The regular meeting of the Reedsburg Utility Commission will be held on Monday, January 20, 2025 at 4:00 PM. 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. Election of Utility Commission Officers due to vacancy
5. Safety – comments, concerns, and training updates
6. Approve Minutes from prior meeting
7. Financial Update
    a. Treasurer's and financial compilation reports
    b. Approve Bills
    c. Consider write-offs of uncollectible accounts
8. Marketing Update
9. Electric Department
    a. Supervisor's Report
    b. Review of WPPI Budget
    c. Consider use of Value of Local Utility Funds
    d. Consider the purchase of a used Vermeer trencher from Mid-State Equipment
10. Water Department Update
11. Telecom Department
    a. Supervisor's Report
    b. Consider funds required for USDA Pledged account
12. Commission Concerns (No action will be taken on items presented)
13. Closed Session per Wis. Stat. § 19.85(1)(c) for consideration of compensation and performance evaluation data of public employees over which the Commission has jurisdiction or exercises responsibility
14. 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.
- Some or all voting members may be present via teleconference or video conference.

December 16, 2024

Commission President, James Krueger, called the regular meeting of the Reedsburg Utility Commission to order on Monday, December 16, 2024 at 4:00 P.M.

Roll Call of Commissioners Present:

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

Others Present:

Brett Schuppner, General Manager
Jon Craker, Water Supervisor
Ken Las, Communications Supervisor
Jen Powell, Accounting Assistant
Tony Kurtz, State Representative (District 41)
Bill Ritzer, Commission President (Retired)
Jerry Dorrow, Electric Supervisor (Retired)
Numerous RUC staff
Dennis Horkan, Electric Supervisor
Terri Gher, Accounting Manager
Adam Favia, Sales & Marketing
Katy Prange, Citizen
Dave Mikonowicz, General Manager (Retired)
Buzz Wood, Water Supervisor (Retired)
Becky Krueger, Citizen

Approve Agenda:

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

Public Comment:

None.

Service Recognition:

Jim Krueger has been a member of the Utility Commission since March 18, 1996 (28 years and 9 months). Jim has announced he will be retiring from the Commission following this meeting. State Representative Kurtz presented Jim with a Certificate of Commendation from the State of Wisconsin. Many employees and retired supervisors attended to thank Jim for his years of service on the Commission.

Safety & Training Updates:

The Electric Department held a switchgear training session at RUC. Outside staff completed fork lift training, BBP, hearing conservation, slips/trips/falls and confined space entry training earlier this month.

Approve Minutes:

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

Financial Update:

a) Motion made by Mike Gargano, seconded by Amy Reine, 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 Missy Frenz, to approve: payments paid since the last meeting of $1,688,475.69; less already approved WPPI power bill payment of ($1,431,504.05); net payroll/labor totals of $190,729.90 for a total paid before the meeting of $447,701.54. Unpaid checks on the Cash Commitment Report for $833,497.52; less miscellaneous credits applied to invoices from vendors ($8,167.59); ach payment to NCTC programming for $90,220.05 wire to WPPI for power bill payment for $1,339,435.93; total checks unpaid before the meeting of $2,254,985.91. Total disbursements paid of $2,702,687.45. Upon roll being called all Commissioners present voted "aye" (5-0). Motion carried.
c) Motioned made by Mike Gargano, seconded by Mike Glick, to approve the 2025 allocations for general/common telecom expenses and allocations for general expenses among all departments as presented. Upon roll being called all Commissioners present voted "aye" (5-0). Motion carried.

Marketing Update:
Adam Favia, Sales & Marketing Specialist, reviewed the marketing updates with the Commission.

Telecom Department:
a) Ken Las, Communications Supervisor, reviewed the fiber department updates with the Commission.
b) Motion made by Mike Gargano, seconded by Mike Glick, to approve RUC Resolution 2024-01 recommending the Common Council approve and authorize the execution of the USDA ReConnect loan documents. Upon roll being called all Commissioners present voted "aye" (5-0). Motion carried.

Water Department:
a) Jon Craker, Water Supervisor, reviewed the water department updates with the Commission. Motion made by Mike Gargano, seconded by Missy Frenz, to approve the purchase of a 2025 Ram 2500 Tradesman Regular Cab 4x4 with snow plow prep package from Kayser Chrysler Center for purchase price not to exceed $45,000.00 plus title and license; and a 8'2" Boss VXT steel blade with LED headlights and curb guards from Grinder Sheet Metal for $9,698.00. Upon roll being called all Commissioners present voted "aye" (5-0). Motion Carried.

Electric Department:
a) Dennis Horkan, Electric Supervisor, reviewed the electric department updates with the Commission.
b) Motion made by Mike Gargano, seconded by Amy Reine, to approve the resolution granting signing authority to Brett Schuppner whom may use the title of Chief Executive Officer (CEO) and Dennis Horkan whom may use the title of Chief Operating Officer (COO) as related to the electric department submittals and certifications. All Commissioners present voted "aye" (5-0). Motion carried.
c) Motion made by Mike Glick, seconded by Amy Reine, to approve the purchase of a 2025 Ram 2500 Tradesman Regular Cab 4x4 with pickup box from Kayser Chrysler Center for purchase price of $41,540.00 plus title and license. Upon roll being called all Commissioners present voted "aye" (5-0). Motion Carried.

Commission Concerns:
Jim Krueger expressed his gratitude towards the Commissioners for raising their hands and taking the time to serve with him on the board. Jim also praised Reedsburg Utility/LightSpeed workers for their hard work and dedication over the years.

Closed Session per WisStats 19.85 (1)(c):

Motion made by Mike Glick, seconded by Mike Gargano, to move into closed session for consideration of compensation and performance evaluation data of public employees over which the Commission has jurisdiction or exercises responsibility. All Commissioners present voted “aye” (5-0). Motion carried.

Motion made by Mike Glick, seconded by Amy Reine, to reconvene in open session. All Commissioners present voted “aye” (3-0). Motion carried. (Note: Missy Frenz and Mike Gargano had to leave the meeting at 5:50pm for a Common Council meeting.)

Motion made by Mike Glick, seconded by Amy Reine, to approve the 2025 wage increases of the higher of 5.00% or 3.30% plus $0.76/hour, with the exception of the six employees receiving differing increases.

- 5.00% to 6.03% with an average of 5.10% for the electric department employees.
- 5.24% to 6.07% with an average of 5.53% for the water department employees.
- 5.00% to 7.41% with an average of 5.99% for non-supervisory office, IT, and marketing staff.
- 5.00% to 6.48% with an average of 5.22% for General Manager, Electric Supervisor, Water Supervisor, Telecom Supervisor, and Accounting Manager.
- 5.44% to 9.54% hourly wage increase with an average of 6.29% for Communication Technicians and Communications System Support Specialist.
- 5.82% to 14.00% hourly wage increase with an average of 7.27% for Fiber Line Workers, Fiber Crew Leaders, and Fiber Foreman.

Upon roll being called all Commissioners present voted “aye” (3-0). Motion carried

Adjourn Meeting:

Motion made by Mike Glick, seconded by Amy Reine, to adjourn the meeting at 6:20 P.M. All Commissioners present voted “aye” (3-0). Motion carried.

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Amy Reine, Commission Secretary

REEDSBURG UTILITY COMMISSION

TREASURER'S REPORT

DECEMBER 2024

BANK ACCOUNTS

	REEDSBURG STATE BANK	COMM 1ST-CKNG	COMM 1ST-CUST PYMT	COMM 1ST-SWEEP	COMM 1ST-E/W CC	COMM 1ST-WEB PYMTS (EBPP)	TOTALS
BEGINNING BOOK BALANCE	$ 184,020.32	$ 166,345.51	$ 2,679,889.44	$ 1,502,448.59	$ 66,060.94	$ 96,969.36	$ 4,695,734.16
Receipts-Book	$ 6,800.66	$ 1,311,104.02	$ 2,707,151.47	$ -	$ 182,099.01	$ 334,920.78	$ 4,542,075.94
Interest Earned	$ 68.21	$ -	$ -	$ 185.23	$ -	$ -	$ 253.44
Bond Pymt Transfers	$ -	$ -	$ (110,175.00)	$ -	$ -	$ -	$ (110,175.00)
Wire Transfer-WPPI	$ -	$ -	$ (1,339,435.93)	$ -	$ -	$ -	$ (1,339,435.93)
Disbursements-Book	$ -	$ (1,343,558.71)	$ (772,851.04)		$ (155,408.90)	$ (356,443.13)	$ (2,628,261.78)
Book Adj/Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ENDING BOOK BALANCE	**$ 190,889.19**	**$ 133,890.82**	**$ 3,164,578.94**	**$ 1,502,633.82**	**$ 92,751.05**	**$ 75,447.01**	**$ 5,160,190.83**

BANK STMT BALANCE	$ 190,889.19	$ 207,932.09	$ 3,164,578.94	$ 1,502,633.82	$ 92,751.05	$ 75,447.01	$ 5,234,232.10
Bank Adj	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Outstanding Cks/Dep	$ -	$ (74,041.27)	$ -	$ -	$ -	$ -	$ (74,041.27)
RECONCILED BOOK BALANCE	**$ 190,889.19**	**$ 133,890.82**	**$ 3,164,578.94**	**$ 1,502,633.82**	**$ 92,751.05**	**$ 75,447.01**	**$ 5,160,190.83**

STATE INVESTMENT POOL-LGIP

ACCOUNT TITLE	BEGINNING BAL	WITHDRAWALS	DEPOSITS	INTEREST	REF #	CURRENT BAL.
General Reserve	$ 10,985,781.35	$ -	$ -	$ 42,855.06		$ 11,028,636.41
ATC	$ 1,183,474.33	$ -	$ -	$ 4,616.68		$ 1,188,091.01
Tele Depreciation	$ 508,800.99	$ (8,800.99)	$ -	$ 1,970.41		$ 501,970.41
Tele Debt Service	$ 1,216,630.15	$ -	$ 90,725.00	$ 5,088.52	803080	$ 1,312,443.67
Electric Depreciation	$ 603,210.56	$ -	$ 5,000.00	$ 2,371.97	803081	$ 610,582.53
Water Depreciation	$ 702,062.04	$ -	$ 14,450.00	$ 2,793.26	803082	$ 719,305.30
TOTALS	**$ 15,199,959.42**	**$ (8,800.99)**	**$ 110,175.00**	**$ 59,695.90**		**$ 15,361,029.33**

Interest Rate on LGIP 4.61%

Prior Month was 4.72%

REEDSBURG UTILITY COMMISSION
TREASURER'S REPORT
DECEMBER 2024

ACCOUNT TITLE/TYPE	BEGINNING BAL	WITHDRAWALS	DEPOSITS	INTEREST PD	CURRENT BALANCE
Water MRB Reserve Plus Money Market	$ 109,991.76	$ (353.76)	$ -	$ 31.60	$ 109,669.60
Water MRB Principal & Int Municipal Money Market	$ 165,732.51	$ -	$ 7,237.76	$ 85.20	$ 173,055.47
Water Impact Fees Municipal Money Market	$ 253,600.84	$ -	$ 13,251.00	$ 177.79	$ 267,029.63
ATC Account Municipal Money Market	$ 370,874.93	$ -	$ -	$ 259.10	$ 371,134.03
	$ 900,200.04	**$ (353.76)**	**$ 20,488.76**	**$ 553.69**	**$ 920,888.73**

Temporary Cash Investments - LGIP GENERAL RESERVE 01
2023

DATE:	INT RATE	INT PAID	DEPOSITS	WITHDRAWALS	CONF #	BALANCE
Balance from previous year						$ 8,134,964.67
January	4.26%	$ 29,455.78				$ 8,164,420.45
February	4.54%	$ 28,446.07				$ 8,192,866.52
March	4.62%	$ 32,145.86				$ 8,225,012.38
April	4.80%	$ 32,439.09				$ 8,257,451.47
May	5.01%	$ 35,149.70				$ 8,292,601.17
June	5.09%	$ 34,673.72				$ 8,327,274.89
July	5.15%	$ 36,438.05				$ 8,363,712.94
August	5.31%	$ 37,737.60				$ 8,401,450.54
September	5.35%	$ 36,937.59				$ 8,438,388.13
October	5.37%	$ 38,456.35				$ 8,476,844.48
November	5.39%	$ 37,563.59				$ 8,514,408.07
December	5.38%	$ 38,919.62				$ 8,553,327.69
TOTAL		$ 418,363.02	$0.00			

Temporary Cash Investments - LGIP GENERAL RESERVE 01
2024

DATE:	INT RATE	INT PAID	DEPOSITS	WITHDRAWALS	CONF #	BALANCE
Balance from previous year						$ 8,553,327.69
January	5.39%	$ 39,055.79				$ 8,592,383.48
February	5.39%	$ 36,669.63				$ 8,629,053.11
March	5.40%	$ 39,433.86				$ 8,668,486.97
April	5.38%	$ 38,191.75				$ 8,706,678.72
May	5.38%	$ 39,653.58				$ 8,746,332.30
June	5.42%	$ 38,880.75				$ 8,785,213.05
July	5.42%	$ 40,315.69				$ 8,825,528.74
August	5.41%	$ 40,466.09				$ 8,865,994.83
September	5.23%	$ 38,024.77				$ 8,904,019.60
October	4.93%	$ 40,310.60	$1,000,000.00		800524	$ 9,944,330.20
November	4.72%	$ 41,451.15	$1,000,000.00		801977	$ 10,985,781.35
December	4.61%	$ 42,855.06				$ 11,028,636.41
TOTAL		$ 475,308.72	$2,000,000.00			

Temporary Cash Investments - LGIP ATC 02
2023

DATE:	INT RATE	INT PAID	DEPOSITS	WITHDRAWALS	CONF #	BALANCE
Balance from previous year						$ 601,234.34
January	4.26%	$ 2,177.00				$ 603,411.34
February	4.54%	$ 2,102.38				$ 605,513.72
March	4.62%	$ 2,375.82				$ 607,889.54
April	4.80%	$ 2,397.49				$ 610,287.03
May	5.01%	$ 2,597.82				$ 612,884.85
June	5.09%	$ 2,562.65				$ 615,447.50
July	5.15%	$ 2,693.04				$ 618,140.54
August	5.31%	$ 2,789.09				$ 620,929.63
September	5.35%	$ 2,729.96				$ 623,659.59
October	5.37%	$ 2,842.21				$ 626,501.80
November	5.39%	$ 2,776.23				$ 629,278.03
December	5.38%	$ 2,876.45				$ 632,154.48
TOTAL		$ 30,920.14	$ -	$ -		

Temporary Cash Investments - LGIP ATC 02
2024

DATE:	INT RATE	INT PAID	DEPOSITS	WITHDRAWALS	CONF #	BALANCE
Balance from previous year						$ 632,154.48
January	5.39%	$ 2,886.51				$ 635,040.99
February	5.39%	$ 2,710.16				$ 637,751.15
March	5.40%	$ 5,199.40	$ 500,000.00		790161	$ 1,142,950.55
April	5.38%	$ 5,035.63				$ 1,147,986.18
May	5.38%	$ 5,228.37				$ 1,153,214.55
June	5.42%	$ 5,126.47				$ 1,158,341.02
July	5.42%	$ 5,315.67				$ 1,163,656.69
August	5.41%	$ 5,335.50				$ 1,168,992.19
September	5.23%	$ 5,013.61				$ 1,174,005.80
October	4.93%	$ 4,906.19				$ 1,178,911.99
November	4.72%	$ 4,562.34				$ 1,183,474.33
December	4.61%	$ 4,616.68				$ 1,188,091.01
TOTAL		$ 55,936.53	$ 500,000.00	$ -		

Temporary Cash Investments - LGIP Telecommunications Depreciation 03
2023

DATE:	INT RATE	INT PAID	DEPOSITS	WITHDRAWALS	CONF #	BALANCE
Balance from previous year						$ 553,452.09
January	4.26%	$ 2,003.99				$ 555,456.08
February	4.54%	$ 1,935.29				$ 557,391.37
March	4.62%	$ 2,187.00				$ 559,578.37
April	4.80%	$ 2,206.95				$ 561,785.32
May	5.01%	$ 2,391.37				$ 564,176.69
June	5.09%	$ 2,358.98				$ 566,535.67
July	5.15%	$ 2,479.02				$ 569,014.69
August	5.31%	$ 2,567.43				$ 571,582.12
September	5.35%	$ 2,513.00				$ 574,095.12
October	5.37%	$ 2,616.33				$ 576,711.45
November	5.39%	$ 2,555.59				$ 579,267.04
December	5.38%	$ 2,647.85				$ 581,914.89
TOTAL		$ 28,462.80	$ -	$ -		

Temporary Cash Investments - LGIP Telecommunications Depreciation 03
2024

DATE:	INT RATE	INT PAID	DEPOSITS	WITHDRAWALS	CONF #	BALANCE
Balance from previous year						$ 581,914.89
January	5.39%	$ 2,657.11				$ 584,572.00
February	5.39%	$ 2,494.77				$ 587,066.77
March	5.40%	$ 2,682.83				$ 589,749.60
April	5.38%	$ 2,598.33				$ 592,347.93
May	5.38%	$ 2,697.78				$ 595,045.71
June	5.42%	$ 2,645.20				$ 597,690.91
July	5.42%	$ 2,742.83				$ 600,433.74
August	5.41%	$ 2,574.80		$ 100,433.74	798090	$ 502,574.80
September	5.23%	$ 2,155.46				$ 504,730.26
October	4.93%	$ 2,109.28				$ 506,839.54
November	4.72%	$ 1,961.45				$ 508,800.99
December	4.61%	$ 1,970.41		$ 8,800.99	804042	$ 501,970.41
TOTAL		$ 29,290.25	$ -	$ 109,234.73		

Temporary Cash Investments - LGIP Telecommunications Debt Service 04
2023

DATE:	INT RATE	INT PAID	DEPOSITS	WITHDRAWALS	CONF #	BALANCE
Balance from previous year						$ 1,212,352.18
January	4.26%	$ 4,601.67	$ 90,699.00		771588	$ 1,307,652.85
February	4.54%	$ 3,933.10	$ 90,699.00	$ 943,243.75	772423/773153	$ 459,041.20
March	4.62%	$ 2,134.02	$ 90,699.00		773785	$ 551,874.22
April	4.80%	$ 2,510.43	$ 90,699.00		775035	$ 645,083.65
May	5.01%	$ 3,132.02	$ 90,699.00		776255	$ 738,914.67
June	5.09%	$ 3,468.85	$ 90,699.00		777542	$ 833,082.52
July	5.15%	$ 4,016.63	$ 90,699.00		778898	$ 927,798.15
August	5.31%	$ 4,553.08	$ 90,699.00	$ 145,818.75	780186/781482	$ 877,231.48
September	5.35%	$ 4,255.58	$ 90,699.00		781673	$ 972,186.06
October	5.37%	$ 4,830.56	$ 90,699.00		782937	$ 1,067,715.62
November	5.39%	$ 5,133.30	$ 90,699.00		784292	$ 1,163,547.92
December	5.38%	$ 5,733.20	$ 90,699.00		785613	$ 1,259,980.12
TOTAL		$ 48,302.44	$ 1,088,388.00	$ 1,089,062.50		

Temporary Cash Investments - LGIP Telecommunications Debt Service 04
2024

DATE:	INT RATE	INT PAID	DEPOSITS	WITHDRAWALS	CONF #	BALANCE
Balance from previous year						$ 1,259,980.12
January	5.39%	$ 6,073.98	$ 90,725.00		787453	$ 1,356,779.10
February	5.39%	$ 5,198.03	$ 90,725.00	$ 950,818.75	788728/789763	$ 501,883.38
March	5.40%	$ 2,708.16	$ 90,725.00		790162	$ 595,316.54
April	5.38%	$ 3,022.57	$ 90,725.00		791435	$ 689,064.11
May	5.38%	$ 3,551.46	$ 90,725.00		792957	$ 783,340.57
June	5.42%	$ 3,858.66	$ 90,725.00		794342	$ 877,924.23
July	5.42%	$ 4,445.17	$ 90,725.00		794342	$ 973,094.40
August	5.41%	$ 4,775.79	$ 90,725.00	$ 137,851.25	797152/798439	$ 930,743.94
September	5.23%	$ 4,354.97	$ 90,725.00		798716	$ 1,025,823.91
October	4.93%	$ 4,666.08	$ 90,725.00		800118	$ 1,121,214.99
November	4.72%	$ 4,690.16	$ 90,725.00		801666	$ 1,216,630.15
December	4.61%	$ 5,088.52	$ 90,725.00		803080	$ 1,312,443.67
TOTAL		$ 52,433.55	$ 1,088,700.00	$ 1,088,670.00		

Temporary Cash Investments - LGIP Electric Depreciation 05
2023

DATE:	INT RATE	INT PAID	DEPOSITS	WITHDRAWALS	CONF #	BALANCE
Balance from previous year						$ 436,852.07
January	4.26%	$ 1,592.30	$ 5,000.00		771589	$ 443,444.37
February	4.54%	$ 1,562.45	$ 5,000.00		772424	$ 450,006.82
March	4.62%	$ 1,784.02	$ 5,000.00		773786	$ 456,790.84
April	4.80%	$ 1,819.97	$ 5,000.00		775036	$ 463,610.81
May	5.01%	$ 1,994.75	$ 5,000.00		776256	$ 470,605.56
June	5.09%	$ 1,988.64	$ 5,000.00		777543	$ 477,594.20
July	5.15%	$ 2,110.30	$ 5,000.00		778899	$ 484,704.50
August	5.31%	$ 2,209.58	$ 5,000.00		780187	$ 491,914.08
September	5.35%	$ 2,184.72	$ 5,000.00		781674	$ 499,098.80
October	5.37%	$ 2,296.60	$ 5,000.00		782938	$ 506,395.40
November	5.39%	$ 2,266.16	$ 5,000.00		784293	$ 513,661.56
December	5.38%	$ 2,370.82	$ 5,000.00		785614	$ 521,032.38
TOTAL		$ 24,180.31	$ 60,000.00	$ -		

Temporary Cash Investments - LGIP Electric Depreciation 05
2024

DATE:	INT RATE	INT PAID	DEPOSITS	WITHDRAWALS	CONF #	BALANCE
Balance from previous year						$ 521,032.38
January	5.39%	$ 2,396.79	$ 5,000.00		787454	$ 528,429.17
February	5.39%	$ 2,276.51	$ 5,000.00		788729	$ 535,705.68
March	5.40%	$ 2,470.97	$ 5,000.00		790163	$ 543,176.65
April	5.38%	$ 2,415.17	$ 5,000.00		791436	$ 550,591.82
May	5.38%	$ 2,530.38	$ 5,000.00		792958	$ 558,122.20
June	5.42%	$ 2,501.81	$ 5,000.00		794343	$ 565,624.01
July	5.42%	$ 2,618.62	$ 5,000.00		794343	$ 573,242.63
August	5.41%	$ 2,651.31	$ 5,000.00		797153	$ 580,893.94
September	5.23%	$ 2,511.37	$ 5,000.00		798717	$ 588,405.31
October	4.93%	$ 2,479.85	$ 5,000.00		800119	$ 595,885.16
November	4.72%	$ 2,325.40	$ 5,000.00		801667	$ 603,210.56
December	4.61%	$ 2,371.97	$ 5,000.00		803081	$ 610,582.53
TOTAL		$ 29,550.15	$ 60,000.00	$ -		

Temporary Cash Investments - LGIP Water Depreciation 06
2023

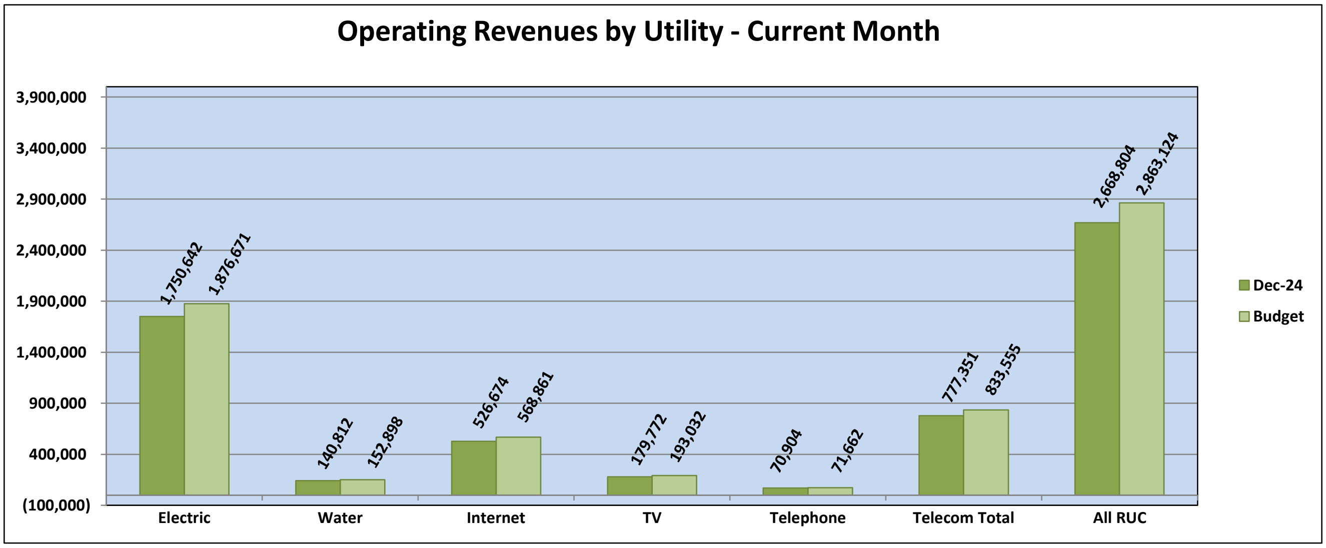
DATE:	INT RATE	INT PAID	DEPOSITS	WITHDRAWALS	CONF #	BALANCE
Balance from previous year						$ 702,299.94
January	4.26%	$ 2,576.70	$ 14,450.00		771590	$ 719,326.64
February	4.54%	$ 2,556.59	$ 14,450.00		772425	$ 736,333.23
March	4.62%	$ 2,942.15	$ 14,450.00		773787	$ 753,725.38
April	4.80%	$ 3,025.85	$ 14,450.00		775037	$ 771,201.23
May	5.01%	$ 3,344.30	$ 14,450.00		776257	$ 788,995.53
June	5.09%	$ 3,359.43	$ 14,450.00		777547	$ 806,804.96
July	5.15%	$ 3,589.53	$ 14,450.00		778900	$ 824,844.49
August	5.31%	$ 3,786.95	$ 14,450.00		780188	$ 843,081.44
September	5.35%	$ 3,770.20	$ 14,450.00		781675	$ 861,301.64
October	5.37%	$ 3,988.95	$ 14,450.00		782939	$ 879,740.59
November	5.39%	$ 3,962.44	$ 14,450.00		784294	$ 898,153.03
December	5.38%	$ 3,595.91	$ 14,450.00	$ 162,659.00	785615/785974	$ 753,539.94
TOTAL		$ 40,499.00	$ 173,400.00	$ 162,659.00		

Temporary Cash Investments - LGIP Water Depreciation 06
2024

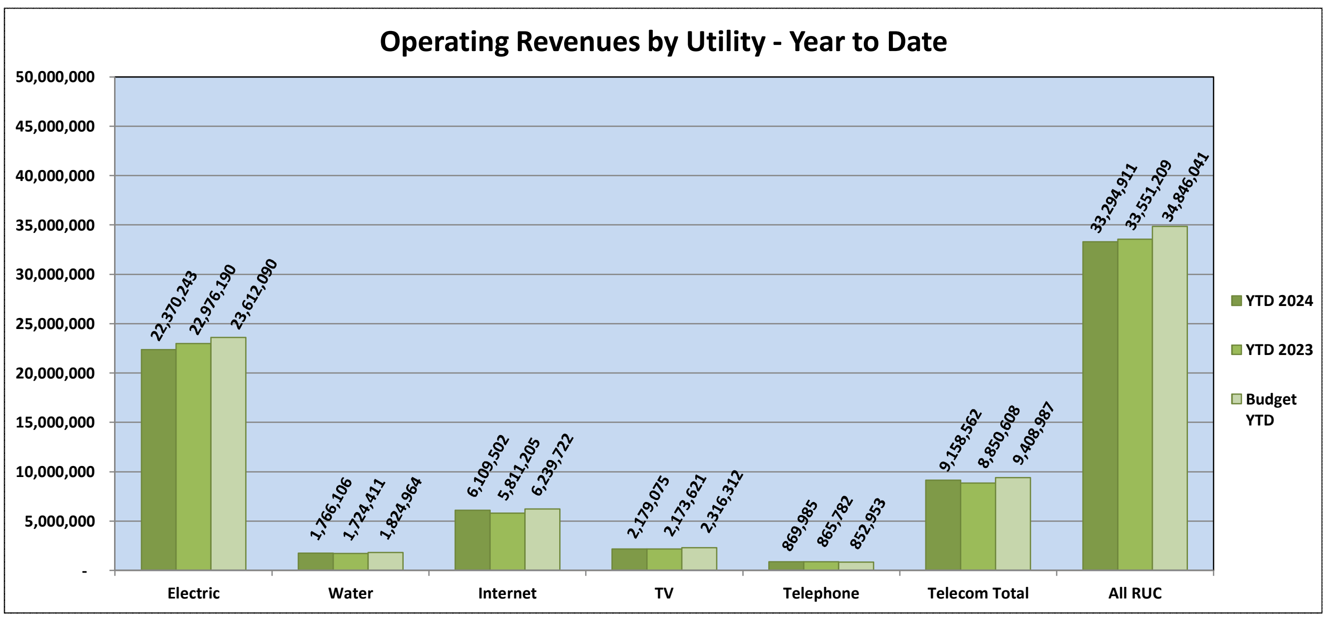
DATE:	INT RATE	INT PAID	DEPOSITS	WITHDRAWALS	CONF #	BALANCE
Balance from previous year						$ 753,539.94
January	5.39%	$ 3,491.86	$ 14,450.00		787455	$ 771,481.80
February	5.39%	$ 3,354.11	$ 14,450.00		788730	$ 789,285.91
March	5.40%	$ 3,672.99	$ 14,450.00		790164	$ 807,408.90
April	5.38%	$ 3,620.96	$ 14,450.00		791437	$ 825,479.86
May	5.38%	$ 3,825.36	$ 14,450.00		792959	$ 843,755.22
June	5.42%	$ 3,810.76	$ 14,450.00		794344	$ 862,015.98
July	5.42%	$ 4,022.14	$ 14,450.00		794344	$ 880,488.12
August	5.41%	$ 3,662.71	$ 14,450.00	$ 248,292.50	797154/798089	$ 650,308.33
September	5.23%	$ 2,846.91	$ 14,450.00		798718	$ 667,605.24
October	4.93%	$ 2,850.32	$ 14,450.00		800120	$ 684,905.56
November	4.72%	$ 2,706.48	$ 14,450.00		801668	$ 702,062.04
December	4.61%	$ 2,793.26	$ 14,450.00		803082	$ 719,305.30
TOTAL		$ 40,657.86	$ 173,400.00	$ 248,292.50		

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

Preliminary
December 31, 2024
Revenues by Utility

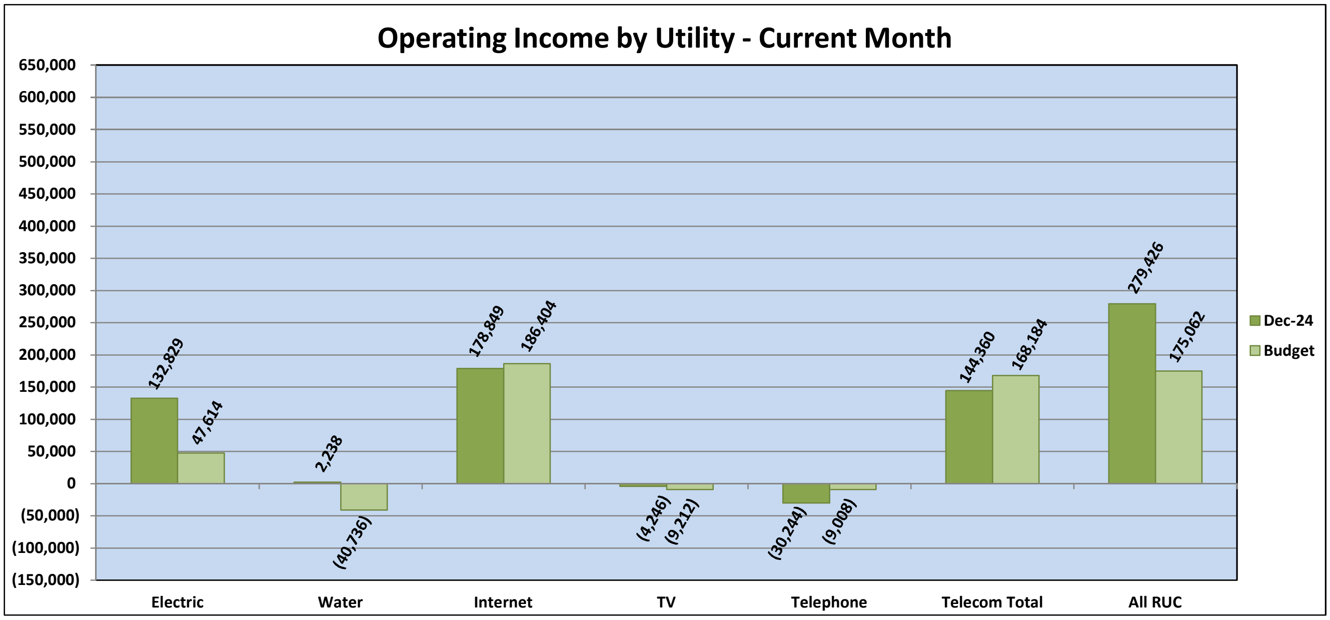


Notes:

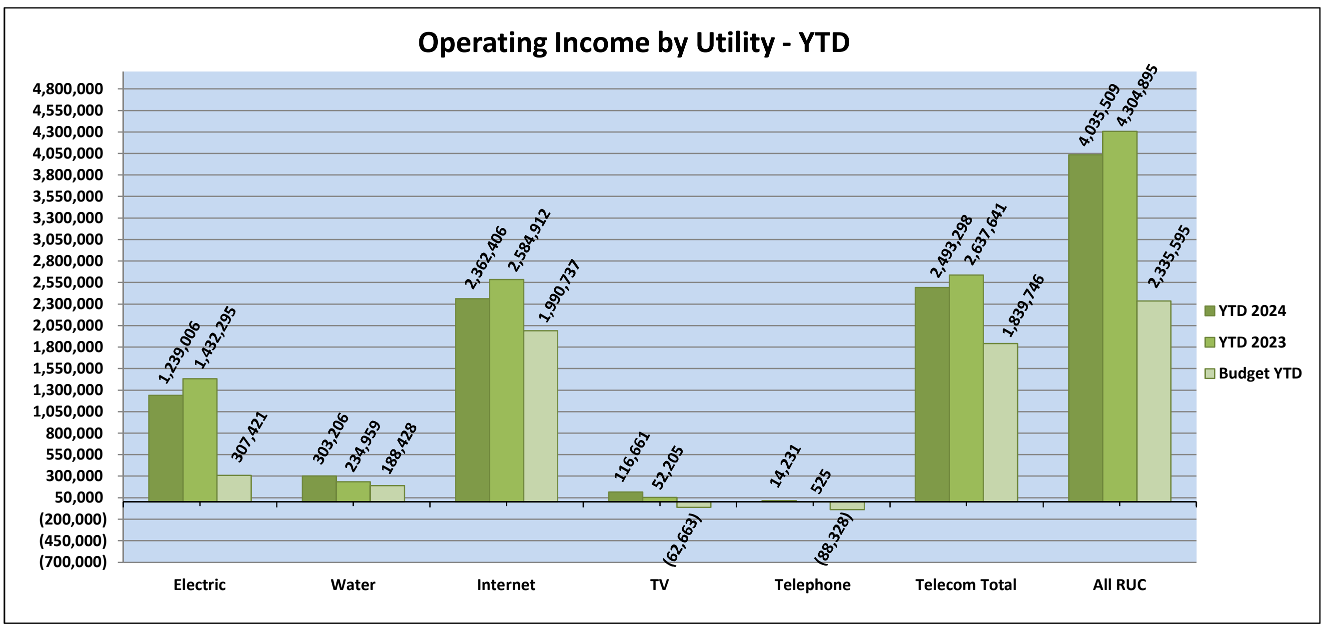


December 31, 2024

Operating Income by Utility



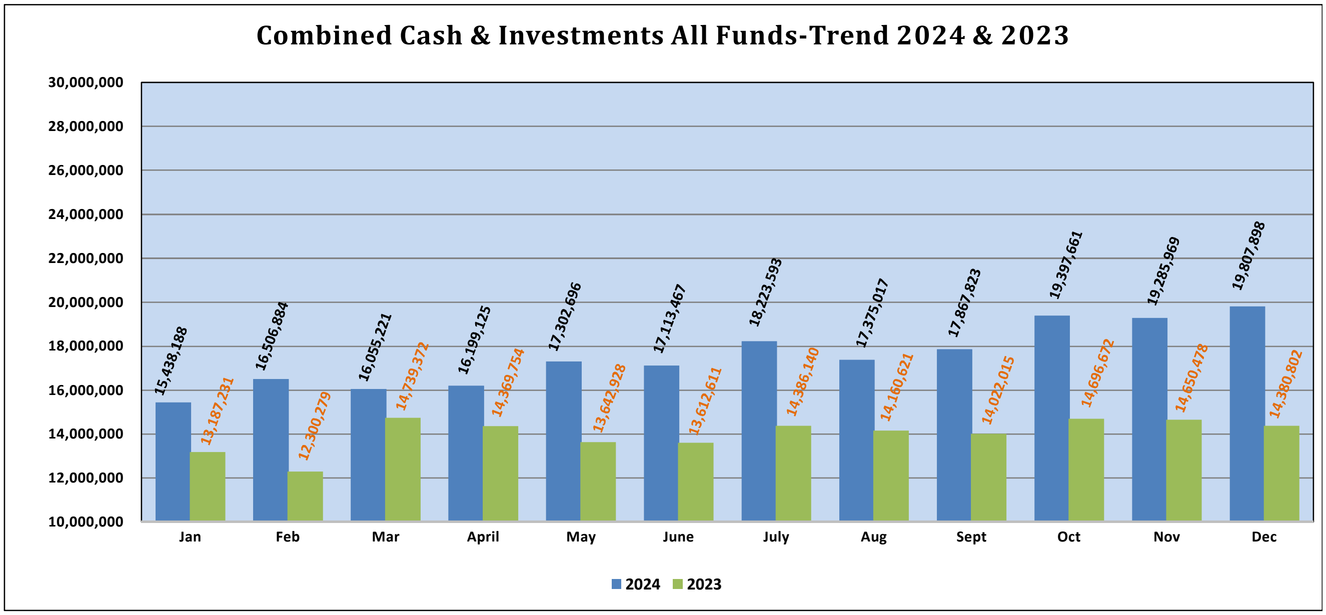
Notes: Due to the early meeting last month, VOIP Access Expenses this month include Nov & Dec invoices.

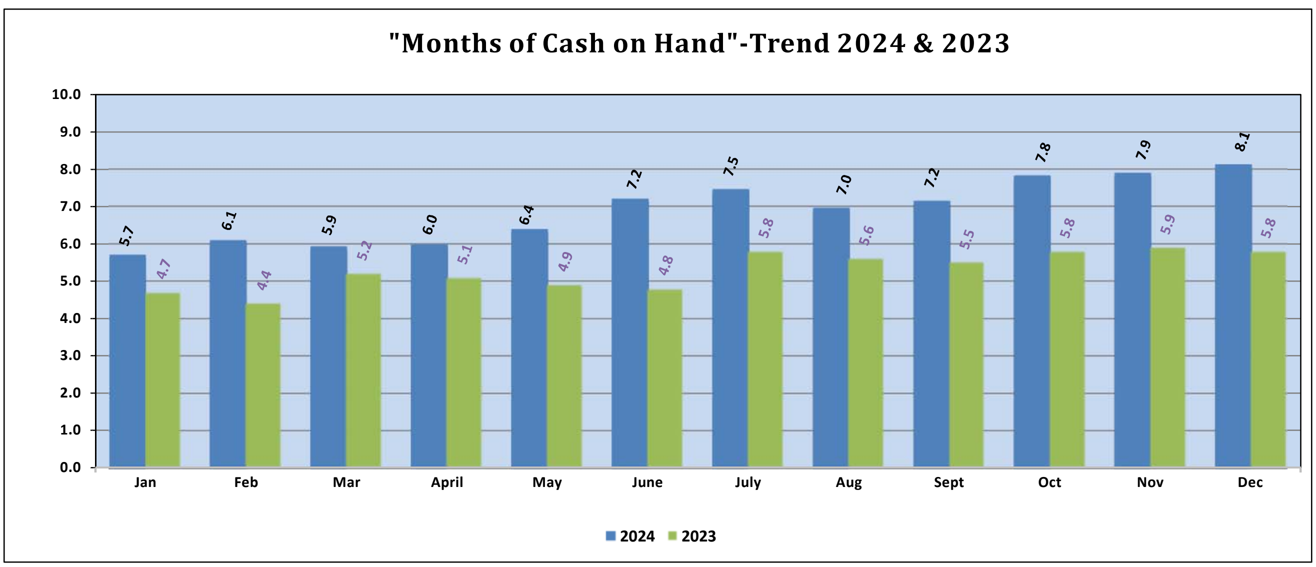


Notes:

December 31, 2024

Combined Cash and Investments - All Utilities





Notes: Jan-May based on budgeted expenses. June-Dec based on average YTD expenses.

