



AGENDA

Utility Commission Meeting
Waupun Utilities – 817 S Madison St.
Waupun, WI P.O. Box 431
Monday, October 11, 2021 AT 4:00 PM

There is a regular commission meeting scheduled for Monday, October 11, 2021, at 4:00 PM at the Waupun Utilities Administrative Building located on 817 S. Madison Street, Waupun, Wisconsin.

CALL TO ORDER

ROLL CALL OF COMMISSIONERS

APPROVAL OF PREVIOUS MEETING MINUTES

1. September 13, 2021 Minutes

APPROVAL OF PAYMENT - PREVIOUS MONTHS BILLS

2. 9-2021 Accounts Payable

FINANCIAL REPORT / APPROVAL OF MONTHLY FINANCIAL RESULTS

3. Finance Director Report

GM REPORT / OPERATIONS REPORT

4. General Manager Report
5. Water and Wastewater Report

APPEARANCE BY VISITORS

AGENDA

6. Review 2022 Budget Draft Summaries

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 13, 2021**

The meeting was called to order by President Heeringa at 4:00 p.m.

Commissioners Bishop, Daane, Heeringa, Homan, Kaczmariski, and Vanderkin were present. Commissioner Thurmer was absent with notice.

Motion made by Bishop, seconded by Homan and unanimously carried, to approve minutes from the August 9, 2021 meeting.

On motion by Bishop, seconded by Daane and unanimously carried, bills for month of August 2021 were approved as presented.

On motion by Bishop, seconded by Kaczmariski and unanimously carried, year-to-date financial reports through July 2021 were approved as presented. Electric operating income was \$266,200 or \$193,500 above budget from higher than budgeted PCAC pass-through revenues and lower overall expenses / customer work. Water operating income was \$477,500 or \$124,700 above budget from lower than budgeted operating expenses. Sewer operating income (loss) was (\$130,500) or (\$237,800) below budget largely due to decrease in public authority consumption related to COVID-19 closures.

General Manager Brooks reported on outages, work being completed on behalf of the Y-306 re-rate project with ATC, completed trainings and conference attendance. Staff is working on completion of the Reliable Public Power Provider Application (RP3) which is a detailed and time consuming process. Draft summaries for the 2022 budget will be presented and reviewed at the October commission meeting.

Treatment Facilities and Operations Superintendent Schramm reported on performance of water and wastewater treatment facilities. The amount of water pumped daily is down a significant amount due to distribution/collection system crew's dedication and diligence in reducing water loss throughout the system. Decreased water loss results in cost savings of chemicals, power, maintenance and labor. Inspection and minor repairs have been completed for Tower 1 as part of maintenance contract with Suez. Treatment facilities crew continue work on tank maintenance. Water and sanitary main lines, sewer laterals and water services have been installed on Rock and Newton Ave. A slide presentation was shown of photos from construction and the progress made for the ABNR project.

A brief video was shown of CLEARAS' Advanced Biological Nutrient Recovery (ABNR) system and its processes. The ABNR system is being constructed at the WWTP to be able to meet new required mandates from the DNR.

An overview was given of the current Biomass Services Agreement. The agreement consists of the sale of the algae byproduct (biomass) that is produced from the ABNR system which is then sold through a broker to manufacturers to be used in different products. Discussion was held in regards to potential of renegotiating the current agreement or leaving it as is.

On motion by Bishop, seconded by Daane and unanimously carried, meeting was adjourned at 5:08 p.m.

The next commission meeting is scheduled on October 11, 2021, at 4:00 p.m.

Jen Benson
Office & Customer Service Lead

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
AIRGAS USA INC							
855	9982115623	ACETYLENE/OXYGEN/NITROGEN	08/31/2021	24.76	24.76	47318	09/10/2021
	9982115623	ACETYLENE/OXYGEN/NITROGEN	08/31/2021	24.76	24.76	47318	09/10/2021
	9982115623	ACETYLENE/OXYGEN/NITROGEN	08/31/2021	24.78	24.78	47318	09/10/2021
Total AIRGAS USA INC:				74.30	74.30		
ALLIANT ENERGY							
900	183035-09022021	Gas Utility for Water Plant	09/02/2021	267.78	267.78	47319	09/10/2021
	4370000.08312021	GAS UTIL BILL FOR SWG PLNT	08/31/2021	287.03	287.03	47319	09/10/2021
	590516-08312021	Split Distribution - Main Bldg	08/31/2021	3.42	3.42	47319	09/10/2021
	590516-08312021	Split Distribution - Main Bldg	08/31/2021	2.74	2.74	47319	09/10/2021
	590516-08312021	Split Distribution - Main Bldg	08/31/2021	2.74	2.74	47319	09/10/2021
	590516-08312021	Split Distribution - Main Bldg	08/31/2021	18.49	18.49	47319	09/10/2021
	590516-08312021	Split Distribution - Main Bldg	08/31/2021	18.49	18.49	47319	09/10/2021
	590516-08312021	Split Distribution - Main Bldg	08/31/2021	18.49	18.49	47319	09/10/2021
	590516-08312021	Split Distribution - Main Bldg	08/31/2021	1.37	1.37	47319	09/10/2021
	590516-08312021	Split Distribution - Main Bldg	08/31/2021	1.37	1.37	47319	09/10/2021
	590516-08312021	Split Distribution - Main Bldg	08/31/2021	1.38	1.38	47319	09/10/2021
	80105-09172021	GAS UTILITY FOR WELLHOUSE #5	09/17/2021	13.75	13.75	47354	09/30/2021
	931084-08312021	GAS UTIL @ WWTP GARAGE	08/31/2021	74.26	74.26	47319	09/10/2021
Total ALLIANT ENERGY:				711.31	711.31		
AMAZON CAPITAL SERVICES							
1015	1VHY-GWVY-DKMT	WWTP Safety Sweatshirts	09/08/2021	117.75	117.75	47320	09/10/2021
	1W3D-VJQV-XGTH	Pencils - Community Open House	09/01/2021	160.00	160.00	47320	09/10/2021
	1XC3-PT7Q-F969	Monitor - SCADA WWTP	09/12/2021	283.99	283.99	47355	09/30/2021
	1XC3-PT7Q-F969	Unit #155 Handle	09/12/2021	27.98	27.98	47355	09/30/2021
Total AMAZON CAPITAL SERVICES:				589.72	589.72		
APPLIED TECHNOLOGIES							
1340	35450	ABNR Upgrades	09/02/2021	98,467.99	98,467.99	30009	09/17/2021
Total APPLIED TECHNOLOGIES:				98,467.99	98,467.99		
ARTHUR J GALLAGHER & CO.							
1380	3894564	Bond - Keller	06/22/2021	23.40	23.40	47321	09/10/2021
	3894564	Bond - Keller	06/22/2021	18.60	18.60	47321	09/10/2021
	3894564	Bond - Keller	06/22/2021	18.00	18.00	47321	09/10/2021
Total ARTHUR J GALLAGHER & CO.:				60.00	60.00		
BAKER TILLY VIRCHOW KRAUSE LLP							
2333	BT1890187	Single Audit	08/30/2021	4,654.00	4,654.00	47356	09/30/2021
Total BAKER TILLY VIRCHOW KRAUSE LLP:				4,654.00	4,654.00		
BALLWEG IMPLEMENT CO INC.							
2400	P23315	OIL FOR ALL VEHICLES	09/27/2021	7.22	7.22	47357	09/30/2021
	P23315	OIL FOR ALL VEHICLES	09/27/2021	7.22	7.22	47357	09/30/2021
	P23315	OIL FOR ALL VEHICLES	09/27/2021	7.22	7.22	47357	09/30/2021
Total BALLWEG IMPLEMENT CO INC.:				21.66	21.66		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
BORDER STATES ELECTRIC SUPPLY							
3300	922732955	FIBERGLASS CROSSARM	08/30/2021	1,140.44	1,140.44	47322	09/10/2021
	922786380	1 PHASE PRI URD J-BOX	09/08/2021	1,110.00	1,110.00	47358	09/30/2021
	922795611	URD SPLICE - 1/O STR 175 MIL - 220 MIL	09/09/2021	28.07	28.07	47358	09/30/2021
	922795611	Shipping	09/09/2021	12.79	12.79	47358	09/30/2021
	922892580	URD SPLICE - 1/O STR 175 MIL - 220 MIL	09/24/2021	308.77	308.77	47358	09/30/2021
	922892580	Shipping	09/24/2021	14.29	14.29	47358	09/30/2021
Total BORDER STATES ELECTRIC SUPPLY:				2,614.36	2,614.36		
BRIGHT TECHNOLOGIES							
3420	B3080-10	Meter Belt Filter Press Rental	09/09/2021	7,000.00	7,000.00	47323	09/10/2021
	B3080-11	Meter Belt Filter Press Rental	09/23/2021	7,000.00	7,000.00	47359	09/30/2021
Total BRIGHT TECHNOLOGIES:				14,000.00	14,000.00		
BROOKS SHOES & REPAIR							
3550	38625	SAFETY BOOTS for Matt Geschke	08/30/2021	87.50	87.50	47324	09/10/2021
	38625	SAFETY BOOTS for Matt Geschke	08/30/2021	87.50	87.50	47324	09/10/2021
Total BROOKS SHOES & REPAIR:				175.00	175.00		
CAPITAL NEWSPAPERS							
5450	67160	190-60005855-MONTHLY MINS	08/21/2021	28.83	28.83	47325	09/10/2021
	67160	190-60005855-MONTHLY MINS	08/21/2021	22.92	22.92	47325	09/10/2021
	67160	190-60005855-MONTHLY MINS	08/21/2021	22.17	22.17	47325	09/10/2021
Total CAPITAL NEWSPAPERS:				73.92	73.92		
CAREW CONCRETE & SUPPLY CO							
5600	1217011	Pioneer St	08/31/2021	105.02	105.02	47326	09/10/2021
	1217811	AG - 1 1/4 Crusher Rock	09/07/2021	86.11	86.11	47360	09/30/2021
Total CAREW CONCRETE & SUPPLY CO:				191.13	191.13		
US CELLULAR							
5700	462456735	Act #851360664	09/14/2021	208.88	208.88	47394	09/30/2021
	462681530	Act #207749466	09/16/2021	212.58	212.58	47394	09/30/2021
	462832463	Act #929862839	09/16/2021	228.96	228.96	47394	09/30/2021
	462981457	Act #375001031	09/16/2021	158.47	158.47	47394	09/30/2021
Total US CELLULAR:				808.89	808.89		
CENTRAL CABLE CONTRACTORS INC							
5750	9237	BORE 1-2" RED CONDUIT	09/24/2021	6,950.00	6,950.00	47361	09/30/2021
Total CENTRAL CABLE CONTRACTORS INC:				6,950.00	6,950.00		
CINTAS FIRE 636525							
5880	0F37564665	ANNL MAINT - FIRE EXTINGUISHERS @ WWTP	08/03/2021	847.09	847.09	47362	09/30/2021
Total CINTAS FIRE 636525:				847.09	847.09		
CRESCENT ELECTRIC SUPPLY CO							
6500	S509156624.001	2" PETROFLEX CONDUIT	09/10/2021	1,695.00	1,695.00	47363	09/30/2021
	S509156624.001	2.5" PETROFLEX CONDUIT	09/10/2021	2,475.00	2,475.00	47363	09/30/2021

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total CRESCENT ELECTRIC SUPPLY CO:				4,170.00	4,170.00		
CT LABORATORIES							
6610	164675	SDWA	09/13/2021	195.00	195.00	47364	09/30/2021
Total CT LABORATORIES:				195.00	195.00		
CULVERS COMPANY							
6620	56291	Children Activity Books	09/21/2021	417.30	417.30	47365	09/30/2021
Total CULVERS COMPANY:				417.30	417.30		
DAANE, NATE							
7000	3RD QRT 2021	COMMISSION MEETINGS	09/01/2021	38.00	38.00	47327	09/10/2021
	3RD QRT 2021	COMMISSION MEETINGS	09/01/2021	31.00	31.00	47327	09/10/2021
	3RD QRT 2021	COMMISSION MEETINGS	09/01/2021	31.00	31.00	47327	09/10/2021
Total DAANE, NATE:				100.00	100.00		
DEPT OF ADMINISTRATION							
7070	505-0000061331	PB FEES - LOW INCOME ENERGY AS	08/17/2021	8,031.45	8,031.45	47351	09/10/2021
Total DEPT OF ADMINISTRATION:				8,031.45	8,031.45		
DIGGERS HOTLINE INC.							
7300	210 8 31801	MONTHLY LOCATE TICKET CHRGS	08/31/2021	214.32	214.32	47328	09/10/2021
Total DIGGERS HOTLINE INC.:				214.32	214.32		
EVOQUA WATER TECHNOLOGIES LLC							
8955	905037116	Mixed, Filter Cartridge & Surcharge	08/25/2021	317.90	317.90	47329	09/10/2021
Total EVOQUA WATER TECHNOLOGIES LLC:				317.90	317.90		
FABICK RENTALS							
9155	PIMS0133295	Parts for Unit# 33	09/10/2021	62.05	62.05	47366	09/30/2021
	PIMS0133295	Parts for Unit# 33	09/10/2021	62.05	62.05	47366	09/30/2021
Total FABICK RENTALS:				124.10	124.10		
MARTENS ACE HARDWARE							
9200	AUGUST 2021	MISCELLANEOUS ITEMS	08/31/2021	7.72	7.72	47339	09/10/2021
	AUGUST 2021	MISCELLANEOUS ITEMS	08/31/2021	7.72	7.72	47339	09/10/2021
	AUGUST 2021	MISCELLANEOUS ITEMS	08/31/2021	7.72	7.72	47339	09/10/2021
	AUGUST 2021	MISCELLANEOUS ITEMS	08/31/2021	9.14	9.14	47339	09/10/2021
	AUGUST 2021	MISCELLANEOUS ITEMS	08/31/2021	9.14	9.14	47339	09/10/2021
	AUGUST 2021	MISCELLANEOUS ITEMS	08/31/2021	9.14	9.14	47339	09/10/2021
	AUGUST 2021	MISCELLANEOUS ITEMS	08/31/2021	14.73	14.73	47339	09/10/2021
	AUGUST 2021	MISCELLANEOUS ITEMS	08/31/2021	17.99	17.99	47339	09/10/2021
	AUGUST 2021	MISCELLANEOUS ITEMS	08/31/2021	200.60	200.60	47339	09/10/2021
Total MARTENS ACE HARDWARE:				283.90	283.90		
FARMERS ELEVATOR CORP LTD							
9300	118448	Chem for weeds	08/30/2021	63.13	63.13	47330	09/10/2021
	118448	Chem for weeds	08/30/2021	50.18	50.18	47330	09/10/2021

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	118448	Chem for weeds	08/30/2021	48.57	48.57	47330	09/10/2021
Total FARMERS ELEVATOR CORP LTD:				161.88	161.88		
FERGUSON WATERWORKS #1476							
9480	342264	6 x 12 All SS Repair Clamps 6.84 - 7.24	09/10/2021	200.00	200.00	47367	09/30/2021
	342264	6" Hymax Rep Coup 6.24 -7.68	09/10/2021	452.00	452.00	47367	09/30/2021
	342264	4" Plastic / 6" Plastic	09/10/2021	39.00	39.00	47367	09/30/2021
	342267	4" Plastic / 6" Plastic	09/10/2021	52.00	52.00	47367	09/30/2021
	342267	1-1/4 Repair Top with Plug	09/10/2021	150.00	150.00	47367	09/30/2021
	342267	Shipping	09/10/2021	7.30	7.30	47367	09/30/2021
	342267	Shipping	09/10/2021	7.30	7.30	47367	09/30/2021
	342268	4" Plastic / 6" Plastic	09/10/2021	39.00	39.00	47367	09/30/2021
	342268	Shipping	09/10/2021	13.98	13.98	47367	09/30/2021
	342976	1-1/4 Repair Top with Plug	09/17/2021	150.00	150.00	47367	09/30/2021
	343441	12" Hymax Rep Coup 12.40 - 13.66	09/22/2021	729.00	729.00	47367	09/30/2021
	343441	Shipping	09/22/2021	37.53	37.53	47367	09/30/2021
Total FERGUSON WATERWORKS #1476:				1,877.11	1,877.11		
GILSON INC.							
11235	488787	Lab Supplies	09/01/2021	92.69	92.69	47332	09/10/2021
Total GILSON INC.:				92.69	92.69		
GFL ENVIRONMENTAL							
11300	U90000039983	DUMPSTER - OFFICE BLDG	08/20/2021	177.97	177.97	47331	09/10/2021
	U90000039983	DUMPSTER - OFFICE BLDG	08/20/2021	133.48	133.48	47331	09/10/2021
	U90000039983	DUMPSTER - OFFICE BLDG	08/20/2021	133.47	133.47	47331	09/10/2021
	U90000040380	DUMPSTER - WWTP	08/20/2021	1,979.86	1,979.86	47331	09/10/2021
	U90000044489	DUMPSTER - OFFICE BLDG	09/20/2021	185.12	185.12	47368	09/30/2021
	U90000044489	DUMPSTER - OFFICE BLDG	09/20/2021	138.84	138.84	47368	09/30/2021
	U90000044489	DUMPSTER - OFFICE BLDG	09/20/2021	138.85	138.85	47368	09/30/2021
	U90000044905	Dumpster WWTP	09/20/2021	2,060.94	2,060.94	47368	09/30/2021
Total GFL ENVIRONMENTAL:				4,948.53	4,948.53		
GRAINGER							
11400	9050116889	(2) Heaters	09/10/2021	811.58	811.58	47369	09/30/2021
Total GRAINGER:				811.58	811.58		
GREMMER & ASSOCIATES INC.							
11600	210326-5	Newton/Rock Inspection	09/08/2021	7,515.20	7,515.20	47370	09/30/2021
	210326-5	Newton/Rock Inspection	09/08/2021	7,515.20	7,515.20	47370	09/30/2021
Total GREMMER & ASSOCIATES INC.:				15,030.40	15,030.40		
GUELIG WASTE REMOVAL							
11690	55555	RENTAL OF 20yd DUMPSTER - ELEC DEPT	09/09/2021	640.00	640.00	47371	09/30/2021
Total GUELIG WASTE REMOVAL:				640.00	640.00		
HEERINGA, JOE							
12330	3RD QRT 2021	COMMISSIONERS QTRLY SALARY	09/01/2021	52.25	52.25	47333	09/10/2021
	3RD QRT 2021	COMMISSIONERS QTRLY SALARY	09/01/2021	42.63	42.63	47333	09/10/2021
	3RD QRT 2021	COMMISSIONERS QTRLY SALARY	09/01/2021	42.62	42.62	47333	09/10/2021

