REEDSBURG UTILITY COMMISSION

Light Speed

The regular meeting of the Reedsburg Utility Commission will be held on Monday June 21, 2021 at 4:00 P.M. This meeting will be held at 501 Utility Court, Reedsburg, WI 53959. Meeting facilities are handicap accessible.

AGENDA

1. Roll Call
2. Approve Agenda
3. The Commission will receive information on non-agenda topics brought before the Commission by members of the public. The Commission will not discuss these topics, and will not take action on any of them at this meeting.
4. Safety – comments, concerns, and training updates
5. Approve Minutes from prior meeting
6. Financial Update
    a. Audit Presentation by Baker Tilly
    b. Treasurer's and financial compilation reports
    c. Approve Bills
7. Human Resources Update: Open Positions & New Hires
8. Buildings and Grounds: Consider storage yard expansion
9. Marketing Update
10. Electric Department Update
11. Water Department Update
12. Telecom Department Update
13. Commission Concerns (No action will be taken on items presented)
14. Closed Session per WisStats 19.85(1)(e) for competitive reasons to consider American Rescue Plan Act (ARPA) Broadband Access Grants and requirements
15. Adjourn Meeting

NOTES:

- A majority of the members of the Common Council may attend this meeting. If a quorum of the Common Council attends this meeting, no action will be taken by the Common Council at this meeting.
- Except as specifically noted on the agenda, the Commission expects that all agenda items will be discussed in open session. However, if during the course of the meeting it becomes apparent that competitive or bargaining reasons require a closed session, or if a closed session is deemed otherwise necessary and appropriate under the law, a member of the Commission may move that an item be discussed in closed session. After a closed session, the Commission may immediately reconvene in open session.
- Due to the restrictions caused by the COVID-19 Pandemic, some voting members may be present via teleconference or video conference, as provided by the recommendations of the Wisconsin Department of Justice. https://www.doj.state.wi.us/news-releases/office-open-government-advisory-coronavirus-disease-2019-covid-19-and-open-meetings.

May 17, 2021

Commission President, James Krueger, called the regular meeting of the Reedsburg Utility Commission to order on Monday, May 17, 2021 at 4:02 P.M.

Roll Call of Commissioners Present:

James Krueger, President/Citizen Member
Amy Reine, Secretary/Citizen Member
Missy Frenz, City Council Member
Mike Glick, Citizen Member
Mike Gargano, City Council Member

Others Present:

Brett Schuppner, General Manager
Jon Craker, Water Supervisor
Ken Las, Communications Supervisor
Jen Powell, Accounting Assistant
Teri Ruhland, Accounts Specialist
Dennis Horkan, Electric Supervisor
Terri Gher, Accounting Manager
Tara Leege, Sales & Marketing
Adam Favia, Sales & Marketing
Steve Stolte, Communications Tech

Approve Agenda:

Motion made by Mike Gargano, seconded by Amy Reine, to approve the agenda. All Commissioners present voted "aye" (5-0). Motion carried.

Public Comment:

None.

Employee Service Recognition:

The Commissioners recognized Steve Stolte, Communications Technician, for his 15 years of service to Reedsburg Utility/ LightSpeed and its customers.

Safety & Training Updates:

None.

Approve Minutes:

Motion made by Mike Glick, seconded by Mike Gargano, to approve the minutes and place them on file. All Commissioners present voted "aye" (5-0). Motion carried.

Financial Update:

a) Motion made by Amy Reine, seconded by Mike Glick, to approve the treasurer's report and the financial reports. All Commissioners present voted "aye" (5-0). Motion carried.
b) Motion made by Mike Glick, seconded by Mike Gargano to approve: payments paid since the last meeting of $2,012,625.18; less already approved WPPI power bill & street light loan payment of ($1,329,794.39); less already approved Assoc. Trust water bonds payment of ($70,507.50); net payroll/labor totals of $171,767.25; for a total paid before the meeting of $784,090.54. Unpaid checks on the Cash Commitment Report for $619,245.08 less

miscellaneous credits applied to invoices from vendors ($330.33); Estimated NCTC payment of $88,732.56; wire to WPPI for power bill and street light loan payment for $1,244,937.17; total checks unpaid before the meeting of $1,952,584.48. Total disbursements paid of $2,736,675.02. Upon roll being called all Commissioners present voted “aye” (5-0). Motion carried.

c) Motion made by Mike Gargano, seconded by Amy Reine, to approve the 2015 through 2017 Utility aged arrears write-offs for 2021 in the total amount of $8,332.03. All Commissioners present voted “aye” (5-0). Motion carried.
d) Motion made by Mike Gargano, seconded by Mike Glick, to designate amounts in the Deprecation Fund accounts in excess of the required balance as unrestricted repair and replacement funds. All Commissioners present voted “aye” (5-0). Motion carried.

Human Resources:
Brandon Gehri accepted the Communications Installer position and transferred from Meter Reader on May 10, 2021. One Outside Fiber Tech resigned, three more applicants were offered the Outside Fiber Tech position, with the job posting remaining open for a few more hires.

Collections and Disconnections Update:
The first Electric disconnects took place this month since October 2019.

Electric Department:
a) Dennis Horkan, Electric Supervisor, reviewed the electric department updates with the Commission.
b) Motion made by Amy Reine, seconded by Mike Gargano, to approve the Renewable Energy Rider (Choose Renewable) revisions. All Commissioners present voted “aye” (5-0). Motion carried.

Water Department Update:
Jon Craker, Water Supervisor, reviewed the water department updates with the Commission.

Telecom Department Update:
Ken Las, Communications Supervisor, reviewed the fiber department updates with the Commission.

Marketing Update:
Tara Leege, Sales and Marketing Representative, reviewed the marketing updates with the Commission.

Commission Concerns:
None

Adjourn Meeting:
Motion made by Mike Glick, seconded by Amy Reine, to adjourn the meeting at 5:07 P.M. All Commissioners present voted “aye” (5-0). Motion carried.

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Amy Reine, Commission Secretary

Reporting and insights from 2020 audit:

Reedsburg Utility Commission

December 31, 2020

Executive summary

We have completed our audit of the financial statements of the Reedsburg Utility Commission – Water, Light and Communications (the Utility) for the year ended December 31, 2020, and have issued our report thereon dated June 17, 2021. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Utility's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas Reedsburg Utility should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Jodi Dobson, CPA, Partner: jodi.dobson@bakertilly.com or +1(608) 240 2469
- Gwen Zech, CPA, Manager: gwen.zech@bakertilly.com or +1 (608) 240 2443

Sincerely,

Baker Tilly US, LLP

Jodi Dobson, CPA, Partner

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THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

Audit objectives

Audit objectives

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Utility's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of Utility Commission.
    - Are free from material misstatement
    - Present fairly, in all material respects, and in accordance with accounting principles generally accepted in the United States of America

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of the Utility Commission, including:

- Qualitative aspects of Utility's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant difficulties encountered
- Disagreements with management
- Corrected and uncorrected misstatements
- Internal control matters
- Significant estimates
- Other findings or issues arising from the audit

Management's responsibilities

Management		Auditor
	Prepare and fairly present the financial statements	Our audit does not relieve management or the Utility Commission of their responsibilities
	Establish and maintain effective internal control over financial reporting	An audit includes consideration of internal control over financial reporting, but not an expression of an opinion on those controls
	Provide us with written representations at the conclusion of the audit	See Appendix B for a copy of management's representations

Audit status

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Utility and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Utility's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other key areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other key areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension and OPEB liabilities	Long-term debt
Capital assets including infrastructure	Net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the Utility's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements. We are not expressing an opinion on the effectiveness of the Utility's internal control.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiencies as material:

- **Missing Key Controls**

There are certain controls that are not currently in place related to significant transaction cycles. As a result, there is a risk that erroneous or unauthorized transactions or misstatements could occur without the knowledge of management or the governing body. Our recommendations for strengthening controls are listed below.

- **Financial Statement Close Process**

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes, are prepared.
- Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of financial statements and footnotes, adjusting journal entries identified by the auditors, and an independent review of financial reports.

Other comments and recommendations

- **Capital Project Budgeting**

As the utility continues to undergo capital activity, management should establish project budgets for new capital projects. Due to the quality of records available, a standard price could be determined for telecom and electric projects and used for budgeting. Once project budgets are established, department leaders should be monitoring monthly budget to actual cost reports.

- **Status as of 12/31/20**

We continue to recommend that management establish project budgets for new capital projects.

- **Controls Over Information Technology**

Most entities are highly reliant on critical systems and the security that governs them. While logical restrictions are in place, such as requiring a unique ID and password to access the system, best practices indicate that other steps are necessary to ensure the integrity of data. We recommend the following:

- Only a select few personnel should have access to the data center. We recommend the server room should be locked and only a select few personnel should have access to the server room. A formal process for granting access to this room should be in place and the list of those with access reviewed at least annually.
- A very limited number of users have the ability to modify data directly in the database, and their activity is logged and proactively monitored.
- A formal change in management procedure should be in place for all program changes, system changes, and maintenance. Additionally, changes should be authorized and tested before putting them into production, and all changes should be formally tracked.
- User access should be reviewed once a year by management to ensure users do not have access beyond their job responsibilities. Segregation of duties conflicts should also be reviewed on a regular basis.
- Best Practices states that passwords should be changed every 90 days, require a minimum of six characters, require strong passwords and passwords should be remembered so users cannot reuse recent passwords.
- Proactive, periodic restores should take place in case the system was to ever crash.

- **Status of 12/31/20**

We continue to recommend that management integrate these suggestions into IT in order to ensure the integrity of the utility data.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by Utility are described in Note 1 to the financial statements. As described in Note 1, no new accounting policies were adopted and the application of existing accounting policies was not changed during 2020. We noted no transactions entered into by the Utility during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.

- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Net pension liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System.	Reasonable in relation to the financial statements as a whole
Allowance for doubtful accounts	Evaluation of historical revenues and loss levels with the analysis on collectability of individual amounts	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Utility or that otherwise appear to be unusual due to their timing, size or nature.

Difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management’s consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The Appendix includes copies of other material written communications, including a copy of the management representation letter.

Corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the financial statements. There were no material corrected misstatements in the current year. The internal control matter section of this report describes the effects on the financial reporting process indicated by the corrected misstatements other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Utility’s ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date the financial statements are issued or available to be issued, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement

Independence

We are not aware of any relationships between Baker Tilly and the Utility that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the Utility’s related parties.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Utility's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Nonattest services

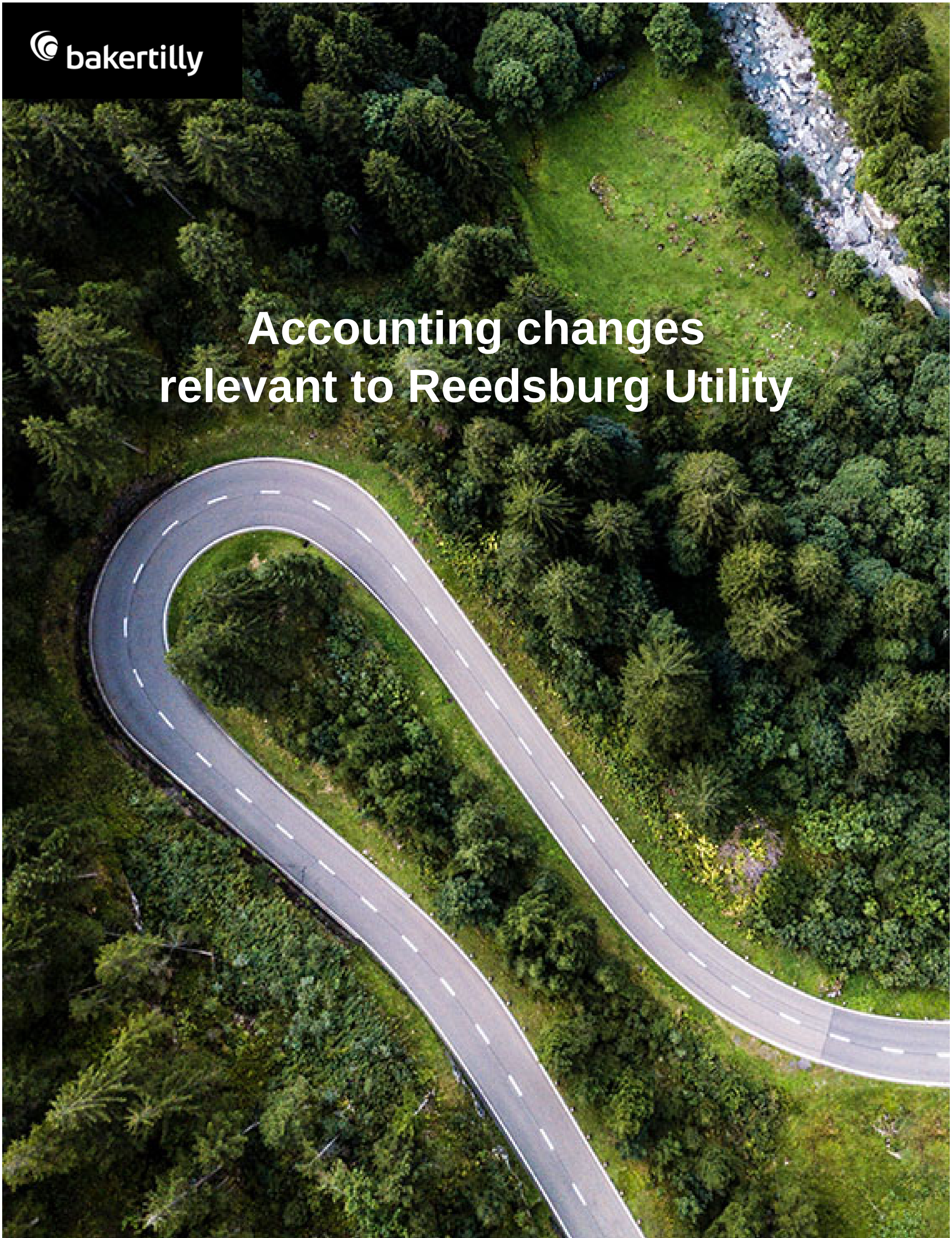
The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Compiled regulatory reports

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

bakertilly

Accounting changes relevant to Reedsburg Utility



Accounting changes relevant to Reedsburg Utility

Future accounting standards updates

GASB Statement Number	Description	Potentially Impacts you	Effective Date
87	Leases	✓	12/31/22*
89	Accounting for Interest Incurred before the End of a Construction Period	✓	12/31/21*
91	Conduit Debt	✓	12/31/22*
92	Omnibus 2020	✓	12/31/22*
93	Replacement of Interfund Bank Offered Rates		12/31/22*
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	12/31/23
96	Subscription-Based Information Technology Arrangements	✓	12/31/23
97	Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans		12/31/22

*The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Gui*dance, with the exception of Statement No. 87 which was postponed by one and a half years. The effective date reflected above is the required revised implementation date.

Further information on upcoming GASB pronouncements.

Preparing for the new lease standard

GASB's new single model for lease accounting will be effective soon. This standard will require governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Contracts meeting the criteria for control, term and other items within the standard will result in recognizing a right to use asset and lease liability or a receivable and deferred inflow of resources.

We recommend the Utility review this standard and start planning now as to how this will affect your financial reporting. We recommend that you begin by completing an inventory of all contracts that might meet the definition of a lease. The contract listing should include key terms of the contracts such as:

- Description of contract
- Underlying asset

- Contract term
- Options for extensions and terminations
- Service components, if any
- Dollar amount of lease

In addition, the Utility should begin to establish a lease policy to address the treatment of common lease types, including a dollar threshold for each lease. We are available to discuss this further and help you develop an action plan.

Learn more about GASB 87.

Planning for the new conduit debt reporting

Conduit debt includes arrangements where there are three separate parties involved including a third party that is obligated for payment, a debt holder or lender and an issuing party which is often a government. This standard provides additional criteria for identifying and classifying conduit debt with the intent of providing consistency in how the debt is recorded and reported in governmental financial statements. The Utility should identify any existing debt arrangements involving third-party obligors and evaluate how those arrangements will be reported under the new standard in order to determine the potential impact of this standard on future financial reporting.

Trending challenges and opportunities for organizations

Trending challenges and opportunities for organizations

Management and governing bodies must keep the future in mind as they evaluate strategies to achieve future growth. Keeping a balance between risk and sustainability is key, and organizations need to think beyond their immediate needs to their long-term goals. Economic uncertainty, coupled with key risk areas and fast-paced technology change, make strategic planning complex. Begin the discussion with your management team to find your path to your future.

Turning toward recovery and growth

Many organizations are focusing on the strategic restart and ramp up of their operations.

With great uncertainty about what recovery will look like–or how long it will take–it is essential for your organization to understand the scenarios you may face and plan your path back to growth.

We can help you chart a way forward that will enhance and maximize your value, minimize further disruption and keep your workforce safe.

Recommendation

Follow our road map to reopen, recover and reset.

Compliance with federal awards

Challenge

The COVID-19 crisis has had a significant effect on the nation, including recipients of federal awards resulting from various congressional acts. Federal funding adds an increased level of scrutiny and brings new challenges around compliance, reporting and administration.

Finance and spending departments are operating in unprecedented times as they manage and administer these funds while also remaining economically viable, maintaining operations and adapting to the "new normal."

Recommendation

Learn more about compliance for federal funds obtained for pandemic response efforts.

Recession proofing measures

Challenge

Ever aware of the need to balance the needs of diverse constituents against constrained revenue streams and conflicting priorities, public leaders strive to effectively deploy scarce resources while maintaining the highest levels of accountability and transparency.

In times of crisis, additional challenges emerge to maintain essential services, ensure citizen safety, protect their workforce and jumpstart programs to mitigate negative local economic impacts–all while focusing on planning for long-term effects of revenue shortages and the subsequent recovery.

Developing strategic clarity, aligning resources with priorities, strengthening performance, optimizing processes and leveraging technology are imperative.

Recommendation

Learn about proactive measures to insulate your organization from financial hardship and to optimize your organization's performance.

Recruiting and hiring

Challenge

Public sector entities in need of key workforce personnel, such as city or county managers and administrators, city or county attorneys, fire chiefs, police chiefs and other departmental directors, may find themselves in an unenviable position during a pandemic.

Organizations need the talent, but a pandemic can disrupt essential business processes and cause apprehension about access to desirable candidates.

Hiring leaders should proactively discuss what-if scenarios, evaluate short-term and long-term hiring priorities, and plan for situations where immediate recruitment is imperative.

Recommendation

Learn the key considerations and actions for recruiting and hiring in a crisis.

Risk assessment

Challenge

Organizations today manage ever-expanding priorities in a constantly evolving, disruptive risk environment. Undetected risks, insufficient internal controls and inefficient business processes may negatively impact not only the entity but also its workforce and the community at large.

Risk assessment and internal audit prove essential to identifying top risks and the appropriateness of response in order to:

- Manage risk and compliance
- Enhance governance and strategy
- Optimize operations
- Gain assurance around key functions and processes that contribute toward meeting organizational goals

Recommendation

Learn about the key considerations for the risk assessment process and internal audit planning.

Economic development

Challenge

In today's complex economic landscape, communities face the daunting challenge of rebuilding their local economies. Restoring the momentum of economic expansion and investment to enhance quality of life for residents and produce long-term financial gain for the community is at the forefront of concerns.

Whether attracting growth to maximize opportunity built around community strengths or accounting for the many unknowns caused by major disruptions, a robust economic development strategy is essential to recovery.

Recommendation

Learn about the advantages of creating an economic development strategic plan and the framework to follow.

Harnessing data and analytics for strategic insight and decision-making

Challenge

In crisis and recovery, organizations are investing in advanced analytic solutions to help them not only make better decisions faster and more consistently, but also to improve operational efficiency and performance. Of all the business analytics available, advanced analytic solutions should be at the top of your priority list given the impact it can have on your business.

Recommendation

Learn more about data & analytics strategy and roadmaps, MDM and data process re-engineering, AI strategy, data visualization and other digital and analytic capabilities.

Information technology and cybersecurity

Challenge

While return-to-work scenarios are being developed, it is likely that remote workforces will remain a reality for many organizations in the short- to mid-term. Though many organizations have been able to adapt on a short-term basis, some will not be prepared for long-term operation on a remote and virtual basis. Organizations should increase monitoring of invasive cyber events, given the likely increase in hackers sending out fake emails, website links and ransomware attacks – and also consider:

- Adequacy of IT controls and security
- Performance of remote infrastructure supporting operations
- Improvements to remote applications for communication, collaboration and workflow
- Alternatives for data entry, work and information flow

Recommendation

Learn more about information technology and cybersecurity, including System & Organization Controls reporting.

Appendix A: Client service team

Client service team

Jodi L Dobson, CPA

Partner

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Appendix B: Management representation letter

June 17, 2021

Baker Tilly US, LLP

4807 Innovate Ln
P.O. Box 7398
Madison, WI 53707-7398

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Reedsburg Utility Commission as of December 31, 2020 and 2019 and for the years then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of the Reedsburg Utility Commission results of operations, and cash flows of its proprietary funds in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.

2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the utility required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, if any, are reasonable.

6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.

7) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

8) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

9) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.

10) We are not aware of any known actual, possible, pending, or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with accounting principles generally accepted in the United States of America, and we have not consulted a lawyer concerning litigation, claims, or assessments.

11) Guarantees, whether written or oral, under which the Reedsburg Utility Commission is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

12) We have provided you with:

    a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.

    b) Additional information that you have requested from us for the purpose of the audit.

    c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

    d) Minutes of the meetings of Utility Commission or summaries of actions of recent meetings for which minutes have not yet been prepared.

13) We have disclosed to you results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

    a) Management,

    b) Employees who have significant roles in internal control, or

c) Others where the fraud could have a material effect on the financial statements.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

16)We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

17) We have disclosed to you all known related parties and all the related party relationships and transactions of which we are aware.

Other

18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

19) We have a process to track the status of audit findings and recommendations.

20) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

21) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.

22) The Reedsburg Utility Commission has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

23) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

24) There are no:

a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.

b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.

c) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

d) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

25) In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

    a) Financial statement preparation

    b) Adjusting journal entries

    c) Compiled regulatory reports

    None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

26) The Reedsburg Utility Commission has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

27) The Reedsburg Utility Commission has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

28) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.

29) The financial statements properly classify all funds and activities.

30) Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.

31) The Reedsburg Utility Commission has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

32) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

33) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

34) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

35) Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.

36) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

37) Tax-exempt bonds issued have retained their tax-exempt status.

38) We have appropriately disclosed the Reedsburg Utility Commission's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy.

39) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

40) With respect to the supplementary information, (SI):

   a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

   b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

41) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

42) We have implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, and believe that all direct borrowings, direct placements, lines of credit or debt default clauses have been identified and properly disclosed in the financial statements in compliance with the Standard.

43) We have reviewed our long-term debt agreements and believe that all terms related to significant events of default with finance-related consequences, termination events with finance-related consequences and subjective acceleration clauses have been properly identified and disclosed.

44) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement.* In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.

45) We do not retain Commitment to Community funds locally and are not required to file with the PSCW.

Sincerely,

Reedsburg Utility Commission

Signed: ______________________

Signed: ______________________

Appendix C: Two-way communication regarding your audit

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.

b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:

    - Identify types of potential misstatements.
    - Consider factors that affect the risks of material misstatement.
    - Design tests of controls, when applicable, and substantive procedures.

c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs

d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America.

We are very interested in your views regarding certain matters. Those matters are listed here:

a. We typically will communicate with your top level of management unless you tell us otherwise.

b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.

c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.

d. We anticipate that the Utility will receive an unmodified opinion on its financial statements.

e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?

f. Have you had any significant communications with regulators or grantor agencies?

g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness, and actions of the governing body concerning:

a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?

b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of October-December, and sometimes early January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing, and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

Reedsburg Utility Commission - Water, Light and Communications

An Enterprise Fund of the City of Reedsburg, Wisconsin

Financial Statements

December 31, 2020 and 2019

Independent Auditors' Report

To the Utility Commission of
Reedsburg Utility Commission - Water, Light and Communications

We have audited the accompanying financial statements of Reedsburg Utility Commission - Water, Light and Communications, an enterprise fund of the City of Reedsburg, Wisconsin as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Reedsburg Utility Commission - Water, Light and Communications' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Reedsburg Utility Commission - Water, Light and Communications' internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Reedsburg Utility Commission - Water, Light and Communications as of December 31, 2020 and 2019, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As discussed in Note 1, the financial statements present only the Reedsburg Utility Commission - Water, Light and Communications enterprise fund and do not purport to, and do not, present fairly the financial position of the City of Reedsburg, Wisconsin, as of December 31, 2020 and 2019 and the respective changes in financial position, or cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Reedsburg Utility Commission - Water, Light and Communication has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Baker Tilly US, LLP

Madison, Wisconsin
June 17, 2021

Reedsburg Utility Commission - Water, Light and Communications

Statements of Net Position
December 31, 2020 and 2019

	2020	2019
Assets		
Current Assets		
Cash and investments	$ 15,893,959	$ 14,594,147
Interest receivable	50,521	60,796
Restricted assets:		
Redemption account	174,647	230,934
Customer accounts receivable (net)	2,187,102	2,114,096
Other accounts receivable	728,569	408,845
Materials and supplies	991,163	976,524
Prepayments	227,924	148,890
Total current assets	20,253,885	18,534,232
Noncurrent Assets		
Restricted assets:		
Reserve account	158,227	698,197
Depreciation account	747,119	543,639
Impact fee account	53,262	16,397
Net pension asset	462,213	-
Other assets:		
Investment in ATC	3,096,990	2,966,435
Intangible assets	167,867	167,867
Less accumulated amortization of intangible assets	(84,755)	(79,719)
Nonutility property	150,942	150,942
Less accumulated depreciation, nonutility property	(132,571)	(132,571)
Capital assets:		
Plant in service:		
Electric	30,280,690	29,974,700
Water	16,479,534	16,080,451
Communications	34,407,946	33,304,578
Total plant in service	81,168,170	79,359,729
Accumulated depreciation:		
Electric	(18,548,026)	(18,060,697)
Water	(5,519,238)	(5,197,995)
Communications	(14,327,696)	(13,087,480)
Total accumulated depreciation	(38,394,960)	(36,346,172)
Construction work in progress:		
Electric	901,660	1,101,309
Water	3,968	-
Communications	542,866	392,837
Total construction work in progress	1,448,494	1,494,146
Total noncurrent assets	48,840,998	48,838,890
Total assets	69,094,883	67,373,122
Deferred Outflows of Resources		
Deferred outflows related to pension	1,100,858	1,326,261

See notes to the financial statements

	2020	2019
Liabilities		
Current Liabilities		
Accounts payable	$ 1,814,387	$ 1,705,208
Due to municipality	749,230	743,801
Due to other utilities	219,986	246,966
Accrued interest	115,089	121,392
Compensated absences	151,255	124,629
Accrued liabilities	269,333	194,338
Commitment to community	11,486	10,653
Current portion of notes payable	16,123	16,123
Current portion of general obligation debt	750,000	730,000
Current liabilities payable from restricted assets:		
Current portion of revenue bonds	80,865	690,323
Accrued interest	5,706	7,602
Total current liabilities	4,183,460	4,591,035
Noncurrent Liabilities		
General obligation debt	13,005,000	13,755,000
Revenue bonds	753,257	1,764,121
Unamortized debt premium	234,130	264,413
Compensated absences	263,888	220,745
Note payable	26,871	42,993
Unearned revenues	137,360	138,705
Net pension liability	-	484,567
Total noncurrent liabilities	14,420,506	16,670,544
Total liabilities	18,603,966	21,261,579
Deferred Inflows of Resources		
Deferred inflows related to pension	1,389,530	670,184
Net Position		
Net investment in capital assets	29,513,458	27,916,734
Restricted for:		
Debt service	169,168	249,525
Depreciation	747,119	543,639
Impact Fees	53,262	16,397
Pension	462,213	-
Unrestricted	19,257,025	18,041,325
Total net position	$ 50,202,245	$ 46,767,620

Reedsburg Utility Commission - Water, Light and Communications

Statements of Revenues, Expenses and Changes in Net Position
Years Ended December 31, 2020 and 2019

	2020	2019
Operating Revenues		
Electric:		
Sales of electricity	$ 21,177,535	$ 22,122,852
Other	57,851	65,908
Total electric	21,235,386	22,188,760
Water:		
Sales of water	1,498,673	1,540,304
Other	119,543	109,733
Total water	1,618,216	1,650,037
Communications:		
Sales	6,204,185	5,756,202
Other	27,779	26,174
Total communications	6,231,964	5,782,376
Total operating revenues	29,085,566	29,621,173
Operating Expenses		
Electric:		
Operation and maintenance	17,943,995	19,016,118
Depreciation	964,246	968,607
Total electric	18,908,241	19,984,725
Water:		
Operation and maintenance	1,270,063	1,028,802
Depreciation	330,484	320,208
Total water	1,600,547	1,349,010
Communications:		
Operation and maintenance	3,503,920	3,447,181
Depreciation	1,270,281	1,259,235
Total communications	4,774,201	4,706,416
Total operating expenses	25,282,989	26,040,151
Operating Income		
Electric	2,327,145	2,204,035
Water	17,669	301,027
Communications	1,457,763	1,075,960
Total operating income	3,802,577	3,581,022

See notes to the financial statements

Reedsburg Utility Commission - Water, Light and Communications

Statements of Revenues, Expenses and Changes in Net Position
Years Ended December 31, 2020 and 2019

	2020	2019
Nonoperating Revenue (Expenses)		
Investment income	$ 348,460	$ 475,534
Income from nonutility operations	2,289	(44,954)
Miscellaneous nonoperating income	22,920	39,511
Interest expense	(419,077)	(457,355)
Loss on early retirement	(135,242)	-
Amortization of debt premium	30,283	32,163
Total nonoperating revenue (expenses)	(150,367)	44,899
Income before contributions and transfers	3,652,210	3,625,921
Capital Contributions	532,094	688,073
Capital Contributions, Municipal	2,691	74,194
Transfers, Tax Equivalent	(752,370)	(745,755)
Change in net position	3,434,625	3,642,433
Net Position, Beginning	46,767,620	43,125,187
Net Position, Ending	$ 50,202,245	$ 46,767,620

See notes to the financial statements

Reedsburg Utility Commission - Water, Light and Communications

Statements of Cash Flows
Years Ended December 31, 2020 and 2019

	2020	2019
Cash Flows From Operating Activities		
Received from customers	$ 28,389,500	$ 29,320,033
Received from municipality for services	482,764	479,637
Paid to suppliers for goods and services	(19,807,594)	(21,200,654)
Paid to employees for operating payroll	(2,698,834)	(2,215,483)
Net cash flows from operating activities	6,365,836	6,383,533
Cash Flows From Noncapital Financing Activities		
Paid to municipality for tax equivalent	(745,954)	(761,362)
Cash Flows From Capital and Related Financing Activities		
Acquisition and construction of capital assets	(2,392,658)	(3,095,180)
Capital contributions received	282,216	293,906
Debt retired	(2,366,444)	(1,400,918)
Interest paid	(427,276)	(465,049)
Net cash flows from capital and related financing activities	(4,904,162)	(4,667,241)
Cash Flows From Investing Activities		
Investments in ATC	(75,367)	(122,733)
Investment income	303,547	403,128
Net cash flows from investing activities	228,180	280,395
Net change in cash and cash equivalents	943,900	1,235,325
Cash and Cash Equivalents, Beginning	16,083,314	14,847,989
Cash and Cash Equivalents, Ending	$ 17,027,214	$ 16,083,314
Noncash Capital and Related Financing Activities		
ATC noncash dividend and dividends reinvested	$ (55,188)	$ (55,188)
Grant Receivable	$ 252,569	$ -
Capital contributions	$ -	$ 397,392
Amortization of debt premium	$ 30,283	$ 32,163
Municipal capital contributions	$ -	$ 70,969

See notes to the financial statements

Statements of Cash Flows
Years Ended December 31, 2020 and 2019

	2020	2019
Reconciliation of Operating Income to Net Cash Flows From Operating Activities		
Operating income	$ 3,802,577	$ 3,581,022
Nonoperating revenue (expense)	(110,033)	(5,443)
Noncash items in operating income:		
Depreciation	2,565,011	2,548,050
Depreciation charged to clearing and other utilities	66,760	61,179
Other depreciation and amortization	9,767	400
Changes in assets, deferred outflows, liabilities and deferred inflows:		
Customer accounts receivable	(73,006)	134,625
Other accounts receivable	(67,155)	28,641
Due to other funds	(21,422)	(10,111)
Materials and supplies	(14,639)	74,772
Prepayments	(79,034)	(68,605)
Pension related deferrals and liabilities	(2,031)	172,661
Accounts payable	144,789	(202,500)
Accrued compensated absences	69,769	46,765
Accrued liabilities	74,658	19,328
Commitment to community	1,170	1,170
Unearned revenue	(1,345)	1,579
Net cash flows from operating activities	$ 6,365,836	$ 6,383,533
Reconciliation of Cash and Cash Equivalents to Statements of Net Position Accounts		
Cash and investments	$ 15,893,959	$ 14,594,147
Redemption account	174,647	230,934
Reserve account	158,227	698,197
Depreciation account	747,119	543,639
Impact fee account	53,262	16,397
Cash and cash equivalents	$ 17,027,214	$ 16,083,314

See notes to the financial statements

1. Summary of Significant Accounting Policies

The financial statements of Reedsburg Utility Commission - Water, Light and Communications (the Utility) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to enterprise funds of governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The significant accounting principles and policies utilized by the Utility are described below.