FINANCIAL STATEMENTS
December 2024
PRELIMINARY

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 Dec 2024

ASSETS

	YTD	LYTD	Change
UTILITY PLANT			
Electric Plant	32,387,449.05	32,170,119.65	217,329.40
Water Plant	19,437,247.16	19,003,647.76	433,599.40
Total Utility Plant	51,824,696.21	51,173,767.41	650,928.80
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	20,686,544.24	19,656,462.02	1,030,082.22
Water Plant	7,098,471.63	6,695,370.77	403,100.86
Non-Utility Property	150,942.41	150,942.41	0.00
Total Accumulated Depreciation	(27,935,958.28)	(26,502,775.20)	(1,433,183.08)
Net Plant	24,039,680.34	24,821,934.62	(782,254.28)
CONSTRUCTION WORK IN PROGRESS			
Construction Work in Progress	1,200,103.47	262,521.40	937,582.07
Completed Construction not Classified	0.00	0.00	0.00
Total Construction Work in Progress	1,200,103.47	262,521.40	937,582.07
OTHER PROPERTY AND INVESTMENTS			
Inv. in American Transmission Co.	3,715,333.00	3,606,403.00	108,930.00
Inv. in Telecommunications	2,400,000.00	2,400,000.00	0.00
Total Other Property and Inv.	6,115,333.00	6,006,403.00	108,930.00
RESTRICTED ASSETS			
Water Impact Fees	267,029.63	186,678.41	80,351.22
Bond Funds	282,725.07	304,482.41	(21,757.34)
Total Restricted Assets	549,754.70	491,160.82	58,593.88
CURRENT ASSETS			
Cash and Investments	19,483,735.67	16,847,246.00	2,636,489.67
Cash and Investments-Depreciation	1,329,887.83	1,274,572.32	55,315.51
Customer Account Receivable	2,813,628.69	2,768,250.23	45,378.46
Other Account Receivable	491,414.09	682,393.57	(190,979.48)
Receivable from Municipality	87,104.99	76,580.98	10,524.01
Receivable from Sewer Utility	170,679.85	172,823.45	(2,143.60)
Receivable from Storm Water Utility	25,235.66	26,018.82	(783.16)
Materials and Supplies	741,925.46	768,850.83	(26,925.37)
Prepaid Expenses	108,219.68	94,417.13	13,802.55
Total Current Assets	25,251,831.92	22,711,153.33	2,540,678.59
DEFERRED DEBITS			
Unamortized Debt Discount & Exp.	0.00	0.00	0.00
Deferred Charges	0.00	0.00	0.00
Pension Deferred Debits	3,156,092.00	3,156,092.00	0.00
Total Other Assets	3,156,092.00	3,156,092.00	0.00
TOTAL ASSETS	60,312,795.43	57,449,265.17	2,863,530.26

REEDSBURG UTILITY COMMISSION
ELECTRIC & WATER BALANCE SHEETS
Balance as of Dec 2024

EQUITY AND LIABILITIES

	YTD	LYTD	Change
EQUITY			
Capital paid in by municipality	1,742,927.57	1,742,927.57	0.00
Retained Earnings	50,847,793.54	48,472,891.99	2,374,901.55
Total Equity	52,590,721.11	50,215,819.56	2,374,901.55
LONG-TERM LIABILITIES			
Revenue Bonds	492,263.02	579,842.75	(87,579.73)
Total Long-Term Liabilities	492,263.02	579,842.75	(87,579.73)
CURRENT LIABILITIES			
Accounts Payable	2,577,146.12	2,378,687.96	198,458.16
Customer Deposits	81,779.20	89,152.58	(7,373.38)
Customer Deposits for Construction	37,121.28	9,958.64	27,162.64
Payable to Sewer Utility	279,471.09	0.00	279,471.09
Payable to Storm Water Utility	46,869.80	0.00	46,869.80
Payable to Municipality	2,490.48	2,490.48	0.00
Taxes Accrued	684,000.00	663,849.48	20,150.52
Accrued Benefits	704,929.30	700,993.75	3,935.55
Accrued Vacation	76,589.21	69,237.74	7,351.47
Interest Accrued	2,444.85	2,444.92	(0.07)
Total Current Liabilities	4,492,841.33	3,916,815.55	576,025.78
DEFERRED CREDITS			
Other Deferred Credits	475,369.97	475,187.31	182.66
Pension Deferred Credits	2,487,936.00	2,487,936.00	0.00
Pension Regulatory Liability	(226,336.00)	(226,336.00)	0.00
Total Other Liabilities	2,736,969.97	2,736,787.31	182.66
Total Liabilites	7,722,074.32	7,233,445.61	488,628.71
TOTAL EQUITY AND LIABILITIES	60,312,795.43	57,449,265.17	2,863,530.26

REEDSBURG UTILITY COMMISSION
ELECTRIC & WATER
STATEMENTS OF INCOME & RETAINED EARNINGS
Balance as of Dec 2024

	YTD	LYTD	Change
OPERATING REVENUE			
Electric	22,370,243.41	22,976,190.24	(605,946.83)
Water	1,766,105.74	1,724,410.60	41,695.14
Total Operating Revenues	24,136,349.15	24,700,600.84	(564,251.69)
OPERATING EXPENSES			
Electric			
Operation and maintenance	19,736,456.55	20,207,896.25	(471,439.70)
Depreciation	853,753.20	859,714.34	(5,961.14)
Taxes	541,027.97	476,284.16	64,743.81
Total	21,131,237.72	21,543,894.75	(412,657.03)
Water			
Operation and maintenance	942,034.32	1,020,637.30	(78,602.98)
Depreciation	242,661.37	218,948.01	23,713.36
Taxes	278,204.55	249,866.38	28,338.17
Total	1,462,900.24	1,489,451.69	(26,551.45)
OPERATING INCOME			
Electric	1,239,005.69	1,432,295.49	(193,289.80)
Water	303,205.50	234,958.91	68,246.59
Total Operating Income	1,542,211.19	1,667,254.40	(125,043.21)
NONOPERATING INCOME (EXPENSES)			
Investment income	783,410.26	1,060,734.51	(277,324.25)
CIAC Revenue Accounts	278,707.03	734,183.40	(455,476.37)
Interest and amortization expense	(267,893.17)	(345,966.88)	78,073.71
Other revenue (expense)	(1,368.42)	(688.33)	(680.09)
Merchandising and jobbing	39,834.66	27,064.99	12,769.67
Total Non-Oper. Income (Expenses)	832,690.36	1,475,327.69	(642,637.33)
NET INCOME (LOSS)	2,374,901.55	3,142,582.09	(767,680.54)
RETAINED EARNINGS - Beginning of Year	48,472,891.99	48,472,891.99	0.00
RETAINED EARNINGS - END OF YEAR	50,847,793.54	51,615,474.08	(767,680.54)

REEDSBURG UTILITY COMMISSION
ELECTRIC - MONTHLY OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of Dec 2024

	MTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES OF ELECTRICITY			
Residential Sales	409,779.17	377,620.06	32,159.11
Renewable Energy-RER-1 Tariff	1,084.00	1,092.00	(8.00)
Commercial	119,122.87	98,168.92	20,953.95
Small Power	150,100.06	145,563.49	4,536.57
Dusk to Dawn Lights	212.78	219.19	(6.41)
Large Power	294,070.13	270,848.63	23,221.50
Industrial Power	235,542.40	244,609.92	(9,067.52)
Renewable Energy-Industrial	0.00	0.00	0.00
Large Industrial Power	578,802.46	604,738.46	(25,936.00)
Public St and Hwy Lighting	14,622.82	14,468.96	153.86
SUB-TOTAL	1,803,336.69	1,757,329.63	46,007.06
PCAC REVENUE	(59,141.88)	(65,389.40)	6,247.52
TOTAL SALES OF ELECTRICITY	1,744,194.81	1,691,940.23	52,254.58
OTHER ELECTRIC REVENUES	6,446.69	44,707.22	(38,260.53)
TOTAL OPERATING REVENUE	1,750,641.50	1,736,647.45	13,994.05
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
PURCHASED POWER	1,339,946.15	1,355,305.23	(15,359.08)
TRANSMISSION EXPENSES	611.51	4,324.95	(3,713.44)
DISTRIBUTION EXPENSES	31,996.15	205,916.37	(173,920.22)
CUSTOMER ACCOUNTS EXPENSE	18,318.05	20,541.43	(2,223.38)
SALES EXPENSE	26.10	95.79	(69.69)
ADMIN & GENERAL EXPENSE	112,894.34	(147,163.19)	260,057.53
TOTAL OPERATION & MAINT.	1,503,792.30	1,439,020.58	64,771.72
Depreciation Expense	70,168.66	70,334.30	(165.64)
Taxes	43,852.00	(56,851.64)	100,703.64
TOTAL OPERATING EXPENSES	1,617,812.96	1,452,503.24	165,309.72
OPERATING INCOME (LOSS)	132,828.54	284,144.21	(151,315.67)

REEDSBURG UTILITY COMMISSION
ELECTRIC - MTD OPERATING INCOME
COMPARED TO BUDGET
Balance as of Dec 2024

	MTD $	MTD BGT	VARIANCE
OPERATING REVENUE			
SALES OF ELECTRICITY			
Residential Sales	409,779.17	407,788.00	1,991.17
Renewable Energy-RER-1 Tariff	1,084.00	1,092.00	(8.00)
Commercial	119,122.87	105,490.00	13,632.87
Small Power	150,100.06	150,048.00	52.06
Dusk to Dawn Lights	212.78	219.00	(6.22)
Large Power	294,070.13	272,968.00	21,102.13
Industrial Power	235,542.40	261,914.00	(26,371.60)
Renewable Energy-Industrial	0.00	0.00	0.00
Large Industrial Power	578,802.46	616,267.00	(37,464.54)
Public St and Hwy Lighting	14,622.82	14,705.00	(82.18)
SUB-TOTAL	1,803,336.69	1,830,491.00	(27,154.31)
PCAC REVENUE	(59,141.88)	(3,613.00)	(55,528.88)
TOTAL SALES OF ELECTRICITY	1,744,194.81	1,826,878.00	(82,683.19)
OTHER ELECTRIC REVENUES	6,446.69	49,793.00	(43,346.31)
TOTAL OPERATING REVENUE	1,750,641.50	1,876,671.00	(126,029.50)
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
PURCHASED POWER	1,339,946.15	1,617,157.00	(277,210.85)
TRANSMISSION EXPENSES	611.51	761.00	(149.49)
DISTRIBUTION EXPENSES	31,996.15	196,387.00	(164,390.85)
CUSTOMER ACCOUNTS EXPENSE	18,318.05	29,477.00	(11,158.95)
SALES EXPENSE	26.10	1,120.00	(1,093.90)
ADMIN & GENERAL EXPENSE	112,894.34	(140,039.00)	252,933.34
TOTAL OPERATION & MAINT.	1,503,792.30	1,704,863.00	(201,070.70)
Depreciation Expense	70,168.66	74,522.00	(4,353.34)
Taxes	43,852.00	49,672.00	(5,820.00)
TOTAL OPERATING EXPENSES	1,617,812.96	1,829,057.00	(211,244.04)
OPERATING INCOME (LOSS)	132,828.54	47,614.00	85,214.54

REEDSBURG UTILITY COMMISSION
ELECTRIC - YTD OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of Dec 2024

	YTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES OF ELECTRICITY			
Residential Sales	4,867,488.79	4,947,658.31	(80,169.52)
Renewable Energy-RER-1 Tariff	13,072.00	13,110.00	(38.00)
Commercial	1,300,626.91	1,283,587.94	17,038.97
Small Power	1,868,367.53	1,870,691.30	(2,323.77)
Dusk to Dawn Lights	2,588.30	2,657.25	(68.95)
Large Power	3,685,261.93	3,595,151.46	90,110.47
Industrial Power	3,600,190.16	3,489,389.59	110,800.57
Renewable Energy-Industrial	0.00	0.00	0.00
Large Industrial Power	8,024,215.28	8,167,731.94	(143,516.66)
Public St and Hwy Lighting	169,216.08	169,975.22	(759.14)
SUB-TOTAL	23,531,026.98	23,539,953.01	(8,926.03)
PCAC REVENUE	(1,199,176.15)	(639,416.67)	(559,759.48)
TOTAL SALES OF ELECTRICITY	22,331,850.83	22,900,536.34	(568,685.51)
OTHER ELECTRIC REVENUES	38,392.58	75,653.90	(37,261.32)
TOTAL OPERATING REVENUE	22,370,243.41	22,976,190.24	(605,946.83)
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
PURCHASED POWER	17,874,441.90	18,605,927.00	(731,485.10)
TRANSMISSION EXPENSES	183,019.27	(51,526.94)	234,546.21
DISTRIBUTION EXPENSES	575,818.58	773,136.18	(197,317.60)
CUSTOMER ACCOUNTS EXPENSE	190,109.43	210,543.66	(20,434.23)
SALES EXPENSE	1,476.65	1,760.40	(283.75)
ADMIN & GENERAL EXPENSE	911,590.72	668,055.95	243,534.77
TOTAL OPERATION & MAINT.	19,736,456.55	20,207,896.25	(471,439.70)
Depreciation Expense	853,753.20	859,714.34	(5,961.14)
Taxes	541,027.97	476,284.16	64,743.81
TOTAL OPERATING EXPENSES	21,131,237.72	21,543,894.75	(412,657.03)
OPERATING INCOME (LOSS)	1,239,005.69	1,432,295.49	(193,289.80)

REEDSBURG UTILITY COMMISSION
ELECTRIC - YTD OPERATING INCOME
COMPARED TO BUDGET
Balance as of Dec 2024

	YTD $	YTD BGT	VARIANCE
OPERATING REVENUE			
SALES OF ELECTRICITY			
Residential Sales	4,867,488.79	5,012,153.00	(144,664.21)
Renewable Energy-RER-1 Tariff	13,072.00	13,104.00	(32.00)
Commercial	1,300,626.91	1,291,198.00	9,428.91
Small Power	1,868,367.53	1,875,750.00	(7,382.47)
Dusk to Dawn Lights	2,588.30	2,657.00	(68.70)
Large Power	3,685,261.93	3,584,803.00	100,458.93
Industrial Power	3,600,190.16	3,646,832.00	(46,641.84)
Renewable Energy-Industrial	0.00	0.00	0.00
Large Industrial Power	8,024,215.28	8,153,948.00	(129,732.72)
Public St and Hwy Lighting	169,216.08	163,316.00	5,900.08
SUB-TOTAL	23,531,026.98	23,743,761.00	(212,734.02)
PCAC REVENUE	(1,199,176.15)	(211,565.00)	(987,611.15)
TOTAL SALES OF ELECTRICITY	22,331,850.83	23,532,196.00	(1,200,345.17)
OTHER ELECTRIC REVENUES	38,392.58	79,894.00	(41,501.42)
TOTAL OPERATING REVENUE	22,370,243.41	23,612,090.00	(1,241,846.59)
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
PURCHASED POWER	17,874,441.90	19,987,193.00	(2,112,751.10)
TRANSMISSION EXPENSES	183,019.27	33,344.00	149,675.27
DISTRIBUTION EXPENSES	575,818.58	813,693.00	(237,874.42)
CUSTOMER ACCOUNTS EXPENSE	190,109.43	222,148.00	(32,038.57)
SALES EXPENSE	1,476.65	2,956.00	(1,479.35)
ADMIN & GENERAL EXPENSE	911,590.72	767,182.00	144,408.72
TOTAL OPERATION & MAINT.	19,736,456.55	21,826,516.00	(2,090,059.45)
Depreciation Expense	853,753.20	882,099.00	(28,345.80)
Taxes	541,027.97	596,054.00	(55,026.03)
TOTAL OPERATING EXPENSES	21,131,237.72	23,304,669.00	(2,173,431.28)
OPERATING INCOME (LOSS)	1,239,005.69	307,421.00	931,584.69

REEDSBURG UTILITY COMMISSION
WATER - MONTHLY OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of Dec 2024

	MTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES OF WATER			
Residential Sales	44,887.04	40,783.28	4,103.76
Residential - Suburban	62.25	52.64	9.61
Commercial Sales	18,125.76	17,533.58	592.18
Industrial Sales	29,645.40	29,983.89	(338.49)
Private Fire Protection	3,096.40	3,093.33	3.07
Public Fire Protection	28,231.08	27,119.13	1,111.95
Other Sales to Public Auth.	3,449.68	3,805.91	(356.23)
Multifamily Residential Sales	7,094.26	6,862.81	231.45
TOTAL SALES OF WATER	134,591.87	129,234.57	5,357.30
OTHER OPERATING REVENUES	6,220.01	(16,669.65)	22,889.66
TOTAL OPERATING REVENUE	140,811.88	112,564.92	28,246.96
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
SOURCE OF SUPPLY	273.52	472.11	(198.59)
PUMPING EXPENSES	11,732.94	31,982.55	(20,249.61)
WATER TREATMENT EXP.	5,960.65	6,479.96	(519.31)
TRANS. & DISTRIB. EXP.	13,783.02	118,637.89	(104,854.87)
CUSTOMER ACCOUNTS EXP.	5,899.31	15,117.99	(9,218.68)
SALES EXPENSE	0.00	19.58	(19.58)
ADMIN & GENERAL EXPENSE	56,558.87	(80,223.05)	136,781.92
TOTAL OPERATION & MAINT.	94,208.31	92,487.03	1,721.28
Depreciation Expense	20,759.84	18,381.25	2,378.59
Taxes	23,605.94	(20,030.68)	43,636.62
TOTAL OPERATING EXPENSES	138,574.09	90,837.60	47,736.49
OPERATING INCOME (LOSS)	2,237.79	21,727.32	(19,489.53)

REEDSBURG UTILITY COMMISSION
WATER - MONTHLY OPERATING INCOME
COMPARED TO BUDGET
Balance as of Dec 2024

	MTD $	MTD BGT	VARIANCE
OPERATING REVENUE			
SALES OF WATER			
Residential Sales	44,887.04	45,158.00	(270.96)
Residential - Suburban	62.25	76.00	(13.75)
Commercial Sales	18,125.76	18,885.00	(759.24)
Industrial Sales	29,645.40	38,866.00	(9,220.60)
Private Fire Protection	3,096.40	3,328.00	(231.60)
Public Fire Protection	28,231.08	29,560.00	(1,328.92)
Other Sales to Public Auth.	3,449.68	3,922.00	(472.32)
Multifamily Residential Sales	7,094.26	7,335.00	(240.74)
TOTAL SALES OF WATER	134,591.87	147,130.00	(12,538.13)
OTHER OPERATING REVENUES	6,220.01	5,768.00	452.01
TOTAL OPERATING REVENUE	140,811.88	152,898.00	(12,086.12)
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
SOURCE OF SUPPLY	273.52	1,015.00	(741.48)
PUMPING EXPENSES	11,732.94	36,504.00	(24,771.06)
WATER TREATMENT EXP.	5,960.65	8,588.00	(2,627.35)
TRANS. & DISTRIB. EXP.	13,783.02	130,089.00	(116,305.98)
CUSTOMER ACCOUNTS EXP.	5,899.31	17,865.00	(11,965.69)
SALES EXPENSE	0.00	198.00	(198.00)
ADMIN & GENERAL EXPENSE	56,558.87	(44,541.00)	101,099.87
TOTAL OPERATION & MAINT.	94,208.31	149,718.00	(55,509.69)
Depreciation Expense	20,759.84	18,892.00	1,867.84
Taxes	23,605.94	25,024.00	(1,418.06)
TOTAL OPERATING EXPENSES	138,574.09	193,634.00	(55,059.91)
OPERATING INCOME (LOSS)	2,237.79	(40,736.00)	42,973.79

REEDSBURG UTILITY COMMISSION
WATER - YTD OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of Dec 2024

	YTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES OF WATER			
Residential Sales	532,189.68	534,519.58	(2,329.90)
Residential - Suburban	836.33	767.01	69.32
Commercial Sales	234,306.14	230,593.59	3,712.55
Industrial Sales	389,512.40	375,085.95	14,426.45
Private Fire Protection	37,157.27	36,682.85	474.42
Public Fire Protection	329,877.68	325,430.00	4,447.68
Other Sales to Public Auth.	56,165.33	60,971.15	(4,805.82)
Multifamily Residential Sales	86,942.79	81,996.35	4,946.44
TOTAL SALES OF WATER	1,666,987.62	1,646,046.48	20,941.14
OTHER OPERATING REVENUES	99,118.12	78,364.12	20,754.00
TOTAL OPERATING REVENUE	1,766,105.74	1,724,410.60	41,695.14
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
SOURCE OF SUPPLY	5,837.56	5,467.38	370.18
PUMPING EXPENSES	144,441.63	203,317.33	(58,875.70)
WATER TREATMENT EXP.	65,643.78	61,600.67	4,043.11
TRANS. & DISTRIB. EXP.	225,605.77	385,435.45	(159,829.68)
CUSTOMER ACCOUNTS EXP.	54,390.68	65,575.98	(11,185.30)
SALES EXPENSE	1,039.72	955.64	84.08
ADMIN & GENERAL EXPENSE	445,075.18	298,284.85	146,790.33
TOTAL OPERATION & MAINT.	942,034.32	1,020,637.30	(78,602.98)
Depreciation Expense	242,661.37	218,948.01	23,713.36
Taxes	278,204.55	249,866.38	28,338.17
TOTAL OPERATING EXPENSES	1,462,900.24	1,489,451.69	(26,551.45)
OPERATING INCOME (LOSS)	303,205.50	234,958.91	68,246.59

REEDSBURG UTILITY COMMISSION
WATER - YTD OPERATING INCOME
COMPARED TO BUDGET
Balance as of Dec 2024

	YTD $	YTD BGT	VARIANCE
OPERATING REVENUE			
SALES OF WATER			
Residential Sales	532,189.68	533,342.00	(1,152.32)
Residential - Suburban	836.33	894.00	(57.67)
Commercial Sales	234,306.14	234,421.00	(114.86)
Industrial Sales	389,512.40	428,371.00	(38,858.60)
Private Fire Protection	37,157.27	38,473.00	(1,315.73)
Public Fire Protection	329,877.68	341,700.00	(11,822.32)
Other Sales to Public Auth.	56,165.33	54,647.00	1,518.33
Multifamily Residential Sales	86,942.79	84,815.00	2,127.79
TOTAL SALES OF WATER	1,666,987.62	1,716,663.00	(49,675.38)
OTHER OPERATING REVENUES	99,118.12	108,301.00	(9,182.88)
TOTAL OPERATING REVENUE	1,766,105.74	1,824,964.00	(58,858.26)
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
SOURCE OF SUPPLY	5,837.56	6,463.00	(625.44)
PUMPING EXPENSES	144,441.63	184,439.00	(39,997.37)
WATER TREATMENT EXP.	65,643.78	76,574.00	(10,930.22)
TRANS. & DISTRIB. EXP.	225,605.77	380,141.00	(154,535.23)
CUSTOMER ACCOUNTS EXP.	54,390.68	72,975.00	(18,584.32)
SALES EXPENSE	1,039.72	1,281.00	(241.28)
ADMIN & GENERAL EXPENSE	445,075.18	390,763.00	54,312.18
TOTAL OPERATION & MAINT.	942,034.32	1,112,636.00	(170,601.68)
Depreciation Expense	242,661.37	223,616.00	19,045.37
Taxes	278,204.55	300,284.00	(22,079.45)
TOTAL OPERATING EXPENSES	1,462,900.24	1,636,536.00	(173,635.76)
OPERATING INCOME (LOSS)	303,205.50	188,428.00	114,777.50

REEDSBURG UTILITY COMMISSION
LightSpeed
INTERNET, VIDEO, TELEPHONE BALANCE SHEET
Balance as of Dec 2024

ASSETS

	YTD	LYTD	CHANGE
UTILITY PLANT IN SERVICE			
Common Plant	46,557,029.76	38,553,895.60	8,003,134.16
Internet Plant	1,470,255.84	1,263,565.02	206,690.82
Video Plant	271,133.00	271,133.00	0.00
Telephone Plant	122,475.00	122,475.00	0.00
Total Utility Plant	48,420,893.60	40,211,068.62	8,209,824.98
LESS: ACCUMULATED DEPRECIATION	(18,442,764.61)	(16,700,631.65)	(1,742,132.96)
Net Utility Plant in Service	29,978,128.99	23,510,436.97	6,467,692.02
CONSTRUCTION WORK IN PROGRESS			
Construction Work in Progress	1,342,319.21	7,256,743.81	(5,914,424.60)
Completed Construction not Classified	0.00	0.00	0.00
Total Construction Work in Progress	1,342,319.21	7,256,743.81	(5,914,424.60)
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	(1,507,695.85)	(4,322,930.85)	2,815,235.00
Cash and Investments-Depreciation	501,970.41	581,914.89	(79,944.48)
Cash and Investments-Debt Service	1,312,443.67	1,259,980.12	52,463.55
Customer Account Receivable	344,281.95	361,823.38	(17,541.43)
Other Account Receivable	1,480,085.20	1,521,966.51	(41,881.31)
Materials and Supplies	4,466,430.88	4,817,055.95	(350,625.07)
Prepaid Expenses	88,976.51	98,750.72	(9,774.21)
Total Current Assets	6,686,492.77	4,318,560.72	2,367,932.05
DEFERRED DEBITS			
Unamortized Debt Discount & Exp	(130,524.96)	(154,047.00)	23,522.04
Pension Deferred Debits	2,866,161.00	2,866,161.00	0.00
Total Deferred Debits	2,735,636.04	2,712,114.00	23,522.04
TOTAL ASSETS	40,742,577.01	37,797,855.50	2,944,721.51

REEDSBURG UTILITY COMMISSION
LightSpeed
INTERNET, VIDEO, TELEPHONE BALANCE SHEET
Balance as of Dec 2024

EQUITY AND LIABILITIES

	YTD	LYTD	CHANGE
EQUITY			
Capital Paid in by RUC	3,100,000.00	3,100,000.00	0.00
Retained Earnings	23,181,889.67	19,374,927.37	3,806,962.30
Total Equity	26,281,889.67	22,474,927.37	3,806,962.30
LONG-TERM LIABILITIES			
Revenue Bonds	0.00	0.00	0.00
Other Long Term Debt	10,640,000.00	11,445,000.00	(805,000.00)
Total Long-Term Liabilities	10,640,000.00	11,445,000.00	(805,000.00)
CURRENT LIABILITIES			
Accounts Payable	351,356.27	321,348.34	30,007.93
Accrued Comp/Vacation	111,364.82	110,403.39	961.43
Accrued Sick Leave	98,059.13	98,059.13	0.00
Accrued Benefits	542,765.00	542,765.00	0.00
Payable to Electric & Water	86,910.27	70,807.23	16,103.04
Payable to Spring Brook	0.00	0.00	0.00
Customer Deposits	9,257.42	8,212.42	1,045.00
Customer Deposits for Construction	276,143.00	381,847.50	(105,704.50)
Interest Accrued	98,187.52	97,841.21	346.31
Unearned Revenue	150,309.91	150,309.91	0.00
Total Current Liabilities	1,724,353.34	1,781,594.13	(57,240.79)
Deferred Credits			
Pension Deferred Credits	1,849,429.00	1,849,429.00	0.00
Pension Regulatory Liability	246,905.00	246,905.00	0.00
Total Deferred Credits	2,096,334.00	2,096,334.00	0.00
Total Liabilities	14,460,687.34	15,322,928.13	(862,240.79)
TOTAL EQUITY AND LIABILITIES	40,742,577.01	37,797,855.50	2,944,721.51

REEDSBURG UTILITY COMMISSION
LightSpeed
STATEMENTS OF INCOME & RETAINED EARNINGS
Balance as of Dec 2024

	YTD	LYTD	CHANGE
OPERATING REVENUE			
Internet	6,107,971.62	5,532,723.16	575,248.46
Video	2,179,074.56	2,173,620.89	5,453.67
Telephone	869,985.09	865,781.76	4,203.33
Total Operating Revenues	9,157,031.27	8,572,125.81	584,905.46
OPERATING EXPENSES			
Internet			
Operation and Maintenance	2,197,957.55	2,048,440.32	149,517.23
Depreciation	1,464,822.78	1,276,656.73	188,166.05
Taxes	83,234.65	25,006.17	58,228.48
Total Internet	3,746,014.98	3,350,103.22	395,911.76
Video			
Operation and Maintenance	1,881,021.39	1,898,195.82	(17,174.43)
Depreciation	169,899.22	218,779.53	(48,880.31)
Taxes	11,493.15	4,440.97	7,052.18
Total Video	2,062,413.76	2,121,416.32	(59,002.56)
Telephone			
Operation and Maintenance	576,723.85	572,235.90	4,487.95
Depreciation	224,835.49	231,853.90	(7,018.41)
Taxes	54,195.05	61,167.33	(6,972.28)
Total Telephone	855,754.39	865,257.13	(9,502.74)
OPERATING INCOME			
Internet	2,361,956.64	2,182,619.94	179,336.70
Video	116,660.80	52,204.57	64,456.23
Telephone	14,230.70	524.63	13,706.07
Total Operating Income	2,492,848.14	2,235,349.14	257,499.00
NONOPERATING INCOME (EXPENSES)			
Interest Income	82,095.21	78,614.31	3,480.90
CIAC Revenue-Conn Rg	1,468,269.16	3,679,750.35	(2,211,481.19)
Interest on Long-Term Debt	(283,669.92)	(294,112.50)	10,442.58
Amortization of Debt Discount/Expense	42,249.38	(651,291.69)	693,541.07
Interest on Debt to Municipality	0.00	0.00	0.00
Other Interest Expense	(477.20)	(214,457.11)	213,979.91
Interest Charged to Construction	0.00	0.00	0.00
Merchandising & Jobbing	6,347.48	11,913.45	(5,565.97)
Miscellaneous	0.00	0.00	0.00
Total Non-Oper. Income (Expenses)	1,314,814.11	2,610,416.81	(1,295,602.70)
NET INCOME (LOSS)	3,807,662.25	4,845,765.95	(1,038,103.70)
RETAINED EARNINGS-Beginning of Year	19,374,227.42	19,374,927.37	(699.95)
RETAINED EARNINGS-END OF YEAR	23,181,889.67	24,220,693.32	(1,038,803.65)

REEDSBURG UTILITY COMMISSION
INTERNET - MONTHLY OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of Dec 2024

	MTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES			
RESIDENTIAL INTERNET ACCESS	368,437.41	349,110.28	19,327.13
RURAL FIBER ACCESS	0.00	0.00	0.00
RESIDENTIAL INTERNET INSTALL FEES	4,819.95	4,435.00	384.95
CUSTOMER NETWORK REVENUE	33,425.83	33,605.19	(179.36)
BUSINESS INTERNET ACCESS	62,900.43	57,837.38	5,063.05
HOSTING FEES	14,775.24	12,412.50	2,362.74
FIBER PROTECTION FEE	25,575.30	23,989.95	1,585.35
INTERNET SECURITY	427.00	439.09	(12.09)
WIFI INTERNET APPS	945.81	724.05	221.76
LATE PAYMENT CHARGES	6,180.00	7,433.59	(1,253.59)
MISCELLANEOUS/OTHER	9,187.18	281,996.20	(272,809.02)
TOTAL OPERATING REVENUE	526,674.15	771,983.23	(245,309.08)
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
INTERNET ACCESS	19,364.25	29,888.98	(10,524.73)
DISTRIBUTION EXPENSES	44,390.34	217,425.68	(173,035.34)
CUSTOMER ACCOUNTS EXPENSE	16,654.82	19,661.63	(3,006.81)
SALES EXPENSE	2,866.72	5,099.26	(2,232.54)
ADMIN & GENERAL EXPENSE	121,689.33	(157,529.69)	279,219.02
TOTAL OPERATION & MAINT.	204,965.46	114,545.86	90,419.60
DEPRECIATION EXPENSE	132,426.26	110,842.85	21,583.41
TAXES	10,432.94	(46,006.47)	56,439.41
TOTAL OPERATING EXPENSES	347,824.66	179,382.24	168,442.42
OPERATING INCOME (LOSS)	178,849.49	592,600.99	(413,751.50)

REEDSBURG UTILITY COMMISSION
INTERNET - MONTHLY OPERATING INCOME
COMPARED TO BUDGET
Balance as of Dec 2024

	MTD $	MTD BGT	VARIANCE
OPERATING REVENUE			
SALES			
RESIDENTIAL INTERNET ACCESS	368,437.41	418,573.00	(50,135.59)
RURAL FIBER ACCESS	0.00	0.00	0.00
RESIDENTIAL INTERNET INSTALL FEES	4,819.95	9,100.00	(4,280.05)
CUSTOMER NETWORK REVENUE	33,425.83	33,674.00	(248.17)
BUSINESS INTERNET ACCESS	62,900.43	56,410.00	6,490.43
HOSTING FEES	14,775.24	11,221.00	3,554.24
FIBER PROTECTION FEE	25,575.30	27,749.00	(2,173.70)
INTERNET SECURITY	427.00	393.00	34.00
WIFI INTERNET APPS	945.81	764.00	181.81
LATE PAYMENT CHARGES	6,180.00	6,361.00	(181.00)
MISCELLANEOUS/OTHER	9,187.18	4,616.00	4,571.18
TOTAL OPERATING REVENUE	526,674.15	568,861.00	(42,186.85)
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
INTERNET ACCESS	19,364.25	20,564.00	(1,199.75)
DISTRIBUTION EXPENSES	44,390.34	79,919.00	(35,528.66)
CUSTOMER ACCOUNTS EXPENSE	16,654.82	23,497.00	(6,842.18)
SALES EXPENSE	2,866.72	7,260.00	(4,393.28)
ADMIN & GENERAL EXPENSE	121,689.33	106,015.00	15,674.33
TOTAL OPERATION & MAINT.	204,965.46	237,255.00	(32,289.54)
DEPRECIATION EXPENSE	132,426.26	130,807.00	1,619.26
TAXES	10,432.94	14,395.00	(3,962.06)
TOTAL OPERATING EXPENSES	347,824.66	382,457.00	(34,632.34)
OPERATING INCOME (LOSS)	178,849.49	186,404.00	(7,554.51)

REEDSBURG UTILITY COMMISSION
INTERNET - YTD OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of Dec 2024

	YTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES			
RESIDENTIAL INTERNET ACCESS	4,299,828.74	3,859,119.43	440,709.31
RURAL FIBER ACCESS	0.00	(16.34)	16.34
RESIDENTIAL INTERNET INSTALL FEES	63,319.30	84,795.00	(21,475.70)
CUSTOMER NETWORK REVENUE	383,137.02	395,893.21	(12,756.19)
BUSINESS INTERNET ACCESS	736,229.38	652,004.85	84,224.53
HOSTING FEES	161,791.47	130,034.46	31,757.01
FIBER PROTECTION FEE	299,130.60	268,338.84	30,791.76
INTERNET SECURITY	5,122.18	5,321.00	(198.82)
WIFI INTERNET APPS	9,953.16	8,063.84	1,889.32
LATE PAYMENT CHARGES	74,132.92	75,818.77	(1,685.85)
MISCELLANEOUS/OTHER	76,857.46	331,832.06	(254,974.60)
TOTAL OPERATING REVENUE	6,109,502.23	5,811,205.12	298,297.11
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
INTERNET ACCESS	312,403.01	353,036.20	(40,633.19)
DISTRIBUTION EXPENSES	581,984.75	790,429.22	(208,444.47)
CUSTOMER ACCOUNTS EXPENSE	252,583.75	244,898.09	7,685.66
SALES EXPENSE	56,862.22	69,616.72	(12,754.50)
ADMIN & GENERAL EXPENSE	995,204.70	590,460.09	404,744.61
TOTAL OPERATION & MAINT.	2,199,038.43	2,048,440.32	150,598.11
DEPRECIATION EXPENSE	1,464,822.78	1,152,847.06	311,975.72
TAXES	83,234.65	25,006.17	58,228.48
TOTAL OPERATING EXPENSES	3,747,095.86	3,226,293.55	520,802.31
OPERATING INCOME (LOSS)	2,362,406.37	2,584,911.57	(222,505.20)

REEDSBURG UTILITY COMMISSION
INTERNET - YTD OPERATING INCOME
COMPARED TO BUDGET
Balance as of Dec 2024

	YTD $	YTD BGT	VARIANCE
OPERATING REVENUE			
SALES			
RESIDENTIAL INTERNET ACCESS	4,299,828.74	4,510,026.00	(210,197.26)
RURAL FIBER ACCESS	0.00	0.00	0.00
RESIDENTIAL INTERNET INSTALL FEES	63,319.30	74,387.00	(11,067.70)
CUSTOMER NETWORK REVENUE	383,137.02	403,303.00	(20,165.98)
BUSINESS INTERNET ACCESS	736,229.38	667,712.00	68,517.38
HOSTING FEES	161,791.47	134,652.00	27,139.47
FIBER PROTECTION FEE	299,130.60	304,826.00	(5,695.40)
INTERNET SECURITY	5,122.18	4,939.00	183.18
WIFI INTERNET APPS	9,953.16	8,964.00	989.16
LATE PAYMENT CHARGES	74,132.92	76,332.00	(2,199.08)
MISCELLANEOUS/OTHER	76,857.46	54,581.00	22,276.46
TOTAL OPERATING REVENUE	6,109,502.23	6,239,722.00	(130,219.77)
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
INTERNET ACCESS	312,403.01	253,472.00	58,931.01
DISTRIBUTION EXPENSES	581,984.75	850,161.00	(268,176.25)
CUSTOMER ACCOUNTS EXPENSE	252,583.75	281,604.00	(29,020.25)
SALES EXPENSE	56,862.22	87,124.00	(30,261.78)
ADMIN & GENERAL EXPENSE	995,204.70	1,183,031.00	(187,826.30)
TOTAL OPERATION & MAINT.	2,199,038.43	2,655,392.00	(456,353.57)
DEPRECIATION EXPENSE	1,464,822.78	1,435,609.00	29,213.78
TAXES	83,234.65	157,984.00	(74,749.35)
TOTAL OPERATING EXPENSES	3,747,095.86	4,248,985.00	(501,889.14)
OPERATING INCOME (LOSS)	2,362,406.37	1,990,737.00	371,669.37

REEDSBURG UTILITY COMMISSION
VIDEO - MONTHLY OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of Dec 2024

	MTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES			
LOCAL	11,691.20	11,654.36	36.84
PRIME HD	90,197.06	91,206.36	(1,009.30)
MAX	24,715.03	23,890.07	824.96
RURAL ACCESS FEE	40.00	48.39	(8.39)
BULK CABLE	6,112.65	5,915.64	197.01
PREMIUM CHANNELS	1,449.50	1,538.04	(88.54)
DISCOUNTS/PROMOTIONS	0.00	0.00	0.00
RECEIVER REVENUE	78.60	34.65	43.95
INSTALLATION FEES	10.00	48.39	(38.39)
ADVERTISING REVENUE	3,000.00	3,000.00	0.00
SURCHARGE REVENUE	41,196.00	32,675.09	8,520.91
MISCELLANEOUS/OTHER	1,282.28	40,342.48	(39,060.20)
TOTAL OPERATING REVENUE	179,772.32	210,353.47	(30,581.15)
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
VIDEO EXPENSE	143,006.06	143,620.61	(614.55)
DISTRIBUTION EXPENSE	4,543.95	34,456.05	(29,912.10)
CUSTOMER BILLING & COLLECTING	2,074.90	3,418.71	(1,343.81)
SALES EXPENSE	377.20	1,072.87	(695.67)
ADMIN & GENERAL EXPENSE	17,322.17	(23,826.67)	41,148.84
TOTAL OPERATING & MAINT.	167,324.28	158,741.57	8,582.71
DEPRECIATION EXPENSE	15,281.08	15,948.50	(667.42)
TAXES	1,412.63	(7,855.76)	9,268.39
TOTAL OPERATING EXPENSES	184,017.99	166,834.31	17,183.68
OPERATING INCOME (LOSS)	(4,245.67)	43,519.16	(47,764.83)

REEDSBURG UTILITY COMMISSION
VIDEO - MONTHLY OPERATING INCOME
COMPARED TO BUDGET
Balance as of Dec 2024

	MTD $	MTD BGT	VARIANCE
OPERATING REVENUE			
SALES			
LOCAL	11,691.20	12,338.00	(646.80)
PRIME HD	90,197.06	101,748.00	(11,550.94)
MAX	24,715.03	24,326.00	389.03
RURAL ACCESS FEE	40.00	10.00	30.00
BULK CABLE	6,112.65	6,113.00	(0.35)
PREMIUM CHANNELS	1,449.50	1,545.00	(95.50)
DISCOUNTS/PROMOTIONS	0.00	0.00	0.00
RECEIVER REVENUE	78.60	28.00	50.60
INSTALLATION FEES	10.00	0.00	10.00
ADVERTISING REVENUE	3,000.00	0.00	3,000.00
SURCHARGE REVENUE	41,196.00	44,430.00	(3,234.00)
MISCELLANEOUS/OTHER	1,282.28	2,494.00	(1,211.72)
TOTAL OPERATING REVENUE	179,772.32	193,032.00	(13,259.68)
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
VIDEO EXPENSE	143,006.06	147,250.00	(4,243.94)
DISTRIBUTION EXPENSE	4,543.95	6,305.00	(1,761.05)
CUSTOMER BILLING & COLLECTING	2,074.90	4,228.00	(2,153.10)
SALES EXPENSE	377.20	681.00	(303.80)
ADMIN & GENERAL EXPENSE	17,322.17	16,459.00	863.17
TOTAL OPERATING & MAINT.	167,324.28	174,923.00	(7,598.72)
DEPRECIATION EXPENSE	15,281.08	25,454.00	(10,172.92)
TAXES	1,412.63	1,867.00	(454.37)
TOTAL OPERATING EXPENSES	184,017.99	202,244.00	(18,226.01)
OPERATING INCOME (LOSS)	(4,245.67)	(9,212.00)	4,966.33

