#### Waukesha Water Utility Revenue Analysis November 2020

		CURRENT MC	ONTH		YEAR TO DATE			
OPERATING REVENUES:	ACTUAL'20	BUDGET'20	VARIANCE	%	ACTUAL'20	BUDGET'20	VARIANCE	<u>%</u>
or Engrand Revended.								
Total Metered Sales	\$662,154	\$788,782	(\$126,628)	(16.05)	\$7,865,461	\$8,810,978	(\$945,517)	(10.73)
Private Fire Capacity Public Fire Capacity	\$23,105 \$158,044	\$26,931 \$186,085	(\$3,826) (\$28,042)	(14.21) (15.07)	\$240,654 \$1,948,888	\$267,908 \$2,166,554	(\$27,254) (\$217,666)	(10.17) (10.05)
Other Operating Revenues	\$74,041	\$127,877	(\$53,836)	(42.10)	\$344,501	\$483,341	(\$138,840)	(28.73)
TOTAL OPERATING REVENUES	\$917,344	\$1,129,676	(\$212,332)	(18.80)	\$10,399,503	\$11,728,782	(\$1,329,279)	(11.33)
Est. Rev. Impact due to Rate Case D Metered Sales Public/Private Fire Late Fees	elay:		(\$131,291) (\$35,503) (\$993) (\$167,787)				(\$990,785) (\$270,134) (\$8,937) (\$1,269,856)	
Est. Rev. Impact due to COVID/Cons Metered Sales Late Fees	sumption Change	s:	\$4,663 \$0 \$4,663				\$45,267 (\$63,882) (\$18,615)	
Other Revenue Impacts Total Revenue Budget Variance			(\$49,208) (\$212,332)				(\$40,808) (\$1,329,279)	

#### Waukesha Water Utility Consumption Analysis November 2020

	Sept 2020	Sept 2020			2020 YTD	2020 YTD		
Customer Type	Gallons Billed	Gallons Budget	Over / (Under)		Gallons Billed	Gallons Budget	Over / (Under)	
Res - Single	51,379,700	46,508,056	4,871,644	10.5%	701,989,600	650,938,148	51,051,452	7.8%
Res - Duplex	8,614,200	8,321,082	293,118	3.5%	100,562,100	96,704,146	3,857,954	4.0%
Res - Triplex	781,200	839,664	(58,464)	-7.0%	7,925,500	7,102,648	822,852	11.6%
Res - Total	60,775,100	55,668,802	5,106,298	9.2%	810,477,200	754,744,942	55,732,258	7.4%
Commercial	30,763,800	31,495,632	(731,832)	-2.3%	277,558,900	305,947,376	(28,388,476)	-9.3%
Multi-Family	34,060,600	32,881,450	1,179,150	3.6%	335,255,000	325,693,984	9,561,016	2.9%
Industrial	11,761,900	18,156,950	(6,395,050)	-35.2%	150,171,900	187,753,986	(37,582,086)	-20.0%
Public	3,053,100	3,523,688	(470,588)	-13.4%	44,493,750	59,120,068	(14,626,318)	-24.7%
Irrigation	166,400	38,100	128,300	336.7%	3,043,200	3,698,801	(655,601)	-17.7%
	140,580,900	141,764,622	(1,183,722)	-0.8%	1,620,999,950	1,636,959,157	(15,959,207)	-1.0%

#### Waukesha Water Utility Expense Analysis November 2020

		CURRENT M	ONTH		YEAR TO DATE			
	ACTUAL'20	BUDGET'20	VARIANCE	%	ACTUAL'20	BUDGET'20	VARIANCE	%
OPERATING EXPENSES:								
Source	\$50,627.40	\$12,887.95	\$37,739.45	292.83 1	\$554,498.80	\$223,584.93	\$330,913.87	148.00
Pumping	57,309.31	76,733.32	(19,424.01)	(25.31) 2	766,141.18	897,443.71	(131,302.53)	(14.63)
Treatment	17,125.96	25,640.22	(8,514.26)	(33.21) 3	390,987.75	457,210.78	(66,223.03)	(14.48)
Distribution	255,659.85	358,950.61	(103,290.76)	(28.78) 4	929,599.25	1,313,537.38	(383,938.13)	(29.23)
Customer Service	40,822.90	16,373.90	24,449.00	149.32 5	159,511.80	183,966.65	(24,454.85)	(13.29)
Administrative	121,659.69	127,642.90	(5,983.21)	(4.69)	1,347,287.66	1,517,464.59	(170,176.93)	(11.21)
Total	\$543,205.11	\$618,228.90	(75,023.79)	(12.14)	\$4,148,026.44	\$4,593,208.04	(445,181.60)	(9.69)
MANAGERS' MARGIN	374,138.82	511,446.96	(137,308.14)	(26.85)	6,251,476.91	7,135,573.86	(\$884,096.95)	(12.39)
Depreciation	172,117.52	171,586.12	531.40	0.31	1,891,534.38	1,887,447.32	4,087.06	0.22
Tax Equivalent	165,492.65	165,492.65	0.00	0.00	1,820,419.15	1,820,419.15	0.00	0.00
Other Taxes	9,241.76	11,553.22	(2,311.46)	(20.01)	130,029.85	152,657.15	(22,627.30)	(14.82)
TOTAL OPERATING EXPENSES	\$890,057.04	\$966,860.89	(\$76,803.85)	(7.94)	\$7,990,009.82	\$8,453,731.66	(\$463,721.84)	(5.49)
TOTAL OPERATING INCOME(LOSS)	27,286.89	162,814.97	(135,528.08)	(83.24)	2,409,493.53	3,275,050.24	(865,556.71)	(26.43)
NON OPERATING INCOME&(EXPENSE)	95,482.93	99,062.56	(3,579.63)	(3.61)	(2,036,145.92)	(2,262,483.45)	226,337.53	(10.00)
NET INCOME(LOSS)	\$122,769.82	\$261,877.53	(\$139,107.71)	(53.12)	\$373,347.61	\$1,012,566.79	(\$639,219.18)	(63.13)

#### Notes

- 3 <u>Treatment</u>: Chemical purchases were under budget by \$5,400. Cross training was budgeted in this area, with those activites being pushed to 2021.
- 4 <u>Distribution</u>: The Meadowbrook tower repainting project came in about \$87,000 under budget. There was one main break and one property lateral replacement completed in November. Cross connection activities have delayed due to the COVID-19 pandemic.
- **5** <u>Customer Service</u>: Several large multi-family toilet rebates were issued during November.

<sup>1 &</sup>lt;u>Source</u>: Variance Relates to GL Project expense amortization approved with past rate order. Budget planned for a new rate case 3/1/2020 (\$49,291 vs. \$11,683 per month)

<sup>2</sup> Pumping: Power is below budget by roughly \$11,600, with the remaining variance related to delayed maintenance projects.

#### WAUKESHA WATER UTILITY STATEMENT OF SOURCES AND USES OF CASH PERIOD ENDING NOVEMBER 30, 2020

Cash Balance - October 31, 2020	
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\$28,770,723

\$26,941,957

#### **SOURCES:**

**USES:** 

Operations: Customers - water sales Waste Water Utility - joint metering billing Rent of utility property - cellular leases Receipts on sewer bills Receipts from return flow Reimbursement from City for return flow expenses Reimbursement from City for sewer construction costs Other - miscellaneous Total Cash From Operating Activities	\$961,112 62,450 13,823 1,405,280 364,348 448,116 108,292 \$3,363,422		
Capital and Related Financing Activities: Grants Contributions Issuance of long-term debt Sale of short-term debt Interest income Total Cash From Capital/ Investing Activities	5,089 \$5,490		
Total Cash Receipts	-	\$3,368,912	
Salaries, wages, payroll taxes and benefits Subcontracted and outside services Disbursement to city for sewer transfer Disbursement to city for return flow transfer Pumping power Purchase of materials and supplies Tax equivalent - PILOT Acquisition of capital assets WIFIA Fees Debt service - principal Debt service - interest	253,772 89,622 1,901,240 490,791 49,910 243,289 2,093,188 75,865		
Total Cash Used	-	\$5,197,677	
Net Change in Cash			(\$1,828,766)

Cash Balance - November 20, 2020

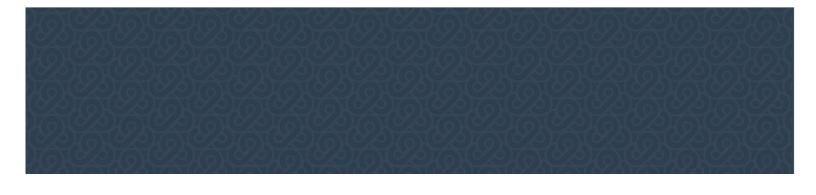
#### WAUKESHA WATER UTILITY BALANCE SHEET 11/30/2020