Reporting Entity

The Utility is a separate enterprise fund of the City of Reedsburg (municipality). The Utility is managed by a utility commission. The Utility provides electric, water and communications services to properties within the municipality. Communications services include cable television, local phone service and data (internet) services to properties within the municipality and surrounding rural areas.

The electric and water utilities operate under service rules and rates established by the Public Service Commission of Wisconsin (PSCW). The communications utility operates under rules and rates established by the utility commission.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Utility is presented as an enterprise fund of the municipality. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business or where the governing body has decided that the determination of revenues earned, costs incurred and net income is necessary for management accountability.

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position

Deposits and Investments

For purposes of the statement of cash flows, cash and cash equivalents have original maturities of three months or less from the date of acquisition.

Investment of utility funds is restricted by state statutes. Investments are limited to:

Time deposits in any credit union, bank, savings bank or trust company.

Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, local professional baseball park district, local professional football stadium district, local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.

Bonds or securities issued or guaranteed by the federal government.

The local government investment pool.

Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

Securities of an open end management investment company or investment trust, subject to various conditions and investment options.

Repurchase agreements with public depositories, with certain conditions.

The Utility has adopted an investment policy. That policy follows the state statute for allowable investments.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Fair values may have changed significantly after year end.

Receivables/Payables

Transactions between the Utility and other funds of the municipality that are representative of lending/borrowing arrangements outstanding at year end are referred to as advances to/from other funds. All other outstanding balances between the Utility and other funds of the municipality are reported as due to/from other funds.

The Utility has the right under Wisconsin statutes to place delinquent electric and water bills on the tax roll for collection. As such, no allowance for uncollectible electric and water customer accounts is considered necessary.

Delinquent Communications bills are not placed on the tax roll. Delinquent accounts that the utility has a social security number on file for are placed on the Wisconsin Department of Revenue's Tax Refund Interception Program (TRIP). If the amount is unable to be collected through the TRIP program the delinquent bills are written off against the allowance. An allowance for uncollectible accounts has been established to account for delinquent communication billings over 120 days past due. The allowance is reviewed on an annual basis. Customer accounts receivable are shown net of an allowance for doubtful accounts of $52,311 and $51,996 for the years ended December 31, 2020 and 2019, respectively.

Materials and Supplies

Materials and supplies are generally used for construction, operation and maintenance work, not for resale. They are valued at the lower of cost or market utilizing the average cost method and charged to construction or expense when used.

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified.

Investment in American Transmission Company (ATC)

The Electric Utility is a member of ATC. ATC was formed by approximately 25 utilities to plan, construct, maintain, monitor and own electric transmission facilities in Wisconsin. The Utility owns less than 1/2 of 1 percent of ATC.

The investment earns dividends quarterly, some of which is paid in cash and some of which is required to be reinvested. From time to time, the Utility has the option to contribute additional funds to maintain their proportionate share of ownership. The investment is valued at net asset value per share which is equal to the original cost plus additional contributions and reinvested dividends and approximates fair value.

Prepayments

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Intangible Assets

As part of a settlement agreement with a vendor, the Utility obtained customer rights from the prior service provider to serve additional customers. These costs are being reported as an intangible asset and are being amortized over 33 years.

Nonutility Property

The Utility has nonutility property consisting of private parking lighting which is depreciated over 20 years.

Capital Assets

Capital assets are generally defined by the Utility as assets with an initial, individual cost of more than $1,000 and an estimated useful life in excess of one year.

Capital assets of the Utility are recorded at cost or the estimated acquisition value at the time of contribution to the Utility. Major outlays for utility plant are capitalized as projects are constructed. Interest incurred during the construction phase is reflected in the capitalized value of the capital assets constructed, net of interest earned on the invested proceeds over the same period. Capital assets in service are depreciated or amortized using the straight-line method over the following useful lives:

	Years
Electric Plant	
Transmission	30 - 36
Distribution	18 - 33
General	5 - 40
Water Plant	
Source of supply	34
Pumping	23 - 31
Water treatment	17
Transmission and distribution	20 - 77
General	4 - 34
Communications Plant	
Internet	4 - 25
Video	4 - 20
Telephone	20 - 33
Common	4 - 40

Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms, investments are reported at fair value.

Deferred Outflow of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense) until that future time.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements. Vested vacation and sick leave pay is accrued when earned in the financial statements. The liability is liquidated from general operating revenues of the Utility.

Unearned Revenues

Unearned revenues consist of funds billed in advance for telecommunications services. Revenues will be earned upon provision of service.

Commitment to Community

The Electric Utility charges fees to all customers as required by the 1999 Energy Reliability Act and 2006 Act 141. Revenues generated from the fees are used to fund energy conservation and low-income energy assistance (Commitment to Community) programs. The Utility is acting as an agent administering the program so net collections and expenditures/remittances associated with the program are recorded as a current liability on the statements of net position.

Accrued Liabilities

This balance represents liabilities including sales tax payable, customer deposits and payroll deductions.

Long-Term Obligations

Long-term debt and other obligations are reported as utility liabilities. Bond premiums and discounts, are amortized over the life of the bonds using the effective interest method. Gains or losses on prior refundings are amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter. The balance at year end for premiums and discounts is shown as an increase or decrease in the liability section of the statement of net position.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Revenues and Expenses

The Utility distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the utility's principal ongoing operations. The principal operating revenues of the Utility are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Charges for Services

Billings are rendered and recorded monthly based on metered usage. The Utility does not accrue revenues beyond billing dates.

Current electric rates were approved by the PSCW effective April 27, 2015. The rates are designed to provide a 5.25 percent return on rate base.

Current water rates were approved by the PSCW effective June 25, 2020. The rates are designed to provide a 5.75 percent return on rate base.

Current communications rates were approved by the utility commission and may change periodically. The Utility commission approved TV rates October 21, 2019, which were effective as of January 1, 2020. Current telephone rates were approved by the utility commission effective in January 2020. Current residential and commercial internet rates were approved by the utility commission effective January 1, 2020.

Capital Contributions

Cash and capital assets are contributed to the Utility from customers, the municipality or external parties. The value of property contributed to the Utility is reported as revenue on the statements of revenues, expenses and changes in net position.

Impact Fee

The Water Utility charges new customers an impact fee to connect to the system. Fees collected are recorded as capital contributions on the statements of revenues, expenses and changes in net position.

Effect of New Accounting Standards on Current Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84 and a supersession of GASB Statement No. 32*

When they become effective, application of these standards may restate portions of these financial statements.

Comparative Data

Certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year's presentation.

2. Deposits and Investments

	Carrying Value as of December 31, 2020	Carrying Value as of December 31, 2019	Risks
Checking and savings	$ 3,663,249	$ 2,464,651	Custodial credit
Money market	783,014	1,291,815	Custodial credit
LGIP	11,075,529	10,822,180	Credit
U.S. agencies, implicitly guaranteed	1,505,222	1,504,468	Credit, custodial credit and interest rate
Petty cash	200	200	None
Total	$ 17,027,214	$ 16,083,314	

Deposits in each local and area bank are insured by the FDIC in the amount of $250,000 for time and savings accounts (including NOW accounts) and $250,000 for demand deposit accounts (interest bearing and noninterest bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of $250,000 for the combined amount of all deposit accounts.

Bank accounts and credit unions are also insured by the State Deposit Guarantee Fund (SDGF) in the amount of $400,000.

The Utility may also maintain separate cash and investment accounts at the same financial institutions utilized by the municipality. Federal depository insurance and the SDGF apply to all municipal accounts and accordingly, the amount of insured funds is not determinable for the Utility alone. Therefore, coverage for the Utility may be reduced. Investment income on commingled investments of the entire municipality is allocated based on average investment balances.

In addition, the Utility and other funds of the city have collateral or depository insurance agreements in the amount of $1,505,222 and $1,823,658 at December 31, 2020 and 2019 respectively.

As of December 31, 2020, the utility's deposits with financial institutions were not in excess of federal and state depository insurance limits and collateral pledge.

No formal policy has been adopted by the utility to address this risk.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2020 and 2019, the fair value of the LGIP's assets were substantially equal to the Utility's share.

The Utility categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The valuation methods for recurring methods fair value measurements are as follows:

U.S. agency securities, uses a market based approach which considers yield, price of comparable securities, coupon rate, maturity, credit quality and dealer-provided prices.

Investment Type	December 31, 2020 Level 1	Level 2	Level 3	Total
U.S. agency securities	$ -	$ 1,505,222	$ -	$ 1,505,222

Investment Type	December 31, 2019 Level 1	Level 2	Level 3	Total
U.S. agency securities	$ -	$ 1,504,468	$ -	$ 1,504,468

The investment in ATC is measured at the net asset value (NAV) per share of ownership. As of December 31, 2020 and 2019 the fair value of the investment was $3,096,990 and $2,966,435, respectively. ATC was formed by approximately 25 utilities to plan, construct, maintain, monitor and own electric transmission facilities in Wisconsin. The Utility elected to receive an investment in ATC at its inception rather than directly sell its transmission facilities. The Utility owns less than 1/2 of 1 percent of ATC. The Utility has no unfunded commitment at year end. The investment in ATC can only be redeemed by ATC or another existing member.

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Utility's deposits may not be returned to the Utility.

The Utility maintains certain deposits in the same institutions as the municipality. The following is a summary of the Utility's total deposit balances at these institutions.

	2020		2019	
	Bank Balance	Carrying Value	Bank Balance	Carrying Value
Community First Bank	$ 4,290,843	$ 4,342,700	$ 3,231,670	$ 3,214,318
BMO Harris Bank	-	-	119,705	119,705
Baraboo National Bank	103,563	103,563	262,064	262,064
Total	$ 4,394,406	$ 4,446,263	$ 3,613,439	$ 3,596,087

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Utility will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

As of December 31, 2020 and 2019 the Utility's investments were exposed to custodial credit risk as follows:

Neither Insured Nor Register and Held by the Counterparty's Trust Department or Agent in the District's Name	2020	2019
U.S. agencies implicitly guaranteed	$ 1,505,222	$ 1,504,468

Credit Risk

Credit risk is the risk an issuer or other counterparty to an investment will not fulfill its obligations. The utility held investments in the Local Government Investment Pool which is an external pool that is not rated. The utility's investment policy addresses this risk by limiting investments to named banks, LGIP or ATC.

As of December 31, 2020, the Utility's investments were rated as follows:

Investment Type	Standard & Poors
U.S. agencies	AA+

As of December 31, 2019, the Utility's investments were rated as follows:

Investment Type	Standard & Poors
U.S. agencies	AA+

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

At December 31, 2020 and 2019, the Utility's investment portfolio was concentrated as follows:

	Percentage of Portfolio	
Issuer	2020	2019
FNCL	-%	8.25%
SBA	1.13%	6.81%
FNMA	10.83%	-%

No formal investment policy has been adopted by the utility to address the risk.

Interest Rate Risk

Interest rate risk is the risk changes in interest rates will adversely affect the fair value of an investment.

As of December 31, 2020, the Utility's investments were as follows:

Investment	Maturity Date	Call Date	Fair Value
Fannie Mae	7/1/2035		$ 394,271
Fannie Mae	7/1/2035		968,562
SBA	11/25/2035		142,389
Total			$ 1,505,222

As of December 31, 2019, the Utility's investments were as follows:

Investment	Maturity Date	Call Date	Fair Value
Fannie Mae	2/1/2041	10/8/2052	$ 55,739
Fannie Mae	2/1/2037		768,000
SBA	5/25/2032		680,578
Freddie Mac	1/1/2035	7/30/1900	151
Total			$ 1,504,468

Investment Policy

No formal investment policy has been adopted by the utility to address this risk.

3. Interfund Receivables/Payables and Transfers

The following is a schedule of interfund balances for the years ending December 31, 2020 and 2019:

		2020		2019	
Due To	**Due From**	**Amount**	**Principal Purpose**	**Amount**	**Principal Purpose**
Municipality	Utility	$ 752,371	Tax equivalent	$ 745,954	Tax equivalent
Utility	Sewer utility	167,942	Joint metering expense	148,950	Joint metering expense
Utility	Stormwater utility	24,431	Joint metering expense	20,573	Joint metering expense
Sewer utility	Utility	321,815	Sewer utility billings	326,296	Sewer utility billings
Stormwater utility	Utility	90,544	Stormwater utility billings	90,193	Stormwater utility billings
Utility	Municipality	3,141	Operating expenses	8,698	Operating expenses
Municipality	Utility	-	Capital projects	6,545	Capital projects

The following is a schedule of transfer balances for the years ending December 31, 2020 and 2019:

		2020		2019	
To	**From**	**Amount**	**Principal Purpose**	**Amount**	**Principal Purpose**
Municipality	Utility	$ 752,370	Property Tax Equivalent	$ 745,755	Property Tax Equivalent

4. Restricted Assets

Restricted Accounts

Certain proceeds of the utility's debt, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position because their use is limited. The following accounts are reported as restricted assets:

Redemption - Used to segregate resources accumulated for debt service payments over the next twelve months.

Reserve - Used to report resources set aside to make up potential future deficiencies in the redemption account.

Depreciation - Used to report resources set aside to fund plant renewals and replacement or make up potential future deficiencies in the redemption account.

Impact Fee Account

The Utility has received impact fees which must be spent in accordance with local ordinances and state statutes. Those funds not spent within the ordinance guidelines and time frames must be refunded to the current property owner.

Net Pension Asset

Restricted assets have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits.

Restricted Net Position

The following calculation supports the amount of utility restricted net position:

	2020	2019
Restricted Assets		
Redemption account	$ 174,647	$ 230,934
Reserve account	158,227	698,197
Depreciation account	747,119	543,639
Impact fee account	53,262	16,397
Net pension asset	462,213	-
Total restricted assets	1,595,468	1,489,167
Less restricted assets not funded by revenues		
Reserve from borrowing	(158,000)	(672,004)
Current Liabilities Payable From Restricted Assets	(5,706)	(7,602)
Total restricted net position as calculated	$ 1,431,762	$ 809,561

The purpose of the restricted net position is as follows:

	2020	2019
Debt service	$ 169,168	$ 249,525
Depreciation	747,119	543,639
Impact Fees	53,262	16,397
Pension	462,213	-
Total restricted net position	$ 1,431,762	$ 809,561

5. Changes in Capital Assets

Electric Utility

A summary of changes in electric capital assets for 2020 follows:

	Balance 1/1/20	Increases	Decreases	Balance 12/31/20
Capital assets, not being depreciated:				
Land and land rights	$ 153,794	$ -	$ -	$ 153,794
Capital assets being depreciated:				
Transmission	603,016	-	-	603,016
Distribution	25,103,955	944,394	675,684	25,372,665
General	4,113,935	37,280	-	4,151,215
Total capital assets being depreciated	29,820,906	981,674	675,684	30,126,896
Total capital assets	29,974,700	981,674	675,684	30,280,690
Less accumulated depreciation:				
Transmission	(527,768)	(11,017)	-	(538,785)
Distribution	(15,236,197)	(887,477)	540,440	(15,583,234)
General	(2,296,732)	(129,275)	-	(2,426,007)
Total accumulated depreciation	(18,060,697)	(1,027,769)	540,440	(18,548,026)
Construction in progress	1,101,309	1,046,670	1,246,319	901,660
Net capital assets	$ 13,015,312			$ 12,634,324

A summary of changes in electric capital assets for 2019 follows:

	Balance 1/1/19	Increases	Decreases	Balance 12/31/19
Capital assets, not being depreciated:				
Land and land rights	$ 153,794	$ -	$ -	$ 153,794
Capital assets being depreciated:				
Transmission	603,016	-	-	603,016
Distribution	24,918,557	816,629	631,231	25,103,955
General	4,037,339	104,503	27,907	4,113,935
Total capital assets being depreciated	29,558,912	921,132	659,138	29,820,906
Total capital assets	29,712,706	921,132	659,138	29,974,700
Less accumulated depreciation:				
Transmission	(509,665)	(18,103)	-	(527,768)
Distribution	(14,984,399)	(883,029)	631,231	(15,236,197)
General	(2,201,015)	(123,621)	27,904	(2,296,732)
Total accumulated depreciation	(17,695,079)	(1,024,753)	659,135	(18,060,697)
Construction in progress	592,694	814,999	306,384	1,101,309
Net capital assets	$ 12,610,321			$ 13,015,312

Water Utility

A summary of changes in Water capital assets for 2020 follows:

	Balance 1/1/20	Increases	Decreases	Balance 12/31/20
Capital assets, not being depreciated:				
Land and land rights	$ 98,050	$ -	$ -	$ 98,050
Capital assets being depreciated:				
Source of supply	653,655	-	-	653,655
Pumping	1,617,667	-	-	1,617,667
Water treatment	71,855	-	-	71,855
Transmission and distribution	12,317,137	434,463	46,168	12,705,432
General	1,322,087	10,788	-	1,332,875
Total capital assets being depreciated	15,982,401	445,251	46,168	16,381,484
Total capital assets	16,080,451	445,251	46,168	16,479,534
Less accumulated depreciation:				
Source of supply	(253,132)	(15,327)	-	(268,459)
Pumping	(809,765)	(55,463)	-	(865,228)
Water treatment	(62,455)	(972)	-	(63,427)
Transmission and distribution	(3,322,096)	(241,175)	46,169	(3,517,102)
General	(750,547)	(54,475)	-	(805,022)
Total accumulated depreciation	(5,197,995)	(367,412)	46,169	(5,519,238)
Construction in progress	-	491,123	487,155	3,968
Net capital assets	$ 10,882,456			$ 10,964,264

A summary of changes in Water capital assets for 2019 follows:

	Balance 1/1/19	Increases	Decreases	Balance 12/31/19
Capital assets, not being depreciated:				
Land and land rights	$ 98,051	$ -	$ -	$ 98,051
Capital assets being depreciated:				
Source of supply	653,655	-	-	653,655
Pumping	1,614,910	3,750	993	1,617,667
Water treatment	71,855	-	-	71,855
Transmission and distribution	11,303,200	1,072,763	58,826	12,317,137
General	1,301,456	50,650	30,020	1,322,086
Total capital assets being depreciated	14,945,076	1,127,163	89,839	15,982,400
Total capital assets	15,043,127	1,127,163	89,839	16,080,451
Less accumulated depreciation:				
Source of supply	(234,890)	(18,242)	-	(253,132)
Pumping	(754,459)	(56,299)	993	(809,765)
Water treatment	(61,483)	(972)	-	(62,455)
Transmission and distribution	(3,151,078)	(229,844)	58,826	(3,322,096)
General	(728,458)	(52,106)	30,017	(750,547)
Total accumulated depreciation	(4,930,368)	(357,463)	89,836	(5,197,995)
Construction in progress	33,270	-	33,270	-
Net capital assets	$ 10,146,029			$ 10,882,456

Communications Utility

A summary of changes in Communications capital assets for 2020 follows:

	Balance 1/1/20	Increases	Decreases	Balance 12/31/20
Capital assets, not being depreciated:				
Land and land rights	$ 300	$ -	$ -	$ 300
Capital assets being depreciated:				
Internet	501,594	11,111	13,150	499,555
Video	1,754,600	22,455	-	1,777,055
Telephone	695,314	-	-	695,314
Common	30,352,770	1,100,621	17,669	31,435,722
Total capital assets being depreciated	33,304,278	1,134,187	30,819	34,407,646
Total capital assets	33,304,578	1,134,187	30,819	34,407,946
Less accumulated depreciation:				
Internet	(742,225)	(74,350)	13,150	(803,425)
Video	(620,217)	(27,478)	-	(647,695)
Telephone	(439,167)	(34,768)	-	(473,935)
Common	(11,285,871)	(1,134,437)	17,667	(12,402,641)
Total accumulated depreciation	(13,087,480)	(1,271,033)	30,817	(14,327,696)
Construction in progress	392,837	955,667	805,638	542,866
Net capital assets	$ 20,609,935			$ 20,623,116

A summary of changes in Communications capital assets for 2019 follows:

	Balance 1/1/19	Increases	Decreases	Balance 12/31/19
Capital assets, not being depreciated:				
Land and land rights	$ 300	$ -	$ -	$ 300
Capital assets being depreciated:				
Internet	496,057	5,957	420	501,594
Video	1,751,890	2,710	-	1,754,600
Telephone	695,314	-	-	695,314
Common	29,835,164	560,189	42,583	30,352,770
Total capital assets being depreciated	32,778,425	568,856	43,003	33,304,278
Total capital assets	32,778,725	568,856	43,003	33,304,578
Less accumulated depreciation:				
Internet	(655,016)	(87,629)	420	(742,225)
Video	(573,652)	(46,565)	-	(620,217)
Telephone	(404,399)	(34,768)	-	(439,167)
Common	(10,198,565)	(1,125,752)	38,446	(11,285,871)
Total accumulated depreciation	(11,831,632)	(1,294,714)	38,866	(13,087,480)
Construction in progress	51,984	583,870	243,017	392,837
Net capital assets	$ 20,999,077			$ 20,609,935

6. Long-Term Obligations

Revenue Debt, Electric Utility

The following bonds have been issued:

Date	Purpose	Final Maturity	Interest Rate	Original Amount	Outstanding Amount 12/31/20
11/15/2011	Revenue refunding	12/1/2020	1 %	$ 1,470,000	$ -
2/21/2013	Revenue refunding/ Capital improvement	12/1/2023	1	940,000	-
10/24/2013	Revenue refunding	12/1/2022	1	2,145,000	-

The electric utility paid off all outstanding revenue bonds in 2020.

All Utility revenues net of specified operating expenses are pledged as security of the above revenue bonds until the bonds are defeased. Principal and interest paid for 2020 and 2019 were $1,467,805 and $540,045, respectively. Total customer gross revenues as defined for the same periods were $21,613,786 and $22,628,992. Annual principal and interest payments are expected to require 2 percent of gross revenues on average.

Revenue Debt, Water Utility

The following bonds have been issued:

Date	Purpose	Final Maturity	Interest Rate	Original Amount	Outstanding Amount 12/31/20
1/27/2010	Safe Drinking Water	5/1/2029	3 %	$ 385,163	$ 209,122 *
9/29/2011	Revenue refunding	5/1/2020	1	995,000	-
7/7/2014	Main Replacements and SCADA Improvements	5/1/2029	2	895,000	625,000

* The debt noted is directly placed with a third party.

Revenue bonds debt service requirements to maturity follows:

Year Ending December 31,	Bonds		Direct Placement		
	Principal	Interest	Principal	Interest	Total
2021	$ 60,000	$ 20,175	$ 20,865	$ 5,301	$ 106,341
2022	65,000	18,425	21,421	4,737	109,583
2023	65,000	16,605	21,993	4,158	107,756
2024	65,000	14,785	22,580	3,563	105,928
2025	70,000	12,563	23,182	2,953	108,698
2026 - 2029	300,000	23,062	99,081	5,374	427,517
Total	$ 625,000	$ 105,615	$ 209,122	$ 26,086	$ 965,823

All Utility revenues are pledged as security of the above revenue bonds until the bonds are defeased. Principal and interest paid for 2020 and 2019 were $224,758 and $224,410, respectively. Total customer gross revenues as defined for the same periods were $1,627,051 and $1,664,803. Annual principal and interest payments are expected to require 7 percent of gross revenues on average.

General Obligation Debt, Communications

The following general obligation bonds have been issued:

Date	Purpose	Final Maturity	Interest Rate	Original Amount	Outstanding Amount 12/31/20
8/22/2016	GO refunding bonds	3/1/2035	2 %	$ 7,480,000	$ 6,830,000
6/29/2017	GO refunding bonds	3/1/2035	2	2,610,000	2,275,000
9/18/2017	GO refunding bonds	3/1/2029	2	6,000,000	4,650,000

General obligation bonds debt service requirements to maturity follows:

Year Ending December 31,	Principal	Interest	Total
2021	$ 750,000	$ 334,869	$ 1,084,869
2022	770,000	316,038	1,086,038
2023	790,000	299,063	1,089,063
2024	805,000	283,670	1,088,670
2025	820,000	267,214	1,087,214
2026 - 2030	4,445,000	1,049,774	5,494,774
2031 - 2035	5,375,000	410,344	5,785,344
Total	$ 13,755,000	$ 2,960,972	$ 16,715,972

The 2017 Communications General Obligation Bonds include provisions that certificate holders may take any actions that may be necessary and appropriate to cause the issuer to comply with its obligations under the resolution in an event of default.

Notes Payable, Electric Utility

Notes payable debt issued by the Utility is as follows:

Date	Purpose	Final Maturity	Interest Rate	Original Amount	Outstanding Amount 12/31/20
8/12/2013	LED street light project	8/28/2023	- %	$ 161,226	$ 42,994 *

* The debt noted is considered a direct borrowing or direct placement.

No interest accrues on the unpaid principal balance of the note, except in the case of delinquent payments or in the event of default.

Notes payable debt service requirements to maturity follows:

Year Ending December 31,	Direct Placement Principal	Direct Placement Interest	Total
2021	$ 16,123	$ -	$ 16,123
2022	16,123	-	16,123
2023	10,748	-	10,748
Total	$ 42,994	$ -	$ 42,994

The WPPI member loans include provisions making the debt immediately payable in an event of default.

Long-Term Obligations Summary

Long-term obligation activity for the year ended December 31, 2020 is as follows:

	1/1/20 Balance	Additions	Reductions	12/31/20 Balance	Due Within One Year
Revenue bonds	$ 2,454,444	$ -	$ 1,620,322	$ 834,122	$ 80,865
General obligation debt	14,485,000	-	730,000	13,755,000	750,000
Notes payable debt	59,116	-	16,122	42,994	16,123
Compensated absences	345,374	307,021	237,252	415,143	151,255
Unearned revenue	138,705	137,360	138,705	137,360	-
Unamortized debt premium	264,413	-	30,283	234,130	-
Total	$ 17,747,052	$ 444,381	$ 2,772,684	$ 15,418,749	$ 998,243

Long-term obligation activity for the year ended December 31, 2019 is as follows:

	1/1/19 Balance	Additions	Reductions	12/31/19 Balance	Due Within One Year
Revenue bonds	$ 3,129,239	$ -	$ 674,795	$ 2,454,444	$ 690,323
General obligation debt	15,195,000	-	710,000	14,485,000	730,000
Notes payable debt	75,239	-	16,123	59,116	16,123
Compensated absences	298,609	267,140	220,375	345,374	124,629
Unearned revenue	137,126	138,705	137,126	138,705	-
Unamortized debt premium	296,576	-	32,163	264,413	-
Total	$ 19,131,789	$ 405,845	$ 1,790,582	$ 17,747,052	$ 1,561,075

Bond Covenant Disclosures

The following information is provided in compliance with the resolution creating the revenue bonds:

Insurance

The Utility is exposed to various risks of loss related to torts, theft of, damage to or destruction of assets, errors and omissions, workers compensation and health care of its employees. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year.

The Utility is covered under the following insurance policies at December 31, 2020:

Type	Coverage		Expiration
Cities and Villages Mutual Insurance Company			
Excess liability occurrence, public officials errors and omissions, auto liability	$ 5,000,000		1/1/2021
Municipal Property Insurance Company			
Buildings, personal property and property in the open	$ 37,133,053		9/30/2021
Contractors equipment (replacement cost)	1,047,178		9/30/2021
Contractors equipment valued under $25,000	211,393		9/30/2021
Monies and securities	100,000		9/30/2021
Business income	2,000,000		9/30/2021
Employers liability	$ 1,000,000	Bodily injury by accident (each accident)	12/31/2020
	1,000,000	Bodily injury by disease (each employee)	12/31/2020
	1,000,000	Bodily injury by disease (policy limit)	12/31/2020
Auto Physical Damage Policy	20,000,000		1/1/2021

Debt Coverage, Electric

Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation (defined net earnings) must exceed 1.25 times the annual debt service. The coverage only includes revenue debt and does not include general obligation or other debt. The coverage requirement was met in 2019 as follows:

	2019
Operating revenues	$ 22,188,760
Investment income	433,288
Miscellaneous nonoperating income	6,944
Less operation and maintenance expenses	(19,016,118)
Net defined earnings	$ 3,612,874
Minimum Required Earnings per Resolution:	
2011 revenue bonds	$ 180,425
2013 revenue bonds	90,110
2013B revenue bonds	267,270
Subtotal	537,805
Coverage factor	1.25
Minimum required earnings	$ 672,256
Actual debt coverage	6.72

Debt Coverage, Water

Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation (defined net earnings) must exceed 1.25 times the annual debt service. The coverage only includes revenue debt and does not include general obligation or other debt. The coverage requirement was met in 2020 and 2019 as follows:

	2020	2019
Operating revenues	$ 1,618,216	$ 1,650,037
Investment income	2,822	8,450
Miscellaneous nonoperating income	6,013	6,316
Less operation and maintenance expenses	(1,270,063)	(1,028,802)
Net defined earnings	$ 356,988	$ 636,001
Minimum Required Earnings per Resolution:		
2010 revenue bonds	$ 26,166	$ 26,173
2011 revenue bonds	-	121,800
2014 revenue bonds	80,175	76,785
Subtotal	106,341	224,758
Coverage factor	1.25	1.25
Minimum required earnings per resolution	$ 132,926	$ 280,948
Actual debt coverage	3.36	2.83

Number of Customers and Billed Volumes, Electric

The Utility has the following number of customers and billed volumes for 2020 and 2019:

	Customers		Sales (000 kWh)	
	2020	2019	2020	2019
Residential	4,492	4,415	38,608	37,881
General	603	611	9,540	11,251
Small power	77	93	15,256	17,574
Large power	21	20	20,992	35,164
Large commercial and industrial	1	1	62,971	83,670
Industrial	7	7	42,972	45,877
Street and highway lighting	38	39	591	718
Total	5,239	5,186	190,930	232,135

Number of Customers and Billed Volumes, Water

The Utility has the following number of customers and billed volumes for 2020 and 2019:

	Customers		Sales (000 gals)	
	2020	2019	2020	2019
Residential	3,212	3,165	132,535	124,774
Multifamily residential	47	46	33,400	-
Commercial	390	388	116,977	113,292
Industrial	36	36	295,205	382,634
Public authority	48	48	17,647	19,329
Total	3,733	3,683	595,764	640,029

7. Net Position

GASB No. 34 requires the classification of net position into three components - net investment in capital assets, restricted and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - This component of net position consists of net positions that do not meet the definition of restricted or net investment in capital assets.