REEDSBURG UTILITY COMMISSION
VIDEO - YTD OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of Dec 2024

	YTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES			
LOCAL	142,094.07	141,169.73	924.34
PRIME HD	1,124,295.09	1,091,400.92	32,894.17
MAX	296,838.17	339,502.33	(42,664.16)
RURAL ACCESS FEE	481.67	508.39	(26.72)
BULK CABLE	73,351.80	73,154.79	197.01
PREMIUM CHANNELS	17,419.77	20,022.59	(2,602.82)
DISCOUNTS/PROMOTIONS	(7.34)	2.33	(9.67)
RECEIVER REVENUE	526.93	35,433.88	(34,906.95)
INSTALLATION FEES	560.00	843.39	(283.39)
ADVERTISING REVENUE	3,000.00	6,000.00	(3,000.00)
SURCHARGE REVENUE	506,606.15	408,470.72	98,135.43
MISCELLANEOUS/OTHER	13,908.25	57,111.82	(43,203.57)
TOTAL OPERATING REVENUE	2,179,074.56	2,173,620.89	5,453.67
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
VIDEO EXPENSE	1,614,998.86	1,602,002.04	12,996.82
DISTRIBUTION EXPENSE	62,957.71	126,065.75	(63,108.04)
CUSTOMER BILLING & COLLECTING	36,129.19	44,761.19	(8,632.00)
SALES EXPENSE	7,638.89	11,660.35	(4,021.46)
ADMIN & GENERAL EXPENSE	159,296.74	113,706.49	45,590.25
TOTAL OPERATING & MAINT.	1,881,021.39	1,898,195.82	(17,174.43)
DEPRECIATION EXPENSE	169,899.22	218,779.53	(48,880.31)
TAXES	11,493.15	4,440.97	7,052.18
TOTAL OPERATING EXPENSES	2,062,413.76	2,121,416.32	(59,002.56)
OPERATING INCOME (LOSS)	116,660.80	52,204.57	64,456.23

REEDSBURG UTILITY COMMISSION
VIDEO - YTD OPERATING INCOME
COMPARED TO BUDGET
Balance as of Dec 2024

	YTD $	YTD BGT	VARIANCE
OPERATING REVENUE			
SALES			
LOCAL	142,094.07	148,055.00	(5,960.93)
PRIME HD	1,124,295.09	1,220,981.00	(96,685.91)
MAX	296,838.17	291,907.00	4,931.17
RURAL ACCESS FEE-VIDEO	481.67	120.00	361.67
BULK CABLE	73,351.80	73,352.00	(0.20)
PREMIUM CHANNELS	17,419.77	18,544.00	(1,124.23)
DISCOUNTS/PROMOTIONS	(7.34)	0.00	(7.34)
RECEIVER REVENUE	526.93	264.00	262.93
INSTALLATION FEES	560.00	0.00	560.00
ADVERTISING REVENUE	3,000.00	0.00	3,000.00
SURCHARGE REVENUE	506,606.15	533,160.00	(26,553.85)
MISCELLANEOUS/OTHER	13,908.25	29,929.00	(16,020.75)
TOTAL OPERATING REVENUE	2,179,074.56	2,316,312.00	(137,237.44)
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
VIDEO EXPENSE	1,614,998.86	1,766,998.00	(151,999.14)
DISTRIBUTION EXPENSE	62,957.71	77,060.00	(14,102.29)
CUSTOMER BILLING & COLLECTING	36,129.19	49,809.00	(13,679.81)
SALES EXPENSE	7,638.89	12,258.00	(4,619.11)
ADMIN & GENERAL EXPENSE	159,296.74	178,139.00	(18,842.26)
TOTAL OPERATING & MAINT.	1,881,021.39	2,084,264.00	(203,242.61)
DEPRECIATION EXPENSE	169,899.22	274,572.00	(104,672.78)
TAXES	11,493.15	20,139.00	(8,645.85)
TOTAL OPERATING EXPENSES	2,062,413.76	2,378,975.00	(316,561.24)
OPERATING INCOME (LOSS)	116,660.80	(62,663.00)	179,323.80

REEDSBURG UTILITY COMMISSION
TELEPHONE - MONTHLY OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of Dec 2024

	MTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES			
RESIDENTIAL LOCAL SERVICE	294.95	324.21	(29.26)
BUSINESS LOCAL SERVICE	40.40	281.29	(240.89)
RESIDENTIAL VoIP REVENUE	32,839.11	32,576.05	263.06
BUSINESS VoIP REVENUE	30,503.34	28,534.29	1,969.05
REGULATORY FEES	5,986.60	6,367.92	(381.32)
ECC REVENUE	0.00	0.00	0.00
LONG DISTANCE	258.20	(242.05)	500.25
SWITCHED ACCESS REVENUE	0.00	0.00	0.00
DIRECTORY REVENUE	191.50	94.07	97.43
TELEPHONE INSTALL FEES	150.00	396.79	(246.79)
RURAL ACCESS FEE	475.00	251.62	223.38
OTHER TELEPHONE REVENUES	164.93	178.47	(13.54)
TOTAL OPERATING REVENUE	70,904.03	68,762.66	2,141.37
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
ACCESS EXPENSE	1,905.61	2,793.14	(887.53)
VoIP ACCESS EXPENSE	36,950.72	36,354.96	595.76
DISTRIBUTION EXPENSE	6,260.04	42,622.96	(36,362.92)
CUSTOMER ACCOUNTS EXPENSE	3,103.18	4,153.05	(1,049.87)
SALES EXPENSE	528.08	1,018.79	(490.71)
ADMIN & GENERAL EXPENSE	22,905.47	(32,653.04)	55,558.51
TOTAL OPERATION & MAINT.	71,653.10	54,289.86	17,363.24
DEPRECIATION EXPENSE	20,308.23	19,014.30	1,293.93
TAXES	9,186.38	(886.74)	10,073.12
TOTAL OPERATING EXPENSES	101,147.71	72,417.42	28,730.29
OPERATING INCOME (LOSS)	(30,243.68)	(3,654.76)	(26,588.92)

REEDSBURG UTILITY COMMISSION
TELEPHONE - MONTHLY OPERATING INCOME
COMPARED TO BUDGET
Balance as of Dec 2024

	MTD $	MTD BGT	VARIANCE
OPERATING REVENUE			
SALES			
RESIDENTIAL LOCAL SERVICE	294.95	592.00	(297.05)
BUSINESS LOCAL SERVICE	40.40	295.00	(254.60)
RESIDENTIAL VoIP REVENUE	32,839.11	34,313.00	(1,473.89)
BUSINESS VoIP REVENUE	30,503.34	29,680.00	823.34
REGULATORY FEES	5,986.60	6,182.00	(195.40)
ECC REVENUE	0.00	0.00	0.00
LONG DISTANCE	258.20	328.00	(69.80)
SWITCHED ACCESS REVENUE	0.00	0.00	0.00
DIRECTORY REVENUE	191.50	97.00	94.50
TELEPHONE INSTALL FEES	150.00	0.00	150.00
RURAL ACCESS FEE	475.00	110.00	365.00
OTHER TELEPHONE REVENUES	164.93	65.00	99.93
TOTAL OPERATING REVENUE	70,904.03	71,662.00	(757.97)
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
ACCESS EXPENSE	1,905.61	1,504.00	401.61
VoIP ACCESS EXPENSE	36,950.72	17,843.00	19,107.72
DISTRIBUTION EXPENSE	6,260.04	7,324.00	(1,063.96)
CUSTOMER ACCOUNTS EXPENSE	3,103.18	4,678.00	(1,574.82)
SALES EXPENSE	528.08	1,394.00	(865.92)
ADMIN & GENERAL EXPENSE	22,905.47	20,708.00	2,197.47
TOTAL OPERATION & MAINT.	71,653.10	53,451.00	18,202.10
DEPRECIATION EXPENSE	20,308.23	21,331.00	(1,022.77)
TAXES	9,186.38	5,888.00	3,298.38
TOTAL OPERATING EXPENSES	101,147.71	80,670.00	20,477.71
OPERATING INCOME (LOSS)	(30,243.68)	(9,008.00)	(21,235.68)

REEDSBURG UTILITY COMMISSION
TELEPHONE - YTD OPERATING INCOME
COMPARED TO PRIOR YEAR
Balance as of Dec 2024

	YTD $	PRIOR $	VARIANCE
OPERATING REVENUE			
SALES			
RESIDENTIAL LOCAL SERVICE	3,607.88	6,968.67	(3,360.79)
BUSINESS LOCAL SERVICE	2,742.99	3,526.09	(783.10)
RESIDENTIAL VoIP REVENUE	400,383.15	392,733.59	7,649.56
BUSINESS VoIP REVENUE	366,680.96	358,022.75	8,658.21
REGULATORY FEES	80,383.16	85,885.26	(5,502.10)
ECC REVENUE	0.00	0.00	0.00
LONG DISTANCE	4,037.72	3,654.81	382.91
SWITCHED ACCESS REVENUE	0.00	0.00	0.00
DIRECTORY REVENUE	2,042.20	1,218.82	823.38
TELEPHONE INSTALL FEES	4,795.00	11,031.79	(6,236.79)
RURAL ACCESS FEE	4,445.37	1,753.29	2,692.08
OTHER TELEPHONE REVENUES	866.66	986.69	(120.03)
TOTAL OPERATING REVENUE	869,985.09	865,781.76	4,203.33
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
ACCESS EXPENSE	19,917.07	18,931.56	985.51
VoIP ACCESS EXPENSE	224,337.40	220,648.44	3,688.96
DISTRIBUTION EXPENSE	86,671.72	133,962.95	(47,291.23)
CUSTOMER ACCOUNTS EXPENSE	46,851.58	51,447.42	(4,595.84)
SALES EXPENSE	10,471.04	13,977.30	(3,506.26)
ADMIN & GENERAL EXPENSE	188,475.04	133,268.23	55,206.81
TOTAL OPERATION & MAINT.	576,723.85	572,235.90	4,487.95
DEPRECIATION EXPENSE	224,835.49	231,853.90	(7,018.41)
TAXES	54,195.05	61,167.33	(6,972.28)
TOTAL OPERATING EXPENSES	855,754.39	865,257.13	(9,502.74)
OPERATING INCOME (LOSS)	14,230.70	524.63	13,706.07

REEDSBURG UTILITY COMMISSION
TELEPHONE - YTD OPERATING INCOME
COMPARED TO BUDGET
Balance as of Dec 2024

	YTD $	YTD BGT	VARIANCE
OPERATING REVENUE			
SALES			
RESIDENTIAL LOCAL SERVICE	3,607.88	7,104.00	(3,496.12)
BUSINESS LOCAL SERVICE	2,742.99	3,538.00	(795.01)
RESIDENTIAL VoIP REVENUE	400,383.15	408,005.00	(7,621.85)
BUSINESS VoIP REVENUE	366,680.96	352,924.00	13,756.96
REGULATORY FEES	80,383.16	74,188.00	6,195.16
ECC REVENUE	0.00	0.00	0.00
LONG DISTANCE	4,037.72	3,937.00	100.72
SWITCHED ACCESS REVENUE	0.00	0.00	0.00
DIRECTORY REVENUE	2,042.20	1,166.00	876.20
TELEPHONE INSTALL FEES	4,795.00	0.00	4,795.00
RURAL ACCESS FEE	4,445.37	1,316.00	3,129.37
OTHER TELEPHONE REVENUES	866.66	775.00	91.66
TOTAL OPERATING REVENUE	869,985.09	852,953.00	17,032.09
OPERATING EXPENSES			
OPERATION & MAINTENANCE			
ACCESS EXPENSE	19,917.07	18,052.00	1,865.07
VoIP ACCESS EXPENSE	224,337.40	212,172.00	12,165.40
DISTRIBUTION EXPENSE	86,671.72	87,906.00	(1,234.28)
CUSTOMER ACCOUNTS EXPENSE	46,851.58	56,138.00	(9,286.42)
SALES EXPENSE	10,471.04	16,733.00	(6,261.96)
ADMIN & GENERAL EXPENSE	188,475.04	226,617.00	(38,141.96)
TOTAL OPERATION & MAINT.	576,723.85	617,618.00	(40,894.15)
DEPRECIATION EXPENSE	224,835.49	253,647.00	(28,811.51)
TAXES	54,195.05	70,016.00	(15,820.95)
TOTAL OPERATING EXPENSES	855,754.39	941,281.00	(85,526.61)
OPERATING INCOME (LOSS)	14,230.70	(88,328.00)	102,558.70

Accounts Payable
Check Register

12/18/2024 To 01/20/2025

Bank Account: 5 - COMMUNITY 1ST CUSTOMER PYMT

Check / Tran	Date	Pmt Type	Vendor	Vendor Name	Reference		Amount
175	12/27/2024	WIRE	1561	WI PUBLIC POWER INC	MONTHLY POWER BILL PYMT		1,339,435.93
					Total for Bank Account - 5 :	(1)	1,339,435.93

Accounts Payable
Check Register

12/18/2024 To 01/20/2025

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

Check / Tran	Date	Pmt Type	Vendor	Vendor Name	Reference		Amount
52	12/19/2024	WIRE	2241	PAYMENTUS CORPORATION	NOV 2024 ACH PAYMENT PROCESSING FEES		139.30
					Total for Bank Account - 8 :	(1)	139.30

Accounts Payable
Check Register

12/18/2024 To 01/20/2025

Bank Account: 11 - COMMUNITY 1ST CHECKING

Check / Tran	Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
2207	12/20/2024	WIRE	1552	WI DEPT OF REVENUE	NOVEMBER 24 SALES & USE TAX-FORM ST-12	28,953.02
2212	12/20/2024	WIRE	2010	GREAT-WEST FINANCIAL	DEFERRED COMP DEDUCTIONS	2,637.41
2213	12/20/2024	WIRE	2002	EFTPS-ACH	PAYROLL-FED W/H TAXES	39,152.92
2214	12/20/2024	WIRE	2003	SWT WITHHOLDING-ACH	PAYROLL-STATE W/H TAX	6,828.56
2215	12/31/2024	WIRE	1155	EMPLOYEE BENEFITS CORPORATION	MONTHLY FLEX PLAN FEES	126.00
2216	12/31/2024	WIRE	1155	EMPLOYEE BENEFITS CORPORATION	MONTHLY FLEX PLAN DEDUCTIONS	2,494.14
2219	01/03/2025	WIRE	2010	GREAT-WEST FINANCIAL	DEFERRED COMP DEDUCTIONS	2,197.55
2220	01/03/2025	WIRE	2002	EFTPS-ACH	PAYROLL-FED W/H TAXES	30,897.34
2221	01/03/2025	WIRE	2003	SWT WITHHOLDING-ACH	PAYROLL-STATE W/H TAX	5,515.91
2222	01/03/2025	WIRE	1232	INTERSTATE TRS FUND	ANNUAL ASSESSMENT OBLIGATION 6 of 12	1,514.06
2223	01/03/2025	WIRE	1552	WI DEPT OF REVENUE	DEC 24 911 POLICE & FIRE PROTECTION FEE	1,658.54
2224	01/03/2025	WIRE	1134	DEPT OF THE TREASURY-ACH	DEC 2024 FEDERAL EXCISE TAX-FORM 720	1,852.34
2225	01/20/2025	WIRE	1552	WI DEPT OF REVENUE	DEC 2024 SALES & USE TAX-FORM ST-12	29,987.57
2226	01/10/2025	WIRE	1508	UNIVERSAL SERVICE ADMIN CO	SUPPORT MECHANISM CHARGES-ID# 825478	3,655.82
2228	01/17/2025	WIRE	2010	GREAT-WEST FINANCIAL	DEFERRED COMP DEDUCTIONS	2,244.06
2229	01/17/2025	WIRE	2002	EFTPS-ACH	PAYROLL-FED W/H TAXES	33,596.60
2230	01/17/2025	WIRE	2003	SWT WITHHOLDING-ACH	PAYROLL-STATE W/H TAX	5,920.03
2231	01/15/2025	WIRE	1329	NATIONAL CABLE TELEVISION COOP	DEC 24 NCTC-MONTHLY PROGRAMMING FEES	86,232.93
2232	01/14/2025	WIRE	1329	NATIONAL CABLE TELEVISION COOP	DEC 24 INTERSTATE WAVELENGTH-WINDSTREAM	3,303.71
12712	01/03/2025	DD	2029	BRETT SCHUPPNER	WPPI Board of Directors Meeting	77.05
35336	12/19/2024	CHK	1016	ALLIANT ENERGY/WPL	ELECTRONICS CABINET-SPRING GREEN-PEARL	114.21
35337	12/19/2024	CHK	2282	GLOBE LIFE	DEC 2024 LIBERTY NATIONAL INS PREMIUM	1,314.92
35338	12/19/2024	CHK	1478	ICONECTIV LLC	LOCAL NUMBER PORTABILITY CHGS 11/2024	123.55
35339	12/19/2024	CHK	1229	InfoSend INC	ADV UTIL BILL PRINT/MAIL SERV 11/2024	3,251.16
35340	12/19/2024	CHK	1276	LAVALLE TELEPHONE COOP, INC.	5MB 3/YR TERM TO R-CTR/MDU VIDEO FEED	787.00
35341	12/19/2024	CHK	1343	NISC	ENVELOPES	104.65

12/18/2024 To 01/20/2025

Bank Account: 11 - COMMUNITY 1ST CHECKING

Check / Tran	Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
35342	12/19/2024	CHK	1475	TEACH/UW/DPI	USF TEACH PROG ASSESSMENT WI004970 12/24	1,662.00
35343	12/19/2024	CHK	1519	VANNGUARD UTILITY PARTNERS	RURAL LOCATES FOR COMMUNICATION SERVICES	9,759.14
35344	12/19/2024	CHK	1563	WI SCTF	Child Support·	458.80
35345	12/19/2024	CHK	2358	WI STATE TELECOMMUNICATIONS ASS	WSTA ASSOCIATION DUES 2025	16,611.00
35346	12/19/2024	CHK	1567	WI UNIVERSAL SERVICE FUND	USF MONTHLY ASSESSMENT WI004970 12/2024	228.00
35347	12/19/2024	CHK	2383	WIESER CONCRETE	PAD XFMR CONCRETE SMALL 3PH 84X83X6	4,400.00
35348	12/19/2024	CHK	9998	BEAVER CROSSFIT & WELLNESS	CREDIT BALANCE REFUND	47.44
35349	12/19/2024	CHK	9998	TAMMY A CHASE	CREDIT BALANCE REFUND	41.11
35350	12/19/2024	CHK	9998	CAROL L COLBY	CREDIT BALANCE REFUND	53.08
35351	12/19/2024	CHK	9998	GLORIA CRAWFORD	CREDIT BALANCE REFUND	115.25
35352	12/19/2024	CHK	9998	CROCS INC	CREDIT BALANCE REFUND	330.24
35353	12/19/2024	CHK	9998	DEEANNA C GANDY	CREDIT BALANCE REFUND	38.24
35354	12/19/2024	CHK	9998	DOROTHY A GROVER	CREDIT BALANCE REFUND	25.61
35355	12/19/2024	CHK	9998	BETTY J JENSEN	CREDIT BALANCE REFUND	76.02
35356	12/19/2024	CHK	9998	AMY J LAACK	CREDIT BALANCE REFUND	68.52
35357	12/19/2024	CHK	9998	JEROD T LYON	CREDIT BALANCE REFUND	58.52
35358	12/19/2024	CHK	9998	RYAN L MEYER	CREDIT BALANCE REFUND	100.00
35359	12/19/2024	CHK	9998	MELITA MEYERS	CREDIT BALANCE REFUND	45.28
35360	12/19/2024	CHK	9998	LORI MURPHY	CREDIT BALANCE REFUND	100.00
35361	12/19/2024	CHK	9998	TRAVIS PITZ	CREDIT BALANCE REFUND	40.11
35362	12/19/2024	CHK	9998	BRIAN D POGUE	CREDIT BALANCE REFUND	36.55
35363	12/19/2024	CHK	9998	JOELMA E POLMATEER	CREDIT BALANCE REFUND	15.60
35364	12/19/2024	CHK	9998	RUC FBO #000264854/022483	CREDIT BALANCE REFUND	31.22
35365	12/19/2024	CHK	9998	RUC FBO #000639308/020350	CREDIT BALANCE REFUND	71.67
35366	12/19/2024	CHK	9998	DAVE W RUPPERT	CREDIT BALANCE REFUND	78.45
35367	12/19/2024	CHK	9998	GWEN E SVEUM	CREDIT BALANCE REFUND	41.11

Accounts Payable
Check Register

12/18/2024 To 01/20/2025

Bank Account: 11 - COMMUNITY 1ST CHECKING

Check / Tran	Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
35368	12/19/2024	CHK	9998	SUSAN J UBL	CREDIT BALANCE REFUND	63.95
35369	12/26/2024	CHK	1408	REEDSBURG UTILITY COMMISSION	COMMUNICATION SERVICES/INTERNET	3,330.75
35370	12/27/2024	CHK	1408	REEDSBURG UTILITY COMMISSION	ELECTRIC/WATER INTERDEPARTMENTAL BILLING	12,396.90
35371	12/27/2024	CHK	1016	ALLIANT ENERGY/WPL	ELECTRONICS CABINET-LOGANVILLE	46.80
35372	12/27/2024	CHK	2330	AT&T MOBILITY	FIRSTNET MOBILE FOR IPADS 12/2024	159.95
35373	12/27/2024	CHK	1062	BOARDMAN & CLARK LLP	PROF SERV:CABLE & TELCO MATTERS	1,240.00
35374	12/27/2024	CHK	1265	KYLE ENTERPRISES LLC	U-GUARD STEEL 2"	1,168.89
35375	12/27/2024	CHK	1306	MID-STATE GROUP INC	12" SMOOTH BOBCAT BUCKET MX3-12-S	1,424.00
35376	12/27/2024	CHK	1353	OAKDALE ELECTRIC COOPERATIVE	WOEFL RD-BORING FEES/PLOWING WIRE	14,280.50
35377	12/27/2024	CHK	1469	SUPERIOR CHEMICAL CORP	ALIVE LIQUID BACTERIA	103.09
35378	12/27/2024	CHK	2072	VILLAGE OF LAKE DELTON	FRANCHISE FEES-4TH QTR 2024	656.49
35379	01/03/2025	CHK	2	AMAZON CAPITAL SERVICES	RED/ORG FOLDERS/BANKERS BOXES	1,273.43
35380	01/03/2025	CHK	1029	AMERICAN WATER WORKS ASSOC	2025 ANNUAL AWWA MEMBERSHIP DUES 26649	450.00
35381	01/03/2025	CHK	1074	CALIX	803G GIGAPOINT INDOOR ONT	10,355.83
35382	01/03/2025	CHK	2388	GFL ENVIRONMENTAL	TRASH/RECYCLING-STD SERV 01/2025 20/YD	574.00
35383	01/03/2025	CHK	1211	HACH COMPANY	SPADNS2 FLUORIDE RGT	596.70
35384	01/03/2025	CHK	1271	LAKES GAS CO	FORK LIFT FUEL	102.70
35385	01/03/2025	CHK	1291	MAD CITY BATTERY, LLC	BATTERIES	85.60
35386	01/03/2025	CHK	1322	MSA PROFESSIONAL SERVICES INC	WESTSIDE PRESSURE ZONE EVAL-STUDY/EST	2,318.75
35387	01/03/2025	CHK	1355	ODP BUSINESS SOLUTIONS LLC	OFFICE SUPPLIES	130.95
35388	01/03/2025	CHK	2326	PEST CONTROL CONSULTANTS	PEST CONTROL	85.00
35389	01/03/2025	CHK	1510	UPS	UPS GROUND	29.34
35390	01/03/2025	CHK	1563	WI SCTF	Child Support·	458.80
35391	01/07/2025	CHK	1016	ALLIANT ENERGY/WPL	501 UTILITY CT-GAS MTR #6804134	1,247.64
35392	01/07/2025	CHK	1093	CINTAS CORPORATION No. 2	FIRST AID CABINET SUPPLIES	295.52
35393	01/07/2025	CHK	1138	DIGGERS HOTLINE INC	NOV/DEC '24 LOCATES	598.45

Accounts Payable
Check Register

12/18/2024 To 01/20/2025

Bank Account: 11 - COMMUNITY 1ST CHECKING

Check / Tran	Date	Pmt Type	Vendor	Vendor Name	Reference		Amount
35394	01/07/2025	CHK	2052	FRONTIER	PORTING CHARGES		168.00
35395	01/07/2025	CHK	1059	LOS ANGELES LOCKBOX	EXP BASIC SUBSCRIBERS 09/2024		2,707.50
35396	01/07/2025	CHK	1296	MARTELLE WATER TREATMENT	SODIUM HYPOCHLORITE/AQUA MAG/HYDROFLUOSI		5,545.55
35397	01/07/2025	CHK	2011	VERMEER WISCONSIN INC	RETURN LP SERIES POP OFF VALVE		2,938.61
35398	01/07/2025	CHK	2358	WI STATE TELECOMMUNICATIONS ASS	2025 WSTA BROADBAND FORUM-KEN LAS		400.00
35399	01/13/2025	CHK	1016	ALLIANT ENERGY/WPL	BOOSTER 1301 19TH ST-GAS METER		18.30
35400	01/13/2025	CHK	1512	US POSTAL SERVICE	REPLENISH POSTAGE MTR #106001081962		5,000.00
35401	01/13/2025	CHK	2358	WI STATE TELECOMMUNICATIONS ASS	2025 WSTA MARKETING SEMINAR-A FAVIA		220.00
35402	01/13/2025	CHK	1313	MIDWEST VIDEO SOLUTIONS LLC	MONTHLY SUBSCRIPTIONS NON-MDU/MDU 12/24		1,506.50
35403	01/14/2025	CHK	1563	WI SCTF	Child Support-		458.80
					Total for Bank Account - 11 :	(88)	401,511.30
					Grand Total :	(90)	1,741,086.53

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 12/18/2024

Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
Vendor - 2381 ALLEN MEDIA BROADCASTING										
2381	ALLEN MEDIA BROADCASTING	01/21/2025	597733	CHK	01/21/2025			8,687.70		
	Ref: RETRANSMISSION OF WKOW-ABC-BASIC 12/2024									
	Totals For Vendor - 2381 - ALLEN MEDIA BROADCASTING					0.00	0.00	8,687.70	0.00	0.00
Vendor - 9998 ALONSO, MARCELINO										
9998	ALONSO, MARCELINO	01/16/2025	20250116145245251	CHK	01/16/2025		$ 38.24			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - ALONSO, MARCELINO					0.00	38.24	0.00	0.00	0.00
Vendor - 9999 ALONSO, MARCELINO										
9999	ALONSO, MARCELINO	01/21/2025	000710526/024167	CHK	01/21/2025			111.19		
	Ref: ACCT #710526 ELEC/WATER REFUND									
	Totals For Vendor - 9999 - ALONSO, MARCELINO					0.00	0.00	111.19	0.00	0.00
Vendor - 1024 AMARIL UNIFORM COMPANY										
1024	AMARIL UNIFORM COMPANY	01/21/2025	IV270831	CHK	01/21/2025			326.01		
	Ref: FR CLOTHING-MIKE KINSER									
1024	AMARIL UNIFORM COMPANY	01/21/2025	IV271282	CHK	01/21/2025			311.45		
	Ref: DRIFIRE GORTEX FR FLEECE LINED VEST									
1024	AMARIL UNIFORM COMPANY	01/21/2025	IV271727	CHK	01/21/2025			162.45		
	Ref: ARIAT FR UNLINED CANVAS BIB OVERALL									
1024	AMARIL UNIFORM COMPANY		IV271806			-140.00				
	Ref: RETURN ARIAT FR UNLINED BIB									
	Totals For Vendor - 1024 - AMARIL UNIFORM COMPANY					-140.00	0.00	799.91	0.00	0.00
Vendor - 2 AMAZON CAPITAL SERVICES										
2	AMAZON CAPITAL SERVICES	01/21/2025	16PL-W69H-9Q4X	CHK	01/21/2025			438.83		
	Ref: ROLL TOWELS/CAN LINERS/TOILET CLNR/KEYS									
2	AMAZON CAPITAL SERVICES	01/21/2025	1YPM-L3WN-41HK	CHK	01/21/2025			290.70		
	Ref: FIRESTICK/MEASURING WHEEL									

Beginning Date: 12/18/2024

Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Totals For Vendor - 2 - AMAZON CAPITAL SERVICES					0.00	0.00	729.53	0.00	0.00
Vendor - 2103 ANPI BUSINESS LLC										
2103	ANPI BUSINESS LLC	01/21/2025	105481000000250101	CHK	01/21/2025			11,793.85		
	Ref: RECURRING SERVICE CHARGES-ACCESS 12/2024									
2103	ANPI BUSINESS LLC	01/21/2025	105481000000250101.0	CHK	01/21/2025			924.44		
	Ref: YEALINK W76P BUNDLE/HANDSET									
2103	ANPI BUSINESS LLC	01/21/2025	105481000000250101.1	CHK	01/21/2025			244.86		
	Ref: YEALINK W76P BUNDLE/W56H DECT CORDLESS									
2103	ANPI BUSINESS LLC	01/21/2025	143612000000250101	CHK	01/21/2025			7,083.39		
	Ref: RECURRING SERVICE CHARGES-ACCESS 12/2024									
	Totals For Vendor - 2103 - ANPI BUSINESS LLC					0.00	0.00	20,046.54	0.00	0.00
Vendor - 2376 ARELION US INC										
2376	ARELION US INC	01/21/2025	NEAI82500753	CHK	01/21/2025			3,800.00		
	Ref: LEASE FEE-MONTHLY INTERNET SERV 02/2025									
	Totals For Vendor - 2376 - ARELION US INC					0.00	0.00	3,800.00	0.00	0.00
Vendor - 9998 ATKINSON, SAMANTHA										
9998	ATKINSON, SAMANTHA	01/16/2025	20250116145246206	CHK	01/16/2025		$ 100.00			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - ATKINSON, SAMANTHA					0.00	100.00	0.00	0.00	0.00
Vendor - 9998 BAILEY, PHILLIP										
9998	BAILEY, PHILLIP	01/16/2025	20250116145245921	CHK	01/16/2025		$ 45.34			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - BAILEY, PHILLIP					0.00	45.34	0.00	0.00	0.00
Vendor - 9998 BALCI FAMILY ENTERPRISES LLC										
9998	BALCI FAMILY ENTERPRISES LLC	01/16/2025	20250116145243508	CHK	01/16/2025		$ 68.71			
	Ref: CREDIT BALANCE REFUND									

Beginning Date: 12/18/2024

Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Totals For Vendor - 9998 - BALCI FAMILY ENTERPRISES LLC					0.00	68.71	0.00	0.00	0.00
Vendor - 1058 BELL LUMBER & POLE COMPANY										
1058	BELL LUMBER & POLE COMPANY	01/21/2025	INV-036895	CHK	01/21/2025			7,863.69		
	Ref: WOOD POLES									
	Totals For Vendor - 1058 - BELL LUMBER & POLE COMPANY					0.00	0.00	7,863.69	0.00	0.00
Vendor - 9998 BERKYUREK, EMRE										
9998	BERKYUREK, EMRE	01/16/2025	20250116145244414	CHK	01/16/2025		$ 41.11			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - BERKYUREK, EMRE					0.00	41.11	0.00	0.00	0.00
Vendor - 9998 BRODHEAD, MARYCLIA H										
9998	BRODHEAD, MARYCLIA H	01/16/2025	20250116145245377	CHK	01/16/2025		$ 54.82			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - BRODHEAD, MARYCLIA H					0.00	54.82	0.00	0.00	0.00
Vendor - 1074 CALIX										
1074	CALIX	01/21/2025	7034268	CHK	01/21/2025			7,260.16		
	Ref: AXOS FRAMEWORK,ARM PERP LIC 12/2024									
1074	CALIX	01/21/2025	7034273	CHK	01/21/2025			10,130.88		
	Ref: AXOS FRAMEWORK,ARM PER LIC 12/2024									
1074	CALIX	01/21/2025	7034279	CHK	01/21/2025			7,359.04		
	Ref: AXOS FRAMEWORK,ARM PREP LIC 12/2024									
1074	CALIX	01/21/2025	7034280	CHK	01/21/2025			4,594.32		
	Ref: AXOS FRAMEWORK/ARM PERP LIC 12/2024									
1074	CALIX	01/21/2025	7034281	CHK	01/21/2025			1,952.00		
	Ref: AXOS FRAMEWORK,ARM PERP LIC 12/2024									
1074	CALIX	01/21/2025	7034417	CHK	01/21/2025			1,683.00		
	Ref: CALIX CLOUD FOUNDATION 01/2025									
1074	CALIX	01/21/2025	7035413	CHK	01/21/2025			600.00		

Beginning Date: 12/18/2024

Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Ref: SMARTBIZWORX 01/2025									
			Totals For Vendor - 1074 - CALIX			0.00	0.00	33,579.40	0.00	0.00
Vendor - 1079 CARQUEST AUTO PARTS										
1079	CARQUEST AUTO PARTS	01/21/2025	5235-516483	CHK	01/21/2025			238.99		
	Ref: ANTIFREEZE									
1079	CARQUEST AUTO PARTS	01/21/2025	5235-516484	CHK	01/21/2025			41.28		
	Ref: BRAKE CLEAN NON-CHLR									
1079	CARQUEST AUTO PARTS	01/21/2025	5235-516485	CHK	01/21/2025			51.49		
	Ref: 3/4DR FLEX-HDL 19									
1079	CARQUEST AUTO PARTS	01/21/2025	5235-516516	CHK	01/21/2025			96.02		
	Ref: HOSE/HOSE GUARDS/4G-4FFORX UNIT #800									
1079	CARQUEST AUTO PARTS	01/21/2025	5235-516722	CHK	01/21/2025			13.99		
	Ref: DIESEL EXHAUST FLUID 1250									
1079	CARQUEST AUTO PARTS	01/21/2025	5235-516950	CHK	01/21/2025			55.00		
	Ref: 230 NITROGEN									
1079	CARQUEST AUTO PARTS	01/21/2025	5235-517088	CHK	01/21/2025			123.56		
	Ref: DS-RX ANTI GEL/ANTIFREEZE/BRKAWY SWITCH									
1079	CARQUEST AUTO PARTS	01/21/2025	5235-517221	CHK	01/21/2025			18.52		
	Ref: AXLE NUT SOCKET-30mm									
1079	CARQUEST AUTO PARTS	01/21/2025	5235-517335	CHK	01/21/2025			36.15		
	Ref: BUSHING/GREASE FITTING/IMP ADPTR #750									
1079	CARQUEST AUTO PARTS	01/21/2025	5235-517663	CHK	01/21/2025			59.94		
	Ref: "22" XTRACLEAR									
1079	CARQUEST AUTO PARTS	01/21/2025	5235-517681	CHK	01/21/2025			45.62		
	Ref: OIL FILTER/5W20 FULL SYN OIL UNIT #30									
1079	CARQUEST AUTO PARTS	01/21/2025	5235-517879	CHK	01/21/2025			86.30		
	Ref: GREASE-RED & TACKY									
1079	CARQUEST AUTO PARTS	01/21/2025	5235-517885	CHK	01/21/2025			17.39		
	Ref: ADPT IMP 3/4F X 1/2M									

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 12/18/2024

Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
1079	CARQUEST AUTO PARTS	01/21/2025	5235-518097	CHK	01/21/2025			9.39		
	Ref: BRAKE FLUIT/PUSH BUTTON									
1079	CARQUEST AUTO PARTS	01/21/2025	5235-518235	CHK	01/21/2025			56.43		
	Ref: WASHER FLUID/ANTIFREEZE/AIR FILTERS									
	Totals For Vendor - 1079 - CARQUEST AUTO PARTS					0.00	0.00	950.07	0.00	0.00
Vendor - 1095 CITIES & VILLAGES MUTUAL INS CO										
1095	CITIES & VILLAGES MUTUAL INS	01/21/2025	2025PREMIUM-REEDUT	CHK	01/21/2025			120,335.89		
	Ref: 2025 INSURANCE PREMIUMS									
	Totals For Vendor - 1095 - CITIES & VILLAGES MUTUAL INS CO					0.00	0.00	120,335.89	0.00	0.00
Vendor - 1097 CITY OF REEDSBURG										
1097	CITY OF REEDSBURG	01/21/2025	8563	CHK	01/21/2025			49.04		
	Ref: DECEMBER 2024 METLIFE INS PREMIUM DEDUCT									
1097	CITY OF REEDSBURG	01/21/2025	8580	CHK	01/21/2025			320.24		
	Ref: DECEMBER 2024 VISION INS PREMIUMS									
1097	CITY OF REEDSBURG	01/21/2025	8581	CHK	01/21/2025			3,426.52		
	Ref: DECEMBER 2024 DENTAL INS PREMIUMS									
1097	CITY OF REEDSBURG	01/21/2025	8584	CHK	01/21/2025			84,226.72		
	Ref: JANUARY 2025 HEALTH INS PREMIUMS									
1097	CITY OF REEDSBURG	01/21/2025	8592	CHK	01/21/2025			322,443.05		
	Ref: S VIKING DR PROJECT									
1097	CITY OF REEDSBURG	01/21/2025	DEC 24 TOWER RENT	CHK	01/21/2025			2,373.55		
	Ref: DEC 24 TOWER RENT REV DUE TO CITY-14TH S									
1097	CITY OF REEDSBURG	01/21/2025	DECEMBER 2024 WRS	CHK	01/21/2025			42,694.90		
	Ref: DEC 24 WRS RETIREMENT BENEFIT & DEDUCTIO									
1097	CITY OF REEDSBURG	01/21/2025	JULY-DEC 2024	CHK	01/21/2025			20,363.50		
	Ref: SEMI-ANNUAL FRANCHISE FEES JUL-DEC 2024									
1097	CITY OF REEDSBURG	01/21/2025	NOV 24 SEWER COLLE	CHK	01/21/2025			284,364.78		
	Ref: NOVEMBER 2024 SEWER COLLECTIONS									
1097	CITY OF REEDSBURG	01/21/2025	NOV 24 STORM WATER	CHK	01/21/2025			46,776.85		

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 12/18/2024

Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Ref: NOVEMBER 2024 STORM WATER COLLECTIONS									
	Totals For Vendor - 1097 - CITY OF REEDSBURG					0.00	0.00	807,039.15	0.00	0.00
Vendor - 2230 CORPORATE BUSINESS SYSTEMS LLC										
2230	CORPORATE BUSINESS SYSTEMS	01/21/2025	38302298	CHK	01/21/2025			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	01/21/2025	S512848493.001	CHK	01/21/2025			215.88		
	Ref: LIGHT MODULE RESIST/SWITCH/KNOB/BUTTON									
	Totals For Vendor - 1116 - CRESCENT ELEC SUPPLY CO					0.00	0.00	215.88	0.00	0.00
Vendor - 1078 ELAN FINANCIAL SERVICES										
1078	ELAN FINANCIAL SERVICES	01/21/2025	ST01062025	CHK	01/21/2025			1,433.52		
	Ref: CC 12/5/24-1/6/25									
	Totals For Vendor - 1078 - ELAN FINANCIAL SERVICES					0.00	0.00	1,433.52	0.00	0.00
Vendor - 1152 ELECTRICAL TESTING LAB LLC										
1152	ELECTRICAL TESTING LAB LLC	01/21/2025	42562	CHK	01/21/2025			120.00		
	Ref: 16 PR GLOVES TESTED									
	Totals For Vendor - 1152 - ELECTRICAL TESTING LAB LLC					0.00	0.00	120.00	0.00	0.00
Vendor - 9998 ENNIS, BRIANNA D										
9998	ENNIS, BRIANNA D	01/16/2025	20250116145243933	CHK	01/16/2025		$ 39.01			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - ENNIS, BRIANNA D					0.00	39.01	0.00	0.00	0.00
Vendor - 2407 FANDUEL SPORTS NETWORK										
2407	FANDUEL SPORTS NETWORK	01/21/2025	24753	CHK	01/21/2025			10,882.42		
	Ref: MONTHLY EXP BASIC SUBSCRIBERS 12/2024									

