# VANGUARD ELECTRIC COMMISSION AGENDA VANGUARD SHOP 714 Blue Mounds Street | Black Earth, WI 53515 6:30 PM • Tuesday • 7/19/2022

- 1) Call to order
- 2) Roll call
  - a. Mitch Hodson Black Earth
  - b. Rod Howard Black Earth
  - c. Scott Patchin Black Earth
  - d. Kyle Kepler Mazomanie
  - e. Peter Huebner Mazomanie
  - f. Gary Harrop Mazomanie
  - g. Mike Krawczyk Citizen at Large
- 3) Proof of posting (Village of Black Earth, Village of Mazomanie, Star News)
- 4) Approval of minutes
- 5) Election of officers
- 6) Public comment (3 minutes per person)
- 7) Financial report
- 8) Discussion/Action—Results of 2021 review of books
- 9) Superintendent's report
- 10) Items for discussion at next meeting
- 11) Set next meeting date
- 12) Adjourn

**PLEASE NOTE:** If you need assistance to attend this meeting, please call 608-767-2561 to allow accommodations to be made.

Vanguard Electric Commission Peter Huebner, President

Dated: 7/13/2022

# MINUTES

July 19, 2022 | 6:30 PM Vanguard Shop – 714 Blue Mounds St, Black Earth, WI 53515

- VANGUARD ELECTRIC
- **1.** Call to order Vanguard Electric Commission president Peter Huebner called the meeting to order at 6:30 PM.
- 2. Roll call Those in attendance upon roll call were Mitch Hodson, Rod Howard, Scott Patchin, Peter Huebner, and Mike Krawczyk. Kyle Kepler arrived shortly after.
- **3. Proof of posting** A copy of the notice was posted July 13, 2022 to the Village of Mazomanie and the Village of Black Earth, and transmitted to Star News.
- 4. Approval of minutes Motion by Patchin/Hodson to approve minutes dated 3/15/22. Motion passed.
- 5. Election of officers

Motion by Howard/Hodson to nominate Peter Huebner as president. Motion passed. Motion by Huebner/Patchin to nominate Mitch Hodson as vice president. Motion passed.

- 6. Public Comment (3 minutes per person) None
- 7. Financial report Resco credits paid out from 2013. Have spent 39% of BE budget, 32% of Mazo budget. Net income \$6800 compared to \$45,000 last year at this time, mostly due to vehicle fund—more repairs and less revenue due to Shawn's truck being used less. Have received three payments from Lathrop case, each for \$68.18. Received \$500 tuition reimbursement for apprentices, also applied for a \$2500 grant for each apprentice.
- 8. Discussion/Action—Results of 2021 review of books Zak Bloom provided a written report to summarize his review of books. There were no corrective recommendations. *Motion by Kepler/Hodson to approve Zak Bloom's financial report. Motion passed.*
- 9. Superintendent's report New customer work down this year. High school moving forward with solar—next step is engineering review, may need engineering study as well, both are school's cost. Few outages lately, nothing major. Still working on purchase of used transformer from Plymouth for Mazo. Working on land acquisition for BE sub, have started purchase of transformer and regulators. Lydia and Kurt went to Management Training. Guys completed DOT flagger training. Utility Sales talking 5-8% cost increase for new truck due to steel surcharge. Experiencing email issues, trying to find alternative solution. Shawn needs to switch a couple weeks around on his August schedule—since this isn't on the agenda, no action can be taken, but will approve changes at next meeting.
- 10. Items for discussion at next meeting Approve change to Shawn's August schedule
- 11. Set next meeting date September 6, 2022 @ 6:30 PM
- **12.** Adjourn Motion by Hodson/Kepler to adjourn. Motion passed.

### VANGUARD ELECTRIC COMMISSION BALANCE SHEET JUNE 30, 2022

### ASSETS

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## CURRENT ASSETS

	PCB - CHECKING VEHICLE CHECKING			402,246.41 527,596.45	
	ACCOUNTS RECEIVABLE			127,115.68	
1-11154-1000	INVENTORY			199,001.85	
1-11165-1000	PREPAID EXPENSES			9,103.61	
1-11165-1001				6,477.28	
1-11165-1004	PREPAID VISION INS	_		5.72	
	TOTAL CURRENT ASSETS				1,271,547.00
			,	100 005 50	
1-11111-1000 1-11392-1000			(	483,235.53) 468,581.56	
	TOOLS, SHOP AND GARAGE EQUIPME			400,501.50 123,618.39	
1-11004-1000		-		120,010.00	
	TOTAL UTILITY PLANT				108,964.42
	OTHER PROPERTY AND INVESTMENTS				
1-11124-1000	RESCO STOCK			500.00	
1-11124-1001	RESCO CAPITAL CREDITS	-		50,270.00	
	TOTAL OTHER PROPERTY AND INVESTMENTS				50,770.00
	TOTAL ASSETS				1,431,281.42
1-21242-1005 1-21242-1006	LIABILITIES AND EQUITY CURRENT LIABILITIES DEFERRED REVENUE - FLOOD LIFE INSURANCE PAYABLE LONG DISABILITY PAYABLE VISION INSURANCE PAYABLE TOTAL CURRENT LIABILITIES	_	( (	19,950.71 21.48) 12.10) 2.86)	19,914.27
	EQUITY				
1-31216-1000	UNRESTRICTED NET ASSETS			1,404,507.41	
	EQUITY				
	REVENUE OVER EXPENDITURES - YTD 6,859	.74			
	BALANCE - CURRENT DATE	_		6,859.74	
	TOTAL FUND EQUITY				1,411,367.15
	TOTAL LIABILITIES AND EQUITY			=	1,431,281.42

