



**A G E N D A**  
**WAUPUN UTILITIES COMMISSION MEETING**  
817 S. Madison Street  
Monday, March 11, 2024 at 4:00 PM

There is a regular commission meeting scheduled for Monday, March 11, 2024 at 4:00 p.m. at the Waupun Utilities Administrative Building, with option to join via virtual and teleconference. Instructions to join the meeting are provided below:

**Join Zoom Meeting**

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

**By Phone:** 1 312 626 6799

**Meeting ID:** 898 1952 0743

**Passcode:** 061341

**CALL TO ORDER**

**ROLL CALL OF COMMISSIONERS**

**APPROVAL OF PREVIOUS MEETING MINUTES**

1. February 12, 2024 Minutes

**APPROVAL OF PAYMENT - PREVIOUS MONTHS BILLS**

2. 2-2024 Accounts Payable

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

3. Finance Director Report

**GM REPORT / OPERATIONS REPORT**

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

**APPEARANCE BY VISITORS**

**AGENDA**

6. Matt Shefchik, Assistant Vice President of Total Rewards Consulting, Carlson Dettmann Presentation and Motion for Approval of the 2024 Wage Matrix Market Update

**ADJOURN TO CLOSED SESSION**

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

7. Option for Discussion of 2024 Wage Matrix Market Update in Closed Session

**RECONVENE TO OPEN SESSION**

*In the event of closed session, the Commission will reconvene in open session under Section 19.85(2) of the WI Statutes.*

**ACTION FROM CLOSED SESSION**

**ADJOURNMENT**

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

**Minutes of a Regular Meeting of the  
Waupun Utilities Commission  
Monday, February 12, 2024**

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

Commissioners Present: Daane, Heeringa, Homan, Siebers, and Westphal  
Commissioner Absent with Notice: Kunz and Thurmer

Motion made by Siebers, seconded by Daane and unanimously carried, to approve minutes from January 8, 2024 meeting.

Motion by Daane, seconded by Homan and unanimously carried, bills for month of January 2024 approved as presented.

On motion by Westphal, seconded by Siebers and unanimously carried, year-to-date financial reports through December 2023 approved as presented by Finance Director Stanek. Electric operating income was \$435,088. Water operating income was \$752,501. Sewer operating income was \$804,981.

General Manager Brooks provided an update on call-ins due to outages, project updates and work completed. WU departments are beginning to utilize locating software called UtiliSync, which will allow for better management of locate tickets. Discussion held on winter event that caused power outage, tying up phone lines. WPPI and member utilities plan to implement Open Point in 2024, focusing on Outage Management, allowing more capabilities for outage reporting and customers to be better informed.

Treatment Facilities and Operations Superintendent Schramm reported on operations and updates with water/wastewater treatment facilities and routine preventative maintenance and work completed within distribution/collection system. Spectrum outage on February 1<sup>st</sup> caused monitoring and alarm issues at WWTF. Discussion held regarding communication options to increase future redundancy.

President Heeringa acknowledged visitor Jason Whitford, present via Zoom.

General Manager Brooks provided information to commission about Rural Economic Development Loan and Grant Programs available to local utility organizations, funded through the U.S. Department of Agriculture (USDA). Management will work to research additional information and learn more about the programs to assess if programs are a viable option for Waupun Utilities and our customers.

On motion by Homan, seconded by Siebers and unanimously carried, meeting adjourned at 5:17 p.m.

The next regular commission meeting will be held on March 11, 2024 at 4:00 p.m.

Jen Benson  
Office & Customer Service Supervisor

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
<b>AGNESIAN HEALTHCARE INC</b>							
800	41852	ANNUAL RANDOM CONSORTIUM - E	02/29/2024	48.75	48.75	49835	02/29/2024
	41852	ANNUAL RANDOM CONSORTIUM - W	02/29/2024	38.75	38.75	49835	02/29/2024
	41852	ANNUAL RANDOM CONSORTIUM - S	02/29/2024	37.50	37.50	49835	02/29/2024
Total AGNESIAN HEALTHCARE INC:				125.00	125.00		
<b>AIR PRODUCTS AND CHEMICALS INC</b>							
840	426875297	CARBON DIOXIDE	02/29/2024	4,267.69	4,267.69	49836	02/29/2024
	426948053	CARBON DIOXIDE	02/29/2024	2,134.22	2,134.22	49836	02/29/2024
Total AIR PRODUCTS AND CHEMICALS INC:				6,401.91	6,401.91		
<b>AIRGAS USA INC</b>							
855	5505303061	ACETYLENE/OXYGEN/NITROGEN-E	02/09/2024	43.21	43.21	49795	02/09/2024
	5505303061	ACETYLENE/OXYGEN/NITROGEN-W	02/09/2024	43.21	43.21	49795	02/09/2024
	5505303061	ACETYLENE/OXYGEN/NITROGEN-S	02/09/2024	43.21	43.21	49795	02/09/2024
Total AIRGAS USA INC:				129.63	129.63		
<b>ALLIANT ENERGY</b>							
900	183035.01312024	GAS UTILITY - WATER PLANT	02/09/2024	1,154.84	1,154.84	49796	02/09/2024
	3261389217.01312	WWTF- PROCESS BLD, GREEN HOUSE AND PUMP BLD	02/09/2024	5,174.93	5,174.93	49796	02/09/2024
	437000-02012024	GAS UTIL BILL @ N2721 FDL ST - ADMIN/DIGESTER BLD	02/09/2024	2,874.33	2,874.33	49796	02/09/2024
	590516-01312024	SPLIT DISTRIBUTION- MAIN BLD - 2% E	02/09/2024	27.15	27.15	49796	02/09/2024
	590516-01312024	SPLIT DISTRIBUTION- MAIN BLD - 2% S	02/09/2024	27.15	27.15	49796	02/09/2024
	590516-01312024	SPLIT DISTRIBUTION- MAIN BLD - 2% W	02/09/2024	27.15	27.15	49796	02/09/2024
	590516-01312024	SPLIT DISTRIBUTION- MAIN BLD - 27% E	02/09/2024	366.52	366.52	49796	02/09/2024
	590516-01312024	SPLIT DISTRIBUTION- MAIN BLD - 27% S	02/09/2024	366.52	366.52	49796	02/09/2024
	590516-01312024	SPLIT DISTRIBUTION- MAIN BLD - 27% W	02/09/2024	366.52	366.52	49796	02/09/2024
	590516-01312024	SPLIT DISTRIBUTION- MAIN BLD - 5% E	02/09/2024	67.87	67.87	49796	02/09/2024
	590516-01312024	SPLIT DISTRIBUTION- MAIN BLD - 4% W	02/09/2024	54.31	54.31	49796	02/09/2024
	590516-01312024	SPLIT DISTRIBUTION- MAIN BLD - 4% S	02/09/2024	54.30	54.30	49796	02/09/2024
	801050.01312024	GAS UTILITY FOR WELLHOUSE #5	02/09/2024	56.33	56.33	49796	02/09/2024
	931084-01312024	GAS UTIL @ N2721 FDL ST - FILTER & DEWATERING BLD	02/09/2024	1,664.25	1,664.25	49796	02/09/2024
Total ALLIANT ENERGY:				12,282.17	12,282.17		
<b>AMAZON CAPITAL SERVICES</b>							
1015	13X4-Q97C-37WQ	ELECTRIC SAFETY GLASSES	02/29/2024	278.72	278.72	49837	02/29/2024
	1CDF-61JW-34C6	UNIT 156 BATTERY	02/29/2024	111.94	111.94	49837	02/29/2024
	1DJP-LWX6-R7P3	MAIN OFFICE SUPPLIES-S	02/29/2024	10.99	10.99	49837	02/29/2024
	1DJP-LWX6-R7P3	MAIN OFFICE SUPPLIES-W	02/29/2024	10.99	10.99	49837	02/29/2024
	1LDD-LLLJ-3D6Q	CLINIC OPEN HOUSE PRIZE-WELLNESS TRACKER	02/21/2024	31.04	31.04	49837	02/29/2024
	1LDD-LLLJ-3D6Q	CLINIC OPEN HOUSE PRIZE-WELLNESS TRACKER	02/21/2024	20.42	20.42	49837	02/29/2024
	1LDD-LLLJ-3D6Q	CLINIC OPEN HOUSE PRIZE-WELLNESS TRACKER	02/21/2024	30.23	30.23	49837	02/29/2024
	1M1L-JVKQ-XYKK	WWTP COMPUTER MONITOR ADAPTOR	02/29/2024	28.30	28.30	49837	02/29/2024
	1MPP-CXTT-RKQ3	ELECTRIC SAFETY GLASSES	02/29/2024	60.80	60.80	49837	02/29/2024
	1XXC-WMNF-4JXJ	CHAINSAW CHAPS	02/29/2024	220.17	220.17	49837	02/29/2024
Total AMAZON CAPITAL SERVICES:				803.60	803.60		
<b>AMERICAN MESSAGING</b>							
1090	U1850424YB	PAGER FOR ELEC DEPT ON-CALL	03/01/2027	21.10	21.10	49838	02/29/2024
Total AMERICAN MESSAGING:				21.10	21.10		