ACCOUNTS PAYABLE CASH COMMITMENT

Beginning Date: 12/18/2024

Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Totals For Vendor - 2407 - FANDUEL SPORTS NETWORK					0.00	0.00	10,882.42	0.00	0.00
Vendor - 1172 FED EX										
1172	FED EX	01/21/2025	8-715-41542	CHK	01/21/2025			9.70		
	Ref: FED EX GROUND									
	Totals For Vendor - 1172 - FED EX					0.00	0.00	9.70	0.00	0.00
Vendor - 9998 FILUS, MATTHEW M										
9998	FILUS, MATTHEW M	01/16/2025	20250116145245518	CHK	01/16/2025		$ 13.66			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - FILUS, MATTHEW M					0.00	13.66	0.00	0.00	0.00
Vendor - 1182 FORSTER ELECTRICAL ENG INC										
1182	FORSTER ELECTRICAL ENG INC	01/21/2025	25869	CHK	01/21/2025			3,271.25		
	Ref: SUBSTATION METERING ADDITIONS									
1182	FORSTER ELECTRICAL ENG INC	01/21/2025	25970	CHK	01/21/2025			1,981.25		
	Ref: HOTLINE TAG NISHAN & ZOBEL SUBS									
1182	FORSTER ELECTRICAL ENG INC	01/21/2025	25971	CHK	01/21/2025			72.50		
	Ref: TECH ASSIST-OIL SAMPLE DISCUSSION									
	Totals For Vendor - 1182 - FORSTER ELECTRICAL ENG INC					0.00	0.00	5,325.00	0.00	0.00
Vendor - 9998 FOSTER, JOHNATHAN G										
9998	FOSTER, JOHNATHAN G	01/16/2025	20250116145244690	CHK	01/16/2025		$ 19.51			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - FOSTER, JOHNATHAN G					0.00	19.51	0.00	0.00	0.00
Vendor - 2386 FRANCOTYP-POSTALIA INC										
2386	FRANCOTYP-POSTALIA INC	01/21/2025	RI106504769	CHK	01/21/2025			156.00		
	Ref: POSTAGE METER RENTAL 01/05/25-04/04/25									
	Totals For Vendor - 2386 - FRANCOTYP-POSTALIA INC					0.00	0.00	156.00	0.00	0.00

Beginning Date: 12/18/2024

Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
Vendor - 2151	**FS.COM INC**									
2151	FS.COM INC	01/21/2025	IN102412130451	CHK	01/21/2025			137.60		
	Ref: 7',10',16',23' FIBER PATCH CABLES									
	Totals For Vendor - 2151 - FS.COM INC					0.00	0.00	137.60	0.00	0.00
Vendor - 2369	**FUHLBOHM, JON W**									
2369	FUHLBOHM, JON W	01/21/2025	SOLAR REFUND 12/2024	CHK	01/21/2025			32.09		
	Ref: ACCT #613406 SOLAR REFUND 12/2024									
	Totals For Vendor - 2369 - FUHLBOHM, JON W					0.00	0.00	32.09	0.00	0.00
Vendor - 1198	**GENUINE TELECOM**									
1198	GENUINE TELECOM	01/21/2025	40246100 01/2025	CHK	01/21/2025			330.00		
	Ref: 5.0MB/5.0MB INTERNET-RICHLAND CENTER									
	Totals For Vendor - 1198 - GENUINE TELECOM					0.00	0.00	330.00	0.00	0.00
Vendor - 2282	**GLOBE LIFE**									
2282	GLOBE LIFE	01/21/2025	JANUARY 2025	CHK	01/21/2025			1,314.92		
	Ref: JAN 2025 LIBERTY NATIONAL INS PREMIUM									
	Totals For Vendor - 2282 - GLOBE LIFE					0.00	0.00	1,314.92	0.00	0.00
Vendor - 2274	**GLS UTILITY LLC**									
2274	GLS UTILITY LLC	01/21/2025	16873	CHK	01/21/2025			1,967.95		
	Ref: LOCATES FOR COMMUNICATIONS/ELECTRIC SERV									
	Totals For Vendor - 2274 - GLS UTILITY LLC					0.00	0.00	1,967.95	0.00	0.00
Vendor - 1208	**GRINDER SHEET METAL INC**									
1208	GRINDER SHEET METAL INC	01/21/2025	9509	CHK	01/21/2025			120.00		
	Ref: MAKE 2 NEW SHUT OFF VALVE ENDS									
	Totals For Vendor - 1208 - GRINDER SHEET METAL INC					0.00	0.00	120.00	0.00	0.00
Vendor - 9999	**GUDENSCHWAGER, PATRICIA**									

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Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
9999	GUDENSCHWAGER, PATRICIA	01/21/2025	000264852/001284	CHK	01/21/2025			73.63		
	Ref: ACCT #264852 ELEC/WATER REFUND									
	Totals For Vendor - 9999 - GUDENSCHWAGER, PATRICIA					0.00	0.00	73.63	0.00	0.00
Vendor - 1215 HARTJE LUMBER INC										
1215	HARTJE LUMBER INC	01/21/2025	MN407188	CHK	01/21/2025			57.81		
	Ref: 2x4x8 #2 BTR SPF/FDN 3/4" 4X8 TEMP TRNSF									
	Totals For Vendor - 1215 - HARTJE LUMBER INC					0.00	0.00	57.81	0.00	0.00
Vendor - 1219 HELPING HANDS RECYCLING LLC										
1219	HELPING HANDS RECYCLING LL	01/21/2025	3900	CHK	01/21/2025			600.90		
	Ref: 1574 LBS OF ELECTRONICS RECYCLED									
	Totals For Vendor - 1219 - HELPING HANDS RECYCLING LLC					0.00	0.00	600.90	0.00	0.00
Vendor - 1223 HOLIDAY WHOLESALE										
1223	HOLIDAY WHOLESALE	01/21/2025	1907828	CHK	01/21/2025			201.80		
	Ref: COFFEE									
	Totals For Vendor - 1223 - HOLIDAY WHOLESALE					0.00	0.00	201.80	0.00	0.00
Vendor - 1229 InfoSend INC										
1229	InfoSend INC	01/21/2025	278612	CHK	01/21/2025			3,268.21		
	Ref: ADV UTIL ELEC/WATER/SEWER/SW BILLING									
	Totals For Vendor - 1229 - InfoSend INC					0.00	0.00	3,268.21	0.00	0.00
Vendor - 2287 INNOVATIVE SYSTEMS										
2287	INNOVATIVE SYSTEMS	01/21/2025	INV-22171	CHK	01/21/2025			8,540.70		
	Ref: IPTV HOSTED MONTHLY SUBSCRIPTION 12/2024									
	Totals For Vendor - 2287 - INNOVATIVE SYSTEMS					0.00	0.00	8,540.70	0.00	0.00
Vendor - 2062 ISPN LLC										
2062	ISPN LLC	01/21/2025	1437-1224	DD	01/21/2025			3,839.84		

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Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Ref: MONTHLY ISP-HELP DESK									
			Totals For Vendor - 2062 - ISPN LLC			0.00	0.00	3,839.84	0.00	0.00
Vendor - 1234 ITCI										
1234	ITCI	01/21/2025	47836	CHK	01/21/2025			688.25		
	Ref: FCC FORM 481 & 499 REPORTING									
			Totals For Vendor - 1234 - ITCI			0.00	0.00	688.25	0.00	0.00
Vendor - 1241 JCOMP TECHNOLOGIES										
1241	JCOMP TECHNOLOGIES	01/21/2025	73222	CHK	01/21/2025			458.78		
	Ref: ADD ON CISCO SFP-10G-SR COMPATIBLE TAA									
1241	JCOMP TECHNOLOGIES	01/21/2025	73223	CHK	01/21/2025			1,565.76		
	Ref: ADOBE CREATIVE CLOUD & ADOBE STOCK									
1241	JCOMP TECHNOLOGIES	01/21/2025	73224	CHK	01/21/2025			4,518.00		
	Ref: SMARTNET MNT PREMIUM SMS-1 1YR 12/3/25									
1241	JCOMP TECHNOLOGIES	01/21/2025	73225	CHK	01/21/2025			204.00		
	Ref: SMARTNET MNT SMS-1 SERVICE EXP 12/7/25									
1241	JCOMP TECHNOLOGIES	01/21/2025	73226	CHK	01/21/2025			183.75		
	Ref: WILDCARD CERT RE-KEY/EXPORT CERT TV									
1241	JCOMP TECHNOLOGIES	01/21/2025	73227	CHK	01/21/2025			315.00		
	Ref: CLN INSTALL OF SQL & PME SFTW/MOVE ILINK									
1241	JCOMP TECHNOLOGIES	01/21/2025	73229	CHK	01/21/2025			52.50		
	Ref: MTG FOR CONV FROM IPSEC VPN									
1241	JCOMP TECHNOLOGIES	01/21/2025	73234	CHK	01/21/2025			157.50		
	Ref: PME 2024 TEST INSTALL IN ILINK/UPGD SQL									
1241	JCOMP TECHNOLOGIES	01/21/2025	73235	CHK	01/21/2025			157.50		
	Ref: NEW VM-ELECTRI-I FOR SCHNEIDER									
1241	JCOMP TECHNOLOGIES	01/21/2025	73238	CHK	01/21/2025			1,445.00		
	Ref: SQL SERVER 2022 STD/USER CAL(SCHNEIDER)									
1241	JCOMP TECHNOLOGIES	01/21/2025	73269	CHK	01/21/2025			704.50		
	Ref: HP LASERJET TRANSFER KIT-M775 PRINTER									

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Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
1241	JCOMP TECHNOLOGIES	01/21/2025	73276	CHK	01/21/2025			105.00		
	Ref: DHCP SERVER SYNC									
1241	JCOMP TECHNOLOGIES	01/21/2025	73315	CHK	01/21/2025			2,414.70		
	Ref: VEEAM EXPRESS MIGRATION-1 YR 01/24/26									
1241	JCOMP TECHNOLOGIES	01/21/2025	73325	CHK	01/21/2025			78.75		
	Ref: ASSIST W/CLOCK SYNC ISSUES VLAN60									
	Totals For Vendor - 1241 - JCOMP TECHNOLOGIES					0.00	0.00	12,360.74	0.00	0.00
Vendor - 2217 JULIDAR CORPORATION										
2217	JULIDAR CORPORATION	01/21/2025	20250113105523	DD	01/21/2025			6,196.00		
	Ref: FIBER CONNECTION FEES 12/2024									
	Totals For Vendor - 2217 - JULIDAR CORPORATION					0.00	0.00	6,196.00	0.00	0.00
Vendor - 9998 KOEPKE, MICHAEL J										
9998	KOEPKE, MICHAEL J	01/16/2025	20250116145245657	CHK	01/16/2025		$ 9.14			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - KOEPKE, MICHAEL J					0.00	9.14	0.00	0.00	0.00
Vendor - 2080 KRAYER, EUGENE										
2080	KRAYER, EUGENE	01/21/2025	12182024	CHK	01/21/2025			211.00		
	Ref: REPAIR RIGHT REAR WHEEL WELL TRK #33									
	Totals For Vendor - 2080 - KRAYER, EUGENE					0.00	0.00	211.00	0.00	0.00
Vendor - 2337 KRUEGER PRINTING INC										
2337	KRUEGER PRINTING INC	01/21/2025	29515	CHK	01/21/2025			3,256.10		
	Ref: #10 REG ENVELOPES/GREEN UTIL BILL PADS									
2337	KRUEGER PRINTING INC	01/21/2025	29537	CHK	01/21/2025			5,897.22		
	Ref: #10 ENVELOPES/RED & WHT STMNT/WTR MTR CD									
2337	KRUEGER PRINTING INC	01/21/2025	96231	CHK	01/21/2025			99.25		
	Ref: #10 REG ENVELOPES									

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Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Totals For Vendor - 2337 - KRUEGER PRINTING INC					0.00	0.00	9,252.57	0.00	0.00
Vendor - 1271 LAKES GAS CO										
1271	LAKES GAS CO	01/21/2025	3676863	CHK	01/21/2025			51.35		
	Ref: FORK LIFT FUEL									
	Totals For Vendor - 1271 - LAKES GAS CO					0.00	0.00	51.35	0.00	0.00
Vendor - 1276 LAVALLE TELEPHONE COOP, INC.										
1276	LAVALLE TELEPHONE COOP, INC	01/21/2025	9800 01/2025	CHK	01/21/2025			787.00		
	Ref: 5MB 3YR ETH TERM TO RICHLAND CENTER									
	Totals For Vendor - 1276 - LAVALLE TELEPHONE COOP, INC.					0.00	0.00	787.00	0.00	0.00
Vendor - 9999 MARTINEZ, ALLAN										
9999	MARTINEZ, ALLAN	01/21/2025	000264854/022483	CHK	01/21/2025			31.22		
	Ref: ACCT #264854 ELEC/WATER REFUND									
	Totals For Vendor - 9999 - MARTINEZ, ALLAN					0.00	0.00	31.22	0.00	0.00
Vendor - 9999 MARVICI, CHAMUEL										
9999	MARVICI, CHAMUEL	01/21/2025	000624600/020773	CHK	01/21/2025			127.81		
	Ref: ACCT #624600 ELEC/WATER REFUND									
	Totals For Vendor - 9999 - MARVICI, CHAMUEL					0.00	0.00	127.81	0.00	0.00
Vendor - 9998 MEISCH, DONNA R										
9998	MEISCH, DONNA R	01/16/2025	20250116145244239	CHK	01/16/2025		$ 46.48			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - MEISCH, DONNA R					0.00	46.48	0.00	0.00	0.00
Vendor - 1303 MEYER OIL & LP										
1303	MEYER OIL & LP	01/21/2025	115664A	CHK	01/21/2025			10.00		
	Ref: LP CYLINDER FILL									
1303	MEYER OIL & LP	01/21/2025	707243	CHK	01/21/2025			128.27		
	Ref: GASOLINE W/ETHANOL									

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Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Totals For Vendor - 1303 - MEYER OIL & LP					0.00	0.00	138.27	0.00	0.00
Vendor - 1306 MID-STATE GROUP INC										
1306	MID-STATE GROUP INC	01/21/2025	K84218	CHK	01/21/2025			40.40		
	Ref: FILTERS/CLAMP/BULK HARDWARE									
	Totals For Vendor - 1306 - MID-STATE GROUP INC					0.00	0.00	40.40	0.00	0.00
Vendor - 1316 MLB NETWORK LLC AFFILIATE SALES										
1316	MLB NETWORK LLC AFFILIATE S	01/21/2025	597264	CHK	01/21/2025			812.44		
	Ref: MONTHLY EXP BASIC SUBSCRIBERS 12/2024									
	Totals For Vendor - 1316 - MLB NETWORK LLC AFFILIATE SALE					0.00	0.00	812.44	0.00	0.00
Vendor - 1055 MUCHOW & SOUTH CENTRAL HEATING & COOLING										
1055	MUCHOW & SOUTH CENTRAL HE	01/21/2025	I15698	CHK	01/21/2025			987.50		
	Ref: FALL MAINTENANCE									
	Totals For Vendor - 1055 - MUCHOW & SOUTH CENTRAL HEATI					0.00	0.00	987.50	0.00	0.00
Vendor - 2223 NATURE'S WAY PORTABLE UNITS										
2223	NATURE'S WAY PORTABLE UNIT	01/21/2025	58146	CHK	01/21/2025			200.00		
	Ref: 5 WEEK RENTAL-SPRING GREEN									
	Totals For Vendor - 2223 - NATURE'S WAY PORTABLE UNITS					0.00	0.00	200.00	0.00	0.00
Vendor - 2290 NEONOVA NETWORK SERVICES LLC										
2290	NEONOVA NETWORK SERVICES	01/21/2025	NNS74135	CHK	01/21/2025			245.89		
	Ref: MONTHLY SECUREIT PLUS SERVICES 12/2024									
	Totals For Vendor - 2290 - NEONOVA NETWORK SERVICES LLC					0.00	0.00	245.89	0.00	0.00
Vendor - 2211 NEXSTAR BROADCASTING INC										
2211	NEXSTAR BROADCASTING INC	01/21/2025	595756	CHK	01/21/2025			566.22		
	Ref: MONTHLY CN-BASIC SUBS-NEWSNATION 12/2024									

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Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
	Totals For Vendor - 2211 - NEXSTAR BROADCASTING INC					0.00	0.00	566.22	0.00	0.00
Vendor - 1343 NISC										
1343	NISC	01/21/2025	614783	CHK	01/21/2025			2,364.31		
	Ref: AMS INVOICE PRINTING/MAILING/POSTAGE									
1343	NISC	01/21/2025	616201	CHK	01/21/2025			13,141.40		
	Ref: SOFTW LIC/HOSTED SERVICES 12/2024									
1343	NISC	01/21/2025	616457	CHK	01/21/2025			78.87		
	Ref: POSTAGE & EQUIFAX 12/2024									
1343	NISC	01/21/2025	616458	CHK	01/21/2025			81.38		
	Ref: TAX FORMS									
	Totals For Vendor - 1343 - NISC					0.00	0.00	15,665.96	0.00	0.00
Vendor - 2377 NTT AMERICA										
2377	NTT AMERICA	01/21/2025	68587079	CHK	01/21/2025			3,780.00		
	Ref: MONTHLY INTERNET SERVICE 01/2025									
	Totals For Vendor - 2377 - NTT AMERICA					0.00	0.00	3,780.00	0.00	0.00
Vendor - 1355 ODP BUSINESS SOLUTIONS LLC										
1355	ODP BUSINESS SOLUTIONS LLC	01/21/2025	402804051001	CHK	01/21/2025			66.86		
	Ref: COPY PAPER/DESK PAD									
	Totals For Vendor - 1355 - ODP BUSINESS SOLUTIONS LLC					0.00	0.00	66.86	0.00	0.00
Vendor - 9998 POWELL, OCKEEM N										
9998	POWELL, OCKEEM N	01/16/2025	20250116145245787	CHK	01/16/2025		$ 45.68			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - POWELL, OCKEEM N					0.00	45.68	0.00	0.00	0.00
Vendor - 2367 REEDSBURG CAR CARE										
2367	REEDSBURG CAR CARE	01/21/2025	16411	CHK	01/21/2025			1,432.92		
	Ref: TRK #12-REPL INTAKE MNFLD GSKT/SPRK PLGS									

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Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
		Totals For Vendor - 2367 - REEDSBURG CAR CARE				0.00	0.00	1,432.92	0.00	0.00
Vendor - 1407 REEDSBURG TRUE VALUE SUPERSTOR										
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	19622	CHK	01/21/2025			6.49		
	Ref: GAS CYLINDER									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	19624	CHK	01/21/2025			65.97		
	Ref: C BATTERIES/TORCH W/TANK									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	19731	CHK	01/21/2025			26.85		
	Ref: NUTS,BOLTS,SCREWS									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	19776	CHK	01/21/2025			13.98		
	Ref: 5W30 MOTOR OIL TRK #12									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	19795	CHK	01/21/2025			10.98		
	Ref: 2" PVC COUPLING/2: WHT MALE ADAPTER									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	19797	CHK	01/21/2025			30.97		
	Ref: PLIER/SQ MAGN CLIP									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	19811	CHK	01/21/2025			2.99		
	Ref: 2" WHT MALE ADAPTER									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	19840	CHK	01/21/2025			27.99		
	Ref: 1/4-14X1-1/2 SCREWS 100/PK									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	19944	CHK	01/21/2025			26.79		
	Ref: AA BATTERIES									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	20036	CHK	01/21/2025			13.37		
	Ref: HAND WARMERS/ADHES BODY WARM PACK									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	20098	CHK	01/21/2025			78.52		
	Ref: ANTIFREEZE/DIESEL SUPPL/DRILL BIT/GLOVES									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	20104	CHK	01/21/2025			17.95		
	Ref: 7/16 STAPLES/EXT CORD/CUBE TAP									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	20107	CHK	01/21/2025			34.98		
	Ref: CLEAR SILICONE SEALANT/GOAT SKIN GLOVES									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	20108	CHK	01/21/2025			36.99		
	Ref: DEERSKIN WORK GLOVES-SKYLAR FOSS									

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Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	20118	CHK	01/21/2025			10.99		
	Ref: XL MENS UTIL GLOVE-DAVE GHER									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	20126	CHK	01/21/2025			11.99		
	Ref: 4" PVC DWV CAP									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	20128	CHK	01/21/2025			42.54		
	Ref: BLK NIPPLE/BLK STL PIPE/90 DEG ELBOW									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	20159	CHK	01/21/2025			18.98		
	Ref: 5" VERNIER CALIPER/28mm SOCKET									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	20216	CHK	01/21/2025			9.99		
	Ref: PRO DRAIN OPENER									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	20233	CHK	01/21/2025			25.98		
	Ref: C BATTERIES									
1407	REEDSBURG TRUE VALUE SUPER	01/21/2025	20377	CHK	01/21/2025			3.39		
	Ref: NUTS,BOLTS,SCREWS									
	Totals For Vendor - 1407 - REEDSBURG TRUE VALUE SUPERSTO					0.00	0.00	518.68	0.00	0.00
Vendor - 9998 RUC FBO #000124810/021691										
9998	RUC FBO #000124810/021691	01/16/2025	20250116150412652	CHK	01/16/2025		$ 33.16			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - RUC FBO #000124810/021691					0.00	33.16	0.00	0.00	0.00
Vendor - 9998 RUC FBO #000262963/023757										
9998	RUC FBO #000262963/023757	01/16/2025	20250116150635763	CHK	01/16/2025		$ 27.31			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - RUC FBO #000262963/023757					0.00	27.31	0.00	0.00	0.00
Vendor - 9998 RUC FBO #000415702/021611										
9998	RUC FBO #000415702/021611	01/16/2025	20250116150845366	CHK	01/16/2025		$ 36.27			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - RUC FBO #000415702/021611					0.00	36.27	0.00	0.00	0.00

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Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
Vendor - 9998	**RUC FBO #000489705/022641**									
9998	RUC FBO #000489705/022641	01/16/2025	20250116150745525	CHK	01/16/2025		$ 58.32			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - RUC FBO #000489705/022641					0.00	58.32	0.00	0.00	0.00
Vendor - 1435	**SCHNEIDER ELECTRIC USA INC**									
1435	SCHNEIDER ELECTRIC USA INC	01/21/2025	7003972642	CHK	01/21/2025			8,604.71		
	Ref: 1 YR ESPRIME DIGITAL SERV PLAN-PRIME LVL									
	Totals For Vendor - 1435 - SCHNEIDER ELECTRIC USA INC					0.00	0.00	8,604.71	0.00	0.00
Vendor - 9998	**SCHOMMER, BROOKS D**									
9998	SCHOMMER, BROOKS D	01/16/2025	20250116145244104	CHK	01/16/2025		$ 39.01			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - SCHOMMER, BROOKS D					0.00	39.01	0.00	0.00	0.00
Vendor - 9999	**SCHRADER, ARTHUR**									
9999	SCHRADER, ARTHUR	01/21/2025	20250113104648	CHK	01/21/2025			1,700.00		
	Ref: ACCT #241000 REFUND PAYMENT MADE IN ERR									
	Totals For Vendor - 9999 - SCHRADER, ARTHUR					0.00	0.00	1,700.00	0.00	0.00
Vendor - 1436	**SCHULZ AUTOMOTIVE INC**									
1436	SCHULZ AUTOMOTIVE INC	01/21/2025	4154	CHK	01/21/2025			643.34		
	Ref: TRK #3-REPL IDLER PULLEY/BELT TNSR.SERPT									
	Totals For Vendor - 1436 - SCHULZ AUTOMOTIVE INC					0.00	0.00	643.34	0.00	0.00
Vendor - 9998	**SCHWARTZ, KAREN A**									
9998	SCHWARTZ, KAREN A	01/16/2025	20250116145244962	CHK	01/16/2025		$ 82.86			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - SCHWARTZ, KAREN A					0.00	82.86	0.00	0.00	0.00
Vendor - 9998	**SCHYVINCH, MADELENE**									

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Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
9998	SCHYVINCH, MADELENE	01/16/2025	20250116145245121	CHK	01/16/2025		$ 73.21			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - SCHYVINCH, MADELENE					0.00	73.21	0.00	0.00	0.00
Vendor - 1314 SECURIAN FINANCIAL GROUP, INC.										
1314	SECURIAN FINANCIAL GROUP, IN	01/21/2025	FEBRUARY 2025	CHK	01/21/2025			1,284.69		
	Ref: FEB 2024 LIFE INSURANCE PREMIUMS/DEDUCTS									
1314	SECURIAN FINANCIAL GROUP, IN	01/21/2025	JAN 25 ACCIDENT INS	CHK	01/21/2025			74.70		
	Ref: JAN 2025 ACCIDENT INSURANCE PREMIUM									
	Totals For Vendor - 1314 - SECURIAN FINANCIAL GROUP, INC.					0.00	0.00	1,359.39	0.00	0.00
Vendor - 1442 SEERA FOCUS ON ENERGY										
1442	SEERA FOCUS ON ENERGY	01/21/2025	DECEMBER 2024	CHK	01/21/2025			3,279.36		
	Ref: FOCUS ON ENERGY FEE 12/2024									
	Totals For Vendor - 1442 - SEERA FOCUS ON ENERGY					0.00	0.00	3,279.36	0.00	0.00
Vendor - 1444 SERVICE ELEC OF REEDSBURG II										
1444	SERVICE ELEC OF REEDSBURG II	01/21/2025	24547	CHK	01/21/2025			90.00		
	Ref: 24" SS THREADED NIPPLE									
	Totals For Vendor - 1444 - SERVICE ELEC OF REEDSBURG II					0.00	0.00	90.00	0.00	0.00
Vendor - 1475 TEACH/UW/DPI										
1475	TEACH/UW/DPI	01/21/2025	0049700125100T	CHK	01/21/2025			1,662.00		
	Ref: USF TEACH PROGRAM ASSESSMENT 01/2025									
	Totals For Vendor - 1475 - TEACH/UW/DPI					0.00	0.00	1,662.00	0.00	0.00
Vendor - 1479 TELEVISION WISCONSIN INC										
1479	TELEVISION WISCONSIN INC	01/21/2025	DEC-24	CHK	01/21/2025			8,274.00		
	Ref: RETRANSMISSION OF WISC-TV 12/2024									
	Totals For Vendor - 1479 - TELEVISION WISCONSIN INC					0.00	0.00	8,274.00	0.00	0.00

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 12/18/2024

Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
Vendor - 9999	**THIRD ACT DEVELOPMENT**									
9999	THIRD ACT DEVELOPMENT	01/21/2025	EST VS ACTL RUSALK	CHK	01/21/2025			6,065.12		
	Ref: 1PH URD-RUSALKA CIR EST VS ACT REFUND									
	Totals For Vendor - 9999 - THIRD ACT DEVELOPMENT					0.00	0.00	6,065.12	0.00	0.00
Vendor - 9998	**TORRES SERVIN, JUANA**									
9998	TORRES SERVIN, JUANA	01/16/2025	20250116145244822	CHK	01/16/2025		$ 10.00			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - TORRES SERVIN, JUANA					0.00	10.00	0.00	0.00	0.00
Vendor - 1496	**TRANSACTION NETWORK SERV. INC**									
1496	TRANSACTION NETWORK SERV. I	01/21/2025	C01_202500833	CHK	01/21/2025			100.00		
	Ref: 800 DATABASE SERVICES-01/2025									
	Totals For Vendor - 1496 - TRANSACTION NETWORK SERV. INC					0.00	0.00	100.00	0.00	0.00
Vendor - 1510	**UPS**									
1510	UPS	01/21/2025	0000E8W391015	CHK	01/21/2025			9.06		
	Ref: UPS GROUND-RETURN TO AMARIL									
	Totals For Vendor - 1510 - UPS					0.00	0.00	9.06	0.00	0.00
Vendor - 1519	**VANNGUARD UTILITY PARTNERS**									
1519	VANNGUARD UTILITY PARTNERS	01/21/2025	10561	CHK	01/21/2025			4,735.44		
	Ref: RURAL LOCATES FOR COMMUNICATION SERVICES									
	Totals For Vendor - 1519 - VANNGUARD UTILITY PARTNERS					0.00	0.00	4,735.44	0.00	0.00
Vendor - 9998	**VELASCO, JEAN C**									
9998	VELASCO, JEAN C	01/16/2025	20250116145244550	CHK	01/16/2025		$ 41.11			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - VELASCO, JEAN C					0.00	41.11	0.00	0.00	0.00
Vendor - 2011	**VERMEER WISCONSIN INC**									

Beginning Date: 12/18/2024

Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
2011	VERMEER WISCONSIN INC	01/21/2025	40051958	CHK	01/21/2025			451.78		
	Ref: REPL FUSE HOLDER & 30 AMP FUSE UNIT #409									
	Totals For Vendor - 2011 - VERMEER WISCONSIN INC					0.00	0.00	451.78	0.00	0.00
Vendor - 1524 VIERBICHER ASSOCIATES INC										
1524	VIERBICHER ASSOCIATES INC	01/21/2025	230359-00017	CHK	01/21/2025			161.73		
	Ref: USDA RECONNECT BROADBAND RECONN POSTAGE									
1524	VIERBICHER ASSOCIATES INC	01/21/2025	230359-00018	CHK	01/21/2025			4,640.80		
	Ref: PROF SERV-DESIGN/PERMITS/ROW/PLANS/SPECS									
1524	VIERBICHER ASSOCIATES INC	01/21/2025	230359-00019	CHK	01/21/2025			1,376.00		
	Ref: PROF SERV-WITWEN-PLANS & SPECS									
1524	VIERBICHER ASSOCIATES INC	01/21/2025	230359-00020	CHK	01/21/2025			1,032.00		
	Ref: PROF SERV-HAPPY HILL-DESIGN									
	Totals For Vendor - 1524 - VIERBICHER ASSOCIATES INC					0.00	0.00	7,210.53	0.00	0.00
Vendor - 1525 VIKING EXPRESS MART										
1525	VIKING EXPRESS MART	01/21/2025	64675 12/2024	CHK	01/21/2025			466.92		
	Ref: FUEL									
1525	VIKING EXPRESS MART	01/21/2025	64676 12/2024	CHK	01/21/2025			758.55		
1525	VIKING EXPRESS MART	01/21/2025	64677 12/2024	CHK	01/21/2025			4,294.87		
	Totals For Vendor - 1525 - VIKING EXPRESS MART					0.00	0.00	5,520.34	0.00	0.00
Vendor - 1526 VIKING VILLAGE FOODS										
1526	VIKING VILLAGE FOODS	01/21/2025	00013598	CHK	01/21/2025			60.47		
	Ref: COOKIES/CAKE/WATER FOR COMMISSION MTG									
1526	VIKING VILLAGE FOODS	01/21/2025	002-00011535	CHK	01/21/2025			112.40		
	Ref: ELECTRIC DEPT HOSTING VENDOR DEMO									
	Totals For Vendor - 1526 - VIKING VILLAGE FOODS					0.00	0.00	172.87	0.00	0.00

ACCOUNTS PAYABLE
CASH COMMITMENT

Beginning Date: 12/18/2024

Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
Vendor - 9998	**WEIHERT, RICHARD C**									
9998	WEIHERT, RICHARD C	01/16/2025	2025011614524679	CHK	01/16/2025		$ 13.66			
	Ref: CREDIT BALANCE REFUND									
	Totals For Vendor - 9998 - WEIHERT, RICHARD C					0.00	13.66	0.00	0.00	0.00
Vendor - 1554	**WI INDEPENDENT NETWORK LLC**									
1554	WI INDEPENDENT NETWORK LLC	01/21/2025	WIN029491	CHK	01/21/2025			9,152.85		
	Ref: LEASED ETHERNET CIRCUITS									
	Totals For Vendor - 1554 - WI INDEPENDENT NETWORK LLC					0.00	0.00	9,152.85	0.00	0.00
Vendor - 1557	**WI MAT COMPANY**									
1557	WI MAT COMPANY	01/21/2025	15240	CHK	01/21/2025			183.60		
	Ref: MAT RENTAL 11/2024									
	Totals For Vendor - 1557 - WI MAT COMPANY					0.00	0.00	183.60	0.00	0.00
Vendor - 1565	**WI STATE LABORATORY OF HYGIENE**									
1565	WI STATE LABORATORY OF HYGI	01/21/2025	796762-1	CHK	01/21/2025			29.00		
	Ref: FLUORIDE TESTING									
	Totals For Vendor - 1565 - WI STATE LABORATORY OF HYGIENE					0.00	0.00	29.00	0.00	0.00
Vendor - 1567	**WI UNIVERSAL SERVICE FUND**									
1567	WI UNIVERSAL SERVICE FUND	01/21/2025	0049700125100U	CHK	01/21/2025			228.00		
	Ref: USF MONTHLY ASSESSMENT WI004970 01/2025									
	Totals For Vendor - 1567 - WI UNIVERSAL SERVICE FUND					0.00	0.00	228.00	0.00	0.00
Vendor - 1577	**ZOBEL & SONS, INC.**									
1577	ZOBEL & SONS, INC.	01/21/2025	58571	CHK	01/21/2025			1,238.00		
	Ref: EXCAVATOR/DUMP TRK/FILL OUT/GRAVEL									
1577	ZOBEL & SONS, INC.	01/21/2025	58609	CHK	01/21/2025			152.69		
	Ref: SAND FILL/GRAVEL/TOPSOIL									

Beginning Date: 12/18/2024

Vendor	Name	Due Date	Invoice	Pmt Type	Scheduled Pmt Date	Misc Credit	Due In Days: 30 Or Less	31 - 60	61 - 90	91+
		Totals For Vendor - 1577 - ZOBEL & SONS, INC.				0.00	0.00	1,390.69	0.00	0.00
				Grand Total: (181)		$ -140.00	$ 936.61	$ 1,157,732.20	$ 0.00	$ 0.00
				Check: (179)		-140.00	936.61	1,147,696.36	0.00	0.00
				Direct Deposit: (2)		0.00	0.00	10,035.84	0.00	0.00
				Payment Type Totals:		-140.00	936.61	1,157,732.20	0.00	0.00

Reedsburg Utility Commission

Light Speed

Check Register & Cash Commitment Summary
January 2025

$	1,741,086.53	Total Paid From Check Register Report
$	(1,339,435.93)	Less Already Approved WPPI Power Bill Pymt From Prior Meeting
$	286,527.60	Net Payroll/Labor Totals
$	**688,178.20**	**TOTAL PAID BEFORE MEETING**
$	1,158,668.81	Total Unpaid from Cash Commitment Report
$	(140.00)	Misc Vendor Credits
$	101,346.00	Wire to ATC for Vol Addl Capital due 01-28
$	1,340,819.48	Wire to WPPI-Power Bill Payment due on 01-28
$	**2,600,694.29**	**TOTAL UNPAID BEFORE MEETING**
$	**3,288,872.49**	**GRAND TOTAL**

STAFF REPORT AGENDA ITEM: 7c

To: Utility Commission
Prepared By: Brett Schuppner
Date of Meeting: January 20, 2025
Subject: Aged Arrears Write-Offs

Background:
At the March 2021 Commission meeting, it was requested to look at writing off uncollectable past due accounts that are over three years past due. The attached lists include uncollectable past due accounts that are over three years past due or that we don't have a financially responsible way to collect them. In order to not exceed the uncollectable accounts budgeted amount, the telecom write-offs include the aged arrears from August 2019 through December 2020.

Also attached are the miscellaneous accounts and miscellaneous receivables that were written off this past year. Typically, these are amounts that are uncollectible due to bankruptcy, deceased account holder, the amount is less than what can be put on TRIP, or per recommendation of RUC's collections attorney.

Recommendation:
Approve writing off these uncollectable past due accounts.

Utility Aged Arrears to be Written Off in 2025
Reedsburg Utility Commission

$6,000.00 included in 2025 Budget

Acct #	Amount Owed	Amount Paid	Balance	Debt #	Date Certified by DOR or sent to attorney	Date Letter Sent	Comments
461279 / 20696	$62.49	$0.00	$62.49	1	12/17/2021	11/22/2021	
4300748 / 19352	$155.78	$0.00	$155.78	46	12/17/2021	11/22/2021	
461220 / 21129	$53.72	$0.00	$53.72	1	12/17/2021	11/22/2021	
645204 / 20856	$1,482.95	$0.00	$1,482.95	1	3/5/2021	3/4/2021	
643802 / 019209	$1,087.26	$0.00	$1,087.26	78	6/1/2021	5/26/2021	Believe this customer is deceased. 2-7-2022
554404 / 9944	$24.83	$0.00	$24.83	2	12/17/2021	11/22/2021	
645600 / 21755	$166.75	$0.00	$166.75	1	3/31/2021	3/24/2021	
644105 / 21798	$145.04	$0.00	$145.04	1	4/30/2021	4/27/2021	
634820 / 20326	$144.14	$0.00	$144.14	1	3/31/2021	3/24/2021	
4200191 / 21175	$85.05	$0.00	$85.05	1	1/20/2021	12/23/2020	
645104 / 21959	$115.49	$0.00	$115.49	2	4/30/2021	4/27/2021	
226803 / 19938	$278.59	$71.00	$207.59	1	8/2/2019	8/1/2019	
494947 / 13462	$175.24	$0.00	$175.24	1	1/20/2021	12/23/2020	
643900 / 21025	$225.23	$0.00	$225.23	2	2/23/2021	2/18/2021	
489200 / 21756	$328.82	$0.00	$328.82	1	8/11/2021	7/22/2021	
645104 / 22380	$413.45	$0.00	$413.45			10/30/2023	no ss or dl# to certify with
428700 / 21261	$166.20	$0.00	$166.20			9/26/2022	Invalid SS # & no dl# to certify with
634904 / 22824	$150.79	$0.00	$150.79			10/30/2023	no ss or dl# to certify with
642900 / 023328	$47.09	$0.00	$47.09			7/1/2024	no ss or dl# to certify with
494304 / 22777	$115.27	$0.00	$115.27			5/16/2023	no ss or dl# to certify with
419700 / 24216	$75.90	$0.00	$75.90			6/27/2024	no ss or dl# to certify with
645505 / 22469	$409.33	$0.00	$409.33			6/24/2022	no ss or dl# to certify with @ attorney in 2022
Totals	**$5,909.41**	**$71.00**	**$5,838.41**				

REEDSBURG UTILITY COMMISSIN

ELECTRIC / WATER ACCOUNTS WRITTEN OFF IN 2024 (Not including Tax Roll write off)

The following are accounts that either had an ending balance due or credit balance:

1. Penalty not paid
2. Customer paid amount other than what was owed (+/- PCA could be in this as well)
3. Not able to tax roll or TRIP or costs more to send to collections
4. Customer filed Bankruptcy - uncollectable
5. Account on TRIP longer than 3 years (These are approved the year prior when approving the budget)
6. Under $20.00 not collectable through TRIP

Account #	Write off Amount	Write off Date	Reason Code	Comments	Approved by Commission
461362 / 22725	$0.22	1/17/24	1		
124810 / 17141	$0.18		1		
260515 / 016015	$0.50		1		
260582 / 016015	$0.47		1		
461266 / 5933	$35.63		3	Uncollectable from 2022 Found while doing account audit	
533700 / 22208	$0.14		2		
552807 / 4638	$0.92		2		
319507 / 21834	$6.23		3	Missed in 2023 tax roll write off	
491305 / 19749	$421.60		5		
290105/23221	($0.83)	2/20/24	2		
321600/23043	($1.04)		2		
710031/19728	$205.79		5		
635141/11852	$246.37		5		
511900 / 23938	$0.58	3/12/2024	2		
24301 / 168	$0.56		1		
259003 /	$0.69		1		
260510 / 16015	$1.44		1		
260591 / 16015	$2.19		1		
642900 / 21216	$291.04		5		
643102 / 19183	$141.53		5		
522003 / 20346	$132.73		5		
4600181 /23713	($2.95)	4/9/2024	2		
7100818 / 16961	($1.43)		2		
4400150 / 16273	($3.15)		2		
229328 / 21828	($0.10)		2		
319102 / 021834	($0.02)		2		
319401 / 21834	($1.21)		2		
644105 / 20364	$321.20		5		
713472/16169	($0.94)	5/20/2024	1		
458504/20299	$0.34		1		
469252/3089	($0.05)		2		
4700232/6562	($0.29)		2		
547603/20189	$0.18		1		
638621/13580	($0.34)		2		
125600/3046	$0.44		2		
23001/24133	($0.45)		2		
260587/16015	$0.66		1		
280503/4422	($0.17)		1		
316001/24253	$2.00		2		
318938/22672	$2.24		1		
330305/850	($2.26)		2		
642900/20728	$564.80		5		
515302/23813	$0.52	6/21/2024	2		
632311/24213	$0.17		2		
260538/23730	($0.17)		2		
275110/24024	($2.96)		2		
279100/14936	$0.54		1		
319025/18996	$1.20		1		
494915/9242	$723.41		5		

REEDSBURG UTILITY COMMISSIN

ELECTRIC / WATER ACCOUNTS WRITTEN OFF IN 2024 (Not including Tax Roll write off)

The following are accounts that either had an ending balance due or credit balance:

1. Penalty not paid
2. Customer paid amount other than what was owed (+/- PCA could be in this as well)
3. Not able to tax roll or TRIP or costs more to send to collections
4. Customer filed Bankruptcy - uncollectable
5. Account on TRIP longer than 3 years (These are approved the year prior when approving the budget)
6. Under $20.00 not collectable through TRIP

Account #	Write off Amount	Write off Date	Reason Code	Comments	Approved by Commission
449858/8213	($0.31)	7/16/2024	2		
449870/13250	($0.50)		2		
616300/23050	$2.60		1		
477322/23839	$1.50		1		
643900/20485	$301.66		5		
430407/14105	($1.13)	8/19/2024	2		
457307/2716	$0.44		1		
23200/22416	$2.58		2		
262962/23446	$0.20		1		
32000/22403	$1.64		2		
494759/10801	$170.55		5		
431602/2266	$1.50	9/18/2024	2		
432100/22072	$4.23		2		
447409/23427	$1.51		1		
461201/2863	$1.44		2		
495232/23942	($0.35)		2		
533660/15300	$1.52		1		
221600/22208	$0.89		1		
260542/20789	($0.16)		2		
635141/20837	$421.38		5		
458504/22699	($2.20)	10/21/2024	2		
479202/24534	($0.29)		2		
4695033/10408	($3.77)		2		
533660/15905	($1.91)		2		
639402/21768	$4.20		1		
247802/24490	($0.35)		2		
644406/20534	$773.14		5		
431403/20827	$1.50	11/19/2024	2		
55302/21026	$0.91		2		
539700/23385	($0.69)		2		
622600/11327	$0.59		2		
120519/774	($0.07)		2		
229462/24157	($0.12)		2		
260515/13487	($0.36)		2	Employee	
261903/23933	$0.66		2		
488906/020478	$361.75		5		
645600/021473	$414.75		5		
121501/785	($1.18)	12/16/2024	2		
121505/785	($0.02)		2		
247803/24490	$0.49		2		
260531/16015	$0.27		1		
260542/16015	$0.35		1		
260544/16015	$0.16		1		
260548/16015	$0.18		1		
260590/016015	$0.28		1		
274814/24750	($0.03)		2		
486818/20841	$463.54		3		
461279/21424	$46.27		3		
492400/17594	$139.06		3		
2024 TOTAL	**$6,196.45**				

REEDSBURG UTILITY COMMISSIN

ELECTRIC / WATER ACCOUNTS WRITTEN OFF IN 2024 (Not including Tax Roll write off)

The following are accounts that either had an ending balance due or credit balance:

1. Penalty not paid
2. Customer paid amount other than what was owed (+/- PCA could be in this as well)
3. Not able to tax roll or TRIP or costs more to send to collections
4. Customer filed Bankruptcy - uncollectable
5. Account on TRIP longer than 3 years (These are approved the year prior when approving the budget)
6. Under $20.00 not collectable through TRIP

Account #	Write off Amount	Write off Date	Reason Code	Comments	Approved by Commission
484300/16370	($218.45)	3/25/2024	5	Reverse write off done in June 2021 - Paid through TRIP	
4300716/12509	($118.56)	5/16/2024	5	Reverse write off done in May 2021 - Paid through TRIP	
	($337.01)				

2024 Overall Total **$5,859.44**

2024 write off excluding TRIP accounts	$ 55.88
2024 TRIP Write off	$ 6,140.57
	$ 6,196.45

Telecom Aged Arrears to be Written Off in 2025
Reedsburg Utility Commission
1/15/2025

$24,135 included in 2025 Budget.