CASH AND INVESTMENTS  ACCOUNTS RECEIVABLE  CASH AND INVESTMENTS  ACCOUNTS RECEIVABLE  RECEIVABLE FROM SEWER REIMB  MATERIALS & SUPPLIES  OCCUPENTIALITY REVENUE  TOTAL CURRENT ASSETS  DEFERRED  DEFERRED  DEFERRED SSETS  TOTAL DEFERRED DEBITS  RESTRICTED  DEBT PAYMENT ACCOUNT  TOTAL RESTRICTED FUNDS  LONG TERM  UTILITY LANT IN SERVICE-NET  PROPERTY HELD FOR FUTURE USE  CONSTRUCTION WORK IN PROGRESS  RESTRICTED SESTRUTED  LONG TERM  UTILITY PLANT IN \$100,740,292.96  CONSTRUCTION BOND  TOTAL ASSETS  \$30,406,353.19  10.27  CONSTRUCTION WORK IN PROGRESS  ESTRICTED \$95,581,970.15  PROPERTY HELD FOR FUTURE USE  CONSTRUCTION WORK IN PROGRESS  ESTRICTED NET PENSION  TOTAL ASSETS  LIABILITIES  CURRENT  CUR PORTION BOND  ACCOUNTS PAYABLE  ACCOUNTS PAYA	<u>ASSETS</u>	THIS YEAR
ACCOUNTS RECEIVABLE RECEIVABLE FROM SEWER REIMB RECEIVABLE FROM SEWER REIMB RATERIALS & SUPPLIES ACCRUED UTILITY REVENUE O.0.00 TOTAL CURRENT ASSETS TOTAL DEFERRED DEFERRED DEFERRED DEFERRED DEBITS RESTRICTED DEBT PAYMENT ACCOUNT DEBT PAYMENT ACCOUNT DEBT RESERVE ACCOUNT TOTAL CONSTRUCTION FUND TAX EQUIV RESERVE ACCOUNT TOTAL RESTRICTED FUNDS LONG TERM UTILITY PLANT IN SERVICE-NET PROPERTY HELD FOR FUTURE USE CONSTRUCTION WORK IN PROGRESS CONSTRUCTION WORK IN PROGRESS CONSTRUCTION WORK IN PROGRESS CURRENT TOTAL UTILITY PLANT TOTAL ASSETS  CURRENT CUR PORTION BOND ACCOUNTS PAYABLE ACCOUNTS PAYABLE ACCOUNT \$1,045,521,04  ACCOUNTS PAYABLE ACCOUNTS	CURRENT	• • • • • • • • • • • • • • • • • • • •
RECEIVABLE FROM SEWER REIMB  MATERIALS & SUPPLIES  482,019.07 OTHER CURRENT ASSETS  ACCRUED UTILITY REVENUE  TOTAL CURRENT ASSETS  DEFERRED  DEFERRED  DEFERRED  DEFERRED ASSETS  TOTAL DEFERRED DEBITS  RESTRICTED  DEBT PAYMENT ACCOUNT  DEBT PAYMENT ACCOUNT  DEBT RESERVE ACCOUNT  CONSTRUCTION FUND  TOTAL RESTRICTED FUNDS  LONG TERM  UTILITY PLANT IN SERVICE-NET  PROPERTY HELD FOR FUTURE USE  CONSTRUCTION WORK IN PROGRESS  CONSTRUCTION WORK IN PROGRESS  CONSTRUCTION BOND  TOTAL ASSETS  CURRENT  CUR PORTION BOND  ACCOUNTS PAYABLE  A		· · ·
MATERIALS & SUPPLIES         78,147.60           OTHER CURRENT ASSETS         78,147.60           ACCRUED UTILITY REVENUE         0.00           TOTAL CURRENT ASSETS         \$31,025,295.55           DEFERRED         DEFERRED           DEFERRED ASSETS         \$30,406,353.19           TOTAL DEFERRED DEBITS         30,406,353.19           TOTAL DEFERRED DEBITS         30,406,353.19           DEBT PAYMENT ACCOUNT         \$939,366.94           DEBT PAYMENT ACCOUNT         10.27           CONSTRUCTION FUND         153.95           TAX EQUIV RESERVE ACCOUNT         1,922,718.00           TOTAL RESTRICTED FUNDS         \$2,862,249.16           LONG TERM         UTILITY PLANT IN SERVICE-NET         \$95,581,970.15           PROPERTY HELD FOR FUTURE USE         435,089.69           CONSTRUCTION WORK IN PROGRESS         5,201,434.12           RESTRICTED NET PENSION         (478,201.00)           TOTAL ASSETS         \$165,034,190.86           LIABILITIES           CURRENT         \$100,740,292.96           TOTAL ASSETS         \$165,034,190.86           LIABILITIES           CURRENT         \$1,945,521.04           NOTES PAYABLE         1,045,521.04           AP MISC		· ·
OTHER CURRENT ASSETS         78,147.60           ACCRUED UTILITY REVENUE         0.00           TOTAL CURRENT ASSETS         \$31,025,295.55           DEFERRED         \$30,406,353.19           TOTAL DEFERRED DEBITS         30,406,353.19           TOTAL DEFERRED DEBITS         \$939,366.94           DEBT PAYMENT ACCOUNT         \$939,366.94           DEBT RESERVE ACCOUNT         10,27           CONSTRUCTION FUND         153.95           TAX EQUIV RESERVE ACCOUNT         1,922,718.00           TOTAL RESTRICTED FUNDS         \$2,862,249.16           LONG TERM         UTILITY PLANT IN SERVICE-NET         \$95,581,970.15           PROPERTY HELD FOR FUTURE USE         435,089.69           CONSTRUCTION WORK IN PROGRESS         5,201,434.12           RESTRICTED NET PENSION         (478,201.00)           TOTAL ASSETS         \$165,034,190.86           LIABILITIES         \$165,034,190.86           CUR PORTION BOND         596,661.51           NOTES PAYABLE         1,4700,000.00           ACCOUNTS PAYABLE         1,045,521.04           PAYABLE TO OTHER FUNDS         3,776,002.49           CUSTOMER DEPOSITS         269,345.42           A/P MISCELLANEOUS         0.00           TAXES ACCRUED         1		•
ACCRUED UTILITY REVENUE TOTAL CURRENT ASSETS DEFERRED DEFERRED DEFERRED DEFERRED DEFERRED ASSETS TOTAL DEFERRED DEBITS RESTRICTED  DEBT PAYMENT ACCOUNT S939,366.94 DEBT RESERVE ACCOUNT CONSTRUCTION FUND TAX EQUIV RESERVE ACCOUNT TOTAL RESTRICTED FUNDS LONG TERM UTILITY PLANT IN SERVICE-NET PROPERTY HELD FOR FUTURE USE CONSTRUCTION WORK IN PROGRESS TOTAL UTILITY PLANT TOTAL ASSETS  LIABILITIES CURRENT CUR PORTION BOND TOTAL UTILITY PLANT TOTAL UTILITY PLANT TOTAL UTILITY PLANT TOTAL UTILITY PLANT TOTAL UTILITY DEAD TOTAL UTILITY PLANT TOTAL UTILITY DEAD TOTAL UTILITY SEPVICE- TOTAL UTILITY DEAD TOTAL UTILITY SEPVICE- TOTAL UT		
TOTAL CURRENT ASSETS DEFERRED DEFERRED DEFERRED ASSETS TOTAL DEFERRED DEBITS RESTRICTED DEBT PAYMENT ACCOUNT DEBT PAYMENT ACCOUNT CONSTRUCTION FUND TOTAL RESERVE ACCOUNT TOTAL RESTRICTED FUNDS LONG TERM UTILITY PLANT IN SERVICE-NET PROPERTY HELD FOR FUTURE USE CONSTRUCTION WORK IN PROGRESS CONSTRUCTION WORK IN PROGRESS CONSTRUCTION WORK IN PROGRESS TOTAL ASSETS TOTAL ASSETS  LABILITIES CURRENT CUR PORTION BOND TOTAL UTILITY PLANT NOTES PAYABLE ACCOUNTS PAYABLE ACCOUNTS PAYABLE PAYABLE TO OTHER FUNDS ACCOUNTS PAYABLE APMISCELLANEOUS APMISCELLANEOUS APMISCELLANEOUS APMISCELLANEOUS APMISCELLANEOUS ACCRUED WITHHOLDING TOTAL UTILITY PLOING TOTAL CURRENT CUR WORTH TOTAL ASSETS  DEFERRED CREDITS CUSTOMER DEPOSITS SESSION ACCRUED PAYROLL ACCRUED VACATION ACCRUED VACATION CUSTOMER DEPOSITS ACCRUED TOTAL CURRENT LIABILITIES DEFERRED CREDITS CUSTOMER ADVANCES CONSTRUCTION REGULATORY LIABILITY SESSIONS TOTAL DEFERRED CREDITS LONG-TERM BONDS \$57,416,456.25  EQUITY CAPITAL PAID IN BY MUNICIPALITY SCAPES ASSETS STORED SASSASSES COULTY FINANCED BY UTILITY SASSASSASSES COULTY FOR MUNICIPALITY SASSASSASSASSASSASSASSASSASSASSASSASSAS		,
DEFERRED           DEFERRED ASSETS         \$30,406,353.19           TOTAL DEFERRED DEBITS         30,406,353.19           RESTRICTED         \$939,366.94           DEBT PAYMENT ACCOUNT         \$939,366.94           DEBT RESERVE ACCOUNT         10.27           CONSTRUCTION FUND         153.95           TAX EQUIV RESERVE ACCOUNT         1,922,718.00           TOTAL RESTRICTED FUNDS         \$2,862,249.16           LONG TERM         UTILITY PLANT IN SERVICE-NET         \$95,581,970.15           PROPERTY HELD FOR FUTURE USE         435,089.69           CONSTRUCTION WORK IN PROGRESS         5,201,434.12           RESTRICTED NET PENSION         (476,201.00)           TOTAL ASSETS         \$165,034,190.86           LIABILITIES           CURRENT         \$100,740,292.96           TOTAL OTHER FUNDS         3,776,002.49           CUSTOMER DEPOSITS         3,776,002.49           CUSTOMER DEPOSITS         269,345.42           A/P MISCELLANEOUS         0.00           TAXES ACCRUED         1,854,947.38           INTEREST ACCRUED         280,016.90           EMPLOYEE WITHHOLDING         7,053.30           ACCRUED VACATION         226,840.41           TOTAL CURRENT LIABI		
DEFERRED ASSETS   \$30,406,353.19     TOTAL DEFERRED DEBITS   30,406,353.19     RESTRICTED   Segretary   10,27     DEBT PAYMENT ACCOUNT   10,27     CONSTRUCTION FUND   153.95     TAX EQUIV RESERVE ACCOUNT   1,922,718.00     TOTAL RESTRICTED FUNDS   \$2,862,249.16     LONG TERM   UTILITY PLANT IN SERVICE-NET   \$95,581,970.15     PROPERTY HELD FOR FUTURE USE   435,089.69     CONSTRUCTION WORK IN PROGRESS   5,201,434.12     RESTRICTED NET PENSION   (478,201.00)     TOTAL UTILITY PLANT   \$100,740,292.96     TOTAL UTILITY PLANT   \$100,740,292.96     TOTAL ASSETS   \$165,034,190.86      LIABILITIES   1,045,521.04     CUR PORTION BOND   596,661.51     NOTES PAYABLE   1,045,521.04     PAYABLE TO OTHER FUNDS   3,776,002.49     CUSTOMER DEPOSITS   269,345.42     A/P MISCELLANEOUS   0,00     TAXES ACCRUED   1,854,947.38     INTEREST ACCRUED   280,016.90     EMPLOYEE WITHHOLDING   7,053.30     ACCRUED PAYROLL   0,00     ACCRUED PAYROLL   0,00     ACCRUED VACATION   226,840.41     TOTAL CURRENT LIABILITIES   \$22,756,388.45     DEFERRED CREDITS   3,226,302.73     TOTAL DEFERRED CREDITS   \$9,110,952.07     LONG-TERM   BONDS   \$57,416,456.25     EQUITY   CAPITAL PAID IN BY MUNICIPALITY   \$2,752,750.55     EQUITY FINANCED BY UTILITY   38,193,189.32     EQUITY FROM CONTRIBUTIONS   3,733,47,610     RESTRICTED EQUITY   695,957.00     NET PROFIT (LOSS)   373,347,61     TOTAL EQUITY   \$75,750,394.09		\$31,025,295.55
TOTAL DEFERRED DEBITS   RESTRICTED		
RESTRICTED           DEBT PAYMENT ACCOUNT         \$939,366.94           DEBT RESERVE ACCOUNT         10.27           CONSTRUCTION FUND         153.95           TAX EQUIV RESERVE ACCOUNT         1,922,718.00           TOTAL RESTRICTED FUNDS         \$2,862,249.16           LONG TERM         W           UTILITY PLANT IN SERVICE-NET         \$95,581,970.15           PROPERTY HELD FOR FUTURE USE         435,089.69           CONSTRUCTION WORK IN PROGRESS         5,201,434.12           RESTRICTED NET PENSION         478,201.00           TOTAL UTILITY PLANT         \$100,740,292.96           TOTAL ASSETS         \$165,034,190.86           LIABILITIES         CURRENT           CURRENT         \$100,740,292.96           LIABILITIES         \$165,034,190.86           CURRENT         \$1,045,521.04           CUR PORTION BOND         596,661.51           NOTES PAYABLE         1,045,521.04           PAYABLE TO OTHER FUNDS         3,776,002.49           CUSTOMER DEPOSITS         269,345.42           AVP MISCELLANEOUS         0.00           TAXES ACCRUED         1,854,947.38           INTEREST ACCRUED         280,016.90           EMPLOYEE WITHHOLDING         7,053.30		
DEBT PAYMENT ACCOUNT         \$939,366.94           DEBT RESERVE ACCOUNT         10.27           CONSTRUCTION FUND         153.95           TAX EQUIV RESERVE ACCOUNT         1,922,718.00           TOTAL RESTRICTED FUNDS         \$2,862,249.16           LONG TERM         UTILITY PLANT IN SERVICE-NET         \$95,581,970.15           PROPERTY HELD FOR FUTURE USE         435,089.69           CONSTRUCTION WORK IN PROGRESS         5,201,434.12           RESTRICTED NET PENSION         (478,201.00)           TOTAL UTILITY PLANT         \$100,740,292.96           TOTAL UTILITY PLANT         \$100,740,292.96           TOTAL OF PORTION BOND         596,661.51           NOTES PAYABLE         14,700,000.00           ACCOUNTS PAYABLE         1,045,521.04           PAYABLE TO OTHER FUNDS         3,776,002.49           CUSTOMER DEPOSITS         269,345.42           A/P MISCELLANEOUS         0.00           TAXES ACCRUED         1,854,947.38           INTEREST ACCRUED         280,016.90           EMPLOYEE WITHHOLDING         7,053.30           ACCRUED PAYROLL         0.00           ACCRUED PAYROLL         0.00           ACCRUED PAYROLL         58,240.41           TOTAL CURRENT LIABILITY         589,242.		30,406,353.19
DEBT RESERVE ACCOUNT CONSTRUCTION FUND 153.95  TAX EQUIV RESERVE ACCOUNT 1,922,718.00 TOTAL RESTRICTED FUNDS \$2,862,249.16  LONG TERM UTILITY PLANT IN SERVICE-NET PROPERTY HELD FOR FUTURE USE CONSTRUCTION WORK IN PROGRESS CONSTRUCTION WORK IN PROGRESS CONSTRUCTION WORK IN PROGRESS TOTAL ASSETS  LIABILITIES CURRENT CUR PORTION BOND NOTES PAYABLE ACCOUNTS PAYABLE PAYABLE 11,045,521.04 PAYABLE TO OTHER FUNDS CUSTOMER DEPOSITS ACCUED TAKES ACCRUED TAKES ACCRUED EMPLOYEE WITHHOLDING ACCRUED VACATION CORNERNT CURRENT LOOD CUSTOMER ADVANCES CONSTRUCTION CONSTRUCTION SOON ACCRUED VACATION TOTAL CURRENT LIABILITIES CUSTOMER ADVANCES CONSTRUCTION REGULATORY LIABILITY OPEB LIABILITY SEQUITY CONGRER DEPOSITS CUSTOMER ADVANCES CONSTRUCTION REGULATORY LIABILITY SEQUIA SEQ.07.33  TOTAL DEFERRED CREDITS CUSTOMER ADVANCES CONSTRUCTION REGULATORY LIABILITY SEQ.24.78 OPEB LIABILITY SEQ.24.78 OPEB LIABILITY SEQ.35.75 CUSTOMER ADVANCES CONSTRUCTION REGULATORY LIABILITY SEQ.36.302.73  TOTAL DEFERRED CREDITS CUSTOMER ADVANCES CONSTRUCTION REGULATORY LIABILITY SEQ.36.302.73  TOTAL DEFERRED CREDITS CUSTOMER ADVANCES CONSTRUCTION REGULATORY LIABILITY SEQ.36.302.73  TOTAL DEFERRED CREDITS CUSTOMER ADVANCES CONSTRUCTION REGULATORY LIABILITY SEQ.375.0.55 EQUITY CAPITAL PAID IN BY MUNICIPALITY SEQ.375.0.55 EQUITY CAPITAL PAID IN BY MUNICIPALITY SEQ.373.347.61 SET CONSTRUCTION RESTRICTED EQUITY SEQ.373.347.61 SET CONSTRUCTION SET ROST SERVED SE		*****
CONSTRUCTION FUND  TAX EQUIV RESERVE ACCOUNT TOTAL RESTRICTED FUNDS LONG TERM  UTILITY PLANT IN SERVICE-NET PROPERTY HELD FOR FUTURE USE CONSTRUCTION WORK IN PROGRESS COUREDN TOTAL UTILITY PLANT TOTAL ASSETS  LIABILITIES CURRENT CUR PORTION BOND CURRENT CUR PORTION BOND ACCOUNTS PAYABLE 10,405,521.04 PAYABLE TO OTHER FUNDS CUSTOMER DEPOSITS APPAMABLE TO OTHER FUNDS CUSTOMER ADVANCES CONSTRUCTION COURED PAYROLL COURTENT LIABILITIES CUSTOMER ADVANCES CONSTRUCTION REGULATORY LIABILITY SERVICED SUSTOMER ADVANCES CONSTRUCTION REGULATORY LIABILITY SERVICED SUSTOMER ADVANCES CONSTRUCTION REGULATORY LIABILITY SERVICED SUSTOMER SUSTOMER SUSTOMER ADVANCES CONSTRUCTION REGULATORY LIABILITY SERVICED SUSTOMER SUSTOMER SUSTOMER SUSTOMER ADVANCES CONSTRUCTION REGULATORY LIABILITY SERVICED SUSTOMER SU		
TAX EQUIV RESERVE ACCOUNT TOTAL RESTRICTED FUNDS  LONG TERM  UTILITY PLANT IN SERVICE-NET PROPERTY HELD FOR FUTURE USE CONSTRUCTION WORK IN PROGRESS RESTRICTED NET PENSION TOTAL UTILITY PLANT TOTAL ASSETS  LIABILITIES CURRENT CUR PORTION BOND ACCOUNTS PAYABLE PAYABLE CUSTOMER DEPOSITS APPROVED CUSTOMER ADVANCES CONSTRUCTION CUSTOMER ADVANCES CONSTRUCTION REGULATORY LIABILITY SAB9424.78 COPEB LIABILITY SAB9440.41  TOTAL DEFERRED CREDITS LONG-TERM BONDS S57,416,456.25  EQUITY CAPITAL PAID IN BY MUNICIPALITY SAB,931,89.32 EQUITY FROM CONTRIBUTIONS SAT,3347.61 COPITAL EQUITY ST5,750.394.09		
TOTAL RESTRICTED FUNDS LONG TERM  UTILITY PLANT IN SERVICE-NET PROPERTY HELD FOR FUTURE USE CONSTRUCTION WORK IN PROGRESS CONSTRUCTION WORK IN PROGRESS TOTAL UTILITY PLANT TOTAL ASSETS  LIABILITIES CURRENT CUR PORTION BOND NOTES PAYABLE PAYABLE PAYABLE PAYABLE TO OTHER FUNDS APPHONE SACCRUED TAKES ACCRUED EMPLOYEE WITHHOLDING ACCRUED VACATION ACCRUED VACATION TOTAL CURRENT LIABILITIES DEFERRED CREDITS CUSTOMER ADVANCES CONSTRUCTION REGULATORY LIABILITY OPEB LIABILITY OPEB LIABILITY  CUR PORTION BOND  ACCRUED VACATION TOTAL SERVE SEQUITY CUSTOMER DEPOSITS ACCRUED PAYROLL ACCRUED VACATION TOTAL CURRENT LIABILITY OPEB LIABILITY OPE		
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UTILITY PLANT IN SERVICE-NET         \$95,581,970.15           PROPERTY HELD FOR FUTURE USE         435,089.69           CONSTRUCTION WORK IN PROGRESS         5,201,434.12           RESTRICTED NET PENSION         (478,201.00)           TOTAL UTILITY PLANT         \$100,740,292.96           TOTAL ASSETS         \$165,034,190.86           LIABILITIES         \$165,034,190.86           CURRENT         \$100,740,292.96           CURRENT         \$165,034,190.86           CURRENT         \$14,700,000.00           ACCOUNTS PAYABLE         1,045,521.04           PAYABLE TO OTHER FUNDS         3,776,002.49           CUSTOMER DEPOSITS         269,345.42           A/P MISCELLANEOUS         0.00           TAXES ACCRUED         1,854,947.38           INTEREST ACCRUED         280,016.90           EMPLOYEE WITHHOLDING         7,053.30           ACCRUED PAYROLL         0.00           ACCRUED VACATION         226,840.41           TOTAL CURRENT LIABILITIES         \$22,756,388.45           DEFERRED CREDITS         \$22,756,388.45           OFEB LIABILITY         5,295,406.56           OTHER DEFERRED CREDITS         \$9,110,952.07           LONG-TERM         BONDS         \$57,416,456.25 <tr< td=""><td></td><td>\$2,862,249.16</td></tr<>		\$2,862,249.16