When both restricted and unrestricted resources are available for use, it is the Utility's policy to use restricted resources first, then unrestricted resources as they are needed.

The following calculation supports the Utility net investment in capital assets:

	2020	2019
Total accumulated depreciation	$ (38,394,960)	$ (36,346,172)
Total construction work in progress	1,448,494	1,494,146
Plant in service	81,168,170	79,359,729
Subtotal	44,221,704	44,507,703
Less capital related debt		
Current portion of capital related long-term debt	846,988	1,436,446
Long-term portion of capital related long-term debt	13,785,128	15,562,114
Unamortized debt premium	234,130	264,413
Subtotal	14,866,246	17,262,973
Add unspent debt proceeds		
Reserve from borrowing	158,000	672,004
Total net investment in capital assets	$ 29,513,458	$ 27,916,734

8. Employees Retirement System

General Information About the Pension Plan

Plan description: The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011 and expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Comprehensive Annual Financial Report, which can be bound at http: //etf.wi.gov/publications/cafr.htm.

Vesting: For employees beginning participation on or after January 1, 1990 and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits provided: Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants, if hired on or before 12/31/2016) are entitled to retirement benefit based on a formula factor, their average earnings and creditable service.

Final average earnings is the average of the participant's three highest earnings period. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupation employees) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-retirement adjustments: The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2010	(1.3)%	22.0%
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)

Contributions: Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers and Executives and Elected Officials. Starting January 1, 2016, the Executives and Elected Officials category merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

The WRS recognized $183,243 and $145,905 in contributions from the Utility during the current and prior reporting periods, respectively.

Contribution rates as of December 31, 2020 and December 31, 2019 are:

	2020		2019	
	Employee	Employer	Employee	Employer
General (including Executives and Elected Officials)	6.55 %	6.55 %	6.7 %	6.7 %
Protective with Social Security	6.55 %	10.55 %	6.7 %	10.7 %
Protective without Social Security	6.55 %	14.95 %	6.7 %	14.9 %

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2020, the Utility reported a liability (asset) of $(462,213) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2019 and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Utility's proportion of the net pension liability (asset) was based on the Utility's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the City of Reedsburg's proportion was 0.04125717 percent, which was an increase of 0.00162955 percent from its proportion measured as of December 31, 2018.

At December 31, 2019, the Utility reported a liability (asset) of $484,567 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2018 and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Utility's proportion of the net pension liability (asset) was based on the Utility's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, the City of Reedsburg's proportion was 0.03962762 percent, which was an increase of 0.00107192 percent from its proportion measured as of December 31, 2017.

For the years ended December 31, 2020 and 2019, the Utility recognized pension expense of $(2,031) and $172,661, respectively.

At December 31, 2020, the Utility reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Electric, Water and Communications Utility	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 875,680	$ (434,366)
Changes in assumption	35,978	82,528
Net differences between project and actual earnings on pension plan	-	(955,151)
Changes in proportion and differences between employer contributions and proportionate share of contributions	5,957	(13)
Employer contributions subsequent to the measurement date	183,243	-
Total	$ 1,100,858	$(1,389,530)

At December 31, 2019, the Utility reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Electric, Water and Communications Utility	
	Deferred Outflows of Resources	**Deferred Inflows of Resources**
Differences between expected and actual experience	$ 379,803	$ (669,664)
Changes in assumption	82,528	-
Net differences between project and actual earnings on pension plan	705,148	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,092	(520)
Employer contributions subsequent to the measurement date	155,690	-
Total	$ 1,326,261	$ (670,184)

Deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date reported in the tables above will be recognized as a reduction of the net pension liability (asset) in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	Deferred Outflows and Inflows of Resources
Year ended December 31,	
2021	$ (137,429)
2022	(102,538)
2023	17,561
2024	(249,509)
2025	-
Thereafter	-
Total	$ (471,915)

Actuarial assumptions: The total pension liability in the actuarial valuation used in the current and prior year was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	2020	**2019**
Actuarial valuation date	December 31, 2018	December 31, 2017
Measurement date of net pension liability (asset)	December 31, 2019	December 31, 2018
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	Fair Value	Fair Value
Long-term expected rate of return	7.0%	7.0%
Discount rate	7.0%	7.0%
Salary increases		
Inflation	3.0%	3.0%
Seniority/Merit	0.1% - 5.6%	0.1% - 5.6%
Mortality	Wisconsin 2018 Mortality Table	Wisconsin 2018 Mortality Table
Post-retirement adjustments *	1.9%	1.9%

** No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. The percentages listed above are the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

Long-term expected return on plan assets: The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class as of December 31, 2020 are summarized in the following table:

Core Fund Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	49 %	8.0 %	5.1 %
Fixed Income	24.5	4.9	2.1
Inflation Sensitive Assets	15.5	4.0	1.2
Real Estate	9	6.3	3.5
Private Equity/Debt	8	10.6	7.6
Multi-Asset	4	6.9	4.0
Total Core Fund	110	7.5	4.6
Variable Fund Asset Class			
U.S Equities	70	7.5	4.6
International Equities	30	8.2	5.3
Total Variable Fund	100	7.8	4.9

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.75%.
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

The target allocation and best estimates of arithmetic real rates of return for each major asset class as of December 31, 2019 are summarized in the following table:

Core Fund Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	49 %	8.1 %	5.5 %
Fixed Income	24.5	4.0	1.5
Inflation Sensitive Assets	15.5	3.8	1.3
Real Estate	9	6.5	3.9
Private Equity/Debt	8	9.4	6.7
Multi-Asset	4	6.7	4.1
Total Core Fund	110	7.3	4.7
Variable Fund Asset Class			
U.S Equities	70	7.6	5.0
International Equities	30	8.5	5.9
Total Variable Fund	100	8.0	5.4

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.5 percent.
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

Single discount rate: A single discount rate of 7.00 percent was used to measure the total pension liability as of December 31, 2020 and December 31, 2019. This single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent and a long term bond rate of 2.75 percent and 3.71 percent, in 2020 and 2019 respectively. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's 20-year Municipal GO AA Index as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.) Because of the unique structure of WRS, the 7.00 percent expected rate of return implies that a dividend of approximately 1.9 percent will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Utility's proportionate share of the net pension liability (asset) to changes in the discount rate: The following presents the Utility's proportionate share of the net pension liability (asset) calculated using the current discount rate, as well as what the Utility's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

The sensitivity analysis as of December 31, 2020 follows:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
Electric, water and communications utility's proportionate share of the net position liability (asset)	$ 1,190,281	$ (462,213)	$ (1,697,642)

The sensitivity analysis as of December 31, 2019 follows:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
Electric, water and communications utility's proportionate share of the net position liability (asset)	$ 1,904,951	$ 484,567	$ (580,711)

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at http://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

9. Commitments and Contingencies

Long-Term Contracts, General

At December 31, 2020 and 2019, the Utility had commitments under a long-term contract for WPPI Energy offers a program under which the utility may provide capital to customers in order to (1) advance customer energy efficiency projects (standard projects) or (2) encourage energy efficient equipment selection by prospective large customers as part of an economic development package (development projects). Under this program, WPPI Energy provides funds to the utility, which in turn provides those funds to a retail customer. Shared Savings loans range from $2,500 to $50,000 for individual standard projects and from $10,000 to $500,000 for development projects. The customer repays the utility through its retail utility bill and the utility repays WPPI Energy through its wholesale power bill. WPPI Energy and the utility shares the risk of a customer repayment default based on agreed upon limits. As of December 31, 2020, the utility had outstanding customer loan balances related to the Shared Savings program of $502,901. The contract payments are based on the Utility's amount of usage.

Long-Term Contracts, WPPI Energy

The electric utility is one of 51 WPPI Energy members located throughout the states of Wisconsin, Michigan and Iowa. On December 1, 1989, each initial WPPI Energy member commenced purchasing electric service from WPPI Energy under a long-term Power Supply Contract for Participating Members (long-term contract). Under the long-term contract, WPPI Energy is obligated to provide and sell and each member is obligated to take and pay for, the electric power and energy required for the operation of each member's electric utility.

The long-term contract requires all WPPI Energy members to pay for power and energy requirements supplied or made available by WPPI Energy at rates sufficient to cover WPPI Energy's revenue requirement including power supply costs, administrative expenses and debt service. WPPI Energy's subsequent year's operating budget and rates are approved annually by its Board of Directors, consisting of representatives from each member. The members have agreed to charge rates to retail customers sufficient to meet their WPPI Energy obligations. The long-term contract provides that all payments to WPPI Energy constitute operating expenses of the Utility payable from any operating and maintenance fund established for that system.

Fifty members, representing approximately 100 percent of WPPI Energy's existing load, have long-term contracts through December 31, 2055. The remaining member has a long-term contract through December 31, 2037.

WPPI Energy's outstanding debt service obligation to be paid by its members through their wholesale power charges through the remainder of the long-term contract was $305 million as of December 31, 2020.

Claims and Judgments

From time to time, the Utility is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Utility's legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Utility's financial position or results of operations.

10. Risk Management

Wisconsin Municipal Mutual Insurance Company (WMMIC) Cities and Villages Mutual Insurance Company (CVMIC)

The WMMIC is an intergovernmental cooperation commission created by contract under Section 66.30 of the Wisconsin Statutes. It was created in August, 1987 for the purpose of facilitating the organization, establishment and capitalization of the CVMIC and has numerous municipalities as members.

The CVMIC is a municipal mutual insurance company established on September 14, 1987 under Section 611.23 of the Wisconsin Statutes. The CVMIC provides liability insurance coverage to the municipalities which make up the membership of the WMIC.

Details of the plan are disclosed in the basic financial statements of the City of Reedsburg for the years ended December 31, 2020 and 2019.

11. Significant Customers

Electric Utility

The Utility has one significant customer who was responsible for 29 percent and 32 percent of operating revenues in 2020 and 2019, respectively.

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Proportionate Share of the Net Pension Liability (Asset) - Wisconsin Retirement System
Year Ended December 31, 2020

The required supplementary information presented below represents the proportionate information for the enterprise fund included in this report.

Fiscal Year Ending	City's Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/20	0.04125%	$ (462,213)	$ 2,376,947	22.35%	102.96%
12/31/19	0.03963%	484,567	2,376,929	20.39%	96.45%
12/31/18	0.03856%	(394,903)	2,037,529	-19.38%	102.93%
12/31/17	0.03832%	112,312	1,947,021	5.77%	99.12%
12/31/16	0.03880%	220,018	1,887,000	11.66%	98.29%
12/31/15	0.039050%	(344,706)	1,872,253	-17.88%	102.74%

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2020

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/20	$ 183,243	$ 183,243	$ -	$ 2,734,970	6.70%
12/31/19	155,690	155,690	-	2,376,947	6.55%
12/31/18	145,905	145,905	-	2,376,929	6.14%
12/31/17	138,552	138,552	-	2,037,529	6.80%
12/31/16	128,503	128,503	-	1,947,021	6.60%
12/31/15	128,316	128,316	-	1,887,000	6.80%

See notes to the required supplementary information

Changes of benefit terms . There were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions .

	2016 - 2018	**2019 - 2020**
Long-term expected rate of	7.2%	7.0%
Discount rate	7.2%	7.0%
Salary increases		
Inflation	3.2%	3.0%
Seniority/Merit	0.2% - 5.6%	0.1% - 5.6%
Mortality	Wisconsin 2012 Mortality Table	Wisconsin 2018 Mortality Table
Post-retirement adjustments	2.10%	1.90%

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Reedsburg Utility Commission – Connect Reedsburg

Supplementary Information in Relation to the Financial Statements as a Whole

December 31, 2020 and 2019

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Years Ended December 31, 2020 and 2019

Independent Accountants' Report on Supplementary Information In Relation to the Financial Statements as a Whole

To the Utility Commission of
Reedsburg Utility Commission – Connect Reedsburg

We have audited the financial statements of the Reedsburg Utility Commission – Water, Light and Communications, an enterprise fund of the City of Reedsburg, Wisconsin, as of December 31, 2020 and 2019. We have issued our report thereon dated June 17, 2021, which expressed an unmodified opinion on those financial statements.

Our audit was conducted for the purpose of forming an opinion on the Reedsburg Utility Commission – Water, Light and Communication financial statements as a whole. The enclosed supplementary information is presented for purposes of additional analysis and is not a required part of the combined utility financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements for the Reedsburg Utility Commission – Water, Light and Communications.

The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

Baker Tilly US, LLP

Madison, Wisconsin
June 17, 2021

Reedsburg Utility Commission - Connect Reedsburg

Statements of Net Position
December 31, 2020 and 2019

	2020	2019
Assets		
Current Assets		
Cash and investments	$ 3,768,370	$ 3,216,798
Customer accounts receivable, net of $51,996 allowance for uncollectible accounts	313,430	325,095
Other accounts receivable	332,188	46,185
Materials and supplies	471,958	436,130
Prepayments	130,468	53,368
Total current assets	5,016,414	4,077,576
Noncurrent Assets		
Restricted assets:		
Net pension asset	169,768	-
Other assets:		
Intangible assets	167,867	167,867
Accumulated amortization of intangible assets	(84,755)	(79,719)
Capital assets:		
Plant in service	34,407,946	33,304,578
Accumulated depreciation	(14,327,696)	(13,087,480)
Construction work in progress	542,866	392,837
Total noncurrent assets	20,875,996	20,698,083
Total assets	25,892,410	24,775,659
Deferred Outflows of Resources Related to Pensions	404,003	460,335

Reedsburg Utility Commission - Connect Reedsburg

Statements of Net Position
December 31, 2020 and 2019

	2020	2019
Liabilities		
Current Liabilities		
Accounts payable	$ 253,600	$ 195,263
Accrued interest	115,089	121,392
Due to other utilities	33,407	25,807
Compensated absences	63,922	42,561
Accrued liabilities	52,290	9,017
Current portion of general obligation debt	750,000	730,000
Total current liabilities	1,268,308	1,124,040
Noncurrent Liabilities		
General obligation debt	13,005,000	13,755,000
Compensated absences	59,865	48,676
Unamortized debt premium	234,130	264,413
Net pension liability	-	169,695
Unearned revenue	137,360	138,705
Total noncurrent liabilities	13,436,355	14,376,489
Total liabilities	14,704,663	15,500,529
Deferred Inflows of Resources Related to Pensions	514,988	231,691
Net Position		
Net investment in capital assets	6,633,986	5,860,522
Restricted for:		
Pension	169,768	-
Unrestricted	4,273,008	3,643,252
Total net position	$ 11,076,762	$ 9,503,774

Please Refer To Independent Accountants' Report On Supplementary Information

Reedsburg Utility Commission - Connect Reedsburg

Statements of Revenues, Expenses and Changes in Net Position
Years Ended December 31, 2020 and 2019

	2020	2019
Operating Revenues		
Sales	$ 6,204,185	$ 5,756,202
Other	27,779	26,174
Total operating revenues	6,231,964	5,782,376
Operating Expenses		
Operation and maintenance	3,503,920	3,447,181
Depreciation	1,270,281	1,259,235
Total operating expenses	4,774,201	4,706,416
Operating income	1,457,763	1,075,960
Nonoperating Revenues (Expenses)		
Investment income	8,289	33,796
Income (loss) from merchandising and jobbing	(21,855)	(18,704)
Interest expense	(347,460)	(366,618)
Amortization of debt premium	30,283	32,163
Total nonoperating revenues (expenses)	(330,743)	(319,363)
Income before contributions	1,127,020	756,597
Capital Contributions	445,968	47,999
Change in net position	1,572,988	804,596
Net Position, Beginning	9,503,774	8,699,179
Net Position, Ending	$ 11,076,762	$ 9,503,774

Please Refer To Independent Accountants' Report On Supplementary Information

Reedsburg Utility Commission - Connect Reedsburg

Detailed Schedule of Investments

Years Ended December 31, 2020 and 2019

.

A summary of the cash and investments book (carrying) value at December 31, 2020 and 2019 consists of the following:

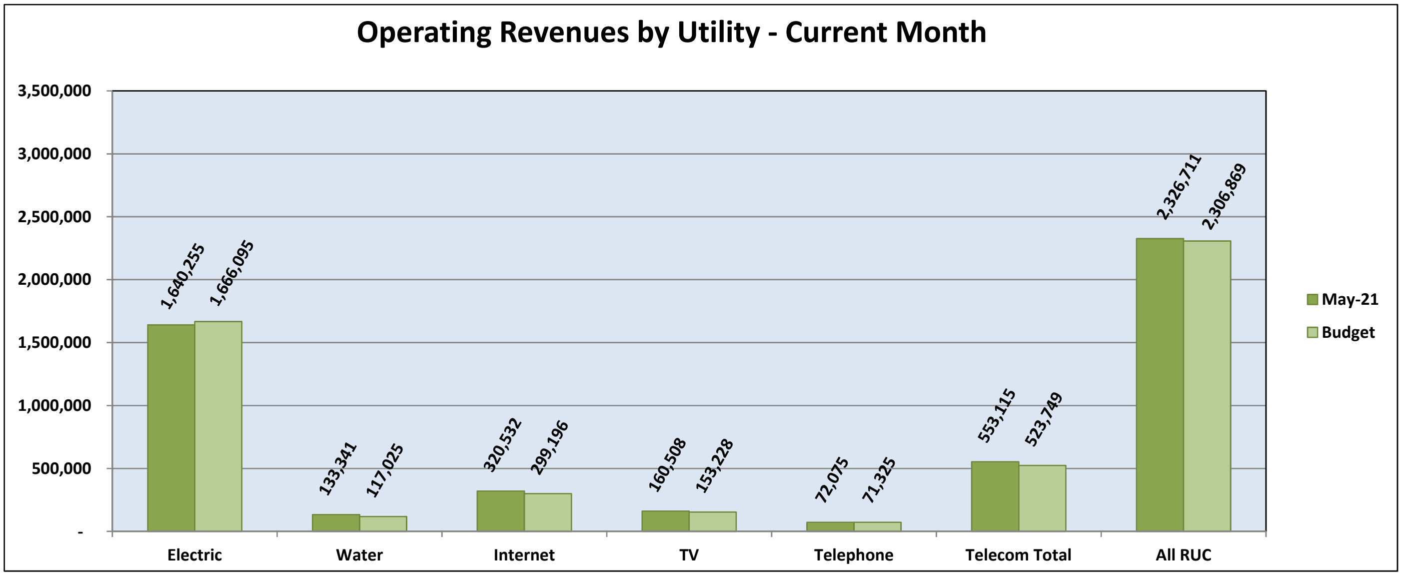
	2020	2019
Cash and Cash Equivalents		
Cash and Investments	$ 3,768,370	$ 3,216,798
Total	$ 3,768,370	$ 3,216,798

REEDSBURG UTILITY COMMISSION
501 Utility Court
Reedsburg, WI 53959
Phone: (608) 768-1000
www.reedsburgutility.com

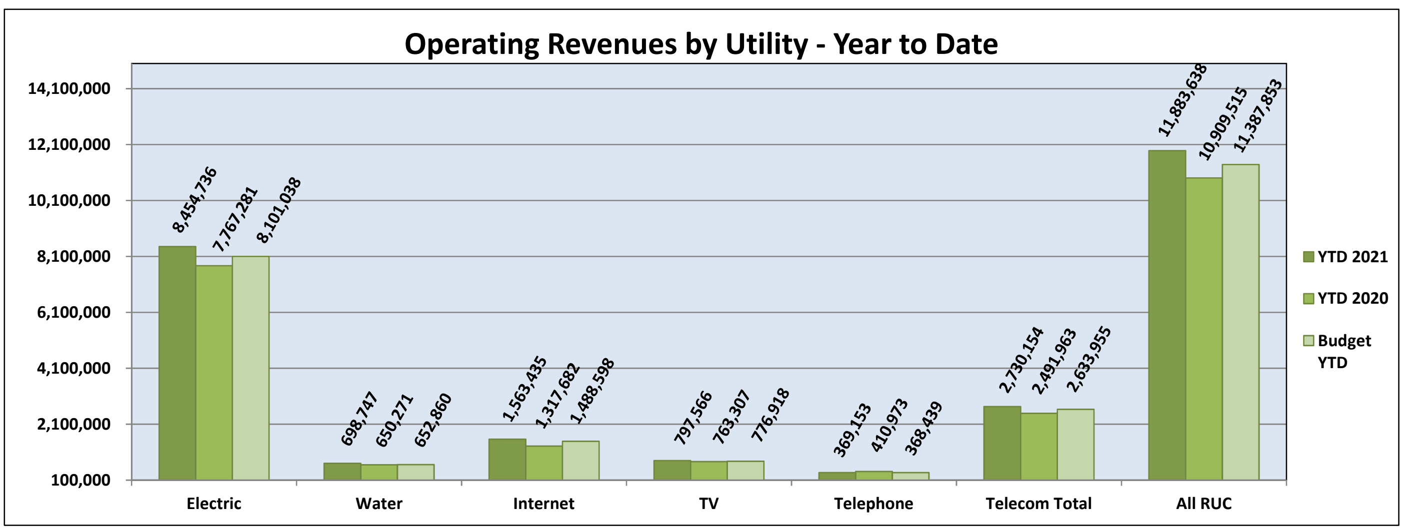
FINANCIAL DASHBOARD

May 31, 2021

Revenues by Utility



Notes:



Notes:

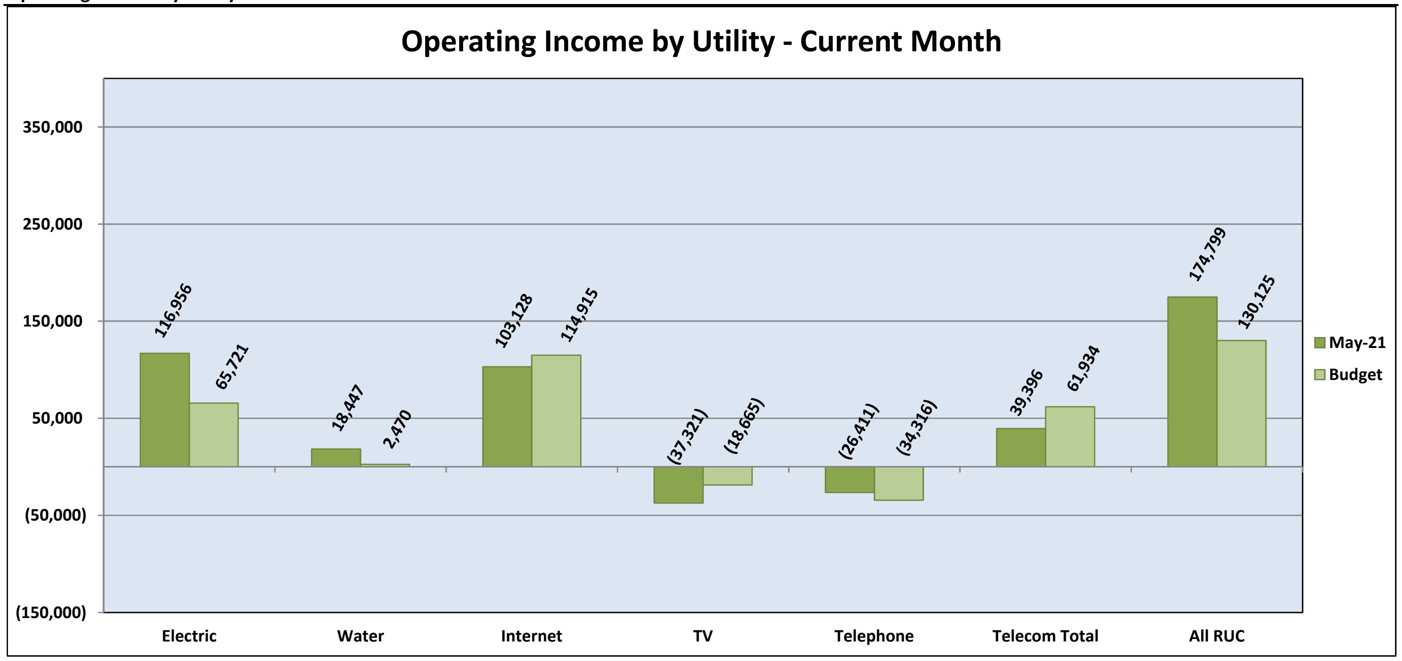
REEDSBURG UTILITY COMMISSION

FINANCIAL DASHBOARD

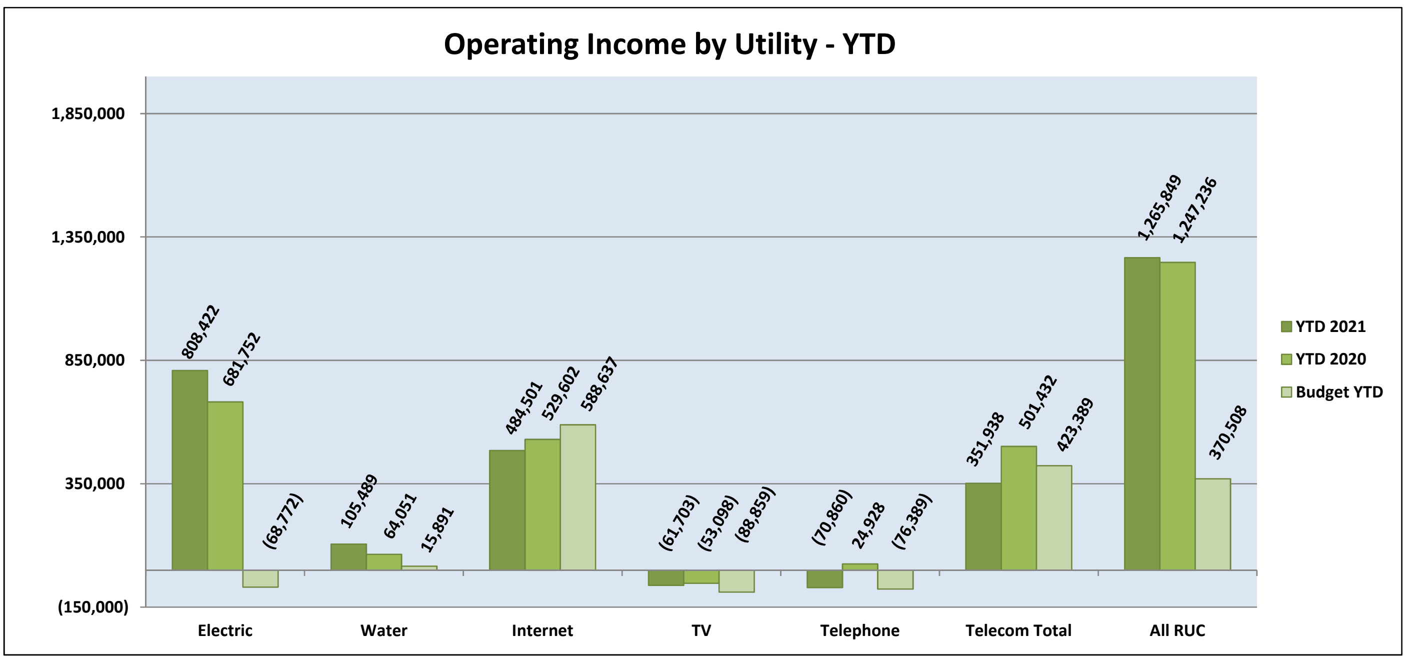
501 Utility Court
Reedsburg, WI 53959
Phone: (608) 768-1000
www.reedsburgutility.com

May 31, 2021

Operating Income by Utility



Notes: Electric budget for April, May & June was based on a 3 yr average which includes impacts from COVID shutdowns.
Video paid WISC-TV catch up invoices Jan-April 2021 in the amount of $28,073.50.



Notes: Electric budget for April, May & June was based on a 3 yr average which includes impacts from COVID shutdowns.

REEDSBURG UTILITY COMMISSION

FINANCIAL DASHBOARD

501 Utility Court
Reedsburg, WI 53959
Phone: (608) 768-1000
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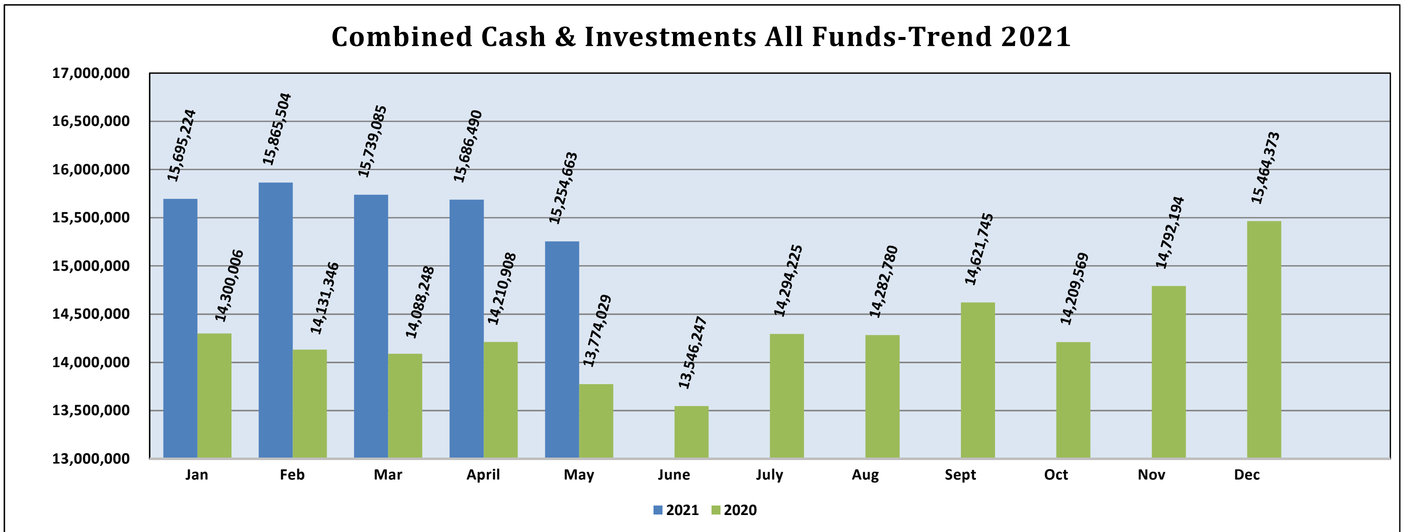
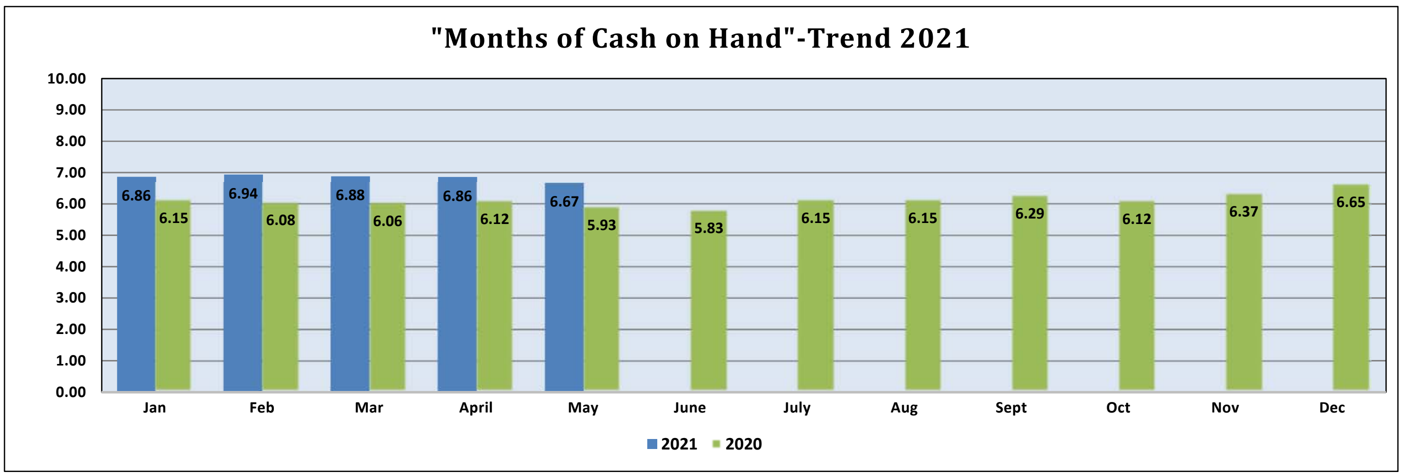
May 31, 2021

Combined Cash and Investments - All Utilities





Notes: Months of Cash on Hand based on average 2021 budgeted expenses.