Acct #	Amount Owed	Amount Paid	Amount Paid	Write off/ Adjustment	Balance	Debt #	Date Certified by DOR	Date Letter Sent	Payment Date	Comments
48883	$322.29	$11.00	$26.00		$285.29	2	1/4/2018	1/8/2018	4/26/2021	TRIP Payment
24146	$88.82	$0.00			$88.82	59	8/27/2019	8/30/2019		
28105	$59.80	$0.00			$59.80	5	8/27/2019	8/30/2019		
28873	$472.10	$0.00			$472.10	23	8/27/2019	8/30/2019		
29140	$334.97	$0.00			$334.97	16	8/27/2019	8/30/2019		
75683	$502.19	$0.00			$502.19	1	8/28/2019	8/30/2019		
118783	$215.14	$0.00			$215.14	2	8/28/2019	8/30/2019		
134583	$269.70	$0.00			$269.70	2	8/28/2019	8/30/2019		
145883	$46.93	$0.00			$46.93	15	8/28/2019	8/30/2019		
145983	$109.16	$0.00			$109.16	18	8/28/2019	8/30/2019		
147683	$216.04	$0.00			$216.04	2	8/28/2019	8/30/2019		
24117	$59.64	$0.00			$59.64	20	11/15/2019	11/20/2019		
26214	$891.70	$0.00			$891.70	1	11/15/2019	11/20/2019		Equip not returned
136783	$42.94	$0.00			$42.94	24	11/15/2019	11/20/2019		
152583	$524.63	$0.00			$524.63	8	11/15/2019	11/20/2019		
165783	$465.95	$0.00		$263.75	$202.20	1	11/15/2019	11/20/2019		Returned Equipment
112283	$401.99	$0.00			$401.99	2	12/11/2019	12/12/2019		
138083	$104.99	$0.00			$104.99	1	12/11/2019	12/12/2019		
25555	$89.92	$0.00			$89.92	2	1/24/2020	1/27/2020		
28115	$109.07	$0.00			$109.07	1	1/24/2020	1/27/2020		
94183	$224.11	$0.00			$224.11	1	1/24/2020	1/27/2020		
190783	$490.12	$0.00		$416.00	$74.12	6	2/10/2020	2/11/2020		Returned Equipment
28895	$83.41	$0.00			$83.41	26	2/24/2020	2/24/2020		
45683	$512.44	$0.00			$512.44	30	2/24/2020	2/24/2020		
48283	$394.83	$220.00			$174.83	2	2/24/2020	2/24/2020	6/17/2020	Customer Payment
94983	$486.78	$0.00			$486.78	4	2/24/2020	2/24/2020		
133783	$513.17	$0.00			$513.17	7	2/24/2020	2/24/2020		
137483	$896.51	$0.00			$896.51	18	2/24/2020	2/24/2020		Equip not returned
190983	$166.36	$0.00			$166.36	3	2/24/2020	2/24/2020		
25115	$467.70	$0.00			$467.70	9	9/15/2020	9/17/2020		
98083	$690.39	$0.00			$690.39	1	9/15/2020	9/17/2020		Equip not returned
128983	$1,645.23	$0.00			$1,645.23	7	9/15/2020	9/17/2020		Equip not returned
136083	$45.08	$0.00			$45.08	2	9/15/2020	9/17/2020		
142383	$72.46	$0.00			$72.46	53	9/15/2020	9/17/2020		
26231	$661.09	$402.00			$259.09	2	9/16/2020	9/17/2020	8/16/2021	TRIP Payment
174083	$51.00	$0.00			$51.00	2	9/16/2020	9/17/2020		
175383	$434.32	$128.00			$306.32	1	9/16/2020	9/17/2020	7/26/2021	TRIP Payment
183283	$227.61	$0.00			$227.61	20	9/16/2020	9/17/2020		
193483	$305.55	$0.00			$305.55	106	9/16/2020	9/17/2020		
198283	$625.96	$256.00			$369.96	2	9/16/2020	9/17/2020	5/3/2021	TRIP Payment
201583	$81.95	$0.00			$81.95	34	9/16/2020	9/17/2020		
211083	$255.21	$0.00			$255.21	8	9/16/2020	9/17/2020		
28679	$514.07	$0.00			$514.07	2	10/23/2020	10/26/2020		
86983	$238.04	$0.00			$238.04	76	10/23/2020	10/26/2020		
169783	$767.79	$0.00			$767.79	29	10/23/2020	10/26/2020		Equip not returned
196883	$223.60	$0.00			$223.60	69	10/23/2020	10/26/2020		
203883	$642.75	$0.00			$642.75	19	10/23/2020	10/26/2020		
210083	$554.92	$0.00			$554.92	16	10/23/2020	10/26/2020		
226983	$243.13	$0.00			$243.13	14	10/23/2020	10/26/2020		
231683	$489.84	$0.00			$489.84	7	10/23/2020	10/26/2020		
28858	$86.92	$0.00			$86.92	3	12/29/2020	12/30/2020		
127083	$104.19	$0.00			$104.19	1	12/29/2020	12/30/2020		
148083	$105.94	$0.00			$105.94	34	12/29/2020	12/30/2020		
164283	$228.31	$0.00			$228.31	4	12/29/2020	12/30/2020		
171583	$66.16	$0.00			$66.16	2	12/29/2020	12/30/2020		
256883	$271.91	$0.00			$271.91	1	12/29/2020	12/30/2020		
	$19,196.82	**$1,017.00**	**$26.00**	**$679.75**	**$17,474.07**					

REEDSBURG UTILITY COMMISSION
TELECOM ACCOUNTS WRITTEN OFF IN 2024

This list is for individual write offs that were preformed throughout the year. This does not include the bulk list that the Commission approved to be written off in monthly increments throughout the year.
Accounts are closed and were wrote-off due to :

1. Deceased account holder
2. Bankruptcy
3. Less than $20 owed so not collectable through TRIP
4. Not collectible through TRIP (no SSN or business acct)
5. Balance due includes unreturned equipment fees
6. Received payment and/or returned equipment after being wrote-off

SUB#	ORIGINAL WO AMT	WRITE-OFF DATE	REASON CODE	APPROVED BY COMMISSION
484383	$5.43	1/19/2024	3	
58683	$234.06	1/19/2024	4	
618283	$334.64	1/22/2024	4 & 5	
565483	$110.78	1/22/2024	4	
195683	$448.05	3/7/2024	4 & 5	
666983	$497.82	3/29/2024	4 & 5	
141383	$0.81	5/17/2024	3	
740283	$312.23	10/23/2024	4 & 5	
270183	$422.70	10/23/2024	1	
722183	$397.29	11/11/2024	4 & 5	
557283	$458.83	12/18/2024	4 & 5	
353983	$1.95	12/19/2024	3	
618283	($334.64)	2/23/2024	6	

FINAL TOTALS **$2,889.95**

ELECTRIC DEPARTMENT REPORT
Dennis Horkan, Electric Supervisor
January 20, 2025

Electric Department Update:

- Kyran had his line worker graduation ceremony at The Kalahari.
- We have been assisting the street department with their tree trimming.
- We had 20 breaker operations in 2024, it's the lowest amount in the last five years since we have been keeping track. During the last five years we have averaged 25 operations per year.
  The operations are also spread out a lot more so that the same customers are not seeing as many blinks. The most blinks any one customer would have seen last year was three and the previous years would have averaged 7.
- The majority of our time is currently being spent on underground inspections.
- We are in the beginning stages of adding nitrogen tanks to both substation transformers at the Industrial Park Substation. The nitrogen will help keep moisture out of the transformers and extend their life.
- Meter testing and RUC tree trimming will start soon.

Reedsburg Utility Commission

Light Speed

STAFF REPORT AGENDA ITEM: 9b

To: Utility Commission
Prepared By: Brett Schuppner
Date of Meeting: January 20, 2025
Subject: WPPI Budget

Background:
Attached is WPPI's 2025 Budget that was approved at the December 19th Board of Directors meeting. A large change in their Administrative and General Expenses is a funding increase in the Value of Local Utility Program (VLU). Please see the next agenda item for details on the VLU program. This item increased $741,400 from $909,500 to $1,650,900, an 81.5% increase.

Since these VLU program costs are built into the wholesale power rates, the costs are socialized through energy sales to WPPI members. These funds are distributed back to members via fixed flat rates plus $5 per customer meter. Because Reedsburg has a large industrial base compared to our customer count, we purchase more energy (kWh's) per customer than most other utilities. Due to this, RUC customers will pay in approximately $77,100 for the VLU program but Reedsburg will only receive approximately $37,700 of funding back a deficit of $39,400. This is on top of the approximate $440,000 that RUC already pays for socialized services that are included in WPPI wholesale rates that RUC customers don't receive any benefit.

Recommendation:
For information and discussion.

PEOPLE OF PUBLIC POWER

2025 BUDGET

WPPI Energy - 2025 Budget

Section 1: 2025 Budget Summary

The following presents WPPI Energy's (WPPI) 2025 budget and resulting rates, as reviewed and recommended by the Executive Committee (EC). The proposed budget was prepared consistent with the implementation of WPPI's 2022-2026 Business Plan.

2024 Recap

- Estimated actual average power cost for 2024 is $74.87/MWh or 6.5% below the 2024 budget of $80.07/MWh
- Year-to-date (as of 10/31/2024) average power cost is 6.8% below budget.

2025 Budget

- Proposed revenue requirement of $399.5 million
- Energy sales to members of 4,995,115 MWh
- Average power cost proposed $79.98/MWh

Key Drivers of Changes in Budget

Key drivers for the $1.8 million or 0.4% decrease in the budget-to-budget revenue requirement are listed below.

Primary factors decreasing the revenue requirement

1. Market energy prices (7x24) are budgeted to be lower in 2025 at $33.00/MWh compared to $39.20/MWh in 2024. Additionally, natural gas prices are anticipated to be lower at $3.46/MMBTU in 2025 compared to $3.74/MMBTU in 2024.

2. Unrestricted interest earnings (including ATC cash dividends) increased $2.8 million or 17.8% in 2025 mainly due to continued higher interest rates received on WPPI's investments.

Primary factors increasing the revenue requirement

1. Transmission expenses have increased $9.3 million or 12.3% in the 2025 budget.

2. Administrative and General expenses increased $2.5 million or 8.2%.

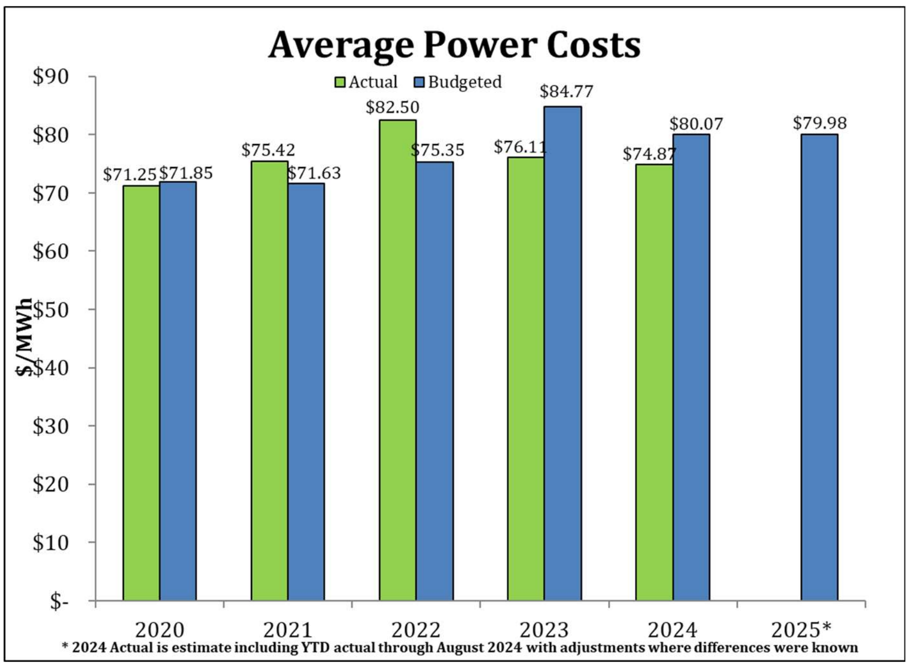
3. Escalation built into various purchase power agreements, in particular, WPPI's largest purchase from the Point Beach nuclear plant and the various wind PPAs.

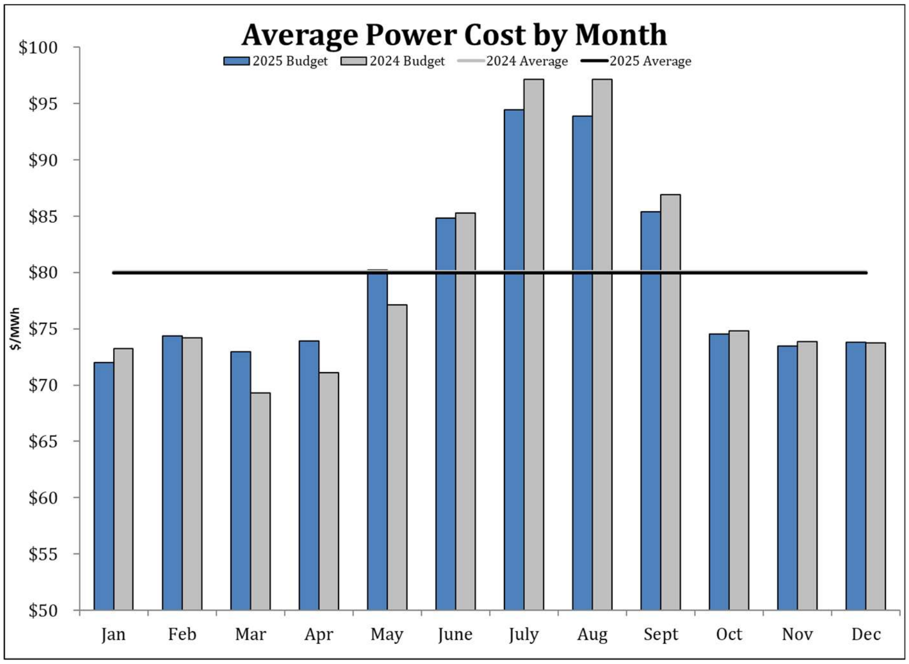
Average Power Cost

The tables and graphs below and on the next page show historical average power cost and average power costs by month.

Average Power Cost				
Year	Budget ($/MWh)	Budget to Budget Change	Actual ($/MWh)	Actual to Actual Change
2020	71.85	-0.9%	71.25	1.4%
2021	71.63	-0.3%	75.42	5.9%
2022	75.35	5.2%	82.50	9.4%
2023	84.77	12.5%	76.11	-7.7%
2024*	80.07	-5.5%	74.87	-1.6%
2025*	79.98	-0.1%	79.98	6.8%

*2024 actual average power cost is an estimate and subject to change. 2025 actual is assumed to be equal to 2025 budget.





Average Power Cost by Month ($/MWh)			
Month	2025 Budget	2024 Budget	2024 Actuals/Est
Jan	71.99	73.24	69.09
Feb	74.38	74.22	67.92
Mar	72.97	69.32	63.23
Apr	73.91	71.08	68.74
May	80.22	77.14	72.19
June	84.81	85.30	76.70
July	94.45	97.12	92.25
Aug	93.90	97.12	90.80
Sept	85.37	86.91	72.73
Oct	74.51	74.81	74.80
Nov	73.44	73.83	73.93
Dec	73.79	73.76	70.37
Year Average	**79.98**	**80.07**	**74.87**

WPPI Energy
2025 Budget

	2025 Budget	2024 Budget	2024 Forecast	25 Bud-24 Bud	%	25 Bud-24 For	%
OPERATING REVENUES							
Sales to Members	402,868,991	404,379,753	378,036,938	(1,510,763)	(0.4) %	24,832,052	6.6 %
Sales to Others	71,873,741	77,722,098	64,744,144	(5,848,356)	(7.5) %	7,129,599	11.0 %
Other Income	3,637,650	3,202,428	3,456,663	435,222	13.6 %	180,987	5.2 %
Total Operating Revenues	**478,380,382**	**485,304,279**	**446,237,745**	**(6,923,897)**	**(1.4) %**	**32,142,638**	**7.2 %**
OPERATING EXPENSES							
Purchased Power	285,471,540	299,426,676	264,387,448	(13,955,136)	(4.7) %	21,084,092	8.0 %
Transmission	85,446,061	76,099,596	77,468,336	9,346,465	12.3 %	7,977,725	10.3 %
Fuel Expense	36,211,190	37,359,390	33,235,401	(1,148,200)	(3.1) %	2,975,789	9.0 %
Other Power Production	14,534,392	13,563,776	15,203,256	970,616	7.2 %	(668,864)	(4.4) %
Administrative and General	32,524,450	30,047,152	28,741,713	2,477,298	8.2 %	3,782,737	13.2 %
Depreciation and Amortization	19,060,793	17,681,288	17,187,588	1,379,506	7.8 %	1,873,205	10.9 %
Taxes	5,816,192	6,199,237	6,257,089	(383,046)	(6.2) %	(440,897)	(7.0) %
Total Operating Expenses	**479,064,618**	**480,377,115**	**442,480,831**	**(1,312,497)**	**(0.3) %**	**36,583,787**	**8.3 %**
Operating Income	**(684,235.78)**	**4,927,164.02**	**3,756,913**	**(5,611,400)**	**(113.9) %**	**(4,441,149)**	**(118.2) %**
Non-Operating Revenues (Expenses)							
Unrestricted Interest Income	18,825,597	15,778,458	16,105,723	3,047,139	19.3 %	2,719,874	16.9 %
Restricted Interest Income	4,692,937	4,061,882	4,254,851	631,055	15.5 %	438,086	10.3 %
Gain on Disposition-Allowances	2,011,862	2,013,388	2,515,939	(1,527)	(0.1) %	(504,077)	(20.0) %
Net Increase (Decrease) in FV of Invest.	0	0	1,435,707	0	0.0 %	(1,435,707)	(100.0) %
Gain on Disposition-Investments	0	0	159,000	0	0.0 %	(159,000)	(100.0) %
Amortization of Debt Related Costs	2,646,480	1,669,927	2,541,899	976,554	58.5 %	104,581	4.1 %
Grant Revenue	0	0	5,300	0	0.0 %	(5,300)	(100.0) %
Grant Expense	0	0	(5,300)	0	0.0 %	5,300	(100.0) %
Interest Expense	(9,468,561)	(10,578,517)	(10,080,283)	1,109,955	(10.5) %	611,722	(6.1) %
Total Non-Operating Revenues (Expenses)	**18,708,315**	**12,945,138**	**16,932,836**	**5,763,176**	**44.5 %**	**1,775,479**	**10.5 %**
Future Recoverable Costs	**(3,304,853)**	**(2,502,062)**	**(6,072,435)**	**(802,791)**	**32.1 %**	**2,767,583**	**(45.6) %**
Change in net position	**14,719,226.28**	**15,370,240.37**	**14,617,314**	**(651,014)**	**(4.2) %**	**101,912**	**0.7 %**
Admin. & General/Customer Services							
Human Resources							
Salaries	14,991,530	14,204,494	14,301,005	787,036	5.5 %	690,525	4.8 %
Fringe Benefits	4,225,562	3,957,622	3,891,059	267,940	6.8 %	334,503	8.6 %
Training	160,008	124,992	154,290	35,016	28.0 %	5,718	3.7 %
Travel-Training	73,980	73,980	53,574	0	0.0 %	20,406	38.1 %
Temporary Help	3,500	3,500	1,172	0	0.0 %	2,328	198.6 %
Recruitment Expense	36,000	36,000	16,281	0	0.0 %	19,719	121.1 %
Employee activities	45,904	45,854	41,286	50	0.1 %	4,618	11.2 %
Safety	29,700	25,604	27,922	4,096	16.0 %	1,778	6.4 %
Wellness	16,948	16,948	12,744	0	0.0 %	4,204	33.0 %
Total Human Resources	19,583,132	18,488,994	18,499,333	1,094,138	5.9 %	1,083,799	5.9 %
Outside Services							
Legal expense	375,000	375,000	397,135	0	0.0 %	(22,135)	(5.6) %
Professional Services	2,230,647	2,341,234	1,700,926	(110,587)	(4.7) %	529,721	31.1 %
Other Services	293,628	284,011	279,396	9,617	3.4 %	14,232	5.1 %
Total Outside Services	2,899,275	3,000,245	2,377,457	(100,970)	(3.4) %	521,818	21.9 %

WPPI Energy
2025 Budget

	2025 Budget	2024 Budget	2024 Forecast	25 Bud-24 Bud	%	25 Bud-24 For	%
Office Expenditures							
Communications	256,798	282,515	261,396	(25,717)	(9.1) %	(4,598)	(1.8) %
Fees	140,854	169,656	167,992	(28,802)	(17.0) %	(27,138)	(16.2) %
Insurance	1,418,712	1,163,420	1,148,710	255,292	21.9 %	270,002	23.5 %
Organizational Memberships/Dues	848,357	774,358	769,080	73,999	9.6 %	79,277	10.3 %
Printing expense	41,555	43,125	25,179	(1,570)	(3.6) %	16,376	65.0 %
Resource materials	66,437	65,716	64,432	721	1.1 %	2,005	3.1 %
Minor Equipment	591,747	512,525	424,194	79,222	15.5 %	167,553	39.5 %
Software Licenses/SaasExp	1,493,035	1,342,501	1,296,915	150,534	11.2 %	196,120	15.1 %
Vehicle expense	73,587	54,187	67,881	19,400	35.8 %	5,706	8.4 %
Utilities	60,000	59,004	54,721	996	1.7 %	5,279	9.6 %
Delivery Services	15,900	16,700	7,208	(800)	(4.8) %	8,692	120.6 %
Supplies	29,550	27,000	21,854	2,550	9.4 %	7,696	35.2 %
Vending	9,600	7,200	8,078	2,400	33.3 %	1,522	18.8 %
Software Maintenance	998,004	933,458	912,457	64,546	6.9 %	85,547	9.4 %
Equipment maintenance	67,203	66,601	37,110	602	0.9 %	30,093	81.1 %
Building Maintenance	181,805	156,805	141,547	25,000	15.9 %	40,258	28.4 %
Total Office Expenditures	6,293,144	5,674,771	5,408,754	618,373	10.9 %	884,390	16.4 %
Meetings and Travel							
Meeting expense	414,570	332,435	421,368	82,135	24.7 %	(6,798)	(1.6) %
Travel -other	342,270	378,407	317,509	(36,138)	(9.6) %	24,761	7.8 %
Total Meetings and Travel	756,840	710,842	738,877	45,997	6.5 %	17,963	2.4 %
Contributions and Promotion							
Donations	7,460	7,500	3,883	(40)	(0.5) %	3,577	92.1 %
Incentives	750,000	750,000	314,791	0	0.0 %	435,209	138.3 %
Sponsorships	48,000	46,000	41,700	2,000	4.3 %	6,299	15.1 %
WPPI Promotion	300	300	0	0	0.0 %	300	0.0 %
Mbr Manager Training	7,000	7,000	0	0	0.0 %	7,000	0.0 %
Member Conference	53,199	28,800	25,337	24,400	84.7 %	27,864	110.0 %
Member Travel	65,200	43,200	33,885	22,000	50.9 %	31,314	92.4 %
Member Promotion	410,000	380,000	388,197	30,000	7.9 %	21,803	5.6 %
Value of Local Utility Program	1,650,900	909,500	909,500	741,400	81.5 %	741,401	81.5 %
Total Contributions and Promotion	2,992,059	2,172,300	1,717,293	819,760	37.7 %	1,274,767	74.2 %
Total Admin. & Gen/Cust Svcs	**32,524,450**	**30,047,152**	**28,741,714**	**2,477,298**	**8.2 %**	**3,782,737**	**13.2 %**
REVENUE REQUIREMENT							
Revenue	399,496,605	401,278,278	373,616,052	(1,781,673)	(0.4) %	25,880,552	6.9 %
Operating income	684,236	(4,927,164)	(3,756,913)	5,611,400	(113.9) %	4,441,149	(118.2) %
Interest Income	(18,825,597)	(15,778,457)	(16,105,723)	(3,047,139)	19.3 %	(2,719,873)	16.9 %
Gain on Allowances	(2,011,861)	(2,013,389)	(2,515,939)	1,527	(0.1) %	504,077	(20.0) %
Solar Amort	0	(26,803)	0	26,802	(100.0) %	0	0.0 %
Non-PCA A&G	(310,000)	(301,120)	(301,123)	(8,880)	2.9 %	(8,877)	2.9 %
Depreciation & Amortization	(19,060,793)	(17,681,287)	(17,187,588)	(1,379,505)	7.8 %	(1,873,206)	10.9 %
Interest expense - general	0	0	514	0	0.0 %	(513)	(100.0) %
Debt Service	26,383,561	27,588,517	26,729,770	(1,204,956)	(4.4) %	(346,209)	(1.3) %
Margin	13,137,000.00	13,137,000.00	13,137,000	0	0.0 %	0	0.0 %
Total Revenue Requirement	**399,493,150**	**401,275,574**	**373,616,049**	**(1,782,424)**	**(0.4) %**	**25,877,101**	**6.9 %**
MWh	**4,995,115**	**5,011,639**	**4,990,197**	**(16,524)**	**(0.3) %**	**4,918**	**0.1 %**
Revenue Req $/MWh	**79.98**	**80.07**	**74.87**	**(0.1)**	**(0.1) %**	**5.11**	**6.8 %**
Sales $/MWh	**79.98**	**80.07**	**74.87**	**(0.1)**	**(0.1) %**	**5.11**	**6.8 %**

WPPI Energy
2025 Budget

	2025 Budget	2024 Budget	2024 Forecast	25 Bud-24 Bud	%	25 Bud-24 For	%
COVERAGE CALCULATION							
Operating Income	(684,236)	4,927,164	3,756,913	(5,611,400)	(113.9) %	(4,441,149)	(118.2) %
Depreciation & Amortization	19,060,793	17,681,288	17,187,588	1,379,505	7.8 %	1,873,205	10.9 %
Unrestricted Interest Income	18,825,597	15,778,458	16,105,723	3,047,140	19.3 %	2,719,874	16.9 %
Interest expense - general	0	0	(513)	0	0.0 %	513	(100.0) %
Gain on Disposition of Allowances	2,011,862	2,013,389	2,515,939	(1,527)	(0.1) %	(504,077)	(20.0) %
Funds Available for Debt Service	**39,214,016**	**40,400,298**	**39,565,651**	**(1,186,282)**	**(2.9) %**	**(351,634)**	**(0.9) %**
Debt Service	**26,383,561**	**27,588,517**	**26,729,770**	**(1,204,956)**	**(4.4) %**	**(346,209)**	**(1.3) %**
Debt Service Coverage	**148.63**	**146.44**	**148.02**	**2.19**	**1.5 %**	**0.61**	**0.4 %**
Capital Expenditures in Margin							
Adm Office Equipment	0	11,000	10,848	(11,000)	(100.0) %	(10,848)	(100.0) %
Adm Structures/Improvements	5,000	200,000	9,435	(195,000)	(97.5) %	(4,435)	(47.0) %
BTS Hardware	822,375	0	0	822,375	0.0 %	822,375	0.0 %
BTS Software	0	0	90,333	0	0.0 %	(90,333)	(100.0) %
DS Lab Eq	75,000	47,000	30,160	28,000	59.6 %	44,840	148.7 %
DS Meters	0	30,000	50,000	(30,000)	(100.0) %	(50,000)	(100.0) %
DS Transportation Eq	0	90,000	70,000	(90,000)	(100.0) %	(70,000)	(100.0) %
CT Common Production Plant	24,000	15,000	0	9,000	60.0 %	24,000	0.0 %
Badger Coulee	2,250	11,550	3,520	(9,300)	(80.5) %	(1,270)	(36.1) %
Total	**928,625**	**404,550**	**264,296**	**524,075**	**129.5 %**	**664,329**	**251.4 %**
Capital R&R Fund Use							
Boswell	1,086,327	1,225,379	1,412,064	(139,052)	(11.3) %	(325,737)	(23.1) %
CT1	0	0	100,000	0	0.0 %	(100,000)	(100.0) %
CT4	0	0	102,062	0	0.0 %	(102,061)	(100.0) %
CT Common	150,000	750,000	756,993	(600,000)	(80.0) %	(606,994)	(80.2) %
ISCT	217,000	61,000	33,622	156,000	255.7 %	183,378	545.4 %
ER1	259,297	910,671	940,309	(651,374)	(71.5) %	(681,012)	(72.4) %
ER2	384,247	302,033	613,545	82,214	27.2 %	(229,299)	(37.4) %
ER Common	103,964	693,139	71,192	(589,176)	(85.0) %	32,773	46.0 %
ER Coal Handling	95,540	131,587	25,085	(36,045)	(27.4) %	70,455	280.9 %
Grid North	198,366	90,000	198,366	108,366	120.4 %	0	0.0 %
Total	**2,494,741**	**4,163,809**	**4,253,238**	**(1,669,067)**	**(40.1) %**	**(1,758,497)**	**(41.3) %**
Capital Bond Fund Use							
Boswell	325,087	1,504,500	1,369,374	(1,179,413)	(78.4) %	(1,044,286)	(76.3) %
CT4	0	600,000	500,000	(600,000)	(100.0) %	(500,000)	(100.0) %
CT Common	0	0	500,000	0	0.0 %	(500,000)	(100.0) %
ER1	1,244,748	0	223,261	1,244,748	0.0 %	1,021,486	457.5 %
ER2	40,822	0	87,184	40,822	0.0 %	(46,362)	(53.2) %
ER Common	0	2,892	0	(2,892)	(100.0) %	0	0.0 %
ERGS Fuel Hdlg	0	103,920	0	(103,920)	(100.0) %	0	0.0 %
Total Bond Fund Use	**1,610,657**	**2,211,312**	**2,679,819**	**(600,655)**	**(27.2) %**	**(1,069,162)**	**(39.9) %**
Decommissioning	**491,680**	**503,964**	**634,093**	**(12,284)**	**(2.4) %**	**(142,413)**	**(22.5) %**

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	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Forecast	2025 Budget
OPERATING REVENUES						
Sales to Members	341,903,199	373,911,610	414,607,519	380,879,259	378,036,938	402,868,991
Sales to Others	67,604,220	95,878,044	88,173,818	62,933,247	64,744,144	71,873,741
Rate Stabilization	0	0	3,525,396	(3,500,000)	0	0
Other Income	2,292,329	2,637,473	2,889,635	3,191,624	3,456,663	3,637,650
Total Operating Revenues	**411,799,748**	**472,427,127**	**509,196,368**	**443,504,130**	**446,237,745**	**478,380,382**
OPERATING EXPENSES						
Purchased Power	258,873,521	305,114,278	336,596,743	265,326,547	264,387,448	285,471,540
Transmission	62,211,898	70,217,066	71,039,306	72,306,597	77,468,336	85,446,061
Fuel Expense	23,843,664	29,035,380	30,889,186	30,610,369	33,235,401	36,211,190
Other Power Production	10,680,785	12,603,914	12,965,252	13,037,004	15,203,256	14,534,392
Administrative and General	22,505,175	21,823,014	23,004,501	31,768,843	28,741,713	32,524,450
Depreciation and Amortization	16,822,045	17,037,105	17,641,280	18,127,802	17,187,588	19,060,793
Taxes	6,545,886	6,338,486	6,114,872	5,580,808	6,257,089	5,816,192
Total Operating Expenses	**401,482,974**	**462,169,243**	**498,251,140**	**436,757,970**	**442,480,831**	**479,064,618**
Operating Income	**10,316,774**	**10,257,884**	**10,945,228**	**6,746,160**	**3,756,913**	**(684,236)**
Non-Operating Revenues (Expenses)						
Unrestricted Interest Income	12,725,879	11,075,609	10,669,127	14,284,913	16,105,723	18,825,597
Restricted Interest Income	3,817,772	3,570,396	3,340,168	3,940,243	4,254,851	4,692,937
Gain on Disposition-Allowances	1,623,156	1,768,005	2,298,208	1,699,059	2,515,939	2,011,862
Net Increase (Decrease) in FV of Invest.	1,241,863	(1,857,010)	(4,926,846)	3,028,149	1,435,707	0
Gain on Disposition-Investments	0	0	0	0	159,000	0
Amortization of Debt Related Costs	2,095,368	2,016,925	1,922,020	2,117,213	2,541,899	2,646,480
Grant Revenue	45,500	25,890	65,227	146,620	5,300	0
Grant Expense	(45,500)	(25,890)	(65,227)	(146,620)	(5,300)	0
Interest Expense	(15,533,897)	(14,703,505)	(13,925,041)	(11,329,693)	(10,080,283)	(9,468,561)
Other Expenses	(502,093)	0	0	0	0	0
Gain (Loss) on Disposition-Property	27,663	(32,353)	50,510	(137,721)	0	0
Total Non-Operating Revenues (Expenses)	**5,495,711**	**1,838,067**	**(571,854)**	**13,602,163**	**16,932,836**	**18,708,315**
Future Recoverable Costs	**(2,036,351)**	**(1,126,547)**	**(1,813,478)**	**(1,945,267)**	**(6,072,435)**	**(3,304,853)**
Change in net position	**13,776,134**	**10,969,404**	**8,559,896**	**18,403,056**	**14,617,314**	**14,719,226**
Admin. & General/Customer Services						
Human Resources						
Salaries	11,494,802	11,849,309	12,446,245	13,543,311	14,301,005	14,991,530
Fringe Benefits	3,191,000	1,833,780	1,986,714	3,697,865	3,891,059	4,225,562
Training	51,738	48,943	114,545	93,345	154,290	160,008
Travel-Training	10,725	14,071	30,904	47,458	53,574	73,980
Temporary Help	0	0	0	0	1,172	3,500
Recruitment Expense	4,287	8,298	17,505	5,525	16,281	36,000
Employee activities	27,414	33,320	32,296	42,873	41,286	45,904
Safety	25,436	17,941	18,575	20,983	27,922	29,700
Wellness	7,447	3,913	8,319	12,021	12,744	16,948
Total Human Resources	14,812,849	13,809,575	14,655,103	17,463,381	18,499,333	19,583,132

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	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Forecast	2025 Budget
Outside Services						
Legal expense	172,746	248,245	209,669	207,536	397,135	375,000
Professional Services	980,724	1,186,343	1,251,559	1,282,450	1,700,926	2,230,647
Other Services	328,238	274,056	286,877	284,947	279,396	293,628
Total Outside Services	1,481,708	1,708,644	1,748,105	1,774,933	2,377,457	2,899,275
Office Expenditures						
Communications	282,969	314,027	281,527	255,596	261,396	256,798
Fees	174,375	187,922	178,423	143,430	167,992	140,854
Insurance	798,698	914,007	1,032,402	6,102,512	1,148,710	1,418,712
Organizational Memberships/Dues	780,555	690,053	705,538	755,074	769,080	848,357
Printing expense	12,864	22,971	16,081	19,559	25,179	41,555
Resource materials	53,623	54,435	56,943	58,449	64,432	66,437
Minor Equipment	256,664	260,274	358,167	269,646	424,194	591,747
Software Licenses/SaasExp	789,394	855,749	850,228	975,154	1,296,915	1,493,035
Vehicle expense	38,434	35,958	43,081	101,140	67,881	73,587
Utilities	44,401	45,414	47,065	51,043	54,721	60,000
Delivery Services	8,208	7,310	4,920	3,207	7,208	15,900
Supplies	30,525	23,183	29,625	28,573	21,854	29,550
Vending	1,885	2,119	8,374	7,426	8,078	9,600
Software Maintenance	621,620	739,631	793,261	878,425	912,457	998,004
Equipment maintenance	69,007	81,658	26,750	34,425	37,110	67,203
Building Maintenance	78,717	101,935	129,615	174,507	141,547	181,805
Total Office Expenditures	4,041,939	4,336,646	4,562,000	9,858,166	5,408,754	6,293,144
Meetings and Travel						
Meeting expense	105,255	123,694	237,161	348,744	421,368	414,570
Travel -other	120,058	153,706	268,884	329,946	317,509	342,270
Total Meetings and Travel	225,313	277,400	506,045	678,690	738,877	756,840
Contributions and Promotion						
Donations	5,347	7,975	7,780	5,137	3,883	7,460
Grants	194,913	140,650	15,000	51,044	0	0
Incentives	460,873	321,538	177,182	466,639	314,791	750,000
Sponsorships	40,388	38,742	41,382	42,307	41,700	48,000
WPPI Promotion	50	60	90	0	0	300
Mbr Manager Training	0	0	7,102	8,520	0	7,000
Member Conference	9,185	7,270	15,397	16,745	25,337	53,199
Member Travel	(1,479)	1,898	23,709	41,846	33,885	65,200
Member Promotion	325,374	273,816	338,401	422,089	388,197	410,000
Value of Local Utility Program						
Community Contributions	73,979	76,494	76,598	75,079	76,500	127,500
Economic Development Partnership	49,665	46,715	47,525	46,188	51,000	102,000
School Education/ & Outreach	107,721	97,240	105,359	108,435	102,000	178,500
Customer Services & Branding	677,350	678,351	677,723	709,644	680,000	1,242,900
Total	908,715	898,800	907,205	939,346	909,500	1,650,900
Total Contributions and Promotion	1,943,366	1,690,749	1,533,248	1,993,673	1,717,293	2,992,059
Total Admin. & Gen/Cust Svcs	**22,505,175**	**21,823,014**	**23,004,501**	**31,768,843**	**28,741,714**	**32,524,450**

WPPI Energy
Historical Report

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Forecast	2025 Budget
REVENUE REQUIREMENT						
Revenue	338,571,037	370,172,076	412,942,499	378,346,364	373,616,052	399,496,605
Operating income	(10,316,774)	(10,257,884)	(10,945,228)	(6,746,160)	(3,756,913)	684,236
Interest Income	(12,725,879)	(11,075,609)	(10,669,127)	(14,284,913)	(16,105,723)	(18,825,597)
Gain on Allowances	(1,623,156)	(1,768,005)	(2,298,208)	(1,699,058)	(2,515,939)	(2,011,861)
DCA2 Adj	0	0	75,342	89,188	0	0
Solar Amort	(27,586)	(26,803)	(26,244)	(16,919)	0	0
Non-PCA A&G	(499,874)	911,295	1,080,499	(287,464)	(301,123)	(310,000)
Depreciation & Amortization	(16,822,045)	(17,037,105)	(17,641,280)	(18,127,803)	(17,187,588)	(19,060,793)
Interest expense - general	(7,296)	6,937	23,348	43,442	514	0
Debt Service	32,433,694	30,594,068	30,534,194	27,763,750	26,729,770	26,383,561
Margin	8,308,428.00	8,687,254.32	9,475,263.00	13,137,000.00	13,137,000	13,137,000.00
Total Revenue Requirement	**337,290,548**	**370,206,225**	**412,551,057**	**376,577,030**	**373,616,049**	**399,493,150**
MWh	**4,751,830**	**4,908,135**	**5,005,030**	**4,970,758**	**4,990,197**	**4,995,115**
Revenue Req $/MWh	**70.98**	**75.43**	**82.43**	**75.76**	**74.87**	**79.98**
Sales $/MWh	**71.25**	**75.42**	**82.50**	**76.11**	**74.87**	**79.98**

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Forecast	2025 Budget
COVERAGE CALCULATION						
Operating Income	10,316,774	10,257,884	10,945,228	6,746,160	3,756,913	(684,236)
Depreciation & Amortization	16,822,046	17,037,106	17,641,281	18,127,803	17,187,588	19,060,793
Unrestricted Interest Income	12,725,879	11,075,609	10,669,128	14,284,914	16,105,723	18,825,597
Interest expense - general	7,296	(6,936)	(23,348)	(43,443)	(513)	0
Gain on Disposition of Allowances	1,623,157	1,768,004	2,298,208	1,699,059	2,515,939	2,011,862
Funds Available for Debt Service	**41,495,151**	**40,131,667**	**41,530,496**	**40,814,492**	**39,565,651**	**39,214,016**
Debt Service	**32,433,694**	**30,594,069**	**30,534,194**	**27,763,750**	**26,729,770**	**26,383,561**
Debt Service Coverage	**127.94**	**131.17**	**136.01**	**147.01**	**148.02**	**148.63**

2025 Sources and Uses of Funds

		Sources of Funds						
	Uses of Funds	**Rates**	**Other Revenue**	**Interest Income**	**R&R Funds**	**Construction Funds**	**Decomm Funds**	**Accruals/Amort/ Other**
GRAND TOTAL	**508,258,951**	**399,500,758**	**80,895,639**	**18,825,597**	**2,891,829**		**491,680**	**4,042,791**
REVENUE REQUIREMENT		**399,493,150**						
REVENUES		**(99,721,236)**	**80,895,639**	**18,825,597**	**-**			**-**
Sales to members		(3,372,386)	3,372,386					
Sales to others		(71,873,742)	71,873,742					
Other income		(3,637,650)	3,637,650					
Interest income-Unrestricted		(18,825,597)		18,825,597				
Gain on sale of allowances		(2,011,862)	2,011,862					
EXPENSES	**508,258,951**	**499,214,386**	**-**	**-**	**2,891,829**		**491,680**	**4,042,791**
Purchased power	285,471,540	285,471,540						
Transmission	85,446,061	85,446,061						
Fuel expense	36,211,190	36,211,190						
Other power production	14,534,392	14,534,392						
Administrative & general/cust svcs	32,524,450	32,214,450						310,000
Depreciation/amortization	19,060,793							19,060,793
Taxes	5,816,192	5,816,192						
Future recoverable costs	(13,610,148)							(13,610,148)
Principal Expense	16,915,000	16,915,000						
Interest Expense	9,468,561	9,468,561						
Amortizations	(2,646,480)							(2,646,480)
Margin Base	13,137,000	13,137,000						
Capital Exps	928,625							928,625
Capital R&R Fund Use	2,541,829				2,541,829			
O&M R&R Fund Use	350,000				350,000			
Construction Fund Use	1,610,657					1,610,657		
Decommissioning Fund Use	491,680						491,680	
Revenue Calculation Rounding	7,608	7,608						
Total Expenditures for EC recommendations	495,114,342							

Section 2: 2025 Budget Details

Summary

- Purchased power is the single largest component at 57.1% of the total budget.
- Purchased power combined with other direct power supply costs (transmission, fuel, O&M, taxes, debt service) comprise 90.6% of the total budget.
- Administrative and general expenses increased $2.5 million or 8.2% from the 2024 budget. Primary Drivers include (see table in administrative and general section for more details):
    - Salaries – Increased $787,036
    - Value of local utility program – Increased $741,400
    - Fringe benefits – Increased $267,940
    - Insurance – Increased $255,292
    - Software maintenance/SaaS licenses – Increased $215,080
- Other Income increased $535,222 or 15.3% primarily from service revenue from members and an increase in Choose Renewable funds (+$100,000).
- Margin remained the same as the 2024 budget at approximately $13.1 million in the 2025 budget.
- Debt Service decreased $1.2 million in 2025 compared to 2024.