### VANGUARD ELECTRIC COMMISSION INCOME STATEMENT FOR THE MONTH ENDING JUNE 30, 2022

OPERATING REVENUES   ICOMPT AUXORNIE   18.588.68   200,873.54   .00   (   200,873.94)   .01     144101-1000   INCOME - BLACK EARTH   9.597.68   37,493.16   .00   (   545,000)   .0     144141-1010   CAL-CK EARTH   9.597.68   37,493.16   .00   (   572,04)   .00   (   552,704)   .00   (   590,00)   .00   (   990,00)   .01     144143-1000   CAL-CK EARTH   9.597.68   37,493.16   .00   (   390,470,74)   .00   (   390,470,74)   .00   (   390,470,74)   .00     14449-1001   COPERATING EVENUES - B   7.696.46   77,295.29   .00   (   22,300,214)   .00   (   22,300,214)   .00   (   22,302,14)   .00   (   22,302,14)   .00   (   22,302,14)   .00   (   22,302,14)   .00   (   22,302,14)   .01   1,5572,100   MAINTENNEC OF LINES B   .4130,10   .01   1,52574,100   MAINTENNEC OF LINES B			PERIOD ACTUAL	YTD ACTUAL	BUDGET		UNEARNED	PCNT
1-4400-100   INCOME - BLACK EARTH   18,588.88   20.07.30.4   0.0   (   20.07.30.4)   0.0     1-4400-100   INCOME - BLACK EARTH   9,997.86   37,439.16   0.0   (   37,439.16)   0.0     1-4140-1001   CIAC- MAZO   2.292.60   5.527.64   0.00   (   5.507.04)   0.0     1-4148-1001   OTHER ELECTRIC REVENUES - BE   150.00   150.00   0.00   (   180.00)   0.0     1-4148-1001   OTHER ELECTRIC REVENUES - BE   150.00   150.00   0.00   (   389.470.74)   0.0   (   389.470.74)   0.0     0   CONSTULCTION WILN PROGRESS-B   7.698.46   77.295.29   0.0   (   7.295.29)   0     1-5257-1000   ONNTO FUNCTION WILN PROGRESS-B   7.698.46   77.295.29   0.0   (   42.400.0   0     1-5257-1000   MAINTO FUNCTION WILN PROGRESS-B   7.698.46   77.295.29   0.0   (   42.400.0   0   1.422.00   0.0   (   42.400.0   0   1.5227.0100   1.422		NUES						
1+1410-1001   INCORE - NAZOMANUE   34 280,48   154,500,00   0   141410-100   CARC-MAZO   0   154,500,00   0     1+1410-100   CARC-MAZO   CARC-MAZO   2,292,60   5,527,64   0.00   (   5,827,64)   0.0   (   5,827,64)   0.0   (   5,827,64)   0.0   (   5,827,64)   0.0   (   5,827,64)   0.0   (   3,838,61)   0.0   (   3,838,61)   0.0   (   3,838,61)   0.0   (   3,838,61)   0.0   (   3,838,61)   0.0   (   3,838,61)   0.0   (   3,829,71,72,92,92,1)   0.0   1,225,72,100   MAINTERNANCE OF LINES-B   4,493,43   4,493,03   0.0   (   4,450,10,0   (   4,240,1,0,0   (   4,240,1,0,0   1,225,72,100   MAINT OF LINE TRANSPORMERA-B   0,0   4,210,10,0   (   4,240,1,0,0   (   4,240,1,0,0   (   4,240,1,0,0   (   4,240,1,0,0   (   4,240,1,0,0   (   4,240,1,0,0   (   4,240,1,0,0   (   4,240,			18 580 68	200 873 04	00	(	200 873 04)	0
I+1410-100   CAC_BLACK EARTH   9.957,88   37,439,16   00   (   37,439,16)   0     1+14154-100   CIMER ALCO   2,222,80   5,527,40   00   (   5,527,40   00   (   5,527,40   00   (   5,527,40   00   (   5,527,40   00   (   5,527,40   00   (   5,527,40   00   (   190,00   0   0     1-141454-100   OTHER ELECTRIC REVENUES - MAZO   150,00   150,00   00   (   399,470,74   00   (   399,470,74   0   (   399,470,74   0   (   399,470,74   0   (   399,470,74   0   (   399,470,74   0   (   399,470,74   0   (   459,289)   0   1   0   1   0   1   1   539,400   1   230,221,41   0   (   4,493,33   0   (   4,493,33   0   (   4,493,33   0   (   4,493,43   0   1,422,400   0   1 <td></td> <td></td> <td>,</td> <td>,</td> <td></td> <td></td> <td>. ,</td> <td></td>			,	,			. ,	
1+41410-101   CAC-MAZO   2.22.20   5.527.04   00   (   5.527.04   00   (   5527.04   00   (   5527.04   00   (   5527.04   00   (   550.00   0     TOTAL OPERATING REVENUES   65.758.44   398.470.74   00   (   399.470.74   0   (   399.470.74   0   (   399.470.74   0   (   399.470.74   0   (   7.205.29   0     OPERATING EXPENSES   BLACK EARTH   1   52.277.000   ONETRUCTON WKI PROCRESS-B   7.606.46   77.295.29   0   (   77.205.29)   0     1-52.275.1000   MAINTENANCE OF LINESB   3.913.00   22.002.14   00   (   45.403.39)   0   (   45.403.39)   0   (   45.403.39)   0   (   45.403.39)   0   (   45.403.39)   0   (   45.403.39)   0   (   45.403.39)   0   1   52.271.000   MAINTENANCE OF INFERSE   3.913.00   (   45.403.70)							. ,	
1-14495-100   OTHER ELECTRIC REVENUES - BE   500.00   950.00   .00   (   950.00   .00     TOTAL OPERATING REVENUES   65.758.44   399.470.74   .00   (   399.470.74   .0     OPERATING EXPENSES   BLACK EARTH     1-22070100   CONSTRUCTION WK IN PROGRESS-B   7.689.46   77.295.29   .00   (   27.295.29)   .0     1-22070100   MAINTENANCE OF LINES-B   4.493.03   20.00   (   42.400   .0   24.400   .0   24.400   .0 <td></td> <td></td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td>			,					
1-14456-1001   OTHER ELECTRIC REVENUES   150.00   150.00   150.00   0   150.00   0     TOTAL OPERATING REVENUES   65.758.44   399.470.74   .00   (   399.470.74)   .0     OPERATING EXPENSES     BLACK EARTH						ļ	,	
TOTAL OPERATING REVENUES   65.758.4   399.470.74   .00   (   399.470.74   .0     OPERATING EXPENSES     BLACK EARTH     1+52107-1000   CONSTRUCTION WK IN PROGRESS-B   7.696.46   77.295.29   .0   (   77.295.29)   .0     1+52107-1000   CONSTRUCTION WK IN PROGRESS-B   7.696.46   77.295.29   .0   (   46.30.39)   .0     1+52107-1000   MAINT OF SURFEXTURION-B   1.757.67   3.836.01   .0   (   3.836.01)   .0   1.4257.00   (   8.448.31.3   .00   (   8.468.33)   .0   1.425.01   .0   1.425.01   .0   1.425.01   .0   1.425.01   .0   1.422.00   .0   (   8.46.31   .00   1.422.00   .0   1.422.00   .0   1.422.00   .0   1.422.00   .0   1.422.00   .0   1.422.00   .0   1.422.00   .0   1.422.00   .0   1.422.00   .0   1.422.00   .0   1.4222.00   .0   1.422.00						(		