Reedsburg Utility Commission

Light Speed

FINANCIAL STATEMENTS
May 2021

501 Utility Court PO Box 230 Reedsburg, WI 53959 Phone: 608-524-4381 Fax: 608-524-2423 ReedsburgUtility.com

REEDSBURG UTILITY COMMISSION
ELECTRIC & WATER BALANCE SHEETS
Balance as of May 2021

ASSETS

	YTD	LYTD	Change
UTILITY PLANT			
Electric Plant	30,312,078.28	30,102,357.04	209,721.24
Water Plant	16,509,410.37	16,103,030.81	406,379.56
Total Utility Plant	46,821,488.65	46,205,387.85	616,100.80
NON-UTILITY PROPERTY			
Private Security Lights	150,942.41	150,942.41	0.00
Total Non-Utility Property	150,942.41	150,942.41	0.00
LESS: ACCUMULATED DEPRECIATION			
Electric Plant	18,870,614.68	18,488,553.15	382,061.53
Water Plant	5,672,795.10	5,349,777.87	323,017.23
Non-Utility Property	132,570.93	132,570.93	0.00
Total Accumulated Depreciation	(24,675,980.71)	(23,970,901.95)	(705,078.76)
Net Plant	22,296,450.35	22,385,428.31	(88,977.96)
CONSTRUCTION WORK IN PROGRESS			
Construction Work in Progress	1,740,793.27	1,383,804.33	356,988.94
Completed Construction not Classified	0.00	0.00	0.00
Total Construction Work in Progress	1,740,793.27	1,383,804.33	356,988.94
OTHER PROPERTY AND INVESTMENTS			
Inv. in American Transmission Co.	3,096,990.00	2,988,094.00	108,896.00
Inv. in Telecommunications	2,400,000.00	2,400,000.00	0.00
Total Other Property and Inv.	5,496,990.00	5,388,094.00	108,896.00
RESTRICTED ASSETS			
Water Impact Fees	58,321.17	34,314.71	24,006.46
Bond Funds	277,802.36	1,084,924.96	(807,122.60)
Total Restricted Assets	336,123.53	1,119,239.67	(783,116.14)
CURRENT ASSETS			
Cash and Investments	12,014,958.57	10,976,978.54	1,037,980.03
Cash and Investments-Depreciation	844,580.04	602,270.80	242,309.24
Customer Account Receivable	2,143,958.61	2,264,882.05	(120,923.44)
Other Account Receivable	8,868.89	17,627.95	(8,759.06)
Receivable from Municipality	169,497.29	165,124.48	4,372.81
Receivable from Sewer Utility	197,331.42	175,016.26	22,315.16
Receivable from Storm Water Utility	28,706.74	24,173.74	4,533.00
Materials and Supplies	581,322.79	585,759.74	(4,436.95)
Prepaid Expenses	69,329.19	55,597.96	13,731.23
Total Current Assets	16,058,553.54	14,867,431.52	1,191,122.02
DEFERRED DEBITS			
Unamortized Debt Discount & Exp.	0.00	0.00	0.00
Deferred Charges	0.00	78,564.90	(78,564.90)
Pension Deferred Debits	1,342,190.00	1,346,147.00	(3,957.00)
Total Other Assets	1,342,190.00	1,424,711.90	(82,521.90)
TOTAL ASSETS	47,271,100.69	46,568,709.73	702,390.96

REEDSBURG UTILITY COMMISSION
ELECTRIC & WATER BALANCE SHEETS
Balance as of May 2021

EQUITY AND LIABILITIES

	YTD	LYTD	Change
EQUITY			
Capital paid in by municipality	1,742,927.57	1,742,927.57	0.00
Retained Earnings	40,870,635.40	38,915,710.33	1,954,925.07
Total Equity	42,613,562.97	40,658,637.90	1,954,925.07
LONG-TERM LIABILITIES			
Revenue Bonds	789,533.00	2,311,520.36	(1,521,987.36)
Total Long-Term Liabilities	789,533.00	2,311,520.36	(1,521,987.36)
CURRENT LIABILITIES			
Accounts Payable	1,645,271.74	1,354,532.04	290,739.70
Customer Deposits	68,933.03	76,869.16	(7,936.13)
Customer Deposits for Construction	35,873.02	35,873.02	0.00
Payable to Sewer Utility	335,777.96	320,054.89	15,723.07
Payable to Storm Water Utility	88,603.45	89,841.74	(1,238.29)
Payable to Municipality	1,277.76	1,277.76	0.00
Taxes Accrued	323,200.02	320,200.02	3,000.00
Accrued Benefits	(67,031.88)	513,701.84	(580,733.72)
Accrued Vacation	96,309.98	93,399.54	2,910.44
Interest Accrued	2,879.62	161.07	2,718.55
Total Current Liabilities	2,531,094.70	2,805,911.08	(274,816.38)
DEFERRED CREDITS			
Other Deferred Credits	143,047.02	201,901.39	(58,854.37)
Pension Deferred Credits	1,519,877.00	918,714.00	601,163.00
Pension Regulatory Liability	(326,014.00)	(327,975.00)	1,961.00
Total Other Liabilities	1,336,910.02	792,640.39	544,269.63
Total Liabilites	4,657,537.72	5,910,071.83	(1,252,534.11)
TOTAL EQUITY AND LIABILITIES	47,271,100.69	46,568,709.73	702,390.96

REEDSBURG UTILITY COMMISSION
ELECTRIC & WATER
STATEMENTS OF INCOME & RETAINED EARNINGS
Balance as of May 2021

	YTD	LYTD	Change
OPERATING REVENUE			
Electric	8,454,736.47	7,767,281.30	687,455.17
Water	698,747.19	650,271.34	48,475.85
Total Operating Revenues	9,153,483.66	8,417,552.64	735,931.02
OPERATING EXPENSES			
Electric			
Operation and maintenance	7,043,281.82	6,486,148.46	557,133.36
Depreciation	353,197.94	349,921.77	3,276.17
Taxes	249,835.09	249,458.94	376.15
Total	7,646,314.85	7,085,529.17	560,785.68
Water			
Operation and maintenance	392,696.82	390,369.70	2,327.12
Depreciation	82,736.41	81,656.83	1,079.58
Taxes	117,824.74	114,193.45	3,631.29
Total	593,257.97	586,219.98	7,037.99
OPERATING INCOME			
Electric	808,421.62	681,752.13	126,669.49
Water	105,489.22	64,051.36	41,437.86
Total Operating Income	913,910.84	745,803.49	168,107.35
NONOPERATING INCOME (EXPENSES)			
Investment income	53,416.50	87,222.16	(33,805.66)
CIAC Revenue Accounts	9,463.94	26,666.49	(17,202.55)
Interest and amortization expense	(96,057.75)	(115,178.17)	19,120.42
Other revenue (expense)	(1,315.78)	0.00	(1,315.78)
Merchandising and jobbing	5,868.14	12,010.52	(6,142.38)
Total Non-Oper. Income (Expenses)	(28,624.95)	10,721.00	(39,345.95)
NET INCOME (LOSS)	885,285.89	756,524.49	128,761.40
RETAINED EARNINGS - Beginning of Year	39,985,349.51	38,159,185.84	1,826,163.67
RETAINED EARNINGS - END OF YEAR	40,870,635.40	38,915,710.33	1,954,925.07

REEDSBURG UTILITY COMMISSION
ELECTRIC - MONTHLY OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of May 2021

	MTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES OF ELECTRICITY			
Residential Sales	332,169.57	353,518.29	(21,348.72)
Renewable Energy-Residential	168.00	174.00	(6.00)
Commercial	89,732.34	82,794.22	6,938.12
Small Power	154,721.55	125,912.96	28,808.59
Dusk to Dawn Lights	(737.14)	388.46	(1,125.60)
Large Power	294,748.61	292,325.30	2,423.31
Large Power-NLMP	0.00	0.00	0.00
Industrial Power	312,830.71	255,855.47	56,975.24
Renewable Energy-Industrial	1,000.00	1,000.00	0.00
Large Industrial Power	582,941.73	413,703.27	169,238.46
Public St and Hwy Lighting	13,903.02	14,001.58	(98.56)
Interdepartmental Sales	0.00	0.00	0.00
SUB-TOTAL	1,781,478.39	1,539,673.55	241,804.84
PCAC REVENUE	(143,703.30)	(79,122.93)	(64,580.37)
TOTAL SALES OF ELECTRICITY	1,637,775.09	1,460,550.62	177,224.47
OTHER ELECTRIC REVENUES	2,479.60	716.42	1,763.18
TOTAL OPERATING REVENUE	1,640,254.69	1,461,267.04	178,987.65
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
PURCHASED POWER	1,272,006.77	1,093,949.45	178,057.32
TRANSMISSION EXPENSES	785.57	2,343.97	(1,558.40)
DISTRIBUTION EXPENSES	28,708.51	66,880.55	(38,172.04)
CUSTOMER ACCOUNTS EXPENSE	19,372.95	24,918.33	(5,545.38)
SALES EXPENSE	25.12	692.96	(667.84)
ADMIN & GENERAL EXPENSE	75,226.77	31,765.93	43,460.84
TOTAL OPERATION & MAINT.	1,396,125.69	1,220,551.19	175,574.50
Depreciation Expense	70,674.16	70,262.64	411.52
Taxes	56,498.72	49,473.05	7,025.67
TOTAL OPERATING EXPENSES	1,523,298.57	1,340,286.88	183,011.69
OPERATING INCOME (LOSS)	116,956.12	120,980.16	(4,024.04)

REEDSBURG UTILITY COMMISSION
ELECTRIC - MTD OPERATING INCOME
COMPARED TO BUDGET
Balance as of May 2021

	MTD $	MTD BGT	VARIANCE
OPERATING REVENUE			
SALES OF ELECTRICITY			
Residential Sales	332,169.57	347,508.00	(15,338.43)
Renewable Energy-Residential	168.00	174.00	(6.00)
Commercial	89,732.34	96,193.00	(6,460.66)
Small Power	154,721.55	141,591.00	13,130.55
Dusk to Dawn Lights	(737.14)	386.00	(1,123.14)
Large Power	294,748.61	285,309.00	9,439.61
Large Power-NLMP	0.00	0.00	0.00
Industrial Power	312,830.71	315,482.00	(2,651.29)
Renewable Energy-Industrial	1,000.00	1,000.00	0.00
Large Industrial Power	582,941.73	561,600.00	21,341.73
Public St and Hwy Lighting	13,903.02	13,722.00	181.02
Interdepartmental Sales	0.00	0.00	0.00
SUB-TOTAL	1,781,478.39	1,762,965.00	18,513.39
PCAC REVENUE	(143,703.30)	(97,635.00)	(46,068.30)
TOTAL SALES OF ELECTRICITY	1,637,775.09	1,665,330.00	(27,554.91)
OTHER ELECTRIC REVENUES	2,479.60	765.00	1,714.60
TOTAL OPERATING REVENUE	1,640,254.69	1,666,095.00	(25,840.31)
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
PURCHASED POWER	1,272,006.77	1,346,400.00	(74,393.23)
TRANSMISSION EXPENSES	785.57	2,438.00	(1,652.43)
DISTRIBUTION EXPENSES	28,708.51	69,801.00	(41,092.49)
CUSTOMER ACCOUNTS EXPENSE	19,372.95	26,081.00	(6,708.05)
SALES EXPENSE	25.12	721.00	(695.88)
ADMIN & GENERAL EXPENSE	75,226.77	33,037.00	42,189.77
TOTAL OPERATION & MAINT.	1,396,125.69	1,478,478.00	(82,352.31)
Depreciation Expense	70,674.16	71,433.00	(758.84)
Taxes	56,498.72	50,463.00	6,035.72
TOTAL OPERATING EXPENSES	1,523,298.57	1,600,374.00	(77,075.43)
OPERATING INCOME (LOSS)	116,956.12	65,721.00	51,235.12

REEDSBURG UTILITY COMMISSION
ELECTRIC - YTD OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of May 2021

	YTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES OF ELECTRICITY			
Residential Sales	2,019,595.04	1,972,260.95	47,334.09
Renewable Energy-Residential	840.00	870.00	(30.00)
Commercial	546,879.87	538,341.82	8,538.05
Small Power	805,177.81	711,412.04	93,765.77
Dusk to Dawn Lights	657.86	2,010.50	(1,352.64)
Large Power	1,382,523.42	1,445,951.61	(63,428.19)
Large Power-NLMP	0.00	0.00	0.00
Industrial Power	1,533,929.59	1,472,237.74	61,691.85
Renewable Energy-Industrial	5,000.00	5,000.00	0.00
Large Industrial Power	2,905,502.47	2,351,323.94	554,178.53
Public St and Hwy Lighting	73,385.86	75,057.00	(1,671.14)
Interdepartmental Sales	0.00	0.00	0.00
SUB-TOTAL	9,273,491.92	8,574,465.60	699,026.32
PCAC REVENUE	(830,935.73)	(813,053.42)	(17,882.31)
TOTAL SALES OF ELECTRICITY	8,442,556.19	7,761,412.18	681,144.01
OTHER ELECTRIC REVENUES	12,180.28	5,869.12	6,311.16
TOTAL OPERATING REVENUE	8,454,736.47	7,767,281.30	687,455.17
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
PURCHASED POWER	6,373,419.34	5,824,998.71	548,420.63
TRANSMISSION EXPENSES	6,920.74	5,986.81	933.93
DISTRIBUTION EXPENSES	209,857.46	276,299.87	(66,442.41)
CUSTOMER ACCOUNTS EXPENSE	111,507.31	124,305.51	(12,798.20)
SALES EXPENSE	5,997.30	2,367.46	3,629.84
ADMIN & GENERAL EXPENSE	335,579.67	252,190.10	83,389.57
TOTAL OPERATION & MAINT.	7,043,281.82	6,486,148.46	557,133.36
Depreciation Expense	353,197.94	349,921.77	3,276.17
Taxes	249,835.09	249,458.94	376.15
TOTAL OPERATING EXPENSES	7,646,314.85	7,085,529.17	560,785.68
OPERATING INCOME (LOSS)	808,421.62	681,752.13	126,669.49

REEDSBURG UTILITY COMMISSION
ELECTRIC - YTD OPERATING INCOME
COMPARED TO BUDGET
Balance as of May 2021

	YTD $	YTD BGT	VARIANCE
OPERATING REVENUE			
SALES OF ELECTRICITY			
Residential Sales	2,019,595.04	1,938,732.00	80,863.04
Renewable Energy-Residential	840.00	870.00	(30.00)
Commercial	546,879.87	563,637.00	(16,757.13)
Small Power	805,177.81	732,073.00	73,104.81
Dusk to Dawn Lights	657.86	1,932.00	(1,274.14)
Large Power	1,382,523.42	1,411,248.00	(28,724.58)
Large Power-NLMP	0.00	0.00	0.00
Industrial Power	1,533,929.59	1,566,977.00	(33,047.41)
Renewable Energy-Industrial	5,000.00	5,000.00	0.00
Large Industrial Power	2,905,502.47	2,935,561.00	(30,058.53)
Public St and Hwy Lighting	73,385.86	73,557.00	(171.14)
Interdepartmental Sales	0.00	0.00	0.00
SUB-TOTAL	9,273,491.92	9,229,587.00	43,904.92
PCAC REVENUE	(830,935.73)	(1,134,814.00)	303,878.27
TOTAL SALES OF ELECTRICITY	8,442,556.19	8,094,773.00	347,783.19
OTHER ELECTRIC REVENUES	12,180.28	6,265.00	5,915.28
TOTAL OPERATING REVENUE	8,454,736.47	8,101,038.00	353,698.47
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
PURCHASED POWER	6,373,419.34	6,869,665.36	(496,246.02)
TRANSMISSION EXPENSES	6,920.74	6,187.00	733.74
DISTRIBUTION EXPENSES	209,857.46	288,678.00	(78,820.54)
CUSTOMER ACCOUNTS EXPENSE	111,507.31	130,107.00	(18,599.69)
SALES EXPENSE	5,997.30	2,463.00	3,534.30
ADMIN & GENERAL EXPENSE	335,579.67	262,280.00	73,299.67
TOTAL OPERATION & MAINT.	7,043,281.82	7,559,380.36	(516,098.54)
Depreciation Expense	353,197.94	355,981.00	(2,783.06)
Taxes	249,835.09	254,449.00	(4,613.91)
TOTAL OPERATING EXPENSES	7,646,314.85	8,169,810.36	(523,495.51)
OPERATING INCOME (LOSS)	808,421.62	(68,772.36)	877,193.98

REEDSBURG UTILITY COMMISSION
WATER - MONTHLY OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of May 2021

	MTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES OF WATER			
Residential Sales	39,596.60	39,539.38	57.22
Residential - Suburban	70.37	84.28	(13.91)
Commercial Sales	17,120.73	14,551.75	2,568.98
Industrial Sales	31,660.32	18,042.75	13,617.57
Private Fire Protection	2,980.40	2,952.40	28.00
Public Fire Protection	26,329.25	25,562.42	766.83
Other Sales to Public Auth.	4,198.57	10,364.78	(6,166.21)
Multifamily Residential Sales	6,111.79	5,772.44	339.35
TOTAL SALES OF WATER	128,068.03	116,870.20	11,197.83
OTHER OPERATING REVENUES	5,273.29	4,940.72	332.57
TOTAL OPERATING REVENUE	133,341.32	121,810.92	11,530.40
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
SOURCE OF SUPPLY	462.66	503.57	(40.91)
PUMPING EXPENSES	10,554.10	9,433.18	1,120.92
WATER TREATMENT EXP.	4,105.93	3,792.67	313.26
TRANS. & DISTRIB. EXP.	19,470.29	13,253.11	6,217.18
CUSTOMER ACCOUNTS EXP.	2,850.67	4,083.71	(1,233.04)
SALES EXPENSE	31.72	298.39	(266.67)
ADMIN & GENERAL EXPENSE	34,100.72	35,757.45	(1,656.73)
TOTAL OPERATION & MAINT.	71,576.09	67,122.08	4,454.01
Depreciation Expense	16,562.24	16,332.12	230.12
Taxes	26,756.03	22,714.11	4,041.92
TOTAL OPERATING EXPENSES	114,894.36	106,168.31	8,726.05
OPERATING INCOME (LOSS)	18,446.96	15,642.61	2,804.35

REEDSBURG UTILITY COMMISSION
WATER - MONTHLY OPERATING INCOME
COMPARED TO BUDGET
Balance as of May 2021

	MTD $	MTD BGT	VARIANCE
OPERATING REVENUE			
SALES OF WATER			
Residential Sales	39,596.60	39,342.00	254.60
Residential - Suburban	70.37	69.00	1.37
Commercial Sales	17,120.73	14,857.00	2,263.73
Industrial Sales	31,660.32	18,584.00	13,076.32
Private Fire Protection	2,980.40	2,952.00	28.40
Public Fire Protection	26,329.25	26,329.00	0.25
Other Sales to Public Auth.	4,198.57	4,153.00	45.57
Multifamily Residential Sales	6,111.79	5,622.00	489.79
TOTAL SALES OF WATER	128,068.03	111,908.00	16,160.03
OTHER OPERATING REVENUES	5,273.29	5,117.00	156.29
TOTAL OPERATING REVENUE	133,341.32	117,025.00	16,316.32
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
SOURCE OF SUPPLY	462.66	694.00	(231.34)
PUMPING EXPENSES	10,554.10	12,180.00	(1,625.90)
WATER TREATMENT EXP.	4,105.93	4,363.00	(257.07)
TRANS. & DISTRIB. EXP.	19,470.29	14,907.00	4,563.29
CUSTOMER ACCOUNTS EXP.	2,850.67	5,511.00	(2,660.33)
SALES EXPENSE	31.72	298.00	(266.28)
ADMIN & GENERAL EXPENSE	34,100.72	36,832.00	(2,731.28)
TOTAL OPERATION & MAINT.	71,576.09	74,785.00	(3,208.91)
Depreciation Expense	16,562.24	16,602.00	(39.76)
Taxes	26,756.03	23,168.00	3,588.03
TOTAL OPERATING EXPENSES	114,894.36	114,555.00	339.36
OPERATING INCOME (LOSS)	18,446.96	2,470.00	15,976.96

REEDSBURG UTILITY COMMISSION
WATER - YTD OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of May 2021

	YTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES OF WATER			
Residential Sales	195,672.77	188,973.08	6,699.69
Residential - Suburban	351.32	373.52	(22.20)
Commercial Sales	83,293.87	75,863.27	7,430.60
Industrial Sales	143,782.45	112,309.82	31,472.63
Private Fire Protection	14,969.20	14,758.27	210.93
Public Fire Protection	131,646.25	127,812.10	3,834.15
Other Sales to Public Auth.	16,516.50	22,625.85	(6,109.35)
Multifamily Residential Sales	31,250.73	29,410.45	1,840.28
TOTAL SALES OF WATER	617,483.09	572,126.36	45,356.73
OTHER OPERATING REVENUES	81,264.10	78,144.98	3,119.12
TOTAL OPERATING REVENUE	698,747.19	650,271.34	48,475.85
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
SOURCE OF SUPPLY	2,388.93	2,601.85	(212.92)
PUMPING EXPENSES	55,044.34	55,660.22	(615.88)
WATER TREATMENT EXP.	20,429.92	14,669.90	5,760.02
TRANS. & DISTRIB. EXP.	97,681.32	93,413.62	4,267.70
CUSTOMER ACCOUNTS EXP.	18,128.89	22,880.92	(4,752.03)
SALES EXPENSE	2,371.37	985.75	1,385.62
ADMIN & GENERAL EXPENSE	196,652.05	200,157.44	(3,505.39)
TOTAL OPERATION & MAINT.	392,696.82	390,369.70	2,327.12
Depreciation Expense	82,736.41	81,656.83	1,079.58
Taxes	117,824.74	114,193.45	3,631.29
TOTAL OPERATING EXPENSES	593,257.97	586,219.98	7,037.99
OPERATING INCOME (LOSS)	105,489.22	64,051.36	41,437.86

REEDSBURG UTILITY COMMISSION
WATER - YTD OPERATING INCOME
COMPARED TO BUDGET
Balance as of May 2021

	YTD $	YTD BGT	VARIANCE
OPERATING REVENUE			
SALES OF WATER			
Residential Sales	195,672.77	188,028.00	7,644.77
Residential - Suburban	351.32	307.00	44.32
Commercial Sales	83,293.87	77,456.00	5,837.87
Industrial Sales	143,782.45	115,679.00	28,103.45
Private Fire Protection	14,969.20	14,757.00	212.20
Public Fire Protection	131,646.25	131,645.00	1.25
Other Sales to Public Auth.	16,516.50	17,101.00	(584.50)
Multifamily Residential Sales	31,250.73	28,644.00	2,606.73
TOTAL SALES OF WATER	617,483.09	573,617.00	43,866.09
OTHER OPERATING REVENUES	81,264.10	79,243.00	2,021.10
TOTAL OPERATING REVENUE	698,747.19	652,860.00	45,887.19
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
SOURCE OF SUPPLY	2,388.93	3,588.00	(1,199.07)
PUMPING EXPENSES	55,044.34	74,080.00	(19,035.66)
WATER TREATMENT EXP.	20,429.92	16,504.00	3,925.92
TRANS. & DISTRIB. EXP.	97,681.32	104,055.00	(6,373.68)
CUSTOMER ACCOUNTS EXP.	18,128.89	32,373.00	(14,244.11)
SALES EXPENSE	2,371.37	990.00	1,381.37
ADMIN & GENERAL EXPENSE	196,652.05	206,166.00	(9,513.95)
TOTAL OPERATION & MAINT.	392,696.82	437,756.00	(45,059.18)
Depreciation Expense	82,736.41	82,736.00	0.41
Taxes	117,824.74	116,477.00	1,347.74
TOTAL OPERATING EXPENSES	593,257.97	636,969.00	(43,711.03)
OPERATING INCOME (LOSS)	105,489.22	15,891.00	89,598.22

REEDSBURG UTILITY COMMISSION
LightSpeed
INTERNET, VIDEO, TELEPHONE BALANCE SHEET
Balance as of May 2021

ASSETS

	YTD	LYTD	CHANGE
UTILITY PLANT IN SERVICE			
Common Plant	31,763,963.79	30,241,462.32	1,522,501.47
Internet Plant	901,328.16	825,189.65	76,138.51
Video Plant	1,694,575.94	1,696,614.46	(2,038.52)
Telephone Plant	817,788.91	817,788.91	0.00
Total Utility Plant	35,177,656.80	33,581,055.34	1,596,601.46
LESS: ACCUMULATED DEPRECIATION	(14,979,810.01)	(13,700,892.19)	(1,278,917.82)
Net Utility Plant in Service	20,197,846.79	19,880,163.15	317,683.64
CONSTRUCTION WORK IN PROGRESS			
Construction Work in Progress	887,627.41	690,112.79	197,514.62
Completed Construction not Classified	0.00	0.00	0.00
Total Construction Work in Progress	887,627.41	690,112.79	197,514.62
RESTRICTED ASSETS			
Bond Funds	0.00	0.00	0.00
Depreciation Fund	0.00	0.00	0.00
Total Restricted Assets	0.00	0.00	0.00
CURRENT ASSETS			
Cash and Investments	1,850,581.16	1,650,777.55	199,803.61
Cash and Investments-Depreciation	544,543.33	544,001.90	541.43
Cash and Investments-Debt Service	721,381.60	729,874.80	(8,493.20)
Customer Account Receivable	327,898.55	356,469.68	(28,571.13)
Other Account Receivable	35,195.86	41,269.29	(6,073.43)
Other Account Receivable-Spring Brook	0.00	(1,417.34)	1,417.34
Materials and Supplies	612,909.33	476,341.17	136,568.16
Prepaid Expenses	101,429.93	41,761.58	59,668.35
Total Current Assets	4,193,939.76	3,839,078.63	354,861.13
DEFERRED DEBITS			
Unamortized Debt Discount & Exp	(222,275.80)	(251,794.65)	29,518.85
Pension Deferred Debits	730,872.00	721,518.00	9,354.00
Total Deferred Debits	508,596.20	469,723.35	38,872.85
TOTAL ASSETS	25,788,010.16	24,879,077.92	908,932.24

REEDSBURG UTILITY COMMISSION
LightSpeed
INTERNET, VIDEO, TELEPHONE BALANCE SHEET
Balance as of May 2021

EQUITY AND LIABILITIES

	YTD	LYTD	CHANGE
EQUITY			
Capital Paid in by RUC	3,100,000.00	3,100,000.00	0.00
Retained Earnings	8,382,038.83	6,902,298.66	1,479,740.17
Total Equity	11,482,038.83	10,002,298.66	1,479,740.17
LONG-TERM LIABILITIES			
Revenue Bonds	0.00	0.00	0.00
Other Long Term Debt	13,005,000.00	13,755,000.00	(750,000.00)
Total Long-Term Liabilities	13,005,000.00	13,755,000.00	(750,000.00)
CURRENT LIABILITIES			
Accounts Payable	322,087.79	234,732.27	87,355.52
Accrued Comp/Vacation	84,529.64	59,792.44	24,737.20
Accrued Sick Leave	59,865.18	48,675.93	11,189.25
Accrued Benefits	(169,768.00)	169,931.00	(339,699.00)
Payable to Electric & Water	37,656.32	30,056.36	7,599.96
Payable to Spring Brook	0.00	0.00	0.00
Customer Deposits	9,837.42	6,612.42	3,225.00
Customer Deposits for Construction	63,280.00	21,596.67	41,683.33
Interest Accrued	82,544.50	87,152.61	(4,608.11)
Unearned Revenue	137,360.48	138,704.56	(1,344.08)
Total Current Liabilities	627,393.33	797,254.26	(169,860.93)
Deferred Credits			
Pension Deferred Credits	841,857.00	492,874.00	348,983.00
Pension Regulatory Liability	(168,279.00)	(168,349.00)	70.00
Total Deferred Credits	673,578.00	324,525.00	349,053.00
Total Liabilities	14,305,971.33	14,876,779.26	(570,807.93)
TOTAL EQUITY AND LIABILITIES	25,788,010.16	24,879,077.92	908,932.24

REEDSBURG UTILITY COMMISSION
LightSpeed
STATEMENTS OF INCOME & RETAINED EARNINGS
Balance as of May 2021

	YTD	LYTD	CHANGE
OPERATING REVENUE			
Internet	1,563,435.49	1,317,682.47	245,753.02
Video	797,566.11	763,307.13	34,258.98
Telephone	369,152.74	410,973.17	(41,820.43)
Total Operating Revenues	2,730,154.34	2,491,962.77	238,191.57
OPERATING EXPENSES			
Internet			
Operation and Maintenance	697,934.91	486,545.34	211,389.57
Depreciation	340,554.82	282,072.15	58,482.67
Taxes	27,498.38	19,462.95	8,035.43
Total Internet	1,065,988.11	788,080.44	277,907.67
Video			
Operation and Maintenance	745,063.46	683,861.62	61,201.84
Depreciation	105,938.04	124,695.39	(18,757.35)
Taxes	8,268.05	7,847.85	420.20
Total Video	859,269.55	816,404.86	42,864.69
Telephone			
Operation and Maintenance	309,679.16	246,118.65	63,560.51
Depreciation	110,883.75	122,268.35	(11,384.60)
Taxes	19,449.42	17,658.38	1,791.04
Total Telephone	440,012.33	386,045.38	53,966.95
OPERATING INCOME			
Internet	497,447.38	529,602.03	(32,154.65)
Video	(61,703.44)	(53,097.73)	(8,605.71)
Telephone	(70,859.59)	24,927.79	(95,787.38)
Total Operating Income	364,884.35	501,432.09	(136,547.74)
NONOPERATING INCOME (EXPENSES)			
Interest Income	532.95	6,720.28	(6,187.33)
CIAC Revenue-Conn Rg	11,767.14	2,277.33	9,489.81
Interest on Long-Term Debt	(139,528.65)	(147,395.85)	7,867.20
Amortization of Debt Discount/Expense	11,854.20	12,618.35	(764.15)
Interest on Debt to Municipality	0.00	0.00	0.00
Other Interest Expense	(4.12)	(40.03)	35.91
Interest Charged to Construction	0.00	0.00	0.00
Merchandising & Jobbing	1,538.20	(45,435.74)	46,973.94
Miscellaneous	0.00	0.00	0.00
Total Non-Oper. Income (Expenses)	(113,840.28)	(171,255.66)	57,415.38
NET INCOME (LOSS)	251,044.07	330,176.43	(79,132.36)
RETAINED EARNINGS-Beginning of Year	8,130,994.76	6,572,122.23	1,558,872.53
RETAINED EARNINGS-END OF YEAR	8,382,038.83	6,902,298.66	1,479,740.17