PROPERTY HELD FOR FUTURE USE CONSTRUCTION WORK IN PROGRESS S. 201,434.12 RESTRICTED NET PENSION TOTAL UTILITY PLANT TOTAL ASSETS \$165,034,190.86   LIABILITIES CURRENT CUR PORTION BOND NOTES PAYABLE PAYABLE PAYABLE TO OTHER FUNDS CUSTOMER DEPOSITS A/P MISCELLANEOUS INTEREST ACCRUED EMPLOYEE WITHHOLDING ACCOUDE WITHHOLDING ACCRUED VACATION ACCRUED VACATION CURCRENT TOTAL CURRENT LIABILITIES CUSTOMER ADVANCES CONSTRUCTION REGULATORY LIABILITY OPEB LIABILITY OPEB LIABILITY OPEB LIABILITY OPEB LIABILITY CUSTOMER DEFERRED CREDITS CUSTOMER ADVANCES CONSTRUCTION REGULATORY LIABILITY OPEB LIABILITY OPEB LIABILITY OPEB LIABILITY OPEB LIABILITY OPEB LIABILITY SE2,756,388.45  EQUITY CAPITAL PAID IN BY MUNICIPALITY EQUITY FROM CONTRIBUTIONS RESTRICTED EQUITY ONE PROFIT (LOSS) 3,73,347.61 TOTAL EQUITY S75,750,394.09		
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RESTRICTED NET PENSION         (478,201.00)           TOTAL UTILITY PLANT         \$100,740,292.96           TOTAL ASSETS         \$165,034,190.86           LIABILITIES         \$100,740,292.96           CURRENT         \$165,034,190.86           CUR PORTION BOND         596,661.51           NOTES PAYABLE         14,700,000.00           ACCOUNTS PAYABLE         1,045,521.04           PAYABLE TO OTHER FUNDS         3,776,002.49           CUSTOMER DEPOSITS         269,345.42           A/P MISCELLANEOUS         0.00           TAXES ACCRUED         1,854,947.38           INTEREST ACCRUED         280,016.90           EMPLOYEE WITHHOLDING         7,053.30           ACCRUED PAYROLL         0.00           ACCRUED VACATION         226,840.41           TOTAL CURRENT LIABILITIES         \$22,756,388.45           DEFERRED CREDITS         \$0.00           REGULATORY LIABILITY         5,895,406.56           OTHER DEFERRED CREDITS         \$9,110,952.07           LONG-TERM         BONDS         \$57,416,456.25           EQUITY         \$2,752,750.55           EQUITY FINANCED BY UTILLITY         38,193,189.32           EQUITY FROM CONTRIBUTIONS         373,347.61           TOTAL E		•
TOTAL UTILITY PLANT		
LIABILITIES         \$165,034,190.86           CUR PORTION BOND         596,661.51           NOTES PAYABLE         14,700,000.00           ACCOUNTS PAYABLE         1,045,521.04           PAYABLE TO OTHER FUNDS         3,776,002.49           CUSTOMER DEPOSITS         269,345.42           A/P MISCELLANEOUS         0.00           TAXES ACCRUED         1,854,947.38           INTEREST ACCRUED         280,016.90           EMPLOYEE WITHHOLDING         7,053.30           ACCRUED PAYROLL         0.00           ACCRUED VACATION         226,840.41           TOTAL CURRENT LIABILITIES         \$22,756,388.45           DEFERRED CREDITS         \$22,756,388.45           CUSTOMER ADVANCES CONSTRUCTION         \$0.00           REGULATORY LIABILITY         589,242.78           OPEB LIABILITY         5,295,406.56           OTHER DEFERRED CREDITS         \$9,110,952.07           LONG-TERM         S0NDS           BONDS         \$57,416,456.25           EQUITY         FROM CONTRIBUTIONS         33,189,189.31           RESTRICTED EQUITY         696,957.00           NET PROFIT (LOSS)         373,347.61           TOTAL EQUITY         \$75,750,394.09		
LIABILITIES         CURRENT           CUR PORTION BOND         596,661.51           NOTES PAYABLE         14,700,000.00           ACCOUNTS PAYABLE         1,045,521.04           PAYABLE TO OTHER FUNDS         3,776,002.49           CUSTOMER DEPOSITS         269,345.42           A/P MISCELLANEOUS         0.00           TAXES ACCRUED         1,854,947.38           INTEREST ACCRUED         280,016.90           EMPLOYEE WITHHOLDING         7,053.30           ACCRUED PAYROLL         0.00           ACCRUED PAYROLL         0.00           ACCRUED VACATION         226,840.41           TOTAL CURRENT LIABILITIES         \$22,756,388.45           DEFERRED CREDITS         \$22,756,388.45           OEFERRED CREDITS         \$0.00           REGULATORY LIABILITY         5,295,406.56           OTHER DEFERRED CREDITS         3,226,302.73           TOTAL DEFERRED CREDITS         \$9,110,952.07           LONG-TERM         BONDS         \$57,416,456.25           EQUITY         FINANCED BY UTILITY         \$2,752,750.55           EQUITY FINANCED BY UTILITY         38,193,189.32           EQUITY FROM CONTRIBUTIONS         33,735,149.61           RESTRICTED EQUITY         695,957.00		
CURRENT           CUR PORTION BOND         596,661.51           NOTES PAYABLE         14,700,000.00           ACCOUNTS PAYABLE         1,045,521.04           PAYABLE TO OTHER FUNDS         3,776,002.49           CUSTOMER DEPOSITS         269,345.42           A/P MISCELLANEOUS         0.00           TAXES ACCRUED         1,854,947.38           INTEREST ACCRUED         280,016.90           EMPLOYEE WITHHOLDING         7,053.30           ACCRUED PAYROLL         0.00           ACCRUED VACATION         226,840.41           TOTAL CURRENT LIABILITIES         \$22,756,388.45           DEFERRED CREDITS         \$20,00           CUSTOMER ADVANCES CONSTRUCTION         \$0.00           REGULATORY LIABILITY         5,89,242.78           OPEB LIABILITY         5,295,406.56           OTHER DEFERRED CREDITS         3,226,302.73           TOTAL DEFERRED CREDITS         \$9,110,952.07           LONG-TERM         BONDS         \$57,416,456.25           EQUITY         \$2,752,750.55           EQUITY FINANCED BY UTILITY         38,193,189.32           EQUITY FROM CONTRIBUTIONS         33,735,149.61           RESTRICTED EQUITY         695,957.00           NET PROFIT (LOSS)	TOTAL ASSETS	\$165,034,190.86
NOTES PAYABLE       14,700,000.00         ACCOUNTS PAYABLE       1,045,521.04         PAYABLE TO OTHER FUNDS       3,776,002.49         CUSTOMER DEPOSITS       269,345.42         A/P MISCELLANEOUS       0.00         TAXES ACCRUED       1,854,947.38         INTEREST ACCRUED       280,016.90         EMPLOYEE WITHHOLDING       7,053.30         ACCRUED PAYROLL       0.00         ACCRUED VACATION       226,840.41         TOTAL CURRENT LIABILITIES       \$22,756,388.45         DEFERRED CREDITS       \$0.00         REGULATORY LIABILITY       589,242.78         OPEB LIABILITY       5,295,406.56         OTHER DEFERRED CREDITS       3,226,302.73         TOTAL DEFERRED CREDITS       \$9,110,952.07         LONG-TERM       \$57,416,456.25         EQUITY       \$2,752,750.55         EQUITY EQUITY FINANCED BY UTILITY       38,193,189.32         EQUITY FROM CONTRIBUTIONS       33,735,149.61         RESTRICTED EQUITY       695,957.00         NET PROFIT (LOSS)       373,347.61         TOTAL EQUITY       \$75,750,394.09		
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PAYABLE TO OTHER FUNDS       3,776,002.49         CUSTOMER DEPOSITS       269,345.42         A/P MISCELLANEOUS       0.00         TAXES ACCRUED       1,854,947.38         INTEREST ACCRUED       280,016.90         EMPLOYEE WITHHOLDING       7,053.30         ACCRUED PAYROLL       0.00         ACCRUED VACATION       226,840.41         TOTAL CURRENT LIABILITIES       \$22,756,338.45         DEFERRED CREDITS       \$0.00         REGULATORY LIABILITY       589,242.78         OPEB LIABILITY       5,295,406.56         OTHER DEFERRED CREDITS       3,226,302.73         TOTAL DEFERRED CREDITS       \$9,110,952.07         LONG-TERM       \$57,416,456.25         EQUITY       \$2,752,750.55         EQUITY FINANCED BY UTILITY       \$38,193,189.32         EQUITY FROM CONTRIBUTIONS       33,735,149.61         RESTRICTED EQUITY       695,957.00         NET PROFIT (LOSS)       373,347.61         TOTAL EQUITY       \$75,750,394.09	NOTES PAYABLE	14,700,000.00
CUSTOMER DEPOSITS       269,345.42         A/P MISCELLANEOUS       0.00         TAXES ACCRUED       1,854,947.38         INTEREST ACCRUED       280,016.90         EMPLOYEE WITHHOLDING       7,053.30         ACCRUED PAYROLL       0.00         ACCRUED VACATION       226,840.41         TOTAL CURRENT LIABILITIES       \$22,756,388.45         DEFERRED CREDITS       \$0.00         REGULATORY LIABILITY       589,242.78         OPEB LIABILITY       5,295,406.56         OTHER DEFERRED CREDITS       3,226,302.73         TOTAL DEFERRED CREDITS       \$9,110,952.07         LONG-TERM       \$57,416,456.25         EQUITY       \$2,752,750.55         EQUITY FINANCED BY UTILITY       \$2,752,750.55         EQUITY FROM CONTRIBUTIONS       33,735,149.61         RESTRICTED EQUITY       695,957.00         NET PROFIT (LOSS)       373,347.61         TOTAL EQUITY       \$75,750,394.09	ACCOUNTS PAYABLE	1,045,521.04
A/P MISCELLANEOUS 0.00  TAXES ACCRUED 1,854,947.38 INTEREST ACCRUED 280,016.90 EMPLOYEE WITHHOLDING 7,053.30 ACCRUED PAYROLL 0.00 ACCRUED VACATION 226,840.41 TOTAL CURRENT LIABILITIES \$22,756,388.45 DEFERRED CREDITS CUSTOMER ADVANCES CONSTRUCTION \$0.00 REGULATORY LIABILITY 589,242.78 OPEB LIABILITY 5,295,406.56 OTHER DEFERRED CREDITS 3,226,302.73  TOTAL DEFERRED CREDITS \$9,110,952.07 LONG-TERM BONDS \$57,416,456.25  EQUITY CAPITAL PAID IN BY MUNICIPALITY \$2,752,750.55 EQUITY FINANCED BY UTILITY 38,193,189.32 EQUITY FROM CONTRIBUTIONS 33,735,149.61 RESTRICTED EQUITY 695,957.00 NET PROFIT (LOSS) 373,347.61 TOTAL EQUITY \$75,750,394.09	PAYABLE TO OTHER FUNDS	3,776,002.49
TAXES ACCRUED       1,854,947.38         INTEREST ACCRUED       280,016.90         EMPLOYEE WITHHOLDING       7,053.30         ACCRUED PAYROLL       0.00         ACCRUED VACATION       226,840.41         TOTAL CURRENT LIABILITIES       \$22,756,388.45         DEFERRED CREDITS       \$0.00         CUSTOMER ADVANCES CONSTRUCTION       \$0.00         REGULATORY LIABILITY       589,242.78         OPEB LIABILITY       5,295,406.56         OTHER DEFERRED CREDITS       3,226,302.73         TOTAL DEFERRED CREDITS       \$9,110,952.07         LONG-TERM       \$57,416,456.25         EQUITY       \$2,752,750.55         EQUITY FINANCED BY UTILITY       38,193,189.32         EQUITY FROM CONTRIBUTIONS       33,735,149.61         RESTRICTED EQUITY       695,957.00         NET PROFIT (LOSS)       373,347.61         TOTAL EQUITY       \$75,750,394.09	CUSTOMER DEPOSITS	·
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EMPLOYEE WITHHOLDING       7,053.30         ACCRUED PAYROLL       0.00         ACCRUED VACATION       226,840.41         TOTAL CURRENT LIABILITIES       \$22,756,388.45         DEFERRED CREDITS       \$0.00         CUSTOMER ADVANCES CONSTRUCTION       \$0.00         REGULATORY LIABILITY       589,242.78         OPEB LIABILITY       5,295,406.56         OTHER DEFERRED CREDITS       3,226,302.73         TOTAL DEFERRED CREDITS       \$9,110,952.07         LONG-TERM       \$57,416,456.25         EQUITY       \$2,752,750.55         EQUITY FINANCED BY UTILITY       \$2,752,750.55         EQUITY FROM CONTRIBUTIONS       33,735,149.61         RESTRICTED EQUITY       695,957.00         NET PROFIT (LOSS)       373,347.61         TOTAL EQUITY       \$75,750,394.09		· ·
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TOTAL CURRENT LIABILITIES  DEFERRED CREDITS  CUSTOMER ADVANCES CONSTRUCTION  REGULATORY LIABILITY  OPEB LIABILITY  OPEB LIABILITY  TOTAL DEFERRED CREDITS  LONG-TERM  BONDS  EQUITY  CAPITAL PAID IN BY MUNICIPALITY  EQUITY FINANCED BY UTILITY  EQUITY FROM CONTRIBUTIONS  RESTRICTED EQUITY  NET PROFIT (LOSS)  TOTAL EQUITY  S2,752,750.55  38,193,189.32  373,347.61  TOTAL EQUITY  \$75,750,394.09		
DEFERRED CREDITS           CUSTOMER ADVANCES CONSTRUCTION         \$0.00           REGULATORY LIABILITY         589,242.78           OPEB LIABILITY         5,295,406.56           OTHER DEFERRED CREDITS         3,226,302.73           TOTAL DEFERRED CREDITS         \$9,110,952.07           LONG-TERM         \$57,416,456.25           EQUITY         \$2,752,750.55           EQUITY FINANCED BY UTILITY         \$8,193,189.32           EQUITY FROM CONTRIBUTIONS         33,735,149.61           RESTRICTED EQUITY         695,957.00           NET PROFIT (LOSS)         373,347.61           TOTAL EQUITY         \$75,750,394.09		
CUSTOMER ADVANCES CONSTRUCTION       \$0.00         REGULATORY LIABILITY       589,242.78         OPEB LIABILITY       5,295,406.56         OTHER DEFERRED CREDITS       3,226,302.73         TOTAL DEFERRED CREDITS       \$9,110,952.07         LONG-TERM       \$57,416,456.25         EQUITY       \$2,752,750.55         EQUITY FINANCED BY UTILITY       38,193,189.32         EQUITY FROM CONTRIBUTIONS       33,735,149.61         RESTRICTED EQUITY       695,957.00         NET PROFIT (LOSS)       373,347.61         TOTAL EQUITY       \$75,750,394.09		\$22,756,388.45
REGULATORY LIABILITY       589,242.78         OPEB LIABILITY       5,295,406.56         OTHER DEFERRED CREDITS       3,226,302.73         TOTAL DEFERRED CREDITS       \$9,110,952.07         LONG-TERM       \$57,416,456.25         EQUITY       \$2,752,750.55         EQUITY FINANCED BY UTILITY       38,193,189.32         EQUITY FROM CONTRIBUTIONS       33,735,149.61         RESTRICTED EQUITY       695,957.00         NET PROFIT (LOSS)       373,347.61         TOTAL EQUITY       \$75,750,394.09		** **
OPEB LIABILITY       5,295,406.56         OTHER DEFERRED CREDITS       3,226,302.73         TOTAL DEFERRED CREDITS       \$9,110,952.07         LONG-TERM       \$57,416,456.25         EQUITY       \$2,752,750.55         EQUITY FINANCED BY UTILITY       38,193,189.32         EQUITY FROM CONTRIBUTIONS       33,735,149.61         RESTRICTED EQUITY       695,957.00         NET PROFIT (LOSS)       373,347.61         TOTAL EQUITY       \$75,750,394.09		
OTHER DEFERRED CREDITS         3,226,302.73           TOTAL DEFERRED CREDITS         \$9,110,952.07           LONG-TERM         \$57,416,456.25           EQUITY         \$2,752,750.55           EQUITY FINANCED BY UTILITY         38,193,189.32           EQUITY FROM CONTRIBUTIONS         33,735,149.61           RESTRICTED EQUITY         695,957.00           NET PROFIT (LOSS)         373,347.61           TOTAL EQUITY         \$75,750,394.09		
TOTAL DEFERRED CREDITS  LONG-TERM  BONDS  \$57,416,456.25  EQUITY  CAPITAL PAID IN BY MUNICIPALITY  \$2,752,750.55 EQUITY FINANCED BY UTILITY  \$38,193,189.32 EQUITY FROM CONTRIBUTIONS  RESTRICTED EQUITY  NET PROFIT (LOSS)  TOTAL EQUITY  \$75,750,394.09		
LONG-TERM         BONDS       \$57,416,456.25         EQUITY         CAPITAL PAID IN BY MUNICIPALITY       \$2,752,750.55         EQUITY FINANCED BY UTILITY       38,193,189.32         EQUITY FROM CONTRIBUTIONS       33,735,149.61         RESTRICTED EQUITY       695,957.00         NET PROFIT (LOSS)       373,347.61         TOTAL EQUITY       \$75,750,394.09	OTHER DEFERRED CREDITS	3,226,302.73
EQUITY         CAPITAL PAID IN BY MUNICIPALITY       \$2,752,750.55         EQUITY FINANCED BY UTILITY       38,193,189.32         EQUITY FROM CONTRIBUTIONS       33,735,149.61         RESTRICTED EQUITY       695,957.00         NET PROFIT (LOSS)       373,347.61         TOTAL EQUITY       \$75,750,394.09		\$9,110,952.07
CAPITAL PAID IN BY MUNICIPALITY       \$2,752,750.55         EQUITY FINANCED BY UTILITY       38,193,189.32         EQUITY FROM CONTRIBUTIONS       33,735,149.61         RESTRICTED EQUITY       695,957.00         NET PROFIT (LOSS)       373,347.61         TOTAL EQUITY       \$75,750,394.09	BONDS	\$57,416,456.25
EQUITY FINANCED BY UTILITY       38,193,189.32         EQUITY FROM CONTRIBUTIONS       33,735,149.61         RESTRICTED EQUITY       695,957.00         NET PROFIT (LOSS)       373,347.61         TOTAL EQUITY       \$75,750,394.09		
EQUITY FROM CONTRIBUTIONS       33,735,149.61         RESTRICTED EQUITY       695,957.00         NET PROFIT (LOSS)       373,347.61         TOTAL EQUITY       \$75,750,394.09		
RESTRICTED EQUITY       695,957.00         NET PROFIT (LOSS)       373,347.61         TOTAL EQUITY       \$75,750,394.09		
NET PROFIT (LOSS)         373,347.61           TOTAL EQUITY         \$75,750,394.09		
TOTAL EQUITY \$75,750,394.09		
TOTAL EQUITY AND LIABILITIES \$165,034,190.86		
	TOTAL EQUITY AND LIABILITIES	\$165,034,190.86