OPERATING EXPENSES   BLACK EARTH     1-52107-1000   CONSTRUCTION WK IN PROGRESS-B   7,696.46   77,295.29   .00   (77,295.29)   .0     1-52571-1000   MAINTENANCE OF LINES-B   3,913.00   23,002.14   .00   (23,002.14)   .0     1-52571-1000   MAINT TO FUNE TRANSFORMERS-B   .00   44,250   .00   (4,430.39)   .00   (4,430.39)   .00   (4,430.39)   .01   (23,571.100)   MAINT OF LINE TRANSFORMERS-B   .00   142,557   .00   (14,22,50)   .00   (14,22,50)   .00   (14,22,50)   .0     1-52257-1000   MAINT CANCE-B   247.85   6,594.07   .00   (16,594.07)   .01   .62,694.07)   .00   (14,22,00)   .0   14,22,00)   .0   (14,22,00)   .0   (14,22,00)   .0   (14,22,00)   .0   (14,22,00)   .0   (14,22,00)   .0   (14,22,00)   .0   (14,22,00)   .0   (14,22,00)   .0   (14,22,00)   .0   (14,22,00)   .0   (14,33,80)   .0   .0   .0   .0	1-41456-1001	OTHER ELECTRIC REVENUES - MAZO		150.00	.00	(	150.00)	
BLACK EARTH     1-52107-1000   CONSTRUCTION WK IN PROGRESS-B   7,696.46   77,295.29   .00   (   77,295.29)   .0     1-5257-1000   MAINTENNCE OF LINES-B   4,493.30   23,002.14   .00   (   242,002.14)   .00     1-5257-1000   MAINT OF LINE TRANSFORMERS-B   4,093.33   46,403.39   .00   (   42,50)   .00     1-5257-1000   MAINT OF LINE TRANSFORMERS-B   1,757,67   3,838.01   .00   (   8,091.43)   .00   (   6,091.40)   .01     1-5257-1000   MAINT OF STREET LIGHTING-EB   247.75   6,94.07   .00   (   6,594.07   .00   (   4,200)   .00     1-5292-1010   ADMIN SALARIES-B   1,050.75   9,446.13   .00   1,422.00   .00   .01   1,422.00   .00   .00   .01   1,422.00   .00   .01   .02   .00   .01,422.00   .00   .02   .02   .02   .02   .02   .02   .02   .02   .02   .02   .02 <td< td=""><td></td><td>TOTAL OPERATING REVENUES</td><td>65,758.44</td><td>399,470.74</td><td>.00</td><td>(</td><td>399,470.74)</td><td>.0</td></td<>		TOTAL OPERATING REVENUES	65,758.44	399,470.74	.00	(	399,470.74)	.0
1-52107-1000 CONSTRUCTION WK IN PROGRESS-B 7,696.46 77,295.29 .00 ( 77,295.29) .0   1-52560-1000 OPERATION SUPERVISION-B 3,913.00 23,002.14 .00 ( 42,303.9) .0   1-5257-1000 MAINTO FOLME TRANSFORMERS-B 4,493.43 46,430.39 .00 ( 42,430.9) .0   1-5257-1000 MAINTO FSTREET LIGHTING-B 1,757.67 3,838.01 .00 ( 42,50 .00   1-5257-1000 MAINTENANCE OF METERS-B 304.32 8,091.43 .00 ( 8,091.43 .00 ( 6,594.07) .00   1-52520-1001 ADMIN SALARIES-B 247.65 6,594.07) .00 ( 1,422.00) .00   1-52923-1003 OFFICE EXPENSES-B 30.00 180.00 .00 ( 1,422.00) .00   1-52923-1004 COMPUTER EXPENSES-B 30.00 180.00 .00 ( 9,466.13) .0   1-52923-1005 TRAINING-B 1,182.70 9,660.32 .00 14,220.00 .0 1,222.30 .0 1,222.30 .0 1,222.31	OPERATING EXPE	NSES						
1-52560-1000   OPERATION SUPERVISION-B   3,913.00   23.002.14   .00   (23.002.14)   .00     1-52572-1000   MINITENANCE OF LINE TRANSPORMERS-B   .00   42.50   .00   (46.430.39)   .00   (46.430.39)   .00   (42.50)   .00     1-52571-1000   MINIT OF STREET LIGHTING-B   1.757.67   3.838.01   .00   (3.838.01)   .00     1-52576-1000   VILLAGE MAINTENANCE OF METERS-B   3.43.22   8.091.43   .00   (8.901.43)   .0     1-52920-1001   ADMIN SALARIES-B   1.055.76   9.446.13   .00   (9.446.13)   .00     1-52923-1001   ACCOUNTIGF FEES-B   2.37.00   1.422.00   .00   (1.422.00)   .01     1-52923-1003   CPFICE EXPENSES-B   84.27   375.95   .00   (9.80.2)   .0     1-52923-1004   COMPUTER EXPENSES-B   2.80.0   69.82   .00   (343.86)   .00     1-52923-1005   POSTAGEB   2.80.0   69.63.2   .00   (48.48)   .00     1-52923-1010   TRAINING-F   1.182.		BLACK EARTH						
1+52572-1000 MAINTENANCE OF LINES-B 4,493,43 46,430,39 .00 46,430,39 .0   1+2527-1000 MAINT OF LINE TRANSFORMERS-B .00 42,50 .00 42,50 .00   1+2527-1000 MAINT OF LINE TRANSFORMERS-B .00 42,50 .00 (42,50) .00   1+2527-1000 MAINTENANCE OF METERS-B 304,32 8,091,43 .00 (8,091,43) .0   1+2527-1000 MAINTENANCE OF METERS-B 247,85 6,594,07 .00 (8,594,07) .00 (8,594,07) .00 (1,422,00) .00 1,422,00 .00 (1,422,00) .00 1,422,00 .00 <td>1-52107-1000</td> <td>CONSTRUCTION WK IN PROGRESS-B</td> <td>7,696.46</td> <td>77,295.29</td> <td>.00</td> <td>(</td> <td>77,295.29)</td> <td>.0</td>	1-52107-1000	CONSTRUCTION WK IN PROGRESS-B	7,696.46	77,295.29	.00	(	77,295.29)	.0
1-52573-1000 MAINT OF LINE TRANSFORMERS-B 0.0 42.50 0.0 (42.50) 0   1-52574-1000 MAINT OF STREET LIGHTING-B 1,777.67 3.838.01 0.0 (8.091.43) 0.0   1-52576-1000 VILLAGE MAINTENANCE OF METERS-B 304.32 8.091.43 0.0 (8.091.43) 0.0   1-52576-1000 VILLAGE MAINTENANCE OF METERS-B 247.85 6.594.07 0.0 (1.822.00) 0.0   1-52923-1001 ADMIN SALARIES-B 1.055.76 9.464.13 0.0 (1.422.00) 0.0   1-52923-1003 OFFICE EXPENSES-B 8.30.00 1.422.00 0.0 (1.422.00) 0.0   1-52923-1005 POSTAGE-B 2.90.0 69.62 0.0 (1.80.00) 0.0   1-52923-1006 MEALS-B .00 343.86 .00 (343.36) 0.0   1-52923-1007 TRAINING-B 1,182.70 9.650.32 .00 (488.48) 0   1-52923-1007 TRAINING-B 1,182.70 9.650.32 .00 (486.48) .0   1-52923-1007 TRAINING-B 1,182.70 9.650.32 .00 <td< td=""><td>1-52560-1000</td><td>OPERATION SUPERVISION-B</td><td>3,913.00</td><td>23,002.14</td><td>.00</td><td>(</td><td>23,002.14)</td><td>.0</td></td<>	1-52560-1000	OPERATION SUPERVISION-B	3,913.00	23,002.14	.00	(	23,002.14)	.0