REEDSBURG UTILITY COMMISSION
INTERNET - MONTHLY OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of May 2021

	MTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES			
RESIDENTIAL INTERNET ACCESS	190,802.81	164,722.85	26,079.96
RURAL FIBER ACCESS	16,579.66	14,055.68	2,523.98
RESIDENTIAL INTERNET INSTALL FEES	4,900.00	5,870.00	(970.00)
CUSTOMER NETWORK REVENUE	30,190.11	31,098.43	(908.32)
BUSINESS INTERNET ACCESS	49,120.88	46,012.21	3,108.67
HOSTING FEES	7,789.95	6,850.44	939.51
FIBER PROTECTION FEE	14,060.39	0.00	14,060.39
INTERNET SECURITY	546.83	552.15	(5.32)
WIFI INTERNET APPS	0.00	0.00	0.00
LATE PAYMENT CHARGES	3,047.65	0.00	3,047.65
MISCELLANEOUS/OTHER	3,493.80	2,024.81	1,468.99
TOTAL OPERATING REVENUE	320,532.08	271,186.57	49,345.51
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
INTERNET ACCESS	26,831.33	17,498.71	9,332.62
DISTRIBUTION EXPENSES	31,344.84	28,538.94	2,805.90
CUSTOMER ACCOUNTS EXPENSE	13,282.61	11,219.78	2,062.83
SALES EXPENSE	6,723.81	1,979.83	4,743.98
ADMIN & GENERAL EXPENSE	55,615.59	41,391.50	14,224.09
TOTAL OPERATION & MAINT.	133,798.18	100,628.76	33,169.42
DEPRECIATION EXPENSE	70,731.45	56,290.13	14,441.32
TAXES	12,874.25	4,119.37	8,754.88
TOTAL OPERATING EXPENSES	217,403.88	161,038.26	56,365.62
OPERATING INCOME (LOSS)	103,128.20	110,148.31	(7,020.11)

REEDSBURG UTILITY COMMISSION
INTERNET - MONTHLY OPERATING INCOME
COMPARED TO BUDGET
Balance as of May 2021

	MTD $	MTD BGT	VARIANCE
OPERATING REVENUE			
SALES			
RESIDENTIAL INTERNET ACCESS	190,802.81	177,455.00	13,347.81
RURAL FIBER ACCESS	16,579.66	15,537.00	1,042.66
RESIDENTIAL INTERNET INSTALL FEES	4,900.00	4,223.00	677.00
CUSTOMER NETWORK REVENUE	30,190.11	30,913.00	(722.89)
BUSINESS INTERNET ACCESS	49,120.88	45,681.00	3,439.88
HOSTING FEES	7,789.95	6,986.00	803.95
FIBER PROTECTION FEE	14,060.39	12,628.00	1,432.39
INTERNET SECURITY	546.83	507.00	39.83
WIFI INTERNET APPS	0.00	0.00	0.00
LATE PAYMENT CHARGES	3,047.65	2,400.00	647.65
MISCELLANEOUS/OTHER	3,493.80	2,866.00	627.80
TOTAL OPERATING REVENUE	320,532.08	299,196.00	21,336.08
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
INTERNET ACCESS	26,831.33	35,177.00	(8,345.67)
DISTRIBUTION EXPENSES	31,344.84	28,643.00	2,701.84
CUSTOMER ACCOUNTS EXPENSE	13,282.61	13,486.00	(203.39)
SALES EXPENSE	6,723.81	1,985.00	4,738.81
ADMIN & GENERAL EXPENSE	55,615.59	39,596.00	16,019.59
TOTAL OPERATION & MAINT.	133,798.18	118,887.00	14,911.18
DEPRECIATION EXPENSE	70,731.45	60,933.00	9,798.45
TAXES	12,874.25	4,461.00	8,413.25
TOTAL OPERATING EXPENSES	217,403.88	184,281.00	33,122.88
OPERATING INCOME (LOSS)	103,128.20	114,915.00	(11,786.80)

REEDSBURG UTILITY COMMISSION
INTERNET - YTD OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of May 2021

	YTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES			
RESIDENTIAL INTERNET ACCESS	930,238.63	790,991.51	139,247.12
RURAL FIBER ACCESS	79,954.28	69,164.67	10,789.61
RESIDENTIAL INTERNET INSTALL FEES	20,235.00	19,337.50	897.50
CUSTOMER NETWORK REVENUE	154,423.02	154,204.13	218.89
BUSINESS INTERNET ACCESS	238,577.84	226,399.09	12,178.75
HOSTING FEES	38,262.83	32,852.52	5,410.31
FIBER PROTECTION FEE	68,332.85	0.00	68,332.85
INTERNET SECURITY	2,623.53	2,670.94	(47.41)
WIFI INTERNET APPS	0.00	0.00	0.00
LATE PAYMENT CHARGES	14,057.65	8,898.19	5,159.46
MISCELLANEOUS/OTHER	16,729.86	13,163.92	3,565.94
TOTAL OPERATING REVENUE	1,563,435.49	1,317,682.47	245,753.02
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
INTERNET ACCESS	137,792.66	120,985.30	16,807.36
DISTRIBUTION EXPENSES	181,799.76	119,586.76	62,213.00
CUSTOMER ACCOUNTS EXPENSE	74,518.08	58,848.79	15,669.29
SALES EXPENSE	27,109.13	7,513.24	19,595.89
ADMIN & GENERAL EXPENSE	289,661.52	179,611.25	110,050.27
TOTAL OPERATION & MAINT.	710,881.15	486,545.34	224,335.81
DEPRECIATION EXPENSE	340,554.82	282,072.15	58,482.67
TAXES	27,498.38	19,462.95	8,035.43
TOTAL OPERATING EXPENSES	1,078,934.35	788,080.44	290,853.91
OPERATING INCOME (LOSS)	484,501.14	529,602.03	(45,100.89)

REEDSBURG UTILITY COMMISSION
INTERNET - YTD OPERATING INCOME
COMPARED TO BUDGET
Balance as of May 2021

	YTD $	YTD BGT	VARIANCE
OPERATING REVENUE			
SALES			
RESIDENTIAL INTERNET ACCESS	930,238.63	882,568.00	47,670.63
RURAL FIBER ACCESS	79,954.28	77,169.00	2,785.28
RESIDENTIAL INTERNET INSTALL FEES	20,235.00	21,115.00	(880.00)
CUSTOMER NETWORK REVENUE	154,423.02	154,565.00	(141.98)
BUSINESS INTERNET ACCESS	238,577.84	226,894.00	11,683.84
HOSTING FEES	38,262.83	34,755.00	3,507.83
FIBER PROTECTION FEE	68,332.85	62,722.00	5,610.85
INTERNET SECURITY	2,623.53	2,580.00	43.53
WIFI INTERNET APPS	0.00	0.00	0.00
LATE PAYMENT CHARGES	14,057.65	12,000.00	2,057.65
MISCELLANEOUS/OTHER	16,729.86	14,230.00	2,499.86
TOTAL OPERATING REVENUE	1,563,435.49	1,488,598.00	74,837.49
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
INTERNET ACCESS	137,792.66	162,089.00	(24,296.34)
DISTRIBUTION EXPENSES	181,799.76	136,825.00	44,974.76
CUSTOMER ACCOUNTS EXPENSE	74,518.08	65,418.00	9,100.08
SALES EXPENSE	27,109.13	9,450.00	17,659.13
ADMIN & GENERAL EXPENSE	289,661.52	207,183.00	82,478.52
TOTAL OPERATION & MAINT.	710,881.15	580,965.00	129,916.15
DEPRECIATION EXPENSE	340,554.82	297,235.00	43,319.82
TAXES	27,498.38	21,761.00	5,737.38
TOTAL OPERATING EXPENSES	1,078,934.35	899,961.00	178,973.35
OPERATING INCOME (LOSS)	484,501.14	588,637.00	(104,135.86)

REEDSBURG UTILITY COMMISSION
VIDEO - MONTHLY OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of May 2021

	MTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES			
LOCAL	8,584.70	7,750.43	834.27
PRIME HD	77,729.52	73,215.05	4,514.47
MAX	27,898.11	28,050.86	(152.75)
RURAL ACCESS FEE	50.00	0.00	50.00
BULK CABLE	12,756.65	12,507.15	249.50
PREMIUM CHANNELS	3,077.73	3,014.32	63.41
DISCOUNTS/PROMOTIONS	(5,586.02)	(5,227.85)	(358.17)
RECEIVER REVENUE	8,522.50	7,792.70	729.80
INSTALLATION FEES	580.00	267.50	312.50
ADVERTISING REVENUE	0.00	150.00	(150.00)
SURCHARGE REVENUE	26,316.89	22,756.25	3,560.64
MISCELLANEOUS/OTHER	577.89	328.00	249.89
TOTAL OPERATING REVENUE	160,507.97	150,604.41	9,903.56
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
VIDEO EXPENSE	142,782.99	130,019.89	12,763.10
DISTRIBUTION EXPENSE	7,672.85	8,302.39	(629.54)
CUSTOMER BILLING & COLLECTING	4,048.17	3,740.91	307.26
SALES EXPENSE	1,673.45	659.62	1,013.83
ADMIN & GENERAL EXPENSE	16,788.74	15,872.38	916.36
TOTAL OPERATING & MAINT.	172,966.20	158,595.19	14,371.01
DEPRECIATION EXPENSE	21,573.41	24,984.74	(3,411.33)
TAXES	3,288.96	1,626.53	1,662.43
TOTAL OPERATING EXPENSES	197,828.57	185,206.46	12,622.11
OPERATING INCOME (LOSS)	(37,320.60)	(34,602.05)	(2,718.55)

REEDSBURG UTILITY COMMISSION
VIDEO - MONTHLY OPERATING INCOME
COMPARED TO BUDGET
Balance as of May 2021

	MTD $	MTD BGT	VARIANCE
OPERATING REVENUE			
SALES			
LOCAL	8,584.70	8,236.00	348.70
PRIME HD	77,729.52	75,579.00	2,150.52
MAX	27,898.11	25,887.00	2,011.11
RURAL ACCESS FEE	50.00	5.00	45.00
BULK CABLE	12,756.65	12,249.00	507.65
PREMIUM CHANNELS	3,077.73	2,879.00	198.73
DISCOUNTS/PROMOTIONS	(5,586.02)	(4,475.00)	(1,111.02)
RECEIVER REVENUE	8,522.50	7,094.00	1,428.50
INSTALLATION FEES	580.00	209.00	371.00
ADVERTISING REVENUE	0.00	0.00	0.00
SURCHARGE REVENUE	26,316.89	25,253.00	1,063.89
MISCELLANEOUS/OTHER	577.89	312.00	265.89
TOTAL OPERATING REVENUE	160,507.97	153,228.00	7,279.97
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
VIDEO EXPENSE	142,782.99	112,832.00	29,950.99
DISTRIBUTION EXPENSE	7,672.85	9,090.00	(1,417.15)
CUSTOMER BILLING & COLLECTING	4,048.17	4,679.00	(630.83)
SALES EXPENSE	1,673.45	680.00	993.45
ADMIN & GENERAL EXPENSE	16,788.74	18,428.00	(1,639.26)
TOTAL OPERATING & MAINT.	172,966.20	145,709.00	27,257.20
DEPRECIATION EXPENSE	21,573.41	24,524.00	(2,950.59)
TAXES	3,288.96	1,660.00	1,628.96
TOTAL OPERATING EXPENSES	197,828.57	171,893.00	25,935.57
OPERATING INCOME (LOSS)	(37,320.60)	(18,665.00)	(18,655.60)

REEDSBURG UTILITY COMMISSION
VIDEO - YTD OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of May 2021

	YTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES			
LOCAL	42,496.79	38,655.34	3,841.45
PRIME HD	388,930.24	368,523.67	20,406.57
MAX	134,751.24	144,257.04	(9,505.80)
RURAL ACCESS FEE	258.33	0.00	258.33
BULK CABLE	63,284.25	63,583.65	(299.40)
PREMIUM CHANNELS	14,987.75	15,347.80	(360.05)
DISCOUNTS/PROMOTIONS	(27,443.80)	(26,219.01)	(1,224.79)
RECEIVER REVENUE	40,700.40	39,741.03	959.37
INSTALLATION FEES	2,650.00	1,140.00	1,510.00
ADVERTISING REVENUE	4,700.00	1,550.00	3,150.00
SURCHARGE REVENUE	130,391.10	114,811.90	15,579.20
MISCELLANEOUS/OTHER	1,859.81	1,915.71	(55.90)
TOTAL OPERATING REVENUE	797,566.11	763,307.13	34,258.98
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
VIDEO EXPENSE	574,927.67	540,851.43	34,076.24
DISTRIBUTION EXPENSE	45,006.24	40,549.34	4,456.90
CUSTOMER BILLING & COLLECTING	21,585.59	19,982.32	1,603.27
SALES EXPENSE	6,934.16	2,535.82	4,398.34
ADMIN & GENERAL EXPENSE	96,609.80	79,942.71	16,667.09
TOTAL OPERATING & MAINT.	745,063.46	683,861.62	61,201.84
DEPRECIATION EXPENSE	105,938.04	124,695.39	(18,757.35)
TAXES	8,268.05	7,847.85	420.20
TOTAL OPERATING EXPENSES	859,269.55	816,404.86	42,864.69
OPERATING INCOME (LOSS)	(61,703.44)	(53,097.73)	(8,605.71)

REEDSBURG UTILITY COMMISSION
VIDEO - YTD OPERATING INCOME
COMPARED TO BUDGET
Balance as of May 2021

	YTD $	YTD BGT	VARIANCE
OPERATING REVENUE			
SALES			
LOCAL	42,496.79	41,180.00	1,316.79
PRIME HD	388,930.24	381,535.00	7,395.24
MAX	134,751.24	133,433.00	1,318.24
RURAL ACCESS FEE-VIDEO	258.33	25.00	233.33
BULK CABLE	63,284.25	61,758.00	1,526.25
PREMIUM CHANNELS	14,987.75	14,515.00	472.75
DISCOUNTS/PROMOTIONS	(27,443.80)	(22,635.00)	(4,808.80)
RECEIVER REVENUE	40,700.40	36,380.00	4,320.40
INSTALLATION FEES	2,650.00	1,161.00	1,489.00
ADVERTISING REVENUE	4,700.00	0.00	4,700.00
SURCHARGE REVENUE	130,391.10	127,745.00	2,646.10
MISCELLANEOUS/OTHER	1,859.81	1,821.00	38.81
TOTAL OPERATING REVENUE	797,566.11	776,918.00	20,648.11
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
VIDEO EXPENSE	574,927.67	571,164.00	3,763.67
DISTRIBUTION EXPENSE	45,006.24	45,596.00	(589.76)
CUSTOMER BILLING & COLLECTING	21,585.59	25,029.00	(3,443.41)
SALES EXPENSE	6,934.16	2,612.00	4,322.16
ADMIN & GENERAL EXPENSE	96,609.80	91,749.00	4,860.80
TOTAL OPERATING & MAINT.	745,063.46	736,150.00	8,913.46
DEPRECIATION EXPENSE	105,938.04	121,407.00	(15,468.96)
TAXES	8,268.05	8,220.00	48.05
TOTAL OPERATING EXPENSES	859,269.55	865,777.00	(6,507.45)
OPERATING INCOME (LOSS)	(61,703.44)	(88,859.00)	27,155.56

REEDSBURG UTILITY COMMISSION
TELEPHONE - MONTHLY OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of May 2021

	MTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES			
RESIDENTIAL LOCAL SERVICE	4,086.51	17,706.93	(13,620.42)
BUSINESS LOCAL SERVICE	18,401.77	24,910.57	(6,508.80)
RESIDENTIAL VoIP REVENUE	20,708.83	4,788.02	15,920.81
BUSINESS VoIP REVENUE	11,806.02	3,930.10	7,875.92
REGULATORY FEES	5,326.55	5,485.46	(158.91)
ECC REVENUE	889.08	2,168.00	(1,278.92)
LONG DISTANCE	2,528.76	7,275.49	(4,746.73)
SWITCHED ACCESS REVENUE	7,173.98	14,754.65	(7,580.67)
DIRECTORY REVENUE	93.40	90.70	2.70
TELEPHONE INSTALL FEES	955.00	1,170.00	(215.00)
RURAL ACCESS FEE	50.00	0.00	50.00
OTHER TELEPHONE REVENUES	55.00	52.00	3.00
TOTAL OPERATING REVENUE	72,074.90	82,331.92	(10,257.02)
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
ACCESS EXPENSE	21,107.87	15,862.40	5,245.47
VoIP ACCESS EXPENSE	10,164.93	2,797.47	7,367.46
DISTRIBUTION EXPENSE	7,841.76	8,166.52	(324.76)
CUSTOMER ACCOUNTS EXPENSE	4,179.59	4,505.23	(325.64)
SALES EXPENSE	1,988.32	749.12	1,239.20
ADMIN & GENERAL EXPENSE	24,134.54	23,728.56	405.98
TOTAL OPERATION & MAINT.	69,417.01	55,809.30	13,607.71
DEPRECIATION EXPENSE	22,634.90	24,508.95	(1,874.05)
TAXES	6,434.47	3,438.98	2,995.49
TOTAL OPERATING EXPENSES	98,486.38	83,757.23	14,729.15
OPERATING INCOME (LOSS)	(26,411.48)	(1,425.31)	(24,986.17)

REEDSBURG UTILITY COMMISSION
TELEPHONE - MONTHLY OPERATING INCOME
COMPARED TO BUDGET
Balance as of May 2021

	MTD $	MTD BGT	VARIANCE
OPERATING REVENUE			
SALES			
RESIDENTIAL LOCAL SERVICE	4,086.51	22,875.00	(18,788.49)
BUSINESS LOCAL SERVICE	18,401.77	3,957.00	14,444.77
RESIDENTIAL VoIP REVENUE	20,708.83	23,277.00	(2,568.17)
BUSINESS VoIP REVENUE	11,806.02	5,365.00	6,441.02
REGULATORY FEES	5,326.55	2,628.00	2,698.55
ECC REVENUE	889.08	1,106.00	(216.92)
LONG DISTANCE	2,528.76	4,195.00	(1,666.24)
SWITCHED ACCESS REVENUE	7,173.98	7,250.00	(76.02)
DIRECTORY REVENUE	93.40	0.00	93.40
TELEPHONE INSTALL FEES	955.00	580.00	375.00
RURAL ACCESS FEE	50.00	0.00	50.00
OTHER TELEPHONE REVENUES	55.00	92.00	(37.00)
TOTAL OPERATING REVENUE	72,074.90	71,325.00	749.90
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
ACCESS EXPENSE	21,107.87	14,410.00	6,697.87
VoIP ACCESS EXPENSE	10,164.93	10,156.00	8.93
DISTRIBUTION EXPENSE	7,841.76	12,441.00	(4,599.24)
CUSTOMER ACCOUNTS EXPENSE	4,179.59	7,586.00	(3,406.41)
SALES EXPENSE	1,988.32	1,622.00	366.32
ADMIN & GENERAL EXPENSE	24,134.54	27,837.00	(3,702.46)
TOTAL OPERATION & MAINT.	69,417.01	74,052.00	(4,634.99)
DEPRECIATION EXPENSE	22,634.90	27,703.00	(5,068.10)
TAXES	6,434.47	3,886.00	2,548.47
TOTAL OPERATING EXPENSES	98,486.38	105,641.00	(7,154.62)
OPERATING INCOME (LOSS)	(26,411.48)	(34,316.00)	7,904.52

REEDSBURG UTILITY COMMISSION
TELEPHONE - YTD OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of May 2021

	YTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES			
RESIDENTIAL LOCAL SERVICE	42,530.83	91,507.10	(48,976.27)
BUSINESS LOCAL SERVICE	97,641.52	127,840.30	(30,198.78)
RESIDENTIAL VoIP REVENUE	77,741.30	20,856.61	56,884.69
BUSINESS VoIP REVENUE	53,437.75	17,026.76	36,410.99
REGULATORY FEES	30,319.78	26,213.16	4,106.62
ECC REVENUE	5,809.28	10,302.28	(4,493.00)
LONG DISTANCE	15,302.55	36,636.69	(21,334.14)
SWITCHED ACCESS REVENUE	41,629.99	68,704.63	(27,074.64)
DIRECTORY REVENUE	488.64	8,062.14	(7,573.50)
TELEPHONE INSTALL FEES	3,470.00	3,142.50	327.50
RURAL ACCESS FEE	199.33	0.00	199.33
OTHER TELEPHONE REVENUES	581.77	681.00	(99.23)
TOTAL OPERATING REVENUE	369,152.74	410,973.17	(41,820.43)
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
ACCESS EXPENSE	72,422.10	68,352.71	4,069.39
VoIP ACCESS EXPENSE	43,567.20	15,801.35	27,765.85
DISTRIBUTION EXPENSE	47,432.13	35,968.21	11,463.92
CUSTOMER ACCOUNTS EXPENSE	24,389.37	23,802.99	586.38
SALES EXPENSE	7,969.46	2,920.15	5,049.31
ADMIN & GENERAL EXPENSE	113,898.90	99,273.24	14,625.66
TOTAL OPERATION & MAINT.	309,679.16	246,118.65	63,560.51
DEPRECIATION EXPENSE	110,883.75	122,268.35	(11,384.60)
TAXES	19,449.42	17,658.38	1,791.04
TOTAL OPERATING EXPENSES	440,012.33	386,045.38	53,966.95
OPERATING INCOME (LOSS)	(70,859.59)	24,927.79	(95,787.38)

REEDSBURG UTILITY COMMISSION
TELEPHONE - YTD OPERATING INCOME
COMPARED TO BUDGET
Balance as of May 2021

	YTD $	YTD BGT	VARIANCE
OPERATING REVENUE			
SALES			
RESIDENTIAL LOCAL SERVICE	42,530.83	147,025.00	(104,494.17)
BUSINESS LOCAL SERVICE	97,641.52	25,425.00	72,216.52
RESIDENTIAL VoIP REVENUE	77,741.30	73,941.00	3,800.30
BUSINESS VoIP REVENUE	53,437.75	21,115.00	32,322.75
REGULATORY FEES	30,319.78	16,890.00	13,429.78
ECC REVENUE	5,809.28	7,110.00	(1,300.72)
LONG DISTANCE	15,302.55	26,965.00	(11,662.45)
SWITCHED ACCESS REVENUE	41,629.99	46,600.00	(4,970.01)
DIRECTORY REVENUE	488.64	0.00	488.64
TELEPHONE INSTALL FEES	3,470.00	2,900.00	570.00
RURAL ACCESS FEE	199.33	0.00	199.33
OTHER TELEPHONE REVENUES	581.77	468.00	113.77
TOTAL OPERATING REVENUE	369,152.74	368,439.00	713.74
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
ACCESS EXPENSE	72,422.10	72,057.00	365.10
VoIP ACCESS EXPENSE	43,567.20	31,709.00	11,858.20
DISTRIBUTION EXPENSE	47,432.13	37,156.00	10,276.13
CUSTOMER ACCOUNTS EXPENSE	24,389.37	26,925.00	(2,535.63)
SALES EXPENSE	7,969.46	4,861.00	3,108.46
ADMIN & GENERAL EXPENSE	113,898.90	114,175.00	(276.10)
TOTAL OPERATION & MAINT.	309,679.16	286,883.00	22,796.16
DEPRECIATION EXPENSE	110,883.75	138,515.00	(27,631.25)
TAXES	19,449.42	19,430.00	19.42
TOTAL OPERATING EXPENSES	440,012.33	444,828.00	(4,815.67)
OPERATING INCOME (LOSS)	(70,859.59)	(76,389.00)	5,529.41

Accounts Payable
Check Register

05/19/2021 To 06/21/2021

Bank Account: 5 - COMMUNITY 1ST CUSTOMER PYMT

Check / Tran	Date	Pmt Type	Vendor	Vendor Name	Reference		Amount
115	05/28/2021	WIRE	1561	WI PUBLIC POWER INC	MONTHLY POWER BILL & ST LT LOAN PYMT		1,244,937.17
					Total for Bank Account - 5 :	(1)	1,244,937.17

Accounts Payable
Check Register

05/19/2021 To 06/21/2021

Bank Account: 8 - COMMUNITY 1ST E&W CREDIT CARD PYMTS

Check / Tran	Date	Pmt Type	Vendor	Vendor Name	Reference		Amount
10	05/21/2021	WIRE	2241	PAYMENTUS CORPORATION	APRIL 2021 ACH PAYMENT PROCESSING FEES		19.90
					Total for Bank Account - 8 :	(1)	19.90

05/19/2021 To 06/21/2021

Bank Account: 11 - COMMUNITY 1ST CHECKING

Check / Tran	Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
1299	05/20/2021	WIRE	1552	WI DEPT OF REVENUE	APRIL 2021 SALES & USE TAX-FORM ST-12	27,893.62
1302	05/19/2021	WIRE	1134	DEPT OF THE TREASURY-ACH	APRIL 2021 FEDERAL EXCISE TAX-FORM 720	1,538.10
1303	05/28/2021	WIRE	1155	EMPLOYEE BENEFITS CORPORATION	MONTHLY FLEX PLAN FEES	116.00
1304	06/01/2021	WIRE	1155	EMPLOYEE BENEFITS CORPORATION	MONTHLY FLEX PLAN DEDUCTIONS	1,847.72
1305	05/21/2021	WIRE	1552	WI DEPT OF REVENUE	POLICE & FIRE PROTECTION FEE	1,391.91
1307	05/28/2021	WIRE	2010	GREAT-WEST FINANCIAL	DEFERRED COMP DEDUCTIONS	1,304.50
1308	05/28/2021	WIRE	2002	EFTPS-ACH	PAYROLL-FED W/H TAXES	29,343.28
1309	05/28/2021	WIRE	2003	SWT WITHHOLDING-ACH	PAYROLL-STATE W/H TAX	6,075.26
1311	06/03/2021	WIRE	1232	INTERSTATE TRS FUND	ANNUAL ASSESSMENT OBLIGATION 11 of 12	879.08
1312	06/03/2021	WIRE	1508	UNIVERSAL SERVICE ADMIN CO	SUPPORT MECHANISM CHARGES-ID# 8254	2,636.50
1316	06/11/2021	WIRE	2010	GREAT-WEST FINANCIAL	DEFERRED COMP DEDUCTIONS	1,479.50
1317	06/11/2021	WIRE	2002	EFTPS-ACH	PAYROLL-FED W/H TAXES	29,367.43
1318	06/11/2021	WIRE	2003	SWT WITHHOLDING-ACH	PAYROLL-STATE W/H TAX	6,065.31
1319	06/20/2021	WIRE	1552	WI DEPT OF REVENUE	MAY 2021 SALES & USE TAX-FORM ST-12	45,024.23
1320	06/15/2021	WIRE	1329	NATIONAL CABLE TELEVISION COOP	MAY 2021 NCTC-MONTHLY PROGRAMMING FEES	88,414.20
1321	06/16/2021	WIRE	1134	DEPT OF THE TREASURY-ACH	MAY 2021 FEDERAL EXCISE TAX-FORM 720	1,536.57
6387	05/28/2021	DD	2038	MICHAEL KINSER	NWTC MAY 2021 MILEAGE REIMB	166.32
6388	06/11/2021	DD	2262	KYRAN HORKAN	(2QTY)SHROUDS & 42 WATT LED FLOOD LIGHTS	251.91
6389	06/11/2021	DD	2193	TY BECKER	CELL PHONE REIMBURSEMENT	22.00
6390	06/11/2021	DD	2033	TRAVIS BOHEN	CELL PHONE REIMBURSEMENT	22.00
6391	06/11/2021	DD	2192	HUNTER COY	CELL PHONE REIMBURSEMENT	22.00
6392	06/11/2021	DD	2035	LOGAN COY	CELL PHONE REIMBURSEMENT	44.00
6393	06/11/2021	DD	2019	JON CRAKER	CELL PHONE REIMBURSEMENT	44.00
6394	06/11/2021	DD	2024	DENNIS DUREN	CELL PHONE REIMBURSEMENT	33.00
6395	06/11/2021	DD	2233	ADAM FAVIA	CELL PHONE REIMBURSEMENT	28.00
6396	06/11/2021	DD	2147	BRANDON GEHRI	CELL PHONE REIMBURSEMENT	22.00

Accounts Payable
Check Register

05/19/2021 To 06/21/2021

Bank Account: 11 - COMMUNITY 1ST CHECKING

Check / Tran	Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
6397	06/11/2021	DD	2036	DAVID GHER	CELL PHONE REIMBURSEMENT	33.00
6398	06/11/2021	DD	2202	JOSHUA GHER	CELL PHONE REIMBURSEMENT	22.00
6399	06/11/2021	DD	2045	TERRI GHER	CELL PHONE REIMBURSEMENT	22.00
6400	06/11/2021	DD	2021	DOUGLAS GURGEL	CELL PHONE REIMBURSEMENT	33.00
6401	06/11/2021	DD	2026	RYAN HARMS	CELL PHONE REIMBURSEMENT	63.00
6402	06/11/2021	DD	2022	DENNIS HORKAN	CELL PHONE REIMBURSEMENT	50.00
6403	06/11/2021	DD	2262	KYRAN HORKAN	CELL PHONE REIMBURSEMENT	33.00
6404	06/11/2021	DD	2037	NICHOLAS IHDE	CELL PHONE REIMBURSEMENT	33.00
6405	06/11/2021	DD	2030	RYAN JOHANSEN	CELL PHONE REIMBURSEMENT	63.00
6406	06/11/2021	DD	2031	SAMUEL JOHNSON	CELL PHONE REIMBURSEMENT	63.00
6407	06/11/2021	DD	2038	MICHAEL KINSER	CELL PHONE REIMBURSEMENT	33.00
6408	06/11/2021	DD	2124	JAMES KREKE	CELL PHONE REIMBURSEMENT	22.00
6409	06/11/2021	DD	2028	KENNETH LAS	CELL PHONE REIMBURSEMENT	63.00
6410	06/11/2021	DD	2077	TARA LEEGE	CELL PHONE REIMBURSEMENT	28.00
6411	06/11/2021	DD	2219	CHAD LUTTER	CELL PHONE REIMBURSEMENT	63.00
6412	06/11/2021	DD	2111	THOMAS MUNTINGA	CELL PHONE REIMBURSEMENT	63.00
6413	06/11/2021	DD	2234	JACE RICK	CELL PHONE REIMBURSEMENT	22.00
6414	06/11/2021	DD	2029	BRETT SCHUPPNER	CELL PHONE REIMBURSEMENT	50.00
6415	06/11/2021	DD	2034	JEREMY SCHYVINCK	CELL PHONE REIMBURSEMENT	33.00
6416	06/11/2021	DD	2025	CHARLES SETTER	CELL PHONE REIMBURSEMENT	44.00
6417	06/11/2021	DD	2027	STEVEN STOLTE	CELL PHONE REIMBURSEMENT	63.00
6418	06/11/2021	DD	2023	SCOTT WAFLE	CELL PHONE REIMBURSEMENT	44.00
28715	05/19/2021	CHK	2245	HINCKLEY TRAILER & CULVERT SALE	50% BAL DUE ON PO #4428-TWO REEL TRAILER	12,275.00
28716	05/19/2021	CHK	2121	KAYSER CHRYSLER CENTER INC	2021 RAM REG CAB 5500-11' FLATBED	99,096.00
28717	05/19/2021	CHK	1411	REGISTRATION FEE TRUST	TITLE & LICENSE PLATES #107&108 TRAILERS	339.00
28718	05/19/2021	CHK	2272	TAB BANK	FREIGHT CHGS-JR MANF REEL TRAILERS	1,250.00