Budget Component	$ Amount	%
Unit Specific (Non-Renewable) - Purchased Power	118,550,344	23.7%
Transmission	85,446,061	17.1%
Short Term/Market - Purchased Power	65,355,832	13.1%
Renewables - Purchased Power	54,799,694	11.0%
Fuel	36,211,190	7.2%
A&G	32,524,450	6.5%
Other - Purchased Power	29,081,149	5.8%
Debt Service	26,383,561	5.3%
Short Term/Fixed Price - Purchased Power	17,684,521	3.5%
O&M	14,534,392	2.9%
Margin	13,137,000	2.6%
Taxes	5,816,192	1.2%
Total	$ 499,524,386	100.0%

Purchased Power

Purchased power costs in 2025 are budgeted to be $285.5 million, which is a $14.0 million or 4.7% decrease from the 2024 budget. The largest drivers were the decrease in market energy and natural gas prices assumed in the 2025 budget.

- Unit specific (Non-renewable) is the largest component at 41.5% of total purchased power expenses, which includes purchased power agreements for a portion of the output of the Point Beach nuclear units and Nelson Energy Center.
- Short term market purchases are approximately 22.9% of purchased power expenses. Short term market purchases are primarily from the MISO and PJM markets, where the prices change hourly and are more difficult to predict.

- Renewables are approximately 19.2% of purchased power expenses. WPPI's renewable purchases have a fixed price; however, the output is variable.
- Other purchased power is approximately 10.2% of purchased power expenses. Other purchased power includes the purchased power agreement with Wisconsin Public Service (WPS), member generation, and customer contracts.
- Short term fixed purchases are approximately 6.2% of total purchased power expenses. These purchases include short-term capacity purchases and on-peak energy purchases from third parties. These purchases have a price that is known when the budget is developed, however, are shorter term in duration.

Transmission

Transmission costs are projected to be $9.3 million or 12.3% higher in 2025 than in the 2024 budget due to increased transmission rate base.

Fuel

Fuel expense is budgeted to be $36.2 million, which is a 3.1% decrease, in 2025, compared to $37.4 million budgeted in 2024 due to decreased coal expense at Boswell and ERGS units.

Other Production (O&M)

O&M expense is projected to be $14.5 million in 2025, which is an increase of $970,616 or 7.2% compared to the 2024 budgeted amount.

The Power Cost Adjustment (PCA) calculation includes all components of the revenue requirement, with the exception of O&M expenses at WPPI's generators. To help smooth the impact of maintenance expenses during unit outages, the PCA calculation uses level budgeted O&M expenses for WPPI's generating units as opposed to the actual monthly expenses. Staff may need to request that the EC adjust the O&M expense used in the PCA during the year to ensure full recovery of WPPI's costs if unanticipated O&M expenses are incurred.

Taxes

Taxes are budgeted to be $5.8 million in 2025, which is $383,045 or 6.2% less than the 2024 budget due to lower net book value of assets that determine tax base and the lower tax rate.

Administrative and General Expenses

Administrative and General (A&G) expenses for 2025 are $32.5 million, which is an increase of $2.5 million or 8.2% more than the 2024 budget. The following table outlines the major changes in A&G between 2024 and 2025 budgets.

Key Driver	$ Amount
Salary	$ 787,036
Value of Local Utility Program	741,400
Fringe Benefits	267,940
Insurance	255,292
Software Maintenance/Licenses - SaaS	215,080
Meetings	82,135
Minor Equipment	79,222
Member conferences/travel/promotion	76,400
Organizational Membership/Dues	73,999
Training	35,016
Building Maintenance	25,000
Vehicles	19,400
Communications	(25,717)
Fees	(28,802)
Travel	(36,138)
Professional Services	(110,587)
Other	20,622
Total A&G Increase	$ 2,477,298
Other Income (more income in 2025)*	$ (535,222)
Net A&G and Other Income Impact	$ 1,942,076

*Includes Choose Renewable revenue (+$100,000) which is also an offset to A&G

- **Salaries:**
  The line item for salaries is budgeted to be approximately $15.0 million in 2025, which is an increase of $787,036 or 5.5% over the 2024 budget. Salaries are increasing in 2025 because of 1) a standard salary increase of 4% and 2) internal promotions. There was no change in the budgeted number of FTEs in 2025.

  Staff Positions
  The 2025 budget includes 120 employees, which is the same as the 2025 budget. As was the case in 2024, two of the employees in the 2024 budget are part-time (one at 67% and one at 50%) for a total of 119.2 FTEs.

- **Value of Local Utility Program:**
  The Value of Local Utility program increased by $741,400 or 81.5% in 2025 compared to 2024 to increase the funds available under the program for members to utilize.

- **Fringe Benefits**:
  Fringe benefits are budgeted to be $4.2 million in 2025 which is an increase of $267,940 or 6.8% over 2024.

  The largest driver was WPPI's share of health insurance expenses which increased $238,272 in 2025 compared to the 2024 budget. The increase in 2025 is the result of an overall increase in health insurance premiums from ETF and three additional employees assumed to take full family health insurance in 2025 which impacts the total premiums in 2025.

WPPI's contributions to the WRS retirement plan are budgeted to increase approximately $81,979 or 8.5% due to the increase in salaries and an increase in the WRS contribution rate from 6.9% to 6.95%.

- **Insurance:**
  Insurance increased $255,292 or 21.9% in the 2025 budget. The increase is primarily due to an issue with the 2024 Boswell insurance budget and continued increases in insurance for liability, property, and cybersecurity.

- **Software Maintenance/License-SAAS:**
  Software related expenses increased by $215,080 or 9.5% in the 2025 budget. The main drivers of the increase are: 1) Cybersecurity support software (+$52,205), 2) Network support software (+$51,924), 3) GIS software (+$35,000), 4) Increased maintenance for NorthStar and OpenPoint (+$31,000), 5) Increased maintenance for AMI software (+$30,000)

- **Meetings and Travel:**
  Meetings and travel increased $45,997 in 2025 compared to 2024. Meetings expenses increased $82,135 primarily due to continued increasing costs in registration fees and costs for hosting meetings and increased meeting participation. Travel expenses decreased $36,138 due to less mileage expenses in 2025.

- **Minor Equipment:**
  Minor equipment expenses increased $79,222 or 15.5% in the 2025 budget primarily due to the need to replace approximately 59 wholesale meters in 2025.

- **Member Conferences/Travel:**
  Member conferences/travel expenses increased by $46,400 or 64.4% in 2025 compared to the 2024 budget due to increasing the amount of Joint Action Leadership Certificate (JALC) scholarships available from five in 2024 to thirteen in 2025, and additionally increasing the amount for each scholarship offered for members, EC, JALC, etc.

- **Organizational Membership/Dues:**
  Organizational membership/dues are up $73,999 or 9.6% in 2025 compared to 2024. The largest driver is the $40,000 increase in NERC dues.

- **Training:**
  Training increased $35,016 in the 2025 budget primarily due to an increase in overall training costs, and an additional emphasis on leadership development and employee development.

- **Building Maintenance:**
  Building maintenance expenses increased by $25,000 or 15.9% in 2025 compared to the 2024 budget. The primary driver of the increase includes: 1) $15,000 for parking lot

concrete repair, 2) $5,000 professional painting of some larger areas and 3) $3,500 for professional tree trimming.

- **Vehicles:**
  Vehicle expense increased $19,400 primarily to be closer to what has been spent historically on vehicle fuel and maintenance.

- **Communications:**
  Communications decreased $25,717 in the 2025 budget primarily due to a decrease in data acquisition costs.

- **Fees:**
  Fees decreased $28,802 or 17.0% due to terminating the $3 million letter of credit with the line of credit renewal completed in 2024.

- **Professional Services:**
  Professional services decreased by $110,587 or 4.7% in the 2025 budget. The primary decrease was due primarily due to a decrease in support needed for the Distributed Solar Feasibility Study included in the 2024 budget (reduced to $50,000 from $150,000), removing the need for the customer feedback survey in 2025 ($65,000), reducing the anticipated new manager consulting (reduced $25,000), and the digital records conversion project consulting expenses ($32,000). There were some offsets to these decreases including additional funds for leadership development for staff (+$50,000), and increase in Sensus system maintenance and support (+$25,000), and increase in NorthStar implementation costs (+$38,000), and additionally budgeting for two joint plant billing reviews in 2025 (compared to one in 2024) (+$16,000). . While not increasing the budget, power supply budgeted for $100,000 generation feasibility study for 2025 (there was a similar study budgeted but not undertaken in 2024.)

Other Income

WPPI receives revenue from members for pay-for services that offset A&G expenses. In addition, revenue from the "Choose Renewable" program primarily offsets expenses that are also classified as A&G expenses. In 2024, WPPI is budgeting $3.6 million in revenue from the provision of services to members along with $400,000 in revenue from the "Choose Renewable" program for a total of $4.0 million of revenues to offset the A&G expenses shown above. This is an increase of $535,222 or 15.3% over the 2024 budget.

Margin

In 2025, the total amount collected through margin is $13.1 million which is the same as in the 2024 budget. This results in debt coverage of 1.49 which is higher than the Executive Committee approved long-term debt service coverage target of 1.35. WPPI is continuing to collect a margin that is higher than needed to meet the long-term coverage target due to continued higher than previous ATC capital calls and lower total debt service.

In addition to meeting the required 1.10 debt service coverage under WPPI's Bond Resolution, margin is collected in rates to provide funds to meet ATC capital calls, fund small capital expenditures, provide working cash, and for capital R&R fund additions based on the five-year capital spending projection.

Debt Service

Debt service collected through rates in 2025 is estimated to be $26.4 million compared to $27.6 million budgeted in 2024. This is a decrease of $1.2 million or 4.4%.

Department Budgets

The tables below show each department's total 2025 operating budget compared to the 2024 budget. A summary for each department budget follows the tables with the primary drivers for the respective increase or decrease. A more detailed department-by-department budget can be found in Appendix A.

Department	2025 Budget	2024 Budget	Difference	% Change
PS Resources	$ 51,890,181	$ 51,612,353	$ 277,828	0.5%
Human Resources	21,142,769	19,960,162	1,182,607	5.9%
Finance[1]	9,180,346	12,926,497	(3,746,152)	-29.0%
Energy Services [1]	3,333,600	2,929,800	403,800	13.8%
PS Admin & Planning	897,527	856,641	40,886	4.8%
Legal & Government Relations	727,125	714,725	12,400	1.7%
Business & Technology Solutions	709,881	898,922	(189,041)	-21.0%
Member Relations	419,250	375,700	43,550	11.6%
Administrative Services	416,037	420,541	(4,504)	-1.1%
CEO	225,900	169,000	56,900	33.7%
Communications	96,493	72,729	23,764	32.7%
Rates	3,315	(34,620)	37,935	109.6%
Distribution Services	(347,416)	(352,576)	5,160	1.5%

	Budgeted Operating Expenses				Budgeted Revenue			
Department	2025 Budget	2024 Budget	Difference	%	2025 Budget	2024 Budget	Difference	%
PS Resources	$ 52,465,801	$ 52,213,879	$ 251,922	0.5%	$ 575,620	$ 601,526	$ (25,906)	-4.3%
Human Resources	21,142,769	19,960,162	1,182,607	5.9%	-	-	-	
Finance	24,249,281	23,362,674	886,607	3.8%	-	-	-	
Energy Services[2]	3,856,000	3,281,700	574,300	17.5%	522,400	351,900	170,500	48.5%
Business & Technology Solutions	3,535,915	3,241,850	294,065	9.1%	2,826,034	2,342,928	483,106	20.6%
PS Admin & Planning	897,527	856,641	40,886	4.8%	-	-	-	
Legal & Government Relations	727,125	714,725	12,400	1.7%	-	-	-	
Member Relations	419,250	375,700	43,550	11.6%	-	-	-	
Administrative Services	416,037	420,541	(4,504)	-1.1%	-	-	-	
Distribution Services	448,700	410,264	38,436	9.4%	796,116	762,840	33,276	4.4%
CEO	225,900	169,000	56,900	33.7%	-	-	-	
Communications	96,493	76,929	19,564	25.4%	-	4,200	(4,200)	
Rates	3,315	12,840	(9,525)	-74.2%	-	47,460	(47,460)	-100.0%

[1]Finance and Energy Services department total budgets include non-operating revenues and expenses

[2]Energy Services budgeted income includes unrestricted interest income from the shared savings loan program (non-operating revenue)

Power Supply (PS) Resources:

- Fuel expense is expected to decrease $1.1 million or 3.1% in 2025.
- Other power production for the generating units and transmission projects is projected to increase $1.0 million or 7.6% in 2024.

Rates:

- Moved income from the billing service to the BTS department.
- Professional Services decreased $10,000 due to not needing any professional services in 2025.

Power Supply Administration and Planning:

- Includes a feasibility study for $100,000 in 2025. No change from 2024 due to including, but not undertaking, a potential generation siting/technology study in the 2024 budget.
- Organization membership/dues increased $40,000 due to the estimated increase in NERC dues.
- Travel expenses decreased $16,750 due to decreased anticipated travel expenses.

Energy Services:

- Green Power Sales Revenue increased $100,000 due to increased participation in the Choose Renewable program.
- Professional Services decreased $152,800 due primarily to a decrease in support needed for the Distributed Solar Feasibility Study (reduced to $50,000 from $150,000) and removed the need for the customer feedback survey in 2025, which was completed in 2024 ($65,000).
- Member Promotion increased $30,000 due to an increase in member branding (local promotions) for both community specific and member-wide branding opportunities. This includes the local photography project typically conducted every three years.
- Value of Local Utility Program increased $741,400, which is an increase across all parts of the program (Community Contributions +$51,000, Economic Development Partnership +$51,000, School Education/Outreach +$76,500, and Customer Services & Branding +$562,900) due to program changes (presented to the EC in September as a budget increase item)

Communications:

- Removed other income, which is a decrease of $4,200 due to not anticipating the revenue from providing services to MEUW in 2025
- Professional Services increased $16,025 due to increases for services related to additional funds for videos for social media support ($13,200) and preserving WPPI history ($12,000).

Member Relations:

- Professional services decreased $32,000 due primarily to reducing the anticipated New Manager Consulting (reduced from $50,000 to $25,000)
- Meeting expenses increased $26,200 primarily due to an anticipated increase in Annual meeting expenses.
- Member conference expenses increased $24,400 due to adjusting budgeted amounts for conference scholarships for Members, EC, JALC, etc. Additionally, JALC scholarships for APPA were increased (from 5 to 13).

- Member travel expenses increased $22,000 due to adjusting budgeted amounts for travel included in conference scholarships, including eight additional JALC scholarships.

Distribution Services:
- Other income increased $33,276 due to an increase in revenue from services.
- Minor equipment increased $14,500 due to increased need for wholesale revenue meters.
- Vehicle expense increased $19,400 to be more in line with historical expenditure.
- Capital items decreased $92,000 due to not needing additional funds for meters or vehicles that were budgeted in 2024. Budget of $75,000 includes a drone ($30,000), meter test set ($15,000) and infrared camera ($30,000).

Business and Technology Solutions:
- Other income increased $483,106. Member revenues for services increased by $429,173 due to an increase in revenue from service-only participants. Other increases include an increase in technology suite user fees and the addition of the billing services in the BTS department (moved from the rates department).
- Professional services increased $49,477 due primarily to an increase in Sensus system maintenance and support (+$28,000), NorthStar implementations (+$38,000), and additional consulting dollars for cyber security (+$13,000), which were offset slightly from less consulting needed for NorthStar/MyMeter project work.
- Minor equipment increased $66,322 due to various projects for 2025 including speaker replacement, mic replacement, field equipment, etc.[1]
- Software licenses/SaaS expenses increased $150,535 primarily due to an increase in cybersecurity support software (+$52,205), network support software (+$51,924), GIS software (+$35,000), and other minor increases.
- Software maintenance increased $64,546 primarily due to an increase in maintenance for Northstar ($15,000), OpenPoint ($16,000), and AMI software ($30,000).
- Meeting expenses increased $16,460 primarily due to increased budget for catering expenses.
- Capital items increased $822,375 primarily due to no need for capital items in 2024 (budgeted at zero last year). In 2025, budgeted capital items include datacenter storage ($194,874), datacenter firewall ($240,565), backup storage ($54,560), WAN router replacement ($178,924) and DR core switch ($82,452). Additionally, there are funds for Hardware Professional services for these projects ($71,000).

Finance:
- Unrestricted interest income increased $2,782,498 due to continued higher interest rates anticipated on investments including ATC.
- Fees decreased $28,802 due to terminating the $3 million letter of credit.
- Professional services increased $15,840 due to budgeting for two joint plant billing reviews for 2025 compared to one in 2024.
- Depreciation expense increased $1,377,286, which is a non-rate item.
- Taxes decreased $483,527 due to a lower net book value of the assets and the lower tax rate.

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[1] Specific projects include a new SOC display not completed in 2024 ($18K – budgeted again in 2025), Birch/Hickory mic and speakers ($20K), video conference equipment in the training center ($22K), an increase in field digis ($50K), and new SCADA firewalls ($9K).

Chief Executive Officer (CEO):

- Meetings expenses increased $6,900 to be more in line with historical expenditures.
- Professional services increased $50,000 due to budgeting in 2025 for leadership development for certain staff.

Administrative Services:

- Professional services decreased $31,600 due to no additional costs needed in 2025 for the digital records conversion project.
- Building Maintenance increased $25,000 due to parking lot concrete repair ($15,000), professional painting of some larger areas ($5,000), professional tree trimming ($3,500), patching some areas of the flat roof ($2,000), and some additional funds to finish identified repairs (sealing and caulking) as part of the window & EIFS inspection completed in 2024.
- Capital items decreased $206,000 due to projects completed in 2024 and only including structures/improvements of $5,000 for 2025.

Human Resources:

- Salaries increased $787,036 – See detailed section on salaries in the A&G details.
- Health premiums increased $238,272 due to an overall increase in health benefit premiums and more employees budgeted to be on WPPI health plan. Employee contributions to health insurance also increased $32,076, which is an offset to the overall premium increase.
- WPPI's contributions to the WRS retirement plan are budgeted to increase approximately $81,979 or 8.5% due to the increase in salaries and an increase in the WRS contribution rate from 6.9% to 6.95%.
- Retention in rates decreased $138,509.
- Retirement plan expenses increased $81,979 due to an increase in WRS contribution amount in 2025 from (6.9% to 6.95%) and increase in salaries.
- Taxes increased $67,963 due to increase in salaries and anticipated increase FICA limit – FICA and Medicare taxes.
- Training increased $35,016 in the 2025 budget primarily due to an increase in overall training costs, and an additional emphasis on leadership development and employee development.
- Professional services decreased $19,020 primarily due to not including a full compensation study in 2025.

Legal and Government Relations:

- Meeting expenses increased $12,400 due primarily to increased expenses anticipated for the Legislative Rally based on more attendance and the general increase in costs and increased meeting expenses for government relations overall.

Section 3: Financial Projections (2025-2029)

Summary

- Projections have an increase in each year from 2026-2029 ranging from 2.5% to 4.2%.
- While the projection is the most current and accurate information, it is subject to changes in key assumptions, such as market energy prices, natural gas prices, etc.
- Capital expenditures are estimated to be approximately $143.0 million over the projected time period (excluding ATC capital calls).

Projections

WPPI's current projections estimate the average power cost to increase each year from 2026 to 2029, 3.1% in 2026, 2.5% in 2027, and 3.2% in 2028, and 4.2% in 2029. The table below includes the five-year projection for revenue requirement, sales to members, and average power costs. This projection is based solely on cost assumptions. Rate design impacts, such as smoothing out an unusual year or not including a rate decrease in any year, were not taken into consideration in this projection.

This projection is subject to changes in key assumptions, which include assumptions on market energy prices, natural gas prices, load forecast, tax rates, etc. An escalator of 2.75% was used to adjust for inflation throughout the projection when an escalation assumption was not made. A&G expenses are estimated in the projection to increase 3% annually.

Year	Projected Revenue Requirement ($000)	Projected Sales to Members (GWh)	Projected Average Power Cost ($/MWh)	% Change in Average Power Cost
2025	$ 399,493	4,995	79.98	-0.1%
2026	$ 413,249	5,010	82.48	3.1%
2027	$ 424,799	5,025	84.54	2.5%
2028	$ 439,880	5,040	87.27	3.2%
2029	$ 459,834	5,055	90.96	4.2%

Projected Capital Expenditures

The total projected capital requirement for WPPI from 2025 through 2029 is approximately $143.0 million. This excludes any voluntary capital calls for American Transmission Co. (ATC). These capital expenditures are primarily for capital projects at WPPI's owned generators and the potential Grid North Partners project.

Generation Unit	2025	2026	2027	2028	2029	Total
Boswell	1,903,094	4,572,268	1,515,030	2,111,557	1,726,360	11,828,309
SFDL 1&4	174,000	269,500	329,500	9,500	9,500	792,000
ISPP	217,000	35,000	135,000	35,000	-	422,000
ERGS 1&2	2,182,468	2,078,544	2,091,930	871,585	812,175	8,036,702
Badger Coulee/LaCrosse	2,250	2,250	2,250	9,000	11,250	27,000
Grid North Partners/LRTP-6	198,366	3,040,000	7,600,000	6,320,000	549,092	17,707,458
CT Project		33,580,000	50,370,000	16,790,000		100,740,000
General	872,375	387,125	1,040,708	812,974	320,794	3,433,976
Total	**5,549,553**	**43,964,686**	**63,084,418**	**26,959,616**	**3,429,171**	**142,987,444**

*Includes Decommissioning expenses

Section 4: Funds

Summary

- No planned use of the Rate Stabilization Fund in 2025. Balance in the fund is $47.0 million.
- Self-Insurance fund has an anticipated balance of $5.5 million at the end of 2024.
- Decommissioning fund has an estimated Asset Retirement Obligation (ARO) of $6.6 million at the end of the year. Currently the ARO is $6.0 million.
- General Reserve fund is estimated to be approximately $23.8 million at the end of the year and allocated between ATC funds ($11.9M), Member Loans ($7.2M), Shared Savings ($2.1M), CIS Initiatives ($0.4M) and undesignated funds ($2.2M).
- Renewal and Replacement (R&R) fund from 2025-2029 has anticipated uses of $13.0 million in the Capital Fund and $7.5 million from the Long-Term Periodic Maintenance Account.
- Construction fund estimates include a potential $120.2 million for a 2026 issuance for the potential CT project and Grid North Partners project. This issuance could potentially be paired with a refunding of the outstanding 2016A bonds.
- In examining the funds described in this section, WPPI has determined that it has adequately funded its reserve funds to meet the future intended needs for which the funds were created.

WPPI Energy Estimated Reserve Funds

Provisions or Funds	9/30/24 Balance	Change	12/31/24 Balance
Provisions			
Total Renewal & Replacement	**25,087,357**	**(1,324,165)**	**23,763,193**
Capital	***17,438,783***	***(1,573,121)***	***15,865,662***
Boswell	4,219,691	(631,830)	3,587,862
SFDL #1	341,325	(146,308)	195,017
SFDL #4	508,207	(170,899)	337,308
ISPP	1,087,437	3,878	1,091,315
Elm Road #1	5,629,137	(277,478)	5,351,658
Elm Road #2	5,652,986	(350,483)	5,302,502
O&M	***7,648,574***	***248,956***	***7,897,531***
Boswell	186,665	15,983	202,648
SFDL #1	380,701	(89,385)	291,316
SFDL #4	6,509,856	94,360	6,604,216
ISPP	29,066	177,998	207,064
Elm Road #1	237,511	25,000	262,511
Elm Road #2	304,776	25,000	329,776
Self Insurance	5,436,635	56,152	5,492,787
Asset Retirement Obligation	5,977,561	655,606	6,633,167
Rate Stabilization	46,975,540		46,975,540
Funds			
General Reserve Fund	13,658,789	10,103,207	23,761,996
Post Retirement Medical Fund	1,086,899	(59,683)	1,027,216

Reserve Funds

Rate Stabilization Fund

The Rate Stabilization Fund has a balance of $47.0 million as of September 30, 2024, based on the accrued liability for Rate Stabilization, and is expected to have a balance of $47.0 million at the end of 2024.

The Rate Stabilization Fund serves several functions, including being available for use during major unplanned outages and as a source of additional liquidity as measured by the bond rating agencies. The EC will consider the use of the Rate Stabilization Funds anytime that average power costs are more than 10% over budget in a month. The EC will also consider deferring revenue to Rate Stabilization Fund if average power costs are more than 10% under budget in any month.

For 2025, there is no budgeted use of the Rate Stabilization Fund or deferral to the fund.

Self-Insurance Fund

As of September 30, 2024, the Self-Insurance Fund had a balance of $5.4 million and is anticipated to have a balance of $5.5 million at the end of 2024.

The fund is primarily used to meet deductibles associated with WPPI's insurance policies for its generation and transmission assets. The fund may also be used for WPPI to self-insure against claims that are not cost-effective to secure commercial insurance policies.

Decommissioning Fund

The current Asset Retirement Obligation (ARO) liability is $6.0 million as of September 30, 2024. The ARO liability is estimated to be $6.6 million as of December 31, 2024, primarily for the decommissioning of the ash ponds at Boswell. All investment earnings related to the fund remain in the fund to help build the balance. The updated plan for decommissioning the Boswell ash ponds calls for a phased closing from 2019 to 2029. The Decommissioning Fund also will be used to cover WPPI's costs of decommissioning the ERGS units. At this time, the balance in the Decommissioning Fund, along with future earnings, may fall short of meeting the estimated retirement obligations of both Boswell and ERGS. WPPI has sufficient equity to cover any projected difference. There is still a significant amount of uncertainty associated with the final costs associated with the decommissioning at both sites. Staff is comfortable with the balance in the Decommissioning Fund but will continue to evaluate as plans become more developed.

The table shows the projected cash balance WPPI has in the decommissioning fund.

Decommissioning Fund	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Beginning Balance	5,182,532	4,671,014	4,328,028	4,052,723	3,749,855	3,469,120
Additions	130,170	148,694	143,695	145,132	122,265	91,208
Uses	(641,687)	(491,680)	(419,000)	(448,000)	(403,000)	(710,000)
Ending Balance	**4,671,014**	**4,328,028**	**4,052,723**	**3,749,855**	**3,469,120**	**2,850,328**

General Reserve Fund

It is estimated that the General Reserve Fund will have a balance of $23.8 million at the end of 2024, including the year-end designations. As of the end of 2024, the General Reserve Fund is estimated to be allocated as follows: 1) ATC capital calls ($11.9 million), 2) the Member

Revolving Loan Program ($7.2 million), 3) Shared Savings Program ($2.1 million), 4) CIS Initiatives ($0.4 million), and 5) undesignated reserves ($2.2 million). The funds in the General Reserve Fund are invested by PFM Asset Management with a low-targeted duration (approximately 0-3 years for each fund), so they are quite liquid, but on average earn better than money market rates.

Renewal and Replacement Capital Fund

The following table summarizes projected capital needs to be funded from the R&R capital fund sub-accounts along with potential debt financing. The table is a compilation of individual capital plans for each WPPI generator. For the past several years, WPPI anticipated funding many of these projects by funding the R&R Capital Fund by allocating margin to the fund. However, with the increased projected ATC capital calls requiring additional allocation of margin, increased project costs and new projects, debt financing is anticipated to be required to meet these combined capital needs. See the “Construction Fund” section below.

Capital R&R	2024	2025	2026	2027	2028	2029
Beginning Balance	6,861,034	15,865,662	13,962,039	11,319,547	9,678,787	8,929,145
Additions - Margin	1,822,000	675,000	925,000	925,000	1,725,000	1,525,000
Additions -Debt	11,055,641		-			
Uses	(3,873,013)	(2,578,624)	(3,567,492)	(2,565,760)	(2,474,642)	(1,838,035)
Ending Balance	**15,865,662**	**13,962,039**	**11,319,547**	**9,678,787**	**8,929,145**	**8,616,110**

Renewal and Replacement Fund Long Term Periodic Maintenance

The five-year plan identified $7.5 million in periodic long-term maintenance costs for the years 2025 through 2029, which is planned to be funded through the R&R O&M fund. The largest periodic O&M cost currently planned is the major overhaul of SFDL Unit 4 in 2027, which is anticipated to cost $7.0-$8.0 million for the O&M portion. To plan for this, each year since 2014, an additional $300,000 for the SFDL unit 4 has been included in rates for O&M expense related to funding the O&M portion of the major overhaul. This is in addition to the per-MWh charge included when the unit runs. It is anticipated that the additional $300,000 for SFDL unit 4 will continue to be collected annually until the major overhaul takes place.

At year-end 2024, the balance of the long-term periodic maintenance accounts is projected to be approximately $7.9 million.

The table below summarizes the projected long-term periodic maintenance needs from the R&R long-term periodic maintenance accounts. The table is a compilation of individual plans for each WPPI generator.

Long-Term Mtnce R&R	2024	2025	2026	2027	2028	2029
Beginning Balance	6,614,472	7,897,531	9,237,572	10,499,372	8,569,372	5,889,372
Additions	3,715,997	1,690,041	1,461,800	1,270,000	670,000	670,000
Uses	(2,432,938)	(350,000)	(200,000)	(3,200,000)	(3,350,000)	(350,000)
Ending Balance	**7,897,531**	**9,237,572**	**10,499,372**	**8,569,372**	**5,889,372**	**6,209,372**

Construction Fund

There is a $120.2 million new money debt issuance tentatively scheduled for 2026. This financing could potentially take place along with a current refunding of WPPI's 2016A bonds. The primary purpose of the new money would be to fund the CT project and Grid North Partners transmission project.

These financings exclude any potential financing that may be required to meet future ATC capital calls discussed in the next section.

Construction Fund	2024	2025	2026	2027	2028	2029
Beginning Balance		1,619,645	52,674	79,821,886	22,530,449	406,509
Additions	15,705,264	6,074	120,151,044	1,736,263	986,059	298,669
Uses	(14,085,619)	(1,573,044)	(40,381,832)	(59,027,700)	(23,110,000)	(558,328)
Ending Balance	**1,619,645**	**52,674**	**79,821,886**	**22,530,449**	**406,509**	**146,850**

Adequacy of Reserve Funds

In examining the funds described in this section, WPPI has determined that it has adequately funded its reserve funds to meet the future intended needs for which the funds were created.

Section 5: Investment in ATC

Summary

- WPPI is a 6.7% owner in American Transmission Company (ATC)
- As of the end of 2024, WPPIs investment in ATC is projected to be $176.8 million
- Cash distributions are estimated to be $12.1 million in 2024
- Estimated capital calls will be $15.7 million in 2025
- ATC is estimating significantly higher capital calls over the next five-year projected period, which cannot be met using the typical margin collected in rates.

Investment in ATC

WPPI's ownership in the American Transmission Company (ATC) has proven to be a very valuable investment since the transmission company began operations in 2001 and provided WPPI with a hedge for its network transmission costs. WPPI expects to earn a return of approximately 8.6%[2] on its investment in ATC in 2024. The ATC earnings reflect a Return on Equity (ROE) of 10.48%. WPPI earns a lower return on its investment in ATC compared to the FERC approved rate due to difference in GAAP earnings compared to rate making.

WPPI has maximized its investment in ATC at every opportunity, meeting all capital calls over the past twenty years. WPPI's investment in ATC has grown from an initial $17.4 million in 2001 up to a projected $176.8 million at the end of 2024 (including equity dividends retained by ATC). WPPI's investment in ATC is projected to increase by $9.0 million in 2024 as a result of retained equity earnings by ATC of $4.4 million and $5.0 million of voluntary capital calls in 2024.

ATC allocates 100% of net earnings to its owners, with earnings allocations occurring each quarter. Under the Operating Agreement, WPPI receives approximately 73% of its ATC earnings in cash, while 27% is retained by ATC to use for capital projects. WPPI uses cash distributions to offset rates charged to members. Cash distributions to WPPI have more than tripled since the formation of ATC, from $2.4 million in 2001 to an estimated $12.1 million in 2024.

Based on ATC's most recent forecast, WPPI's estimated capital calls will be approximately $15.4 million in 2025. In 2024, WPPI used $5.0 million of the designated funds for ATC capital calls. This leaves a balance of $0.2 million of designated funds before the year-end designations. Staff recommend designating $11.8 million for future investment in transmission (ATC capital calls) from 2024 net earnings, and $9.0 million from margin collected in 2025. This would leave WPPI with $21.0 million to meet future ATC capital calls. In 2025, ATC capital calls are projected to be $15.7 million, so WPPI will have adequate funds designated to meet the anticipated capital calls. In the event ATC's capital calls exceed the projection, WPPI has sufficient equity to fund any reasonable increases in ATC's capital calls.

Cash dividends returned to WPPI from ATC through the end of 2024 will have amounted to approximately $154.7 million. Total cash and equity dividends will have totaled approximately $216.6 million at the end of 2024.

[2] This is based on average year investment in ATC. It does not factor in the $7.4 million of ownership given to WPPI in 2008 in exchange for the changes to the operating agreement. Reducing WPPI's investment in ATC by the $7.4 million of "free" ownership results in a rate of return of approximately 8.9% based on average year investment.

Assuming no major changes to the current projections, at the end of 2029, WPPI will have received approximately $231.4 million in cash dividends and $89.8 million in equity dividends. WPPI will have invested an estimated $233.7 million in cash (and transferred units) in ATC, and the value of WPPI's ATC investment will have grown to approximately $323.5 million.

ATC Capital Funding

The funding plan for future ATC capital calls is detailed in the following table, which is based upon the forecast provided by ATC in July 2024. The current plan calls for WPPI to designate a total of $11.8 million at the end of 2024 and designate $9.0 million of margin collected in 2025 to meet 2025 capital calls.

ATC future capital expenditures and corresponding future voluntary capital calls are projected to increase significantly beginning in 2025 as a result of asset renewal projects, generator interconnection requests, Tranche 1 of MISO Long range transmission plan projects and a large distribution to transmission interconnection for a large data center in Milwaukee.

As a result of the larger future voluntary capital calls, WPPI is allocated significantly more margin to future transmission projects in 2024 and 2025 than in the past. The 2024 debt issuance included $15 million to reimburse for projects initially fund from the Capital R&R Fund and to provide a Construction Fund for future projects. This borrowing allows WPPI to allocate more margin toward meeting ATC capital calls. WPPI will need to do some form of borrowing, to meet all ATC capital calls beginning in 2026.

ATC	2024	2025	2026	2027	2028	2029
Beginning Balance	5,223,341	11,978,822	5,254,886	(12,840,157)	(29,931,545)	(49,364,796)
Additions	11,800,000	9,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Uses	(5,044,519)	(15,723,936)	(26,095,043)	(25,091,388)	(27,433,251)	(24,422,284)
Ending Balance	11,978,822	5,254,886	(12,840,157)	(29,931,545)	(49,364,796)	(65,787,080)

Section 6: Designation of 2024 and 2025 Net Earnings

Summary

- 2024 earnings are estimated to be $14,763,037
- 2024 earnings will be split between
    1. Deposit to Capital R&R fund $1.8 million
    2. Future investment in Transmission $11.8 million
    3. Increase in liquidity $1.1 million
- Designate $9 million of 2025 earnings to future transmission.

Designation of 2024 Net Earnings

As of November 21, 2024, it is estimated that WPPI will have year-end net earnings of $14,763,037. The following is the proposed designation of the estimated net earnings[3] of $14,763,037 for 2024.

1. **Deposit to Capital R&R Fund ($1,822,000)**

   As part of our five-year capital-funding plan, the funding needed to be set aside from year-end net earnings for future capital projects is estimated. These are smaller capital projects that may not have very long useful lives, and therefore do not lend themselves well for the use of bond proceeds. Instead, these smaller capital projects are funded through the Capital Renewal and Replacements (R&R) fund. Typically, WPPI sets aside $1.0 to $2.0 million in the Boswell Capital R&R fund to cover these types of capital projects. However, because WPPI was able to reimburse itself from past Boswell projects from the 2024A bonds, no 2024 margin is required to be designed to the Boswell Capital R&R fund.

   The 2024 Budget anticipated a deposit of $1.6 million to the Elm Road Capital R&R Fund from margin. In reviewing the needs of the Elm Road Capital R&R Fund this fall, staff determined that amount is still justified.

   While WPPI tracks the Capital R&R Fund by unit, the dollars can be re-allocated for any capital need including initial capital costs for any new generation project that WPPI may undertake. The following is a breakdown of the recommended deposits to the Capital R&R Fund from 2024 net earnings:

Boswell Capital R&R fund	$ 0
Elm Road Capital R&R fund	$ 1,600,000
South Fond du Lac #1 Capital R&R fund	$ 36,000
South Fond du Lac #4 Capital R&R fund	$ 36,000
Island Street Peaking Plant Capital R&R fund	$ 150,000

[3] Net earnings for this purpose are defined as the margin WPPI collects from its debt service coverage plus $1,800,000 in margin approved by the EC in November related to additional ATC cash earnings for the October FERC ruling, less any capital projects funded with margin during the year. In 2024, WPPI included $13,137,000 of margin in rates and spent $173,963 on capital items. This definition is used because the change in net position includes such items as retained earnings in ATC and other non-cash items that cannot be designated to meet future cash expenditures.

2. **Future Investment in Transmission ($11,800,000)**
   It is recommended that $11,800,000 of 2024 net earnings be designated for future investment in transmission including future ATC capital calls. This designation is higher than usual because ATC's capital call forecast continues to increase for future years and due to the cash dividend resulting from FERC's return on equity (ROE) ruling[4]. WPPI can designate more net earnings to future transmission due to reimbursements from the 2024A bonds. By the end of the five-year forecast period, the first tranche of MISO's long term transmission planning projects will start to impact ATC's capital projection.