1-52574-1000 MAINT OF STREET LIGHTING-B 1,757.67 3,838.01 .00 ( 3,838.01) .0   1-52576-1000 MAINTENANCE OF METERS-B 304.32 8,091.43 .00 ( 6,091.43) .0   1-52576-1000 VILLAGE MAINTENANCE-B 247.85 6,594.07 .00 ( 6,594.07) .00 ( 6,594.07) .00 ( 6,594.07) .00 ( 6,595.00) .0	1-52572-1000	MAINTENANCE OF LINES-B	4,493.43	46,430.39	.00	(	46,430.39)	.0
1-52575-1000 MAINTENANCE OF METERS-B 304.32 8.091.43 .00 ( 8.091.43) .0   1-52576-1000 VILLAGE MAINTENANCE-B 247.85 6.594.07 .00 ( 6.594.07) .00 ( 5.594.07) .00 ( 5.594.07) .00 ( 5.594.07) .00 ( 5.594.07) .00 ( 5.594.07) .00 ( 5.594.07) .00 ( 5.944.613) .00 .00 ( 1.422.00) .00 ( 1.422.00) .00 ( 3.595.0) .00 .00 .01 .52923-1006 DESTAGE-B 2.9.00 69.62 .00 ( 3.43.96 .00 .01 .52923-1007 TRAININC-B 1.182.70 9.650.32 .00 .00 .343.96 .00 .05.650.32 .00 .05.923-1010 Ide BROLE-B .00 .00 .00 .05.923-1010 Ide BROLE-B .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .05.923-1010 Ide BROLE-B .00 .00 .00 .0	1-52573-1000	MAINT OF LINE TRANSFORMERS-B	.00	42.50	.00	Ì	42.50)	.0
1-52576-1000 VILLAGE MAINTENANCE-B 247.85 6,594.07 .00 ( 6,594.07) .0   1-52920-1001 ADMIN SALARIES-B 1,055.76 9,446.13 .00 ( 9,446.13) .0   1-52923-1003 OFFICE EXPENSES-B 237.00 1,422.00 .00 ( 1,422.00) .0   1-52923-1004 COMPUTER EXPENSES-B 84.27 375.95 .00 ( 375.95 .00   1-52923-1005 POSTAGE-B 29,00 66.62 .00 ( 868.0 .0 ( 343.96 .00 1,452923-1007 TRAINING-B 1,182.70 9,650.32 .00 ( 488.48) .0   1-52923-1007 TRAINING-B 1,182.70 9,650.32 .00 ( 206.25 .00 ( 206.25 .00 1,52923-1017 DRUG PROGRAM-B .00 206.25 .00 ( 206.25 .00 1,52923-1013 DFICE EQUIPMENT RENTAL-B 60.52 387.75 .00 1,32923-1014 UNFORMS-B 60.42 387.75 .00 1,32923-1016 1,496.69 .00 1,52923-1016 1,496.69<	1-52574-1000	MAINT OF STREET LIGHTING-B	1,757.67	3,838.01	.00	Ì	3,838.01)	.0
1-52576-1000 VILLAGE MAINTENANCE-B 247.85 6,594.07 .00 ( 6,594.07) .0   1-52920-1001 ADMIN SALARIES-B 1,055.76 9,446.13 .00 ( 9,446.13) .0   1-52923-1003 OFFICE EXPENSES-B 237.00 1,422.00 .00 ( 1,422.00) .0   1-52923-1004 COMPUTER EXPENSES-B 84.27 375.95 .00 ( 180.00) .0   1-52923-1006 MEALS-B 20.00 69.62 .00 ( 66.62) .0   1-52923-1007 TRAINING-B 1,182.70 9,650.32 .00 ( 9,650.32) .0   1-52923-1007 TRAINING-B 1,182.70 9,650.32 .00 ( 266.25) .0   1-52923-1007 TRAINING-B 1,00.29 600.04 .00 ( 266.25) .0   1-52923-1010 DRUG PROGRAM-B .00 206.25 .00 ( 266.25) .0 .0   1-52923-1013 DRUG PROGRAM-B .00 33.67.0 .0 ( 3.68.7.0) .0   1-	1-52575-1000	MAINTENANCE OF METERS-B	304.32	8,091.43	.00	ì	8,091.43)	.0
1-52920-1001 ADMIN SALARIES-B 1,055.76 9,446.13 .00 9,446.13 .0   1-52923-1001 ACCOUNTING FEES-B 237.00 1,422.00 .00 (1,422.00) .00   1-52923-1004 COMPUTER EXPENSES-B 84.27 375.55 .00 (375.95) .0   1-52923-1004 COMPUTER EXPENSES-B 30.00 180.00 .00 (180.00) .0   1-52923-1005 MEALS-B 29.00 69.62 .00 (96.62) .0   1-52923-1007 TRAINING-B 1,182.70 9,650.32 .00 (343.96) .0   1-52923-1007 TRAINING-B 1,182.70 9,650.32 .00 (9.60.04) .0   1-52923-1007 TRAINING-B 100.29 60.00 .00 (9.00) .0   1-52923-1017 INCG PROGRAM-B .00 296.25 .00 (296.25) .0   1-52923-1017 INCRMS-B 662.46 1,496.69 .00 (347.65) .0   1-52923-1013 OFFICE COUPMENT RENTAL-B 602.45 .00 (1.496.69) .00 (1.496.69) .0 <t< td=""><td></td><td></td><td></td><td>,</td><td></td><td>ì</td><td></td><td></td></t<>				,		ì		
1-52923-1001 ACCOUNTING FEES-B 237.00 1,422.00 .00 (1,422.00) .0   1-52923-1002 OPHUTER EXPENSES-B 84.27 375.95 .00 (375.95) .0   1-52923-1005 POSTAGE-B 30.00 180.00 .00 (68.62) .0   1-52923-1005 POSTAGE-B 29.00 69.62 .00 (343.96) .0   1-52923-1007 TRAINING-B 1,182.70 9,650.32 .00 (343.96) .0   1-52923-1007 TRAINING-B 1,182.70 9,650.32 .00 (488.48) .0   1-52923-1017 TRAINING-B .00 488.48 .00 (488.48) .0   1-52923-1017 TRUE REIMBURSEMENTS-B .00 960.04 .00 (206.25) .00   1-52923-1011 DRUG PROGRAM-B .00 99.00 .00 (367.75) .00   1-52923-1014 UNIFORMS-B 682.46 1,496.69 .00 (1,496.69) .00   1-52923-1015 BUSINESS INSURANCE-B 228.77 1,711.61 .00 (1,711.61) .00   1-52923-10	1-52920-1001	ADMIN SALARIES-B				ì		
1-52923-1003 OFFICE EXPENSES-B 84.27 375.95 .00 (375.95) .0   1-52923-1004 COMPUTER EXPENSES-B 30.00 180.00 .00 (48.00) .0   1-52923-1005 POSTAGE-B 29.00 69.62 .00 (33.96) .0   1-52923-1005 MEALS-B .00 343.96 .00 (343.96) .0   1-52923-1007 TRAINING-B 1,182.70 9.650.32 .00 (488.48) .00   1-52923-1007 TRAVEL REIMBURSEMENTS-B .00 488.48 .00 (488.48) .0   1-52923-1017 DRUG PROGRAM-B .00 206.25 .00 (206.25) .0   1-52923-1011 DRUG PROGRAM-B .00 206.25 .00 (387.75) .0   1-52923-1014 UNFORMS-B 682.46 1.496.69 .00 (1.496.69) .0   1-52923-1014 UNFORMS-B .00 3.536.70 .00 (3.556.70) .0   1-52923-1014 UNFORMS-B .282.47 1.440.11 .00 (1.496.69) .0   1-52923-1016 RE						ì		
1-52923-1004 COMPUTER EXPENSES-B 30.00 180.00 .00 ( 180.00 .0   1-52923-1005 PQSTAGE-B 29.00 69.62 .00 343.96 .00 ( 343.96 .00   1-52923-1007 TRAINING-B 1,182.70 9,660.32 .00 ( 9,660.32 .00   1-52923-1007 TRAINING-B 1,182.70 9,660.32 .00 ( 9,660.32 .00   1-52923-1009 TELEPHONE-B 100.29 660.04 .00 ( 660.04) .0   1-52923-1011 DRUS PROGRAM-B .00 206.25 .00 ( 206.25) .0   1-52923-1012 HEARING TEST-B .00 99.00 .00 1.466.69 .0   1-52923-1014 UNFORMS-B 622.46 1.466.69 .00 ( 1.496.69) .0   1-52923-1014 UNFORMS-B 228.87 1.711.61 .00 1.480.11) .0   1-52923-1014 INFORMS-B 53.62 498.45 .00 1.5292.30 .0 1.222.36) .0 1.222.36) .0						ì		