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Total HEERINGA, JOE:				137.50	137.50		
HOMAN, JEFF							
12830	3RD QRT 2021	QTRLY COMMISSION SALARY	09/01/2021	38.00	38.00	47334	09/10/2021
	3RD QRT 2021	QTRLY COMMISSION SALARY	09/01/2021	31.00	31.00	47334	09/10/2021
	3RD QRT 2021	QTRLY COMMISSION SALARY	09/01/2021	31.00	31.00	47334	09/10/2021
Total HOMAN, JEFF:				100.00	100.00		
HYDROCORP INC.							
13985	63467-IN	CROSS CONNECTION CONTROL PROG	08/31/2021	2,252.00	2,252.00	47335	09/10/2021
Total HYDROCORP INC.:				2,252.00	2,252.00		
INFOSEND INC							
14490	197758	BILL PRINT & POSTAGE	08/28/2021	947.13	947.13	47372	09/30/2021
	197758	BILL PRINT & POSTAGE	08/28/2021	752.84	752.84	47372	09/30/2021
	197758	BILL PRINT & POSTAGE	08/28/2021	728.56	728.56	47372	09/30/2021
	197758	Bulk Fall Flier	08/28/2021	26.55	26.55	47372	09/30/2021
	198234	BILL PRINT & POSTAGE	08/31/2021	172.95	172.95	47372	09/30/2021
	198234	BILL PRINT & POSTAGE	08/31/2021	137.47	137.47	47372	09/30/2021
	198234	BILL PRINT & POSTAGE	08/31/2021	133.03	133.03	47372	09/30/2021
Total INFOSEND INC:				2,898.53	2,898.53		
INTEGRATED COMMUNICATIONS SERV							
14650	210901451101	TELEPHONE ANSWERING SERV-AFT	09/06/2021	145.91	145.91	47373	09/30/2021
	210901451101	TELEPHONE ANSWERING SERV-AFT	09/06/2021	115.98	115.98	47373	09/30/2021
	210901451101	TELEPHONE ANSWERING SERV-AFT	09/06/2021	112.25	112.25	47373	09/30/2021
Total INTEGRATED COMMUNICATIONS SERV:				374.14	374.14		
INTELLICOM OF WISCONSIN INC							
14690	67791	Telephone Maintenance	09/01/2021	97.50	97.50	47336	09/10/2021
	67791	Telephone Maintenance	09/01/2021	77.50	77.50	47336	09/10/2021
	67791	Telephone Maintenance	09/01/2021	75.00	75.00	47336	09/10/2021
Total INTELLICOM OF WISCONSIN INC:				250.00	250.00		
ITU ABSORB TECH INC.							
14950	7771189	SHOP TOWELS FOR WWTP	09/17/2021	23.89	23.89	47374	09/30/2021
	7771192	SHOP TOWELS MTHLY RENTAL FEE	09/17/2021	13.02	13.02	47374	09/30/2021
	7771192	SHOP TOWELS MTHLY RENTAL FEE	09/17/2021	13.02	13.02	47374	09/30/2021
	7771192	SHOP TOWELS MTHLY RENTAL FEE	09/17/2021	13.03	13.03	47374	09/30/2021
Total ITU ABSORB TECH INC.:				62.96	62.96		
J & H CONTROLS INC							
16000	10000023139	BUILDING MAINT MTHLY CHRG	08/17/2021	181.60	181.60	47337	09/10/2021
	10000023139	BUILDING MAINT MTHLY CHRG	08/17/2021	136.20	136.20	47337	09/10/2021
	10000023139	BUILDING MAINT MTHLY CHRG	08/17/2021	136.20	136.20	47337	09/10/2021
	10000023140	BUILDING MAINT MTHLY CHRG-WTP	08/17/2021	167.00	167.00	47337	09/10/2021
Total J & H CONTROLS INC:				621.00	621.00		

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K BROWN PLUMBING LLC							
17070	2021-419	629 Park Street Water Line to Toilet	09/08/2021	143.00	143.00	47338	09/10/2021
	2021-420	932 Rock Ave - Water Line Plugged	09/08/2021	213.50	213.50	47338	09/10/2021
	2021-421	916 Rock Ave - Water Line Plugged	09/08/2021	433.00	433.00	47338	09/10/2021
Total K BROWN PLUMBING LLC:				789.50	789.50		
KEMIRA WATER SOLUTIONS INC.							
17513	9017726770	FERROUS CHLORIDE	09/16/2021	3,002.75	3,002.75	47375	09/30/2021
Total KEMIRA WATER SOLUTIONS INC.:				3,002.75	3,002.75		
MARTELLE WATER TREATMENT INC.							
20250	22204	Castic Soda 50% Bulk	09/09/2021	1,525.16	1,525.16	47376	09/30/2021
Total MARTELLE WATER TREATMENT INC.:				1,525.16	1,525.16		
MEUW							
23500	2332	Acting & Customer Service	09/13/2021	105.30	105.30	47377	09/30/2021
	2332	Acting & Customer Service	09/13/2021	83.70	83.70	47377	09/30/2021
	2332	Acting & Customer Service	09/13/2021	81.00	81.00	47377	09/30/2021
	91021-51	Electric Safety Program (part 2 of 2)	09/10/2021	2,500.00	2,500.00	47377	09/30/2021
Total MEUW:				2,770.00	2,770.00		
MICHELS COMMERCIAL AGGREGATES							
24200	418316	3/4" DENSE BASE	09/11/2021	106.68	106.68	47378	09/30/2021
Total MICHELS COMMERCIAL AGGREGATES:				106.68	106.68		
SECURIAN FINANCIAL GROUP INC							
25200	26418-1027-OCT20	BASIC GROUP LIFE INS PREMIUM	09/01/2021	306.36	306.36	47344	09/10/2021
	26418-1027-OCT20	EMPLOYER CONTRIBUTION 20%	09/01/2021	11.68	11.68	47344	09/10/2021
	26418-1027-OCT20	EMPLOYER CONTRIBUTION 20%	09/01/2021	9.28	9.28	47344	09/10/2021
	26418-1027-OCT20	EMPLOYER CONTRIBUTION 20%	09/01/2021	9.00	9.00	47344	09/10/2021
Total SECURIAN FINANCIAL GROUP INC:				336.32	336.32		
MIRON CONSTRUCTION CO INC							
25700	210790-PA 3	Pay Application 3 - WWTP Upgrade	09/02/2021	1,604,434.56	1,604,434.56	30010	09/17/2021
Total MIRON CONSTRUCTION CO INC:				1,604,434.56	1,604,434.56		
MSA PROFESSIONAL SERVICES INC							
28200	R00019010.0-31	Amendment #2	08/06/2021	1,453.00	1,453.00	47379	09/30/2021
	R00019010.0-31	Amendment #1	08/06/2021	815.70	815.70	47379	09/30/2021
	R00019010.0-31	Amendment #1	08/06/2021	815.70	815.70	47379	09/30/2021
Total MSA PROFESSIONAL SERVICES INC:				3,084.40	3,084.40		
MULCAHY SHAW WATER INC.							
29200	323614	Pump Assembly	09/14/2021	574.93	574.93	47380	09/30/2021
Total MULCAHY SHAW WATER INC.:				574.93	574.93		
NAPA AUTO PARTS							
30900	322914	Shop Supplies	09/01/2021	84.70	84.70	47340	09/10/2021

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	322914	Shop Supplies	09/01/2021	84.71	84.71	47340	09/10/2021
	322914	Shop Supplies	09/01/2021	84.71	84.71	47340	09/10/2021
	323997	Unit #20 Pony Motor Filter	09/13/2021	7.12	7.12	47381	09/30/2021
	323997	Unit #20 Pony Motor Filter	09/13/2021	7.12	7.12	47381	09/30/2021
	323997	Unit #20 Pony Motor Filter	09/13/2021	7.13	7.13	47381	09/30/2021
	324202	Unit #28 Filters	09/14/2021	23.26	23.26	47381	09/30/2021
	324202	Unit #28 Filters	09/14/2021	23.27	23.27	47381	09/30/2021
	324202	Unit #28 Filters	09/14/2021	23.27	23.27	47381	09/30/2021
	324202	Unit #10 Filters	09/14/2021	25.48	25.48	47381	09/30/2021
	324202	Unit #10 Filters	09/14/2021	25.48	25.48	47381	09/30/2021
	324202	Unit #10 Filters	09/14/2021	25.49	25.49	47381	09/30/2021
	324202	Unit #33 Filter	09/14/2021	9.35	9.35	47381	09/30/2021
	324202	Unit #33 Filter	09/14/2021	9.36	9.36	47381	09/30/2021
	324204	Filters for Unit #10	09/14/2021	25.80	25.80	47381	09/30/2021
	324204	Filters for Unit #10	09/14/2021	25.80	25.80	47381	09/30/2021
	324204	Filters for Unit #10	09/14/2021	25.80	25.80	47381	09/30/2021
	324292	Unit 33 Cap Screw	09/15/2021	2.49	2.49	47381	09/30/2021
	324292	Unit 33 Cap Screw	09/15/2021	2.49	2.49	47381	09/30/2021
	324292	Unit #28 Filter	09/15/2021	7.28	7.28	47381	09/30/2021
	324292	Unit #28 Filter	09/15/2021	7.28	7.28	47381	09/30/2021
	324292	Unit #28 Filter	09/15/2021	7.28	7.28	47381	09/30/2021
	325226	Unit #28 Filter	09/24/2021	8.88	8.88	47381	09/30/2021
	325226	Unit #28 Filter	09/24/2021	8.88	8.88	47381	09/30/2021
	325233	Oil Filter Wrench	09/24/2021	6.09	6.09	47381	09/30/2021
	325233	Oil Filter Wrench	09/24/2021	6.10	6.10	47381	09/30/2021
	325233	Oil Filter Wrench	09/24/2021	6.10	6.10	47381	09/30/2021
	325565	Antifreeze	09/28/2021	14.66	14.66	47381	09/30/2021
	325565	Antifreeze	09/28/2021	14.66	14.66	47381	09/30/2021
	325565	Antifreeze	09/28/2021	14.66	14.66	47381	09/30/2021
Total NAPA AUTO PARTS:				624.70	624.70		
NCL OF WISCONSIN INC							
33000	459964	Lab Supplies- WWTP	09/16/2021	498.11	498.11	47382	09/30/2021
Total NCL OF WISCONSIN INC:				498.11	498.11		
OFFICE DEPOT							
38880	194377483001	OFFICE SUPPLIES	09/15/2021	3.56	3.56	47383	09/30/2021
	194377483001	OFFICE SUPPLIES	09/15/2021	2.83	2.83	47383	09/30/2021
	194377483001	OFFICE SUPPLIES	09/15/2021	2.74	2.74	47383	09/30/2021
	194377483001	Towels - WWTP	09/15/2021	122.12	122.12	47383	09/30/2021
	194471951001	OFFICE SUPPLIES	09/08/2021	20.33	20.33	47383	09/30/2021
	194471951001	OFFICE SUPPLIES	09/08/2021	16.16	16.16	47383	09/30/2021
	194471951001	OFFICE SUPPLIES	09/08/2021	15.64	15.64	47383	09/30/2021
	194471951002	OFFICE SUPPLIES	09/09/2021	13.65	13.65	47383	09/30/2021
	194471951002	OFFICE SUPPLIES	09/09/2021	10.85	10.85	47383	09/30/2021
	194471951002	OFFICE SUPPLIES	09/09/2021	10.49	10.49	47383	09/30/2021
	194487274001	OFFICE SUPPLIES	09/08/2021	10.84	10.84	47383	09/30/2021
	194487274001	OFFICE SUPPLIES	09/08/2021	8.61	8.61	47383	09/30/2021
	194487274001	OFFICE SUPPLIES	09/08/2021	8.34	8.34	47383	09/30/2021
Total OFFICE DEPOT:				246.16	246.16		
OSHKOSH OFFICE SYSTEMS							
39000	AR66747	MTHLY CLICK COUNTS	09/02/2021	40.69	40.69	47341	09/10/2021
	AR66747	MTHLY CLICK COUNTS	09/02/2021	32.34	32.34	47341	09/10/2021

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	AR66747	MTHLY CLICK COUNTS	09/02/2021	31.30	31.30	47341	09/10/2021
Total OSHKOSH OFFICE SYSTEMS:				104.33	104.33		
PICKART'S RADIATOR SERVICE INC							
41070	54320	Unit #106 Radiator Cap	09/01/2021	3.81	3.81	47342	09/10/2021
	54320	Unit #106 Radiator Cap	09/01/2021	3.81	3.81	47342	09/10/2021
	54320	Unit #106 Radiator Cap	09/01/2021	3.82	3.82	47342	09/10/2021
Total PICKART'S RADIATOR SERVICE INC:				11.44	11.44		
PIGGLY WIGGLY							
41200	3344-S00238	SUPPLIES FOR KITCHEN,OFFC, ETC	09/22/2021	7.16	7.16	47384	09/30/2021
	3344-S00238	SUPPLIES FOR KITCHEN,OFFC,ETC	09/22/2021	5.69	5.69	47384	09/30/2021
	3344-S00238	SUPPLIES FOR KITCHEN,OFFC,ETC	09/22/2021	5.50	5.50	47384	09/30/2021
	935-S00238	Training Breakfast	09/08/2021	7.80	7.80	47384	09/30/2021
	935-S00238	Training Breakfast	09/08/2021	6.20	6.20	47384	09/30/2021
	935-S00238	Training Breakfast	09/08/2021	6.00	6.00	47384	09/30/2021
Total PIGGLY WIGGLY:				38.35	38.35		
POLYDYNE INC.							
42000	1575554	CLARIFLOC CE-1855	09/11/2021	11,522.08	11,522.08	47385	09/30/2021
Total POLYDYNE INC.:				11,522.08	11,522.08		
PTS CONTRACTORS INC							
44099	ROCK/NEWTON 2	Pay Request 2	09/07/2021	197,276.22	197,276.22	47343	09/10/2021
	ROCK/NEWTON 2	Pay Request 2	09/07/2021	284,145.72	284,145.72	47343	09/10/2021
Total PTS CONTRACTORS INC:				481,421.94	481,421.94		
PUBLIC SERVICE COMMISSION OF W							
44200	2108-I-06290	New Load Market Tariff Revision	09/14/2021	21.66	21.66	47386	09/30/2021
Total PUBLIC SERVICE COMMISSION OF W:				21.66	21.66		
RESCO							
46400	836555-00	Guy Grip Deadend	09/13/2021	538.48	538.48	47387	09/30/2021
Total RESCO:				538.48	538.48		
RUEKERT-MIELKE							
49300	138166	Harris Lift Station SCADA	09/11/2021	1,848.80	1,848.80	47388	09/30/2021
Total RUEKERT-MIELKE:				1,848.80	1,848.80		
SABEL MECHANICAL LLC							
50300	21024	Lift Station Upgrade	09/13/2021	40,303.38	40,303.38	47389	09/30/2021
	21210	Maintenance Repair-Grit System	09/14/2021	9,142.59	9,142.59	47389	09/30/2021
	21469	Hauler Rental - Oct	09/10/2021	8,136.00	8,136.00	47389	09/30/2021
Total SABEL MECHANICAL LLC:				57,581.97	57,581.97		
SEERA							
51535	WAUPUN/AUG 202	"WAUPUN" FOCUS PROGRAM FEE	08/31/2021	2,721.08	2,721.08	47345	09/10/2021

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total SEERA:				2,721.08	2,721.08		
SPECTRUM BUSINESS							
52500	33381091321	Internet Services	09/13/2021	82.84	82.84	47390	09/30/2021
	33381091321	Internet Services	09/13/2021	65.84	65.84	47390	09/30/2021
	33381091321	Internet Services	09/13/2021	63.72	63.72	47390	09/30/2021
	33381091321	Monthly Service Exp 1st & 2nd	09/13/2021	110.50	110.50	47390	09/30/2021
	33381091321	Mthly Service Exp 1st & 2nd Ln	09/13/2021	87.84	87.84	47390	09/30/2021
	33381091321	Mthly Service Exp 1st&2nd Line	09/13/2021	85.00	85.00	47390	09/30/2021
	33381091321	Water Plant Voice Serv	09/13/2021	79.98	79.98	47390	09/30/2021
	33381091321	WasteWater Voice Serv	09/13/2021	79.98	79.98	47390	09/30/2021
Total SPECTRUM BUSINESS:				655.70	655.70		
SPEE-DEE							
52600	4314376	SERVICE CHRG for WATER SAMPLES	09/07/2021	48.43	48.43	47391	09/30/2021
	4320149	SERVICE CHRG for WATER SAMPLES	09/20/2021	42.46	42.46	47391	09/30/2021
Total SPEE-DEE:				90.89	90.89		
TERMINATOR PEST CONTROL							
55950	205904	Pest Control to Main Bldg	09/09/2021	60.00	60.00	47392	09/30/2021
	205904	Pest Control to Main Bldg	09/09/2021	45.00	45.00	47392	09/30/2021
	205904	Pest Control to Main Bldg	09/09/2021	45.00	45.00	47392	09/30/2021
	206492	Pest Control to Water Plant	09/09/2021	125.00	125.00	47392	09/30/2021
	206493	Pest Control to Wastewater Plant	09/09/2021	350.00	350.00	47392	09/30/2021
Total TERMINATOR PEST CONTROL:				625.00	625.00		
THURMER, MIKE							
56900	3RD QRT 2021	QTRLY COMMISSION SALARY	09/01/2021	38.00	38.00	47346	09/10/2021
	3RD QRT 2021	QTRLY COMMISSION SALARY	09/01/2021	31.00	31.00	47346	09/10/2021
	3RD QRT 2021	QTRLY COMMISSION SALARY	09/01/2021	31.00	31.00	47346	09/10/2021
Total THURMER, MIKE:				100.00	100.00		
TOTAL BUSINESS PRODUCTS INC.							
57350	90485	Name Plate: Apfelbeck	08/31/2021	5.85	5.85	47347	09/10/2021
	90485	Name Plate: Apfelbeck	08/31/2021	4.65	4.65	47347	09/10/2021
	90485	Name Plate: Apfelbeck	08/31/2021	4.50	4.50	47347	09/10/2021
TOTAL BUSINESS PRODUCTS INC.:				15.00	15.00		
UNITED STATES GEOLOGICAL SURVEY							
59290	90927485	JOINT FUNDING AGREEMT/S.BRNCH ROCK RIVER	09/10/2021	7,400.00	7,400.00	47393	09/30/2021
Total UNITED STATES GEOLOGICAL SURVEY:				7,400.00	7,400.00		
USA BLUE BOOK							
59600	715786	WWTP Polymer Cleaning Brushes	09/02/2021	25.70	25.70	47395	09/30/2021
	715962	Polymer and Brush	09/02/2021	271.74	271.74	47395	09/30/2021
	715965	Lab Supplies	09/02/2021	675.03	675.03	47395	09/30/2021
	717152	Lab Supplies	09/03/2021	89.78	89.78	47395	09/30/2021
	736705	Lab Supplies	09/22/2021	56.22	56.22	47395	09/30/2021