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<b>B &amp; B PLUMBING LLC</b>							
2009	4157	RPZ REPLACEMENT	02/29/2024	1,680.00	1,680.00	49839	02/29/2024
	4174	REPAIR WATER HEATER	02/29/2024	161.35	161.35	49839	02/29/2024
Total B & B PLUMBING LLC:				1,841.35	1,841.35		
<b>BADGER LABORATORIES INC</b>							
2130	24-003225	LAB TESTS	02/29/2024	585.00	585.00	49840	02/29/2024
Total BADGER LABORATORIES INC:				585.00	585.00		
<b>BALLWEG IMPLEMENT CO INC.</b>							
2400	P82209	2 POWERWASH HOSES	02/09/2024	243.50	243.50	49797	02/09/2024
Total BALLWEG IMPLEMENT CO INC.:				243.50	243.50		
<b>BASALT WELLNESS</b>							
2470	2024 CLINIC OPEN	(1) \$50 GIFT CERTIFICATE	02/29/2024	19.00	19.00	49841	02/29/2024
	2024 CLINIC OPEN	(1) \$50 GIFT CERTIFICATE	02/29/2024	12.50	12.50	49841	02/29/2024
	2024 CLINIC OPEN	(1) \$50 GIFT CERTIFICATE	02/29/2024	18.50	18.50	49841	02/29/2024
Total BASALT WELLNESS:				50.00	50.00		
<b>BENTZ AUTOMOTIVE INC</b>							
2800	28985	UNIT 149 (2) TIRES	02/09/2024	541.76	541.76	49798	02/09/2024
Total BENTZ AUTOMOTIVE INC:				541.76	541.76		
<b>US CELLULAR</b>							
5700	635495511	ACT #851360664	02/29/2024	228.40	228.40	49867	02/29/2024
Total US CELLULAR:				228.40	228.40		
<b>CINTAS FIRE 636525</b>							
5880	0F37585666	ANNL MAINT - FIRE EXTINGUISHERS - WTR PLT	02/09/2024	159.41	159.41	49799	02/09/2024
Total CINTAS FIRE 636525:				159.41	159.41		
<b>CORE &amp; MAIN LP</b>							
6310	U384021	3" METER HEAD	02/29/2024	439.50	439.50	49843	02/29/2024
	U427759	(2) 1" IPEARL METERS	02/29/2024	500.00	500.00	49843	02/29/2024
	U427759	METER COUPLINGS	02/29/2024	180.00	180.00	49843	02/29/2024
	U427759	SHIPPING	02/29/2024	22.46	22.46	49843	02/29/2024
Total CORE & MAIN LP:				1,141.96	1,141.96		
<b>CT LABORATORIES</b>							
6610	164260	NITROGEN, NITROGEN KJE T, NO2+NO3 TOTALS	02/09/2024	56.00	56.00	49800	02/09/2024
Total CT LABORATORIES:				56.00	56.00		
<b>CUMMINS SALES AND SERVICE</b>							
6630	F6-69109	UNIT 114- IGNITION COILS	02/09/2024	101.11	101.11	49801	02/09/2024
	F6-69259	WTR PLT 1000KKW GENERATOR INSPECTION	02/09/2024	2,103.55	2,103.55	49801	02/09/2024
	F6-69344	MAIN BLDG 150KW GENERATOR INSPECTION-E	02/09/2024	303.12	303.12	49801	02/09/2024
	F6-69344	MAIN BLDG 150KW GENERATOR INSPECTION-W	02/09/2024	227.34	227.34	49801	02/09/2024
	F6-69344	MAIN BLDG 150KW GENERATOR INSPECTION-S	02/09/2024	227.35	227.35	49801	02/09/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total CUMMINS SALES AND SERVICE:				2,962.47	2,962.47		
<b>DIGGERS HOTLINE INC.</b>							
7300	240 1 31801	MONTHLY LOCATE TICKET CHRGS	02/09/2024	66.50	66.50	49802	02/09/2024
Total DIGGERS HOTLINE INC.:				66.50	66.50		
<b>MARTENS ACE HARDWARE</b>							
9200	233620	WWTP GATE SIGN	02/09/2024	10.36	10.36	49815	02/09/2024
	233640	ELECTRIC CHAINS AND OIL	02/09/2024	148.52	148.52	49815	02/09/2024
	233792	TOOLS- WATER/SEWER	02/09/2024	20.98	20.98	49815	02/09/2024
	233792	TOOLS- WATER/SEWER	02/09/2024	20.99	20.99	49815	02/09/2024
	233792	OIL - ALL TOOLS	02/09/2024	11.38	11.38	49815	02/09/2024
	233792	OIL - ALL TOOLS	02/09/2024	11.38	11.38	49815	02/09/2024
	233792	OIL - ALL TOOLS	02/09/2024	11.39	11.39	49815	02/09/2024
	233796	WWTP BOILER DRAIN LINE	02/09/2024	34.06	34.06	49815	02/09/2024
	233823	FASTENERS FOR CT CABINET	02/09/2024	12.51	12.51	49815	02/09/2024
	233954	WWTP LUBE/BATTERIES/TORCH HEAD/MAP	02/09/2024	135.93	135.93	49815	02/09/2024
	233997	WATER HEATER FIX - OFFICE	02/09/2024	6.40	6.40	49815	02/09/2024
	233997	WATER HEATER FIX - OFFICE	02/09/2024	4.79	4.79	49815	02/09/2024
	233997	WATER HEATER FIX - OFFICE	02/09/2024	4.80	4.80	49815	02/09/2024
	234040	UNIT 114	02/09/2024	40.61	40.61	49815	02/09/2024
	234079	HOOKS FOR SHOP	02/09/2024	7.79	7.79	49815	02/09/2024
	234079	HOOKS FOR SHOP	02/09/2024	6.19	6.19	49815	02/09/2024
	234079	HOOKS FOR SHOP	02/09/2024	6.00	6.00	49815	02/09/2024
	234119	POSTAGE	02/09/2024	19.37	19.37	49815	02/09/2024
	234132	HOOKS FOR SHOP	02/09/2024	9.99	9.99	49815	02/09/2024
	234133	FASTENERS - SHOP USE	02/09/2024	13.60	13.60	49815	02/09/2024
	234187	CONSTRUCTION ADHESIVE	02/09/2024	3.99	3.99	49815	02/09/2024
	234187	CONSTRUCTION ADHESIVE	02/09/2024	4.00	4.00	49815	02/09/2024
	234341	POSTAGE - TRANSFORMER OIL TESTING	02/09/2024	19.54	19.54	49815	02/09/2024
	234362	WWTP AMMONIA PUMP SKID	02/09/2024	50.75	50.75	49815	02/09/2024
	234369	ELECTRIC LINE MAINT CONN WIRE	02/09/2024	7.99	7.99	49815	02/09/2024
Total MARTENS ACE HARDWARE:				623.31	623.31		
<b>FERGUSON WATERWORKS #1476</b>							
9480	408376	8 X 24 ALL SS REPAIR CLAMPS 9.00 - 9.40	02/09/2024	346.33	346.33	49803	02/09/2024
	408381	8 X 24 ALL SS REPAIR CLAMPS 9.00 - 9.40	02/09/2024	346.33	346.33	49803	02/09/2024
	408382	8 X 24 ALL SS REPAIR CLAMPS 9.00 - 9.40	02/29/2024	692.66	692.66	49844	02/29/2024
Total FERGUSON WATERWORKS #1476:				1,385.32	1,385.32		
<b>FORSTER ELECTRICAL ENGINEERING</b>							
9885	25099	SUBSTATION W08-23A	02/09/2024	151.25	151.25	49804	02/09/2024
Total FORSTER ELECTRICAL ENGINEERING:				151.25	151.25		
<b>GFL ENVIRONMENTAL</b>							
11300	U90000179193	DUMPSTER - OFFICE BLDG-E 40%	02/29/2024	259.54	259.54	49845	02/29/2024
	U90000179193	DUMPSTER - OFFICE BLDG-W 30%	02/29/2024	194.66	194.66	49845	02/29/2024
	U90000179193	DUMPSTER - OFFICE BLDG-S 30%	02/29/2024	194.66	194.66	49845	02/29/2024
	U90000179504	DUMPSTER - WWTP	02/29/2024	3,136.86	3,136.86	49845	02/29/2024
Total GFL ENVIRONMENTAL:				3,785.72	3,785.72		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
<b>GORDON FLESCH COMPANY INC</b>							
11325	IN14545900	MTHLY CLICK COUNTS -E	02/09/2024	42.23	42.23	49805	02/09/2024
	IN14545900	MTHLY CLICK COUNTS -W	02/09/2024	33.56	33.56	49805	02/09/2024
	IN14545900	MTHLY CLICK COUNTS -S	02/09/2024	32.48	32.48	49805	02/09/2024
	IN14576320	TONER FOR BILL PRINTER	02/29/2024	84.82	84.82	49846	02/29/2024
	IN14576320	TONER FOR BILL PRINTER	02/29/2024	67.42	67.42	49846	02/29/2024
	IN14576320	TONER FOR BILL PRINTER	02/29/2024	65.26	65.26	49846	02/29/2024
Total GORDON FLESCH COMPANY INC:				325.77	325.77		
<b>GRAINGER</b>							
11400	9033895419	MISC PIPE FITTINGS	02/29/2024	216.60	216.60	49847	02/29/2024
	9974361140	EAR MUFFS - HACKBARTH	02/09/2024	23.02	23.02	49806	02/09/2024
Total GRAINGER:				239.62	239.62		
<b>HERITAGE-CRYSTAL CLEAN LLC</b>							
12350	18497442	OIL RECYCLING	02/29/2024	16.66	16.66	49848	02/29/2024
	18497442	OIL RECYCLING	02/29/2024	16.67	16.67	49848	02/29/2024
	18497442	OIL RECYCLING	02/29/2024	16.67	16.67	49848	02/29/2024
Total HERITAGE-CRYSTAL CLEAN LLC:				50.00	50.00		
<b>HYDRITE CHEMICAL CO</b>							
13980	2024000009042	AMMONIUM HYDROXIDE	02/09/2024	1,579.00	1,579.00	49807	02/09/2024
	2024000010017	AMMONIUM HYDROXIDE	02/09/2024	3,379.00	3,379.00	49807	02/09/2024
Total HYDRITE CHEMICAL CO:				4,958.00	4,958.00		
<b>HYDROCORP INC.</b>							
13985	76236-IN	CROSS CNNCTN CONTROL PROGRM	02/09/2024	2,306.00	2,306.00	49808	02/09/2024
Total HYDROCORP INC.:				2,306.00	2,306.00		
<b>ICS MEDICAL ANSWERING SERVICE LLC</b>							
14120	231500101101	ANSWERING SERVICE - E	02/29/2024	89.28	89.28	49849	02/29/2024
	231500101101	ANSWERING SERVICE - W	02/29/2024	70.97	70.97	49849	02/29/2024
	231500101101	ANSWERING SERVICE - S	02/29/2024	68.67	68.67	49849	02/29/2024
Total ICS MEDICAL ANSWERING SERVICE LLC:				228.92	228.92		
<b>INFOSEND INC</b>							
14490	255677	BILL PRINT & POSTAGE-E	02/29/2024	1,114.96	1,114.96	49850	02/29/2024
	255677	BILL PRINT & POSTAGE-W	02/29/2024	886.25	886.25	49850	02/29/2024
	255677	BILL PRINT & POSTAGE-S	02/29/2024	857.66	857.66	49850	02/29/2024
	256380	BILL PRINT & POSTAGE-E	02/29/2024	3.42	3.42	49850	02/29/2024
	256380	BILL PRINT & POSTAGE-W	02/29/2024	2.72	2.72	49850	02/29/2024
	256380	BILL PRINT & POSTAGE-S	02/29/2024	2.64	2.64	49850	02/29/2024
Total INFOSEND INC:				2,867.65	2,867.65		
<b>INSIGHT FS</b>							
14520	220012561	GARLON 4 - TREE STUMP CHEMICAL	02/29/2024	302.41	302.41	49851	02/29/2024
	220012570	VIVID PINK FOR TREE SPRAY	02/29/2024	56.10	56.10	49851	02/29/2024
	220012583	GARLON 4 - TREE STUMP CHEMICAL	02/29/2024	302.41	302.41	49851	02/29/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total INSIGHT FS:				660.92	660.92		
<b>IRBY, STUART C</b>							
14890	S013820842.001	FAULT INDICATOR	02/29/2024	2,672.10	2,672.10	49852	02/29/2024
	S013880860.001	OXIDE INHIBITOR	02/29/2024	162.00	162.00	49852	02/29/2024
	S013880860.001	100 AMP CUTOUT	02/29/2024	4,847.50	4,847.50	49852	02/29/2024
Total IRBY, STUART C:				7,681.60	7,681.60		
<b>ITU ABSORB TECH INC.</b>							
14950	8258124	SHOP TOWELS FOR WWTP	02/09/2024	24.64	24.64	49809	02/09/2024
	8258127	SHOP TOWELS MTHLY RENTAL FEE-E	02/09/2024	13.70	13.70	49809	02/09/2024
	8258127	SHOP TOWELS MTHLY RENTAL FEE-W	02/09/2024	13.70	13.70	49809	02/09/2024
	8258127	SHOP TOWELS MTHLY RENTAL FEE-S	02/09/2024	13.71	13.71	49809	02/09/2024
	8274425	SHOP TOWELS FOR WWTP	02/09/2024	24.64	24.64	49809	02/09/2024
	8274428	SHOP TOWELS MTHLY RENTAL FEE-E	02/09/2024	13.70	13.70	49809	02/09/2024
	8274428	SHOP TOWELS MTHLY RENTAL FEE-W	02/09/2024	13.70	13.70	49809	02/09/2024
	8274428	SHOP TOWELS MTHLY RENTAL FEE-S	02/09/2024	13.71	13.71	49809	02/09/2024
Total ITU ABSORB TECH INC.:				131.50	131.50		
<b>J &amp; H CONTROLS INC</b>							
16000	10000025511	BUILDING MAINT MTHLY CHR-G-WTP	02/09/2024	193.00	193.00	49810	02/09/2024
	10000025512	BUILDING MAINT MTHLY CHR-G-E	02/09/2024	192.80	192.80	49810	02/09/2024
	10000025512	BUILDING MAINT MTHLY CHR-G-W	02/09/2024	144.60	144.60	49810	02/09/2024
	10000025512	BUILDING MAINT MTHLY CHR-G-S	02/09/2024	144.60	144.60	49810	02/09/2024
	10000025513	BUILDING MAINT MTHLY CHR-G-WWTF	02/09/2024	438.00	438.00	49810	02/09/2024
Total J & H CONTROLS INC:				1,113.00	1,113.00		
<b>J HARLEN CO</b>							
16150	1658365	CUTTER BLADE REPLACEMENT	02/29/2024	162.64	162.64	49853	02/29/2024
Total J HARLEN CO:				162.64	162.64		
<b>KAESER COMPRESSOR INC</b>							
17350	916483236	PREVENTATIVE MAINT SEWER	01/10/2024	1,065.33	1,065.33	Multiple	Multiple
	916503047	WWTP MAINTENANCE	01/10/2024	2,078.25	2,078.25	Multiple	Multiple
	916559266	UNIT 10-92 AIR COMPRESSOR REPAIR	02/09/2024	862.75	862.75	49811	02/09/2024
	916585351	REPLACED CABLE/THERMOMETER/THERMAL ELEMENT	02/29/2024	1,359.23	1,359.23	49854	02/29/2024
Total KAESER COMPRESSOR INC:				5,365.56	5,365.56		
<b>KEMIRA WATER SOLUTIONS INC.</b>							
17513	9017822000	FERROUS CHLORIDE	02/09/2024	11,292.73	11,292.73	49812	02/09/2024
Total KEMIRA WATER SOLUTIONS INC.:				11,292.73	11,292.73		
<b>LOCATORS &amp; SUPPLIES INC.</b>							
18825	261964-IN	CREDIT OVERPAYMENT	02/29/2024	106.74-	106.74-	49855	02/29/2024
	312199-IN	GLOVES	02/29/2024	510.40	510.40	49855	02/29/2024
Total LOCATORS & SUPPLIES INC.:				403.66	403.66		
<b>MACQUEEN EQUIPMENT LLC</b>							
19150	P32178	UNIT #23 DEBRIS HOSE	02/09/2024	682.83	682.83	49813	02/09/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	P32178	UNIT #23 DEBRIS HOSE	02/09/2024	682.83	682.83	49813	02/09/2024
	P32178	UNIT #23 DEBRIS HOSE	02/09/2024	5,462.64	5,462.64	49813	02/09/2024
	P32297	UNIT 164 WART HOG SEWER MAIN FLUSHING TOOL	02/09/2024	5,930.02	5,930.02	49813	02/09/2024
	P32339	UNIT 164 WARTHOG SEWER MAIN FLUSHING TOOL	02/09/2024	611.30	611.30	49813	02/09/2024
Total MACQUEEN EQUIPMENT LLC:				13,369.62	13,369.62		
<b>MARTELLE WATER TREATMENT INC.</b>							
20250	26471	SODIUM HYPOCHLORITE BULK	02/09/2024	1,269.00	1,269.00	49814	02/09/2024
Total MARTELLE WATER TREATMENT INC.:				1,269.00	1,269.00		
<b>MEUW</b>							
23500	20124-37	SAFETY GROUP PROGRAM COSTS - E	02/09/2024	5,630.82	5,630.82	49816	02/09/2024
	20124-37	SAFETY GROUP PROGRAM COSTS - W	02/09/2024	4,475.78	4,475.78	49816	02/09/2024
	20124-37	SAFETY GROUP PROGRAM COSTS - S	02/09/2024	4,331.40	4,331.40	49816	02/09/2024
	21524-49	ELECTRIC SAFETY PROGRAM	02/29/2024	5,660.00	5,660.00	49856	02/29/2024
	4349	FOREMANS ROUND TABLE - JAHN	02/09/2024	125.00	125.00	49816	02/09/2024
	4349	FOREMANS ROUND TABLE - FLEGNER	02/09/2024	125.00	125.00	49816	02/09/2024
Total MEUW:				20,348.00	20,348.00		
<b>MICRONOICS ENGINEERED</b>							
24240	2024/F000000477	BELTS FOR PRESS AND SEALS	02/09/2024	840.72	840.72	49817	02/09/2024
Total MICRONOICS ENGINEERED:				840.72	840.72		
<b>MIDWEST OVERHEAD DOORS INC</b>							
24300	193782	SERV CALL FOR OVERHEAD DOORS AT OFFICE	02/09/2024	330.52	330.52	49818	02/09/2024
	193782	SERV CALL FOR OVERHEAD DOORS AT OFFICE	02/09/2024	247.89	247.89	49818	02/09/2024
	193782	SERV CALL FOR OVERHEAD DOORS AT OFFICE	02/09/2024	247.90	247.90	49818	02/09/2024
Total MIDWEST OVERHEAD DOORS INC:				826.31	826.31		
<b>SECURIAN FINANCIAL GROUP INC</b>							
25200	2832L-1027	MAR 2 BASIC GROUP LIFE INS PREMIUM	02/09/2024	264.54	264.54	49824	02/09/2024
	2832L-1027	MAR 2 EMPLOYER CONTRIBUTION 20%-E	02/09/2024	14.63	14.63	49824	02/09/2024
	2832L-1027	MAR 2 EMPLOYER CONTRIBUTION 20%-W	02/09/2024	11.63	11.63	49824	02/09/2024
	2832L-1027	MAR 2 EMPLOYER CONTRIBUTION 20%-S	02/09/2024	11.26	11.26	49824	02/09/2024
Total SECURIAN FINANCIAL GROUP INC:				302.06	302.06		
<b>MULCAHY SHAW WATER INC.</b>							
29200	325673	PUMP ASSEMBLY	02/09/2024	948.35	948.35	49819	02/09/2024
	325700	PUMP ASSEMBLY	02/09/2024	908.74	908.74	49819	02/09/2024
Total MULCAHY SHAW WATER INC.:				1,857.09	1,857.09		
<b>MUNICIPAL ENVIRONMENTAL GROUP</b>							
29400	2024 Water Division	ANNUAL MEMBERSHIP DUES- WATER DIVISION	02/09/2024	1,098.00	.00	49820	02/09/2024
	2024 Water Division	ANNUAL MEMBERSHIP DUES- WATER DIVISION	02/09/2024	1,098.00-			
	2024 WATER MEM	ANNUAL MEMBERSHIP DUES- WATER DIVISION	02/09/2024	1,098.00	1,098.00	49831	02/09/2024
	2024 WW MEMBER	MBRSHP DUES-WASTEWATER DIVISION	02/29/2024	1,266.65	1,266.65	49857	02/29/2024
Total MUNICIPAL ENVIRONMENTAL GROUP:				2,364.65	2,364.65		



Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
<b>NAPA AUTO PARTS</b>							
30900	402050	UNIT 10 FILTER	02/09/2024	18.66	18.66	49821	02/09/2024
	402050	UNIT 10 FILTER	02/09/2024	18.66	18.66	49821	02/09/2024
	402050	UNIT 10 FILTER	02/09/2024	18.66	18.66	49821	02/09/2024
	402155	UNIT 28 FILTER	02/09/2024	13.99	13.99	49821	02/09/2024
	402155	UNIT 28 FILTER	02/09/2024	14.00	14.00	49821	02/09/2024
	402725	UNIT 25 FILTER	02/09/2024	16.99	16.99	49821	02/09/2024
	403280	UNIT 150 FILTER	02/29/2024	108.99	108.99	49858	02/29/2024
	403318	UNIT 152 FILTER	02/29/2024	12.99	12.99	49858	02/29/2024
	403774	UNIT 114 SUPPLIES	02/29/2024	9.78	9.78	49858	02/29/2024
	403884	UNIT 16 FILTER	02/29/2024	7.99	7.99	49858	02/29/2024
	403884	UNIT 16 FILTER	02/29/2024	8.00	8.00	49858	02/29/2024
	403884	UNIT 16 FILTER	02/29/2024	8.00	8.00	49858	02/29/2024
	40406	ALLEN WRENCHES FOR METER CHANGES	02/29/2024	23.99	23.99	49858	02/29/2024
Total NAPA AUTO PARTS:				280.70	280.70		
<b>ODP BUSINESS SOLUTIONS LLC</b>							
38877	351279336001	TOWELS AND TRASH BAGS - MAIN OFFICE	02/09/2024	38.64	38.64	49822	02/09/2024
	351279336001	TOWELS AND TRASH BAGS - MAIN OFFICE	02/09/2024	30.71	30.71	49822	02/09/2024
	351279336001	TOWELS AND TRASH BAGS - MAIN OFFICE	02/09/2024	29.72	29.72	49822	02/09/2024
	351609461-001 Ret	MAIN OFFICE SUPPLIES-E	02/09/2024	28.18	28.18	49822	02/09/2024
	351609462001	MAIN OFFICE SUPPLIES-E	02/09/2024	28.18	28.18	49822	02/09/2024
Total ODP BUSINESS SOLUTIONS LLC:				99.07	99.07		
<b>O'REILLY AUTO PARTS</b>							
38970	2391-130453	UNIT 12 BATTERY	02/09/2024	56.93	56.93	49823	02/09/2024
	2391-131097	GAS CAN SPOUT - ELECTRIC CHAIN SAWS	02/09/2024	9.99	9.99	49823	02/09/2024
	2391-131117	UNIT 114 BUSHING AND AIR HOSE	02/09/2024	36.68	36.68	49823	02/09/2024
	2391-131279	UNIT #154 CAPSULE	02/09/2024	2.89	2.89	49823	02/09/2024
	2391-131279	UNIT #154 CAPSULE	02/09/2024	2.88	2.88	49823	02/09/2024
	2391-131279	UNIT #154 CAPSULE	02/09/2024	2.89	2.89	49823	02/09/2024
Total O'REILLY AUTO PARTS:				112.26	112.26		
<b>PIGGLY WIGGLY</b>							
41200	S00238-1437	SAFETY SCHOOL BREAKFAST	02/29/2024	5.23	5.23	49859	02/29/2024
	S00238-1437	SAFETY SCHOOL BREAKFAST	02/29/2024	4.16	4.16	49859	02/29/2024
	S00238-1437	SAFETY SCHOOL BREAKFAST	02/29/2024	4.02	4.02	49859	02/29/2024
	S00238-2754	ELECTRIC SAFETY SCHOOL BREAKFAST	02/29/2024	30.00	30.00	49859	02/29/2024
Total PIGGLY WIGGLY:				43.41	43.41		
<b>POWERSPORTS COMPANY LLC</b>							
42790	31235	UNIT 12 MAINTENANCE	02/29/2024	754.20	754.20	49860	02/29/2024
Total POWERSPORTS COMPANY LLC:				754.20	754.20		
<b>PRIMUS MARKETING GROUP INC</b>							
43375	240006	(100) WATER MODULES	02/29/2024	10,300.00	10,300.00	49861	02/29/2024
Total PRIMUS MARKETING GROUP INC:				10,300.00	10,300.00		
<b>PUBLIC SERVICE COMMISSION OF W</b>							
44200	2401-I-06290	TY23 ELECTRIC RATE STUDY - INV #8	02/29/2024	295.57	295.57	49862	02/29/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total PUBLIC SERVICE COMMISSION OF W:				295.57	295.57		
<b>RESCO</b>							
46400	3021529	C SCHRAMM CLOTHING 2024	02/29/2024	438.42	438.42	49863	02/29/2024
Total RESCO:				438.42	438.42		
<b>SEERA</b>							
51535	WAUPUN/JAN 2024	"WAUPUN" FOCUS PROGRAM FEE	02/09/2024	2,749.50	2,749.50	49825	02/09/2024
Total SEERA:				2,749.50	2,749.50		
<b>STERICYCLE INC</b>							
51860	8006329691	DOCUMENT SHREDDING-E	02/29/2024	28.55	28.55	49865	02/29/2024
	8006329691	DOCUMENT SHREDDING-W	02/29/2024	22.70	22.70	49865	02/29/2024
	8006329691	DOCUMENT SHREDDING-S	02/29/2024	21.97	21.97	49865	02/29/2024
Total STERICYCLE INC:				73.22	73.22		
<b>CHARTER COMMUNICATIONS</b>							
52500	171156801020724	INTERNET SERVICES-E	02/29/2024	99.12	99.12	49842	02/29/2024
	171156801020724	INTERNET SERVICES-W	02/29/2024	78.79	78.79	49842	02/29/2024
	171156801020724	INTERNET SERVICES-S	02/29/2024	76.24	76.24	49842	02/29/2024
	171156801020724	MONTHLY SERVICE EXP 1ST & 2ND-E	02/29/2024	106.34	106.34	49842	02/29/2024
	171156801020724	MONTHLY SERVICE EXP 1ST & 2ND-W	02/29/2024	84.53	84.53	49842	02/29/2024
	171156801020724	MONTHLY SERVICE EXP 1ST & 2ND-S	02/29/2024	81.80	81.80	49842	02/29/2024
	171156801020724	WASTEWATER VOICE SERV	02/29/2024	79.98	79.98	49842	02/29/2024
	171156801020724	WATER PLANT VOICE SERV	02/29/2024	79.98	79.98	49842	02/29/2024
Total CHARTER COMMUNICATIONS:				686.78	686.78		
<b>SPEE-DEE</b>							
52600	965175	SERVICE CHRG FOR WATER SAMPLES	02/09/2024	75.72	75.72	49826	02/09/2024
	977083	SERVICE CHRG FOR WATER SAMPLES	02/29/2024	50.36	50.36	49864	02/29/2024
Total SPEE-DEE:				126.08	126.08		
<b>TRUCLEANERS LLC</b>							
58700	FEB 2024	MONTHLY CLEANING SERVICE - E	02/29/2024	390.00	390.00	49866	02/29/2024
	FEB 2024	MONTHLY CLEANING SERVICE - W	02/29/2024	310.00	310.00	49866	02/29/2024
	FEB 2024	MONTHLY CLEANING SERVICE - S	02/29/2024	300.00	300.00	49866	02/29/2024
	JAN 2024	MONTHLY CLEANING SERVICE - E	02/09/2024	390.00	390.00	49827	02/09/2024
	JAN 2024	MONTHLY CLEANING SERVICE - W	02/09/2024	310.00	310.00	49827	02/09/2024
	JAN 2024	MONTHLY CLEANING SERVICE - S	02/09/2024	300.00	300.00	49827	02/09/2024
Total TRUCLEANERS LLC:				2,000.00	2,000.00		
<b>ULINE</b>							
59025	172924536	ELECTRIC SHELVING	02/09/2024	2,280.58	2,280.58	49828	02/09/2024
	172924631	ELECTRICAL SHELVING	02/09/2024	2,281.50	2,281.50	49828	02/09/2024
	173755495	ELECTRIC SHELVING	02/09/2024	2,130.00-	2,130.00-	49828	02/09/2024
	173755496	ELECTRICAL SHELVING	02/09/2024	1,597.50	1,597.50	49828	02/09/2024
Total ULINE:				4,029.58	4,029.58		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
<b>USA BLUE BOOK</b>							
59600	INV00277498	LAB SUPPLIES WATER PLANT	02/29/2024	546.80	546.80	49868	02/29/2024
	INV00277513	LAB SUPPLIES WATER PLANT	02/29/2024	557.61	557.61	49868	02/29/2024
	INV00285368	AIR RELEASE VALVES/MISC PIPE FITTINGS	02/29/2024	286.58	286.58	49868	02/29/2024
	INV00289701	AIR RELEASE VALVES/MISC PIPE FITTINGS	02/29/2024	474.75	474.75	49868	02/29/2024
Total USA BLUE BOOK:				1,865.74	1,865.74		
<b>VERIZON WIRELESS</b>							
62900	9957265766	CELLPHONE MTHLY EXPENSES - E	02/29/2024	120.13	120.13	49869	02/29/2024
	9957265766	CELLPHONE MTHLY EXPENSES - W	02/29/2024	99.57	99.57	49869	02/29/2024
	9957265766	CELLPHONE MTHLY EXPENSES - S	02/29/2024	100.09	100.09	49869	02/29/2024
	9957265766	CELLPHONE MTHLY EXPENSES - S ABNR	02/29/2024	9.34	9.34	49869	02/29/2024
	9957265766	DPW'S MTHLY/DATA TABLET CHRGS	02/29/2024	62.31	62.31	49869	02/29/2024
Total VERIZON WIRELESS:				391.44	391.44		
<b>VERMEER WISCONSIN INC.</b>							
63000	20277996	UNIT 56 KNIFE ASSEMBLY	02/29/2024	265.30	265.30	49870	02/29/2024
Total VERMEER WISCONSIN INC.:				265.30	265.30		
<b>WAUPUN, CITY OF</b>							
74400	1366	GIS RENEWAL	02/09/2024	2,186.25	2,186.25	49829	02/09/2024
	1366	GIS RENEWAL	02/09/2024	1,031.25	1,031.25	49829	02/09/2024
	1366	GIS RENEWAL	02/09/2024	1,017.50	1,017.50	49829	02/09/2024
	1371	EMPLOYEE CLINIC	02/29/2024	213.22	213.22	49877	02/29/2024
	1371	EMPLOYEE CLINIC	02/29/2024	140.28	140.28	49877	02/29/2024
	1371	EMPLOYEE CLINIC	02/29/2024	207.60	207.60	49877	02/29/2024
	Stormwater Jan 202	STORMWATER RECEIPTS	02/09/2024	50,349.32	50,349.32	49829	02/09/2024
	Trash Jan 2024	TRASH/RECYCLING COLLECTION	02/09/2024	48,470.20	48,470.20	49829	02/09/2024
Total WAUPUN, CITY OF:				103,615.62	103,615.62		
<b>WAUPUN EQUIPMENT INC</b>							
74800	32770W	UNIT #27 FILTER	02/29/2024	76.25	76.25	49871	02/29/2024
	32781W	UNIT 27 FILTERS	02/29/2024	106.50	106.50	49871	02/29/2024
Total WAUPUN EQUIPMENT INC:				182.75	182.75		
<b>WAUPUN GIRLS SOFTBALL ASSOCIATION</b>							
75500	2024 TIER 3 SPON	DONATION SPONSOR FOR THE 2024 YEAR	02/29/2024	200.00	200.00	49872	02/29/2024
Total WAUPUN GIRLS SOFTBALL ASSOCIATION:				200.00	200.00		
<b>WISCONSIN CORRECTIONAL CENTER</b>							
84300	19406	INMATE LABOR 01/14/2024-01/27/2024	02/29/2024	84.00	84.00	49878	02/29/2024
Total WISCONSIN CORRECTIONAL CENTER:				84.00	84.00		
<b>WAUPUN SOCCER ASSOCIATION</b>							
88290	2024 SPONSORSH	2024 PLAYER SPONSORSHIP	02/29/2024	200.00	200.00	49873	02/29/2024
Total WAUPUN SOCCER ASSOCIATION:				200.00	200.00		
<b>WISCONSIN STATE LAB OF HYGIENE</b>							
88300	766951	FLUORIDE	02/09/2024	29.00	29.00	49830	02/09/2024