Accounts Payable
Check Register

05/19/2021 To 06/21/2021

Bank Account: 11 - COMMUNITY 1ST CHECKING

Check / Tran	Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
28719	05/19/2021	CHK	2041	WORKSITE CARE LLC	PRE-EMPLOYMENT TESTING	119.00
28720	05/19/2021	CHK	9998	CAROLE L ADAMS	CREDIT BALANCE REFUND	42.16
28721	05/19/2021	CHK	9998	CAROLYN H ADAMS	CREDIT BALANCE REFUND	162.76
28722	05/19/2021	CHK	9998	REUBEN P BAUMGARTEN	CREDIT BALANCE REFUND	90.55
28723	05/19/2021	CHK	9998	FRANCISCO BAUTISTA JUAREZ	CREDIT BALANCE REFUND	29.87
28724	05/19/2021	CHK	9999	CHCUK BEESLEY	MOVE URD SERVICE-EST VS ACTUAL REFUND	419.42
28725	05/19/2021	CHK	9998	DAVID E BOLIN	CREDIT BALANCE REFUND	49.18
28726	05/19/2021	CHK	9998	APRIL M BRANDT	CREDIT BALANCE REFUND	35.13
28727	05/19/2021	CHK	9998	CLAWMOR LLC	CREDIT BALANCE REFUND	39.37
28728	05/19/2021	CHK	9998	DOUG W COLBY	CREDIT BALANCE REFUND	10.54
28729	05/19/2021	CHK	9998	BETTI J DORAVA	CREDIT BALANCE REFUND	91.90
28730	05/19/2021	CHK	9998	BRENDA L FLEISCHMANN	CREDIT BALANCE REFUND	50.60
28731	05/19/2021	CHK	9998	MS LOIS HEINZ	CREDIT BALANCE REFUND	108.79
28732	05/19/2021	CHK	9998	THERESA A LIBERT	CREDIT BALANCE REFUND	5.28
28733	05/19/2021	CHK	9998	BEVERLY A LIVINGSTON	CREDIT BALANCE REFUND	75.66
28734	05/19/2021	CHK	9998	ERIC LOVEGREEN	CREDIT BALANCE REFUND	108.10
28735	05/19/2021	CHK	9998	BROOKE P MEICHUS	CREDIT BALANCE REFUND	29.13
28736	05/19/2021	CHK	9998	RUC FBO #292383 CELESTE	CREDIT BALANCE REFUND	71.17
28737	05/19/2021	CHK	9998	RUC FBO #449867/21024 CRAIG	CREDIT BALANCE REFUND	42.16
28738	05/19/2021	CHK	9998	RUC FBO #494759 ENGEBRETSON	CREDIT BALANCE REFUND	14.05
28739	05/19/2021	CHK	9998	RUC FBO #58808/19395 HOOKER	CREDIT BALANCE REFUND	127.01
28740	05/19/2021	CHK	9998	ALEXA K SARALLO	CREDIT BALANCE REFUND	47.43
28741	05/19/2021	CHK	9998	JEFF E STUMPF	CREDIT BALANCE REFUND	29.52
28742	05/19/2021	CHK	9998	CORONA TSCHANTZ	CREDIT BALANCE REFUND	16.03
28743	05/21/2021	CHK	1191	FRONTIER NORTH INC	TRANSP FACILITIES EXCHG & E911/RATE INCR	5,896.18
28744	05/24/2021	CHK	1345	NORTHEAST WI TECHNICAL COLLEGE	M KINSER/J SCHYVINCK TRBL SHOOT RES SERV	790.00

Accounts Payable
Check Register

05/19/2021 To 06/21/2021

Bank Account: 11 - COMMUNITY 1ST CHECKING

Check / Tran	Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
28745	05/24/2021	CHK	1408	REEDSBURG UTILITY COMMISSION	COMMUNICATION SERVICES/INTERNET	2,047.69
28746	05/24/2021	CHK	1408	REEDSBURG UTILITY COMMISSION	ELECTRIC/WATER INTERDEPARTMENTAL BILLING	12,621.33
28747	05/24/2021	CHK	1355	OFFICE DEPOT	OFFICE SUPPLIES	203.11
28748	05/25/2021	CHK	1563	WI SCTF	Child Support-	538.27
28749	05/26/2021	CHK	1016	ALLIANT ENERGY/WPL	ELECTRONICS BLDG-SPRING GREEN	95.95
28750	05/26/2021	CHK	1041	AT&T (IBIS BILLING)	IBIS TRANSIT BILLING 05/2021	250.00
28751	05/26/2021	CHK	1043	AT&T (Monthly Access)	MONTHLY ACCESS SERVICE	1,274.54
28752	05/26/2021	CHK	1059	BIG 10 NETWORK (BTN)	MONTHLY EXP BASIC SUBSCRIBERS 04/2021	2,761.00
28753	05/26/2021	CHK	2129	CENTURYLINK	INTERNET MONTHLY SERV-05/08/21-06/07/21	6,860.75
28754	05/26/2021	CHK	2255	CENTURYTEL OF MIDWEST - KENDALL	SWITCHED ACCESS/DIR TRANSP/INTRA/INTERLA	2.23
28755	05/26/2021	CHK	1086	CENTURYTEL OF MIDWEST - WI 0922	MONTHLY ACCESS	25.81
28756	05/26/2021	CHK	2052	FRONTIER	PORTING CHARGES 5/16/21-6/15/21	97.65
28757	05/26/2021	CHK	1198	GENUINE TELECOM	5.0MB/5.0MB INTERNET	330.00
28758	05/26/2021	CHK	1323	MT VERNON TELEPHONE COMPANY	ACCESS SERVICE	179.57
28759	05/26/2021	CHK	1370	POP MEDIA NETWORKS LLC	MONTHLY BASIC SUBSCRIBERS-POP 04/2021	246.40
28760	05/26/2021	CHK	1418	RICHLAND-GRANT TELEPHONE COOP	SS7 LINKS 05/2021	2,241.35
28761	05/26/2021	CHK	1428	SAUK COUNTY REGISTER OF DEEDS	LANDSHARK ESCROW	100.00
28762	05/26/2021	CHK	1446	SHOWTIME NETWORKS INC	MONTHLY SUBSCRIBER FEE 04/2021	1,309.50
28763	05/26/2021	CHK	1450	SLAMA'S LAWN & SPORT	DRIVELINE C-4 COMPLETE	707.26
28764	05/26/2021	CHK	2098	TDS METROCOM	WAN FIBER OPTIC SERVICE	285.00
28765	05/26/2021	CHK	9999	SWIM REEDSBURG	NATURE CAMP-COMMUNITY RECHARGE	500.00
28766	05/26/2021	CHK	9999	JANET GETSCHMAN	ACCT#4100110 ELEC/WATER REFUND	49.21
28767	06/03/2021	CHK	1131	DEPT OF ADMINISTRATION	PUBLIC BENEFIT FEES Q3 FY 21	10,138.39
28768	06/03/2021	CHK	1190	FRONTIER NORTH INC	TEST LINES	75.50
28769	06/03/2021	CHK	1191	FRONTIER NORTH INC	SWITCHED ACCESS & LOCAL SERVICE INTERCON	3,052.52
28770	06/03/2021	CHK	2060	LYNXX NETWORKS	ETHERNET CIRCUITS-MAUSTON & TOMAH	700.00

Accounts Payable
Check Register

05/19/2021 To 06/21/2021

Bank Account: 11 - COMMUNITY 1ST CHECKING

Check / Tran	Date	Pmt Type	Vendor	Vendor Name	Reference		Amount
28771	06/03/2021	CHK	2053	NEUSTAR INFORMATION SERVICES IN	LIDB/CALLER ID - AUGUST 2020		2,162.13
28772	06/03/2021	CHK	1379	PUBLIC SERVICE COMMISSION OF WIS	SIMPLIFIED RATE CASE-WATER PUBLIC UTILIT		82.89
28774	06/07/2021	CHK	1009	ADVANCED UTILITY SYSTEMS	50% PYMNT-SENSUS EXPORT & IMPORT INTERFC		7,150.00
28775	06/07/2021	CHK	1016	ALLIANT ENERGY/WPL	501 UTILITY CT MTR#6804134		61.45
28776	06/07/2021	CHK	1046	AZAR COMPUTER SOFTWARE SER INC	6 MONTHS-CATV EXT SFTWR SUPP 07-12/2021		2,310.00
28777	06/07/2021	CHK	2101	DIAMOND CONCRETE CONSTRUCTION	CONCRETE FOUNDATIONS/SIDEWALK		13,900.00
28778	06/08/2021	CHK	1563	WI SCTF	Child Support-		538.27
28779	06/14/2021	CHK	1016	ALLIANT ENERGY/WPL	BOOSTER 1301 19TH ST-GAS MTR 6596246		13.75
28780	06/14/2021	CHK	2229	CORPORATE BUSINESS SYSTEMS	COPIER PRINT USAGE		207.79
28781	06/14/2021	CHK	1217	HBC	INTERNET MONTHLY SERVICE		7,845.00
28782	06/14/2021	CHK	1331	NATIONAL DIRECTORY ASSISTANCE	LOCAL & NATIONAL DIRECTORY ASSIST CALLS		57.95
28783	06/14/2021	CHK	1440	SECURITY COVERAGE INC	MONTHLY SECUREIT PLUS SERVICES 06/2021		286.46
28784	06/14/2021	CHK	2011	VERMEER WISCONSIN INC	SODA ASH BUCKET (2)		1,353.75
28785	06/15/2021	CHK	1045	AT&T LEC LSB SERVICES BILL	LEC SERVICES BILLING, ENHANCED 911		93.75
28786	06/15/2021	CHK	1314	SECURIAN FINANCIAL GROUP, INC.	LIFE INSURANCE PREMIUMS/DEDUCTS		1,057.00
					Total for Bank Account - 11 :	(119)	451,785.65
					Grand Total :	(121)	1,696,742.72

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 05/19/2021

Vendor Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
Vendor - 1007 ADARA TECHNOLOGIES INC								
1007 ADARA TECHNOLOGIES INC	06/22/2021	AP100203RU-46	06/22/2021			7,500.00		
Ref: HOSTED SERVICES 06/01/21-08/31/21								
Totals For Vendor - 1007 - ADARA TECHNOLOGIES INC				0.00	0.00	7,500.00	0.00	0.00
Vendor - 1016 ALLIANT ENERGY/WPL								
1016 ALLIANT ENERGY/WPL	06/22/2021	1298537051 06/2021	06/22/2021			46.01		
Ref: ELECTRONICS BUILDING-SPRING GREEN								
Totals For Vendor - 1016 - ALLIANT ENERGY/WPL				0.00	0.00	46.01	0.00	0.00
Vendor - 1024 AMARIL UNIFORM COMPANY								
1024 AMARIL UNIFORM COMPANY	06/22/2021	IV213670	06/22/2021			387.39		
Ref: FR CLOTHING								
1024 AMARIL UNIFORM COMPANY	06/22/2021	IV214118	06/22/2021			1,152.40		
Ref: FR CLOTHING/FR SCREEN PRINTING								
Totals For Vendor - 1024 - AMARIL UNIFORM COMPANY				0.00	0.00	1,539.79	0.00	0.00
Vendor - 2103 ANPI BUSINESS LLC								
2103 ANPI BUSINESS LLC	06/22/2021	105481021746210601	06/22/2021			131.99		
Ref: RECURRING SERIVCE CHARGES-ACCESS-06/2021								
2103 ANPI BUSINESS LLC	06/22/2021	105481021785210601	06/22/2021			239.98		
2103 ANPI BUSINESS LLC	06/22/2021	105481021787210601	06/22/2021			965.93		
2103 ANPI BUSINESS LLC	06/22/2021	105481021795210601	06/22/2021			123.98		
2103 ANPI BUSINESS LLC	06/22/2021	105481021959210601	06/22/2021			391.73		
2103 ANPI BUSINESS LLC	06/22/2021	105481022746210601	06/22/2021			97.98		
2103 ANPI BUSINESS LLC	06/22/2021	105481022783210601	06/22/2021			58.00		

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Ref: RECURRING SERIVCE CHARGES-ACCESS-06/2021								
2103	ANPI BUSINESS LLC	06/22/2021	105481022948210601	06/22/2021			47.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481023219210601	06/22/2021			66.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481023624210601	06/22/2021			40.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481023943210601	06/22/2021			91.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481027030210601	06/22/2021			69.50		
2103	ANPI BUSINESS LLC	06/22/2021	105481027988210601	06/22/2021			242.46		
2103	ANPI BUSINESS LLC	06/22/2021	105481030038210601	06/22/2021			57.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481030533210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481030540210601	06/22/2021			3.47		
2103	ANPI BUSINESS LLC	06/22/2021	105481030544210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481030626210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481030632210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481030633210601	06/22/2021			22.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481031157210601	06/22/2021			20.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481031187210601	06/22/2021			18.00		

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Ref: RECURRING SERIVCE CHARGES-ACCESS-06/2021								
2103	ANPI BUSINESS LLC	06/22/2021	105481031228210601	06/22/2021			57.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481032057210601	06/22/2021			17.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481032145210601	06/22/2021			17.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481032170210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481032520210601	06/22/2021			13.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481032660210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481032706210601	06/22/2021			69.89		
2103	ANPI BUSINESS LLC	06/22/2021	105481032709210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481032718210601	06/22/2021			61.33		
2103	ANPI BUSINESS LLC	06/22/2021	105481032765210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481032766210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481032771210601	06/22/2021			13.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481032838210601	06/22/2021			30.07		
2103	ANPI BUSINESS LLC	06/22/2021	105481032904210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481033132210601	06/22/2021			37.00		

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Ref: RECURRING SERIVCE CHARGES-ACCESS-06/2021								
2103	ANPI BUSINESS LLC	06/22/2021	105481033247210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481033306210601	06/22/2021			20.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481033425210601	06/22/2021			17.00		
	Ref: RECURRING SERVICE CHARGES-ACCESS-06/2021								
2103	ANPI BUSINESS LLC	06/22/2021	105481033653210601	06/22/2021			37.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481033674210601	06/22/2021			37.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481033914210601	06/22/2021			137.91		
2103	ANPI BUSINESS LLC	06/22/2021	105481034063210601	06/22/2021			79.50		
2103	ANPI BUSINESS LLC	06/22/2021	105481034065210601	06/22/2021			20.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481034174210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481034391210601	06/22/2021			37.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481034423210601	06/22/2021			40.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481034443210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481034504210601	06/22/2021			384.90		
2103	ANPI BUSINESS LLC	06/22/2021	105481034519210601	06/22/2021			59.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481034520210601	06/22/2021			10.00		

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Ref: RECURRING SERVICE CHARGES-ACCESS-06/2021								
2103	ANPI BUSINESS LLC	06/22/2021	105481034549210601	06/22/2021			57.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481034655210601	06/22/2021			37.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481034658210601	06/22/2021			20.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481034752210601	06/22/2021			84.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481034765210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481034795210601	06/22/2021			17.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481034884210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481034948210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481035008210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481035050210601	06/22/2021			48.70		
2103	ANPI BUSINESS LLC	06/22/2021	105481035090210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481035116210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481035215210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481035508210601	06/22/2021			37.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481035925210601	06/22/2021			43.00		

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Ref: RECURRING SERVICE CHARGES-ACCESS-06/2021								
2103	ANPI BUSINESS LLC	06/22/2021	105481036147210601	06/22/2021			23.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481036276210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481036311210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481036321210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481036461210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481036669210601	06/22/2021			27.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481036726210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481036834210601	06/22/2021			17.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481036852210601	06/22/2021			27.32		
2103	ANPI BUSINESS LLC	06/22/2021	105481036930210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037236210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037281210601	06/22/2021			10.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037359210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037384210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037385210601	06/22/2021			8.00		

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 05/19/2021

Ref: RECURRING SERVICE CHARGES-ACCESS-06/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
2103	ANPI BUSINESS LLC	06/22/2021	105481037406210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037428210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037444210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037493210601	06/22/2021			56.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037698210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037699210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037700210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037716210601	06/22/2021			15.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037787210601	06/22/2021			15.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037788210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037789210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037808210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037810210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037811210601	06/22/2021			15.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037846210601	06/22/2021			52.90		

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Ref: RECURRING SERVICE CHARGES-ACCESS-06/2021								
2103	ANPI BUSINESS LLC	06/22/2021	105481037897210601	06/22/2021			31.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037948210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037950210601	06/22/2021			15.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037979210601	06/22/2021			31.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481037990210601	06/22/2021			31.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481038330210601	06/22/2021			47.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481038371210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481038485210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481038486210601	06/22/2021			16.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481038487210601	06/22/2021			15.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481038489210601	06/22/2021			16.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481038492210601	06/22/2021			23.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481038502210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481038506210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481038522210601	06/22/2021			39.00		

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Ref: RECURRING SERVICE CHARGES-ACCESS-06/2021								
2103	ANPI BUSINESS LLC	06/22/2021	105481038532210601	06/22/2021			55.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481038543210601	06/22/2021			16.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481038577210601	06/22/2021			23.73		
2103	ANPI BUSINESS LLC	06/22/2021	105481038578210601	06/22/2021			31.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481038581210601	06/22/2021			32.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481038624210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481038694210601	06/22/2021			15.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481038697210601	06/22/2021			16.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481038912210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481038969210601	06/22/2021			31.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481039016210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481039059210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481039060210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481039159210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481039214210601	06/22/2021			8.00		

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Ref: RECURRING SERVICE CHARGES-ACCESS-06/2021								
2103	ANPI BUSINESS LLC	06/22/2021	105481039307210601	06/22/2021			8.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481039576210601	06/22/2021			15.47		
2103	ANPI BUSINESS LLC	06/22/2021	105481039623210601	06/22/2021			83.02		
2103	ANPI BUSINESS LLC	06/22/2021	105481039739210601	06/22/2021			12.80		
2103	ANPI BUSINESS LLC	06/22/2021	105481039774210601	06/22/2021			12.00		
2103	ANPI BUSINESS LLC	06/22/2021	105481039789210601	06/22/2021			18.69		
2103	ANPI BUSINESS LLC	06/22/2021	105481039884210601	06/22/2021			1,536.31		
	Ref: POLYCOM VVX-411 DESK PHONES W/PS								
2103	ANPI BUSINESS LLC	06/22/2021	105481039935210601	06/22/2021			44.21		
	Ref: RECURRING SERVICE CHARGES-ACCESS-06/2021								
2103	ANPI BUSINESS LLC	06/22/2021	105481039938210601	06/22/2021			9.07		
2103	ANPI BUSINESS LLC	06/22/2021	105481039961210601	06/22/2021			8.27		
2103	ANPI BUSINESS LLC	06/22/2021	143612000000210601	06/22/2021			5,912.27		
	Ref: RESIDENTIAL HOSTED-RUC TEST								
	Totals For Vendor - 2103 - ANPI BUSINESS LLC				0.00	0.00	13,096.38	0.00	0.00

Vendor - 2114 ANPI, LLC

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	30 Or Less	31 - 60	61 - 90	91+
2114	ANPI, LLC	06/22/2021	159635	06/22/2021			234.88		
	Ref: CARRIER TOLL CHARGES 06/2021								
	Totals For Vendor - 2114 - ANPI, LLC				0.00	0.00	234.88	0.00	0.00

Vendor - 1050 BAKER TILLY VIRCHOW KRAUSE LLP

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
1050	BAKER TILLY VIRCHOW KRAUSE LL	06/22/2021	BT1841873	06/22/2021			880.00		
	Ref: PROF SERV: PENSION/BENEFIT RECONCILIATIO								
	Totals For Vendor - 1050 - BAKER TILLY VIRCHOW KRAUSE LLP				0.00	0.00	880.00	0.00	0.00
Vendor - 1183 BALLY SPORTS WISCONSIN									
1183	BALLY SPORTS WISCONSIN	06/22/2021	S73128	06/22/2021			11,466.00		
	Ref: MONTHLY EXP BASIC SUBSCRIBERS 05/2021								
	Totals For Vendor - 1183 - BALLY SPORTS WISCONSIN				0.00	0.00	11,466.00	0.00	0.00
Vendor - 1055 BEATON INC									
1055	BEATON INC	06/22/2021	I4198	06/22/2021			125.00		
	Ref: SERVICE CALL-HWY H/N DEWEY AVE SUBSTATIO								
	Totals For Vendor - 1055 - BEATON INC				0.00	0.00	125.00	0.00	0.00
Vendor - 1057 BEAVER GLASS INC									
1057	BEAVER GLASS INC	06/22/2021	05-12-21A	06/22/2021			95.00		
	Ref: PLEXIGLASS SNEEZE GUARD								
1057	BEAVER GLASS INC	06/22/2021	05-12-21B	06/22/2021			175.00		
	Ref: FREE STANDING SNEEZE GUARDS & CLIPS								
	Totals For Vendor - 1057 - BEAVER GLASS INC				0.00	0.00	270.00	0.00	0.00
Vendor - 9998 BENZEL, KENNETH L									
9998	BENZEL, KENNETH L	06/16/2021	20210616130423399	06/16/2021		$ 33.82			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - BENZEL, KENNETH L				0.00	33.82	0.00	0.00	0.00
Vendor - 9998 BERLIN, STEVE									
9998	BERLIN, STEVE	06/16/2021	20210616130424294	06/16/2021		$ 33.38			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - BERLIN, STEVE				0.00	33.38	0.00	0.00	0.00

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
Vendor - 1062 BOARDMAN & CLARK LLP									
1062	BOARDMAN & CLARK LLP	06/22/2021	236892	06/22/2021			495.00		
	Ref: FRONTIER BANKRUPTCY QUESTIONS/PAYMENTS								
Totals For Vendor - 1062 - BOARDMAN & CLARK LLP					0.00	0.00	495.00	0.00	0.00
Vendor - 1064 BORDER STATES ELECTRIC SUPPLY									
1064	BORDER STATES ELECTRIC SUPPLY	06/22/2021	922200096	06/22/2021			570.25		
	Ref: LOADBREAK BUSHING INSERT 15KV								
Totals For Vendor - 1064 - BORDER STATES ELECTRIC SUPPLY					0.00	0.00	570.25	0.00	0.00
Vendor - 1065 BRADY WORLDWIDE INC									
1065	BRADY WORLDWIDE INC	06/22/2021	9346802965	06/22/2021			13.98		
	Ref: REFLECTIVE BLK/YLW 1" LABELS								
1065	BRADY WORLDWIDE INC	06/22/2021	9346837337	06/22/2021			4.66		
	Ref: REFL LABEL "1" BLACK ON YELLOW								
Totals For Vendor - 1065 - BRADY WORLDWIDE INC					0.00	0.00	18.64	0.00	0.00
Vendor - 1069 BUTLER COMMUNICATIONS									
1069	BUTLER COMMUNICATIONS	06/22/2021	13995513	06/22/2021			1,542.83		
	Ref: CABLE CAT6 ETH UNSH PVC JKT 1000/BX								
Totals For Vendor - 1069 - BUTLER COMMUNICATIONS					0.00	0.00	1,542.83	0.00	0.00
Vendor - 1074 CALIX									
1074	CALIX	06/22/2021	259592.0	06/22/2021			49,056.19		
	Ref: 803G GIGAPOINT								
1074	CALIX	06/22/2021	259847	06/22/2021			4,594.51		
	Ref: GPR3000X EXOS ONT/E7-2 FLD INSTL PKG								
1074	CALIX	06/22/2021	4022633	06/22/2021			6,300.00		
	Ref: ESSENTIAL SUPPORT ENTITLEMENT								
1074	CALIX	06/22/2021	4023165	06/22/2021			250.00		
	Ref: PROTECT IQ/EXPERIENCE IQ 06/2021								

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Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
1074	CALIX		63146		-36,700.00				
	Ref: MANAGEMENT DISCOUNT								
			Totals For Vendor - 1074 - CALIX		-36,700.00	0.00	60,200.70	0.00	0.00
Vendor - 1078 CARDMEMBER SERVICE									
1078	CARDMEMBER SERVICE	06/22/2021	ST06032021	06/22/2021			2,092.73		
	Ref: CC 5/6/21-6/3/21								
			Totals For Vendor - 1078 - CARDMEMBER SERVICE		0.00	0.00	2,092.73	0.00	0.00
Vendor - 1079 CARQUEST AUTO PARTS									
1079	CARQUEST AUTO PARTS	06/22/2021	5235-411245	06/22/2021			37.67		
	Ref: Tow harness/spark plug								
1079	CARQUEST AUTO PARTS	06/22/2021	5235-413073	06/22/2021			137.67		
	Ref: #32 & #26 OIL FILTERS/GREASE/10W30 OIL								
1079	CARQUEST AUTO PARTS	06/22/2021	5235-413299	06/22/2021			36.78		
	Ref: 10W30 OIL								
1079	CARQUEST AUTO PARTS	06/22/2021	5235-413899	06/22/2021			428.84		
	Ref: REEL TRAILER-BEARINGS/GREASE SEAL/DRUM								
1079	CARQUEST AUTO PARTS	06/22/2021	5235-414940	06/22/2021			25.05		
	Ref: 5W20 OIL/TIRE REPAIR KIT/OIL FILTER								
1079	CARQUEST AUTO PARTS	06/22/2021	5235-414958	06/22/2021			4.89		
	Ref: MINI BULB #700								
1079	CARQUEST AUTO PARTS	06/22/2021	5235-415502	06/22/2021			2.75		
	Ref: STARTING FLUID								
			Totals For Vendor - 1079 - CARQUEST AUTO PARTS		0.00	0.00	673.65	0.00	0.00
Vendor - 9999 CARRIVEAU, JOAN									
9999	CARRIVEAU, JOAN	06/22/2021	020608/000461263	06/22/2021			130.10		
	Ref: ACCT #461263 ELEC/WATER REFUND								
			Totals For Vendor - 9999 - CARRIVEAU, JOAN		0.00	0.00	130.10	0.00	0.00

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Vendor Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	30 Or Less	31 - 60 (Due In Days)	61 - 90 (Due In Days)	91+ (Due In Days)
Vendor - 1082 CED/INTERSTATE ELECTRIC								
1082 CED/INTERSTATE ELECTRIC	06/22/2021	5959-1006443	06/22/2021			11,395.23		
Ref: 10' GRND RD/WIRE/CADDY GYE162Q								
1082 CED/INTERSTATE ELECTRIC	06/22/2021	5959-1006444	06/22/2021			2,104.59		
Ref: ELECTRIC INVENTORY & WO MATL								
1082 CED/INTERSTATE ELECTRIC	06/22/2021	5959-1007198	06/22/2021			4,137.00		
Ref: CADDY 150,250,500								
1082 CED/INTERSTATE ELECTRIC	06/22/2021	5959-1007716	06/22/2021			270.00		
Ref: 10' GROUND RODS								
1082 CED/INTERSTATE ELECTRIC	06/22/2021	5959-1008186	06/22/2021			667.83		
Ref: SCH40 CONDUIT/CPLG/FTG/90 DEG ELBOW								
Totals For Vendor - 1082 - CED/INTERSTATE ELECTRIC				0.00	0.00	18,574.65	0.00	0.00
Vendor - 2129 CENTURYLINK								
2129 CENTURYLINK	06/22/2021	230574968	06/22/2021			6,860.75		
Ref: INTERNET MONTHLY SERVICE 6/8/21-7/7/21								
Totals For Vendor - 2129 - CENTURYLINK				0.00	0.00	6,860.75	0.00	0.00
Vendor - 1088 CHECKERED FLAG								
1088 CHECKERED FLAG	06/22/2021	18995	06/22/2021			137.50		
Ref: EMBROIDERED W/LIGHT SPEED LOGO CLOTHING								
1088 CHECKERED FLAG	06/22/2021	19011	06/22/2021			378.00		
Ref: SCREEN PRINTING ON HI-VIS CLOTHING								
Totals For Vendor - 1088 - CHECKERED FLAG				0.00	0.00	515.50	0.00	0.00
Vendor - 1093 CINTAS CORPORATION No. 2								
1093 CINTAS CORPORATION No. 2	06/22/2021	5062443510	06/22/2021			135.49		
Ref: FIRST AID CABINET SUPPLIES								
Totals For Vendor - 1093 - CINTAS CORPORATION No. 2				0.00	0.00	135.49	0.00	0.00
Vendor - 1097 CITY OF REEDSBURG								

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Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
1097	CITY OF REEDSBURG	06/22/2021	6818	06/22/2021			161.36		
	Ref: MAY 2021 METLIFE INS PREMIUM DEDUCTIONS								
1097	CITY OF REEDSBURG	06/22/2021	6819	06/22/2021			366.68		
	Ref: MAY 2021 VISION INS PREMIUMS								
1097	CITY OF REEDSBURG	06/22/2021	6820	06/22/2021			3,075.24		
	Ref: MAY 2021 DENTAL INS PREMIUMS								
1097	CITY OF REEDSBURG	06/22/2021	6821	06/22/2021			57,939.12		
	Ref: JUNE 2021 HEALTH INS PREMIUMS								
1097	CITY OF REEDSBURG	06/22/2021	APR 21 SEWER COLLEC	06/22/2021			165,789.52		
	Ref: APRIL 2021 SEWER COLLECTIONS								
1097	CITY OF REEDSBURG	06/22/2021	APRIL 21 STORM WATE	06/22/2021			44,200.84		
	Ref: APRIL 2021 STORM WATER COLLECTIONS								
1097	CITY OF REEDSBURG	06/22/2021	MAY 2021 TOWER REN	06/22/2021			2,068.41		
	Ref: MAY 2021 TOWER RENT REV DUE TO CITY-14TH								
1097	CITY OF REEDSBURG	06/22/2021	MAY 2021 WRS	06/22/2021			33,693.84		
	Ref: MAY 21 WRS RETIREMENT BENEFIT & DEDUCTIO								
	Totals For Vendor - 1097 - CITY OF REEDSBURG				0.00	0.00	307,295.01	0.00	0.00
Vendor - 9998 CLAY, OLIVIA K									
9998	CLAY, OLIVIA K	06/16/2021	20210616130423764	06/16/2021		$ 33.38			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - CLAY, OLIVIA K				0.00	33.38	0.00	0.00	0.00
Vendor - 9999 COLBY, DOUGLAS									
9999	COLBY, DOUGLAS	06/22/2021	009186/000214205	06/22/2021			66.83		
	Ref: ACCT #214205 ELEC/WATER REFUND								
	Totals For Vendor - 9999 - COLBY, DOUGLAS				0.00	0.00	66.83	0.00	0.00
Vendor - 9998 COLLIER, KATHY K									
9998	COLLIER, KATHY K	06/16/2021	20210616130423222	06/16/2021		$ 13.06			
	Ref: CREDIT BALANCE REFUND								