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total USA BLUE BOOK:				1,118.47	1,118.47		
VAN BUREN, JEROME and/or SANDRA							
60800	AUG 2021 SCREDIT	SOLAR CREDIT	08/31/2021	448.29	448.29	47348	09/10/2021
Total VAN BUREN, JEROME and/or SANDRA:				448.29	448.29		
VERIZON WIRELESS							
62900	9888958517	CELLPHONE MTHLY EXPENSES	09/13/2021	103.02	103.02	47396	09/30/2021
	9888958517	CELLPHONE MTHLY EXPENSES	09/13/2021	150.51	150.51	47396	09/30/2021
	9888958517	CELLPHONE MTHLY EXPENSES	09/13/2021	90.50	90.50	47396	09/30/2021
	9888958517	DPW'S MTHLY/DATA TABLET CHRGS	09/13/2021	58.11	58.11	47396	09/30/2021
Total VERIZON WIRELESS:				402.14	402.14		
WAUPUN, CITY OF							
74400	757	2021 Worker's Comp Premium 4th Qrt	09/01/2021	1,753.25	1,753.25	47404	09/30/2021
	757	2021 Worker's Comp Premium 4th Qrt	09/01/2021	2,103.90	2,103.90	47404	09/30/2021
	757	2021 Worker's Comp Premium 4th Qrt	09/01/2021	3,155.85	3,155.85	47404	09/30/2021
	SEPT 2021 PILOT	property Tax Pilot - Sept 2021	09/01/2021	24,930.00	24,930.00	47349	09/10/2021
	SEPT 2021 PILOT	property Tax Pilot - Sept 2021	09/01/2021	30,064.00	30,064.00	47349	09/10/2021
	STORMWATER AU	Stormwater Receipts	08/31/2021	48,871.04	48,871.04	47349	09/10/2021
	TRASH AUG 2021	Trash/Recycling Collection	08/31/2021	38,273.95	38,273.95	47349	09/10/2021
Total WAUPUN, CITY OF:				149,151.99	149,151.99		
WAUPUN UTILITIES							
76800	092021 PC	LOGO -WWTP	09/20/2021	10.00	10.00	47397	09/30/2021
	09-23-21 PC	IRS Letter Postage	09/23/2021	.76	.76	47397	09/30/2021
	09-23-21 PC	IRS Letter Postage	09/23/2021	.60	.60	47397	09/30/2021
	09-23-21 PC	IRS Letter Postage	09/23/2021	.60	.60	47397	09/30/2021
Total WAUPUN UTILITIES:				11.96	11.96		
WISCONSIN DEPT OF REVENUE							
85800	4075-2022 1ST INS	2022 Gross Revenue License Fee	09/29/2021	5,475.11	5,475.11	47405	09/30/2021
Total WISCONSIN DEPT OF REVENUE:				5,475.11	5,475.11		
WISCONSIN STATE LAB OF HYGIENE							
88300	686317	FLLUORIDE	08/31/2021	26.00	26.00	47350	09/10/2021
Total WISCONSIN STATE LAB OF HYGIENE:				26.00	26.00		
WAUPUN UTILITIES (Refund Acct)							
100000	14028340-21	Ref Overpaymt frm: 601 Beekman St	09/24/2021	208.83	208.83	47400	09/30/2021
	15038700-20	Ref Overpaymt frm: 701 Visser Ave	09/24/2021	76.59	76.59	47403	09/30/2021
	17054940-23	Ref Overpaymt frm: 419 W Franklin	04/24/2021	151.19	151.19	47401	09/30/2021
	18060200-21	Ref Overpaymt frm: 4 Taylor St	09/24/2021	62.36	62.36	47398	09/30/2021
	19071420-23	Ref Overpaymt frm: 394 Fond du Lac St.	09/24/2021	308.17	308.17	47402	09/30/2021
	19071460-31	Ref Overpaymt frm: 396 1/2 Fond du Lac St	09/24/2021	183.79	183.79	47399	09/30/2021
Total WAUPUN UTILITIES (Refund Acct):				990.93	990.93		
Grand Totals:				2,514,666.54	2,514,666.54		

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CD						
1						
09/01/2021	1	2019 Refunding Revenue Bond Payment	1-2237-0000-00	INTEREST ACCRUED	13,575.00	
		2019 Refunding Revenue Bond Payment	9-1131-0000-00	COMBINED CASH		13,575.00-
		2019 Refunding Revenue Bond Payment	2-2237-0000-00	INTEREST ACCRUED	49,068.75	
		2019 Refunding Revenue Bond Payment	9-1131-0000-00	COMBINED CASH		49,068.75-
2						
					.00*	
09/01/2021	2	2019 Revenue Bond Payment - FVSB (vi	2-2237-0000-00	INTEREST ACCRUED	7,725.00	
		2019 Revenue Bond Payment - FVSB (vi	9-1131-0000-00	COMBINED CASH		7,725.00-
3						
					.00*	
09/28/2021	3	Record August's Wholesale Power Bill A	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	924,155.50	
		Record August's Wholesale Power Bill A	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	1,270.08	
		Record August's Wholesale Power Bill A	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	1,101.51	
		Record August's Wholesale Power Bill A	9-1131-0000-00	COMBINED CASH		926,527.09-
4						
					.00*	
09/05/2021	4	Record Monthly ACH Vehicle Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	1,197.68	
		Record Monthly ACH Vehicle Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	583.11	
		Record Monthly ACH Vehicle Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	1,068.18	
		Record Monthly ACH Vehicle Payment	9-1131-0000-00	COMBINED CASH		2,848.97-
5						
					.00*	
09/07/2021	5	Record Monthly ONLINE Inv Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	10.74	
		Record Monthly ONLINE Inv Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	8.54	
		Record Monthly ONLINE Inv Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	8.27	
		Record Monthly ONLINE Inv Payment	9-1131-0000-00	COMBINED CASH		27.55-
6						
					.00*	
09/10/2021	6	Record ACH Credit Card Paymt	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	856.48	
		Record ACH Credit Card Paymt	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	151.19	
		Record ACH Credit Card Paymt	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	170.07	
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH		1,177.74-
7						
					.00*	
09/09/2021	7	Record August's Sales & Use Tax	1-2241-2416-00	TAX COLL PAY - SALES TAX	35,171.91	
		Record August's Sales & Use Tax	9-1131-0000-00	COMBINED CASH		35,171.91-
8						
					.00*	
09/10/2021	8	Record Tax Refund	9-1131-0000-00	COMBINED CASH	36.14	
		Record Tax Refund	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC		36.14-
9						
					.00*	
09/13/2021	9	Record WF Monthly Fees	1-5921-0000-20	OFFICE SUPPLIES AND EXPENSES	215.75	
		Record WF Monthly Fees	2-5921-0000-20	OFFICE SUPPLIES & EXPENSES	59.75	
		Record WF Monthly Fees	3-5851-0000-20	OFFICE SUPPLIES & EXPENSES	56.43	
		Record WF Monthly Fees	9-1131-0000-00	COMBINED CASH		331.93-
10						
					.00*	
09/03/2021	10	Record PSN Fees	1-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	2,054.57	
		Record PSN Fees	2-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	568.96	
		Record PSN Fees	3-5851-1010-20	OFC SUP & EXP-CREDIT CARD TRAN	537.35	
		Record PSN Fees	9-1131-0000-00	COMBINED CASH		3,160.88-
11						
					.00*	
09/30/2021	11	Record Monthly ACH Vehicle Expense	1-1184-9530-00	TRANSPORTATION - CLEARING ACCT	1,463.86	

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
		Record Monthly ACH Vehicle Expense	2-1184-9530-00	TRANSPORTATION - CLEARING	481.19	
		Record Monthly ACH Vehicle Expense	3-1184-9530-00	CLEARING ACCT - TRANSPORTATION	935.03	
		Record Monthly ACH Vehicle Expense	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC		1,463.86-
		Record Monthly ACH Vehicle Expense	2-2232-0000-00	ACCOUNTS PAYABLE - WATER		481.19-
		Record Monthly ACH Vehicle Expense	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER		935.03-

Documents: 11 Transactions: 40

Total CD:	1,042,531.04	1,042,531.04-
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Grand Totals:	1,042,531.04	1,042,531.04-
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Account Number	Account Title	Debit Amount	Credit Amount
1-1184-9530-00	TRANSPORTATION - CLEARING ACCT	1,463.86	
1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	924,720.40	
1-2237-0000-00	INTEREST ACCRUED	13,575.00	
1-2241-2416-00	TAX COLL PAY - SALES TAX	35,171.91	
1-5921-0000-20	OFFICE SUPPLIES AND EXPENSES	215.75	
1-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	2,054.57	
2-1184-9530-00	TRANSPORTATION - CLEARING	481.19	
2-2232-0000-00	ACCOUNTS PAYABLE - WATER	1,531.73	
2-2237-0000-00	INTEREST ACCRUED	56,793.75	
2-5921-0000-20	OFFICE SUPPLIES & EXPENSES	59.75	
2-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	568.96	
3-1184-9530-00	CLEARING ACCT - TRANSPORTATION	935.03	
3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	1,413.00	
3-5851-0000-20	OFFICE SUPPLIES & EXPENSES	56.43	
3-5851-1010-20	OFC SUP & EXP-CREDIT CARD TRAN	537.35	
9-1131-0000-00	COMBINED CASH		1,039,578.68-
Summary Totals:		1,039,578.68	1,039,578.68-
Proof:			.00



TO: Waupun Utilities Commissioners
FROM: Jeff Stanek, CPA, Finance Director
DATE: October 11, 2021
SUBJECT: August 2021 Financial Report

CONSTRUCTION AND PLANT ADDITIONS

Electric utility construction activity consisted of continued infrastructure upgrades on West Jefferson and S. West Streets and work on ATC clearance upgrades. The ATC project will be billed upon completion of the work in the Fall of 2022. Water and Sewer construction for the Rock / Newton street reconstruction project is nearing completion with billings expected throughout the 3rd quarter. The Harris Lift Station is completed and was billed during the month.

Construction at the WWTP continues on schedule with monthly Disbursement Requests being processed through the USDA. The sewer utility was also billed for sewer main lining along Grand View and State Streets which was completed during the summer construction season.

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

Sales

Electric

- Monthly kWh sales were **3.9% above** budget & **4.2% higher** than August 2020 on higher sales to all customer classes except Industrial users.
- YTD kWh sales were **3.2% above** budget & **2.8% higher** than August 2020 YTD actual sales.

Water

- Monthly sales units of 100 cubic feet were **3.9% below** budget & **3.8% lower** than August 2020 sales; usage decreases across all customer classes except multi-family.
- YTD water sales were **2.2% above** budget & **0.8% lower** than August 2020 YTD actual sales.

Sewer

- Monthly sales units of 100 cubic feet were **13.0% below** budget & **9.2% lower** than August 2020 sales due to lower public authority volume. Sales to public authority customers continue to remain affected by the onset of COVID beginning in the spring of 2020.
- YTD sewer sales were **13.0% below** budget & **16.5% lower** than August 2020 YTD actual sales.

Income Statement

Electric

- Operating revenues and purchased power expense were **above** budget \$290,800 and \$180,400, respectively, due to increased sales and higher than budgeted PCAC costs charged by WPPI and passed to customers through the monthly adjustment charge.
- Gross margin was \$110,400 **above** budget.
- Operating expenses were \$71,900 **below** budget primarily due to more labor hours and material being applied to billable construction work orders than operational expenses.

- Operating income was \$330,700 or \$244,100 **above** budget from higher than budgeted PCAC pass-through revenues and lower overall expenses / customer work.
- Net income was \$346,900 or \$307,600 **above** budget primarily from the increase in operating revenues from PCAC pass-through's and lower than budgeted operating expenses from billable customer work.

Water

- Operating revenues were \$23,500 **above** budget due to overall slightly higher consumption across all customer classes for the year.
- Operating expenses were \$118,400 **below** budget due to less maintenance and chemical-related costs from fewer main breaks experienced compared to prior years. The decrease is attributed to the water crew's leak detection and prevention program that has ramped up in recent years.
- Operating income was \$538,300 or \$122,500 **above** budget from lower than budgeted operating expenses.
- Net income was \$450,200 or \$122,200 **above** budget.

Sewer

- Operating revenues were \$194,200 **below** budget from lower public authority sales during the COVID-19 period. Sales to these customers continue to below budget due a continued change in operations at the facilities as a result of COVID-19.
- Operating expenses were \$61,000 **above** budget due to costs associated with WWTP operations during construction. A temporary increase in sludge hauling and belt press rental costs will remain until December 2021.
- Operating loss was (\$142,400) or \$(283,000) **below** budget.
- Net (loss) was (\$205,000) or \$(304,000) **below** budget largely due to the decrease in public authority consumption related to COVID-19 closures and increased expenses incurred during WWTP construction.

Balance Sheets

Electric

- Balance sheet **increased** \$60,000 from July 2021 as a result of an increase in sales and related receivables from all customers related to higher PCAC pass-through revenues.
- Unrestricted cash decreased \$137,000 from the prior month largely due to the higher July 2021 power bill paid during the month.
- Net position **increased** \$61,200 from increased purchased power costs associated with the PCAC increases passed through WPPI for August 2021.

Water

- Balance sheet **increased** \$52,900 from July 2021 largely due to an increase in collections and lower operating expenses experienced during the month.
- Total unrestricted and restricted cash **increased** \$54,900 from the prior month largely due the increase in collections and reduced operating costs.
- Net position **increased** by \$49,300 because of the increase in cash balances for the month.

Sewer

- Balance sheet **increased** \$791,600 from July 2021 as a result of construction work in progress at the WWTP offset by Disbursement Reimbursements from the USDA (classified as debt).
- Unrestricted cash **decreased** \$303,100 primarily from payments associated with temporary WWTP plant expenses (sludge hauling & belt press rental) and payments for the Harris lift station and Rock/Newton projects.
- Long-term debt **increased** \$806,800 from the receipt of funds from you USDA for Disbursement Request #5 for the WWTP upgrade.
- Net position **decreased** \$21,800 from a net of cash payments related to capital improvements & expenses and construction work in progress.

Cash and Investments

The monthly metrics dashboard for cash and investments provide a monthly comparison of cash and investment balances, and graphs that present long-term investments by maturity, type, and rating.

- Total cash and investments *decreased* \$430,000 or **6.3%** from July 2021 primarily from payments related to the Rock/Newton street reconstruction project, Harris lift station and sewer operating costs incurred during WWTP upgrade construction.
- Received interest and distributions of \$5,200 and recorded an unrealized *negative* market adjustment of (\$7,300), along with \$600 in management fees, resulting in a net portfolio *loss* of \$2,700 for the month.
- Total interest and investment income earned (lost) on all accounts for the month was (\$2,000) and \$8,800 year-to-date.

OTHER FINANCIAL MATTERS

WWTP Upgrade – Construction Update and Progress

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

Total Project Budget <i>(As of 4/14/2021):</i>	\$ 36,008,000
Total Project Costs to Date <i>(Thru 10/5/2021):</i>	\$ 9,247,865
Loan Draws – Project to Date: <i>(Thru 10/5/2021):</i>	\$ 9,166,418
Disburse Request #6/7 – Requested <i>9/29/2021):</i>	\$ 3,403,758
Disburse Request #6/7 – Paid <i>(10/4/2021):</i>	\$ 3,403,903

2022 Utility Budget Process

See separate 2022 Budget Memo for summary analysis of the draft budget.

Biomass Agreement Extension

The Utility has been contacted by our biomass broker to extend our current agreement for a longer contract duration. Negotiations, long-term financial analysis and contract reviews are being completed with the potential for a management recommendation to the Commission at the November 2021 meeting. Information will be provided to Commission members prior to the next meeting.

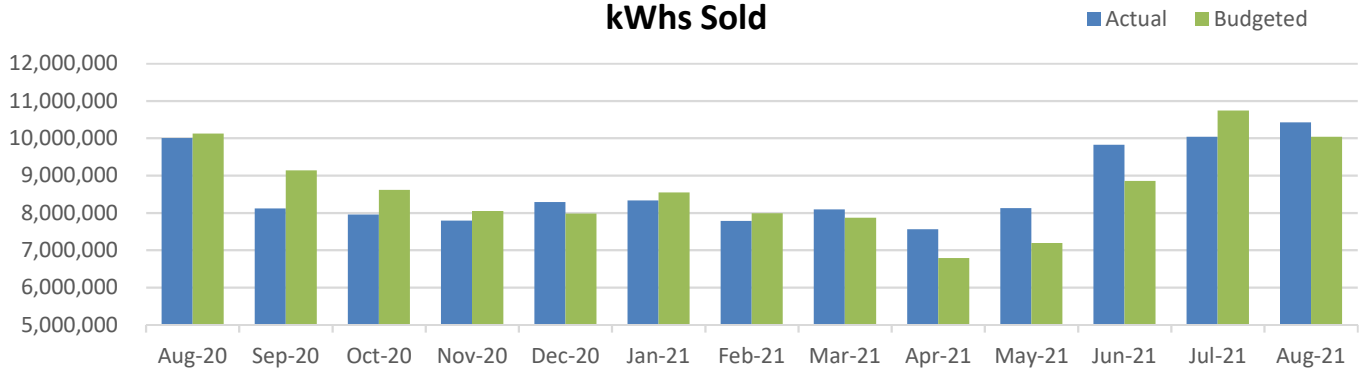
This concludes my report. Please do not hesitate to contact me at 324-7920 or jstaneke@waupunutilities.org with any questions or comments.