1-52923-1005 POSTAGE-B 29.00 69.62 .00 ( 69.62) .0   1-52923-1006 MEALS-B .00 343.96 .00 ( 343.96) .0   1-52923-1007 TRAINING-B 1,182.70 9,650.32 .00 ( 9,650.32) .0   1-52923-1008 TRAVEL REIMBURSEMENTS-B .00 488.48 .00 ( 488.48) .0   1-52923-1019 TELEPHONE-B 100.29 600.04 .00 ( 206.25 .0   1-52923-1011 DRUG PROGRAM-B .00 206.25 .00 ( 206.25 .0   1-52923-1013 OFFICE EQUIPMENT RENTAL-B 60.52 387.75 .00 ( 385.67) .0   1-52923-1013 DEFICE EQUIPMENT RENTAL-B 60.52 387.75 .00 ( 3.65.70) .0   1-52923-1015 BUSINESS INSURANCE-B 228.47 1,711.61 .00 ( 1,480.11) .0   1-52923-1017 WORKER'S COMP INSURANCE-B 228.67 1,480.11 .00 ( 1,480.11) .0   1-52923						ì	,	
1-52923-1006 MEALS-B .00 343.96 .00 ( 343.96 .0   1-52923-1007 TRAININCB 1,182.70 9,650.32 .00 ( 9,650.32 .0   1-52923-1009 TELELPHONE-B .00 488.48 .00 ( 488.48 .00   1-52923-1009 TELEPHONE-B .00 206.25 .00 ( 206.25) .0   1-52923-1011 DRUG PROGRAM-B .00 206.25 .00 ( 99.00) .00   1-52923-1013 OFFICE EQUIPMENT RENTAL-B 60.52 387.75 .00 ( 387.75) .0   1-52923-1014 UNIFORMS-B 284.75 1.711.61 .00 ( 1,496.69) .0   1-52923-1015 BUSINESS INSURANCE-B 228.87 1,480.11 .00 ( 1,486.69) .0   1-52923-1017 WORKER'S COMP INSURANCE-B 228.67 1,480.11 .00 ( 1,480.11) .0   1-52923-1020 LINEMAN SUPPLIES-B 53.62 498.45 .00 ( 1,480.40 .0   1-52923-1020						$\tilde{i}$	,	
1-52923-1007 TRAINING-B 1,182.70 9,650.32 .00 ( 9,650.32) .0   1-52923-1009 TELEPHONE-B .00 488.48 .00 ( 488.48) .0   1-52923-1019 TELEPHONE-B .00 206.25 .00 ( 600.04) .00   1-52923-1012 HEARING TEST-B .00 .99.00 .00 ( 99.00) .00   1-52923-1013 OFFICE EQUIPMENT RENTAL-B 60.52 .387.75 .00 ( 3.37.75) .00   1-52923-1015 BUSINESS INSURANCE-B 284.75 1.711.61 .00 ( 1.496.69) .00   1-52923-1016 RENT-B .00 3.536.70 .00 ( 3.536.70) .00   1-52923-1017 WORKER'S COMP INSURANCE-B 228.87 1.480.11 .00 ( 1.422.36) .00   1-52923-1020 ILINEMAN SUPPLIES-B 55.62 498.45 .00 .022.536 .00 ( 4.22.36) .00   1-52923-1020 INEMAN SUPPLIES-B 55.00 158.00 .00 .122.36) .00						$\tilde{\boldsymbol{\ell}}$	,	
1-52923-1008 TRAVEL REIMBURSEMENTS-B .00 488.48 .00 ( 488.48) .0   1-52923-1009 TELEPHONE-B 100.29 600.04 .00 ( 600.04) .0   1-52923-1011 DRUG PROGRAM-B .00 206.25 .00 ( 206.25) .0   1-52923-1012 HEARING TEST-B .00 99.00 .00 ( 387.75) .00 ( 387.75) .00 ( 387.75) .00 ( 387.75) .00 ( 37.75) .00 ( 37.75) .00 ( 37.75) .00 ( 37.75) .00 ( 37.75) .00 ( 37.75) .00 ( 37.75) .00 ( 37.75) .00 ( 37.75) .00 ( 37.75) .00 1.52923.1017 WORKER'S COMP INSURANCE-B 228.475 1.711.61 .00 ( 1.711.61) .00 1.52923.1017 WORKER'S COMP INSURANCE-B 228.87 1.480.11 .00 ( 1.480.45) .00   1-52923-1021 REMARS & MAINTENANCE-B 55.00							,	
1-52923-1009 TELEPHONE-B 100.29 600.04 .00 ( 600.04) .0   1-52923-1010 DRUG PROGRAM-B .00 206.25 .00 ( 206.25) .0   1-52923-1012 HEARING TEST-B .00 .99.00 .00 ( .99.00) .0   1-52923-1013 OFFICE EQUIPMENT RENTAL-B 60.52 .377.75 .00 ( .387.75) .00   1-52923-1014 UNIFORMS-B 682.46 .1,496.69 .00 ( .1,711.61) .00   1-52923-1015 BUSINESS INSURANCE-B 284.75 .1,711.61 .00 ( .3,536.70) .00   1-52923-1016 RENT-B .00 .3,536.70 .00 ( .3,536.70) .00   1-52923-1017 WORKER'S COMP INSURANCE-B .28.87 .1,480.11 .00 ( .1,480.11) .00   1-52923-1020 LINEMAN SUPPLIES-B .05.36.2 498.45 .00 ( .22.36) .00   1-52923-1022 ICHER EXPENSES-B .00 .242.41 .00 ( .242.41) .00			,			(		
1-52923-1011 DRUG PROGRAM-B .00 206.25 .00 ( 206.25) .0   1-52923-1012 HEARING TEST-B .00 99.00 .00 ( 99.00) .0   1-52923-1013 OFFICE EQUIPMENT RENTAL-B 60.52 387.75 .00 ( 387.75) .0   1-52923-1014 UNIFORMS-B 682.46 1,496.69 .00 ( 1,496.69) .0   1-52923-1015 BUSINESS INSURANCE-B 284.75 1,711.61 .00 ( 1,711.61) .0   1-52923-1016 RENT-B .00 3,536.70 .00 ( 3,536.70) .0   1-52923-1017 WORKER'S COMP INSURANCE-B 228.87 1,480.11 .00 ( 1,480.11) .0   1-52923-1017 WORKER'S COMP INSURANCE-B 55.00 188.00 .0 ( 1,222.36) .00   1-52923-1020 LINEMAN SUPPLIES-B 55.00 188.00 .00 ( 498.45) .0   1-52923-1022 OTHER EXPENSES-B 102.00 242.41 .00 ( 5640.35) .0   <						$\frac{1}{2}$	,	
1-52923-1012 HEARING TEST-B .00 99.00 .00 ( 99.00) .0   1-52923-1013 OFFICE EQUIPMENT RENTAL-B 60.52 387.75 .00 ( 387.75) .0   1-52923-1014 UNIFORMS-B 682.46 1.496.69 .00 ( 1.496.69) .0   1-52923-1015 BUSINESS INSURANCE-B 284.75 1.711.61 .00 ( 1.711.61) .0   1-52923-1016 RENT-B .00 3,536.70 .00 ( 3,536.70) .0   1-52923-1017 WORKER'S COMP INSURANCE-B 228.87 1.480.11 .00 ( 1.422.36) .0   1-52923-1020 LINEMAN SUPPLIES-B 53.62 498.45 .00 ( 498.45) .0   1-52923-1020 LINEMAN SUPPLIES-B 55.00 158.00 .00 ( 242.41) .0   1-52923-1022 OTHER EXPENSES-B 102.00 242.41 .00 ( 242.41) .0   1-52923-1023 FICA-B 98.21 6.531.32 .00 ( 5.640.35) .0   1-52923-1						$\hat{\boldsymbol{\zeta}}$	,	
1-52923-1013 OFFICE EQUIPMENT RENTAL-B 60.52 387.75 .00 ( 387.75 .0   1-52923-1014 UNIFORMS-B 682.46 1,496.69 .00 ( 1,496.69) .0   1-52923-1015 BUSINESS INSURANCE-B 284.75 1,711.61 .00 ( 1,711.61) .0   1-52923-1016 RENT-B .00 3,536.70 .00 ( 3,536.70) .0   1-52923-1017 WORKER'S COMP INSURANCE-B 228.87 1,480.11 .00 ( 1,480.11) .0   1-52923-1020 LINEMAN SUPPLIES-B 159.28 1,222.36 .00 ( 1,820.0) .0   1-52923-1021 REPAIRS & MAINTENANCE-B 53.62 498.45 .00 ( 498.45) .0   1-52923-1022 ILINEMAN SUPPLIES-B 55.00 158.00 .00 ( 242.41) .0   1-52923-1021 REPAIRS & MAINTENANCE-B 908.21 6,531.32 .00 ( 5,640.35) .0   1-52923-1025 RETIREMENT-B 793.07 5,640.35 .00 ( 5,640.35) .0						$\frac{1}{2}$	,	