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Totals For Vendor - 9998 - COLLIER, KATHY K				0.00	13.06	0.00	0.00	0.00
Vendor - 1103 COM NET, INC									
1103	COM NET, INC	06/22/2021	I0061270	06/22/2021			3,600.00		
	Ref: ANNUAL CALEA BASE SERVICE CHARGE 5/31/22								
	Totals For Vendor - 1103 - COM NET, INC				0.00	0.00	3,600.00	0.00	0.00
Vendor - 1106 COMSTAR SUPPLY INC									
1106	COMSTAR SUPPLY INC	06/22/2021	146513	06/22/2021			8,386.56		
	Ref: 3/4" and 1" COMFIT COUPLERS								
	Totals For Vendor - 1106 - COMSTAR SUPPLY INC				0.00	0.00	8,386.56	0.00	0.00
Vendor - 2106 CORE & MAIN LP									
2106	CORE & MAIN LP	06/22/2021	O266445	06/22/2021			87.24		
	Ref: 5/8X1/8 THK LEATHER MTR WASHERS								
	Totals For Vendor - 2106 - CORE & MAIN LP				0.00	0.00	87.24	0.00	0.00
Vendor - 2230 CORPORATE BUSINESS SYSTEMS LLC									
2230	CORPORATE BUSINESS SYSTEMS LL	06/22/2021	29491478	06/22/2021			138.00		
	Ref: COPIER LEASE								
	Totals For Vendor - 2230 - CORPORATE BUSINESS SYSTEMS LLC				0.00	0.00	138.00	0.00	0.00
Vendor - 1116 CRESCENT ELEC SUPPLY CO									
1116	CRESCENT ELEC SUPPLY CO	06/22/2021	S508991557.004	06/22/2021			865.00		
	Ref: WIRE 1/0 STR CU BARE								
1116	CRESCENT ELEC SUPPLY CO	06/22/2021	S509068678.001	06/22/2021			650.17		
	Ref: LIGHT MODULE RESIST/BUTTON/KNOB/SELECTOR								
1116	CRESCENT ELEC SUPPLY CO	06/22/2021	S509116776.001	06/22/2021			740.00		
	Ref: WIRE #4 SOL CU BARE								
1116	CRESCENT ELEC SUPPLY CO	06/22/2021	S509167221.001	06/22/2021			328.00		
	Ref: WIRE #4 STR CU BARE								

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Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	30 Or Less (Due In Days)	31 - 60 (Due In Days)	61 - 90 (Due In Days)	91+ (Due In Days)
	Totals For Vendor - 1116 - CRESCENT ELEC SUPPLY CO				0.00	0.00	2,583.17	0.00	0.00
Vendor - 1119 CT LABORATORIES									
1119	CT LABORATORIES	06/22/2021	162490	06/22/2021			30.00		
	Ref: COLIFORM WATER TESTING								
1119	CT LABORATORIES	06/22/2021	162494	06/22/2021			30.00		
	Ref: N WEBB COLIFORM WATER TESTING								
	Totals For Vendor - 1119 - CT LABORATORIES				0.00	0.00	60.00	0.00	0.00
Vendor - 1141 DITCH WITCH OF ILLINOIS INC									
1141	DITCH WITCH OF ILLINOIS INC	06/22/2021	PSO103924-1	06/22/2021			81.31		
	Ref: TURBO NOZZLE								
1141	DITCH WITCH OF ILLINOIS INC	06/22/2021	PSO103999-1	06/22/2021			15.16		
	Ref: O-RING								
	Totals For Vendor - 1141 - DITCH WITCH OF ILLINOIS INC				0.00	0.00	96.47	0.00	0.00
Vendor - 2093 DOA/DIVISION OF ENERGY SERVICES									
2093	DOA/DIVISION OF ENERGY SERVICE	06/22/2021	CTC REFUND -LUCKY S	06/22/2021			540.00		
	Ref: CTD REFUND								
	Totals For Vendor - 2093 - DOA/DIVISION OF ENERGY SERVICES				0.00	0.00	540.00	0.00	0.00
Vendor - 9998 ESTATE OF DOROTHY L SCHLUTER									
9998	ESTATE OF DOROTHY L SCHLUTER	06/16/2021	20210616130304381	06/16/2021		$ 67.34			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - ESTATE OF DOROTHY L SCHLUTER				0.00	67.34	0.00	0.00	0.00
Vendor - 9998 ESTATE OF LORETTA KING									
9998	ESTATE OF LORETTA KING	06/16/2021	20210616130339438	06/16/2021		$ 23.44			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - ESTATE OF LORETTA KING				0.00	23.44	0.00	0.00	0.00

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Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
Vendor - 1163 EVOLUTION DIGITAL LLC									
1163	EVOLUTION DIGITAL LLC	06/22/2021	0000027986	06/22/2021			1,604.25		
	Ref: MONTHLY TIVO ACTIVATIONS/FEES								
	Totals For Vendor - 1163 - EVOLUTION DIGITAL LLC				0.00	0.00	1,604.25	0.00	0.00
Vendor - 1182 FORSTER ELECTRICAL ENG INC									
1182	FORSTER ELECTRICAL ENG INC	06/22/2021	23719	06/22/2021			495.00		
	Ref: PROF SERV-FAULT CURRENT CALCULATIONS								
1182	FORSTER ELECTRICAL ENG INC	06/22/2021	23723	06/22/2021			1,017.50		
	Ref: PROF SERV-CALC SAG/TENSION TABLES								
1182	FORSTER ELECTRICAL ENG INC	06/22/2021	23737	06/22/2021			38,820.25		
	Ref: MAIN SUB RELOCATION								
	Totals For Vendor - 1182 - FORSTER ELECTRICAL ENG INC				0.00	0.00	40,332.75	0.00	0.00
Vendor - 2167 FRANSYL EQUIPMENT CO INC									
2167	FRANSYL EQUIPMENT CO INC	06/22/2021	017276	06/22/2021			1,334.72		
	Ref: TRK #32-REPL WEAR PADS & SHIMS								
	Totals For Vendor - 2167 - FRANSYL EQUIPMENT CO INC				0.00	0.00	1,334.72	0.00	0.00
Vendor - 2151 FS.COM INC									
2151	FS.COM INC	06/22/2021	IN102105211053	06/22/2021			470.00		
	Ref: 1X32 SPLITTER MODULE OUTDOOR								
2151	FS.COM INC	06/22/2021	IN102106070121	06/22/2021			188.50		
	Ref: FOPM-105 PON OPTICAL POWER METER #128997								
	Totals For Vendor - 2151 - FS.COM INC				0.00	0.00	658.50	0.00	0.00
Vendor - 9998 GALE, DEB A									
9998	GALE, DEB A	06/16/2021	20210616130421762	06/16/2021		$ 97.88			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - GALE, DEB A				0.00	97.88	0.00	0.00	0.00

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Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
Vendor - 1195 GAWRONSKI SIGNS									
1195	GAWRONSKI SIGNS	06/22/2021	24384	06/22/2021			571.00		
	Ref: CUSTOM VINYL LETTERING-1 CREW CAB TRUCK								
1195	GAWRONSKI SIGNS	06/22/2021	24442	06/22/2021			1,055.00		
	Ref: CUSTOM VINYL LETTERING-3 TRUCKS								
	Totals For Vendor - 1195 - GAWRONSKI SIGNS				0.00	0.00	1,626.00	0.00	0.00
Vendor - 1198 GENUINE TELECOM									
1198	GENUINE TELECOM	06/22/2021	246100 06/2021	06/22/2021			330.00		
	Ref: 5.0MB/5.0MB RICHLAND CENTER INTERNET								
	Totals For Vendor - 1198 - GENUINE TELECOM				0.00	0.00	330.00	0.00	0.00
Vendor - 2273 GEXPRO									
2273	GEXPRO	06/22/2021	S130742887.001	06/22/2021			562.20		
	Ref: ET-16 LIGHT EMITTING DIODE								
	Totals For Vendor - 2273 - GEXPRO				0.00	0.00	562.20	0.00	0.00
Vendor - 2274 GLS UTILITY LLC									
2274	GLS UTILITY LLC	06/22/2021	12795	06/22/2021			5,502.50		
	Ref: LOCATES-COMMUNICATIONS/ELECTRIC SERVICES								
	Totals For Vendor - 2274 - GLS UTILITY LLC				0.00	0.00	5,502.50	0.00	0.00
Vendor - 9998 GO! CALENDARS GAMES & TOYS									
9998	GO! CALENDARS GAMES & TOYS	06/16/2021	20210616130422559	06/16/2021		$ 84.89			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - GO! CALENDARS GAMES & TOYS				0.00	84.89	0.00	0.00	0.00
Vendor - 1530 GRAINGER									
1530	GRAINGER	06/22/2021	9904343390	06/22/2021			2.28		
	Ref: BLK ON ORG LETTER LABELS								

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Totals For Vendor - 1530 - GRAINGER				0.00	0.00	2.28	0.00	0.00
Vendor - 1206 GRAYBAR ELECTRIC CO INC									
1206	GRAYBAR ELECTRIC CO INC	06/22/2021	9321660530	06/22/2021			901.00		
	Ref: CALIX 726GE-I INDOOR ONT/POWER SUPPLY								
1206	GRAYBAR ELECTRIC CO INC	06/22/2021	9321705999	06/22/2021			655.03		
	Ref: 3 CONDUCTOR 18 GUAGE WIRE								
	Totals For Vendor - 1206 - GRAYBAR ELECTRIC CO INC				0.00	0.00	1,556.03	0.00	0.00
Vendor - 1208 GRINDER SHEET METAL INC									
1208	GRINDER SHEET METAL INC	06/22/2021	7247	06/22/2021			195.00		
	Ref: FABRICATE 5 ALUM BRACKETS								
	Totals For Vendor - 1208 - GRINDER SHEET METAL INC				0.00	0.00	195.00	0.00	0.00
Vendor - 2175 GROSSKRUEGER, PAUL E									
2175	GROSSKRUEGER, PAUL E	06/22/2021	273700 05/2021	06/22/2021			86.68		
	Ref: ACCT#273700 SOLAR REFUND								
	Totals For Vendor - 2175 - GROSSKRUEGER, PAUL E				0.00	0.00	86.68	0.00	0.00
Vendor - 1211 HACH COMPANY									
1211	HACH COMPANY	06/22/2021	12477502	06/22/2021			413.50		
	Ref: SPADNS2 FLUORIDE RGT								
	Totals For Vendor - 1211 - HACH COMPANY				0.00	0.00	413.50	0.00	0.00
Vendor - 1216 HARTJE TIRE & SERVICE									
1216	HARTJE TIRE & SERVICE	06/22/2021	40-83847	06/22/2021			1,432.84		
	Ref: MOUNT/BALANCE NEW TRAILER TIRES (2)								
1216	HARTJE TIRE & SERVICE	06/22/2021	40-84557	06/22/2021			1,811.11		
	Ref: REPLACED 5 TIRES TRK #21								
	Totals For Vendor - 1216 - HARTJE TIRE & SERVICE				0.00	0.00	3,243.95	0.00	0.00
Vendor - 9999 HERRITZ, JOSHUA									

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
9999	HERRITZ, JOSHUA	06/22/2021	015962/000043106	06/22/2021			212.16		
	Ref: ACCT#43106 ELEC/WATER REFUND								
	Totals For Vendor - 9999 - HERRITZ, JOSHUA				0.00	0.00	212.16	0.00	0.00
Vendor - 2173 HOME FOR OLD IRON LLC									
2173	HOME FOR OLD IRON LLC	06/22/2021	267801 05/2021	06/22/2021			198.12		
	Ref: ACCT#267801 SOLAR REFUND								
	Totals For Vendor - 2173 - HOME FOR OLD IRON LLC				0.00	0.00	198.12	0.00	0.00
Vendor - 9999 HOOKER, JAMIE									
9999	HOOKER, JAMIE	06/22/2021	019395/000058808	06/22/2021			33.23		
	Ref: ACCT #58808 ELEC/WATER REFUND								
	Totals For Vendor - 9999 - HOOKER, JAMIE				0.00	0.00	33.23	0.00	0.00
Vendor - 2062 ISPN									
2062	ISPN	06/22/2021	1437-0521	06/22/2021			2,937.00		
	Ref: MONTHLY ISP-HELP DESK								
	Totals For Vendor - 2062 - ISPN				0.00	0.00	2,937.00	0.00	0.00
Vendor - 1234 ITCI									
1234	ITCI	06/22/2021	43266	06/22/2021			1,519.88		
	Ref: FCC FORMS/REFORM/FILING								
	Totals For Vendor - 1234 - ITCI				0.00	0.00	1,519.88	0.00	0.00
Vendor - 1236 J HARLEN CO, INC									
1236	J HARLEN CO, INC	06/22/2021	1424449	06/22/2021			278.00		
	Ref: TRUE FIT TOP GRAIN COWHIDE GLOVES 1475								
	Totals For Vendor - 1236 - J HARLEN CO, INC				0.00	0.00	278.00	0.00	0.00
Vendor - 1241 JCOMP TECHNOLOGIES									
1241	JCOMP TECHNOLOGIES	06/22/2021	65932	06/22/2021			380.00		

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Ref: ARIN IP'S/ASA NAT'S/SUBNETS TO DHCP								
1241	JCOMP TECHNOLOGIES	06/22/2021	65935	06/22/2021			899.00		
	Ref: RED HAT SERVER STD LICENSE-CALIX SMx ser								
1241	JCOMP TECHNOLOGIES	06/22/2021	65937	06/22/2021			47.50		
	Ref: UPGRADE VEEAM TO v11								
1241	JCOMP TECHNOLOGIES	06/22/2021	65938	06/22/2021			95.00		
	Ref: Install Red Hat v7-Calix SMx server								
1241	JCOMP TECHNOLOGIES	06/22/2021	65942	06/22/2021			47.50		
	Ref: RV345 ROUTER SET-UP/VIDEO HEADEND REMTE								
1241	JCOMP TECHNOLOGIES	06/22/2021	65945	06/22/2021			710.88		
	Ref: LT05 BACK UP TAPES								
1241	JCOMP TECHNOLOGIES	06/22/2021	66027	06/22/2021			538.20		
	Ref: HP M775 AUTO DOC FEEDER ASSMBLY & LABOR								
	Totals For Vendor - 1241 - JCOMP TECHNOLOGIES				0.00	0.00	2,718.08	0.00	0.00
Vendor - 9998 JORDAN, JAMES J									
9998	JORDAN, JAMES J	06/16/2021	20210616130422976	06/16/2021		$ 28.11			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - JORDAN, JAMES J				0.00	28.11	0.00	0.00	0.00
Vendor - 2217 JULIDAR CORPORATION									
2217	JULIDAR CORPORATION	06/22/2021	MAY 2021	06/22/2021			2,638.67		
	Ref: FIBER CONNECTION FEES 05/2021								
	Totals For Vendor - 2217 - JULIDAR CORPORATION				0.00	0.00	2,638.67	0.00	0.00
Vendor - 9998 KALISH, SHAYLA L									
9998	KALISH, SHAYLA L	06/16/2021	20210616130424128	06/16/2021		$ 110.15			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - KALISH, SHAYLA L				0.00	110.15	0.00	0.00	0.00
Vendor - 2121 KAYSER CHRYSLER CENTER INC									

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	30 Or Less	31 - 60	61 - 90	91+
2121	KAYSER CHRYSLER CENTER INC	06/22/2021	06092021	06/22/2021			54,833.50		
	Ref: 2021 RAM 5500 CREW CAB MG575973								
	Totals For Vendor - 2121 - KAYSER CHRYSLER CENTER INC				0.00	0.00	54,833.50	0.00	0.00
Vendor - 1262 KRUEGER PRINTING & OFFICE SUPP									
1262	KRUEGER PRINTING & OFFICE SUPP	06/22/2021	88983	06/22/2021			166.99		
	Ref: BLACK TONER								
	Totals For Vendor - 1262 - KRUEGER PRINTING & OFFICE SUPP				0.00	0.00	166.99	0.00	0.00
Vendor - 1265 KYLE ENTERPRISES LLC									
1265	KYLE ENTERPRISES LLC	06/22/2021	21-31075A-1	06/22/2021			2,702.05		
	Ref: CONDUIT 6" & 4"								
1265	KYLE ENTERPRISES LLC	06/22/2021	21-31889-1	06/22/2021			4,000.00		
	Ref: 4 CT FIBER CABLE								
1265	KYLE ENTERPRISES LLC	06/22/2021	21-33137-0	06/22/2021			4,440.00		
	Ref: 4" SCH 40 CONDUIT PVC								
1265	KYLE ENTERPRISES LLC	06/22/2021	21-34149A-1	06/22/2021			170.38		
	Ref: PULLING HARNESS,WIRE ROPE BRIDLE SLING								
1265	KYLE ENTERPRISES LLC	06/22/2021	21-37075A-2	06/22/2021			210.00		
	Ref: CONDUIT BEND PVC 90 6"								
	Totals For Vendor - 1265 - KYLE ENTERPRISES LLC				0.00	0.00	11,522.43	0.00	0.00
Vendor - 1269 LA ROWE GERLACH TAGGART LLP									
1269	LA ROWE GERLACH TAGGART LLP	06/22/2021	1-19596.019	06/22/2021			501.40		
	Ref: COLLECTIONS								
1269	LA ROWE GERLACH TAGGART LLP	06/22/2021	139-5201.000	06/22/2021			295.55		
	Ref: COLLECTIONS-MOBILE HOME LIENS								
1269	LA ROWE GERLACH TAGGART LLP	06/22/2021	2-19596.018	06/22/2021			217.00		
	Ref: COLLECTIONS								
	Totals For Vendor - 1269 - LA ROWE GERLACH TAGGART LLP				0.00	0.00	1,013.95	0.00	0.00

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	30 Or Less	31 - 60	61 - 90	91+
Vendor - 1271 LAKES GAS CO									
1271	LAKES GAS CO	06/22/2021	1049845	06/22/2021			45.35		
	Ref: FORK LIFT FUEL								
		Totals For Vendor - 1271 - LAKES GAS CO			0.00	0.00	45.35	0.00	0.00
Vendor - 1276 LAVALLE TELEPHONE COOP, INC.									
1276	LAVALLE TELEPHONE COOP, INC.	06/22/2021	9800 06/2021	06/22/2021			3,817.32		
	Ref: FIBER STRANDS LEASE								
		Totals For Vendor - 1276 - LAVALLE TELEPHONE COOP, INC.			0.00	0.00	3,817.32	0.00	0.00
Vendor - 1278 LENNY'S HTG & A/C									
1278	LENNY'S HTG & A/C	06/22/2021	06032021	06/22/2021			1,010.00		
	Ref: REPLACE AC UNIT @ NISHAN SUBSTATION								
		Totals For Vendor - 1278 - LENNY'S HTG & A/C			0.00	0.00	1,010.00	0.00	0.00
Vendor - 9999 LOVEGREEN, ERIC									
9999	LOVEGREEN, ERIC	06/22/2021	007378/000027401	06/22/2021			179.24		
	Ref: ACCT #27401 ELEC/WATER REFUND								
		Totals For Vendor - 9999 - LOVEGREEN, ERIC			0.00	0.00	179.24	0.00	0.00
Vendor - 9998 MARCUCCI, CATHERINE E									
9998	MARCUCCI, CATHERINE E	06/16/2021	20210616130421108	06/16/2021		$ 26.34			
	Ref: CREDIT BALANCE REFUND								
		Totals For Vendor - 9998 - MARCUCCI, CATHERINE E			0.00	26.34	0.00	0.00	0.00
Vendor - 1296 MARTELLE WATER TREATMENT									
1296	MARTELLE WATER TREATMENT	06/22/2021	21575	06/22/2021			3,311.52		
	Ref: SODIUM HYPOCHLORITE/AQUA MAG/HYDROFLUOSI								
		Totals For Vendor - 1296 - MARTELLE WATER TREATMENT			0.00	0.00	3,311.52	0.00	0.00
Vendor - 9998 MAYBERRY, JOSHUA									

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
9998	MAYBERRY, JOSHUA	06/16/2021	20210616130423106	06/16/2021		$ 10.54			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - MAYBERRY, JOSHUA				0.00	10.54	0.00	0.00	0.00
Vendor - 1303 MEYER OIL & LP									
1303	MEYER OIL & LP	06/22/2021	697091	06/22/2021			117.43		
	Ref: ETHANOL								
	Totals For Vendor - 1303 - MEYER OIL & LP				0.00	0.00	117.43	0.00	0.00
Vendor - 1306 MID-STATE GROUP INC									
1306	MID-STATE GROUP INC	06/22/2021	B19188	06/22/2021			2,100.00		
	Ref: 2021 BOBCAT 15C AUGER DRIVE UNIT								
	Totals For Vendor - 1306 - MID-STATE GROUP INC				0.00	0.00	2,100.00	0.00	0.00
Vendor - 9998 MIKONOWICZ, ENID									
9998	MIKONOWICZ, ENID	06/16/2021	20210616130402170	06/16/2021		$ 34.57			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - MIKONOWICZ, ENID				0.00	34.57	0.00	0.00	0.00
Vendor - 1316 MLB NETWORK LLC									
1316	MLB NETWORK LLC	06/22/2021	161491	06/22/2021			793.80		
	Ref: MONTHLY EXP BASIC SUBSCRIBERS 05/2021								
	Totals For Vendor - 1316 - MLB NETWORK LLC				0.00	0.00	793.80	0.00	0.00
Vendor - 9998 MOBLEY, ETHEL A									
9998	MOBLEY, ETHEL A	06/16/2021	20210616130422286	06/16/2021		$ 20.03			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - MOBLEY, ETHEL A				0.00	20.03	0.00	0.00	0.00
Vendor - 9999 MONROE, MELISSA									
9999	MONROE, MELISSA	06/22/2021	017464/000635130.2	06/22/2021			127.20		

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Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Ref: ACCT #17464 ELEC/WATER REFUND								
	Totals For Vendor - 9999 - MONROE, MELISSA				0.00	0.00	127.20	0.00	0.00
Vendor - 9998 MORTON FARMS LLC									
9998	MORTON FARMS LLC	06/16/2021	20210616130423632	06/16/2021		$ 50.60			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - MORTON FARMS LLC				0.00	50.60	0.00	0.00	0.00
Vendor - 1319 MOUNT HOREB TELEPHONE CO									
1319	MOUNT HOREB TELEPHONE CO	06/10/2021	10021015	06/10/2021		$ 59.69			
	Ref: INTERSTATE/INTERLATA 06/2021								
	Totals For Vendor - 1319 - MOUNT HOREB TELEPHONE CO				0.00	59.69	0.00	0.00	0.00
Vendor - 1322 MSA PROFESSIONAL SERVICES INC									
1322	MSA PROFESSIONAL SERVICES INC	06/22/2021	R03219022.0-6	06/22/2021			1,624.25		
	Ref: PROF SERV-S GOLF COURSE RD UTILITIES								
	Totals For Vendor - 1322 - MSA PROFESSIONAL SERVICES INC				0.00	0.00	1,624.25	0.00	0.00
Vendor - 9999 MULLEN, LARRY									
9999	MULLEN, LARRY	06/22/2021	017427/004100751	06/22/2021			87.67		
	Ref: ACCT #4100751 ELEC/WATER REFUND								
	Totals For Vendor - 9999 - MULLEN, LARRY				0.00	0.00	87.67	0.00	0.00
Vendor - 1329 NATIONAL CABLE TELEVISION COOP									
1329	NATIONAL CABLE TELEVISION COO	06/22/2021	SI-07559	06/22/2021			1,257.95		
	Ref: SPLICE CLOSURE B3V								
1329	NATIONAL CABLE TELEVISION COO	06/22/2021	SI-07777	06/22/2021			255.18		
	Ref: SPLICE TRAY D TRAY 36								
	Totals For Vendor - 1329 - NATIONAL CABLE TELEVISION COOP				0.00	0.00	1,513.13	0.00	0.00
Vendor - 1331 NATIONAL DIRECTORY ASSISTANCE									

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
1331	NATIONAL DIRECTORY ASSISTANC	06/22/2021	52231	06/22/2021			43.40		
	Ref: OPERATOR SERV ATTEMPTS & SERVICE FEES								
	Totals For Vendor - 1331 - NATIONAL DIRECTORY ASSISTANCE				0.00	0.00	43.40	0.00	0.00
Vendor - 9999 NATIONAL FIRE SAFETY COUNCIL INC									
9999	NATIONAL FIRE SAFETY COUNCIL I	06/22/2021	FIREPUP PROG 2021	06/22/2021			225.00		
	Ref: SUPPORT 75 STUDENTS								
	Totals For Vendor - 9999 - NATIONAL FIRE SAFETY COUNCIL IN				0.00	0.00	225.00	0.00	0.00
Vendor - 2223 NATURE'S WAY PORTABLE UNITS									
2223	NATURE'S WAY PORTABLE UNITS	06/22/2021	48113	06/22/2021			110.00		
	Ref: RENTAL - SPRING GREEN								
	Totals For Vendor - 2223 - NATURE'S WAY PORTABLE UNITS				0.00	0.00	110.00	0.00	0.00
Vendor - 2053 NEUSTAR INFORMATION SERVICES INC									
2053	NEUSTAR INFORMATION SERVICES	06/22/2021	TIC-0000119472	06/22/2021			139.10		
	Ref: LIDB/CALLER ID 05/2021								
	Totals For Vendor - 2053 - NEUSTAR INFORMATION SERVICES I				0.00	0.00	139.10	0.00	0.00
Vendor - 1342 NEWS PUBLISHING COMPANY INC									
1342	NEWS PUBLISHING COMPANY INC	06/22/2021	00513283	06/22/2021			1,443.13		
	Ref: AFFIDAVIT-2020 CCR, COLOR								
	Totals For Vendor - 1342 - NEWS PUBLISHING COMPANY INC				0.00	0.00	1,443.13	0.00	0.00
Vendor - 2211 NEXSTAR BROADCASTING INC									
2211	NEXSTAR BROADCASTING INC	06/22/2021	386901	06/22/2021			542.65		
	Ref: MONTHLY CN-BASIC SUBSCRIBERS 05/2021								
	Totals For Vendor - 2211 - NEXSTAR BROADCASTING INC				0.00	0.00	542.65	0.00	0.00
Vendor - 1343 NISC									
1343	NISC	06/22/2021	494457	06/22/2021			1,472.93		

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Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Ref: AMS INVOICE PRINTING/MAILING/POSTAGE								
1343	NISC	06/22/2021	494737	06/22/2021			9,741.16		
	Ref: MONTHLY SOFTWARE MAINT/ASP HOSTING								
1343	NISC	06/22/2021	495641	06/22/2021			21.45		
	Ref: AMS BILLING-ADDL POSTAGE								
			Totals For Vendor - 1343 - NISC		0.00	0.00	11,235.54	0.00	0.00
Vendor - 1355 OFFICE DEPOT									
1355	OFFICE DEPOT	06/22/2021	173577079001	06/22/2021			64.65		
	Ref: OFFICE SUPPLIES								
			Totals For Vendor - 1355 - OFFICE DEPOT		0.00	0.00	64.65	0.00	0.00
Vendor - 2014 PETERS, THOMAS W									
2014	PETERS, THOMAS W	06/22/2021	441902 05/2021	06/22/2021			180.30		
	Ref: ACCT#441902 SOLAR REFUND								
			Totals For Vendor - 2014 - PETERS, THOMAS W		0.00	0.00	180.30	0.00	0.00
Vendor - 1360 PETERSON SANITATION, INC									
1360	PETERSON SANITATION, INC	06/22/2021	7128	06/22/2021			742.13		
	Ref: 4 YD CONTAINER/20 YD ROLL-OFF								
			Totals For Vendor - 1360 - PETERSON SANITATION, INC		0.00	0.00	742.13	0.00	0.00
Vendor - 1363 PITNEY BOWES - PA									
1363	PITNEY BOWES - PA	06/22/2021	1018285827	06/22/2021			178.53		
	Ref: MAILING MACHINE RENTAL SER#0942203								
			Totals For Vendor - 1363 - PITNEY BOWES - PA		0.00	0.00	178.53	0.00	0.00
Vendor - 1374 POWER&TEL									
1374	POWER&TEL	06/22/2021	7194404-00	06/22/2021			7,597.00		
	Ref: MULTILINK CABINET LOADED 288 FIBER								
1374	POWER&TEL	06/22/2021	7235346-00	06/22/2021			834.00		

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Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Ref: TRACER WIRE #14 SOL CU 2500'/REEL								
1374	POWER&TEL	06/22/2021	7235348-00	06/22/2021			84.75		
	Ref: EXISTING WATER 4X5 BLU/WHT FLAGS								
1374	POWER&TEL	06/22/2021	7239184-00	06/22/2021			240.76		
	Ref: POLYWATER F FIBER OPTIC CABLE LUBE								
	Totals For Vendor - 1374 - POWER&TEL				0.00	0.00	8,756.51	0.00	0.00
Vendor - 2260 QUANTA RECEIVABLES LP-M.J. ELECTRIC									
2260	QUANTA RECEIVABLES LP-M.J. ELE	06/22/2021	25167093508-2	06/22/2021			59,565.00		
	Ref: WEBB SUBSTATION COMPLETION								
	Totals For Vendor - 2260 - QUANTA RECEIVABLES LP-M.J. ELEC				0.00	0.00	59,565.00	0.00	0.00
Vendor - 1407 REEDSBURG TRUE VALUE SUPERSTOR									
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	A624273	06/22/2021			34.98		
	Ref: RECIP SAW BLADES								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	A624275	06/22/2021			92.97		
	Ref: RECIPRO SAW BLADES/STEP DRILL								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	A625419	06/22/2021			1.69		
	Ref: 1G BLANK COVER								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	A629148	06/22/2021			12.98		
	Ref: AIM FLAME LIGHTER								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	BB1078177	06/22/2021			7.60		
	Ref: BULK NUTS/BOLTS/SCREWS								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	BB1078379	06/22/2021			11.02		
	Ref: MED SCREW EYE/BUNGEE CORDS								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	BB1079115	06/22/2021			48.99		
	Ref: CONDUIT/SQ BOX/WALLPLATE/QUICK LINK								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	BB1079116	06/22/2021			8.58		
	Ref: CARB/CHOKE CLEANER								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	BB1079767	06/22/2021			37.98		
	Ref: PLIERS/SCREWDRIVER								

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	30 Or Less	31 - 60 (Due In Days)	61 - 90 (Due In Days)	91+ (Due In Days)
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	BB1079790	06/22/2021			20.99		
	Ref: PADLOCK								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	BB1080547	06/22/2021			1.10		
	Ref: BULK NUTS/BOLTS/SCREWS								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	BB1081436	06/22/2021			4.07		
	Ref: LIQUID NAILS								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	BB1081539	06/22/2021			31.98		
	Ref: METRIC WRENCH/DEEP SOCKET								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	BB1081558	06/22/2021			5.20		
	Ref: BULK NUTS/BOLTS/SCREWS								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	BB1082442	06/22/2021			10.95		
	Ref: PAINT PAIL								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	BB1082761	06/22/2021			10.78		
	Ref: PLANO PRO LATCH STOWAWAY								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	BB1083709	06/22/2021			11.46		
	Ref: PIPE SEALANT/REDU BUSHING								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C32766	06/22/2021			39.99		
	Ref: SHOVELS								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C32772	06/22/2021			25.97		
	Ref: MANUAL TORCH/GAS CYL/SPARK LIGHTER								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C34116	06/22/2021			11.38		
	Ref: FLOURESCENT PINK MARKING PAINT								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C34158	06/22/2021			107.07		
	Ref: FIBER DEPT SUPPLIES								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C34312	06/22/2021			30.48		
	Ref: GRND PLUG/GRND CONNECTOR								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C34399	06/22/2021			14.88		
	Ref: BULK NUTS/BOLTS/SCREWS								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C35433	06/22/2021			29.98		
	Ref: #95 C BATTERIES								