3. **Increase in Liquidity (Estimated to be $1,141,037)**
   The level of net earnings in excess of those designated in #1-#2 above will be used to increase WPPI's liquidity. This is important for two reasons: first, it will help keep WPPI within the targeted range of liquidity as expenses continue to increase, and secondly, it provides funds that can be used in the event that a potential new resource acquisition moves forward that cannot be funded using tax-exempt bonds.

   (Note: The amount left to increase liquidity is an estimate. Any available cash generated from net earnings in excess of the specified designations in #1 - #2 above will be used to increase unrestricted and undesignated liquidity.)

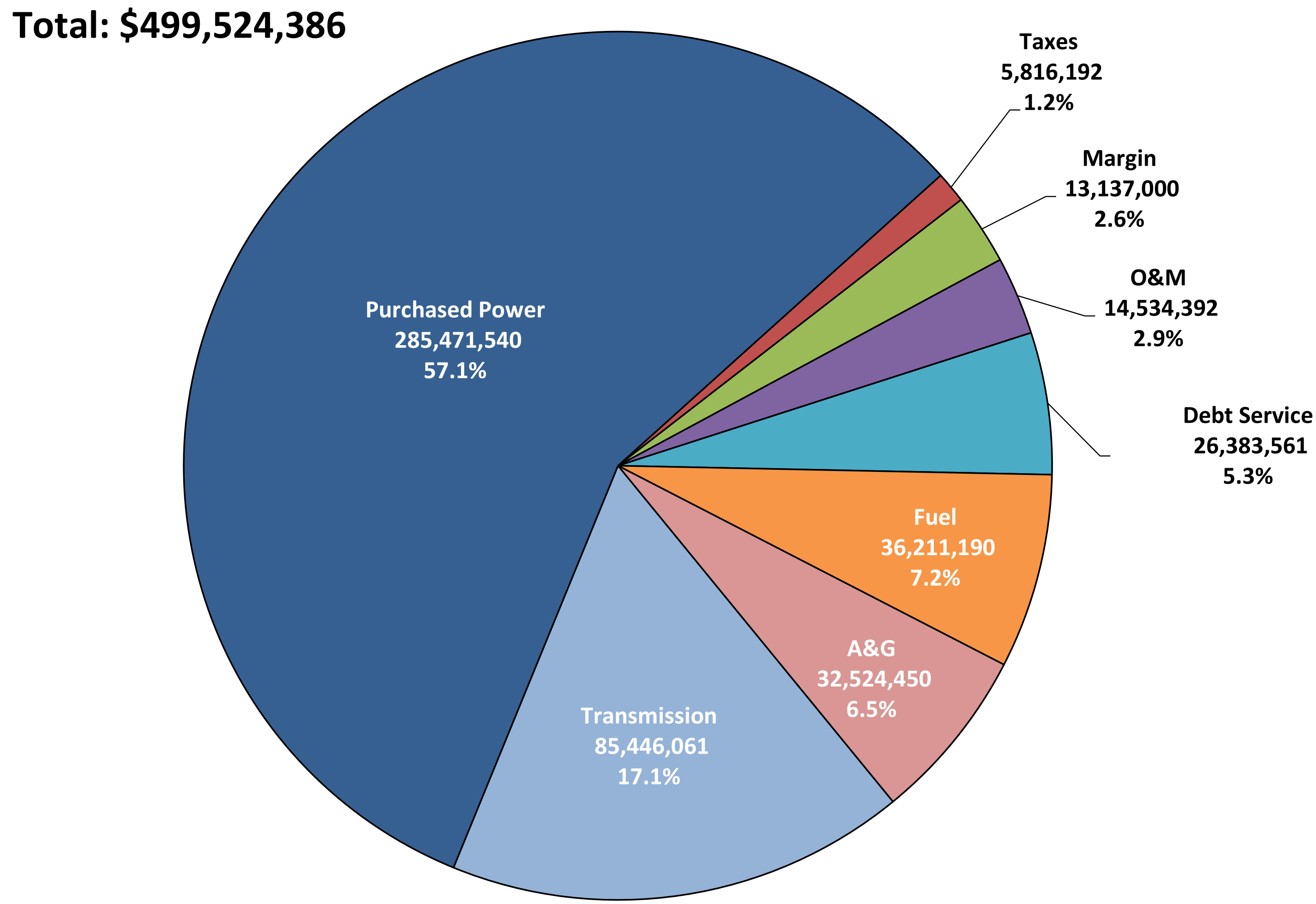
Designation of 2025 Net Earnings

WPPI's 2025 wholesale rates include $13,137,000 in margin. While some of these funds will be needed to fund small capital projects included in the 2025 budget and some dollars to be designated to the Capital R&R Fund, there will be sufficient margin collected to allocate $9 million of the 2025 margin (net earnings) to future transmission projects. Making this 2025 designation now allows WPPI the flexibility to not have to borrow for ATC capital calls in 2025.

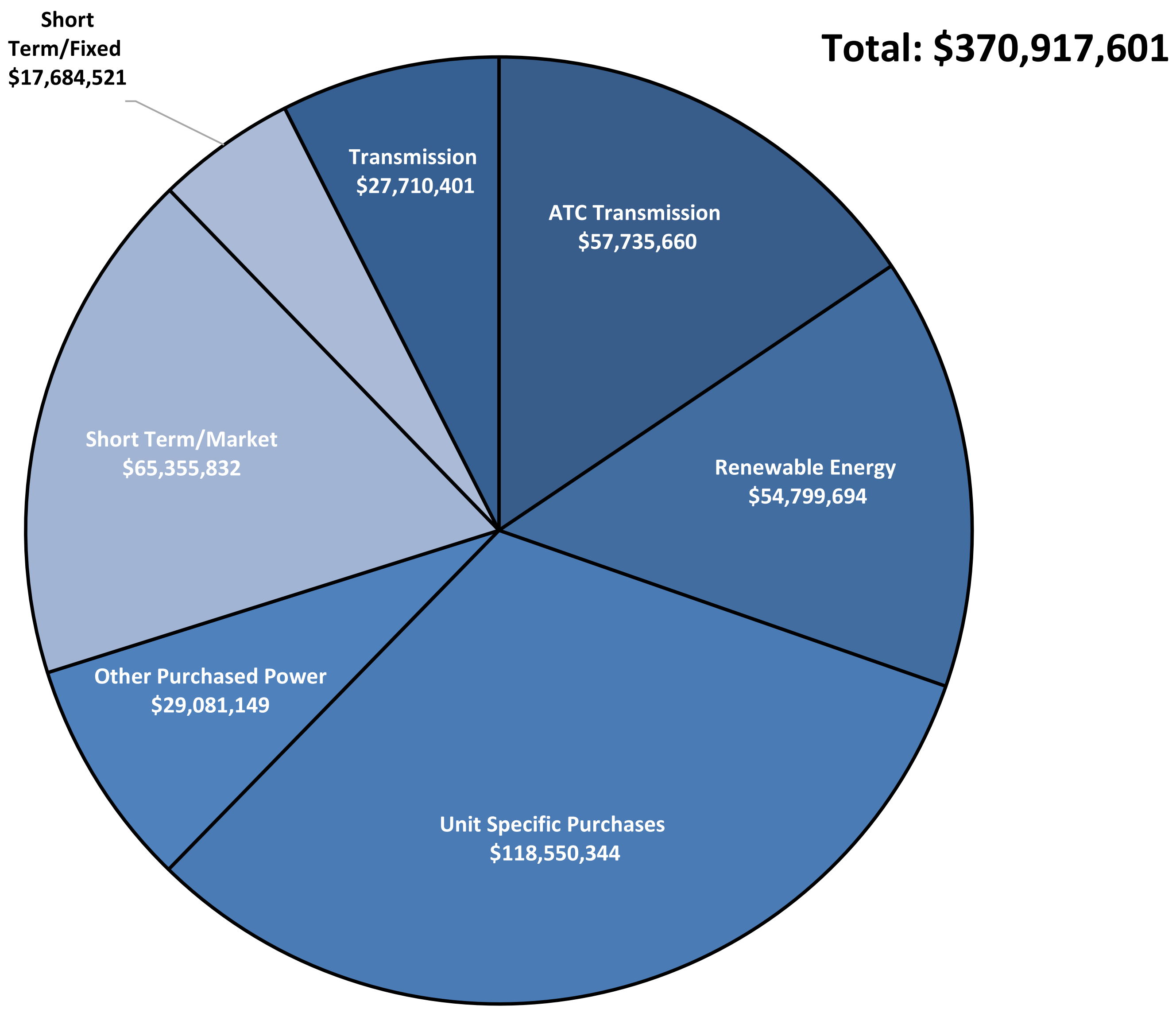
[4] Ruling dated as of October 17, 2024. Amount is based on estimates from ATC (dated October 21,2024) and covers two periods from November 12, 2013 – February 11, 2015, and September 28, 2016 – October 17, 2024

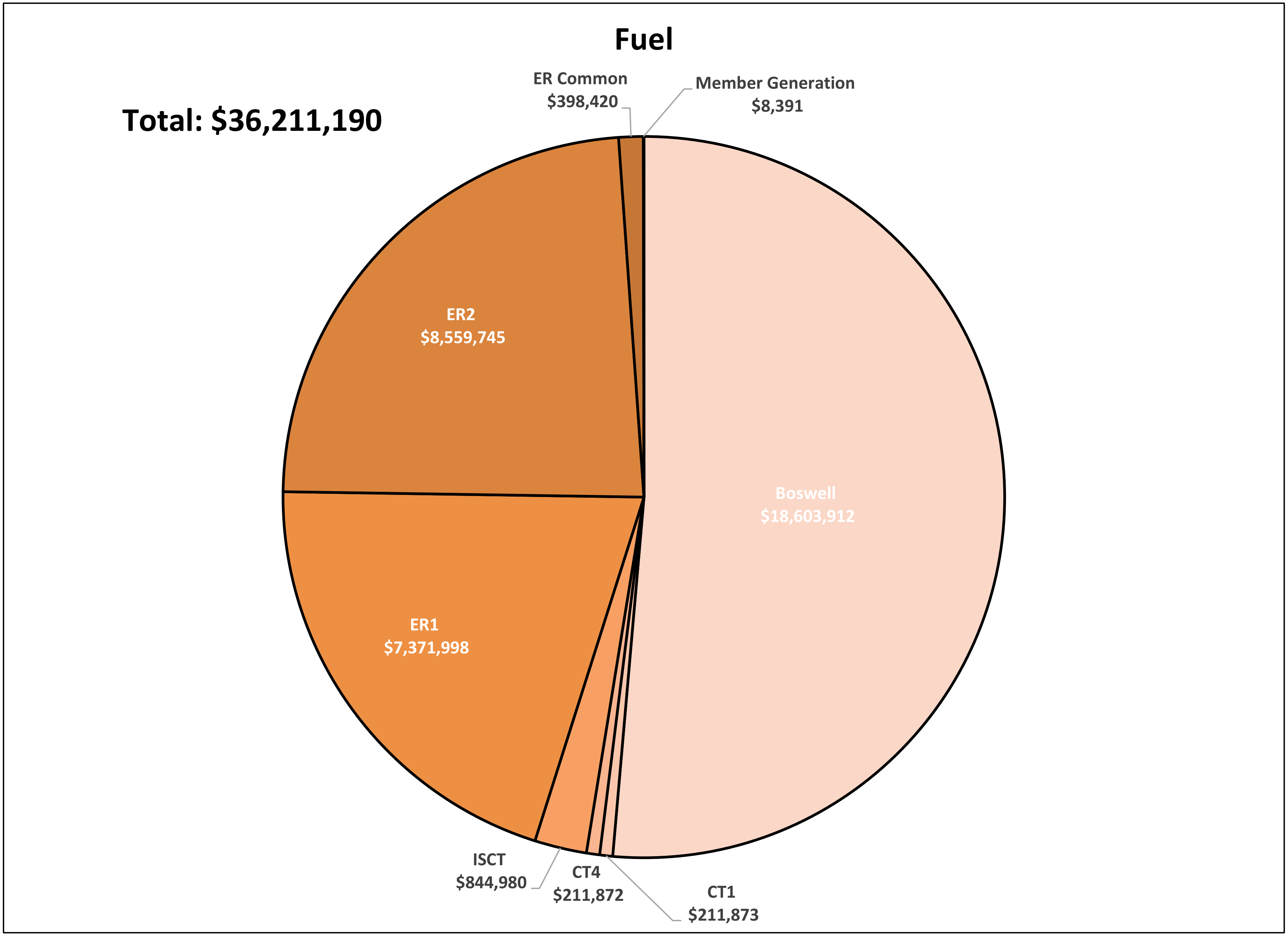
Appendix A: Budget Charts

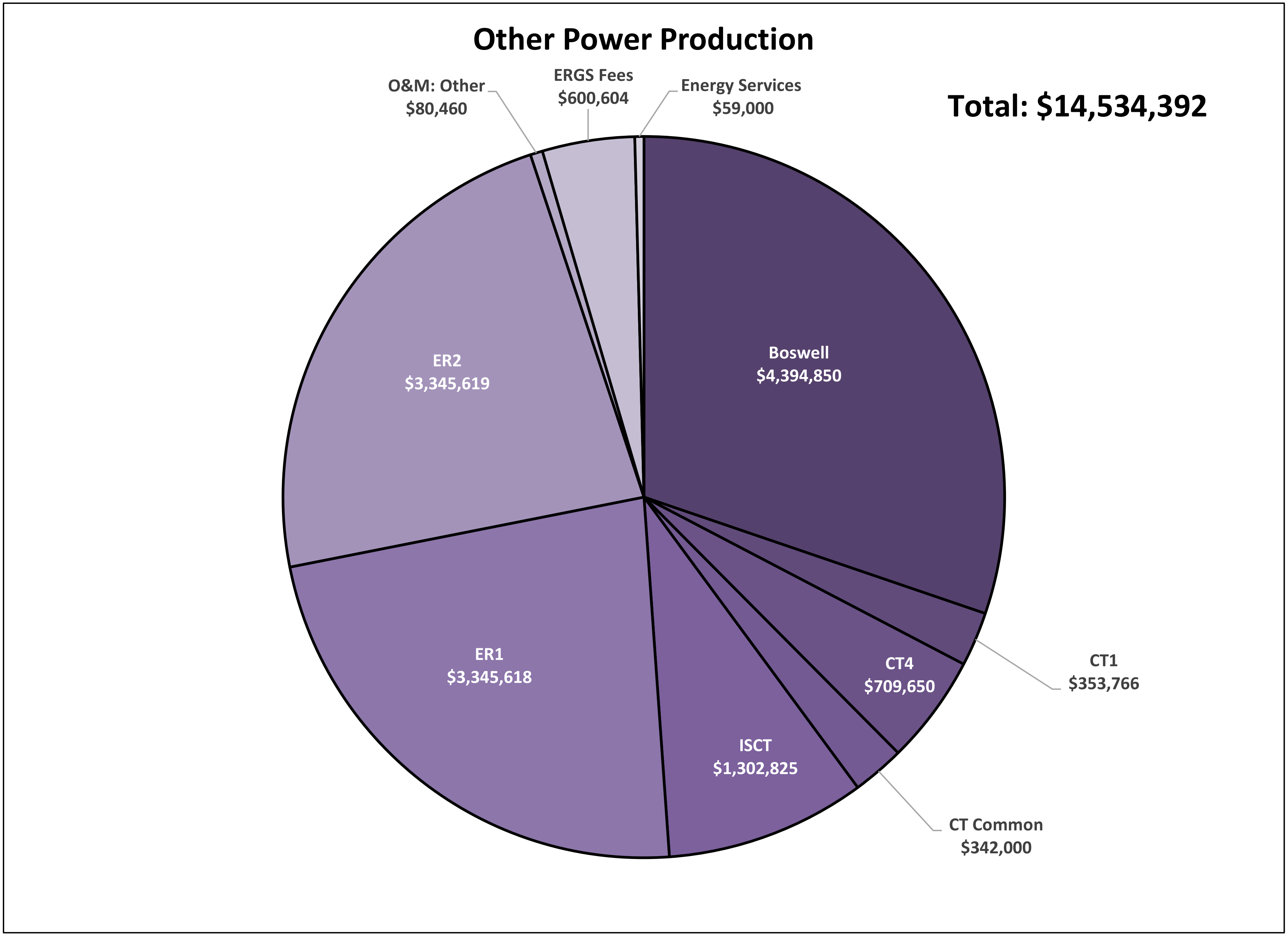
Total Budget

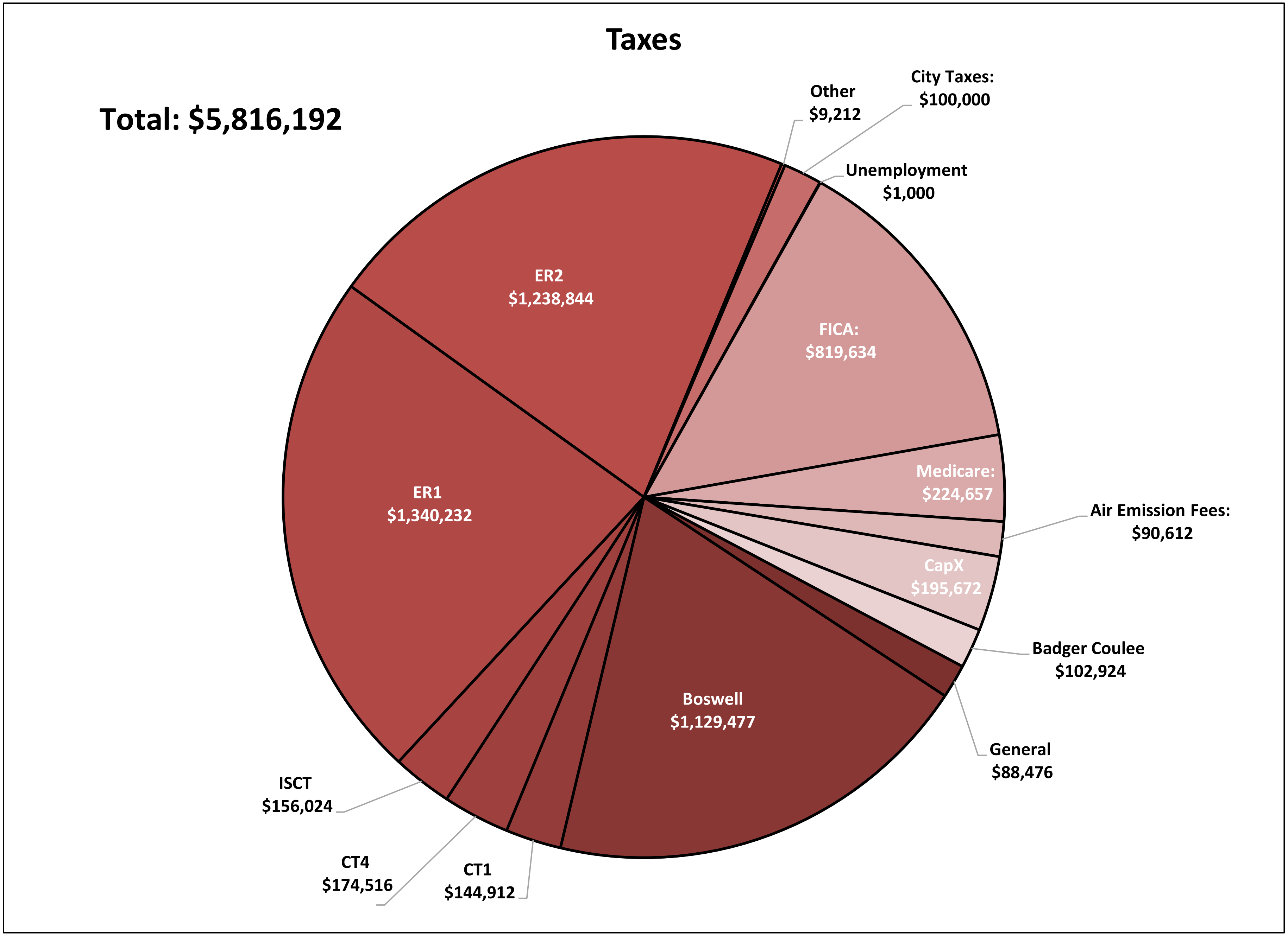


Purchased Power and Transmission

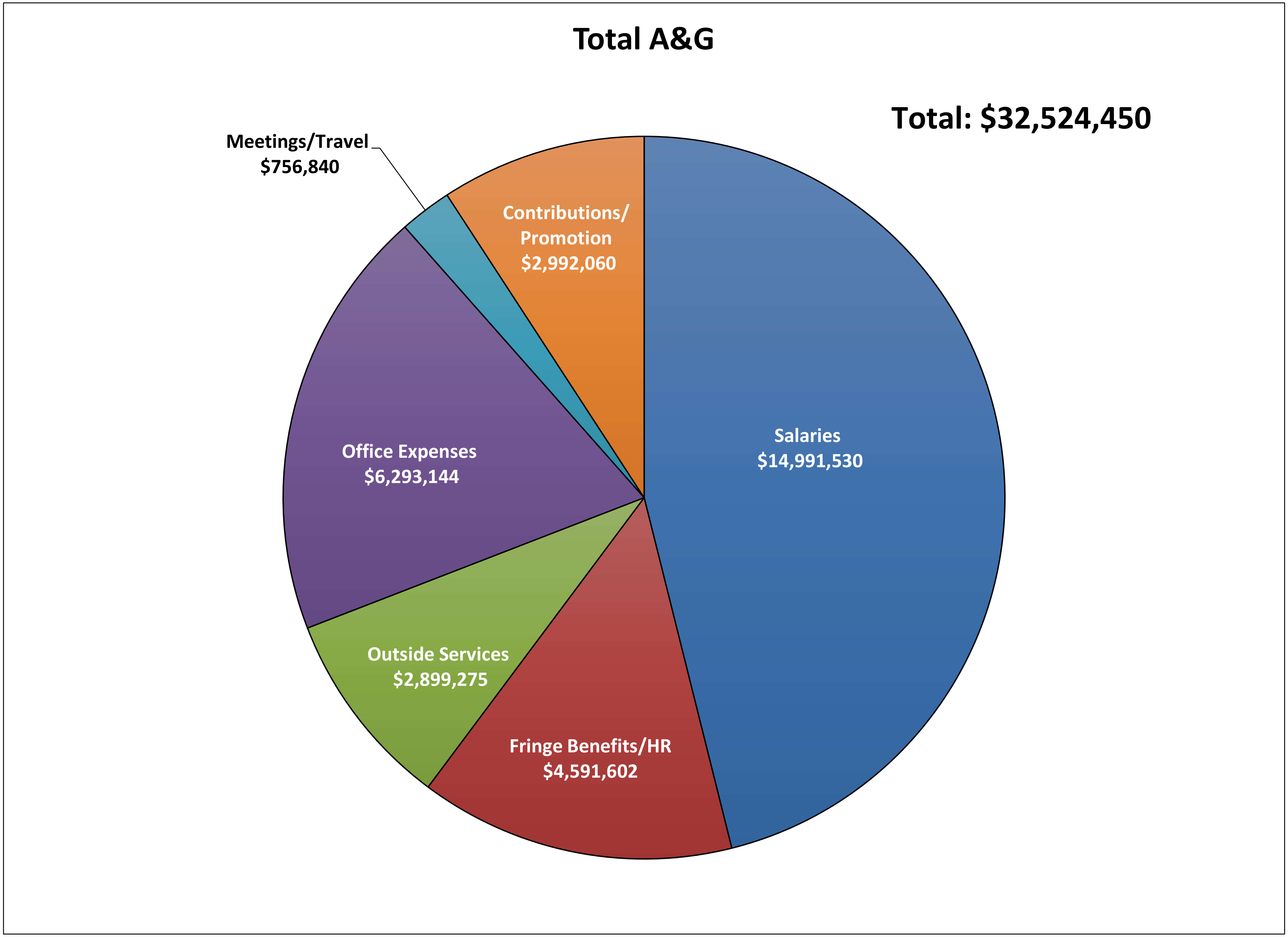


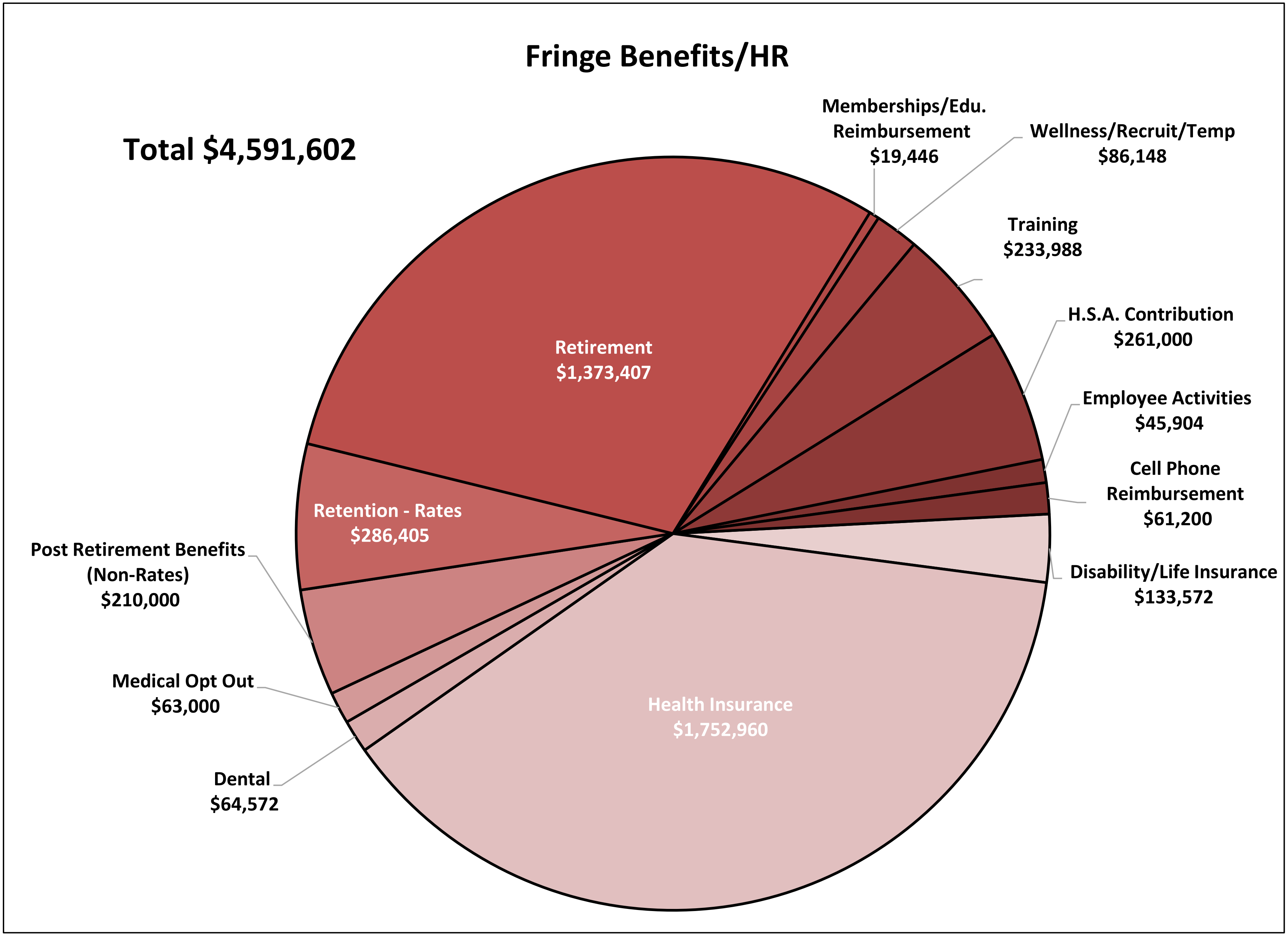

Fuel
Total: $36,211,190
ER Common
$398,420
Member Generation
$8,391
ER2
$8,559,745
Boswell
$18,603,912
ER1
$7,371,998
ISCT
$844,980
CT4
$211,872
CT1
$211,873

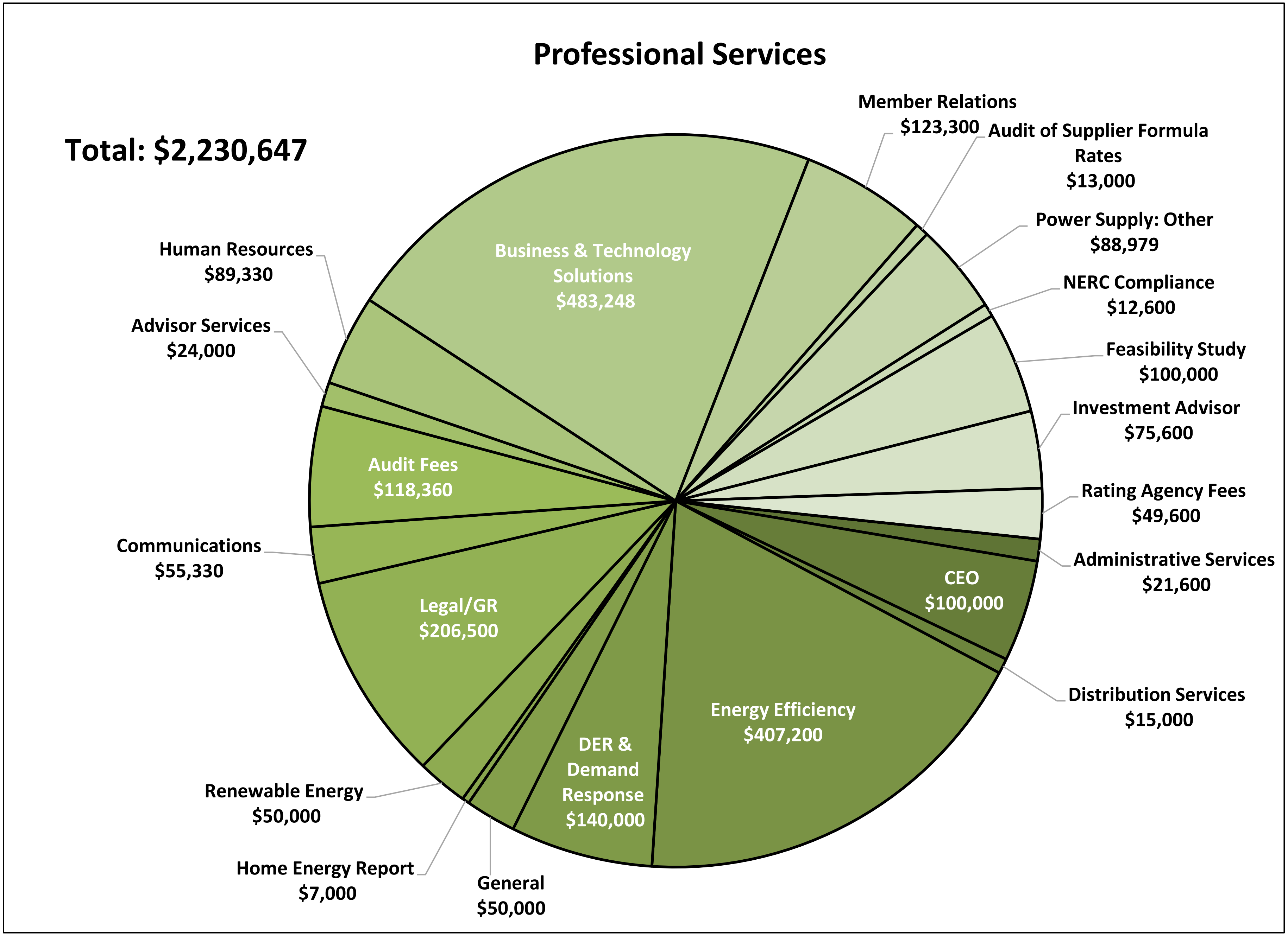

Other Power Production
Total: $14,534,392
O&M: Other $80,460
ERGS Fees $600,604
Energy Services $59,000
Boswell $4,394,850
ER2 $3,345,619
ER1 $3,345,618
ISCT $1,302,825
CT4 $709,650
CT1 $353,766
CT Common $342,000



Taxes
Total: $5,816,192
Other
$9,212
City Taxes:
$100,000
Unemployment
$1,000
FICA:
$819,634
Medicare:
$224,657
Air Emission Fees:
$90,612
CapX
$195,672
Badger Coulee
$102,924
General
$88,476
Boswell
$1,129,477
CT1
$144,912
CT4
$174,516
ISCT
$156,024
ER1
$1,340,232
ER2
$1,238,844

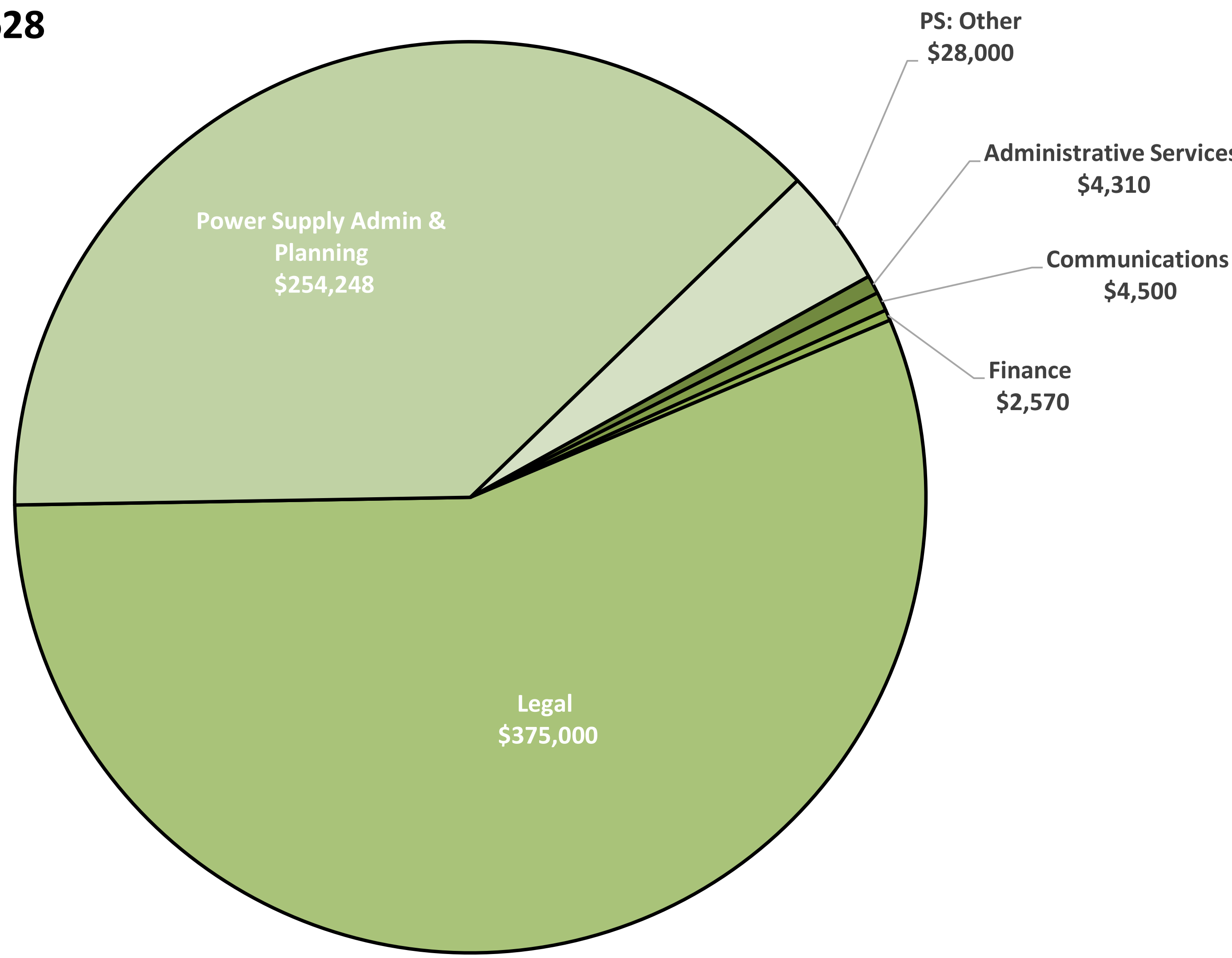

Total A&G
Total: $32,524,450
Meetings/Travel
$756,840
Contributions/
Promotion
$2,992,060
Salaries
$14,991,530
Office Expenses
$6,293,144
Outside Services
$2,899,275
Fringe Benefits/HR
$4,591,602

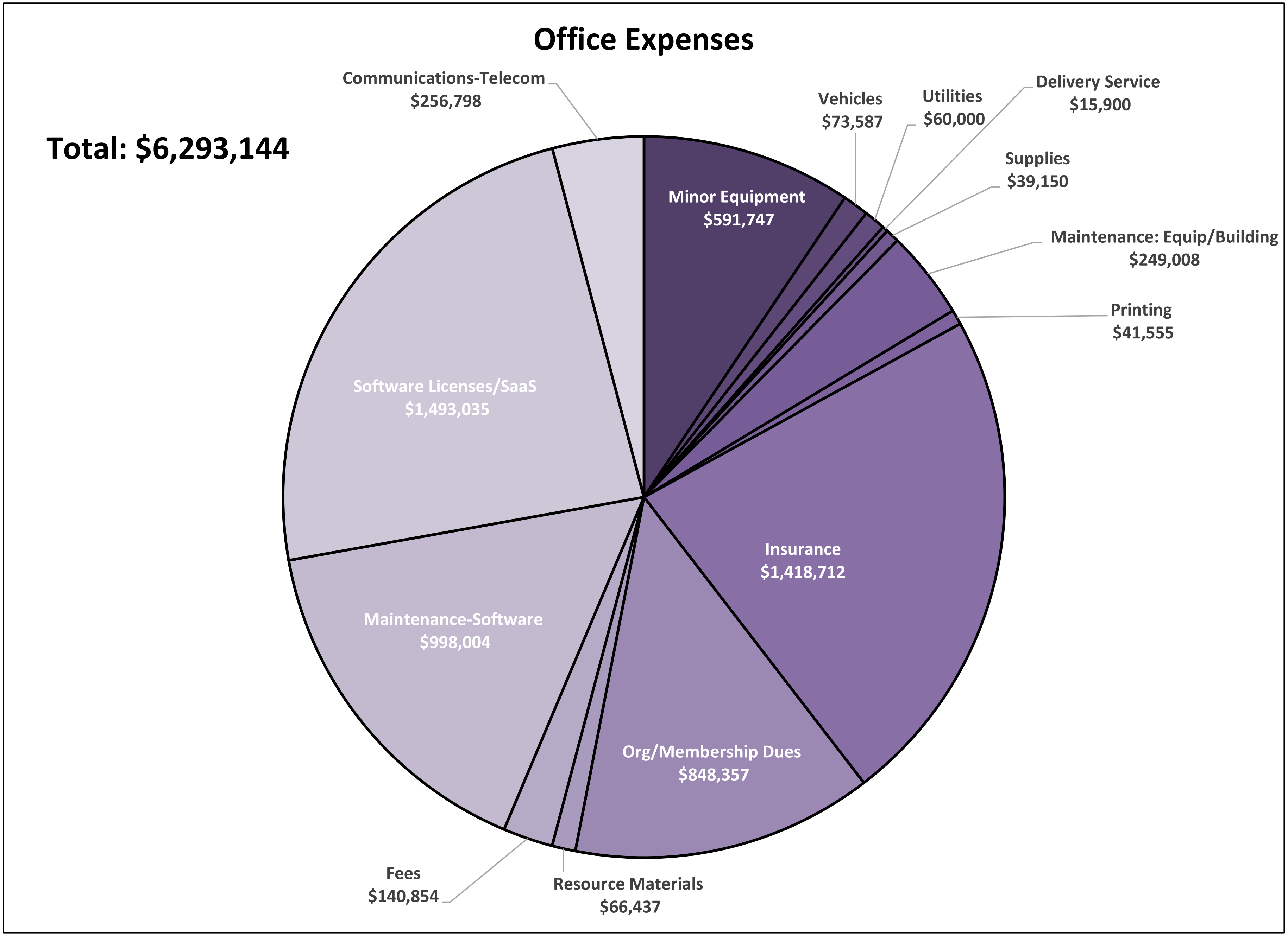

Fringe Benefits/HR
Total $4,591,602
Memberships/Edu. Reimbursement $19,446
Wellness/Recruit/Temp $86,148
Training $233,988
H.S.A. Contribution $261,000
Employee Activities $45,904
Cell Phone Reimbursement $61,200
Disability/Life Insurance $133,572
Health Insurance $1,752,960
Dental $64,572
Medical Opt Out $63,000
Post Retirement Benefits (Non-Rates) $210,000
Retention - Rates $286,405
Retirement $1,373,407