1-52923-1014UNIFORMS-B682.461,496.69001,496.6901-52923-1015BUSINESS INSURANCE-B284.751,711.6100(1,711.61)01-52923-1016RENT-B003,536.7000(3,536.70)01-52923-1017WORKER'S COMP INSURANCE-B228.871,480.1100(1,480.11)01-52923-1018SMALL TOOLS & EQUIPMENT-B159.281,222.3600(1,222.36)01-52923-1021INEMAN SUPPLIES-B55.00158.0000(498.45)01-52923-1022OTHER EXPENSES-B102.00242.4100(498.45)01-52923-1023FICA-B908.216,531.3200(6,531.32)01-52923-1024HEALTH INSURANCE-B2,182.0715,836.0800(15,86.08)01-52923-1025RETIREMENT-B793.075,640.3500(385.00)01-52923-1027PAGER PAY-B650.023,900.12000142.61)01-52923-1028MINOR MATERIALS-B651.901,193.400(1,193.40)01-52923-1029LIPE INSURANCE-B25.56142.6100(142.61)01-52923-1029LIPE INSURANCE-B25.56142.6100(142.61)01-52923-1029LIPE INSURANCE-B25.56142.6100(						$\frac{1}{2}$	,	
1-52923-1015 BUSINESS INSURANCE-B 284.75 1,711.61 .00 ( 1,711.61 .0   1-52923-1016 RENT-B .00 3,536.70 .00 ( 3,536.70) .0   1-52923-1017 WORKER'S COMP INSURANCE-B 228.87 1,480.11 .00 ( 1,480.11) .0   1-52923-1021 SMALL TOOLS & EQUIPMENT-B 159.28 1,222.36 .00 ( 498.45) .0   1-52923-1022 LINEMAN SUPPLIES-B 53.62 498.45 .00 ( 498.45) .0   1-52923-1022 OTHER EXPENSES-B 102.00 242.41 .00 ( 242.41) .0   1-52923-1022 FICA-B 908.21 6,531.32 .00 ( 6531.32) .0   1-52923-1024 HEALTH INSURANCE-B 2,182.07 15,836.08 .00 ( 15,836.08) .0   1-52923-1025 RETIREMENT-B 793.07 5,640.35 .00 ( 3,85.00) .0   1-52923-1026 COMMISSION EXPENSES-B .00 385.00 .00 ( 1,93.40) .0 .0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>,</td> <td></td>							,	
1-52923-1016RENT-B.003,536.70.00(3,536.70).01-52923-1017WORKER'S COMP INSURANCE-B228.871,480.11.00(1,480.11).01-52923-1018SMALL TOOLS & EQUIPMENT-B159.281,222.36.00(1,222.36).01-52923-1020LINEMAN SUPPLIES-B53.62498.45.00(498.45).01-52923-1021REPAIRS & MAINTENANCE-B55.00158.00.00(158.00).01-52923-1022OTHER EXPENSES-B102.00242.41.00(242.41).01-52923-1023FICA-B908.216,531.32.00(6,531.32).01-52923-1024HEALTH INSURANCE-B2,182.0715,836.08.00(15,836.08).01-52923-1025RETIREMENT-B793.075,640.35.00(5,640.35).01-52923-1026COMMISSION EXPENSES-B.00385.00.00(3,900.12).01-52923-1027PAGER PAY-B650.023,900.12.00(3,900.12).01-52923-1028MINOR MATERIALS-B601.901,193.40.00(1,143.40).01-52923-1029LIFE INSURANCE-B25.56142.61.00(142.61).01-52923-1030LONG TERM DISABILITY-B.00141.41.00(141.41).01-52923-1031RETIREE BENEFITS-B141.99851.94.00(6,141.21) <t< td=""><td></td><td></td><td></td><td></td><td></td><td>ļ</td><td></td><td></td></t<>						ļ		
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1-52923-1020LINEMAN SUPPLIES-B53.62498.45.00498.45.001-52923-1021REPAIRS & MAINTENANCE-B55.00158.00.00(158.00).001-52923-1022OTHER EXPENSES-B102.00242.41.00(242.41).01-52923-1023FICA-B908.216,531.32.00(6,531.32).01-52923-1024HEALTH INSURANCE-B2,182.0715,836.08.00(15,836.08).01-52923-1025RETIREMENT-B793.075,640.35.00(385.00).01-52923-1026COMMISSION EXPENSES-B.00385.00.00(3,900.12).01-52923-1027PAGER PAY-B650.023,900.12.00(1,193.40).01-52923-1028MINOR MATERIALS-B601.901,193.40.00(142.61).01-52923-1029LIFE INSURANCE-B25.56142.61.00(141.41).01-52923-1030LONG TERM DISABILITY-B.00141.41.00(851.94).01-52923-1031RETIREE BENEFITS-B141.99851.94.00(6,141.21).01-52935-1000MAINTENANCE OF GENERAL PLANT-986.296,141.21.00(6,141.21).0						(		
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1-52923-1027 PAGER PAY-B 650.02 3,900.12 .00 ( 3,900.12) .0   1-52923-1028 MINOR MATERIALS-B 601.90 1,193.40 .00 ( 1,193.40) .0   1-52923-1029 LIFE INSURANCE-B 25.56 142.61 .00 ( 142.61) .0   1-52923-1030 LONG TERM DISABILITY-B .00 141.41 .00 ( 141.41) .0   1-52923-1031 RETIREE BENEFITS-B 141.99 851.94 .00 ( 851.94) .0   1-52935-1000 MAINTENANCE OF GENERAL PLANT- 986.29 6,141.21 .00 ( 6,141.21) .0						(		
1-52923-1028 MINOR MATERIALS-B 601.90 1,193.40 .00 ( 1,193.40) .0   1-52923-1029 LIFE INSURANCE-B 25.56 142.61 .00 ( 142.61) .0   1-52923-1030 LONG TERM DISABILITY-B .00 141.41 .00 ( 141.41) .0   1-52923-1031 RETIREE BENEFITS-B 141.99 851.94 .00 ( 851.94) .0   1-52935-1000 MAINTENANCE OF GENERAL PLANT- 986.29 6,141.21 .00 ( 6,141.21) .0						(		
1-52923-1029 LIFE INSURANCE-B 25.56 142.61 .00 ( 142.61) .0   1-52923-1030 LONG TERM DISABILITY-B .00 141.41 .00 ( 141.41) .0   1-52923-1031 RETIREE BENEFITS-B 141.99 851.94 .00 ( 851.94) .0   1-52935-1000 MAINTENANCE OF GENERAL PLANT- 986.29 6,141.21 .00 ( 6,141.21) .0				3,900.12		(	3,900.12)	
1-52923-1030 LONG TERM DISABILITY-B .00 141.41 .00 ( 141.41) .0   1-52923-1031 RETIREE BENEFITS-B 141.99 851.94 .00 ( 851.94) .0   1-52935-1000 MAINTENANCE OF GENERAL PLANT- 986.29 6,141.21 .00 ( 6,141.21) .0	1-52923-1028		601.90	1,193.40	.00	(	1,193.40)	.0
1-52923-1031 RETIREE BENEFITS-B 141.99 851.94 .00 ( 851.94) .0   1-52935-1000 MAINTENANCE OF GENERAL PLANT- 986.29 6,141.21 .00 ( 6,141.21) .0	1-52923-1029	LIFE INSURANCE-B	25.56	142.61	.00	(	142.61)	.0
1-52935-1000 MAINTENANCE OF GENERAL PLANT- 986.29 6,141.21 .00 ( 6,141.21) .0	1-52923-1030	LONG TERM DISABILITY-B	.00	141.41	.00	(	141.41)	.0
	1-52923-1031	RETIREE BENEFITS-B	141.99	851.94	.00	(	851.94)	.0
TOTAL BLACK EARTH 29,047.36 239,673.10 .00 ( 239,673.10) .0	1-52935-1000	MAINTENANCE OF GENERAL PLANT-	986.29	6,141.21	.00	(	6,141.21)	.0
		TOTAL BLACK EARTH	29,047.36	239,673.10	.00	(	239,673.10)	.0