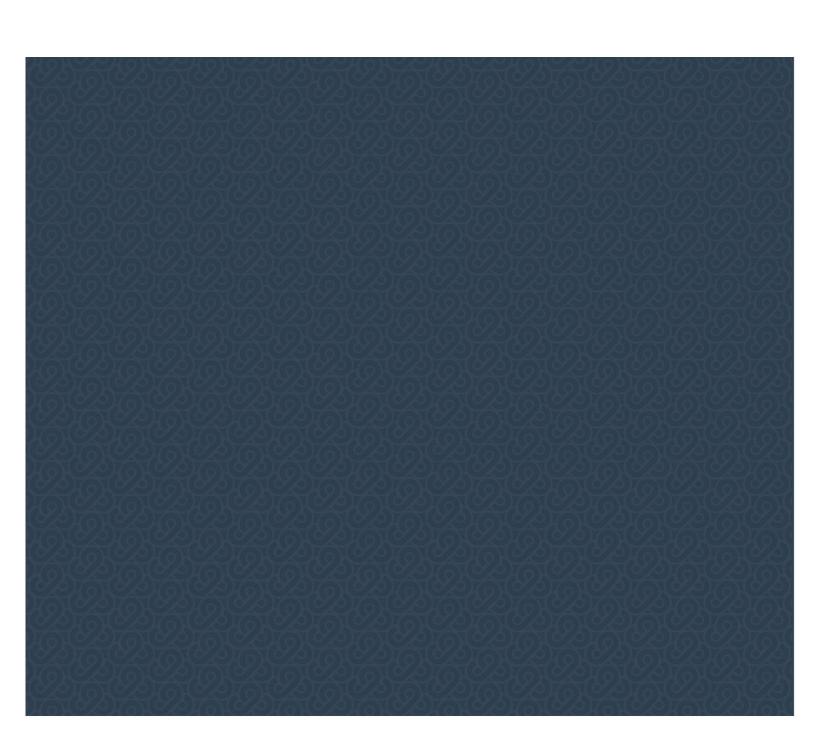
## WWU TRANSMISSION AND DISTRIBUTION BUDGET VARIANCE ANALYSIS