Waupun Utilities											
Construction and Plant Additions Summary											
August 2021											
CONSTRUCTION:	Electric			Sewer			Water			Total	
Description	Month	Project To Date	Budget	Month	Project To Date	Budget	Month	Project To Date	Budget	Project To Date	Budget
Projects:											
Poles, towers and fixtures	\$ -	\$ 1,408	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,408	\$ 10,000
Overhead and underground conductor and devices	-	-	10,000	-	-	-	-	-	-	-	10,000
Transformers	-	73,343	70,000	-	-	-	-	-	-	73,343	70,000
Overhead and Underground Services	53	12,621	15,000	-	-	-	-	-	-	12,621	15,000
LED street lighting	386	13,466	50,000	-	-	-	-	-	-	13,466	50,000
Voltage conversion	-	-	25,000	-	-	-	-	-	-	-	25,000
Rebuild overhead line	26,143	73,210	146,000	-	-	-	-	-	-	73,210	146,000
Underground wire and equipment upgrade	-	2,576	30,000	-	-	-	-	-	-	2,576	30,000
CIAC - Work Invoiced to Customer / Others	2,598	53,607	-	-	-	-	-	2,285	-	55,892	-
City of Waupun - Shared Services	266	1,845	-	-	332	-	-	685	-	2,863	-
Rock / Newton street reconstruction	-	-	-	168,205	174,821	545,600	25,970	32,586	505,900	207,407	1,051,500
S. Madison street reconstruction - phase 2	-	-	-	-	-	448,300	-	-	661,800	-	1,110,100
Harris Lift Station reconfiguration	-	-	-	83,831	92,248	200,000	-	-	-	92,248	200,000
WWTP Construction Upgrade - ABNR	-	-	-	-	3,486,909	15,668,000	-	-	-	3,486,909	15,668,000
CIPP Sewer lining	-	-	-	40,939	40,939	45,000	-	-	-	40,939	45,000
Meters	-	4,044	6,000	-	-	-	2,545	12,923	11,500	16,967	17,500
Miscellaneous Work Orders	-	331	-	3,298	3,298	-	2,093	16,255	-	-	-
TOTAL CONSTRUCTION	\$ 29,445	\$ 236,452	\$ 362,000	\$ 296,274	\$ 3,798,549	\$ 16,906,900	\$ 30,608	\$ 64,733	\$ 1,179,200	\$ 4,079,850	\$ 18,448,100
CARRYOVER PROJECTS:											
ATC - Increase clearance work	16,845	39,501	-	-	-	-	-	-	-	39,501	-
Newton/Rock Avenue Engineering	-	-	-	816	46,372	71,875	816	40,454	55,215	86,826	127,090
Madison St Engineering & Construction - Phase 2	-	-	-	310	4,310	-	310	4,310	-	8,620	-
WWTP Phosphorus Upgrade Engineering	-	-	-	-	2,397,151	3,804,000	-	-	-	2,397,151	3,804,000
PLANT ADDITIONS:											
Description	Current Month	YTD	Budget	Current Month	YTD	Budget	Current Month	YTD	Budget	YTD	Budget
Accounting software upgrade	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ 15,000
Replace wire cutter/hydraulic press & misc tools	-	2,715	15,000	-	-	-	-	-	-	2,715	15,000
Test breakers in substation	-	-	8,000	-	-	-	-	-	-	-	8,000
Backhoe	-	83,500	85,000	-	-	-	-	-	-	83,500	85,000
Vactor Replacement (E-10%, S-80%, W-10%)	-	-	43,000	-	-	344,000	-	-	43,000	-	430,000
Zero Turn Lawn Mower	-	3,466	3,600	-	3,466	3,600	-	3,467	3,600	10,399	10,800
GIS Collector & handheld meter reader	-	2,750	3,330	-	1,726	3,330	-	4,114	3,330	8,590	9,990
Security system upgrade	-	1,518	-	-	1,518	-	-	1,518	-	4,553	-
Digester building equipment replacement	-	-	-	-	8,840	10,000	-	-	-	8,840	10,000
Blower building equipment replacement	-	-	-	-	11,011	13,000	-	-	-	11,011	13,000
Belt press building equipment replacement	-	-	-	-	-	13,000	-	-	-	-	13,000
Intermediate east and west clarifier rebuild	-	-	-	-	20,000	43,000	-	-	-	20,000	43,000
UTV with attachments for WWTP	-	-	-	-	28,501	29,000	-	-	-	28,501	29,000
Other equipment replacement	-	-	-	3,300	7,497	4,500	-	4,197	4,500	11,694	9,000
TOTAL PLANT ADDITIONS	\$ -	\$ 93,948	\$ 162,930	\$ 3,300	\$ 82,559	\$ 468,430	\$ -	\$ 13,295	\$ 59,430	\$ 189,802	\$ 690,790

Sales and Revenues Dashboard - Aug 2021

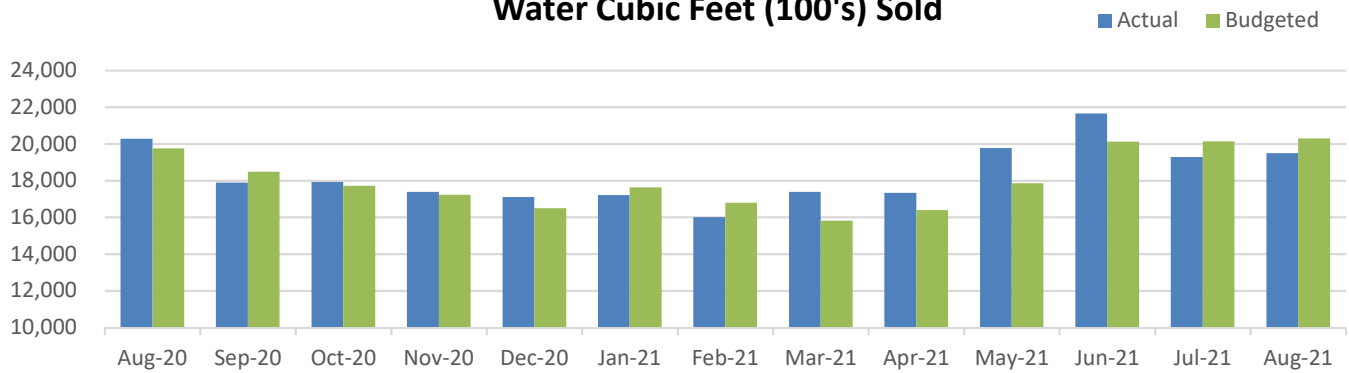
	Variance from Budget					Variance from Budget			
	Current	Current	YTD			Current	Current	YTD	
KWh	10,423,889	↑ 3.9%	↑ 3.2%		Power Costs	\$ 921,380	↑ 8.6%	↑ 3.5%	
Revenues	\$ 1,110,435	↑ 10.6%	↑ 4.5%		Gross Margin	\$ 189,054	↑ 21.5%	↑ 8.5%	

kWhs Sold



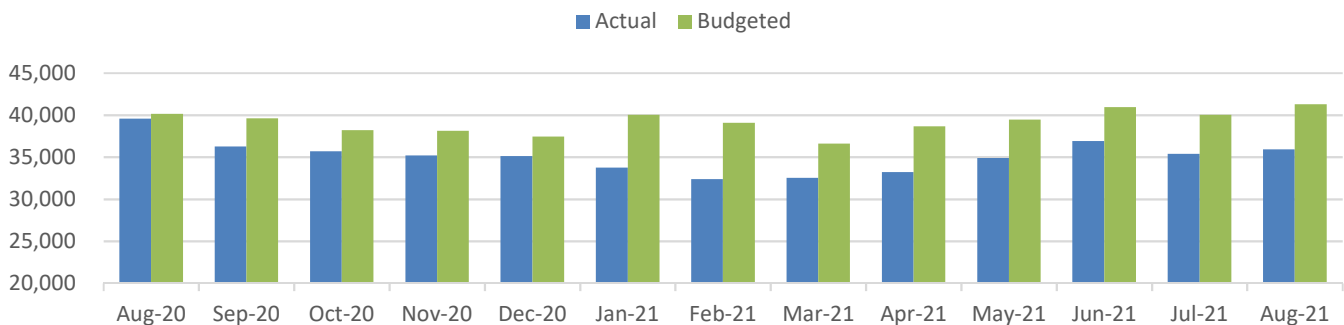
	Variance from Budget					Variance from Budget			
	Current	Current	YTD			Current	Current	YTD	
Cubic Ft (100)	19,496	↓ -3.9%	↑ 2.2%		Revenues	\$ 150,450	↓ -2.5%	↑ 1.6%	

Water Cubic Feet (100's) Sold

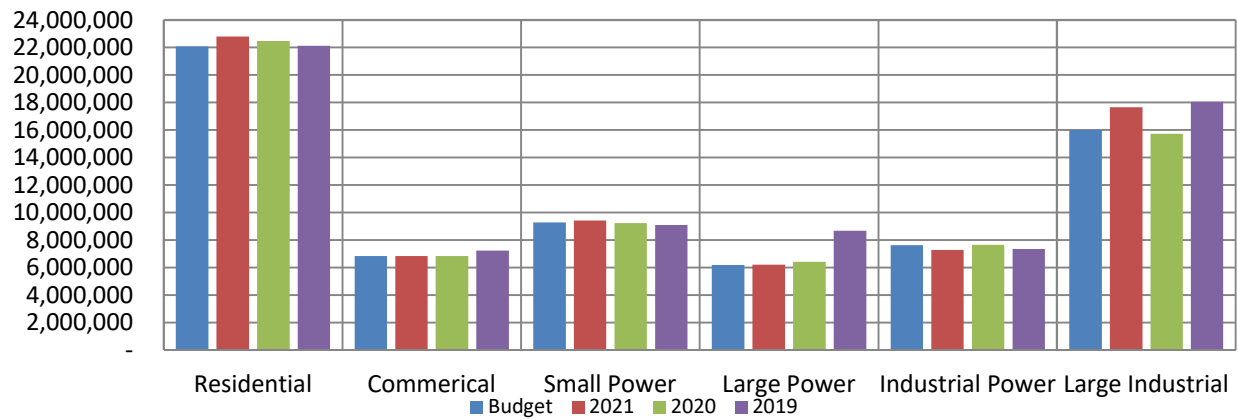


	Variance from Budget					Variance from Budget			
	Current	Current	YTD			Current	Current	YTD	
Cubic Ft (100)	35,927	↓ -13.0%	↓ -13.0%		Revenues	\$ 171,186	↓ -14.5%	↓ -14.3%	

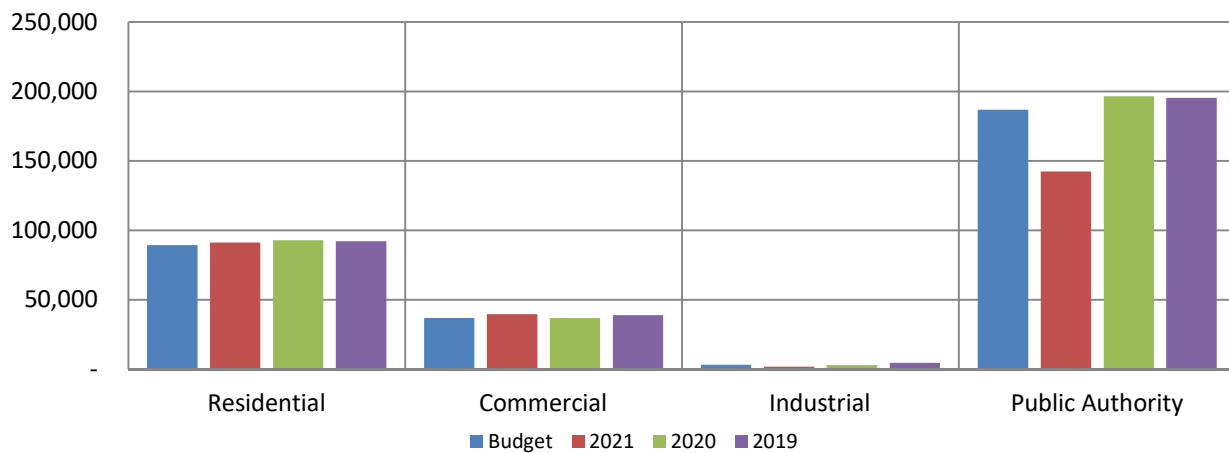
Sewer Cubic Feet (100's) Treated



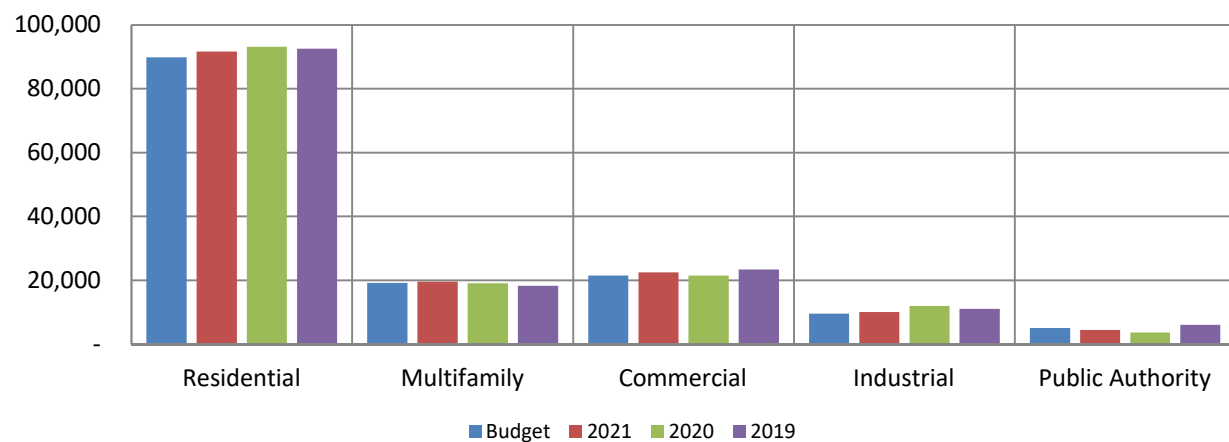
YTD Electric Sales (kWh)



YTD Sewer Sales (Ccf)



YTD Water Sales (Ccf)



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

ELECTRIC	Aug 2019	Aug 2020	Aug 2021
Sales of Electricity	\$ 9,906,491	\$ 9,462,447	\$ 9,715,604
Purchased Power	7,816,822	7,385,884	7,632,384
Gross Margin	2,089,669	2,076,563	2,083,220
	21.1%	21.9%	21.4%
Other Operating Revenues	102,392	92,385	176,440
Operating Expenses			
Distribution expense	412,198	374,245	249,451
Customer accounts expense	115,161	129,360	118,392
Advertising expense	(2,411)	73	3,934
Administrative & general expense	406,947	424,202	379,525
Total operating expenses	931,895	927,880	751,301
Other Operating Expenses			
Depreciation expense	585,878	599,525	646,288
Taxes	345,337	350,317	330,628
Total other operating expenses	931,214	949,842	976,916
Operating Income	328,952	291,226	531,443
Other Income (Expense)			
Capital contributions	90,021	22,649	51,656
Interest expense	(32,816)	(33,871)	(35,608)
Amortization of debt-related costs	(17,487)	(32,123)	(7,171)
Other	(22,559)	33,606	151,194
Total other income (expense)	17,160	(9,740)	160,071
Net Income	\$ 346,112	\$ 281,486	\$ 691,513

Regulatory Operating Income	392,881	394,821	594,927
Rate of Return	4.67	4.64	7.02
Authorized Rate of Return	6.00	5.00	5.00
Current Ratio	3.2	3.8	4.0
Months of Unrestricted Cash on Hand	2.2	2.7	3.4
Equity vs Debt	0.87	0.89	0.91
Asset Utilization	0.51	0.51	0.53
Combined E&W Debt Coverage	3.17	3.07	4.38
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 2021

	Last 12 Months	YTD 2021	YTD Budget	Difference
ELECTRIC				
Operating Revenues	\$ 9,715,604	\$ 6,697,149	\$ 6,406,336	\$ 290,813
Purchased Power	7,632,384	5,291,613	5,111,198	180,415
Gross Margin	2,083,220	1,405,536	1,295,138	110,398
	21.4%	21.0%	20.2%	
Other Operating Revenues	176,440	138,171	56,264	81,907
Operating Expenses				
Distribution expense	249,451	211,043	266,506	(55,463)
Customer accounts expense	118,392	79,831	77,008	2,823
Advertising expense	3,934	2,711	1,064	1,647
Administrative & general expense	379,525	250,263	271,160	(20,897)
Total operating expenses	751,301	543,849	615,738	(71,889)
Other Operating Expenses				
Depreciation expense	646,288	441,104	408,352	32,752
Taxes	330,628	228,103	240,768	(12,665)
Total other operating expenses	976,916	669,207	649,120	20,087
Operating Income	531,443	330,651	86,544	244,107
Other Income (Expense)				
Capital contributions	51,656	18,296	-	18,296
Interest expense	(35,608)	(19,338)	(19,752)	415
Amortization of debt-related costs	(7,171)	(4,467)	(15,168)	10,701
Other	151,194	21,791	(12,336)	34,127
Total other income (expense)	160,071	16,283	(47,256)	63,539
Net Income	\$ 691,513	\$ 346,934	\$ 39,288	\$ 307,646

	Aug 2021	July 2021	June 2021	May 2021	April 2021	March 2021	Feb 2021	Jan 2021	Dec 2020	Nov 2020	Oct 2020	Sept 2020	Aug 2020
Operating Revenues	\$ 1,110,435	\$ 1,106,125	\$ 935,240	\$ 737,066	\$ 681,277	\$ 721,227	\$ 685,144	\$ 720,635	\$ 769,791	\$ 702,128	\$ 717,547	\$ 828,989	\$ 980,998
Purchased Power	921,380	922,961	749,942	576,542	515,618	552,817	505,642	546,712	587,379	533,487	550,064	669,840	800,564
Gross Margin	189,054	183,165	185,298	160,524	165,659	168,410	179,502	173,923	182,412	168,640	167,483	159,149	180,433
	17.0%	16.6%	19.8%	21.8%	24.3%	23.4%	26.2%	24.1%	23.7%	24.0%	23.3%	19.2%	18.4%
Other Operating Revenues	11,257	8,766	9,092	8,586	75,621	9,195	7,922	7,732	9,772	12,164	9,411	6,923	6,973
Operating Expenses													
Distribution expense	21,367	21,068	21,005	30,251	24,956	35,473	29,856	27,066	(9,499)	19,004	11,729	17,173	39,927
Customer accounts expense	8,770	8,738	8,729	12,425	14,467	9,389	9,534	7,779	10,281	8,053	11,420	8,806	8,935
Advertising expense	1,552	500	(2,873)	(374)	1,318	1,377	512	699	641	190	(7,946)	8,339	453
Administrative & general expense	21,859	31,463	21,667	34,775	32,175	30,555	34,420	43,349	39,900	30,046	31,936	27,380	25,179
Total operating expenses	53,548	61,769	48,528	77,078	72,916	76,794	74,322	78,893	41,323	57,292	47,140	61,698	74,495
Other Operating Expenses													
Depreciation expense	55,138	55,138	55,138	55,138	55,138	55,138	53,024	57,252	54,575	50,203	50,203	50,203	50,203
Taxes	27,173	27,373	27,280	28,599	33,595	27,953	28,029	28,102	4,346	27,577	43,441	27,161	27,655
Total other operating expenses	82,311	82,511	82,418	83,737	88,733	83,091	81,053	85,354	58,921	77,780	93,644	77,364	77,858
Operating Income	64,452	47,651	63,443	8,296	79,632	17,720	32,049	17,408	91,939	45,732	36,110	27,011	35,053
Other Income (Expense)													
Capital contributions	-	9,667	4,101	-	2,986	1,543	-	-	16,233	17,128	-	-	-
Interest expense	(2,331)	(2,331)	(2,331)	(2,331)	(2,331)	(2,331)	(2,675)	(2,675)	(2,675)	(2,675)	(2,675)	(8,246)	(2,624)
Amortization of debt-related costs	(558)	(558)	(558)	(558)	(558)	(558)	(558)	(558)	(676)	(676)	(676)	(676)	(676)
Other	(390)	(20)	382	184	22,108	(120)	(287)	(66)	(2,287)	733	(1,115)	(68)	945
Total other income (expense)	(3,279)	6,757	1,593	(2,706)	22,204	(1,467)	(3,520)	(3,299)	10,594	14,509	(4,466)	(8,989)	(2,356)
Net Income	\$ 61,173	\$ 54,408	\$ 65,036	\$ 5,590	\$ 101,836	\$ 16,253	\$ 28,530	\$ 14,108	\$ 102,533	\$ 60,241	\$ 31,644	\$ 18,022	\$ 32,698

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

WATER	Aug 2019	Aug 2020	Aug 2021
Operating Revenues	\$ 2,609,970	\$ 2,600,779	\$ 2,609,328
Operating Expenses			
Source of supply expenses	747	44,781	706
Pumping expenses	91,756	82,901	79,243
Water treatment expenses	179,801	172,807	159,911
Transmission & distribution expenses	297,396	244,383	255,383
Customer accounts expenses	109,882	112,672	101,114
Administrative & general expense	241,174	289,719	267,474
Total operating expenses	920,756	947,262	863,830
Other Operating Expenses			
Depreciation expense	538,330	567,562	583,854
Taxes	384,463	376,436	375,533
Total other operating expenses	922,793	943,998	959,387
Operating Income	766,420	709,520	786,110
Other Income (Expense)			
Capital contributions from customers and municipal	67,178	-	180,432
Interest expense	(123,764)	(142,899)	(145,326)
Amortization of debt-related costs	(59,455)	(111,298)	(18,513)
Other	26,389	12,895	(416)
Total other income (expense)	(89,651)	(241,303)	16,176
Net Income	\$ 676,769	\$ 468,217	\$ 802,286
Regulatory Operating Income	812,281	769,831	821,799
Rate of Return	5.91	5.71	6.03
Authorized Rate of Return	6.50	6.50	6.50
Current Ratio	20.01	(144.81)	30.55
Months of Unrestricted Cash on Hand	8.68	12.05	18.81
Equity vs Debt	0.69	0.72	0.74
Asset Utilization	0.35	0.37	0.37

Note 1 - Water rates increased May 2012.