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total WISCONSIN STATE LAB OF HYGIENE:				29.00	29.00		
<b>WAUPUN UTILITIES (Refund Acct)</b>							
100000	14025781.20	REF OVERPAYMT FRM: 518 S MADISON ST	02/29/2024	16.48	16.48	49874	02/29/2024
	15035150.30	REF OVERPAYMT FRM: 536 PLEASANT AVE	02/29/2024	187.60	187.60	49876	02/29/2024
	16043180.25	REF OVERPAYMT FRM: 525 W JEFFERSON ST	02/29/2024	396.16	396.16	49875	02/29/2024
Total WAUPUN UTILITIES (Refund Acct):				600.24	600.24		
Grand Totals:				241,973.26	241,973.26		

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
<b>CASH DISBURSEMENTS (CD)</b>						
<b>1</b>						
02/10/2024	1	Record ACH Credit Card Paymt	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	814.55	
		Record ACH Credit Card Paymt	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	255.62	
		Record ACH Credit Card Paymt	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	288.44	
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH	.00	1,358.61-
Total 1:					1,358.61	1,358.61-
<b>CASH DISBURSEMENTS (CD)</b>						
<b>2</b>						
02/28/2024	2	Record January's Wholesale Power Bill AC	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	599,263.41	
		Record January's Wholesale Power Bill AC	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	1,617.22	
		Record January's Wholesale Power Bill AC	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	1,515.69	
		Record January's Wholesale Power Bill AC	9-1131-0000-00	COMBINED CASH	.00	602,396.32-
Total 2:					602,396.32	602,396.32-
<b>CASH DISBURSEMENTS (CD)</b>						
<b>3</b>						
02/05/2024	3	Record Monthly ACH Vehicle Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	787.29	
		Record Monthly ACH Vehicle Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	302.23	
		Record Monthly ACH Vehicle Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	462.26	
		Record Monthly ACH Vehicle Payment	9-1131-0000-00	COMBINED CASH	.00	1,551.78-
Total 3:					1,551.78	1,551.78-
<b>CASH DISBURSEMENTS (CD)</b>						
<b>4</b>						
02/07/2024	4	Record Monthly ONLINE Inv Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	9.81	
		Record Monthly ONLINE Inv Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	7.80	
		Record Monthly ONLINE Inv Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	7.55	
		Record Monthly ONLINE Inv Payment	9-1131-0000-00	COMBINED CASH	.00	25.16-
Total 4:					25.16	25.16-
<b>CASH DISBURSEMENTS (CD)</b>						
<b>5</b>						
02/05/2024	5	Record PSN Fees	1-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	529.33	
		Record PSN Fees	2-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	146.58	
		Record PSN Fees	3-5851-1010-20	OFC SUP & EXP-CREDIT CARD TRAN	138.44	
		Record PSN Fees	9-1131-0000-00	COMBINED CASH	.00	814.35-
Total 5:					814.35	814.35-
<b>CASH DISBURSEMENTS (CD)</b>						
<b>6</b>						
02/08/2024	6	Record Jan Sales & Use Tax	1-2241-2416-00	TAX COLL PAY - SALES TAX	12,303.29	
		Record Jan Sales & Use Tax	9-1131-0000-00	COMBINED CASH	.00	12,303.29-
Total 6:					12,303.29	12,303.29-
Total CASH DISBURSEMENTS (CD):					618,449.51	618,449.51-

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

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

12232000000	ACCOUNTS PAYABLE - ELECTRIC	600,875.06	
22232000000	ACCOUNTS PAYABLE - WATER	2,182.87	
32232000000	ACCOUNTS PAYABLE - WASTEWATER	2,273.94	
15921101020	OFC SUP & EXP CREDIT CARD TRAN	529.33	
25921101020	OFC SUP & EXP CREDIT CARD TRAN	146.58	
35851101020	OFC SUP & EXP-CREDIT CARD TRAN	138.44	
12241241600	TAX COLL PAY - SALES TAX	12,303.29	
91131000000	COMBINED CASH	.00	618,449.51-

Grand Totals:		<u>618,449.51</u>	<u>618,449.51-</u>
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Grand Totals:			<u>618,449.51</u>	<u>618,449.51-</u>
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TO: Waupun Utilities Commissioners  
FROM: Jeff Stanek, CPA, Finance Director  
DATE: March 11, 2024  
SUBJECT: January 2024 Financial Report

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## CONSTRUCTION AND PLANT ADDITIONS

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

## MONTHLY OPERATING RESULTS – January 2024 Monthly and Year-To-Date (YTD)

### Sales

#### Electric

- Monthly kWh sales were **6.6%** *higher* than January 2023 on higher sales to Large Power customers.

#### Water

- Monthly sales units of 100 cubic feet were **4.3%** *higher* than January 2023 sales on higher sales to Industrial customers.

#### Sewer

- Monthly sales units of 100 cubic feet were **1.4%** *higher* than January 2023 sales from increased volumes to Residential customers.

### Income Statement

#### Electric

- Operating income was \$105,900 in January 2024 compared to \$66,000 in January 2023.
- Net income was \$120,625 in January 2024 compared to \$86,100 in January 2023.

#### Water

- Operating income was \$67,600 in January 2024 compared to \$67,600 in January 2023.
- Net income was \$98,831 in January 2024 compared to \$66,000 in January 2023.

#### Sewer

- Operating income was \$65,600 in January 2024 compared to 69,400 in January 2023.
- Net income was \$54,900 in January 2024 compared to \$56,300 in January 2023.

## Balance Sheets

### Electric

- Balance sheet *increased* \$23,600 from December 2023 due to an increase in prepaid expenses from the prior month.
- Unrestricted cash *decreased* \$26,200 from December 2023.

### Water

- Balance sheet *increased* \$79,800 from December 2023 largely due a delay in the monthly PILOT payment for the month.
- Unrestricted cash increased \$51,100 from December 2023.

### Sewer

- Balance sheet *decreased* \$823,600 from December 2023 as a result of the timing of payables and receivables associated with the WWTF upgrade and USDA reimbursements.
- Unrestricted cash *decreased* \$107,300 primarily from the timing of outstanding payables due to vendors and monthly debt redemption funding.

## Cash and Investments

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

- Total cash and investments *increased* \$73,900 or **0.7%** from December 2023 primarily from slightly higher sales in the water and sewer utilities.
- Received interest and distributions of \$10,200 and recorded an unrealized *positive* market adjustment of \$6,400, along with \$500 in management fees, resulting in a net portfolio *gain* of \$16,100 for the month.
- Total interest and investment income earned on all accounts for the month was \$35,400.

## OTHER FINANCIAL MATTERS

### WWTP Upgrade – Construction Update and Progress

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

<b>Total Project Budget</b> <i>(As of 4/14/2023):</i>	<b>\$ 37,508,000</b>
<b>Total Project Costs to Date</b> <i>(Thru 3/9/2024):</i>	<b>\$ 32,923,298</b>
<b>Loan Draws – Project to Date</b> <i>(Thru 3/9/2024):</i>	<b>\$ 27,807,000</b>
<b>Grants Provided</b> <i>(Thru 3/9/2024):</i>	<b>\$ 4,980,000</b>
<b>Disburse Request #22,23 Requested</b> <i>(3/9/2024):</i>	<b>\$ 795,000</b>
<b>Disburse Request #22,23 – Paid</b> <i>(2/15/2024):</i>	<b>\$ 795,000</b>

### Electric Disconnection Moratorium Ends April 15, 2024

The electric utility is permitted to resume electric service disconnections effective April 15, 2024 per Wisconsin State Statutes and PSCW operating rules. Any customers meeting the disconnection criteria could be disconnected as of April 17, 2024.