#### MAZOMANIE

### VANGUARD ELECTRIC COMMISSION INCOME STATEMENT FOR THE MONTH ENDING JUNE 30, 2022

		PERIOD ACTUAL		YTD ACTUAL	BUDGET		UNEARNED	PCNT
1-53107-1000	CONSTRUCTION WK IN PROGRESS-M	12.997.25		34,770.43	.00	(	34,770.43)	.0
1-53560-1000	OPERATION SUPERVISION-M	3,913.00		23,002.11	.00	ì	23,002.11)	.0
1-53572-1000	MAINTENANCE OF LINES-M	5,081.36		23,730,74	.00	ì	23,730.74)	.0
1-53574-1000	MAINT OF STREET LIGHTING-M	637.39		3,461.79	.00	ì	3,461.79)	.0
1-53575-1000	MAINTENANCE OF METERS-M	370.21		1,202.67	.00	ì	1,202.67)	.0
1-53576-1000	VILLAGE MAINTENANCE-M	2,632.31		5,101.50	.00	ì	5,101.50)	.0
1-53920-1001	ADMIN SALARIES-M	1,055.74		9,446.05	.00	ì	9,446.05)	.0
1-53923-1001	ACCOUNTING FEES-M	237.00		1,422.00	.00	Ì	1,422.00)	.0
1-53923-1003	OFFICE EXPENSES-M	84.28		375.95	.00	Ì	375.95)	.0
1-53923-1004	COMPUTER EXPENSES-M	30.00		180.00	.00	(	180.00)	.0
1-53923-1005	POSTAGE-M	29.00		69.62	.00	(	69.62)	.0
1-53923-1006	MEALS-M	.00		343.96	.00	Ì	343.96)	.0
1-53923-1007	TRAINING-M	1,182.71		9,650.33	.00	Ì	9,650.33)	.0
1-53923-1008	TRAVEL EXPENSES-M	.00		488.48	.00	(	488.48)	.0
1-53923-1009	TELEPHONE-M	100.30		600.12	.00	(	600.12)	.0
1-53923-1011	DRUG PROGRAM-M	.00		206.25	.00	(	206.25)	.0
1-53923-1012	HEARING TEST-M	.00		99.00	.00	(	99.00)	.0
1-53923-1013	OFFICE EQUIPMENT RENTAL-M	60.52		387.76	.00	(	387.76)	.0
1-53923-1014	UNIFORMS-M	682.47		1,496.71	.00	(	1,496.71)	.0
1-53923-1015	BUSINESS INSURANCE-M	284.75		1,711.63	.00	(	1,711.63)	.0
1-53923-1016	RENT-M	.00		3,536.70	.00	(	3,536.70)	.0
1-53923-1017	WORKER'S COMP INSURANCE-M	228.88		1,480.14	.00	(	1,480.14)	.0
1-53923-1018	SMALL TOOLS & EQUIPMENT-M	159.28		1,222.37	.00	(	1,222.37)	.0
1-53923-1020	LINEMAN SUPPLIES-M	53.62		498.45	.00	(	498.45)	.0
1-53923-1021	REPAIRS & MAINTENANCE-M	55.00		157.99	.00	(	157.99)	.0
1-53923-1022	OTHER EXPENSES-M	102.00		242.40	.00	(	242.40)	.0
1-53923-1023	FICA-M	1,016.40		5,258.91	.00	(	5,258.91)	.0
1-53923-1024	HEALTH INSURANCE-M	2,426.61		12,686.16	.00	(	12,686.16)	.0
1-53923-1025	RETIREMENT-M	885.25		4,539.35	.00	(	4,539.35)	.0
1-53923-1026	COMMISSION EXPENSES-M	.00		385.00	.00	(	385.00)	.0
1-53923-1027	PAGER PAY-M	650.02		3,900.12	.00	(	3,900.12)	.0
1-53923-1028	MINOR MATERIALS-M	601.89		1,193.41	.00	(	1,193.41)	.0
1-53923-1029	LIFE INSURANCE-M	25.57		142.62	.00	(	142.62)	.0
1-53923-1030	LONG TERM DISABILITY-M	.00		141.43	.00	(	141.43)	.0
1-53923-1031	RETIREE BENEFITS-M	141.99		851.94	.00	(	851.94)	.0
1-53935-1000	MAINTENANCE OF GENERAL PLANT-	986.28		6,223.55	.00	(	6,223.55)	.0
	TOTAL MAZOMANIE	36,711.08		160,207.64	.00	(	160,207.64)	.0
	OTHER OPERATING							
1-41419-1001	INTEREST INCOME - VEHICLES	( 203.93)	(	455.44)	.00		455.44	.0
1-51923-1030	MISCELLANEOUS EXPENSES	.00		769.07	.00	(	769.07)	.0
1-51933-1000	EQUIPMENT CHARGES	( 6,540.00)	(	50,280.00)	.00		50,280.00	.0
1-51933-1001	VEHICLE/EQUIP MAIN LABOR	.00		994.36	.00	(	994.36)	.0
1-51933-2001	FUEL	1,365.68		7,580.19	.00	(	7,580.19)	.0
1-51933-2004	VEHICLE REPAIRS & MAINT	355.95		19,936.83	.00	(	19,936.83)	.0
1-51933-2005	FICA	.00		76.06	.00	(	76.06)	.0
1-51933-2007	RETIREMENT	.00		64.62	.00	(	64.62)	.0
1-51933-2008	VEHICLE INSURANCE	415.34		2,492.00	.00	(	2,492.00)	.0
1-51933-2009	DEPRECIATION	2,950.00		17,700.00	.00	(	17,700.00)	.0
	TOTAL OTHER OPERATING	( 1,656.96)	(	1,122.31)	.00		1,122.31	.0

### VANGUARD ELECTRIC COMMISSION INCOME STATEMENT FOR THE MONTH ENDING JUNE 30, 2022

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	L	INEARNED	PCNT
	TOTAL OPERATING EXPENSES	64,101.48	398,758.43	.00	(	398,758.43)	.0
	NONOPERATING REV/(EXP)						
1-41419-1000	INTEREST INCOME	163.37	358.54	.00	(	358.54)	.0
1-41420-1001	EQUIPMENT RENTAL INCOME	600.00	1,240.00	.00	(	1,240.00)	.0
1-41421-1001	MISCELLANEOUS INCOME	68.18	4,548.89	.00	(	4,548.89)	.0
	TOTAL NONOPERATING REVS/(EXP)		6,147.43	.00	(	6,147.43)	.0
	NET INCOME/(LOSS)	2,488.51	6,859.74	.00	(	6,859.74)	.0