Definitions

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

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

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

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

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

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Water Utility
For the Period Ended Aug 31, 2021

WATER

	Last 12 Months	YTD 2021	YTD Budget	Difference
Operating Revenues	\$ 2,609,328	\$ 1,751,203	\$ 1,727,700	\$ 23,503
Operating Expenses				
Source of supply expenses	706	706	2,264	(1,558)
Pumping expenses	79,243	55,055	58,656	(3,601)
Water treatment expenses	159,911	106,979	137,432	(30,453)
Transmission & distribution expenses	255,383	156,053	214,360	(58,307)
Customer accounts expenses	101,114	67,219	77,944	(10,725)
Administrative & general expense	267,474	179,310	193,056	(13,746)
Total operating expenses	863,830	565,323	683,712	(118,389)
Other Operating Expenses				
Depreciation expense	583,854	399,058	377,152	21,906
Taxes	375,533	248,496	250,960	(2,464)
Total other operating expenses	959,387	647,554	628,112	19,442
Operating Income	786,110	538,326	415,876	122,450
Other Income (Expense)				
Capital contributions	180,432	-	-	-
Interest expense	(145,326)	(78,792)	(79,816)	1,024
Amortization of debt-related costs	(18,513)	(11,434)	(11,432)	(2)
Other	(416)	2,096	3,336	(1,240)
Total other income (expense)	16,176	(88,130)	(87,912)	(218)
Net Income	\$ 802,286	\$ 450,196	\$ 327,964	\$ 122,232

WATER

	Aug 2021	July 2021	June 2021	May 2021	April 2021	March 2021	Feb 2021	Jan 2021	Dec 2020	Nov 2020	Oct 2020	Sept 2020	Aug 2020
Operating Revenues	\$ 223,135	\$ 223,283	\$ 235,131	\$ 225,151	\$ 212,772	\$ 212,753	\$ 206,483	\$ 212,495	\$ 212,776	\$ 213,324	\$ 214,389	\$ 217,636	\$ 225,251
Operating Expenses													
Source of supply expenses	-	137	-	-	234	219	115	-	-	-	-	-	18
Pumping expenses	7,074	7,351	6,718	6,320	6,855	7,279	6,866	6,591	6,325	5,830	6,002	6,030	6,553
Water treatment expenses	12,028	16,376	11,316	17,050	10,098	12,642	11,348	16,121	10,745	11,722	14,529	15,935	15,409
Transmission & distribution expenses	39,728	16,469	19,275	25,509	11,537	15,281	16,659	11,595	19,677	43,516	16,016	20,121	28,996
Customer accounts expenses	7,630	8,083	7,663	11,312	8,618	8,393	8,510	7,011	8,607	7,078	10,414	7,796	7,944
Administrative & general expense	14,973	26,191	18,347	26,598	23,938	23,548	20,466	25,249	23,251	18,017	25,094	21,803	18,507
Total operating expenses	81,434	74,607	63,319	86,789	61,281	67,363	63,964	66,566	68,605	86,163	72,055	71,686	77,428
Other Operating Expenses													
Depreciation expense	49,882	49,882	49,882	49,882	49,882	49,882	49,882	49,882	37,193	49,201	49,201	49,201	49,201
Taxes	31,007	30,985	30,977	31,828	30,843	30,903	31,009	30,945	29,738	31,208	34,672	31,419	31,430
Total operating expenses	80,890	80,867	80,859	81,710	80,725	80,786	80,891	80,827	66,931	80,409	83,873	80,620	80,631
Operating Income	60,811	67,810	90,953	56,652	70,766	64,604	61,629	65,101	77,241	46,752	58,461	65,331	67,192
Other Income (Expense)													
Capital contributions	-	-	-	-	-	-	-	-	180,432	-	-	-	-
Interest expense	(9,636)	(9,636)	(9,636)	(9,636)	(9,636)	(9,636)	(10,489)	(10,487)	(10,488)	(10,488)	(10,488)	(35,071)	(9,897)
Amortization of debt-related costs	(1,429)	(1,429)	(1,429)	(1,429)	(1,429)	(1,429)	(1,429)	(1,429)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)
Other	(442)	(39)	(25)	104	2,188	96	100	113	(2,882)	123	122	124	140
Total other income (expense)	(11,507)	(11,104)	(11,090)	(10,962)	(8,877)	(10,969)	(11,818)	(11,803)	165,292	(12,134)	(12,136)	(36,716)	(11,527)
Net Income	\$ 49,304	\$ 56,706	\$ 79,863	\$ 45,690	\$ 61,889	\$ 53,635	\$ 49,811	\$ 53,298	\$ 242,533	\$ 34,617	\$ 46,325	\$ 28,615	\$ 55,665

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

SEWER	Aug 2019	Aug 2020	Aug 2021
Operating Revenues	\$ 2,385,586	\$ 2,518,304	\$ 2,218,727
Operating Expenses			
WWTP operation expenses	364,021	363,763	387,210
Laboratory expenses	71,955	76,423	89,143
Maintenance expenses	396,614	435,926	592,903
Customer accounts expenses	149,775	152,321	143,489
Administrative & general expenses	387,323	428,474	452,038
Total operating expenses	1,369,687	1,456,907	1,664,785
Other Operating Expenses			
Depreciation expense	672,515	698,277	719,430
Total other operating expenses	672,515	698,277	719,430
Operating Income	343,384	363,120	(165,488)
Other Income (Expense)			
Interest expense	(58,098)	(52,489)	(82,584)
Capital contributions	63,390	-	134,100
Other	167,492	98,993	(164,100)
Total other income (expense)	172,784	46,503	(112,583)
Net Income	\$ 516,168	\$ 409,623	\$ (278,071)

Operating Income (excluding GASB 68 & 75)	363,130	401,323	(160,944)
Rate of Return	2.37	3.06	(1.22)
Current Ratio	70.55	32.45	33.22
Months of Unrestricted Cash on Hand	17.85	6.86	14.45
Equity vs Debt	0.89	0.93	0.67
Asset Utilization	0.49	0.51	0.51

Note 1 - Sewer rates increased April 2021.

Definitions

Rate of Return - Return on investment in capital infrastructure.

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

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

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

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

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

	Last 12 Months	YTD 2021	YTD Budget	Difference
SEWER				
Operating Revenues	\$ 2,218,727	\$ 1,487,216	\$ 1,681,376	\$ (194,160)
Operating Expenses				
WWTP operation expenses	387,210	261,037	253,008	8,029
Laboratory expenses	89,143	58,827	55,488	3,339
Maintenance expenses	592,903	432,866	363,848	69,018
Customer accounts expenses	143,489	93,298	104,832	(11,534)
Administrative & general expenses	452,038	283,931	291,752	(7,821)
Total operating expenses	1,664,785	1,129,960	1,068,928	61,032
Other Operating Expenses				
Depreciation expense	719,430	499,660	471,816	27,844
Total other operating expenses	719,430	499,660	471,816	27,844
Operating Income (Loss)	(165,488)	(142,404)	140,632	(283,036)
Non-operating Income (Expense)				
Interest Expense	(82,584)	(70,626)	(54,992)	(15,634)
Capital contributions	134,100	-	-	-
Other	(164,100)	7,982	13,336	(5,354)
Total other income (expense)	(112,583)	(62,644)	(41,656)	(20,988)
Net Income (Loss)	\$ (278,071)	\$ (205,048)	\$ 98,976	\$ (304,024)

	Aug 2021	July 2021	June 2021	May 2021	April 2021	March 2021	Feb 2021	Jan 2021	Dec 2020	Nov 2020	Oct 2020	Sept 2020	Aug 2020
SEWER													
Operating Revenues	\$ 195,590	\$ 194,823	\$ 202,923	\$ 191,965	\$ 188,247	\$ 172,097	\$ 167,546	\$ 174,024	\$ 182,929	\$ 177,162	\$ 185,810	\$ 185,610	\$ 207,307
Operating Expenses													
WWTP operation expenses	40,220	30,128	30,294	46,792	26,722	27,366	27,669	31,846	38,550	20,637	29,125	37,862	38,061
Laboratory expenses	6,269	6,526	4,738	8,571	4,709	10,285	12,516	5,214	6,175	7,825	6,568	9,748	4,405
Maintenance expenses	56,799	53,856	56,642	114,885	42,042	54,348	27,614	26,680	24,797	69,607	28,630	37,003	23,423
Customer accounts expenses	11,065	11,083	10,921	14,591	12,010	11,607	11,768	10,253	14,889	10,402	13,737	11,163	11,244
Administrative & general expense	30,647	35,338	27,486	49,142	34,687	36,160	32,021	38,450	60,757	31,118	40,914	35,317	30,921
Total operating expenses	145,000	136,933	130,081	233,981	120,170	139,765	111,588	112,443	145,169	139,589	118,973	131,094	108,053
Other Operating Expenses													
Depreciation expense	62,457	62,457	62,457	62,457	62,457	62,457	62,457	62,457	39,440	60,110	60,110	60,110	60,110
Total other operating expenses	62,457	62,457	62,457	62,457	62,457	62,457	62,457	62,457	39,440	60,110	60,110	60,110	60,110
Operating Income	(11,868)	(4,567)	10,385	(104,474)	5,620	(30,125)	(6,499)	(876)	(1,679)	(22,537)	6,726	(5,594)	39,144
Other Income (Expense)													
Interest expense	(8,828)	(8,828)	(8,828)	(8,828)	(8,828)	(8,828)	(8,828)	(8,828)	(4,939)	(4,939)	2,295	(4,374)	(4,374)
Capital contributions	-	-	-	-	-	-	-	-	134,100	-	-	-	-
Other	(1,128)	151	248	733	4,123	5,725	(1,441)	(429)	(615)	3,707	(5,331)	(37,702)	3,205
Total other income (expense)	(9,956)	(8,678)	(8,580)	(8,095)	(4,706)	(3,104)	(10,269)	(9,257)	128,546	(1,233)	(3,035)	(42,076)	(1,169)
Net Income	\$ (21,824)	\$ (13,245)	\$ 1,805	\$ (112,569)	\$ 914	\$ (33,229)	\$ (16,768)	\$ (10,133)	\$ 126,866	\$ (23,769)	\$ 3,691	\$ (47,671)	\$ 37,975

WAUPUN UTILITES
Balance Sheets
Electric, Water, and Sewer

ELECTRIC	Aug 2019	Aug 2020	Aug 2021	July 2021	Change
Cash and investments - unrestricted	\$ 1,641,225	\$ 1,915,325	\$ 2,446,386	\$ 2,583,405	\$ (137,019)
Cash and investments - restricted	188,919	82,432	139,991	123,589	16,402
Receivables	1,286,183	1,263,882	1,474,536	1,272,310	202,226
Materials and supplies	210,705	195,758	214,188	214,651	(463)
Other assets	87,423	125,768	82,631	91,736	(9,105)
Plant - net of accumulated depreciation	9,194,130	9,097,959	9,026,257	9,038,379	(12,121)
Deferred outflows of resources	482,730	408,536	491,728	491,728	-
Total Assets	13,091,314	13,089,659	13,875,717	13,815,798	59,919
Accounts payable	906,332	836,959	961,884	962,615	(731)
Payable to sewer utility	-	-	-	-	-
Interest accrued	13,557	(5,571)	13,988	11,656	2,331
Accrued benefits	88,249	80,826	80,201	85,011	(4,809)
Deferred inflows of resources	713,948	725,271	840,957	839,001	1,956
Long-term debt	1,268,540	1,070,000	905,000	905,000	-
Net Position	10,100,688	10,382,174	11,073,688	11,012,515	61,173
Total Liabilities & Net Position	\$ 13,091,314	\$ 13,089,659	\$ 13,875,717	\$ 13,815,798	\$ 59,919
WATER	Aug 2019	Aug 2020	Aug 2021	July 2021	Change
Cash and investments - unrestricted / designated	\$ 943,848	\$ 1,329,101	\$ 1,942,714	\$ 1,932,615	\$ 10,099
Cash and investments - restricted	544,370	209,759	427,950	383,167	44,783
Receivables	262,000	278,990	257,724	251,289	6,435
Materials and supplies	52,160	52,011	72,070	70,011	2,060
Other assets	248,806	215,860	170,119	157,861	12,259
Plant - net of accumulated depreciation	16,150,792	15,897,185	15,550,022	15,572,790	(22,768)
Deferred outflows of resources	243,359	204,803	245,971	245,971	-
Total Assets	18,445,337	18,187,708	18,666,571	18,613,704	52,867
Accounts payable	17,566	13,478	14,205	14,537	(332)
Interest accrued	42,697	(24,583)	57,816	48,180	9,636
Accrued benefits	46,840	46,293	42,135	45,747	(3,612)
Deferred inflows of resources	353,723	468,980	486,588	488,717	(2,129)
Long-term debt	5,484,188	4,715,000	4,295,000	4,295,000	-
Net Position	12,500,323	12,968,540	13,770,826	13,721,522	49,304
Total Liabilities & Net Position	\$ 18,445,337	\$ 18,187,708	\$ 18,666,571	\$ 18,613,704	\$ 52,867
SEWER	Aug 2019	Aug 2020	Aug 2021	July 2021	Change
Cash and investments - unrestricted	\$ 2,037,289	\$ 833,464	\$ 2,004,781	\$ 2,307,889	\$ (303,108)
Cash and investments - restricted	2,059,512	2,113,108	2,154,209	2,109,941	44,268
Receivables	249,023	237,616	225,944	219,942	6,002
Receivable from electric utility	1,969	-	-	-	-
Materials and supplies	8,664	7,999	7,537	7,588	(51)
Advances to other funds	428,440	328,440	291,946	291,946	-
Other assets	5,086	18,670	22,657	23,443	(786)
Plant - net of accumulated depreciation	14,513,613	15,846,119	19,775,609	18,730,351	1,045,258
Deferred outflows of resources	329,543	278,275	338,279	338,279	-
Total Assets	19,633,139	19,663,691	24,820,962	24,029,379	791,583
Accounts payable	18,187	13,875	15,444	14,604	840
Interest accrued	14,219	19,135	51,708	42,879	8,828
Accrued benefits	61,691	62,702	63,847	66,943	(3,095)
Deferred inflows of resources	459,328	446,263	510,810	510,810	-
Long-term debt	1,532,153	1,166,500	6,502,009	5,695,174	806,835
Net Position	17,547,561	17,955,216	17,677,145	17,698,968	(21,824)
Total Liabilities & Net Position	\$ 19,633,139	\$ 19,663,691	\$ 24,820,962	\$ 24,029,379	\$ 791,583

Monthly Dashboard - Cash & Investments						August 2021	
Account	Restrictions	Aug 2021	July 2021	\$ Inc/(Dec)	% Inc/(Dec)		
Checking - E	Unrestricted	\$ 901,531	\$ 1,021,749	\$ (120,219)	-11.77%		
Checking - W	Unrestricted	669,536	614,212	55,324	9.01%		
Checking - S	Unrestricted	174,189	1,086,387	(912,198)	-83.97%		
Reserves - E	Unrestricted	1,544,855	1,561,656	(16,800)	-1.08%		
Reserves - W	Unrestricted	781,287	851,550	(70,263)	-8.25%		
Reserves - S	Unrestricted	1,830,593	1,221,503	609,090	49.86%		
P&I Redemption - E	Restricted	98,581	82,152	16,430	20.00%		
P&I Redemption - W	Restricted	269,313	224,424	44,889	20.00%		
P&I Redemption - S	Restricted	181,484	136,112	45,372	33.33%		
Depreciation - E	Restricted	41,410	41,437	(28)	-0.07%		
Depreciation - W	Restricted	158,638	158,743	(106)	-0.07%		
ERF - Water Plant	Designated	491,892	466,854	25,039	5.36%		
ERF - WWTP	Restricted	1,972,696	1,973,808	(1,112)	-0.06%		
		<u>\$ 9,116,003</u>	<u>\$ 9,440,586</u>	<u>\$ (324,582)</u>	-3.44%		
Unrestricted and Designated		<u>\$ 6,393,881</u>	<u>\$ 6,823,909</u>	<u>\$ (430,028)</u>	-6.30%		
	Restricted	<u>\$ 2,722,122</u>	<u>\$ 2,616,676</u>	<u>\$ 105,446</u>	4.03%		

Long-Term Investment by Maturity

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

Long-Term Investments by Type

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



TO: Waupun Utilities Commissioners
FROM: Steve Brooks, General Manager
DATE: October 11, 2021
SUBJECT: General Manager Report

Electric Department Update:

Power Outages

- Wednesday September 22nd at 5:38 pm a power outage was reported. This outage affected 1 customer located at 315 S Grove St. The crew found a squirrel made contact with the primary transformer bushing causing the over current device to operate. After re-fusing the cutout, power was restored at 7:10 pm.
- Wednesday October 6th at 8:35 am the contractor installing storm sewer for the Oak Lane storm water retention pond hit a single phase primary cable. The damage to the cable caused the over current device to operate resulting in a power outage affecting 44 customers in the area of Harmsen Ave, Fern St, and Oak Ln. The electric crew isolated the damaged cable, closed in a normal open point and back fed the line restoring power at 9:13 am.