					Current				Construction
Project	Project #	Description/Location	Budget	E	Estimate	PJC Total	Alc	dermanic District	Completion
Hartwell - Wabash to Newhall & Oxford -	M00532	Replace 2600 feet of 6-inch and 8- inch cast iron water main from 1929 with 8-inch ductile iron main on Hartwell Avenue from Wabash to Newhall, and on Oxford Road		\$	884,592	\$ 757,284	8	Elizabeth Moltzan	October 2020
Hartwell to East		from Hartwell to East. The project is being done with the City Public Works Dept.					10	Steve Johnson	2020
N. Barstow Street and Riverfront Plaza Utility & Street Reconstruction	M00543	Replace approximately 4300 feet of existing 8" and 12" water main from 1909 - 1957 with 12-inch ductile iron on Barstow Street from Wisconsin to North, and on Riverfront Plaza from Broadway to Barstow. The project is being done with the City Public Works Dept.		\$	1,219,483	\$ 1,096,518	11	Leonard Miller	October 2020
Roberta Avenue and Tenny Avenue Utility & Street Reconstruction	M00545	Replace 2800 feet of 12-inch cast iron pipe from 1951 with 12-inch PVC on Tenny Avenue from Roberta to Oakwood and on Roberta from East to Tenny. The project is being done with the City Public Works Dept.		\$	683,039	\$ 548,170	10	Steve Johnson	October 2020
Scott Avenue Water Main Improvements	M00551	Replace 6-inch cast iron from 1924 - 1950 with 8-inch PVC on Wabash, Frame, and Harrison, from Scott Avenue to their terminating cul-de-sacs. The project is being done with the City Public Works Dept.		\$	368,625	\$ 290,722	6	Jack Wells	October 2020
Oakmont to Pebble Valley Zone	TBD	Extend 12" water main through easement connecting Pebble Valley and Oakmont.		\$	529,997	\$ -	14	Rick Lemke	TBD
Area 1 & 2 Flood Mitigation	M00548	Water Main Offsets for Storm Sewer	Not included in Original Budget	\$	75,000	\$ 40,678	5	Peter Bartels	October 2020
	Routine I	<del>·</del>	\$ 4,763,476	_	3,760,736	\$ 2,733,372			
	Misc R		\$ 881,799	\$	881,799	\$ 881,799			
Rold Totals are Based on		on & Distribution	\$ 5,645,275	\$	4,642,535	\$ 3,615,171			