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



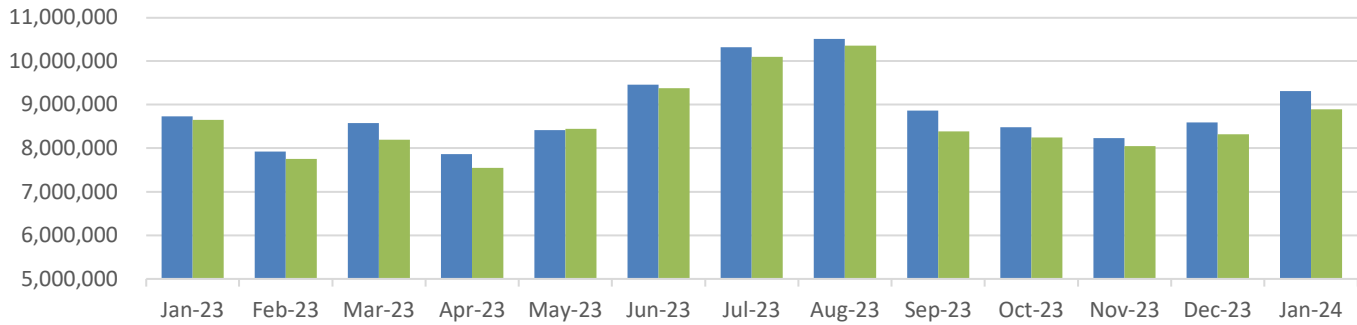
Waupun Utilities											
Construction and Plant Additions Summary											
January 2024											
CONSTRUCTION:											
Description	Electric			Sewer			Water			Total	
	Month	Project To Date	Budget	Month	Project To Date	Budget	Month	Project To Date	Budget	Project To Date	Budget
<b>Projects:</b>											
Substation upgrades	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Transformers	26,704	26,704	50,000	-	-	-	-	-	-	26,704	50,000
Overhead and Underground Services	-	-	10,000	-	-	-	-	-	-	-	10,000
LED street lighting	324	324	10,000	-	-	-	-	-	-	324	10,000
Rebuild overhead and underground line	-	1,223	167,200	-	-	-	-	-	-	1,223	167,200
Work Invoiced to Customer / Others - CIAC	1,323	1,323	-	-	-	-	-	-	-	1,323	-
Sewer CIPP & manhole lining	-	-	-	-	-	86,000	-	-	-	-	86,000
Meters & Modules	-	-	12,000	-	-	-	1,520	1,520	8,000	1,520	20,000
Miscellaneous Work Orders	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CONSTRUCTION</b>	<b>\$ 28,351</b>	<b>\$ 29,573</b>	<b>\$ 309,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 86,000</b>	<b>\$ 1,520</b>	<b>\$ 1,520</b>	<b>\$ 8,000</b>	<b>\$ 31,094</b>	<b>\$ 403,200</b>
<b>CARRYOVER PROJECTS:</b>											
United Co-op primary extention	\$ 409	\$ 416,639	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 416,639	\$ -
Wilson / Shaler / Bayberry Extension & Street Lights	5,297	172,530	-	-	-	-	-	-	-	172,530	-
Senior Center primary extention	-	7,549	-	-	-	-	-	-	-	7,549	-
Wilson Street Substation	3,610	4,790	-	-	-	-	-	-	-	4,790	-
Carryover Customer Projects	2,376	16,515	-	-	-	-	-	-	-	16,515	-
WWTF Phosphorus Upgrade Engineering	-	-	-	13,177	3,758,510	3,804,000	-	-	-	3,758,510	3,804,000
WWTF Construction Upgrade - ABNR	-	-	-	461,572	31,397,560	33,704,000	-	-	-	31,397,560	33,704,000
<b>TOTAL CARRYOVER CONSTRUCTION</b>	<b>\$ 11,691</b>	<b>\$ 618,023</b>	<b>\$ -</b>	<b>\$ 474,748</b>	<b>\$ 35,156,070</b>	<b>\$ 37,508,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,774,092</b>	<b>\$ 37,508,000</b>
<b>PLANT ADDITIONS:</b>											
Description	Electric			Sewer			Water			Total	
	Current Month	YTD	Budget	Current Month	YTD	Budget	Current Month	YTD	Budget	YTD	Budget
Large Bucket Truck - 60 foot	\$ -	\$ -	\$ 320,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,000
Admin Building Structures & Equipment	-	-	32,600	-	-	24,450	-	-	24,450	-	81,500
Cat Tractor Backhoe Replacement	-	-	-	-	-	87,500	-	-	87,500	-	175,000
Membrane Replacement - RO1	-	-	-	-	-	-	-	-	101,000	-	101,000
Chemical Feed Systems Equipment	-	-	-	-	-	-	-	-	56,000	-	56,000
WWTF Equipment Replacements	-	-	-	25,741	25,741	88,000	-	-	-	25,741	88,000
Primary Clarifiers Euro Drives	-	-	-	-	-	50,000	-	-	-	-	50,000
Fork & Scissor Lifts (ABNR)	-	-	-	-	-	85,000	-	-	-	-	85,000
Other equipment replacement	-	-	10,000	-	-	-	-	-	-	-	10,000
<b>TOTAL PLANT ADDITIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 362,600</b>	<b>\$ 25,741</b>	<b>\$ 25,741</b>	<b>\$ 334,950</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 268,950</b>	<b>\$ 25,741</b>	<b>\$ 966,500</b>

## Sales and Revenues Dashboard - Jan 2024

	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
KWh	9,310,540	↑ 4.7%	↑ 4.7%	Power Costs	\$ 597,272	↓ -19.1%	↓ -19.1%
Revenues	\$ 770,161	↓ -16.4%	↓ -16.4%	Gross Margin	\$ 172,890	↓ -5.5%	↓ -5.5%

### kWhs Sold

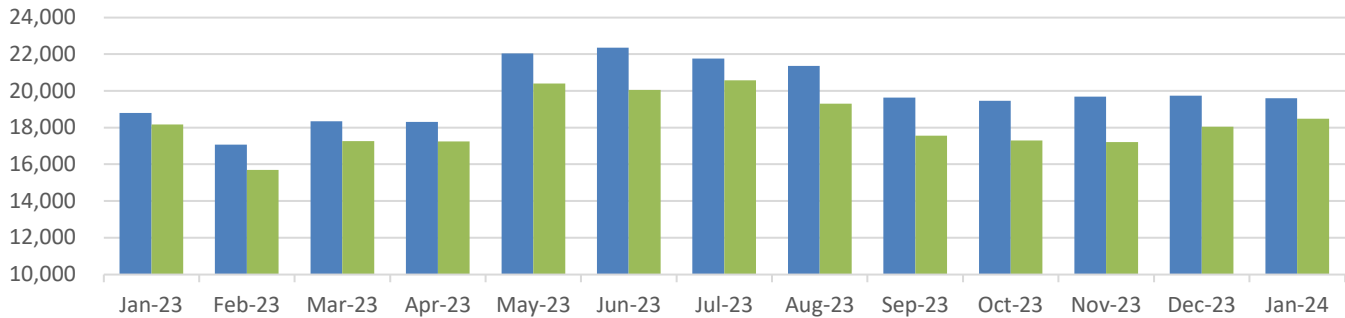
■ Actual ■ Budgeted



	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	19,598	↑ 6.0%	↑ 6.0%	Revenues	\$ 150,340	↑ 3.3%	↑ 3.3%

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

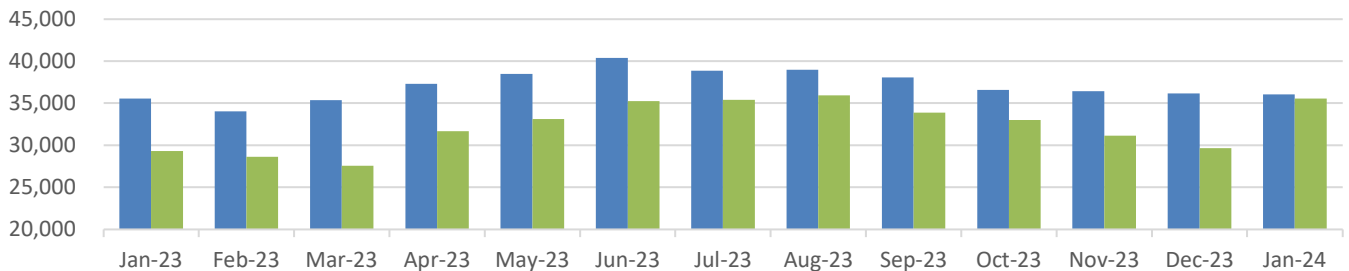
■ Actual ■ Budgeted



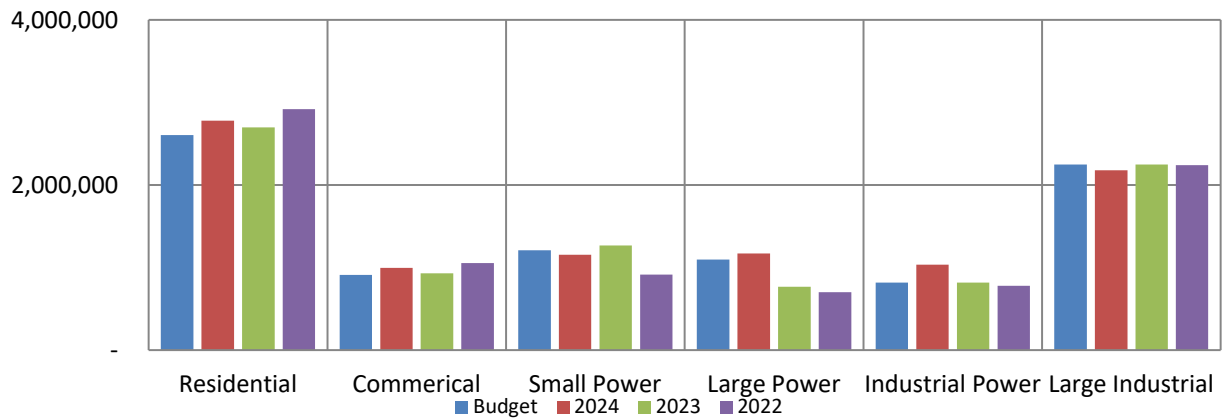
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	36,046	↑ 1.4%	↑ 1.4%	Revenues	\$ 246,093	↑ 3.1%	↑ 3.1%

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

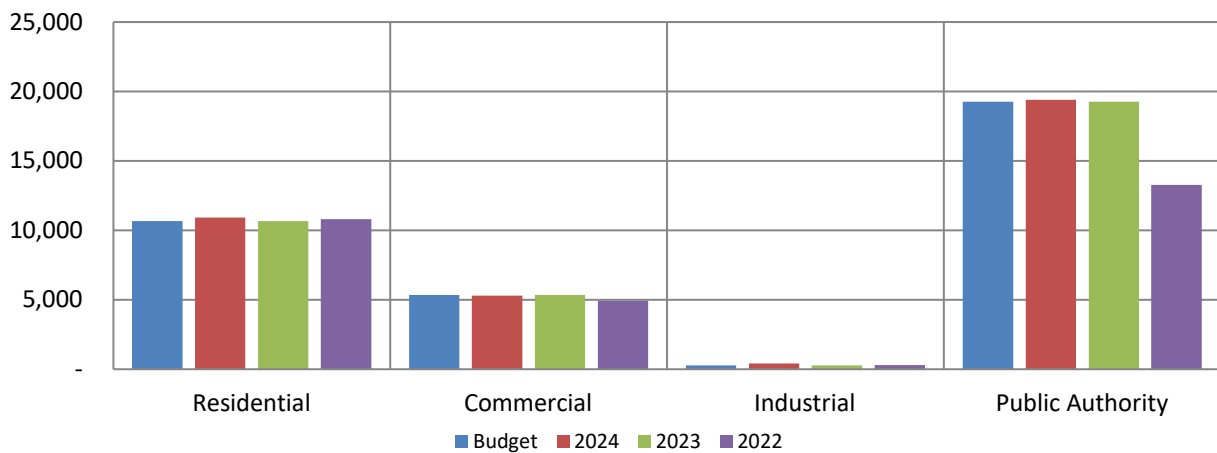
■ Actual ■ Budgeted



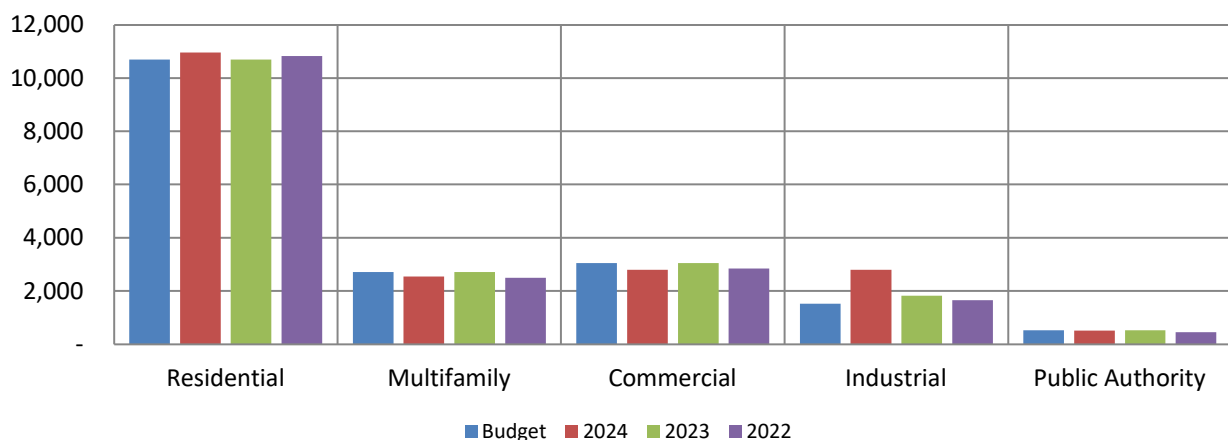
### YTD Electric Sales (kWh)



### YTD Sewer Sales (Ccf)



### YTD Water Sales (Ccf)



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

<b>ELECTRIC</b>	Jan 2022	Jan 2023	Jan 2024
Sales of Electricity	\$ 10,248,855	\$ 11,135,397	\$ 10,445,926
Purchased Power	8,174,212	9,029,505	8,348,643
<b>Gross Margin</b>	<b>2,074,642</b>	<b>2,105,892</b>	<b>2,097,283</b>
	<b>20.2%</b>	<b>18.9%</b>	<b>20.1%</b>
<b>Other Operating Revenues</b>	182,328	116,172	138,205
<b>Operating Expenses</b>			
Distribution expense	270,875	314,796	229,471
Customer accounts expense	113,015	116,710	123,896
Advertising expense	847	787	1,606
Administrative & general expense	345,322	371,050	485,529
<b>Total operating expenses</b>	<b>730,060</b>	<b>803,342</b>	<b>840,503</b>
<b>Other Operating Expenses</b>			
Depreciation expense	612,112	632,895	654,601
Taxes	318,670	301,207	280,721
<b>Total other operating expenses</b>	<b>930,782</b>	<b>934,101</b>	<b>935,322</b>
<b>Operating Income</b>	<b>596,128</b>	<b>484,621</b>	<b>459,664</b>
<b>Other Income (Expense)</b>			
Capital contributions	133,826	146,681	530,436
Interest expense	(27,563)	(22,256)	(17,231)
Amortization of debt-related costs	(6,692)	(6,582)	(6,373)
Other	18,930	8,843	138,691
<b>Total other income (expense)</b>	<b>118,502</b>	<b>126,686</b>	<b>645,523</b>
<b>Net Income</b>	<b>\$ 714,630</b>	<b>\$ 611,306</b>	<b>\$ 1,105,187</b>