ATC Y-306 Re-Rate Project

- Work on the Y-306 re-rate project is nearing completion. The electric crew worked long hours to coordinate make ready work to allow contract crews to safely install new poles around the Waupun Utilities owned underbuild. Crews worked to complete transferring of the underbuild distribution lines, including transferring primary URD risers, 3 phase transformer banks, and installing new cross-arms. This work involved scheduling planned customer outages and coordinating several substation outages with ATC System Operation and Control. The electric crew took advantage of the South Substation outage to troubleshoot and repair a hot spot found during the infrared system inspection.

Oak Lane Retention Pond

- New conduit and primary conductors have been installed to relocate infrastructure in conflict with the new retention pond.

Electric Services

- Four new URD electric services have been installed on Tanager Street.

General Manager Update:

Public Power Week

- Every year during the first full week of October, the Public Power industry takes time to celebrate the advantages that come with community ownership of electric utilities. In correlation with Public Power and Fire Awareness Week, Waupun Utilities teamed up with City of Waupun Departments at the safety building to host an open house for the community. Focus on Energy was on site offering customers an LED Starter Kit to purchase that included an assortment of light bulbs and a desk lamp, in addition to special rates on other energy efficient products available for purchase online or by phone to be shipped for free to the customer. Staff provided a demonstration of Power Town Electric Safety and the Waupun Utilities Outage Map. Sign-ups were available for MyAccount, Automatic Payment and Renewable Energy. Activity booklets "Energy for Today and Tomorrow", mood pencils and utility hard hats were handed out to the children.

Point Beach Solar Energy Center

- I had the opportunity to attend the ribbon cutting event for the newly completed solar project located in Two Creeks, WI. State and local leaders joined executives from WPPI Energy and NextEra Energy Resources, LLC on September 23rd to celebrate the commissioning of Wisconsin's newest large-scale solar energy project, the Point Beach Solar Energy Center.
- The facility spans 465 acres, and is adjacent to the Point Beach Nuclear Plant, which is also owned by a subsidiary of NextEra Energy. The Point Beach Solar Energy Center features more than 315,000 photovoltaic solar panels that convert the sun's energy into electricity. The solar energy center has a capacity to generate 100 megawatts of electricity. The energy will serve WPPI Energy member communities including Waupun Utilities under a 20 year purchased power agreement.
- With the addition of Point Beach Solar Energy Center, the WPPI Energy membership is on track for reducing carbon dioxide emissions approximately 45% by 2025 when compared to 2005.

RP3 Application

- The RP3 application is complete and has been submitted to the American Public Power Association for review.

Tax Roll

- Preparation is underway for the 2021 tax roll process. Letters will be mailed to delinquent customers eligible for tax roll by October 15th. On November 1st, any delinquent account subject to tax roll that has an outstanding balance will be assessed a 10% penalty on the balance owed. Any outstanding balances plus penalty, if unpaid by November 15th, will be transferred to the tax roll.

This concludes my report for October 2021. Please contact me at 324-7920 or sbrooks@waupunutilities.org with any questions or concerns.



TO: Waupun Utilities Commissioners
FROM: Steve Schramm
DATE: October 6, 2021
SUBJECT: Monthly Operation Report

Water Treatment Facility:

There were two call-ins to report this month. Both events were due to power blips on ATC's transmission lines, which caused various PLC loss of communication and PLC faults.

Wastewater Treatment Facility:

There were two call-ins to report this month. Both events were due to power blips on ATC's transmission lines, which caused various PLC loss of communication and PLC faults.

Whole Effluent Toxicity (WET) testing has been completed for the fourth quarter. Both acute and chronic toxicity tests were performed. WET testing is the measurement of potential effluent (discharge) toxicity to aquatic life in our receiving stream. In whole effluent toxicity (WET) tests, lab-reared aquatic organisms are exposed to various dilutions of effluent for a specific time period, in order to predict at what levels the effluent may cause harm to the organisms (e.g., at what level death, reproductive impairment, or growth inhibition occurs).

Distribution/Collection System Crew:

There are no call-ins to report this month.

Concluding the fall leak detections survey, two areas were identified with excessive noise. Staff correlated these areas and located the following:

- Reinhardt Street – 12" Tee
 - 5 gpm
 - Totaling 1,960,806 gallons
- North Grove Street – 4" Tee
 - 1 gpm
 - Totaling 402,000 gallons

Wastewater Treatment Facility ABNR Update:

ABNR Mix Tank (Building 62) –

- Excavation has begun.

ABNR Pump Station (Building 63) –

- Subgrade piping are stubbed.
- Electrical conduits are stubbed.

ABNR Green House (Building 65) –

- All footings and frost walls are poured.
- All grade beams and slab on grade are poured.
- Green house trusses are being assembled.
- Green house support column bases are being installed.

ABNR Process (Building 68) –

- Footing and frost walls are being formed up.
- Subgrade piping is being installed.

Biosolids Storage Building (Building 83) –

- All step footings and poured walls are completed.
- Slab on grade for interior is completed.
- Masons are mobilizing for block and brick installation.

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

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



TO: Waupun Utilities Commissioners
FROM: Jeff Stanek, CPA, Finance Director
DATE: October 11, 2021
SUBJECT: Draft 2022 Waupun Utilities Budget

This memorandum provides a high-level analysis of the draft 2022 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** \$1.57 million or **4.9%** over 2021 budget figures largely due to a delay in construction for the *South Madison Street Reconstruction* project to 2022, timing of construction payments associated with the *ABNR Upgrade* at the wastewater treatment plant and purchase of a new *vactor* in 2021. Major capital expenditures in the 2022 budget include; \$1,213,000 for Phase Two of the *Madison Street (South) Reconstruction* project and \$15,010,000 in construction costs associated with the *WWTP upgrade*. The *WWTP upgrades* will be financed through a combination USDA loan and grant proceeds and the remainder of the capital budget will be financed with cash reserves.

The 2022 budget includes the following:

- Average 4.0% increase in total wage adjustments consisting of the following three components; 1) market adjustments determined in the 2021 compensation study update, 2) cost of living structural wage adjustments, and 3) anticipated July 2022 step increases in accordance with the Commission approved 2021 compensation study update.
- Health insurance cost increase of 6.0% for 2022 which is the maximum increase permitted by our current three-year contract beginning in 2020.
- Cost allocation shifts for wages and benefits between Utilities due to staffing changes experienced during 2021.
- All other operation and maintenance expenses include a 3.0% inflationary increase based on rising inflationary costs
- Revenues forecasted conservatively based upon recent historical consumption data

An analysis by utility follows.

ELECTRIC UTILITY

The 2022 budget is forecasted to **increase** \$121,280, or **1.3%**, from the 2021 budget due to increased purchased power expense from rising market energy prices of natural gas and higher than normal inflationary increases in materials and supplies costs associated with supply chain issues experienced during 2021. Most notable increases for 2022 is the cost of transformers which have risen substantially during 2021.

The capital budget includes:

- \$19,000 to replace a wire cutter/hydraulic tools & safety equipment
- \$10,000 for a compact utility tractor (split 34% electric, 33% Sewer, 33% water)

The construction budget includes:

- \$115,700 to rebuild of overhead and underground lines
- \$111,000 for feeder #1 replacements at the West substation
- \$50,000 for LED street lighting
- \$130,000 for transformers

All other items listed for construction are routine in nature.

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

- \$14,000 for pole testing

SEWER UTILITY

The 2022 budget is forecasted to *decrease* \$1,265,347 or **6.5%** over the 2021 budget.

Budgeted revenues include year 3 of a 4-year rate increase of approximately 7.2% from 2021 rates approved with the Test Year 2023 rate case. A similar increase was implemented in April 2020-21 and is planned for 2023 to complete the four-year rate phase-in approved in the study.

The capital budget includes the following:

- \$45,000 for boiler fan assembly replacements in the digester building at the WWTP (*equipment replacement fund eligible*)
- \$22,400 for plug valve and monitoring system replacements in the blower building at the WWTP (*equipment replacement fund eligible*)
- \$9,500 in monitoring system replacements in the grit/screen building at the WWTP (*equipment replacement fund eligible*)
- \$17,200 for VFD and monitoring system replacements in the filter building at the WWTP (*equipment replacement fund eligible*)
- \$14,500 for SCADA software upgrades at the WWTP
- \$10,000 for a compact utility tractor (split 34% electric, 33% Sewer, 33% water)

The construction and engineering budget includes:

- \$15,010,000 in construction costs associated with WWTP upgrade
- \$525,452 for phase 2 of the Madison Street reconstruction project
- \$45,000 for cured-in-place sewer main lining
- \$15,000 for manhole lining

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

- \$7,000 in single audit costs required for the USDA loan/grant proceeds

WATER UTILITY

The 2022 budget is forecasted to *decrease* \$425,182, or **13.5%** over the 2021 budget.

The capital budget includes the following:

- \$8,000 for water meter replacements
- \$11,600 for chlorine regulators & switchovers at the WTF
- \$8,700 for SCADA software updates at the WTF
- \$10,000 for a compact utility tractor (split 34% electric, 33% Sewer, 33% water)

The construction budget includes:

- \$687,356 for phase 2 of the Madison Street reconstruction project

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

- \$60,000 to rehab Well #1 (completed every 10 years)
- \$30,000 for Uni-directional flushing of distribution system

We will discuss these schedules in greater detail on Monday, November 8th.

Waupun Utilities

2022 Budget Summary

	Electric	Water	Sewer	Total
Sources of Cash				
Operating Revenues	\$ 9,615,581	\$ 2,605,342	\$ 2,387,966	\$ 14,608,889
Debt Financing	-	-	10,239,000	10,239,000
USDA Grant Funding	-	-	4,771,000	4,771,000
Receivable from City	-	-	36,494	36,494
Equipment Replacement Funds	-	-	94,100	94,100
Interest Earnings	3,500	2,100	12,800	18,400
Total Sources of Cash	<u>9,619,081</u>	<u>2,607,442</u>	<u>17,541,360</u>	<u>29,767,883</u>
Uses of Cash				
Operation and Maintenance Expenses	8,448,582	1,073,844	1,555,581	11,078,007
Depreciation on Meters	-	-	32,500	32,500
Taxes	357,575	386,348	-	743,923
Debt Service				
2003 Revenue Bonds	-	-	407,191	407,191
2019 Revenue Bonds	-	109,168	-	109,168
2019 Refunding Revenue Bonds	194,600	423,188	-	617,788
2020 USDA Revenue Bonds	-	-	263,160	263,160
2021 USDA Revenue Bonds	-	-	163,347	163,347
Plant Additions and Construction	500,900	739,856	15,746,052	16,986,808
Debt Reserve Account Funding	-	-	87,500	87,500
Removal Expenses	10,000	-	-	10,000
Total Uses of Cash	<u>9,511,657</u>	<u>2,732,404</u>	<u>18,255,331</u>	<u>30,499,392</u>
Cash Applied to (Used from) Reserves	<u>\$ 107,424</u>	<u>\$ (124,962)</u>	<u>\$ (713,971)</u>	<u>\$ (731,509)</u>
 2021 Budget - Uses of Cash				
	<u>\$ 9,390,377</u>	<u>\$ 3,157,586</u>	<u>\$ 19,520,678</u>	<u>\$ 32,068,641</u>
\$ Difference	<u>\$ 121,280</u>	<u>\$ (425,182)</u>	<u>\$ (1,265,347)</u>	<u>\$ (1,569,249)</u>
% Difference	<u>1.29%</u>	<u>-13.47%</u>	<u>-6.48%</u>	<u>-4.89%</u>

Waupun Utilities
2022 Budget - Electric
Cash Flow

	2022 Budget	Schedule
Sources of Cash		
Total Operating Revenues	\$ 9,615,581	Operating income schedule
Interest Earnings	<u>3,500</u>	
Total Sources of Cash	<u>9,619,081</u>	
Uses of Cash		
Total Operation and Maintenance Expenses	8,448,582	Operating income schedule
Taxes	357,575	Operating income schedule
Debt Service		
2019 Refunding Revenue Bonds	194,600	Repayment schedules
Plant Additions and Construction	500,900	Plant/Construction schedule
Removal Expenses	<u>10,000</u>	Prior year estimate
Total Uses of Cash	<u>9,511,657</u>	
Cash Applied to/(Used from) Electric Reserves	<u>\$ 107,424</u>	

Waupun Utilities
2022 Budget - Electric
Operating Income

Account Number		2022 Budget	Source
OPERATING REVENUES			
	Sales of Electricity		
440	Residential	\$ 3,610,807	Consumer Analysis
441	Commercial	1,080,898	Consumer Analysis
442	Small power - TOD	1,343,379	Consumer Analysis
443.1	Large power - TOD	831,698	Consumer Analysis
443.2	Industrial power - TOD	765,872	Consumer Analysis
443.3	Large Industrial power - TOD	1,733,992	Consumer Analysis
444	Street & security lighting	144,000	Separate Analysis
	Total Sales of Electricity	9,510,646	
	Other		
422	Sale of Equipment	-	
450	Forfeited discounts	11,100	Annualized '21 Actuals
451	Miscellaneous service revenue	6,300	Actual '19 since COVID reduced %
454	Rent from electric property	87,536	Pole contact and tower rent
	Total Operating Revenues	9,615,581	
OPERATING EXPENSES			
	Operation and Maintenance		
555	Purchased power	7,512,047	Expense Schedule
580	Operation and supervision and engineering	33,400	Expense Schedule
582	Station	16,547	Expense Schedule
583	Overhead line	56,400	Expense Schedule
584	Underground line	74,704	Expense Schedule
585	Street lighting and signal system	9,883	Expense Schedule
586	Meter	18,672	Expense Schedule
587	Customer installations	1,383	Expense Schedule
588	Miscellaneous	25,964	Expense Schedule
592	Maintenance of station equipment	5,199	Expense Schedule
593	Maintenance of overhead lines	121,975	Expense Schedule
594	Maintenance of underground lines	17,077	Expense Schedule
595	Maintenance of line transformers	2,077	Expense Schedule
596	Maintenance of street lighting	8,256	Expense Schedule
597	Maintenance of meters	6,753	Expense Schedule
901	Supervision office	12,110	Expense Schedule
902	Meter reading labor	7,422	Expense Schedule
903	Customer records and collection	102,936	Expense Schedule
904	Uncollectible accounts	500	Expense Schedule
913	Sales/advertising	1,600	Expense Schedule
920	Administrative and general salaries	69,730	Expense Schedule
921	Office supplies	76,559	Expense Schedule
923	Outside services employed	35,300	Expense Schedule
924	Property insurance	9,491	Expense Schedule
925	Injuries and damages	3,883	Expense Schedule
926	Employee pensions and benefits	187,951	Expense Schedule
928	Regulatory commission	1,000	Expense Schedule
930	Miscellaneous	8,975	Expense Schedule
932	Maintenance of general plant	20,789	Expense Schedule
	Total Operation and Maintenance Expenses	8,448,582	
403	Depreciation	623,720	Expense Schedule
408	Taxes	357,575	Expense Schedule
	Total Operating Expenses	9,429,877	
	OPERATING INCOME	\$ 185,704	

Waupun Utilities
2022 Budget - Electric
Expenses

Account Number		Actual 2018	Actual 2019	Actual 2020	3 yr Average	YTD 7/31/2021	Budget 2021	Budget 2022	Budget Notes/Source
OPERATION AND MAINTENANCE EXPENSES									
555	Purchased power	\$ 7,977,884	\$ 7,652,205	\$ 7,380,142	\$ 7,670,077	\$ 4,370,233	\$ 7,409,612	\$ 7,512,047	Separate Analysis
580	Operation, supervision and engineering	28,645	38,464	40,192	35,767	19,622	29,625	33,400	Separate Analysis
582	Station	10,546	13,458	20,269	14,757	9,337	15,819	16,547	Annualized YTD 7/21 with inflation
583	Overhead line	43,347	42,687	66,701	50,912	16,302	54,230	56,400	2021 Budget w/ inflation
584	Underground line	49,329	66,723	72,149	62,733	41,991	56,378	74,704	Annualized YTD 7/21 with inflation
585	Street lighting and signal system	9,920	10,161	8,427	9,503	2,636	10,728	9,883	3 Yr Average with inflation
586	Meter	12,548	14,767	14,537	13,951	10,519	13,401	18,672	Annualized YTD 7/21 with inflation
587	Customer installations	1,123	2,866	-	1,330	237	2,066	1,383	3 Yr Average with inflation
588	Miscellaneous	26,285	19,221	4,598	16,701	14,582	18,759	25,964	Annualized YTD 7/21 with inflation
592	Maintenance of station equipment	6,342	7,509	1,146	4,999	3,462	11,541	5,199	3 Yr Average with inflation
593	Maintenance of overhead lines	147,778	95,115	70,341	104,411	57,405	117,098	121,975	Annualized YTD 7/21 with inflation plus \$6,000 for tree trimming cost increases and \$14k for pole testing
594	Maintenance of underground lines	13,908	27,465	7,887	16,420	5,672	20,868	17,077	3 Yr Average with inflation
595	Maintenance of line transformers	581	941	283	601	1,172	1,785	2,077	Annualized YTD 7/21 with inflation
596	Maintenance of street lighting	9,480	7,386	4,261	7,042	4,639	7,798	8,256	Annualized YTD 7/21 with inflation
597	Maintenance of meters	7,086	7,927	4,467	6,493	1,954	6,113	6,753	3 Yr Average with inflation
901	Supervision office	26,244	30,466	19,035	25,248	9,564	11,270	12,110	Separate Analysis
902	Meter reading labor	4,979	6,022	6,813	5,938	4,204	7,153	7,422	Annualized YTD 7/21 with inflation
903	Customer records and collection	83,304	91,487	95,170	89,987	55,666	96,587	102,936	2020 Actual with inflation
904	Uncollectible accounts	444	203	-	216	1,627	500	500	Historical trends
913	Sales/advertising	1,564	1,009	976	1,183	1,159	1,600	1,600	Historical trends
920	Administrative and general salaries	23,122	51,093	64,515	46,243	33,791	63,435	69,730	Separate Analysis
921	Office supplies and expenses	73,531	76,362	70,385	73,426	41,012	75,138	76,559	Separate Analysis
923	Outside services employed	32,259	38,813	34,052	35,041	22,534	36,927	35,300	Separate Analysis
924	Property insurance	6,400	7,880	9,566	7,949	7,137	8,180	9,491	Actual 2021 + 15% per CVMIC increase
925	Injuries and damages	2,805	4,749	3,648	3,734	1,600	5,707	3,883	3 Yr Average with inflation
926	Employee pensions and benefits	185,666	173,413	152,125	170,401	100,481	182,530	187,951	Separate Analysis, excludes GASB 68 & 75
928	Regulatory commission	164	442	7	204	-	2,000	1,000	PSC Fees
930	Miscellaneous	7,083	7,196	8,543	7,607	6,422	8,975	8,975	Budget 2021
932	Maintenance of general plant	16,504	39,644	19,989	25,379	9,574	23,849	20,789	2020 Actual with inflation
TOTAL OPERATION AND MAINTENANCE EXPENSES		<u>8,808,871</u>	<u>8,535,672</u>	<u>8,180,224</u>	<u>8,508,255</u>	<u>4,854,531</u>	<u>8,299,672</u>	<u>8,448,582</u>	
403	Depreciation	575,142	590,846	606,808	590,932	385,966	612,530	623,720	Separate Analysis
408	Taxes	334,706	344,905	334,605	338,072	200,931	361,150	357,575	Separate Analysis
TOTAL OPERATING EXPENSES		<u>\$ 9,718,718</u>	<u>\$ 9,471,423</u>	<u>\$ 9,121,637</u>	<u>\$ 9,437,260</u>	<u>\$ 5,441,428</u>	<u>\$ 9,273,352</u>	<u>\$ 9,429,877</u>	