**Bold Totals are Based on Bids** 



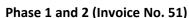
## **Exhibit 5 – Earned Value Analysis**





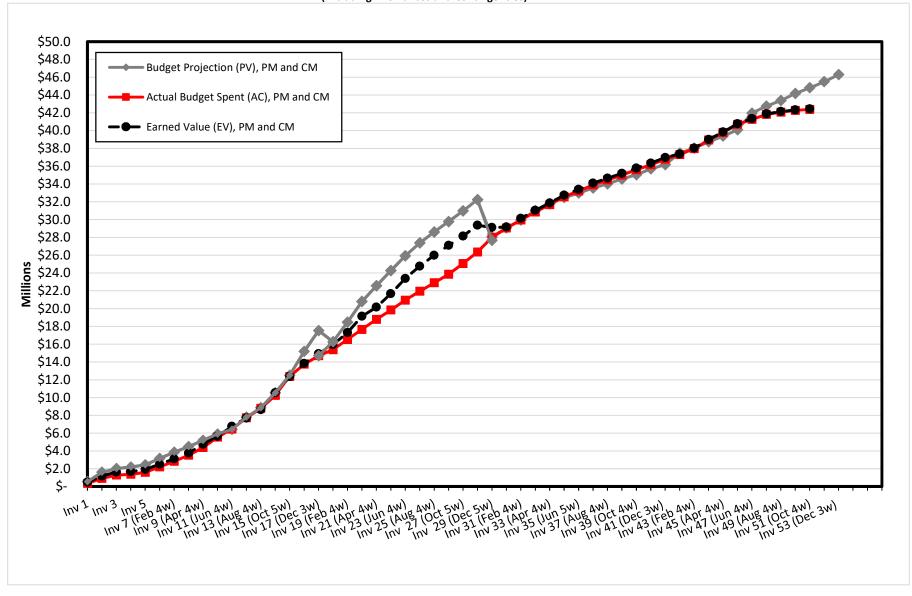
#### Great Lakes Water Supply Program PM/CM Program

#### Earned Value Chart









% Spent 99.1% Actual Budget Spent \$40,301,019 Schedule Performance Index (SPI) 1.00
Cost Performance Index (CPI) 1.00

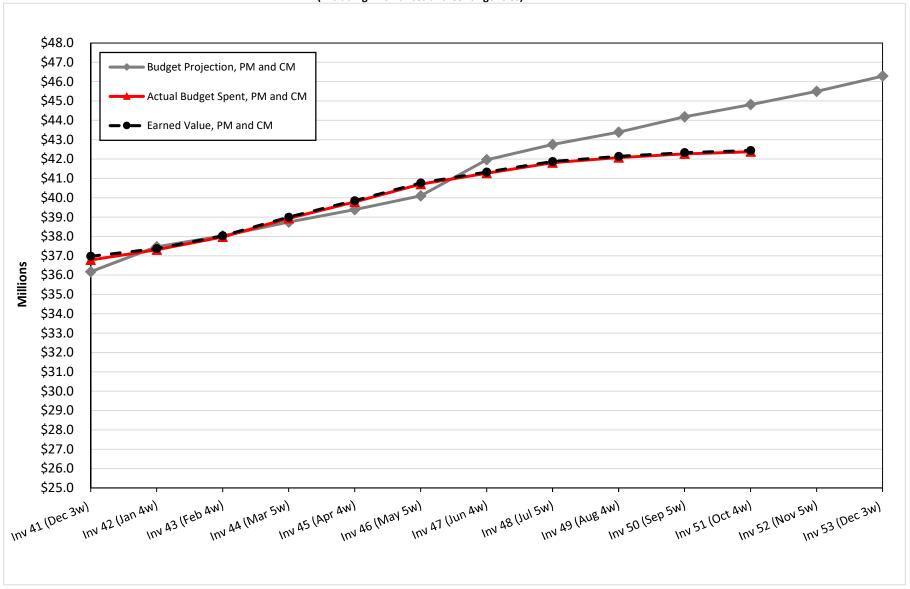


#### Great Lakes Water Supply Program PM/CM Program

## Waukesha Water Utility SERVING WALKESHA SINCE 1888 GREELEY AND HANSEN

#### Phase 2 Calendar Year 2020 Earned Value Chart Phase 1 and 2 (Invoice No. 51)

(Excluding Allowances and Contingencies)



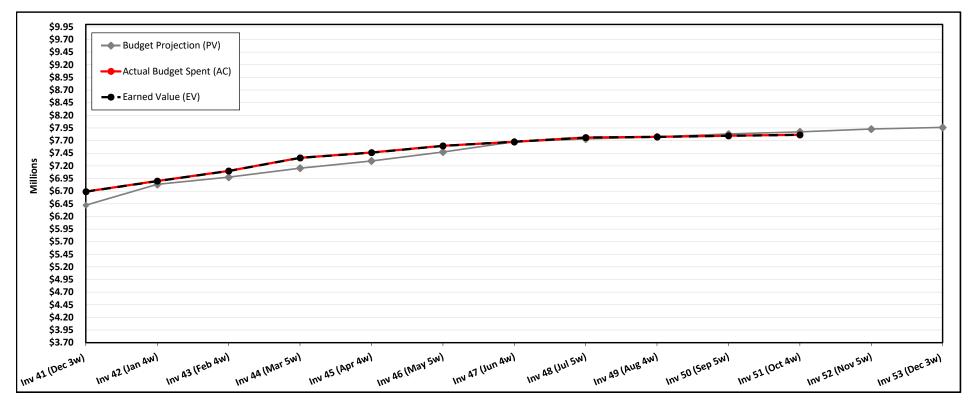
% Spent 99.1% Actual Budget Spent \$40,301,019 Schedule Performance Index (SPI) 1.00
Cost Performance Index (CPI) 1.00

Note: Budget associated with Task 3-300, 5-200 and 5-300 water quality scope has been removed.