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C35562	06/22/2021			46.84		
	Ref: SQ BOX/OUTLET/PLATE/EMT CONNECTOR								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C36422	06/22/2021			10.44		
	Ref: BULK NUTS/BOLTS/SCREWS								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C36447	06/22/2021			62.20		
	Ref: ADAPTERS/EXT CORDS								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C36569	06/22/2021			9.99		
	Ref: OUT POST EYE LOT CONTROL								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C37530	06/22/2021			39.96		
	Ref: TAN SCREWS/LYNCH PIN/FRESHENER								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C37659	06/22/2021			9.29		
	Ref: SIDING REMOVAL TOOL								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C38157	06/22/2021			8.88		
	Ref: RODENT DESTROYER/LIGHTER								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C38726	06/22/2021			11.78		
	Ref: SHOVELS/CAULK/SCREWDRIVER								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C39689	06/22/2021			4.39		
	Ref: CLR DYNAFLEX								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C39713	06/22/2021			5.58		
	Ref: BULK NUTS/BOLTS/SCREWS								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C40069	06/22/2021			6.88		
	Ref: GRINDING POINT/GRINDING WHEEL								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C40257	06/22/2021			14.99		
	Ref: C BATTERIES								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C40618	06/22/2021			29.95		
	Ref: LAGS/CAULK								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C41764	06/22/2021			12.08		
	Ref: BRS HEX BUSHING								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C42072	06/22/2021			54.75		
	Ref: WELDING GLOVES/BRUSH/POL GAS CYLINDER								

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C42096	06/22/2021			14.99		
	Ref: RUST LINED WELD GLOVES								
1407	REEDSBURG TRUE VALUE SUPERST	06/22/2021	C42193	06/22/2021			16.07		
	Ref: FLINT/FLINT STARTER								
	Totals For Vendor - 1407 - REEDSBURG TRUE VALUE SUPERSTO				0.00	0.00	972.13	0.00	0.00
Vendor - 1408 REEDSBURG UTILITY COMMISSION									
1408	REEDSBURG UTILITY COMMISSION	06/22/2021	095DD999901.058	06/22/2021			1,160.74		
	Ref: CARRIER ACCESS BILLING SERVICE								
	Totals For Vendor - 1408 - REEDSBURG UTILITY COMMISSION				0.00	0.00	1,160.74	0.00	0.00
Vendor - 1409 REFLECTIVE APPAREL FACTORY INC									
1409	REFLECTIVE APPAREL FACTORY IN	06/22/2021	1960648	06/22/2021			1,147.45		
	Ref: REFLECTIVE CLOTHING								
	Totals For Vendor - 1409 - REFLECTIVE APPAREL FACTORY INC				0.00	0.00	1,147.45	0.00	0.00
Vendor - 1412 RESCO									
1412	RESCO	06/22/2021	822116-00	06/22/2021			5,596.77		
	Ref: BURNDY CONNECTORS/BRAID JUMPER/LUGS								
1412	RESCO	06/22/2021	823473-00	06/22/2021			154.99		
	Ref: GUY FANNER 3/8"								
	Totals For Vendor - 1412 - RESCO				0.00	0.00	5,751.76	0.00	0.00
Vendor - 9998 RICHERT, EVELYN									
9998	RICHERT, EVELYN	06/16/2021	20210616130422413	06/16/2021		$ 98.43			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - RICHERT, EVELYN				0.00	98.43	0.00	0.00	0.00
Vendor - 9998 RUC FBO C LUKE 2910278/11160									
9998	RUC FBO C LUKE 2910278/11160	06/16/2021	20210616130659122	06/16/2021		$ 33.38			
	Ref: CREDIT BALANCE REFUND								

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Totals For Vendor - 9998 - RUC FBO C LUKE 2910278/11160				0.00	33.38	0.00	0.00	0.00
Vendor - 9998 RUC FBO K HALASE 4300556									
9998	RUC FBO K HALASE 4300556	06/16/2021	20210616130735263	06/16/2021		$ 19.33			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - RUC FBO K HALASE 4300556				0.00	19.33	0.00	0.00	0.00
Vendor - 2228 RUHLAND, DAVID P									
2228	RUHLAND, DAVID P	06/22/2021	2033	06/22/2021			3,150.00		
	Ref: PUBLIC ACCESS CHANNEL SERVICE 05/2021								
	Totals For Vendor - 2228 - RUHLAND, DAVID P				0.00	0.00	3,150.00	0.00	0.00
Vendor - 9998 SAKRY, SANDRA L									
9998	SAKRY, SANDRA L	06/16/2021	2021061613042411	06/16/2021		$ 5.27			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - SAKRY, SANDRA L				0.00	5.27	0.00	0.00	0.00
Vendor - 1436 SCHULZ AUTOMOTIVE INC									
1436	SCHULZ AUTOMOTIVE INC	06/22/2021	248014	06/22/2021			39.48		
	Ref: TRK #39-LOF								
	Totals For Vendor - 1436 - SCHULZ AUTOMOTIVE INC				0.00	0.00	39.48	0.00	0.00
Vendor - 1442 SEERA INC									
1442	SEERA INC	06/22/2021	MAY 2021	06/22/2021			2,727.69		
	Ref: FOCUS ON ENERGY FEE 05/2021								
	Totals For Vendor - 1442 - SEERA INC				0.00	0.00	2,727.69	0.00	0.00
Vendor - 1444 SERVICE ELEC OF REEDSBURG II									
1444	SERVICE ELEC OF REEDSBURG II	06/22/2021	21421	06/22/2021			36.75		
	Ref: LEVITON 2310/TORK 3000 PHOTOCELL								

ACCOUNTS PAYABLE CASH COMMITMENT

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Totals For Vendor - 1444 - SERVICE ELEC OF REEDSBURG II				0.00	0.00	36.75	0.00	0.00
Vendor - 1450 SLAMA'S LAWN & SPORT									
1450	SLAMA'S LAWN & SPORT	06/22/2021	234764	06/22/2021			13.68		
	Ref: UNIT #50-WINDOW LATCH								
	Totals For Vendor - 1450 - SLAMA'S LAWN & SPORT				0.00	0.00	13.68	0.00	0.00
Vendor - 9998 STRUM, PATRICIA A									
9998	STRUM, PATRICIA A	06/16/2021	20210616130423890	06/16/2021		$ 42.16			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - STRUM, PATRICIA A				0.00	42.16	0.00	0.00	0.00
Vendor - 1466 STUART C IRBY CO									
1466	STUART C IRBY CO	06/22/2021	S012220030.001	06/22/2021			7,565.50		
	Ref: POLEBANDS/ANCHOR SHACKLE/YOKE PLATE/COND								
1466	STUART C IRBY CO	06/22/2021	S012383897.002	06/22/2021			1,925.40		
	Ref: SWITCH 600A HOOK STICK 1 PHASE								
	Totals For Vendor - 1466 - STUART C IRBY CO				0.00	0.00	9,490.90	0.00	0.00
Vendor - 2269 TATMAN ASSOCIATES									
2269	TATMAN ASSOCIATES	06/22/2021	ST051721	06/22/2021			5,703.50		
	Ref: RETAINAGE DUE								
	Totals For Vendor - 2269 - TATMAN ASSOCIATES				0.00	0.00	5,703.50	0.00	0.00
Vendor - 1475 TEACH/UW/DPI									
1475	TEACH/UW/DPI	06/22/2021	0049700621100T	06/22/2021			2,204.00		
	Ref: USF TEACH PROGRAM ASSESSMENT 06/2021								
	Totals For Vendor - 1475 - TEACH/UW/DPI				0.00	0.00	2,204.00	0.00	0.00
Vendor - 2224 TEEL PLASTICS INC									
2224	TEEL PLASTICS INC		43418		-100.00				
	Ref: EMPTY REEL CREDIT								

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
2224	TEEL PLASTICS INC		44751		-1,100.00				
	Ref: CREDIT FOR EMPTY REELS (11)								
	Totals For Vendor - 2224 - TEEL PLASTICS INC				-1,200.00	0.00	0.00	0.00	0.00
Vendor - 1479 TELEVISION WISCONSIN INC									
1479	TELEVISION WISCONSIN INC	06/22/2021	APR-21	06/22/2021			7,007.00		
	Ref: RETRANSMISSION OF WISC-TV 04/2021								
1479	TELEVISION WISCONSIN INC	06/22/2021	FEB-21	06/22/2021			7,020.65		
	Ref: RETRANSMISSION OF WISC-TV 02/2021								
1479	TELEVISION WISCONSIN INC	06/22/2021	JAN-21	06/22/2021			7,052.50		
	Ref: RETRANSMISSION OF WISC-TV 01/2021								
1479	TELEVISION WISCONSIN INC	06/22/2021	MAR-21	06/22/2021			6,993.35		
	Ref: RETRANSMISSION OF WISC-TV 03/2021								
1479	TELEVISION WISCONSIN INC	06/22/2021	MAY-21	06/22/2021			7,034.30		
	Ref: RETRANSMISSION OF WISC-TV 05/2021								
	Totals For Vendor - 1479 - TELEVISION WISCONSIN INC				0.00	0.00	35,107.80	0.00	0.00
Vendor - 1496 TRANSACTION NETWORK SERV. INC									
1496	TRANSACTION NETWORK SERV. INC	06/22/2021	110206	06/22/2021			124.53		
	Ref: 800 DATABASE SERVICES 06/2021								
	Totals For Vendor - 1496 - TRANSACTION NETWORK SERV. INC				0.00	0.00	124.53	0.00	0.00
Vendor - 2178 TRUGREEN PROCESSING CENTER									
2178	TRUGREEN PROCESSING CENTER	06/22/2021	139323547	06/22/2021			600.00		
	Ref: TREE & SHRUB SERV, ROUND #10, INSCT CNTL								
	Totals For Vendor - 2178 - TRUGREEN PROCESSING CENTER				0.00	0.00	600.00	0.00	0.00
Vendor - 1510 UPS									
1510	UPS	06/22/2021	0000E8W391201	06/22/2021			9.28		
	Ref: UPS GROUND								
1510	UPS	06/22/2021	0000E8W391211	06/22/2021			44.51		

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Ref: UPS GROUND								
1510	UPS	06/22/2021	0000E8W391221	06/22/2021			15.76		
1510	UPS	06/22/2021	0000E8W391231	06/22/2021			27.40		
1510	UPS	06/22/2021	0000E8W391241	06/22/2021			22.50		
			Totals For Vendor - 1510 - UPS		0.00	0.00	119.45	0.00	0.00
Vendor - 1513 USA BLUE BOOK									
1513	USA BLUE BOOK	06/22/2021	605567	06/22/2021			87.95		
	Ref: EYESALINE CONCENTRATE								
			Totals For Vendor - 1513 - USA BLUE BOOK		0.00	0.00	87.95	0.00	0.00
Vendor - 1519 VANNGUARD UTILITY PARTNERS									
1519	VANNGUARD UTILITY PARTNERS	06/22/2021	8924	06/22/2021			3,043.50		
	Ref: RURAL LOCATES FOR COMMUNICATION SERVICES								
			Totals For Vendor - 1519 - VANNGUARD UTILITY PARTNERS		0.00	0.00	3,043.50	0.00	0.00
Vendor - 1525 VIKING EXPRESS MART									
1525	VIKING EXPRESS MART	06/22/2021	64675 05/2021	06/22/2021			636.28		
	Ref: FUEL								
1525	VIKING EXPRESS MART	06/22/2021	64676 05/2021	06/22/2021			1,018.98		
1525	VIKING EXPRESS MART	06/22/2021	64677 05/2021	06/22/2021			4,514.22		
	Ref: FUEL/ICE								
			Totals For Vendor - 1525 - VIKING EXPRESS MART		0.00	0.00	6,169.48	0.00	0.00
Vendor - 1526 VIKING VILLAGE FOODS									
1526	VIKING VILLAGE FOODS	06/22/2021	00394393	06/22/2021			45.92		
	Ref: BREAK ROOM SUPPLIES								

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Totals For Vendor - 1526 - VIKING VILLAGE FOODS				0.00	0.00	45.92	0.00	0.00
Vendor - 9998 WAGNER, HALEY M									
9998	WAGNER, HALEY M	06/16/2021	20210616130422672	06/16/2021		$ 33.74			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - WAGNER, HALEY M				0.00	33.74	0.00	0.00	0.00
Vendor - 1532 WALKER & ASSOCIATES INC									
1532	WALKER & ASSOCIATES INC	06/22/2021	IN01020938	06/22/2021			9,134.66		
	Ref: SPLICE CLOSURES D6V/SPLICE TRAY D								
	Totals For Vendor - 1532 - WALKER & ASSOCIATES INC				0.00	0.00	9,134.66	0.00	0.00
Vendor - 9999 WALSH, MATT									
9999	WALSH, MATT	06/22/2021	21399/447355	06/22/2021			85.12		
	Ref: ACCT#447355 ELEC/WATER REFUND								
	Totals For Vendor - 9999 - WALSH, MATT				0.00	0.00	85.12	0.00	0.00
Vendor - 1541 WERNER ELECTRIC SUPPLY CO									
1541	WERNER ELECTRIC SUPPLY CO	06/22/2021	S6477507.001	06/22/2021			4,780.25		
	Ref: BARE 4/0 19STR CU WIRE								
	Totals For Vendor - 1541 - WERNER ELECTRIC SUPPLY CO				0.00	0.00	4,780.25	0.00	0.00
Vendor - 1542 WESCO RECEIVABLES CORP									
1542	WESCO RECEIVABLES CORP	06/22/2021	717963	06/22/2021			44.61		
	Ref: 2110-012 CAL MISSILE								
	Totals For Vendor - 1542 - WESCO RECEIVABLES CORP				0.00	0.00	44.61	0.00	0.00
Vendor - 1554 WI INDEPENDENT NETWORK LLC									
1554	WI INDEPENDENT NETWORK LLC	06/22/2021	WIN010917	06/22/2021			9,080.00		
	Ref: ETHERNET CIRCUITS								

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 05/19/2021

Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Totals For Vendor - 1554 - WI INDEPENDENT NETWORK LLC				0.00	0.00	9,080.00	0.00	0.00
Vendor - 1557 WI MAT COMPANY									
1557	WI MAT COMPANY	06/22/2021	14737	06/22/2021			154.80		
	Ref: MAT RENTAL								
1557	WI MAT COMPANY	06/22/2021	14752	06/22/2021			154.80		
	Totals For Vendor - 1557 - WI MAT COMPANY				0.00	0.00	309.60	0.00	0.00
Vendor - 1559 WI PEST CONTROL, INC.									
1559	WI PEST CONTROL, INC.	06/22/2021	35864	06/22/2021			85.00		
	Ref: PEST CONTROL								
	Totals For Vendor - 1559 - WI PEST CONTROL, INC.				0.00	0.00	85.00	0.00	0.00
Vendor - 1565 WI STATE LABORATORY OF HYGIENE									
1565	WI STATE LABORATORY OF HYGIEN	06/22/2021	677070-1	06/22/2021			26.00		
	Ref: FLUORIDE TESTING								
	Totals For Vendor - 1565 - WI STATE LABORATORY OF HYGIENE				0.00	0.00	26.00	0.00	0.00
Vendor - 1567 WI UNIVERSAL SERVICE FUND									
1567	WI UNIVERSAL SERVICE FUND	06/22/2021	0049700621100U	06/22/2021			304.00		
	Ref: USF MONTHLY ASSESSMENT 06/2021								
	Totals For Vendor - 1567 - WI UNIVERSAL SERVICE FUND				0.00	0.00	304.00	0.00	0.00
Vendor - 9998 WOOD, JACOB J									
9998	WOOD, JACOB J	06/16/2021	20210616130422833	06/16/2021		$ 38.64			
	Ref: CREDIT BALANCE REFUND								
	Totals For Vendor - 9998 - WOOD, JACOB J				0.00	38.64	0.00	0.00	0.00
Vendor - 2041 WORKSITE CARE LLC									
2041	WORKSITE CARE LLC	06/22/2021	23309	06/22/2021			357.00		
	Ref: PRE-EMPLOYMENT TESTING								

ACCOUNTS PAYABLE
CASH COMMITMENT

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Vendor	Name	Due Date	Invoice	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Totals For Vendor - 2041 - WORKSITE CARE LLC				0.00	0.00	357.00	0.00	0.00
Vendor - 1577 ZOBEL & SONS, INC.									
1577	ZOBEL & SONS, INC.	06/22/2021	52101	06/22/2021			388.86		
	Ref: SAND FILL/TOPSOIL/GRAVEL/SCRNED STONE								
	Totals For Vendor - 1577 - ZOBEL & SONS, INC.				0.00	0.00	388.86	0.00	0.00
	Grand Total: (381)				-37,900.00	$ 998.17	$ 785,586.66	$ 0.00	$ 0.00

REEDSBURG UTILITY COMMISSION

Light Speed

Check Register & Cash Commitment Summary
June 2021

$	1,696,742.72	Total Paid From Check Register Report
$	(1,244,937.17)	Less Already Approved WPPI Power Bill & St Light Pymt From Prior Meeting
$	159,534.57	Net Payroll/Labor Totals
$	**611,340.12**	**TOTAL PAID BEFORE MEETING**
$	786,584.83	Total Unpaid from Cash Commitment Report
$	(37,900.00)	Misc Vendor Credits
$	1,293,065.92	Wire to WPPI-Power bill & St Lt Loan Payments due on 6-28
$	**2,041,750.75**	**TOTAL UNPAID BEFORE MEETING**
$	**2,653,090.87**	**GRAND TOTAL**

REEDSBURG UTILITY COMMISSION

Light Speed

STAFF REPORT AGENDA ITEM: 8

To: Utility Commission
Prepared By: Brett Schuppner
Date of Meeting: June 21, 2021
Subject: Storage Yard Expansion

Background:
We are evaluating ways to more efficiently utilize the space in our storage yard. With the projects we have coming up and extended lead time on materials, we will be storing additional inventory in the storage yard.

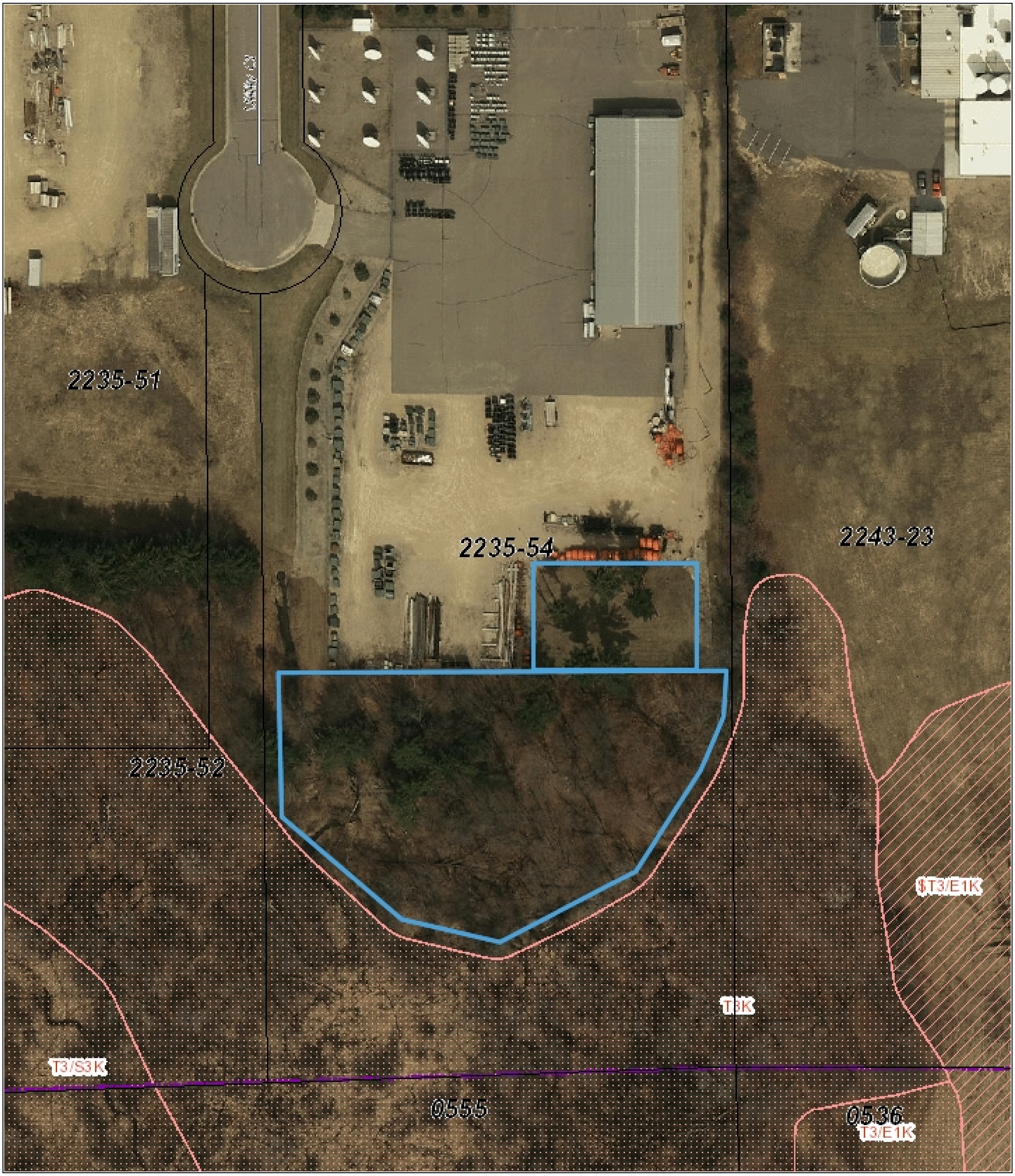
There is a grass area with pine trees in the southeast corner of the yard. This area could be cleared, graded and graveled to add approximately 9,000 sf of usable space inside our fenced storage yard. Based on costs we had at the Webb Substation, a rough estimate for this work is $10,000.

Our lot extends approximately 300 feet south of our fence. Per the DNR wetland map, the southernmost half is wetlands. We are investigating if we can fill approximately an acre south of the storage yard fence for future storage space. A wetlands delineation may be required to fill this area. This could be an area that excavated material from City street projects could be dumped. We'd add a gate in the south fence to access this area.

Recommendation:
Approve clearing, grading, and gravelling the southeast corner of the storage yard.

Discussion and direction regarding the land south of the fence.

Discussion and direction regarding allocation of costs related to these improvements.



Reedsburg Utility Commission

Yard Expansion

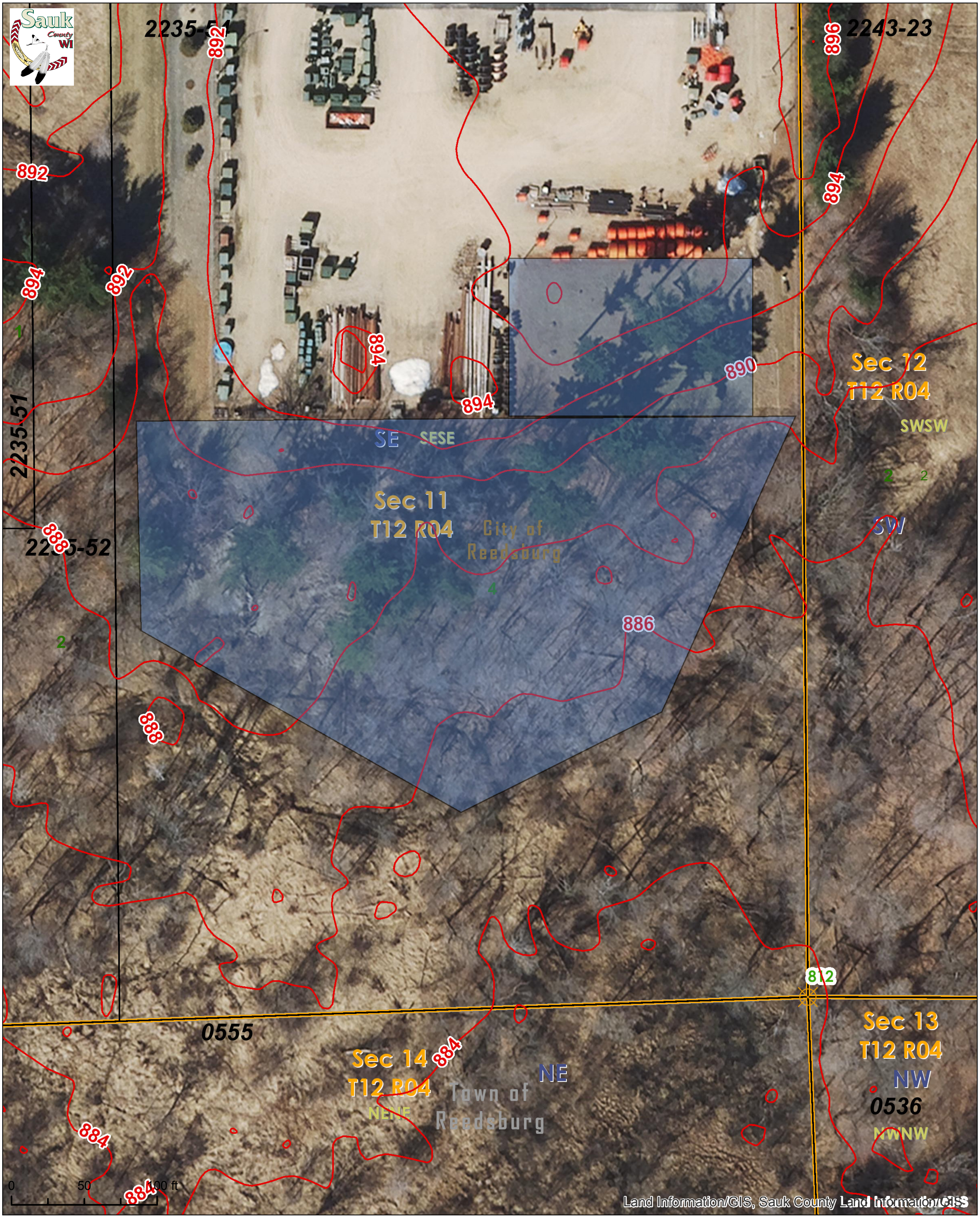
DISCLAIMER: The City of Reedsburg does not guarantee the accuracy of the material contained here in and is not responsible for any misuse or misrepresentation of this information or its derivatives.

SCALE: 1" = 100 '

CITY OF REEDSBURG
134 S. Locust Street
PO Box 490
Reedsburg, WI 53959
608-524-6404

Print Date: 6/16/2021

Sauk County Land Information/GIS Web Map



ELECTRIC DEPARTMENT REPORT
Dennis Horkan, Electric Supervisor
June 21, 2021

Electric Department Update:

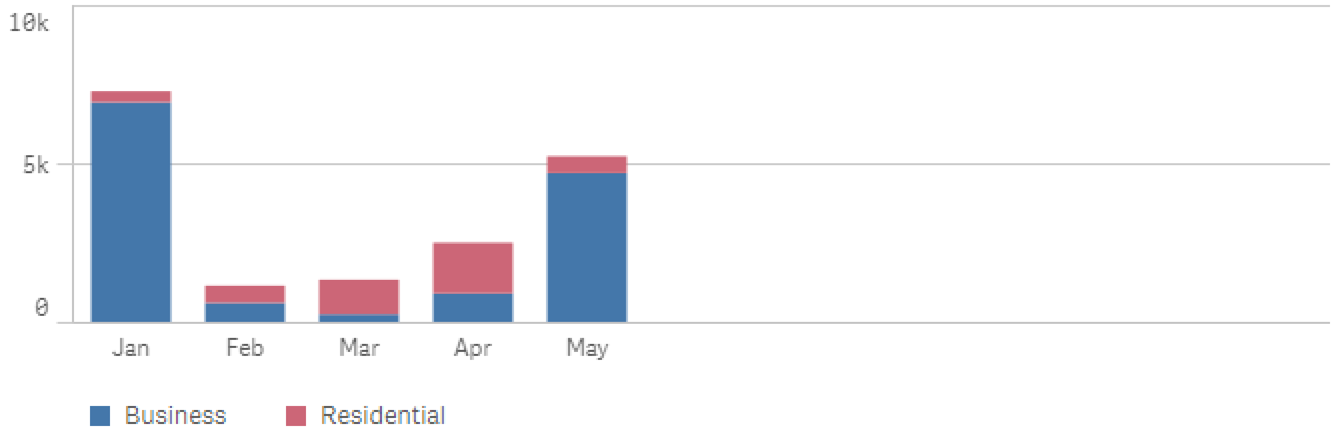
- Webb SS concrete foundations are complete.
- Webb SS regulators have arrived and are set in place.
- Webb SS fence is 99% complete.
- Webb SS conduit, wire and ground grid installation are complete.
- Grede is still scheduled to replace the remaining 4 kV transformers on July 5^{th} – 9^{th}.
- We have been mowing right of ways to allow access to overhead circuits and to lessen future tree conflicts.
- We are currently replacing aged underground primary on Eight St in the construction zone.

Utility Incentives and Savings

Reedsburg Utility Commission

$17,476.97

2021 Total Incentives to Date



Incentive Summary

Summary	Residential - Last Mth	Business - Last Mth	Total - Last Mth	Residential - YTD	Business - YTD	Total - YTD
kW	1	7	8	5	42	47
kWh - Lifecycle	73,693	1,083,998	1,157,691	418,184	4,600,852	5,019,036
Therms - Lifecycle	0	0	0	0	0	0
mmBtu - Lifecycle	428	3,699	4,126	3,303	17,665	20,968
kWh - First Year	8,428	84,082	92,510	48,266	306,962	355,228
Therms - First Year	0	0	0	0	0	0
Incentives	$530.70	$4,689.26	$5,219.96	$4,123.71	$13,353.26	$17,476.97

Energy Efficiency	Residential - Last Mth	Business - Last Mth	Total - Last Mth	Residential - YTD	Business - YTD	Total - YTD
kW	1	7	8	5	42	47
kWh - Lifecycle	73,693	1,083,998	1,157,691	418,184	4,600,852	5,019,036
Therms - Lifecycle	0	0	0	0	0	0
mmBtu - Lifecycle	428	3,699	4,126	3,303	17,665	20,968
kWh - First Year	8,428	84,082	92,510	48,266	306,962	355,228
Therms - First Year	0	0	0	0	0	0
Incentives	$530.70	$4,689.26	$5,219.96	$4,123.71	$13,353.26	$17,476.97

Renewables	Residential - Last Mth	Business - Last Mth	Total - Last Mth	Residential - YTD	Business - YTD	Total - YTD
kW	0	0	0	0	0	0
kWh - Lifecycle	0	0	0	0	0	0
Therms - Lifecycle	0	0	0	0	0	0
mmBtu - Lifecycle	0	0	0	0	0	0
kWh - First Year	0	0	0	0	0	0
Therms - First Year	0	0	0	0	0	0
Incentives	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Water Department Report

June 21, 2021

Department Tasks:

- Finishing up residential meter changes for the year.
- Large meter testing
- Valve operating and maintenance.

Leaks:

There are no leaks to report this month.

Water Rates:

As a reminder, the PSC approved a 3% water rate increase. This increase will begin June 25th.

Projects:

The South Golf Course Road Extension has been installed and is online.

The North Dewey Avenue/8th Street project is underway with the North Dewey Avenue portion completed and a good start to the 8th Street portion.

Well #4:

The Variable Frequency Drive at Well #4 has failed. This unit is only 5 years old and we are investigating the cause of this failure. We are hoping to replace it with a new model in the very near future. The cost of the new unit is $8,200.