Waupun Utilities

2022 Budget - Electric

Plant Additions and Construction

**Proposed
Budget****Plant Additions:**

Test breakers in substation	\$ 8,000
Meters	6,000
Replace Misc. Tools & Safety Equipment	19,000
Clarity accounting software upgrade	5,000
Handheld Meter Programmer (Split E/W/S)	1,200
Compact Tractor w/ Attachments (Split E/S/W)	10,000

Total Plant Additions \$ 49,200**Construction:**

Rebuild overhead lines	\$ 115,700
OH to UG Cable Feeder #1 - West Sub	96,000
Replace Primary Cable Feeder #1 - West Sub	15,000
LED street lighting	50,000
Voltage Conversions	10,000
Poles, towers and fixtures	10,000
Overhead and underground conductor and devices	10,000
Transformers	130,000
Services	15,000

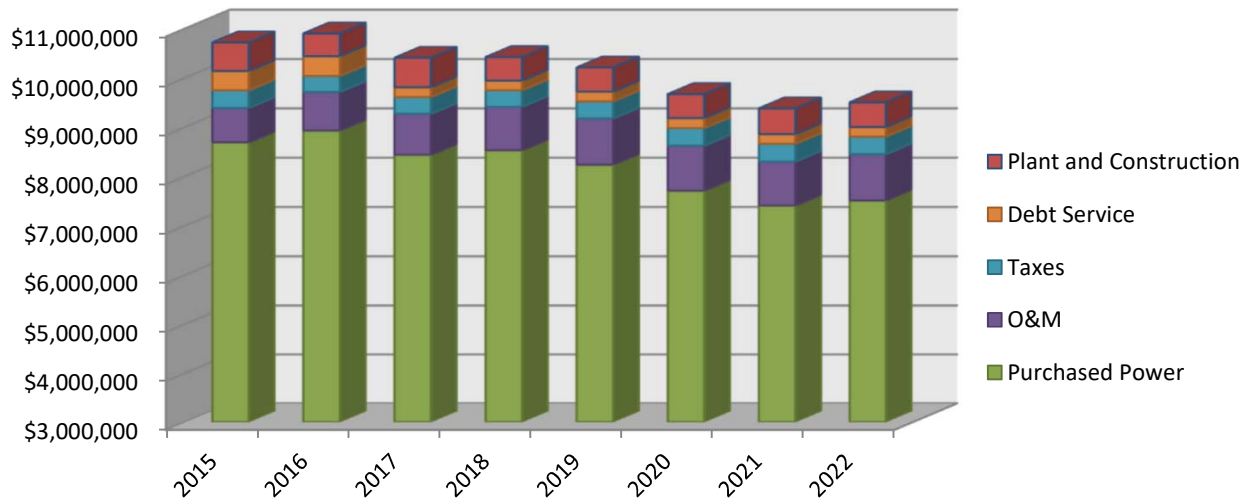
Total Construction \$ 451,700**Total Plant Additions and Construction** \$ **500,900**

Waupun Utilities
Electric Budget History

Year	Total	Purchased Power	O&M	Taxes	Debt Service	Plant and Construction
2015	\$ 10,715,905	\$ 8,691,316	\$ 695,871	\$ 358,637	\$ 390,281	\$ 579,800
2016	\$ 10,899,254	\$ 8,930,954	\$ 780,231	\$ 327,405	\$ 399,664	\$ 461,000
2017	\$ 10,406,340	\$ 8,438,459	\$ 830,328	\$ 340,345	\$ 197,708	\$ 599,500
2018	\$ 10,419,961	\$ 8,530,660	\$ 880,338	\$ 334,695	\$ 197,418	\$ 476,850
2019	\$ 10,209,825	\$ 8,238,584	\$ 937,100	\$ 346,500	\$ 197,041	\$ 490,600
2020	\$ 9,669,549	\$ 7,710,384	\$ 911,202	\$ 359,600	\$ 203,463	\$ 484,900
2021	\$ 9,380,377	\$ 7,409,612	\$ 890,060	\$ 361,150	\$ 194,625	\$ 524,930
2022	\$ 9,501,657	\$ 7,512,047	\$ 936,535	\$ 357,575	\$ 194,600	\$ 500,900

CY/PY \$ diff	\$ 121,280	\$ 102,435	\$ 46,475	\$ (3,575)	\$ (25)	\$ (24,030)
CY/PY % diff	1.29%	1.38%	5.22%	-0.99%	-0.01%	-4.58%

Electric Budget History - 2015 through 2022



Waupun Utilities

2022 Budget - Sewer

Cash Flow - Budget to TY 2023 Comparison

	2022 Budget	TY 2023 Revenue Requirement	\$ Difference	% Difference
Sources of Cash				
Total Operating Revenues	\$ 2,387,966	\$ 3,633,778	\$ (1,245,812)	-34.28%
Receivable from City	36,494	-	36,494	n/a
Equipment replacement funds	94,100	-	94,100	n/a
USDA Revenue Bonds	10,239,000	-	10,239,000	n/a
USDA Grant Funding	4,771,000	-	4,771,000	n/a
Investment Income	12,800	25,500	(12,700)	-49.80%
Total Sources of Cash	<u>17,541,360</u>	<u>3,659,278</u>	<u>13,882,082</u>	<u>379.37%</u>
Uses of Cash				
Total Operation and Maintenance Expenses	1,555,581	1,836,203	(280,622)	-15.28%
Debt Service				
2003 Revenue Bonds	407,191	-	407,191	n/a
2020 USDA Bonds	263,160	889,500	(626,340)	-70.41%
2021 USDA Bonds	163,347	-	163,347	n/a
DNR Equipment Replacement Account Funding (A)	-	351,200	(351,200)	-100.00%
Debt reserve account	87,500	44,475	43,025	96.74%
Depreciation on meters	32,500	32,900	(400)	-1.22%
Plant Additions and Construction	<u>15,746,052</u>	<u>505,000</u>	<u>15,241,052</u>	<u>3018.03%</u>
Total Uses of Cash	<u>18,255,331</u>	<u>3,659,278</u>	<u>15,241,052</u>	<u>416.50%</u>
Cash Applied to / (Used From) Sewer Reserves	<u>\$ (713,971)</u>	<u>\$ -</u>	<u>\$ (1,358,970)</u>	

(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

2022 Budget - Sewer

Cash Flow - Budget to TY 2023 Comparison (Phase-in 2022)

	2022 Budget	TY 2023 (2022) Revenue Requirement	\$ Difference	% Difference
Sources of Cash				
Total Operating Revenues	\$ 2,387,966	\$ 2,748,904	\$ (360,938)	-13.13%
Receivable from City	36,494	36,494	-	n/a
Equipment replacement funds	94,100	-	94,100	n/a
USDA Revenue Bonds	10,239,000	10,239,000	-	n/a
USDA Grant Funding	4,771,000	4,771,000	-	n/a
Investment Income	12,800	42,082	(29,282)	-69.58%
Total Sources of Cash	17,541,360	17,837,480	(296,120)	-1.66%
Uses of Cash				
Total Operation and Maintenance Expenses	1,555,581	1,469,366	86,215	5.87%
Debt Service				
2003 Revenue Bonds	407,191	407,373	(182)	-0.04%
2020 USDA Bonds	263,160	684,059	(420,899)	-61.53%
2021 USDA Bonds	163,347	-	163,347	n/a
DNR Equipment Replacement Account Funding (A)	-	-	-	n/a
Debt reserve account	87,500	444,750	(357,250)	-80.33%
Depreciation on meters	32,500	32,500	-	0.00%
Plant Additions and Construction	15,746,052	11,857,680	3,888,372	32.79%
Total Uses of Cash	18,255,331	14,895,728	3,888,372	26.10%
Cash Applied to / (Used From) Sewer Reserves	\$ (713,971)	\$ 2,941,752	\$ (4,184,492)	

(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

2022 Budget - Sewer

Operating Income - Budget to TY 23 Comparison

Account Number		2022 Budget	TY 2023 Revenue Requirement	\$ Difference	% Difference
OPERATING REVENUES					
Wastewater Revenues					
722.1	Residential	\$ 821,827	\$ 884,789	\$ (62,962)	-7.12%
722.2	Commercial	258,735	286,646	(27,911)	-9.74%
722.3	Industrial	11,744	28,563	(16,819)	-58.88%
722.4	Public authority	994,553	1,355,846	(361,293)	-26.65%
	Total Metered Revenue	2,086,858	2,555,842	(468,985)	-18.35%
Other					
725	Other sewerage services	225,100	1,002,436	(777,336)	-77.54%
731	Forfeited discounts	3,000	2,500	500	20.00%
735	Miscellaneous operating revenues	73,008	73,000	8	0.01%
	Total Operating Revenues	2,387,966	3,633,778	(1,245,813)	-34.28%
OPERATING EXPENSES					
Operation					
820	Supervision and labor	145,421	115,996	29,425	25.37%
821	Power for pumping	142,373	239,336	(96,963)	-40.51%
822	Natural gas	-	168,000	(168,000)	-100.00%
823	Chemicals	114,900	64,862	50,038	77.15%
827	Operating supplies	27,689	29,750	(2,061)	-6.93%
828	Laboratory labor	71,606	50,688	20,918	41.27%
829	Laboratory supplies	29,087	17,683	11,404	64.49%
	Total Operating	531,075	686,315	(155,240)	-22.62%
Maintenance					
831	Sewage collection system	133,186	162,506	(29,320)	-18.04%
832	Pumping equipment	5,128	9,342	(4,214)	-45.10%
833	Treatment plant equipment	184,833	286,836	(102,003)	-35.56%
834	General plant	101,012	82,775	18,237	22.03%
	Total Maintenance	424,160	541,459	(117,299)	-21.66%
Customer Accounts Expenses					
840	Accounting and collecting	139,656	171,678	(32,022)	-18.65%
842	Meter reading	6,236	4,238	1,998	47.14%
	Total Customer Accounts	145,892	175,916	(30,024)	-17.07%
Administrative and General Expenses					
850	General office salaries	57,620	32,563	25,057	76.95%
851	General office supplies	55,461	56,416	(955)	-1.69%
852	Outside services	48,676	45,587	3,089	6.78%
853	Property insurance	34,804	33,191	1,613	4.86%
854	Employee pensions and benefits	220,681	239,937	(19,256)	-8.03%
856	Miscellaneous general	37,212	24,819	12,393	49.93%
	Total Administrative and General	454,454	432,513	21,941	5.07%
Total Operation and Maintenance Expense					
		1,555,581	1,836,203	(280,622)	-15.28%
403	Depreciation	713,128	1,331,645	(618,517)	-46.45%
	TOTAL EXPENSES	2,268,709	3,167,848	(899,139)	-28.38%
	OPERATING INCOME	\$ 119,257	\$ 465,930	\$ (346,673)	-74.40%

Waupun Utilities

2022 Budget - Sewer

Operating Income - Budget to TY 23 Comparison (Phase-in 2022)

Account Number		2022 Budget	TY 2023 (2022) Revenue Requirement	\$ Difference	% Difference
OPERATING REVENUES					
Wastewater Revenues					
722.1	Residential	\$ 821,827	\$ 820,556	\$ 1,271	0.15%
722.2	Commercial	258,735	269,555	(10,820)	-4.01%
722.3	Industrial	11,744	27,053	(15,309)	-56.59%
722.4	Public authority	994,553	1,277,575	(283,022)	-22.15%
	Total Metered Revenue	2,086,858	2,394,739	(307,881)	-12.86%
Other					
725	Other sewerage services	225,100	278,665	(53,565)	-19.22%
731	Forfeited discounts	3,000	2,500	500	20.00%
735	Miscellaneous operating revenues	73,008	73,000	8	0.01%
	Total Operating Revenues	2,387,966	2,748,904	(360,938)	-13.13%
OPERATING EXPENSES					
Operation					
820	Supervision and labor	145,421	112,344	33,076	29.44%
821	Power for pumping	142,373	150,973	(8,600)	-5.70%
822	Natural gas	-	-	-	n/a
823	Chemicals	114,900	103,809	11,091	10.68%
827	Operating supplies	27,689	29,451	(1,762)	-5.98%
828	Laboratory labor	71,606	50,179	21,427	42.70%
829	Laboratory supplies	29,087	17,505	11,582	66.16%
	Total Operating	531,075	464,262	66,813	14.39%
Maintenance					
831	Sewage collection system	133,186	160,874	(27,688)	-17.21%
832	Pumping equipment	5,128	9,248	(4,120)	-44.55%
833	Treatment plant equipment	184,833	160,210	24,623	15.37%
834	General plant	101,012	81,943	19,068	23.27%
	Total Maintenance	424,160	412,275	11,884	2.88%
Customer Accounts Expenses					
840	Accounting and collecting	139,656	169,954	(30,298)	-17.83%
842	Meter reading	6,236	4,195	2,041	48.65%
	Total Customer Accounts	145,892	174,149	(28,257)	-16.23%
Administrative and General Expenses					
850	General office salaries	57,620	31,538	26,082	82.70%
851	General office supplies	55,461	55,849	(388)	-0.70%
852	Outside services	48,676	45,129	3,547	7.86%
853	Property insurance	34,804	32,857	1,946	5.92%
854	Employee pensions and benefits	220,681	208,172	12,509	6.01%
856	Miscellaneous general	37,212	45,135	(7,922)	-17.55%
	Total Administrative and General	454,454	418,680	35,774	8.54%
	Total Operation and Maintenance Expense	1,555,581	1,469,366	86,214	5.87%
403	Depreciation	713,128	703,941	9,187	1.31%
	TOTAL EXPENSES	2,268,709	2,173,307	95,401	4.39%
	OPERATING INCOME	\$ 119,257	\$ 575,597	\$ (456,340)	-79.28%

Waupun Utilities
2022 Budget - Sewer
Expenses

Account Number		Actual 2018	Actual 2019	Actual 2020	3 yr. Average	YTD 7/31/2021	Budget 2021	Budget 2022	Budget Notes / Source
Operating Expenses									
820	Supervision and labor	\$ 98,361	\$ 107,487	\$ 122,468	\$ 109,439	\$ 85,188	\$ 115,638	\$ 145,421	Separate Analysis
821	Power for pumping	134,856	129,997	128,442	131,098	63,652	138,862	142,373	3 yr. avg. with Alliant 8.6% increase
823	Chemicals	121,338	129,033	84,168	111,513	57,103	100,500	114,900	Based on expected usage (3-Yr Avg + inflation)
827	Operating supplies	24,313	23,189	21,993	23,165	14,873	24,498	27,689	Annualized YTD 7/21 with Alliant 8.6% increase in Gas rates
828	Laboratory labor	44,804	53,580	59,714	52,699	36,085	64,305	71,606	Annualized YTD 7/21 with inflation
829	Laboratory supplies	19,983	22,361	20,245	20,863	16,473	18,928	29,087	Annualized YTD 7/21 with inflation
	Total Operating	<u>443,655</u>	<u>465,647</u>	<u>437,030</u>	<u>448,777</u>	<u>273,375</u>	<u>462,731</u>	<u>531,075</u>	
Maintenance Expenses									
831	Sewage collection system	137,857	125,032	125,032	129,307	63,699	127,724	133,186	3 yr. avg. with inflation
832	Pumping equipment	6,064	5,090	3,783	4,979	3,704	3,403	5,128	3 yr. avg. with inflation
833	Treatment plant and equipment	216,064	164,379	152,730	177,724	256,035	290,205	184,833	3 yr. avg. with inflation
834	General plant	79,296	104,992	128,485	104,258	52,628	124,426	101,012	Separate analysis
	Total Maintenance	<u>439,281</u>	<u>399,493</u>	<u>410,030</u>	<u>416,268</u>	<u>376,067</u>	<u>545,758</u>	<u>424,160</u>	
Customer Accounts Expenses									
840	Accounting and collecting	145,207	150,907	146,015	147,376	78,702	152,220	139,656	Annualized YTD 7/21 with inflation
842	Meter reading	3,762	4,356	4,968	4,362	3,532	5,022	6,236	Annualized YTD 7/21 with inflation
	Total Customer Accounts	<u>148,969</u>	<u>155,263</u>	<u>150,983</u>	<u>151,738</u>	<u>82,234</u>	<u>157,242</u>	<u>145,892</u>	
Administrative and General Expenses									
850	Administrative and general salaries	24,004	25,540	47,692	32,412	28,205	52,165	57,620	Separate analysis
851	General office supplies	47,824	54,929	49,945	50,899	34,468	54,932	55,461	Separate analysis
852	Outside services	81,316	45,021	74,991	67,109	16,186	55,000	48,676	Separate analysis, includes \$7k for SCADA maint
853	Insurance	24,406	28,025	30,264	27,565	23,210	35,060	34,804	Actual 2021 + 15% per CVMIC increase
854	Employee pensions and benefits	188,292	182,678	196,693	189,221	131,559	208,730	220,681	Separate Analysis, Excludes GASB 68 & 75
856	Miscellaneous general	26,706	45,434	36,245	36,128	19,658	31,735	37,212	3 yr. avg. with inflation
	Total Administrative and General	<u>392,548</u>	<u>381,627</u>	<u>435,830</u>	<u>403,335</u>	<u>253,285</u>	<u>437,622</u>	<u>454,454</u>	
	Total Operation and Maintenance	<u>1,424,453</u>	<u>1,402,030</u>	<u>1,433,873</u>	<u>1,420,119</u>	<u>984,960</u>	<u>1,603,353</u>	<u>1,555,581</u>	
403	Depreciation	666,644	668,644	700,653	678,647	437,202	707,720	713,128	Separate analysis
	TOTAL OPERATING EXPENSES	<u>\$ 2,091,097</u>	<u>\$ 2,070,674</u>	<u>\$ 2,134,526</u>	<u>\$ 2,080,886</u>	<u>\$ 1,422,162</u>	<u>\$ 2,311,073</u>	<u>\$ 2,268,709</u>	