### Task 1 - Program Management Earned Value Chart (Excluding Allowances and Contingencies)





Earned Value Calculations	
Budget at Completion (BAC) (BAC)	\$ 7,959,692
Estimate to Complete (ETC1) (ETC1=EAC1-AC)	\$ 144,979
Cost Variance <sup>(CV)</sup> (CV=EV-AC)	\$ -
Schedule Variance <sup>(SV)</sup> (SV=EV-PV)	\$ (58,961)
Cost Performance Index <sup>(CPI)</sup> (CPI=EV/AC)	1.00
Schedule Performance Index <sup>(SPI)</sup> (SPI=EV/PV)	0.99
Cost /Schedule Index <sup>(CSI)</sup> (CSI=CPI x SPI)	0.99
Estimate at Completion (EAC1) (EAC1=BAC/CPI)	\$ 7,959,691.98
Variance at Completion <sup>(VAC1)</sup> (VAC1=BAC-EAC1)	\$ -

#### Task 1 Program Management Plan/Progress

 Updated the Financial Management Dashboard and Report for Invoice No. 48.

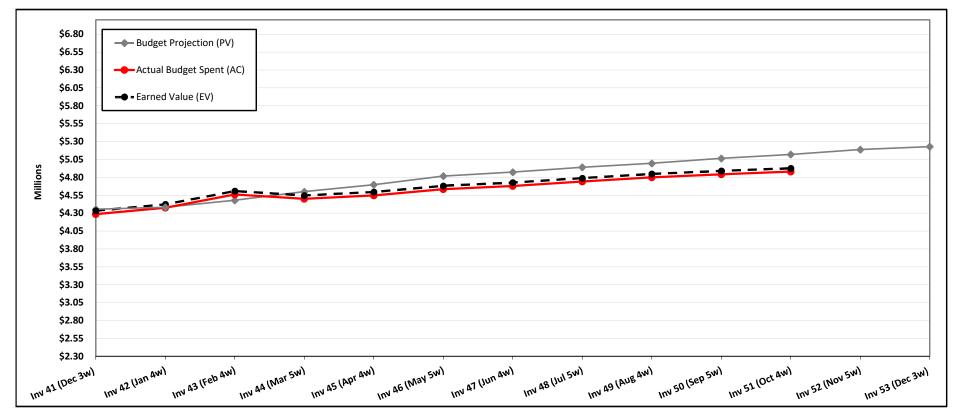
#### Task 1 Program Management Challenges

- The PSC issued the Notice of Proceeding on the MWW PSC CA Application and several parties have intervened. The testimony and hearing schedule proposed by PSC staff shows the commissioners making a decision in early September 2020. This could delay bidding for Oklahoma Pumping Station.
- Plan Commission Approval for the BPS and Storage Facilities in New Berlin has required more effort than anticipated.



### Task 2 - Programmatic Support Services Earned Value Chart (Excluding Allowances and Contingencies)





Earned Value Calculations	
Budget at completion (BAC)	\$ 5,045,241
Estimate to Complete <sup>(ETC1)</sup> (ETC1=EAC1-AC)	\$ 115,152
Cost Variance <sup>(CV)</sup> (CV=EV-AC)	\$ 48,858
Schedule Variance (SV) (SV=EV-PV)	\$ (191,311)
Cost Performance Index <sup>(CPI)</sup> (CPI=EV/AC)	1.01
Schedule Performance Index <sup>(SPI)</sup> (SPI=EV/PV)	0.96
Cost /Schedule Index <sup>(CSI)</sup> (CSI=CPI x SPI)	0.97
Estimate at Completion (EAC1=BAC/CPI)	\$ 4,995,230.22
Variance at Completion (VAC1=BAC-EAC1)	\$ 50,010.90

#### Task 2 Programmatic Support Services Plan/Progress

- Continued to manage the Stakeholder Database to better communicate with key constituents along the route.
- Developed and implemented website content for the CP5
  Virtual Open House including sign up information and the
  recording of the presentation following the Open House.
- Continued implementation of strategy for updated Press/Information Kits. The Press/Information Kits will give local officials and media contacts the educational information that they need to communicate effectively to their constituents and the general public about the Program.

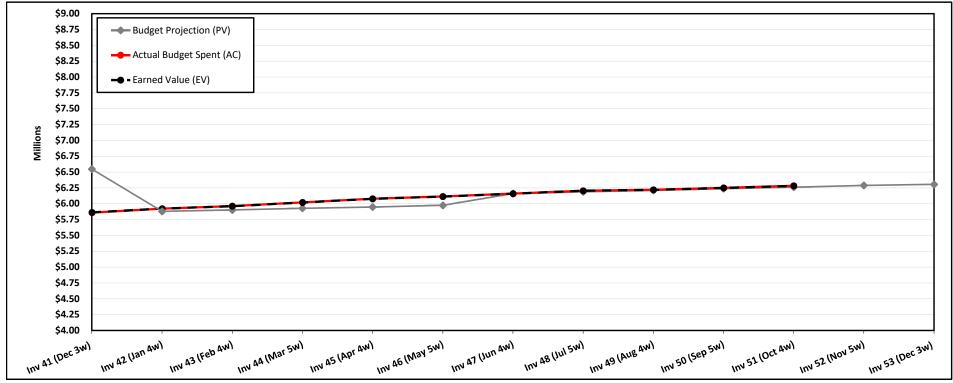
#### ask 2 Programmatic Support Services Challenges

 Negative public perception of the Booster Pumping Station site has affected the New Berlin Plan Commission approval regarding amending the Future Land Use Map within the City's Comprehensive Plan and rezoning of the Booster Pumping Station and has required additional PSS support.



Task 3 - Permitting Earned Value Chart (Excluding Allowances and Contingencies)





Note: The Task 3 amount for Invoice 5 was reported incorrectly in the previous version of this Report. The correct cumulative amount is \$263.96 lower. The Task 3 Budget at completion amount was revised to reflect Task Authorizations and contract amendments

Earned Value Calculations	
Budget at completion <sup>(BAC)(1)</sup> (BAC)	\$ 6,311,914
Estimate to Complete (ETC1) (ETC1=EAC1-AC)	\$ 28,523
Cost Variance <sup>(CV)</sup> (CV=EV-AC)	\$ -
Schedule Variance <sup>(SV)</sup> (SV=EV-PV)	\$ 21,851
Cost Performance Index <sup>(CPI)</sup> (CPI=EV/AC)	1.00
Schedule Performance Index <sup>(SPI)</sup> (SPI=EV/PV)	1.00
Cost /Schedule Index <sup>(CSI)</sup> (CSI=CPI x SPI)	1.00
Estimate at Completion (EAC1=BAC/CPI)	\$ 6,311,913.56
Variance at Completion <sup>(VAC1)</sup> (VAC1=BAC-EAC1)	\$ -

#### Task 3 Permitting Plan/Progress

- Continued to work on Diversion document and responding to WDNR comments.
- Continuing to work on habitat and fish sampling logistics.
- Continued conversations with WDNR regarding Root River Monitoring Plan.
- Continued chloride reduction program.
- Continued mercury sampling.

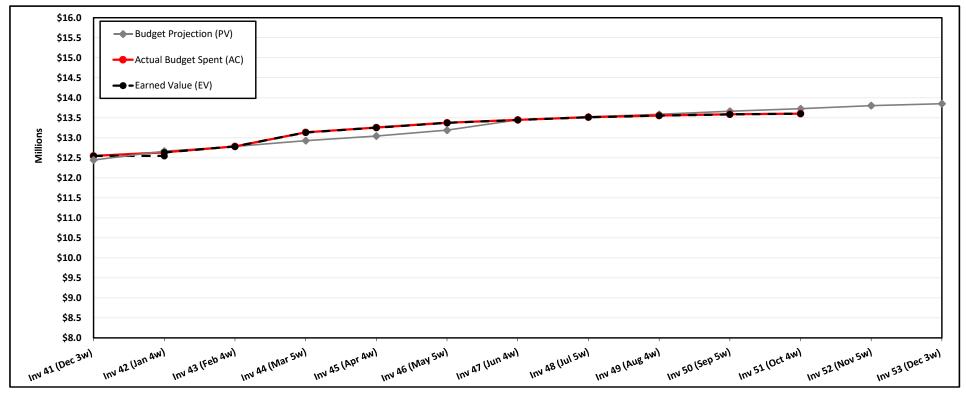
#### Task 3 Permitting Challenges

Extended agency review timelines may delay bidding.



### Task 4 - Route Study and Pipeline Earned Value Chart (Excluding Allowances and Contingencies)





Note: The Task 4 Budget at completion amount was revised to reflect Task Authorizations and contract amendments

Earned Value Calculations	
Budget at completion (BAC)	\$ 13,847,727
Estimate to Complete (ETC1) (ETC1=EAC1-AC)	\$ 242,801
Cost Variance <sup>(CV)</sup> (CV=EV-AC)	\$ -
Schedule Variance <sup>(SV)</sup> (SV=EV-PV)	\$ (123,297)
Cost Performance Index <sup>(CPI)</sup> (CPI=EV/AC)	1.00
Schedule Performance Index <sup>(SPI)</sup> (SPI=EV/PV)	0.99
Cost /Schedule Index <sup>(CSI)</sup> (CSI=CPI x SPI)	0.99
Estimate at Completion (EAC1=BAC/CPI)	\$ 13,847,727.11
Variance at Completion (VAC1=BAC-EAC1)	\$ -

#### Task 4 Route Study and Pipeline Plan/Progress

No Activity.