<b>Regulatory Operating Income</b>	620,391	495,921	550,921
<b>Rate of Return</b>	7.19	5.85	6.48
<b>Authorized Rate of Return</b>	5.00	5.00	5.00
<b>Current Ratio</b>	5.6	5.5	8.0
<b>Months of Unrestricted Cash on Hand</b>	3.8	3.9	5.1
<b>Equity vs Debt</b>	0.92	0.94	0.96
<b>Asset Utilization</b>	0.53	0.55	0.56
<b>Combined E&amp;W Debt Coverage</b>	4.49	4.22	4.27
<b>Minimum Required Coverage</b>	1.25	1.25	1.25

**Note 1** - Electric rates increased September 2016.

**Definitions**

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

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

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

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

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

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

**WAUPUN UTILITIES**  
**Detailed Income Statement and YTD Budget Comparison**  
**Electric Utility**  
**For the Period Ended Jan, 31 2024**

	Last 12 Months	YTD 2024	YTD Budget	Difference
<b>ELECTRIC</b>				
Operating Revenues	\$ 10,445,926	\$ 770,161	\$ 921,639	\$ (151,478)
Purchased Power	8,348,643	597,272	738,695	(141,423)
<b>Gross Margin</b>	<b>2,097,283</b>	<b>172,890</b>	<b>182,944</b>	<b>(10,054)</b>
	20.1%	22.4%	19.8%	
<b>Other Operating Revenues</b>	138,205	82,173	8,700	73,473
<b>Operating Expenses</b>				
Distribution expense	229,471	28,931	39,184	(10,253)
Customer accounts expense	123,896	8,375	10,366	(1,991)
Advertising expense	1,606	750	96	654
Administrative & general expense	485,529	51,658	60,416	(8,759)
<b>Total operating expenses</b>	<b>840,503</b>	<b>89,714</b>	<b>110,062</b>	<b>(20,348)</b>
<b>Other Operating Expenses</b>				
Depreciation expense	654,601	54,881	54,881	(0)
Taxes	280,721	4,589	28,827	(24,238)
<b>Total other operating expenses</b>	<b>935,322</b>	<b>59,469</b>	<b>83,708</b>	<b>(24,239)</b>
<b>Operating Income</b>	<b>459,664</b>	<b>105,879</b>	<b>(2,126)</b>	<b>108,005</b>
<b>Other Income (Expense)</b>				
Capital contributions	530,436	2,311	-	2,311
Interest expense	(17,231)	(1,175)	(1,175)	-
Amortization of debt-related costs	(6,373)	(516)	(1,240)	724
Other	138,691	14,126	417	13,709
<b>Total other income (expense)</b>	<b>645,523</b>	<b>14,746</b>	<b>(1,998)</b>	<b>16,744</b>
<b>Net Income</b>	<b>\$ 1,105,187</b>	<b>\$ 120,625</b>	<b>\$ (4,124)</b>	<b>\$ 124,749</b>

	Jan 2024	Dec 2023	Nov 2023	Oct 2023	Sept 2023	Aug 2023	July 2023	June 2023	May 2023	April 2023	March 2023	Feb 2023	Jan 2023
Operating Revenues	\$ 770,161	\$ 792,651	\$ 768,059	\$ 800,149	\$ 998,306	\$ 1,173,633	\$ 1,145,065	\$ 948,047	\$ 801,960	\$ 700,005	\$ 793,343	\$ 754,546	\$ 937,748
Purchased Power	597,272	622,580	596,675	622,689	827,394	982,992	959,819	766,022	635,130	537,121	621,045	579,903	763,277
<b>Gross Margin</b>	<b>172,890</b>	<b>170,072</b>	<b>171,385</b>	<b>177,459</b>	<b>170,912</b>	<b>190,641</b>	<b>185,246</b>	<b>182,024</b>	<b>166,830</b>	<b>162,884</b>	<b>172,298</b>	<b>174,643</b>	<b>174,471</b>
	22.4%	21.5%	22.3%	22.2%	17.1%	16.2%	16.2%	19.2%	20.8%	23.3%	21.7%	23.1%	18.6%
<b>Other Operating Revenues</b>	82,173	(45,000)	9,935	11,535	12,628	10,509	10,452	9,883	9,464	9,563	8,364	8,700	80,009
<b>Operating Expenses</b>													
Distribution expense	28,931	(77,702)	22,232	24,364	39,008	29,592	28,494	28,384	22,641	29,091	27,741	26,694	29,572
Customer accounts expense	8,375	8,539	9,988	10,683	12,784	10,745	8,662	10,478	10,348	13,249	9,852	10,193	8,316
Advertising expense	750	(6,624)	1,387	1,207	18	1,148	587	476	300	1,605	550	200	-
Administrative & general expense	51,658	65,120	28,857	38,496	36,647	35,860	46,109	24,740	29,855	42,987	44,490	40,711	57,825
<b>Total operating expenses</b>	<b>89,714</b>	<b>(10,666)</b>	<b>62,465</b>	<b>74,751</b>	<b>88,457</b>	<b>77,345</b>	<b>83,852</b>	<b>64,078</b>	<b>63,144</b>	<b>86,932</b>	<b>82,634</b>	<b>77,799</b>	<b>95,713</b>
<b>Other Operating Expenses</b>													
Depreciation expense	54,881	75,226	52,940	52,940	52,940	52,940	48,029	52,940	52,940	52,940	52,940	52,940	52,940
Taxes	4,589	12,154	24,253	39,618	25,281	24,239	23,925	23,937	23,890	29,844	24,644	24,348	24,522
<b>Total other operating expenses</b>	<b>59,469</b>	<b>87,381</b>	<b>77,193</b>	<b>92,559</b>	<b>78,221</b>	<b>77,180</b>	<b>71,954</b>	<b>76,877</b>	<b>76,831</b>	<b>82,784</b>	<b>77,585</b>	<b>77,288</b>	<b>77,462</b>
<b>Operating Income</b>	<b>105,879</b>	<b>48,357</b>	<b>41,662</b>	<b>21,685</b>	<b>16,862</b>	<b>46,625</b>	<b>39,891</b>	<b>50,952</b>	<b>36,319</b>	<b>2,731</b>	<b>20,443</b>	<b>28,256</b>	<b>81,304</b>
<b>Other Income (Expense)</b>													
Capital contributions	2,311	515,101	-	5,727	-	-	-	6,365	-	933	-	-	-
Interest expense	(1,175)	131	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)
Amortization of debt-related costs	(516)	(533)	(533)	(533)	(533)	(533)	(533)	(533)	(533)	(533)	(533)	(533)	(533)
Other	14,126	14,594	15,881	15,575	10,651	14,236	12,082	9,095	8,903	10,123	11,832	1,593	6,748
<b>Total other income (expense)</b>	<b>14,746</b>	<b>529,294</b>	<b>13,730</b>	<b>19,150</b>	<b>8,499</b>	<b>12,085</b>	<b>9,931</b>	<b>13,309</b>	<b>6,751</b>	<b>8,905</b>	<b>9,681</b>	<b>(558)</b>	<b>4,596</b>
<b>Net Income</b>	<b>\$ 120,625</b>	<b>\$ 577,651</b>	<b>\$ 55,392</b>	<b>\$ 40,835</b>	<b>\$ 25,362</b>	<b>\$ 58,710</b>	<b>\$ 49,822</b>	<b>\$ 64,261</b>	<b>\$ 43,070</b>	<b>\$ 11,636</b>	<b>\$ 30,124</b>	<b>\$ 27,698</b>	<b>\$ 85,900</b>

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

<b>WATER</b>	Jan 2022	Jan 2023	Jan 2024
Operating Revenues	\$ 2,609,329	\$ 2,664,831	\$ 2,710,474
<b>Operating Expenses</b>			
Source of supply expenses	886	31,998	1,983
Pumping expenses	83,765	91,059	83,917
Water treatment expenses	156,238	182,417	202,913
Transmission & distribution expenses	258,121	248,468	244,185
Customer accounts expenses	101,705	108,675	108,065
Administrative & general expense	254,463	327,120	367,952
<b>Total operating expenses</b>	<b>855,178</b>	<b>989,738</b>	<b>1,009,015</b>
<b>Other Operating Expenses</b>			
Depreciation expense	575,142	578,425	614,106
Taxes	361,991	345,672	308,730
<b>Total other operating expenses</b>	<b>937,133</b>	<b>924,097</b>	<b>922,836</b>
<b>Operating Income</b>	<b>817,018</b>	<b>750,997</b>	<b>778,622</b>
<b>Other Income (Expense)</b>			
Capital contributions from customers and municipal	80,000	-	1,189,564
Interest expense	(114,610)	(101,620)	(89,170)
Amortization of debt-related costs	(17,089)	(16,311)	(15,173)
Other	(657)	15,084	103,810
<b>Total other income (expense)</b>	<b>(52,356)</b>	<b>(102,848)</b>	<b>1,189,031</b>
<b>Net Income</b>	<b>\$ 764,662</b>	<b>\$ 648,149</b>	<b>\$ 1,967,653</b>

<b>Regulatory Operating Income</b>	819,318	791,626	867,225
<b>Rate of Return</b>	5.73	5.64	6.24
<b>Authorized Rate of Return</b>	6.50	6.50	6.50
<b>Current Ratio</b>	28.08	25.75	31.67
<b>Months of Unrestricted Cash on Hand</b>	18.49	17.49	26.34
<b>Equity vs Debt</b>	0.76	0.79	0.82
<b>Asset Utilization</b>	0.37	0.39	0.41

Note 1 - Water rates increased May 2012.

**Definitions**

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

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

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

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

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

**WAUPUN UTILITIES**  
**Detailed Income Statement and YTD Budget Comparison**  
**Water Utility**  
**For the Period Ended Jan 31, 2024**

	Last 12 Months	YTD 2024	YTD Budget	Difference
<b>WATER</b>				
Operating Revenues	\$ 2,710,474	\$ 224,138	\$ 218,755	\$ 5,383
<b>Operating Expenses</b>				
Source of supply expenses	1,983	-	459	(459)
Pumping expenses	83,917	5,466	7,548	(2,082)
Water treatment expenses	202,913	11,698	17,596	(5,898)
Transmission & distribution expenses	244,185	10,847	16,445	(5,598)
Customer accounts expenses	108,065	7,511	9,291	(1,780)
Administrative & general expense	367,952	47,746	40,832	6,914
<b>Total operating expenses</b>	<b>1,009,015</b>	<b>83,267</b>	<b>92,171</b>	<b>(8,904)</b>
<b>Other Operating Expenses</b>				
Depreciation expense	614,106	45,833	48,770	(2,937)
Taxes	308,730	1,279	30,210	(28,931)
<b>Total other operating expenses</b>	<b>922,836</b>	<b>47,111</b>	<b>78,980</b>	<b>(31,869)</b>
<b>Operating Income</b>	<b>778,622</b>	<b>93,760</b>	<b>47,604</b>	<b>46,156</b>
<b>Other Income (Expense)</b>				
Capital contributions	1,189,564	-	-	-
Interest expense	(89,170)	(6,766)	(6,766)	(0)
Amortization of debt-related costs	(15,173)	(1,177)	(3,913)	2,736
Other	103,810	13,015	417	12,598
<b>Total other income (expense)</b>	<b>1,189,031</b>	<b>5,072</b>	<b>(10,262)</b>	<b>15,334</b>
<b>Net Income</b>	<b>\$ 1,967,653</b>	<b>\$ 98,831</b>	<b>\$ 37,342</b>	<b>\$ 61,489</b>

