,564	151,420	222,090	270,715	Separate Analysis, excludes GASB 68 & 75, includes clinic start-up costs
856	Miscellaneous general	45,434	34,871	32,594	33,733	19,473	40,793	45,130	3 yr. avg. with inflation + Seal Coating
	Total Administrative and General	380,372	443,957	441,521	442,739	304,503	504,604	583,990	
	Total Operation and Maintenance	1,400,775	1,688,833	1,569,143	1,406,988	1,071,932	1,850,284	2,379,467	
403	Depreciation	668,644	708,481	700,497	704,489	421,445	687,577	963,468	Separate analysis
	TOTAL OPERATING EXPENSES	\$ 2,069,419	\$ 2,397,314	\$ 2,269,640	\$ 2,074,632	\$ 1,493,377	\$ 2,537,861	\$ 3,342,935	

Waupun Utilities
 2024 Budget - Sewer
 Plant Additions and Construction

**Proposed
Budget**

Plant Additions:

Item	Building	Utility Allocation		
Lab Equipment	WWTF Admin / Lab		\$	4,000
Entry Doors (2)	WWTF Admin Bldg			3,500
RAS Flow Meters (3)	Blower Bldg.			19,000 <i>ER</i>
Membrane Roof replacement	Blower Bldg.			58,000
Variable Frequency Drive	Belt Press Bldg.			3,500 <i>ER</i>
Primary Clarifiers Euro Drive (3)	Clarifier Bldg.			50,000 <i>ER</i>
Fork Lift	ABNR Processes			50,000 *
Scissor Lift	ABNR Processes			35,000 *
Cat Tractor Backhoe Replacement	Admin Bldg	(W/S - 50%)		87,500
East Commission / East Lobby Windows	Admin Bldg	(E-40%,W-30%,S-30%)		7,350
HVAC Phase 1	Admin Bldg	(E-40%,W-30%,S-30%)		13,800
Copier / Scanner replacement	Admin Bldg	(E-40%,W-30%,S-30%)		1,500
Plotting / Mapping Printer replacement	Admin Bldg	(E-40%,W-30%,S-30%)		1,800
		Total Plant Additions	\$	334,950

Construction:

WWTP ABNR Upgrade Construction & Engineering		\$	1,962,800	*
Sewer main CIPP lining			86,000	
	Total Construction	\$	2,048,800	

Total Plant Additions and Construction **\$ 2,383,750**

ER - Denotes Plant Addition is eligible to be funded through Equipment Replacement fund reserves

** Plant Addition is eligible for funding through the USDA Grant*