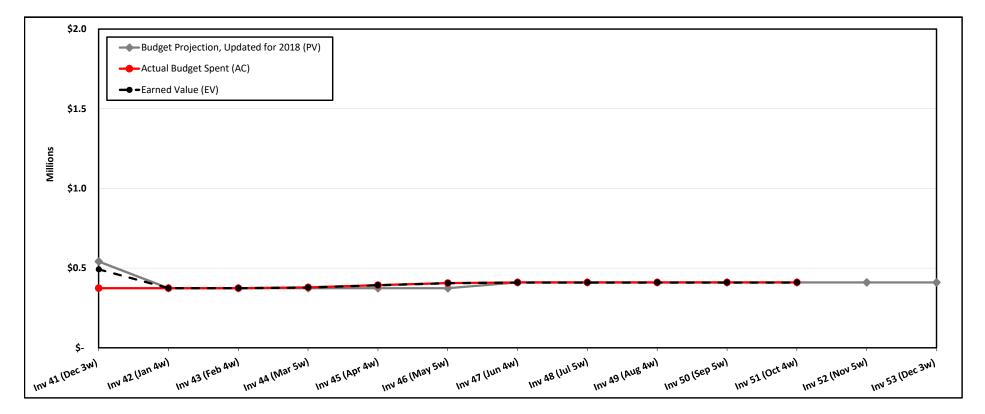
#### Task 4 Route Study and Pipeline Challenges

 The acquisition process for currently identified easements is in progress. Additional easements will impact the Program schedule.

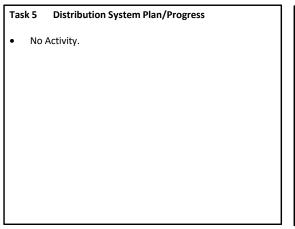


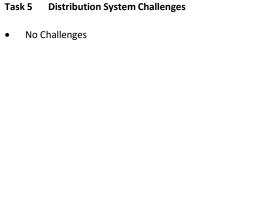
### Task 5 - Distribution System Earned Value Chart (Excluding Allowances and Contingencies)





Earned Value Calculations	
Budget at completion <sup>(BAC)(1)</sup> (BAC)	\$ 409,301
Estimate to Complete (ETC1) (ETC1=EAC1-AC)	\$ (598)
Cost Variance <sup>(CV)</sup> (CV=EV-AC)	\$ -
Schedule Variance (SV) (SV=EV-PV)	\$ -
Cost Performance Index <sup>(CPI)</sup> (CPI=EV/AC)	1.00
Schedule Performance Index <sup>(SPI)</sup> (SPI=EV/PV)	1.00
Cost /Schedule Index <sup>(CSI)</sup> (CSI=CPI x SPI)	1.00
Estimate at Completion <sup>(EAC1)</sup> (EAC1=BAC/CPI)	\$ 409,300.73
Variance at Completion <sup>(VAC1)</sup> (VAC1=BAC-EAC1)	\$ -

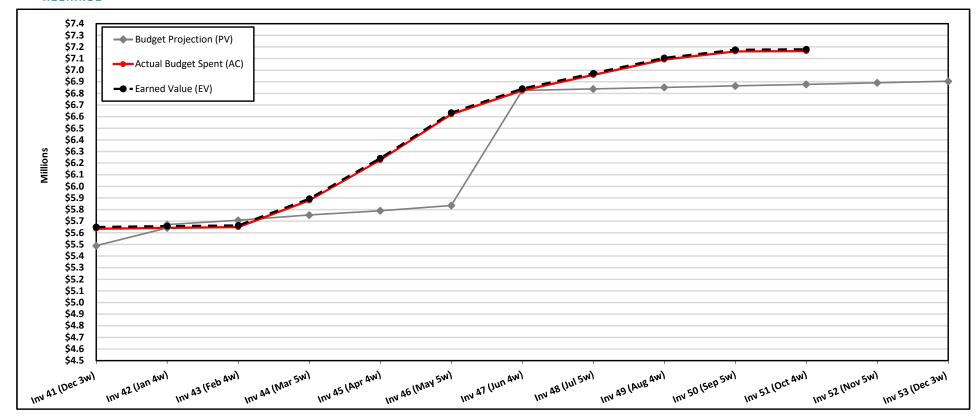






### Task 6 - Pump Stations, Storage, and Chemical Treatment Earned Value Chart (Excluding Allowances and Contingencies)





Earned Value Calculations	
Budget at completion (BAC)(1)(BAC)	\$ 6,905,080
Estimate to Complete <sup>(ETC1)</sup> (ETC1=EAC1-AC)	\$ (274,440)
Cost Variance <sup>(CV)</sup> (CV=EV-AC)	\$ 15,583
Schedule Variance <sup>(SV)</sup> (SV=EV-PV)	\$ 301,945
Cost Performance Index <sup>(CPI)</sup> (CPI=EV/AC)	1.00
Schedule Performance Index <sup>(SPI)</sup> (SPI=EV/PV)	1.04
Cost /Schedule Index <sup>(CSI)</sup> (CSI=CPI x SPI)	1.05
Estimate at Completion(EAC1)(EAC1=BAC/CPI)	\$ 6,890,093.70
Variance at Completion <sup>(VAC1)</sup> (VAC1=BAC-EAC1)	\$ 14,986.21

### Task 6 Pump Stations, Storage and Chemical Treatment Plan/Progress

- City of Waukesha SWMP Report submittal was submitted for approval.
- Continue coordination with MWW on the design for the Oklahoma Pumping Station (OPS).

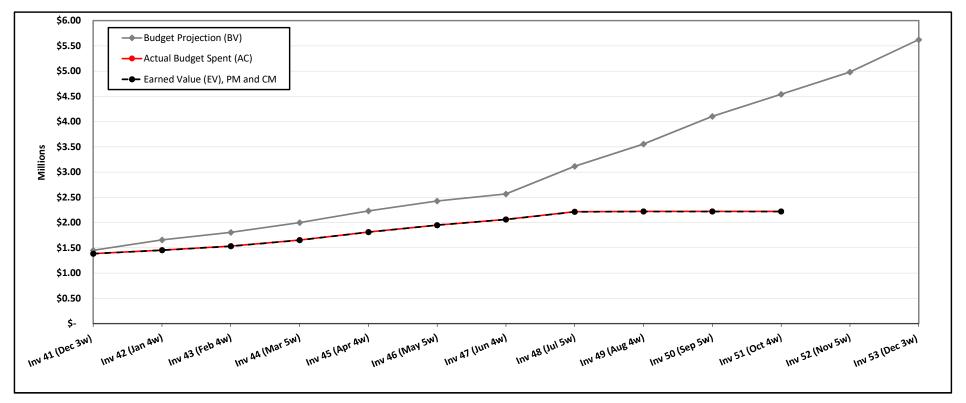
### Task 6 Pump Stations, Storage and Chemical Treatment Challenges

 City of New Berlin denied amending the Future Land Use Map within the City's Comprehensive Plan and rezoning of the Booster Pumping Station. New conditional use approval has been submitted to the City of New Berlin. Public hearing occurred on November 4, 2019 and voting on December 2, 2019. Legal proceedings have been pursued against the City of New Berlin. A contract amendment is required to redesign the BPS Site and will be approvded at the June Waukesha Water Utility Commission Meeting.



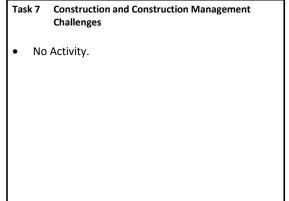
### Task 7 - Construction and Construction Management Earned Value Chart (Excluding Allowances and Contingencies)





Earned Value Calculations	
Budget at completion <sup>(BAC)(1)</sup> (BAC)	\$ 4,448,395
Estimate to Complete <sup>(ETC1)</sup> (ETC1=EAC1-AC)	\$ 4,304,915
Cost Variance <sup>(CV)</sup> (CV=EV-AC)	\$ 0
Schedule Variance (SV) (SV=EV-PV)	\$ (123,502)
Cost Performance Index <sup>(CPI)</sup> (CPI=EV/AC)	1.00
Schedule Performance Index <sup>(SPI)</sup> (SPI=EV/PV)	0.54
Cost /Schedule Index <sup>(CSI)</sup> (CSI=CPI x SPI)	0.54
Estimate at Completion (EAC1=BAC/CPI)	\$ 4,448,393.42
Variance at Completion <sup>(VAC1)</sup> (VAC1=BAC-EAC1)	\$ 1.38

Construction and Construction Management Plan/Progress	
Activity.	
	Plan/Progress

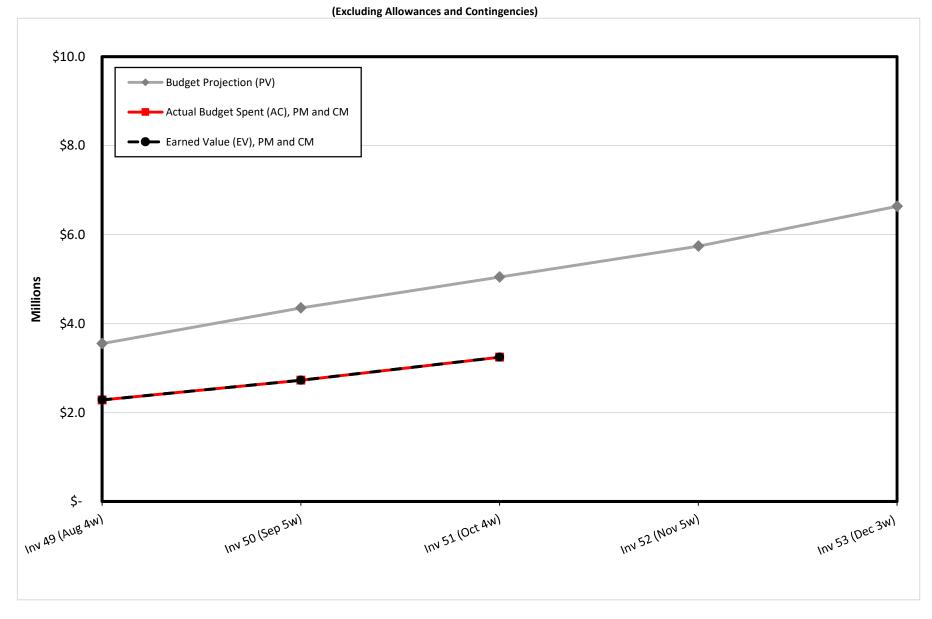




# Great Lakes Water Supply Program PM/CM Program Earned Value Chart



Phase 3 (Invoice No. 51)



% Spent 48.9% Actual Budget Spent \$3,243,690 Schedule Performance Index (SPI) 0.64
Cost Performance Index (CPI) 1.00