	Jan 2024	Dec 2023	Nov 2023	Oct 2023	Sept 2023	Aug 2023	July 2023	June 2023	May 2023	April 2023	March 2023	Feb 2023	Jan 2023
<b>WATER</b>													
Operating Revenues	\$ 224,138	\$ 223,770	\$ 223,484	\$ 225,196	\$ 224,323	\$ 232,808	\$ 234,998	\$ 238,214	\$ 236,149	\$ 218,445	\$ 217,490	\$ 211,459	\$ 220,551
<b>Operating Expenses</b>													
Source of supply expenses	-	-	-	520	90	-	180	-	247	-	946	-	-
Pumping expenses	5,466	7,244	5,413	5,287	6,443	7,326	7,156	9,970	6,924	6,667	7,805	8,217	7,299
Water treatment expenses	11,698	19,439	11,636	19,437	22,082	17,678	21,960	14,056	19,069	14,299	13,627	17,931	12,130
Transmission & distribution expenses	10,847	24,858	12,329	16,861	28,162	21,301	32,828	23,844	25,596	21,864	14,483	11,211	8,066
Customer accounts expenses	7,511	5,870	9,036	9,493	11,311	9,134	7,471	9,160	9,154	11,436	9,005	9,483	7,523
Administrative & general expense	47,746	65,577	20,663	23,859	24,819	28,149	25,492	23,941	25,905	30,262	30,437	21,104	42,491
<b>Total operating expenses</b>	<b>83,267</b>	<b>122,988</b>	<b>59,077</b>	<b>75,457</b>	<b>92,906</b>	<b>83,589</b>	<b>95,087</b>	<b>80,972</b>	<b>86,895</b>	<b>84,528</b>	<b>76,303</b>	<b>67,946</b>	<b>77,509</b>
<b>Other Operating Expenses</b>													
Depreciation expense	45,833	107,382	46,089	46,089	46,089	46,089	46,089	46,089	46,089	46,089	46,089	46,089	46,089
Taxes	1,279	8,003	29,434	31,883	30,549	30,035	29,430	29,609	29,665	30,298	29,431	29,116	29,314
<b>Total operating expenses</b>	<b>47,111</b>	<b>115,384</b>	<b>75,524</b>	<b>77,972</b>	<b>76,638</b>	<b>76,124</b>	<b>75,519</b>	<b>75,698</b>	<b>75,754</b>	<b>76,387</b>	<b>75,520</b>	<b>75,205</b>	<b>75,403</b>
<b>Operating Income</b>	<b>93,760</b>	<b>(14,602)</b>	<b>88,883</b>	<b>71,767</b>	<b>54,778</b>	<b>73,095</b>	<b>64,391</b>	<b>81,544</b>	<b>73,499</b>	<b>57,531</b>	<b>65,666</b>	<b>68,308</b>	<b>67,639</b>
<b>Other Income (Expense)</b>													
Capital contributions	-	1,189,564	-	-	-	-	-	-	-	-	-	-	-
Interest expense	(6,766)	(3,551)	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)	(7,885)
Amortization of debt-related costs	(1,177)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)
Other	13,015	13,529	15,111	9,800	5,867	7,195	7,171	6,311	6,112	7,676	10,162	1,860	7,482
<b>Total other income (expense)</b>	<b>5,072</b>	<b>1,198,269</b>	<b>5,953</b>	<b>643</b>	<b>(3,291)</b>	<b>(1,963)</b>	<b>(1,986)</b>	<b>(2,846)</b>	<b>(3,045)</b>	<b>(1,482)</b>	<b>1,005</b>	<b>(7,298)</b>	<b>(1,676)</b>
<b>Net Income</b>	<b>\$ 98,831</b>	<b>\$ 1,183,667</b>	<b>\$ 94,837</b>	<b>\$ 72,410</b>	<b>\$ 51,487</b>	<b>\$ 71,133</b>	<b>\$ 62,405</b>	<b>\$ 78,698</b>	<b>\$ 70,454</b>	<b>\$ 56,049</b>	<b>\$ 66,671</b>	<b>\$ 61,011</b>	<b>\$ 65,963</b>

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

<b>SEWER</b>	Jan 2022	Jan 2023	Jan 2024
Operating Revenues	\$ 2,221,173	\$ 2,715,310	\$ 3,402,863
<b>Operating Expenses</b>			
WWTP operation expenses	384,352	452,654	636,065
Laboratory expenses	81,313	70,163	96,002
Maintenance expenses	640,149	458,059	483,628
Customer accounts expenses	139,514	143,869	145,491
Administrative & general expenses	402,754	438,517	500,169
<b>Total operating expenses</b>	<b>1,648,081</b>	<b>1,563,262</b>	<b>1,861,356</b>
<b>Other Operating Expenses</b>			
Depreciation expense	704,671	702,056	740,353
<b>Total other operating expenses</b>	<b>704,671</b>	<b>702,056</b>	<b>740,353</b>
<b>Operating Income</b>	<b>(131,579)</b>	<b>449,992</b>	<b>801,154</b>
<b>Other Income (Expense)</b>			
Interest expense	(106,194)	(293,140)	(315,787)
Capital contributions	92,000	4,185,000	3,289,865
Other	(4,497)	(1,136)	134,107
<b>Total other income (expense)</b>	<b>(18,691)</b>	<b>3,890,724</b>	<b>3,108,185</b>
<b>Net Income (loss)</b>	<b>\$ (150,271)</b>	<b>\$ 4,340,715</b>	<b>\$ 3,909,340</b>

<b>Operating Income (excluding GASB 68 &amp; 75)</b>	(174,778)	418,373	827,087
<b>Rate of Return</b>	(1.05)	2.97	5.95
<b>Current Ratio</b>	11.90	1.53	11.05
<b>Months of Unrestricted Cash on Hand</b>	9.62	5.53	7.01
<b>Equity vs Debt</b>	0.41	0.40	0.45
<b>Asset Utilization</b>	0.49	0.51	0.52
<b>Debt Coverage</b>	0.45	1.28	1.87
<b>Minimum Required Coverage</b>	1.20	1.20	1.20

**Note 1** - Sewer rates increased October 2022.

**Definitions**

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

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

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

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

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

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



**WAUPUN UTILITIES**  
**Detailed Income Statement and YTD Budget Comparison**  
**Sewer Utility**  
**For the Period Ended Jan 31, 2024**

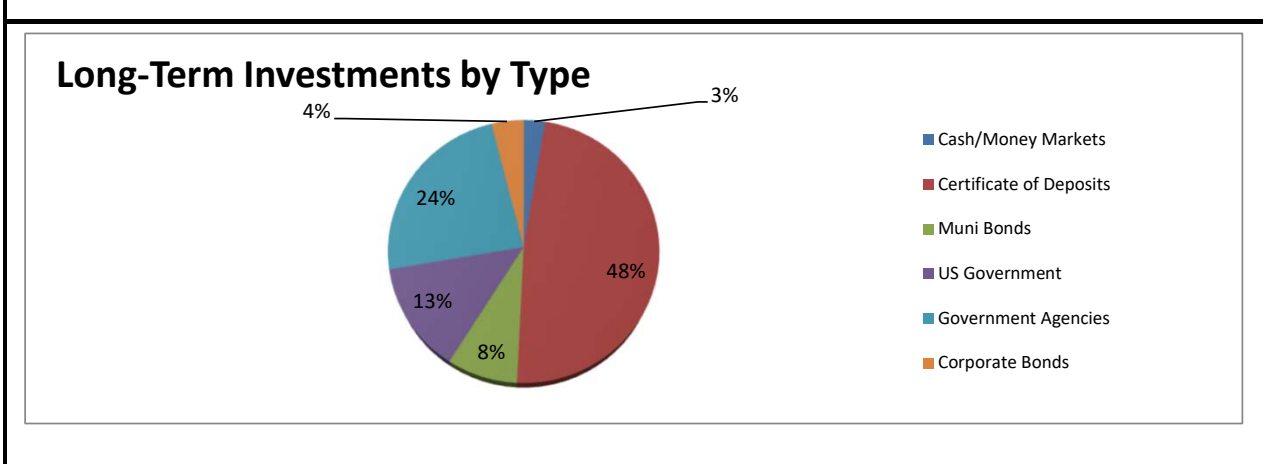
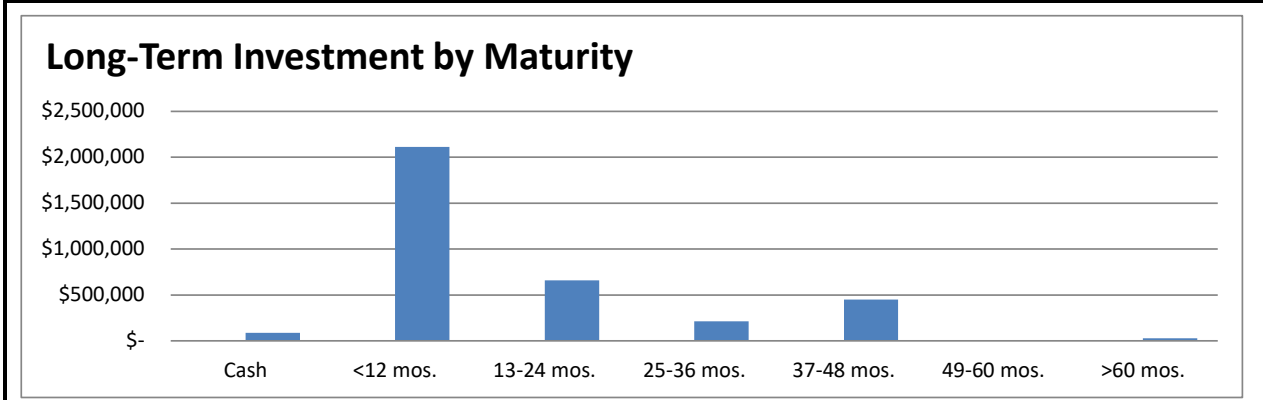
	Last 12 Months	YTD 2024	YTD Budget	Difference
<b>SEWER</b>				
Operating Revenues	\$ 3,402,863	\$ 282,362	\$ 329,077	\$ (46,715)
<b>Operating Expenses</b>				
WWTP operation expenses	636,065	39,161	71,114	(31,953)
Laboratory expenses	96,002	8,323	7,824	499
Maintenance expenses	483,628	20,793	48,391	(27,598)
Customer accounts expenses	145,491	10,334	12,431	(2,097)
Administrative & general expenses	500,169	53,391	70,532	(17,141)
<b>Total operating expenses</b>	<b>1,861,356</b>	<b>132,001</b>	<b>210,292</b>	<b>(78,291)</b>
<b>Other Operating Expenses</b>				
Depreciation expense	740,353	84,744	81,807	2,937
<b>Total other operating expenses</b>	<b>740,353</b>	<b>84,744</b>	<b>81,807</b>	<b>2,937</b>
<b>Operating Income (Loss)</b>	<b>801,154</b>	<b>65,616</b>	<b>36,978</b>	<b>28,638</b>
<b>Non-operating Income (Expense)</b>				
Interest Expense	(315,787)	(25,656)	(25,656)	(0)
Capital contributions	3,289,865	250	170,650	(170,400)
Other	134,107	14,661	1,667	12,994
<b>Total other income (expense)</b>	<b>3,108,185</b>	<b>(10,745)</b>	<b>146,661</b>	<b>(157,406)</b>
<b>Net Income (Loss)</b>	<b>\$ 3,909,340</b>	<b>\$ 54,871</b>	<b>\$ 183,639</b>	<b>\$ (128,768)</b>

	Jan 2024	Dec 2023	Nov 2023	Oct 2023	Sept 2023	Aug 2023	July 2023	June 2023	May 2023	April 2023	March 2023	Feb 2023	Jan 2023
<b>SEWER</b>													
Operating Revenues	\$ 282,362	\$ 372,805	\$ 283,359	\$ 265,335	\$ 269,994	\$ 278,321	\$ 271,130	\$ 286,803	\$ 303,325	\$ 276,190	\$ 263,430	\$ 249,808	\$ 270,273
<b>Operating Expenses</b>													
WWTP operation expenses	39,161	63,106	43,326	61,017	57,909	54,258	43,299	56,937	29,604	48,852	65,214	73,383	23,958
Laboratory expenses	8,323	5,025	8,852	5,229	13,427	7,712	8,591	5,972	7,523	10,451	7,571	7,326	5,225
Maintenance expenses	20,793	64,656	28,861	57,451	29,363	23,905	34,585	42,187	77,800	37,159	23,944	42,924	31,932
Customer accounts expenses	10,334	11,434	11,796	12,482	14,270	12,275	10,426	12,148	12,136	14,392	11,711	12,087	10,448
Administrative & general expense	53,391	60,545	31,656	35,513	47,342	34,646	36,538	32,744	43,571	45,361	41,625	37,237	69,061
<b>Total operating expenses</b>	<b>132,001</b>	<b>204,766</b>	<b>124,492</b>	<b>171,691</b>	<b>162,310</b>	<b>132,797</b>	<b>133,439</b>	<b>149,987</b>	<b>170,634</b>	<b>156,216</b>	<b>150,065</b>	<b>172,958</b>	<b>140,624</b>
<b>Other Operating Expenses</b>													
Depreciation expense	84,744	53,545	60,206	60,206	60,206	60,206	60,206	60,206	60,206	60,206	60,206	60,206	60,206
<b>Total other operating expenses</b>	<b>84,744</b>	<b>53,545</b>	<b>60,206</b>	<b>60,206</b>	<b>60,206</b>	<b>60,206</b>	<b>60,206</b>	<b>60,206</b>	<b>60,206</b>	<b>60,206</b>	<b>60,206</b>	<b>60,206</b>	<b>60,206</b>
<b>Operating Income (Loss)</b>	<b>65,616</b>	<b>114,495</b>	<b>98,661</b>	<b>33,438</b>	<b>47,478</b>	<b>85,318</b>	<b>77,485</b>	<b>76,609</b>	<b>72,485</b>	<b>59,768</b>	<b>53,158</b>	<b>16,644</b>	<b>69,442</b>
<b>Other Income (Expense)</b>													
Interest expense	(25,656)	(23,037)	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)	(26,709)
Capital contributions	250	989,415	-	-	510,000	-	498,000	121,200	-	376,000	-	795,000	-
Other	14,661	15,910	23,056	11,317	5,366	8,720	8,736	6,379	5,838	14,362	20,398	(636)	13,552
<b>Total other income (expense)</b>	<b>(10,745)</b>	<b>982,289</b>	<b>(3,654)</b>	<b>(15,393)</b>	<b>488,656</b>	<b>(17,989)</b>	<b>480,027</b>	<b>100,870</b>	<b>(20,871)</b>	<b>363,652</b>	<b>(6,312)</b>	<b>767,655</b>	<b>(13,157)</b>
<b>Net Income (Loss)</b>	<b>\$ 54,871</b>	<b>\$ 1,096,784</b>	<b>\$ 95,007</b>	<b>\$ 18,045</b>	<b>\$ 536,134</b>	<b>\$ 67,329</b>	<b>\$ 557,512</b>	<b>\$ 177,479</b>	<b>\$ 51,614</b>	<b>\$ 423,421</b>	<b>\$ 46,847</b>	<b>\$ 784,298</b>	<b>\$ 56,285</b>