Waupun Utilities

2022 Budget - Sewer

Plant Additions and Construction

**Proposed
Budget****Plant Additions:**

Boiler Fan Assembly Replacement - Digester Bldg.	\$	45,000	ER
Blower Bldg. Replacements (Plug Valves & Monitoring Systems)		22,400	ER
Grit/Screen Bldg. Replacements (Monitoring Systems)		9,500	ER
Filter Bldg. Replacements (VFD's & Monitoring Systems)		17,200	ER
WWTP Entry Door Replacement - Admin. Bldg.		3,000	
DOC Sampler Replacement		8,600	
Miscellaneous WWTP Equipment		7,200	
Brandon Lift station Piping Replacement		5,500	
Wonderware Historian Software for WWTP (SCADA)		14,500	
GIS Computer Replacement (Split S/W)		1,500	
Handheld Meter Programmer (Split S/E/W)		1,200	
Clarity accounting software upgrade (Split S/E/W)		5,000	
Compact Tractor w/ Attachments (Split S/E/W)		10,000	
		<hr/>	
Total Plant Additions	\$	150,600	

Construction:

WWTP ABNR Upgrade Construction & Engineering	\$	15,010,000
S. Madison St. Reconstruction - Phase 2 (includes inspection services)		525,452
Manhole lining		15,000
Sewer main CIPP lining		45,000
		<hr/>
Total Construction	\$	15,595,452

Total Plant Additions and Construction **\$ 15,746,052**

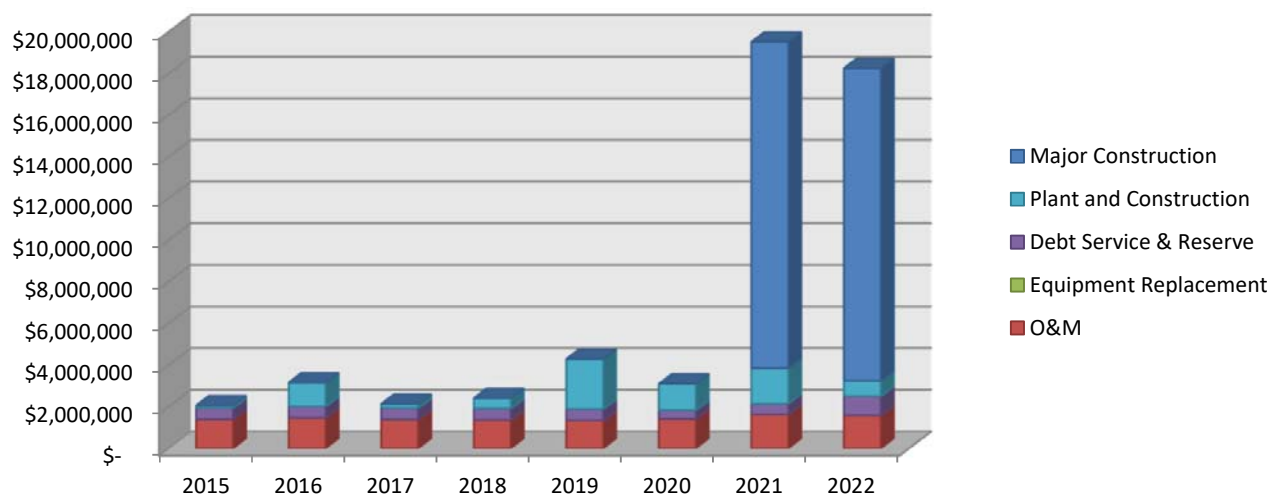
ER - Denotes Plant Addition is eligible to be funded through Equipment Replacement fund reserves

Waupun Utilities
Sewer Budget History

Year	Total	O&M	Equipment Replacement	Debt Service & Reserve	Plant and Construction	Major Construction
2015	\$ 2,066,090	\$ 1,397,623	\$ -	\$ 547,167	\$ 121,300	\$ -
2016	\$ 3,162,505	\$ 1,470,855	\$ -	\$ 547,015	\$ 1,144,635	\$ -
2017	\$ 2,138,871	\$ 1,383,412	\$ -	\$ 546,859	\$ 208,600	\$ -
2018	\$ 2,410,210	\$ 1,367,312	\$ -	\$ 546,698	\$ 496,200	\$ -
2019	\$ 4,290,979	\$ 1,346,447	\$ -	\$ 546,532	\$ 2,398,000	\$ -
2020	\$ 3,101,356	\$ 1,427,307	\$ -	\$ 407,549	\$ 1,266,500	\$ -
2021	\$ 19,520,678	\$ 1,635,853	\$ -	\$ 509,495	\$ 1,707,330	\$ 15,668,000
2022	\$ 18,255,331	\$ 1,588,081	\$ -	\$ 921,198	\$ 736,052	\$ 15,010,000

CY/PY \$ diff	\$ (1,265,347)	\$ (47,772)	\$ 411,703	\$ (971,278)	\$ (658,000)
<i>CY/PY % diff</i>	<i>-6.48%</i>	<i>-2.92%</i>	<i>80.81%</i>	<i>-56.89%</i>	<i>-4.20%</i>

Sewer Budget History - 2015 through 2022



Waupun Utilities

2022 Budget - Water

Cash Flow - Budget to Test Year 2007 Comparison

Sources of Cash

	2022 Budget	Test Year 2007	\$ Difference	% Difference
Total Operating Revenues	\$ 2,605,342	\$ 2,548,681	\$ 56,661	2.22%
Interest Earnings	2,100	2,100	-	n/a
Total Sources of Cash	<u>2,607,442</u>	<u>2,550,781</u>	<u>56,661</u>	<u>2.22%</u>

Uses of Cash

Total Operation and Maintenance Expenses	1,073,844	838,321	235,523	28.09%
Taxes	386,348	306,875	79,473	25.90%
Debt Service				
2014 Revenue Bonds	-	907,610	(907,610)	n/a
2019 Revenue Bonds	109,168	-	109,168	n/a
2019 Refunding Revenue Bonds	423,188	-	423,188	n/a
Plant Additions and Construction	<u>739,856</u>	<u>267,700</u>	<u>472,156</u>	<u>176.38%</u>
Total Uses of Cash	<u>2,732,403</u>	<u>2,320,506</u>	<u>411,897</u>	<u>17.75%</u>

Cash Applied to / (Used From) Water Reserves	<u>\$ (124,961)</u>	<u>\$ 230,275</u>	<u>\$ (355,236)</u>	<u>-154.27%</u>
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Waupun Utilities

2022 Budget - Water

Operating Income - Budget to Test Year 2007 Comparison

Account Number		2022 Budget	Test Year 2007	\$ Difference	% Difference
OPERATING REVENUES					
Sales of Water					
461.1	Residential	\$ 1,226,479	\$ 1,286,370	\$ (59,891)	-4.66%
461.2	Multifamily	174,149	-	174,149	n/a
461.3	Commercial	213,290	359,540	(146,250)	-40.68%
461.4	Industrial	70,151	147,739	(77,588)	-52.52%
462	Private fire protection	41,604	22,812	18,792	82.38%
463	Public fire protection	760,544	674,671	85,873	12.73%
464	Public authority	45,754	44,738	1,016	2.27%
	Total Sales of Water	2,531,971	2,535,870	(3,899)	-0.15%
Other					
470	Forfeited discounts	4,300	7,608	(3,308)	-43.48%
471	Miscellaneous service revenue	2,500	1,569	931	59.34%
472	Rent from water property	16,970	-	16,970	n/a
474	Other water revenues	49,600	3,634	45,966	1264.89%
	Total Operating Revenues	2,605,342	2,548,681	56,661	2.22%
OPERATING EXPENSES					
Operation					
Source of Supply					
601	Supervision	400	4,000	(3,600)	-90.00%
611	Structures	-	-	-	n/a
614	Wells	60,000	2,000	58,000	2900.00%
Pumping					
620	Supervision and engineering	-	1,000	(1,000)	-100.00%
623	Power for pumping	94,155	95,399	(1,244)	-1.30%
624	Pumping labor	1,713	32,619	(30,906)	-94.75%
626	Miscellaneous	300	4,000	(3,700)	-92.50%
631	Structures	-	1,000	(1,000)	-100.00%
633	Pumping equipment	398	500	(102)	-20.42%
Water Treatment					
640	Supervision and engineering	60,707	46,270	14,437	31.20%
641	Chemicals	30,557	63,469	(32,912)	-51.86%
642	Operation labor	90,746	71,839	18,907	26.32%
643	Miscellaneous	1,620	5,120	(3,500)	-68.37%
651	Structures	500	-	500	n/a
652	Treatment equipment	9,008	19,714	(10,706)	-54.30%
Transmission and Distribution					
662	Transmission and Distribution Lines	8,052	-	8,052	n/a
663	Meter	5,080	8,958	(3,878)	-43.29%
664	Customer installations	27,835	-	27,835	n/a
665	Miscellaneous expenses	17,510	-	17,510	n/a
671	Structures	-	-	-	n/a
672	Distribution reservoirs	44,973	58,747	(13,774)	-23.45%
673	Transmission and distribution mains	132,942	54,463	78,479	144.10%
675	Services	63,839	30,216	33,623	111.28%
676	Meters	3,206	7,269	(4,063)	-55.90%
677	Hydrants	23,779	16,677	7,102	42.59%

Waupun Utilities

2022 Budget - Water

Operating Income - Budget to Test Year 2007 Comparison

Account Number		2022 Budget	Test Year 2007	\$ Difference	% Difference
	Customer Accounts				
901	Supervision	12,110	17,500	(5,390)	-30.80%
902	Meter reading labor	4,984	12,362	(7,378)	-59.69%
903	Accounting and collecting labor	84,603	44,652	39,951	89.47%
904	Uncollectible accounts	130	200	(70)	-34.94%
	Administrative and General				
920	Salaries	57,620	13,523	44,097	326.09%
921	Office supplies	41,820	42,686	(866)	-2.03%
923	Outside services employed	25,487	32,000	(6,513)	-20.35%
924	Property insurance	16,597	11,553	5,044	43.66%
925	Injuries and damages	4,960	13,600	(8,640)	-63.53%
926	Employee pensions and benefits	124,751	116,352	8,399	7.22%
928	Regulatory commission	-	1,000	(1,000)	-100.00%
930	Miscellaneous	643	800	(157)	-19.57%
932	General plant	22,820	8,833	13,987	158.35%
	TOTAL OPERATION AND MAINTENANCE	<u>1,073,844</u>	<u>838,321</u>	<u>235,523</u>	<u>28.09%</u>
403	Depreciation	576,583	490,129	86,454	17.64%
408	Taxes	<u>386,348</u>	<u>306,875</u>	<u>79,473</u>	<u>25.90%</u>
	TOTAL OPERATING EXPENSES	<u>2,036,775</u>	<u>1,635,325</u>	<u>401,450</u>	<u>24.55%</u>
	OPERATING INCOME	<u>\$ 568,567</u>	<u>\$ 913,356</u>	<u>\$ (344,789)</u>	<u>-37.75%</u>

Waupun Utilities
2022 Budget - Water
Expenses

Account Number	OPERATING EXPENSES	Actual 2018	Actual 2019	Actual 2020	3 Yr Average	YTD 7/31/2021	Budget 2021	Budget 2022	Budget Notes/Source
OPERATION AND MAINTENANCE									
	Source of Supply								
601	Operation Labor and Expenses	\$ 351	\$ 299	\$ 18	\$ 223	\$ 364	\$ 400	\$ 400	Historical trends
611	Structures and Improvements	-	-	-	-	-	-	-	Historical trends
614	Wells and Springs	51,590	242	44,648	32,160	342	3,000	60,000	Well #1 Rehab (every 10 years)
	Pumping								
620	Operation Supervision and engineering	-	-	-	-	-	-	-	Historical trends
623	Fuel or Power Purchased for Pumping	93,540	87,127	79,429	86,699	46,980	85,327	94,155	3 yr. avg. with Alliant 8.6% increase
624	Pumping Labor and Expenses	312	511	356	393	968	474	1,713	Annualized YTD 7/21 with inflation
626	Miscellaneous Expenses	15	136	-	50	-	300	300	Historical trends
631	Structures and Improvements	605	-	-	202	-	-	-	Historical trends
633	Pumping Equipment	315	844	-	386	33	1,875	398	3 yr. avg. with inflation
	Water Treatment								
640	Operation Supervision and Engineering	43,521	45,966	53,046	47,511	26,219	54,883	60,707	Separate Analysis
641	Chemicals	32,564	31,603	23,834	29,334	17,306	33,886	30,557	Annualized YTD 7/21 with inflation
642	Operation Labor and Expenses	98,270	82,966	83,072	88,103	49,455	102,082	90,746	3 yr. avg. with inflation
643	Miscellaneous Expenses	1,253	1,583	1,881	1,572	1,811	1,656	1,620	3 yr. avg. with inflation
651	Structures and Improvements	4,434	-	-	1,478	-	500	500	Historical trends
652	Maintenance of Water Treatment Equipment	5,100	12,865	8,273	8,746	161	13,127	9,008	3 yr. avg. with inflation
	Transmission and Distribution								
662	Transmission and Distribution Lines	13,378	3,912	6,162	7,817	2,954	7,065	8,052	3 yr. avg. with inflation
663	Meter	2,613	4,966	4,629	4,069	2,387	4,932	5,080	Budget 2021 increased by inflation
664	Customer Installations	22,896	22,896	29,527	25,106	13,512	24,449	27,835	Separate Analysis
665	Miscellaneous expenses	4,612	16,448	22,185	14,415	9,839	22,747	17,510	Annualized YTD 7/21 with inflation
671	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	Historical trends
672	Maintenance of Distribution Reservoirs	35,087	40,375	44,160	39,874	23,205	43,045	44,973	Separate Analysis
673	Maintenance of Transmission and Distribution Mains	120,500	112,065	64,382	98,982	29,049	123,903	132,942	3 yr. avg. with inflation + Steve's Budget
675	Services	60,271	44,340	66,285	56,965	21,203	61,384	63,839	2021 Budget with inflation
676	Meters	2,070	4,096	1,891	2,686	5,485	3,083	3,206	2021 Budget with inflation
677	Hydrants	41,972	16,468	10,819	23,086	4,457	30,941	23,779	3 yr. avg. with inflation
	Customer Accounts								
901	Supervision	25,402	27,180	16,793	23,125	8,258	15,270	12,110	Separate Analysis
902	Meter reading labor	3,858	4,912	5,606	4,792	3,679	5,765	4,984	3 yr. avg. with inflation
903	Customer Accounts	78,662	82,453	87,884	83,000	47,640	95,568	84,603	Annualized YTD 7/21 with inflation
904	Uncollectible accounts	269	110	-	126	12	309	130	3 yr. avg. with inflation

Waupun Utilities
2022 Budget - Water
Expenses

Account Number	OPERATING EXPENSES	Actual 2018	Actual 2019	Actual 2020	3 Yr Average	YTD 7/31/2021	Budget 2021	Budget 2022	Budget Notes/Source
Administrative and General									
920	Salaries	24,155	24,841	46,631	31,876	28,216	48,165	57,620	Separate Analysis
921	Office supplies	41,044	40,271	40,490	40,602	21,183	41,444	41,820	3 yr. avg. with inflation
923	Outside services employed	25,173	21,560	27,501	24,745	16,640	40,434	25,487	3 yr. avg. with inflation
924	Property insurance	10,703	13,103	14,432	12,746	10,323	14,606	16,597	Actual 2021 + 15% per CVMIC increase
925	Injuries and damages	3,315	5,684	5,191	4,730	2,809	6,716	4,960	Annualized YTD 7/21 with inflation
926	Employee pensions and benefits	100,910	108,216	109,930	106,352	65,210	116,550	124,751	Separate Analysis, Excludes GASB 68 & 75
928	Regulatory commission	-	-	-	-	-	-	-	No PSC charges anticipated
930	Miscellaneous	543	543	770	619	375	558	643	3 yr. avg. with inflation
932	Maintenance of general plant	13,671	32,434	19,723	21,943	13,670	21,098	22,820	3 yr. avg. with inflation
TOTAL OPERATION AND MAINTENANCE		962,974	891,015	919,548	924,512	473,743	1,025,541	1,073,844	
403	Depreciation	540,154	536,069	578,406	538,112	349,176	565,730	576,583	Based on estimated plant balances
408	Taxes	384,455	380,293	379,130	382,374	217,489	376,440	386,348	Separate Analysis
TOTAL OPERATING EXPENSES		<u>\$ 1,887,583</u>	<u>\$ 1,807,377</u>	<u>\$ 1,877,084</u>	<u>\$ 1,844,998</u>	<u>\$ 1,040,408</u>	<u>\$ 1,967,711</u>	<u>\$ 2,036,775</u>	

Waupun Utilities
 2022 Budget - Water
 Plant Additions and Construction

Proposed Budget

Plant Additions:

Clarity accounting software upgrade (Split W/E/S)	\$ 5,000
Water meters	8,000
Reservoir Over-flow Piping	6,500
Chlorine Regulators & Switchovers @ WTF	11,600
Wonderware Historian Software for WTF (SCADA)	8,700
GIS Computer Replacement (Split W/S)	1,500
Handheld Meter Programmer (Split W/E/S)	1,200
Compact Tractor w/ Attachments (Split W/E/S)	10,000
Total Plant Additions	<u>\$ 52,500</u>

Construction:

S. Madison St. Reconstruction - Phase 2 (includes inspection services)	<u>\$ 687,356</u>
Total Construction	<u>\$ 687,356</u>

Total Plant Additions and Construction	<u>\$ 739,856</u>
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Waupun Utilities

Water Budget History

Year	Total	O&M	Taxes	Debt Service	Plant and Construction
2015	\$ 2,276,023	\$ 937,298	\$ 378,600	\$ 867,150	\$ 92,975
2016	\$ 3,476,982	\$ 944,022	\$ 372,765	\$ 932,360	\$ 1,227,835
2017	\$ 2,140,940	\$ 933,640	\$ 368,994	\$ 748,306	\$ 90,000
2018	\$ 2,513,359	\$ 957,328	\$ 388,800	\$ 744,481	\$ 422,750
2019	\$ 3,579,933	\$ 926,386	\$ 395,100	\$ 743,247	\$ 1,515,200
2020	\$ 2,154,404	\$ 970,175	\$ 381,000	\$ 692,229	\$ 111,000
2021	\$ 3,180,332	\$ 1,025,541	\$ 376,440	\$ 539,721	\$ 1,238,630
2022	\$ 2,732,404	\$ 1,073,844	\$ 386,348	\$ 532,356	\$ 739,856

CY/PY \$ diff \$ (447,928) \$ 48,303 \$ 9,908 \$ (7,365) \$ (498,774)
 CY/PY % diff -14.08% 4.71% 2.63% -1.36% -40.27%

Water Budget History - 2015 through 2022