### VANGUARD ELECTRIC COMMISSION INCOME STATEMENT - VEHICLES FOR THE 6 MONTHS ENDING JUNE 30, 2022

		PERIOD ACTUAL	YTD ACTUAL
REVENUES			
1-41419-1001	INTEREST INCOME - VEHICLES	203.93	455.44
1-41420-1001	EQUIPMENT RENTAL INCOME	600.00	1,240.00
1-51933-1000	EQUIPMENT CHARGES	6,540.00	50,280.00
	TOTAL REVENUES	7,343.93	51,975.44
EXPENSES			
1-51933-1001	VEHICLE/EQUIP MAIN LABOR	.00	994.36
1-51933-2001	FUEL	1,365.68	7,580.19
1-51933-2004	VEHICLE REPAIRS & MAINT	355.95	19,936.83
1-51933-2005	FICA	.00	76.06
1-51933-2007	RETIREMENT	.00	64.62
1-51933-2008	VEHICLE INSURANCE	415.34	2,492.00
1-51933-2009	DEPRECIATION	2,950.00	17,700.00
	TOTAL EXPENSES	5,086.97	48,844.06
	NET INCOME (LOSS)	2,256.96	3,131.38

# RESCO

		510x XL	BALANCES NEEDHE NET	TREMENT				NEW P
Customer	Common	Capital	Capit	Capital Credits by Source	8		Common	Capital
Year Number Customer Name	Stoak	Credits	RESCO	ERMCO	Total	RETIRENT	Stook	Credita
2016 96079 VANGUARD ELECTRIC	500.00			*	×.		500.00	
2011 96079 VANGUARD ELECTRIC		2,331.00	2,331,00		2,331.00			2,331.00
2012 96079 VANGUARD ELECTRIC		5,642.00	5,642.00	(e	5,642.00			5,642.00
2013 96079 VANGUARD ELECTRIC		9,619,00	7,882.00	1,737.00	9,619.00	(1,737.00)		7,882.00
2014 96079 VANGUARD ELECTRIC		5,338.00	3,256.00	2,082.00	5,338.00			5,338.00
2015 96079 VANGUARD ELECTRIC		4,142.00	2,351.00	1,791.00	4,142.00			4,142.00
2016 96079 VANGUARD ELECTRIC		3,438.00	764.00	2,674.00	3,438.00			3,438.00
2017 96079 VANGUARD ELECTRIC		1,461,00	977.00	484.00	1,461.00			1,461.00
2018 96079 VANGUARD ELECTRIC		5,768.00	4,766.00	1,002.00	5,768.00			5,768.00
2019 96079 VANGUARD ELECTRIC		6,392.00	3,922.00	2,470.00	6,392.00			6,392.00
2020 96079 VANGUARD ELECTRIC		7,875.00	4,723.00	3,153,00	7,876.00			7,876.00
96079 Total	500.00	52,007.00	36,614.00	15,393.00	52,007.00		\$00.00	50,270.00

June 30, 2022

Shawn Dilley, Superintendent Vanguard Electric Commission 714 Blue Mound St Black Earth, WI 53515

# RE: Fiscal Year 2021 Financial Statement and Accounting Analysis

Dear Shawn:

I have completed my analysis of the Vanguard Electric Commission (VEC) accounting records and financial statements for fiscal year 2021. This report provides detailed information regarding my analysis and follow-up recommendations.

# CASH ACCOUNT RECONCILIATIONS

The following procedures were performed for the accounts at The Peoples Community Bank for March, May, August, and December:

- 1. I noted the account reconciliations were completed in a timely manner.
- 2. I traced the bank statement balance listed on the reconciliation to the physical bank statement and traced the ending book balance to the general ledger without exception.
- 3. I noted no outstanding deposits or unusual book adjustments.
- 4. I noted no checks/disbursements greater than \$100 outstanding for more than one month.

I also reviewed the January 2022 bank reconciliation and found there were no outstanding deposits and the outstanding checks/disbursements from December 2021 cleared the bank in January 2022.

# PAYROLL

The following procedures were performed for the payroll analysis:

- 1. Selected hours worked from work orders B21012-1, T21009-1, T21023-1, M21012-1, M21021-1, and M21026-1.
- 2. Obtained timecards for Bentley (3/26), Carlson (3/26), Dilley (7/30), Meier (7/30), Bader (11/5), and Robinson (11/5).
- 3. Obtained payroll registers for each payroll.
- 4. Traced the hours and time code for each employee from the timecard to the work order and to the payroll register, to verify hours worked were properly entered into the payroll system. I found no exceptions.
- 5. Recalculated gross wages reported in the payroll register based on hours from the timesheets. I found no exceptions.
- 6. Traced each payroll into the general ledger using the general ledger account summary contained in the payroll register report, without exception.

# WORK ORDER ACTIVITY

I reviewed the 2021 job summary reports for Black Earth and Mazomanie and compared the total activity to the Construction Work in Progress (CWIP) accounts for each utility on the VEC Income Statement. There were immaterial differences between the job summary report and the CWIP balances due to timing differences.

I reviewed work orders B21012-1, T21009-1, T21023-1, M21012-1, M21021-1, and M21026-1 and performed the following procedures:

- 1. Obtained job cost reports for each work order.
- 2. Tested timecards per the payroll section.
- 3. Haphazardly selected inventory charges to work orders and traced back to the Inventory account in the general ledger to verify the activity. No exceptions noted.

Work order activity appears to be accounted for accurately based on the procedures performed above.

# INVENTORY ACTIVITY

In addition to testing inventory charged to work orders, I reviewed the general ledger activity for the inventory account and noted routine transactions from recognizable vendors, routine inventory charge-outs, and no unusual or non-routine adjustments.

# BALANCE SHEET

I reviewed the December 31, 2021 Balance Sheet and noted it was in balance, appeared reasonable, and there was no unusual activity.

I noted balances in payroll-related liabilities that normally clear to \$0.00 at year end. These balances appear reasonable because the last pay period of the year was December 31, 2021, and payments would not have been made until January 2022.

### **INCOME STATEMENT**

I reviewed the Income Statement as of December 31, 2021 and noted healthy net income of \$90,782. There were no unusual account balances.

### GENERAL LEDGER

Per a review of the general ledger, I noted:

- 1. The general ledger was in balance at December 31, 2021.
- 2. No unusual activity.
- 3. No non-routine adjustments.

# OVERALL OBSERVATION

My association with Vanguard started in 2017, when I assisted Black Earth Electric Utility with a comprehensive asset valuation project. In conjunction with VEC staff and the VEC Board, we quickly determined the best course of action was to bring the accounting function in-house.

VEC staff took on the challenge of implementing full-scale accounting, inventory, and work order management systems head on. We performed routine reviews of the systems and VEC staff were quick to implement all recommendations successfully. I want to commend all VEC staff, especially Lydia Caminiti, for their diligence and efforts to make this project a success and for their complete command of the accounting system. VEC has a fully functioning accounting system that will serve it well, long into the future.

I appreciate the opportunity to continue my working relationship with VEC and would be happy to answer any questions you may have regarding my report.

Sincerely,

Turky BL

Zachary T Bloom, CPA