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

<b>ELECTRIC</b>	<b>Jan 2022</b>	<b>Jan 2023</b>	<b>Jan 2024</b>	<b>Dec 2023</b>	<b>Change</b>
Cash and investments - unrestricted	\$ 2,886,466	\$ 3,291,364	\$ 4,054,961	\$ 4,081,125	\$ (26,164)
Cash and investments - restricted	208,362	211,713	216,343	199,585	16,758
Receivables	1,057,453	1,169,744	908,051	926,122	(18,071)
Materials and supplies	197,738	294,771	439,353	416,202	23,151
Other assets	99,529	90,755	109,104	58,125	50,979
Plant - net of accumulated depreciation	9,009,033	8,903,782	9,474,566	9,497,628	(23,062)
Deferred outflows of resources	694,671	1,004,815	803,475	803,475	-
<b>Total Assets</b>	<b>14,153,253</b>	<b>14,966,945</b>	<b>16,005,853</b>	<b>15,982,262</b>	<b>23,591</b>
Accounts payable	688,896	803,522	614,341	713,693	(99,352)
Payable to sewer utility	-	-	-	-	-
Interest accrued	11,313	8,969	6,775	5,600	1,175
Accrued benefits	73,889	84,348	72,657	75,082	(2,425)
Deferred inflows of resources	1,018,663	1,268,308	1,580,096	1,576,528	3,568
Long-term debt	905,000	735,000	560,000	560,000	-
Net Position	11,455,492	12,066,798	13,171,985	13,051,359	120,625
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 14,153,253</b>	<b>\$ 14,966,945</b>	<b>\$ 16,005,853</b>	<b>\$ 15,982,262</b>	<b>\$ 23,591</b>
<b>WATER</b>	<b>Jan 2022</b>	<b>Jan 2023</b>	<b>Jan 2024</b>	<b>Dec 2023</b>	<b>Change</b>
Cash and investments - unrestricted / designated	\$ 1,875,383	\$ 1,946,547	\$ 2,892,656	\$ 2,841,540	\$ 51,116
Cash and investments - restricted	594,795	605,422	626,516	579,647	46,869
Receivables	262,557	255,576	245,621	257,954	(12,333)
Materials and supplies	68,979	70,055	79,757	79,572	185
Other assets	154,463	130,994	106,530	64,099	42,431
Plant - net of accumulated depreciation	15,795,020	15,963,874	16,585,213	16,633,676	(48,463)
Deferred outflows of resources	383,028	577,351	451,080	451,080	-
<b>Total Assets</b>	<b>19,134,226</b>	<b>19,549,820</b>	<b>20,987,374</b>	<b>20,907,569</b>	<b>79,804</b>
Accounts payable	28,816	43,910	62,947	84,559	(21,612)
Interest accrued	47,328	41,593	36,141	29,374	6,766
Accrued benefits	45,008	52,099	48,033	49,863	(1,830)
Deferred inflows of resources	579,484	755,479	655,861	658,212	(2,351)
Long-term debt	4,295,000	3,870,000	3,430,000	3,430,000	-
Net Position	14,138,590	14,786,739	16,754,392	16,655,561	98,831
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 19,134,226</b>	<b>\$ 19,549,820</b>	<b>\$ 20,987,374</b>	<b>\$ 20,907,569</b>	<b>\$ 79,804</b>
<b>SEWER</b>	<b>Jan 2022</b>	<b>Jan 2023</b>	<b>Jan 2024</b>	<b>Dec 2023</b>	<b>Change</b>
Cash and investments - unrestricted	\$ 1,321,474	\$ 720,071	\$ 1,087,043	\$ 1,194,356	\$ (107,313)
Cash and investments - restricted	2,478,314	2,709,156	2,625,237	2,532,584	92,653
Receivables	200,310	307,529	466,158	875,671	(409,513)
Receivable from electric utility	-	-	-	-	-
Materials and supplies	7,346	7,294	8,645	8,645	-
Advances to other funds	255,452	210,452	-	-	-
Other assets	10,386	29,923	64,003	1,188	62,815
Plant - net of accumulated depreciation	33,460,534	46,979,554	49,180,735	49,643,005	(462,270)
Deferred outflows of resources	519,315	797,752	729,543	729,543	-
<b>Total Assets</b>	<b>38,253,130</b>	<b>51,761,731</b>	<b>54,161,364</b>	<b>54,984,992</b>	<b>(823,629)</b>
Accounts payable	70,791	588,755	62,978	965,178	(902,200)
Interest accrued	57,126	81,379	77,532	51,876	25,656
Accrued benefits	66,198	75,846	73,124	74,943	(1,819)
Deferred inflows of resources	648,648	895,466	853,386	853,523	(137)
Long-term debt	19,688,578	28,057,782	27,122,500	27,122,500	-
Net Position	17,721,789	22,062,504	25,971,843	25,916,972	54,871
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 38,253,130</b>	<b>\$ 51,761,731</b>	<b>\$ 54,161,364</b>	<b>\$ 54,984,992</b>	<b>\$ (823,629)</b>

Monthly Dashboard - Cash & Investments						January 2024
Account	Restrictions	Jan 2024	Dec 2023	\$ Inc/(Dec)	% Inc/(Dec)	
Checking - E	Unrestricted	\$ 1,162,914	\$ 1,186,446	\$ (23,532)	-1.98%	
Checking - W	Unrestricted	652,651	567,680	84,971	14.97%	
Checking - S	Unrestricted	463,183	492,502	(29,318)	-5.95%	
Reserves - E	Unrestricted	2,892,047	2,894,679	(2,632)	-0.09%	
Reserves - W	Unrestricted	1,705,863	1,742,171	(36,307)	-2.08%	
Reserves - S	Unrestricted	623,859	701,854	(77,995)	-11.11%	
P&I Redemption - E	Restricted	173,484	156,919	16,566	10.56%	
P&I Redemption - W	Restricted	462,327	416,195	46,132	11.08%	
P&I Redemption - S	Restricted	523,974	448,230	75,743	16.90%	
Bond Reserve - S	Restricted	288,032	279,273	8,759	3.14%	
Construction - S	Restricted	255	256	(1)	-0.42%	
Depreciation - E	Restricted	42,859	42,667	192	0.45%	
Depreciation - W	Restricted	164,189	163,452	737	0.45%	
ERF - Water Plant	Designated	534,142	531,689	2,453	0.46%	
ERF - WWTP	Restricted	1,812,977	1,804,826	8,152	0.45%	
		<u>\$ 11,502,756</u>	<u>\$ 11,428,838</u>	<u>\$ 73,918</u>	<u>0.65%</u>	
Unrestricted and Designated		<u>\$ 8,034,660</u>	<u>\$ 8,117,021</u>	<u>\$ (82,361)</u>	<u>-1.01%</u>	
Restricted		<u>\$ 3,468,096</u>	<u>\$ 3,311,817</u>	<u>\$ 156,279</u>	<u>4.72%</u>	





TO: Waupun Utilities Commissioners  
FROM: Steve Brooks, General Manager  
DATE: March 11, 2024  
SUBJECT: General Manager Report

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## **Electric Department Update:**

### Call-Ins

- No outages to report for February.

### Outage Management System (OMS)

- The Outage Management System kickoff meeting is scheduled for March 11<sup>th</sup>. Once OMS is installed, we will have the ability to communicate outage information real-time directly to the customers. We will also be able to notify electric department staff about the outage and communicate a response between employees.

### Transformer Loading Tool

- Staff started to work on entering information to transformer loading software. Once complete we can run loading reports in real time. This information will help to determine transformer sizing and efficiencies throughout the system.

### Tree Trimming

- The electric crew continues work on line clearance. Circuits 6 and 7 from the Main Substation have been completed. Crew is now focusing on Circuit 2 from the Main Substation. Zielies Tree Services was contracted for line clearance the week of February 26<sup>th</sup> to clear back-lot-lines that proposed a challenge in getting our equipment to for removal.

## **General Manager Update:**

### UtiliSync

- The new locate management software is running in parallel with Diggers Hotline email notifications. Staff worked with the software company to customize the program to best fit WU needs for both water/sewer and electric department tickets. UtiliSync software will help better manage locate requests and allow pictures to be attached and saved to the ticket.

### Office Training

- Office staff has been working on cross training for customer billing position.

### Distributed Energy Resources Interconnection Workshop

- Waupun Utilities is hosting the Distributed Energy Resources Interconnection Workshop on March 12<sup>th</sup> for member communities, electrical inspectors and WU staff. Eric Kostecki, Senior Energy Services Manager Team-Lead for WPPI will lead the training for those who are experiencing growth in customer-installed solar PV projects, putting context to the guidebook and offer recommendations on usage.

### American Public Power Association Legislative Rally

- Mayor Bishop and I joined hundreds of public power leaders from across the country in Washington D.C. last week. Fifty-five delegates representing 22 Wisconsin municipalities joined fellow mayors, alders, commissioners, general managers, and others for group meetings to educate federal lawmakers about public power's policy priorities. We had the opportunity to discuss a number of current issues, including ongoing supply chain challenges, permitting reform, and modernizing municipal bonds, among other topics.

### Midcontinent Independent System Operator (MISO)

- Miso is warning reliability challenges have grown urgent as the nation's power system grapples with a "hyper-complex risk environment. The grid operator that serves the Canadian province of Manitoba and 15 U.S. states including Wisconsin, recently released an update of its Reliability Imperative report. Miso flagged several critical challenges facing the region. The risk, ranging from fleet changes to new complexities related to regulatory incentives and fuel assurances, have been rendered more complex by extreme weather events, load additions, and incremental load growth.
- Miso and other entities indicate it is possible to reliably operate and electric system that has far fewer conventional power plants and far more zero-carbon resources than we have today. However, the transition that is underway to get there is posing material, adverse challenges to electric reliability. MISO describes these challenges as a "hyper-complex risk environment." A term coined by the North American Electric Reliability Corporation (NERC) to describe evolving and interdependent risks' There are urgent and complex challenges to electric system reliability in the region and elsewhere. This is not just MISO's view it is a well-documented conclusion throughout the electric industry.

This concludes my report for March 2024. Please contact me at 324-7920 or sbrooks@waupunutilities.org with any questions or concerns.



TO: Waupun Utilities Commissioners  
FROM: Steve Schramm  
DATE: March 7, 2024  
SUBJECT: Monthly Operation Report

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### **Water Treatment Facility:**

There are no call-ins to report this month.

The WDNR completed water system sanitary survey. This survey validates proper operation and maintenance of the municipal drinking water system, which is essential for providing safe water to our community. State and federal regulations are in place to help public water system operators safely provide this vital service. The DNR's Drinking Water and Groundwater Program manages activities that affect the safety, quality and availability of drinking water to protect public health and water resources.

### **Wastewater Treatment Facility:**

There are no call-ins to report this month.

Staff attended several training sessions, for safety and continuing education this past month, thus limiting completion of several projects.

Crane Engineering has completed their annual preventative maintenance program for all pumps. This program includes setting pump clearances, seal adjustments, and laser alignment of the rotating assembly. The program identifies potential problems prior to a major mechanical failure, saving the Utilities costly repairs.

Staff continues working on routine maintenance and pump repairs in preparation of the spring rain.

### **Water/Sewer Crew:**

There are no call-ins to report this month.

Staff has been working on Lead and Copper Rule Revision (LCCR). The LCCR is a time-consuming review and audit of the distribution service lines connections, material determination, and assignment of unique identifier for each service line.

Staff continues to televise sanitary sewer. They have completed basin I, basin J, and basin K.

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