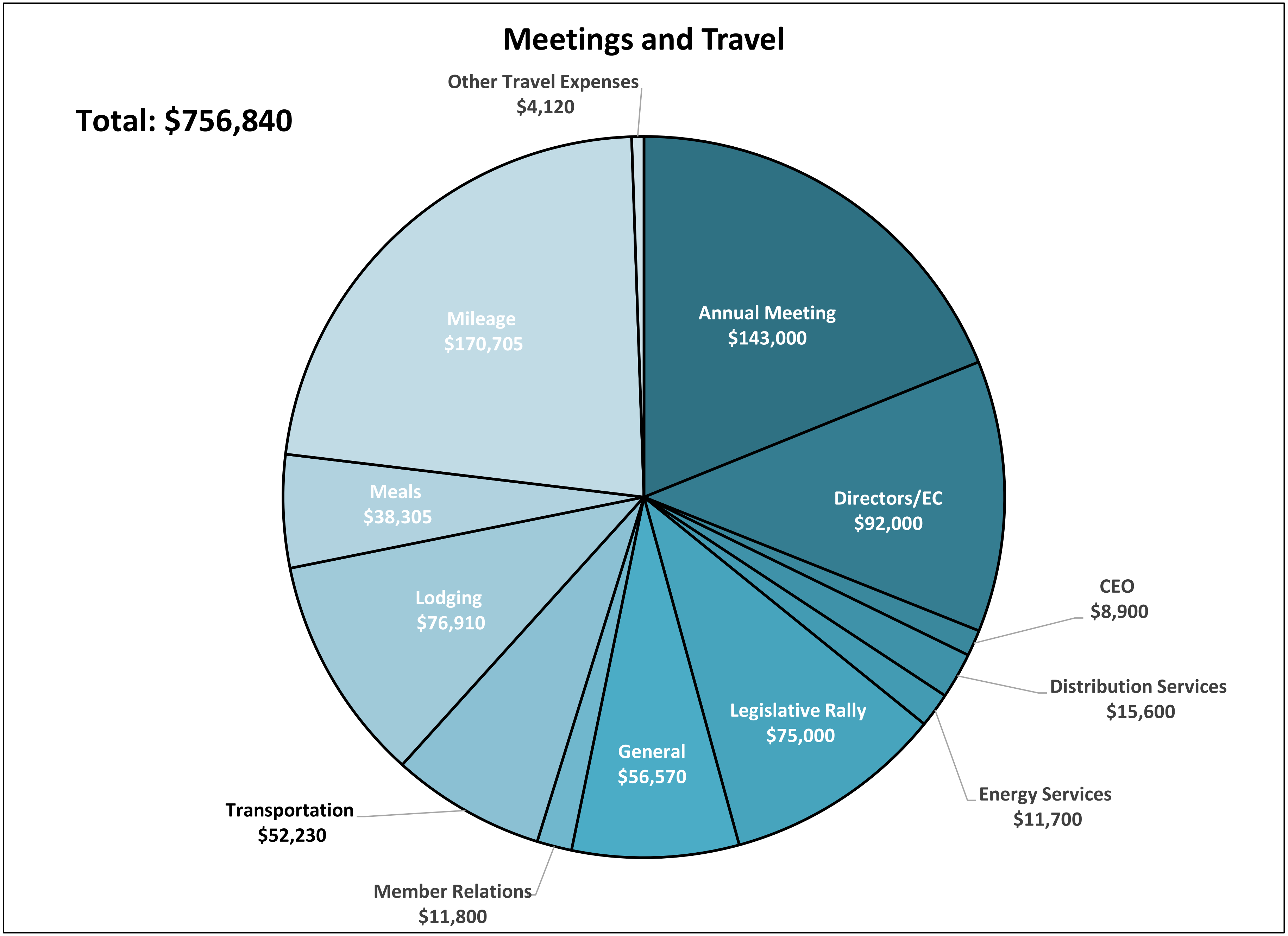

Professional Services
Total: $2,230,647
Member Relations $123,300
Audit of Supplier Formula Rates $13,000
Power Supply: Other $88,979
NERC Compliance $12,600
Feasibility Study $100,000
Investment Advisor $75,600
Rating Agency Fees $49,600
Administrative Services $21,600
CEO $100,000
Distribution Services $15,000
Energy Efficiency $407,200
DER & Demand Response $140,000
General $50,000
Home Energy Report $7,000
Renewable Energy $50,000
Legal/GR $206,500
Communications $55,330
Audit Fees $118,360
Advisor Services $24,000
Human Resources $89,330
Business & Technology Solutions $483,248

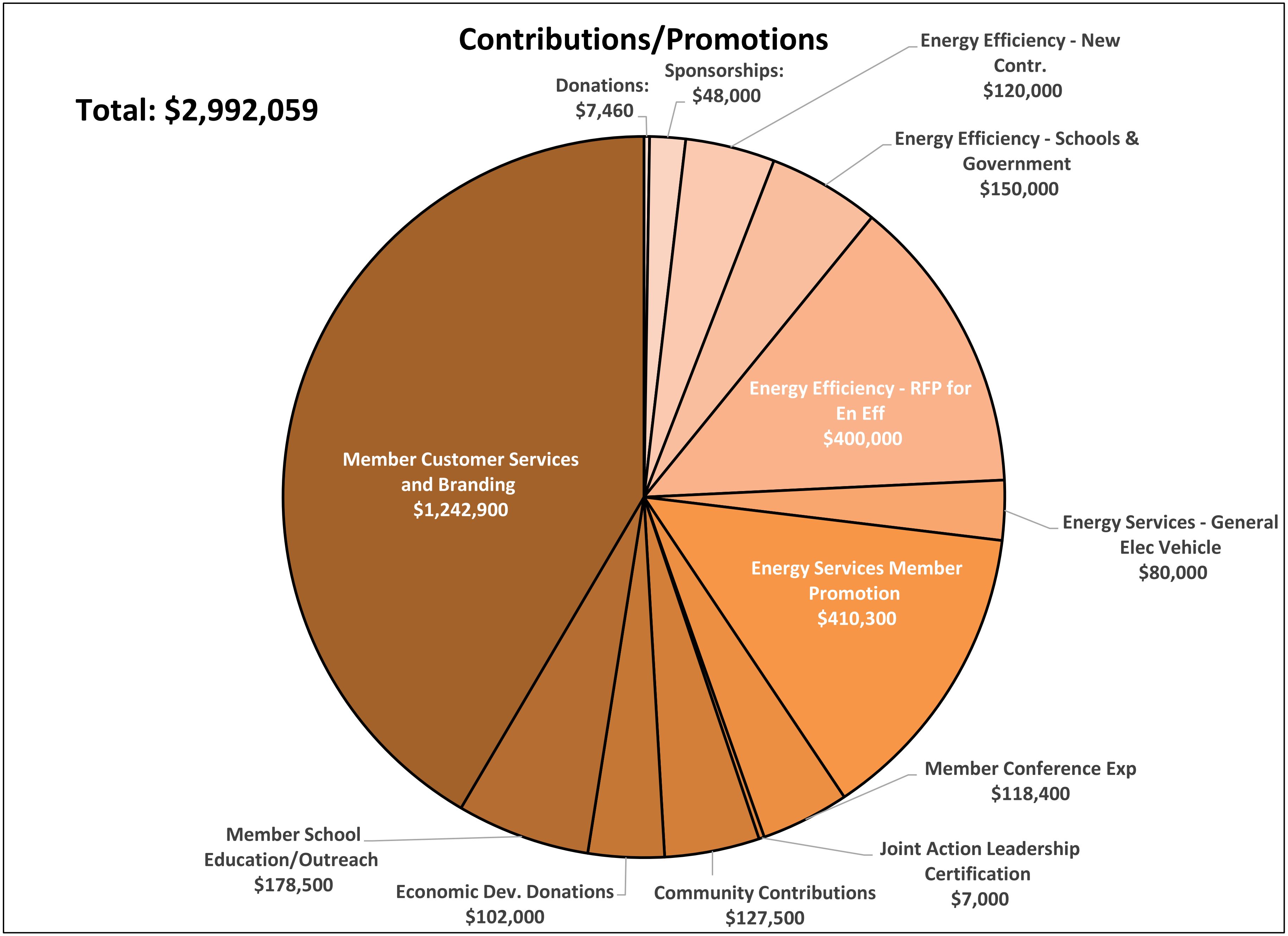
Other Services/Legal

Total: $668,628




Office Expenses
Total: $6,293,144
Communications-Telecom $256,798
Vehicles $73,587
Utilities $60,000
Delivery Service $15,900
Supplies $39,150
Minor Equipment $591,747
Maintenance: Equip/Building $249,008
Printing $41,555
Software Licenses/SaaS $1,493,035
Insurance $1,418,712
Maintenance-Software $998,004
Org/Membership Dues $848,357
Fees $140,854
Resource Materials $66,437


Meetings and Travel
Total: $756,840
Other Travel Expenses $4,120
Annual Meeting $143,000
Directors/EC $92,000
CEO $8,900
Distribution Services $15,600
Energy Services $11,700
Legislative Rally $75,000
General $56,570
Member Relations $11,800
Transportation $52,230
Lodging $76,910
Meals $38,305
Mileage $170,705



Contributions/Promotions
Total: $2,992,059
Donations: $7,460
Sponsorships: $48,000
Energy Efficiency - New Contr. $120,000
Energy Efficiency - Schools & Government $150,000
Energy Efficiency - RFP for En Eff $400,000
Energy Services - General Elec Vehicle $80,000
Energy Services Member Promotion $410,300
Member Conference Exp $118,400
Joint Action Leadership Certification $7,000
Community Contributions $127,500
Economic Dev. Donations $102,000
Member School Education/Outreach $178,500
Member Customer Services and Branding $1,242,900

WPPI Energy
2025 Budget by Department

	All Departments	Operations	Power Supply Resources	Power Supply Admin & Planning	Rates	Energy Services	Communications	Member Relations	Distribution Services	Business Technology Solutions	Finance	CEO	Administrative Services	Human Resources	Legal
	BUDGET2025	BUDGET2025	BUDGET2025	BUDGET2025	BUDGET2025	BUDGET2025	BUDGET2025	BUDGET2025	BUDGET2025	BUDGET2025	BUDGET2025	BUDGET2025	BUDGET2025	BUDGET2025	BUDGET2025
OPERATING REVENUES															
Sales to Members	402,868,991	402,468,991	-	-	-	400,000	-	-	-	-	-	-	-	-	-
Sales to Others	71,873,741	71,298,122	575,620	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	3,637,650	-	-	-	-	115,500	-	-	796,116	2,726,034	-	-	-	-	-
Total Operating Revenues	**478,380,382**	**473,767,113**	**575,620**	**-**	**-**	**515,500**	**-**	**-**	**796,116**	**2,726,034**	**-**	**-**	**-**	**-**	**-**
OPERATING EXPENSES															
Purchased Power	285,471,540	285,134,445	337,095	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	85,446,061	85,446,061	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Expense	36,211,190	-	36,211,190	-	-	-	-	-	-	-	-	-	-	-	-
Other Power Production	14,534,392	-	14,475,392	-	-	59,000	-	-	-	-	-	-	-	-	-
Administrative and General	32,524,450	-	1,154,183	897,527	3,315	3,797,000	96,493	419,250	448,700	3,535,915	705,528	225,900	416,037	20,097,478	727,125
Depreciation and Amortization	19,060,793	-	-	-	-	-	-	-	-	-	19,060,793	-	-	-	-
Taxes	5,816,192	-	287,941	-	-	-	-	-	-	-	4,482,960	-	-	1,045,291	-
Total Operating Expenses	**479,064,618**	**370,580,506**	**52,465,801**	**897,527**	**3,315**	**3,856,000**	**96,493**	**419,250**	**448,700**	**3,535,915**	**24,249,281**	**225,900**	**416,037**	**21,142,769**	**727,125**
Operating Income	**(684,236)**	**103,186,607**	**(51,890,181)**	**(897,527)**	**(3,315)**	**(3,340,500)**	**(96,493)**	**(419,250)**	**347,416**	**(809,881)**	**(24,249,281)**	**(225,900)**	**(416,037)**	**(21,142,769)**	**(727,125)**
Non-Operating Revenues (Expenses)															
Unrestricted Interest Income	18,825,597	-	-	-	-	6,900	-	-	-	-	18,818,697	-	-	-	-
Restricted Interest Income	4,692,937	-	-	-	-	-	-	-	-	-	4,692,937	-	-	-	-
Gain on Disposition-Allowances	2,011,862	-	-	-	-	-	-	-	-	-	2,011,862	-	-	-	-
Amortization of Debt Related Costs	2,646,480	-	-	-	-	-	-	-	-	-	2,646,480	-	-	-	-
Interest Expense	(9,468,561)	-	-	-	-	-	-	-	-	-	(9,468,561)	-	-	-	-
Total Non-Operating Revenues (Expenses)	**18,708,315**	**-**	**-**	**-**	**-**	**6,900**	**-**	**-**	**-**	**-**	**18,701,415**	**-**	**-**	**-**	**-**
Future Recoverable Costs	**(3,304,853)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(3,304,853)**	**-**	**-**	**-**	**-**
Change in net position	**14,719,226**	**103,186,607**	**(51,890,181)**	**(897,527)**	**(3,315)**	**(3,333,600)**	**(96,493)**	**(419,250)**	**347,416**	**(809,881)**	**(8,852,719)**	**(225,900)**	**(416,037)**	**(21,142,769)**	**(727,125)**
Admin. & General/Customer Services															
Human Resources															
Salaries	14,991,530	-	-	-	-	-	-	-	-	-	-	-	-	14,991,530	-
Fringe Benefits	4,225,562	-	-	-	-	-	-	-	-	-	-	-	-	4,225,562	-
Training	160,008	-	-	-	-	-	-	-	-	-	-	-	-	160,008	-
Travel-Training	73,980	-	-	-	-	-	-	-	-	-	-	-	-	73,980	-
Temporary Help	3,500	-	-	-	-	-	-	-	-	-	-	-	-	3,500	-
Recruitment Expense	36,000	-	-	-	-	-	-	-	-	-	-	-	-	36,000	-
Employee activities	45,904	-	-	-	-	-	-	-	-	-	-	-	-	45,904	-
Safety	29,700	-	-	-	-	-	-	-	-	-	-	-	-	29,700	-
Wellness	16,948	-	-	-	-	-	-	-	-	-	-	-	-	16,948	-
Total Human Resources	19,583,132	-	-	-	-	-	-	-	-	-	-	-	-	19,583,132	-
Outside Services															
Legal expense	375,000	-	-	-	-	-	-	-	-	-	-	-	-	-	375,000
Professional Services	2,230,647	-	-	214,579	-	654,200	55,330	123,300	15,000	483,248	267,560	100,000	21,600	89,330	206,500
Other Services	293,628	-	-	282,248	-	-	4,500	-	-	-	2,570	-	4,310	-	-
Total Outside Services	2,899,275	-	-	496,827	-	654,200	59,830	123,300	15,000	483,248	270,130	100,000	25,910	89,330	581,500
Office Expenditures															
Communications	256,798	-	-	-	-	-	-	-	-	256,798	-	-	-	-	-
Fees	140,854	-	-	-	-	-	450	-	-	-	140,404	-	-	-	-
Insurance	1,418,712	-	1,130,308	-	-	3,000	-	-	-	-	285,404	-	-	-	-
Organizational Memberships/Dues	848,357	-	-	376,400	-	99,700	-	-	-	-	-	-	-	371,157	1,100
Printing expense	41,555	-	-	-	-	25,000	13,965	2,500	-	-	90	-	-	-	-
Resource materials	66,437	-	-	-	-	-	17,308	-	-	-	-	-	-	40,004	9,125
Minor Equipment	591,747	-	-	-	-	-	350	-	323,600	226,817	-	-	40,980	-	-
Software Licenses/SaasExp	1,493,035	-	-	-	-	-	-	-	-	1,493,035	-	-	-	-	-
Vehicle expense	73,587	-	-	-	-	-	-	-	38,400	-	-	-	35,187	-	-
Utilities	60,000	-	-	-	-	-	-	-	-	-	-	-	60,000	-	-
Delivery Services	15,900	-	-	-	-	11,000	-	700	-	-	-	-	4,200	-	-
Supplies	29,550	-	-	-	-	1,000	-	3,050	-	-	-	-	25,500	-	-
Vending	9,600	-	-	-	-	-	-	-	-	-	-	-	9,600	-	-
Software Maintenance	998,004	-	-	-	-	-	-	-	-	998,004	-	-	-	-	-
Equipment maintenance	67,203	-	-	-	-	1,000	-	-	12,000	23,703	-	-	30,500	-	-
Building Maintenance	181,805	-	-	-	-	-	-	-	-	-	-	-	181,805	-	-
Total Office Expenditures	6,293,144	-	1,130,308	376,400	-	140,700	32,073	6,250	374,000	2,998,357	425,898	-	387,772	411,161	10,225

Meetings and Travel															
Meeting expense	414,570	-	75	5,050	1,275	11,700	660	154,800	15,600	28,610	1,050	100,900	-	12,450	82,400
Travel -other	342,270	-	23,800	19,250	2,040	146,500	3,630	6,000	44,100	25,700	8,450	19,000	1,395	1,405	41,000
Total Meetings and Travel	756,840	-	23,875	24,300	3,315	158,200	4,290	160,800	59,700	54,310	9,500	119,900	1,395	13,855	123,400
Contributions and Promotion															
Donations	7,460	-	-	-	-	-	-	500	-	-	-	6,000	960	-	-
Incentives	750,000	-	-	-	-	750,000	-	-	-	-	-	-	-	-	-
Sponsorships	48,000	-	-	-	-	34,000	-	2,000	-	-	-	-	-	-	12,000
WPPI Promotion	300	-	-	-	-	-	300	-	-	-	-	-	-	-	-
Mbr Manager Training	7,000	-	-	-	-	-	-	7,000	-	-	-	-	-	-	-
Member Conference	53,199	-	-	-	-	-	-	53,200	-	-	-	-	-	-	-
Member Travel	65,200	-	-	-	-	-	-	65,200	-	-	-	-	-	-	-
Member Promotion	410,000	-	-	-	-	409,000	-	1,000	-	-	-	-	-	-	-
Value of Local Utility Program															
Community Contributions	127,500	-	-	-	-	127,500	-	-	-	-	-	-	-	-	-
Economic Development Partnership	102,000	-	-	-	-	102,000	-	-	-	-	-	-	-	-	-
School Education/ & Outreach	178,500	-	-	-	-	178,500	-	-	-	-	-	-	-	-	-
Customer Services & Branding	1,242,900	-	-	-	-	1,242,900	-	-	-	-	-	-	-	-	-
Total	1,650,900	-	-	-	-	1,650,900	-	-	-	-	-	-	-	-	-
Total Contributions and Promotion	2,992,059	-	-	-	-	2,843,900	300	128,900	-	-	-	6,000	960	-	12,000
Total Admin. & Gen/Cust Svcs	**32,524,450**	**-**	**1,154,183**	**897,527**	**3,315**	**3,797,000**	**96,493**	**419,250**	**448,700**	**3,535,915**	**705,528**	**225,900**	**416,037**	**20,097,478**	**727,125**
Capital Expenditures in Margin															
Adm Structures/Improvements	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-
BTS Hardware	822,375	-	-	-	-	-	-	-	-	822,375	-	-	-	-	-
DS Lab Eq	75,000	-	-	-	-	-	-	-	75,000	-	-	-	-	-	-
CT Common Production Plant	24,000	-	24,000	-	-	-	-	-	-	-	-	-	-	-	-
Badger Coulee	2,250	-	2,250	-	-	-	-	-	-	-	-	-	-	-	-
Total	**928,625**	**-**	**26,250**	**-**	**-**	**-**	**-**	**-**	**75,000**	**822,375**	**-**	**-**	**5,000**	**-**	**-**
Capital Expenditures-Other															
Boswell	325,087	-	325,087	-	-	-	-	-	-	-	-	-	-	-	-
ERGS	1,244,748	-	1,244,748	-	-	-	-	-	-	-	-	-	-	-	-
Total	**1,569,835**	**-**	**1,569,835**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital R&R Fund Use															
Boswell	1,086,327	-	1,086,327	-	-	-	-	-	-	-	-	-	-	-	-
CT Common	150,000	-	150,000	-	-	-	-	-	-	-	-	-	-	-	-
ISCT	217,000	-	217,000	-	-	-	-	-	-	-	-	-	-	-	-
ER1	259,297	-	259,297	-	-	-	-	-	-	-	-	-	-	-	-
ER2	384,247	-	384,247	-	-	-	-	-	-	-	-	-	-	-	-
ER Common	103,964	-	103,964	-	-	-	-	-	-	-	-	-	-	-	-
ER Coal Handling	95,540	-	95,540	-	-	-	-	-	-	-	-	-	-	-	-
Grid North															
CWIP-Capital R&R Fund Use	198,366	-	198,366	-	-	-	-	-	-	-	-	-	-	-	-
Total CAP RR GRIDNORTH	198,366	-	198,366	-	-	-	-	-	-	-	-	-	-	-	-
Total	**2,494,741**	**-**	**2,494,741**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Decommissioning	**491,680**	**-**	**491,680**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

WPPI Energy
Comparison of Budget Year Revenue - 2025
2025 Base Rate Design Compared to
2024 Base Rate Design

Line No.	Member	2024 Rates Applied to 2024 Billing Units $	2024 Rates Applied to 2024 Billing Units $/MWh	Proposed Rate Design Based on 2025 Budget $	Proposed Rate Design Based on 2025 Budget $/MWh	Change in Power Cost $	Change in $/MWh %
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Alger Delta	$ 8,452,066	$ 76.31	$ 8,510,269	$ 75.35	$ 58,203	-1.3%
2	Algoma	$ 2,976,870	$ 82.94	$ 2,839,973	$ 81.88	$ (136,897)	-1.3%
3	Baraga	$ 1,604,751	$ 82.42	$ 1,625,463	$ 84.32	$ 20,713	2.3%
4	Black River Falls	$ 4,241,626	$ 82.88	$ 4,206,527	$ 83.36	$ (35,099)	0.6%
5	Boscobel	$ 3,532,564	$ 81.98	$ 3,529,672	$ 82.21	$ (2,892)	0.3%
6	Brodhead	$ 2,858,493	$ 85.92	$ 2,983,441	$ 87.77	$ 124,948	2.2%
7	Cedarburg	$ 8,967,238	$ 82.83	$ 8,714,397	$ 81.34	$ (252,841)	-1.8%
8	Columbus	$ 6,503,270	$ 82.57	$ 6,352,930	$ 83.54	$ (150,341)	1.2%
9	Crystal Falls	$ 1,020,257	$ 87.43	$ 1,071,613	$ 86.52	$ 51,356	-1.0%
10	Cuba City	$ 1,658,209	$ 85.97	$ 1,629,881	$ 85.61	$ (28,328)	-0.4%
11	Eagle River	$ 2,500,280	$ 80.01	$ 2,453,303	$ 79.94	$ (46,977)	-0.1%
12	Evansville	$ 6,196,302	$ 84.08	$ 6,111,647	$ 84.95	$ (84,654)	1.0%
13	Florence	$ 1,535,780	$ 85.81	$ 1,499,454	$ 85.67	$ (36,326)	-0.2%
14	Gladstone	$ 2,578,635	$ 80.73	$ 2,555,924	$ 80.05	$ (22,711)	-0.8%
15	Hartford	$ 24,966,779	$ 76.79	$ 24,210,585	$ 76.91	$ (756,193)	0.2%
16	Hustisford	$ 1,580,314	$ 82.04	$ 1,584,183	$ 83.25	$ 3,868	1.5%
17	Independence	$ 6,668,646	$ 79.67	$ 6,457,104	$ 82.44	$ (211,542)	3.5%
18	Jefferson	$ 8,016,819	$ 79.04	$ 10,427,101	$ 78.99	$ 2,410,283	-0.1%
19	Juneau	$ 3,741,009	$ 79.86	$ 3,628,714	$ 80.31	$ (112,295)	0.6%
20	Kaukauna	$ 30,266,524	$ 81.19	$ 32,973,364	$ 79.07	$ 2,706,840	-2.6%
21	L'Anse	$ 1,009,168	$ 82.66	$ 1,005,867	$ 84.36	$ (3,301)	2.1%
22	Lake Mills	$ 5,550,153	$ 83.73	$ 5,587,821	$ 84.08	$ 37,668	0.4%
23	Lodi	$ 2,443,401	$ 84.52	$ 2,411,837	$ 85.50	$ (31,564)	1.2%
24	Maquoketa	$ 5,905,805	$ 83.41	$ 5,883,108	$ 83.78	$ (22,697)	0.4%
25	Menasha	$ 40,388,287	$ 70.76	$ 35,905,547	$ 72.17	$ (4,482,741)	2.0%
26	Mt. Horeb	$ 5,193,559	$ 87.01	$ 5,212,376	$ 86.51	$ 18,816	-0.6%
27	Muscoda	$ 4,886,350	$ 80.51	$ 4,976,356	$ 81.20	$ 90,006	0.9%
28	Negaunee	$ 1,833,066	$ 78.83	$ 1,811,379	$ 79.22	$ (21,687)	0.5%
29	New Glarus	$ 1,956,466	$ 81.26	$ 1,939,984	$ 81.47	$ (16,482)	0.3%
30	New Holstein	$ 3,477,450	$ 82.15	$ 3,454,908	$ 81.83	$ (22,542)	-0.4%
31	New London	$ 13,763,081	$ 76.45	$ 13,605,392	$ 76.57	$ (157,689)	0.2%
32	New Richmond	$ 9,079,282	$ 82.28	$ 9,184,507	$ 81.68	$ 105,225	-0.7%
33	Norway	$ 239,721	$ 700.15	$ 316,454	$ 459.43	$ 76,734	-34.4%
34	Oconomowoc	$ 18,701,876	$ 82.23	$ 18,524,926	$ 82.03	$ (176,950)	-0.2%
35	Oconto Falls	$ 2,225,525	$ 82.77	$ 2,227,449	$ 83.55	$ 1,923	0.9%
36	Plymouth	$ 21,439,378	$ 77.44	$ 20,841,811	$ 75.22	$ (597,567)	-2.9%
37	Prairie du Sac	$ 4,476,960	$ 86.36	$ 4,525,670	$ 85.93	$ 48,710	-0.5%
38	Preston	$ 652,032	$ 87.62	$ 661,386	$ 88.02	$ 9,353	0.5%
39	Reedsburg	$ 19,823,352	$ 82.55	$ 19,225,910	$ 81.03	$ (597,442)	-1.8%
40	Richland Center	$ 8,605,177	$ 77.60	$ 8,700,131	$ 78.07	$ 94,955	0.6%
41	River Falls	$ 10,950,427	$ 82.83	$ 11,140,735	$ 83.17	$ 190,308	0.4%
42	Slinger	$ 3,801,611	$ 83.97	$ 3,873,359	$ 84.47	$ 71,747	0.6%
43	Stoughton	$ 12,123,130	$ 84.66	$ 12,018,555	$ 83.62	$ (104,575)	-1.2%
44	Sturgeon Bay	$ 12,401,037	$ 80.44	$ 12,278,052	$ 79.96	$ (122,985)	-0.6%
45	Sun Prairie	$ 26,013,824	$ 82.82	$ 26,035,273	$ 82.09	$ 21,448	-0.9%
46	Two Rivers	$ 7,001,236	$ 82.22	$ 6,819,800	$ 82.70	$ (181,436)	0.6%
47	Waterloo	$ 2,768,533	$ 82.84	$ 2,791,553	$ 82.45	$ 23,020	-0.5%
48	Waunakee	$ 11,318,666	$ 85.89	$ 11,599,474	$ 85.89	$ 280,808	0.0%
49	Waupun	$ 8,642,489	$ 80.22	$ 8,833,090	$ 80.53	$ 190,600	0.4%
50	Westby	$ 2,130,805	$ 84.15	$ 2,142,752	$ 83.63	$ 11,947	-0.6%
51	Whitehall	$ 2,609,999	$ 80.27	$ 2,595,561	$ 79.04	$ (14,439)	-1.5%
52	WPPI Grand Total	$ 401,278,278	$ 80.07	$ 399,496,566	$ 79.98	$ (1,781,712)	-0.1%

Rate Components	Current Rates		Proposed Rates	
Customer Charge	$ 300.00	/Month	$ 1,000.00	/Month
Delivery Point Charge	$ 140.00	/Delivery Point	$ 140.00	/Delivery Point
Demand Charge				
July, August	$ 15.355	/kW	$ 14.693	/kW
June, September	$ 11.355	/kW	$ 10.693	/kW
All other months	$ 9.355	/kW	$ 8.693	/kW
Transmission Demand Charge	$ 7.772	/kW	$ 8.550	/kW
On-Peak Energy Charge	$ 0.05332	/On-peak kWh	$ 0.05204	/On-peak kWh
Off-Peak Energy Charge	$ 0.04448	/Off-peak kWh	$ 0.04319	/Off-peak kWh
Super On-Peak Energy Charge	$ 0.06672	/Super On-peak kWh	$ 0.06479	/Super On-peak kWh
Super Off-Peak Energy Charge	$ 0.03114	/Super Off-peak kWh	$ 0.03023	/Super Off-peak kWh
ECA Base	$ 0.04448		$ 0.04319	
DCA Base				
July, August	$ 23.127		$ 23.243	
June, September	$ 19.127		$ 19.243	
All other months	$ 17.127		$ 17.243	
Voltage Discounts:				
69 kV (Xcel Area)	1.0%		1.0%	
69 kV	0.0%		0.0%	
Greater than 69 kV	-1.0%		-1.0%	

WPPI Energy
Comparison of Budget Year Revenue - 2025
2025 Base Rate Design Compared to
Actual 2024 YTD Costs (through August)*

		2024 Actual Revenue And Billing Units		Proposed Rate Design Based on 2025 Budget		Change in Power Cost	Change in $/MWh
Line No.	Member	$	$/MWh	$	$/MWh	$	%
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Alger Delta	$ 7,608,999	$ 71.11	$ 8,510,269	$ 75.35	$ 901,271	6.0%
2	Algoma	$ 2,732,827	$ 76.68	$ 2,839,973	$ 81.88	$ 107,145	6.8%
3	Baraga	$ 1,492,824	$ 78.45	$ 1,625,463	$ 84.32	$ 132,639	7.5%
4	Black River Falls	$ 3,936,273	$ 79.33	$ 4,206,527	$ 83.36	$ 270,254	5.1%
5	Boscobel	$ 3,290,976	$ 75.91	$ 3,529,672	$ 82.21	$ 238,696	8.3%
6	Brodhead	$ 2,667,923	$ 81.45	$ 2,983,441	$ 87.77	$ 315,518	7.8%
7	Cedarburg	$ 8,328,290	$ 77.10	$ 8,714,397	$ 81.34	$ 386,107	5.5%
8	Columbus	$ 5,949,055	$ 77.11	$ 6,352,930	$ 83.54	$ 403,875	8.3%
9	Crystal Falls	$ 984,501	$ 81.57	$ 1,071,613	$ 86.52	$ 87,112	6.1%
10	Cuba City	$ 1,508,902	$ 80.42	$ 1,629,881	$ 85.61	$ 120,979	6.5%
11	Eagle River	$ 2,349,813	$ 75.75	$ 2,453,303	$ 79.94	$ 103,490	5.5%
12	Evansville	$ 5,616,178	$ 80.23	$ 6,111,647	$ 84.95	$ 495,469	5.9%
13	Florence	$ 1,333,084	$ 80.46	$ 1,499,454	$ 85.67	$ 166,371	6.5%
14	Gladstone	$ 2,434,792	$ 76.40	$ 2,555,924	$ 80.05	$ 121,133	4.8%
15	Hartford	$ 22,611,667	$ 71.98	$ 24,210,585	$ 76.91	$ 1,598,918	6.9%
16	Hustisford	$ 1,473,978	$ 76.94	$ 1,584,183	$ 83.25	$ 110,204	8.2%
17	Independence	$ 5,838,666	$ 75.14	$ 6,457,104	$ 82.44	$ 618,438	9.7%
18	Jefferson	$ 7,463,544	$ 74.51	$ 10,427,101	$ 78.99	$ 2,963,558	6.0%
19	Juneau	$ 3,408,250	$ 74.40	$ 3,628,714	$ 80.31	$ 220,464	7.9%
20	Kaukauna	$ 31,915,926	$ 71.82	$ 32,973,364	$ 79.07	$ 1,057,438	10.1%
21	L'Anse	$ 966,451	$ 78.64	$ 1,005,867	$ 84.36	$ 39,416	7.3%
22	Lake Mills	$ 5,143,304	$ 78.00	$ 5,587,821	$ 84.08	$ 444,517	7.8%
23	Lodi	$ 2,228,741	$ 79.95	$ 2,411,837	$ 85.50	$ 183,096	6.9%
24	Maquoketa	$ 5,610,080	$ 78.71	$ 5,883,108	$ 83.78	$ 273,029	6.4%
25	Menasha	$ 35,682,459	$ 67.65	$ 35,905,547	$ 72.17	$ 223,088	6.7%
26	Mt. Horeb	$ 4,771,051	$ 80.50	$ 5,212,376	$ 86.51	$ 441,325	7.5%
27	Muscoda	$ 4,514,382	$ 76.86	$ 4,976,356	$ 81.20	$ 461,974	5.6%
28	Negaunee	$ 1,717,910	$ 74.50	$ 1,811,379	$ 79.22	$ 93,468	6.3%
29	New Glarus	$ 1,834,285	$ 76.70	$ 1,939,984	$ 81.47	$ 105,700	6.2%
30	New Holstein	$ 3,283,576	$ 77.54	$ 3,454,908	$ 81.83	$ 171,331	5.5%
31	New London	$ 13,145,387	$ 71.70	$ 13,605,392	$ 76.57	$ 460,005	6.8%
32	New Richmond	$ 8,422,872	$ 77.00	$ 9,184,507	$ 81.68	$ 761,635	6.1%
33	Norway	$ 304,727	$ 264.44	$ 316,454	$ 459.43	$ 11,727	73.7%
34	Oconomowoc	$ 17,274,139	$ 76.58	$ 18,524,926	$ 82.03	$ 1,250,787	7.1%
35	Oconto Falls	$ 2,097,649	$ 78.24	$ 2,227,449	$ 83.55	$ 129,800	6.8%
36	Plymouth	$ 19,581,504	$ 72.66	$ 20,841,811	$ 75.22	$ 1,260,307	3.5%
37	Prairie du Sac	$ 4,135,132	$ 80.85	$ 4,525,670	$ 85.93	$ 390,538	6.3%
38	Preston	$ 620,560	$ 82.98	$ 661,386	$ 88.02	$ 40,825	6.1%
39	Reedsburg	$ 18,227,328	$ 76.67	$ 19,225,910	$ 81.03	$ 998,581	5.7%
40	Richland Center	$ 7,947,001	$ 71.64	$ 8,700,131	$ 78.07	$ 753,130	9.0%
41	River Falls	$ 10,203,339	$ 77.78	$ 11,140,735	$ 83.17	$ 937,396	6.9%
42	Slinger	$ 3,514,672	$ 79.25	$ 3,873,359	$ 84.47	$ 358,687	6.6%
43	Stoughton	$ 11,355,595	$ 78.61	$ 12,018,555	$ 83.62	$ 662,960	6.4%
44	Sturgeon Bay	$ 11,597,322	$ 75.76	$ 12,278,052	$ 79.96	$ 680,730	5.5%
45	Sun Prairie	$ 23,597,688	$ 77.71	$ 26,035,273	$ 82.09	$ 2,437,585	5.6%
46	Two Rivers	$ 6,578,171	$ 77.93	$ 6,819,800	$ 82.70	$ 241,629	6.1%
47	Waterloo	$ 2,676,087	$ 78.30	$ 2,791,553	$ 82.45	$ 115,467	5.3%
48	Waunakee	$ 10,923,508	$ 79.54	$ 11,599,474	$ 85.89	$ 675,966	8.0%
49	Waupun	$ 8,233,834	$ 74.85	$ 8,833,090	$ 80.53	$ 599,256	7.6%
50	Westby	$ 2,010,151	$ 78.80	$ 2,142,752	$ 83.63	$ 132,601	6.1%
51	Whitehall	$ 2,470,681	$ 75.89	$ 2,595,561	$ 79.04	$ 124,880	4.2%
52	WPPI Grand Total	$ 373,616,052	$ 74.87	$ 399,496,566	$ 79.98	$ 25,880,514	6.8%

Rate Components	Current Rates		Proposed Rates	
Customer Charge	$ 300.00	/Month	$ 1,000.00	/Month
Delivery Point Charge	$ 140.00	/Delivery Point	$ 140.00	/Delivery Point
Demand Charge				
July, August	$ 15.355	/kW	$ 14.693	/kW
June, September	$ 11.355	/kW	$ 10.693	/kW
All other months	$ 9.355	/kW	$ 8.693	/kW
Transmission Demand Charge	$ 7.772	/kW	$ 8.550	/kW
On-Peak Energy Charge	$ 0.05332	/On-peak kWh	$ 0.05204	/On-peak kWh
Off-Peak Energy Charge	$ 0.04448	/Off-peak kWh	$ 0.04319	/Off-peak kWh
Super On-Peak Energy Charge	$ 0.06672	/Super On-peak k	$ 0.06479	/Super On-peak kWh
Super Off-Peak Energy Charge	$ 0.03114	/Super Off-peak k	$ 0.03023	/Super Off-peak kWh
ECA Base	$ 0.04448		$ 0.04319	
DCA Base				
July, August	$ 23.127		$ 23.243	
June, September	$ 19.127		$ 19.243	
All other months	$ 17.127		$ 17.243	
Voltage Discounts:				
Less than 69 kV	3.2%		3.2%	
69 kV (Xcel Area)	1.0%		1.0%	
69 kV	0.0%		0.0%	
Greater than 69 kV	-1.0%		-1.0%	

* Based on actual units, rates and PCA factors through September 2024 and projected costs and usage for balance of the year

STAFF REPORT AGENDA ITEM: 9c

To: Utility Commission
Prepared By: Brett Schuppner
Date of Meeting: January 20, 2025
Subject: Value of Local Utility Funds

Background:
As discussed previously, funding for the Value of Local Utility Program (VLU) increased in the WPPI 2025 Budget. RUC will receive additional VLU funds to utilize. RUC's allocation of VLU funds will increase $15,455 to $37,700 up from $22,245 in 2024.

Attached are WPPI VLU program guides and spreadsheets showing how the funds have been utilized over the past three years.

Recommendation:
For discussion and consideration.

We are looking for feedback and direction on how the additional VLU funds should be utilized. Other than school scholarships, we don't need a decision at this meeting if you would like to think about it and discuss it at the next meeting.

Value of Local Utility Program

The Value of Local Utility Program empowers members to strengthen their utility's reputation, foster meaningful community connections, and build lasting customer trust and loyalty.

As not-for-profit, locally owned utilities, WPPI members deliver exceptional benefits to their customers and the communities they serve. By effectively communicating these advantages and fostering strong relationships, member utilities can enhance customer engagement and satisfaction, reinforcing their vital role within the community.

Program Objectives

- Increase brand recognition
- Gain publicity and positive public relations
- Educate customers on benefits of your locally-owned, not-for-profit utility
- Position your local utility as a reliable and trusted energy partner
- Promote services and programs available to customers
- Build and maintain relationships in the community

Value of Local Utility Program

Community Contributions **$2,500**	School & Education Outreach **$3,500**
Community Development Partnership **$2,000**	Customer Services & Branding **$2,500 + $5/meter**

Linking Lines

The WPPI Energy branded linking lines will be included in marketing collateral supporting the Value of Local Utility Program to communicate the utility is working together with other like-minded communities for economies of scale and to share services.

SHARED STRENGTH THROUGH **WPPI** ENERGY

A **WPPI** ENERGY COMMUNITY

Fund Transfers

With advanced approval, members may transfer program funds to a different Value of Local Utility Program category.

Reimbursement Requests

Members can request reimbursement for Value of Local Utility Program funds by submitting a reimbursement request form with corresponding documentation. Visit wppienergy.org for documentation details and to download the reimbursement form.

Program Objectives

Community Contributions • $2,500

Contribute to a good cause in the community while building relationships and the utility's image.

» Donations to local causes and non-profit organizations

School & Education Outreach • $3,500

Engage local school districts, teachers, students and parents on the importance of energy awareness, efficiency and safety.

» High school scholarships
» National Theatre for Children program
» K-12 Energy Education Program (KEEP) scholarships

Community Development Partnership • $2,000

Strengthen relationships with local economic development organizations and communicate the local utility's interest in making the community a better place to live, work and play.

» Local economic development organization membership dues
» Contributions directly to an economic development project

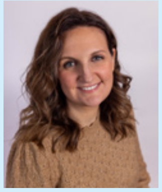
Customer Services & Branding • $2,500 + $5/meter

Elevate local utility brand presence and educate customers on the benefits locally owned, not-for-profit utilities bring to their community – through brand positioning, energy efficiency and/or renewable energy programs, and customer services promotion.

» **Special campaigns & events:** Thank-a-Lineworker coloring contest, LED Holiday Light Exchange, Public Power Week, Customer Appreciation Events, Electronics and lamp recycling
» **Customer communications:** Home Energy Report, Value of Local Utility newsletter, Annual Report, Packer Posters
» **Local sponsorships:** High school sports advertising, National Theatre for Children promotion, local festivals
» **Marketing & program promotion:** Promotion of programs and utility through advertising (newspaper, digital, social, radio), bill inserts, social media, promotional items, etc.
» **Joint action:** Communicate the local utility's memberownership in WPPI Energy
» **Local residential programs:** ENERGY STAR appliance rebates, dehumidifier exchange program, smart thermostat rebate, and program promotion, etc.
» **Business programs:** C&I Efficiency Improvement Incentives, Community-Based Renewable Project Demonstrations, Leading by Example projects (e.g. municipal building efficiency improvements)
» **Customer services:** Promoting self-service tools such as MyAccount, online bill pay, and other available customer services such as budget billing, Wisconsin Home Energy Assistance Program, etc.
» **Technical education:** Training scholarships for local businesses, KEEP scholarships

See the Value of Local Utility Program Booklet for additional expenditure ideas and specific guidelines.

CONTACT



Kelly Davis
Director of Energy Services
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608-834-4587

Value of Local Utility Program Funds

1425 Corporate Center Drive
Sun Prairie, WI 53590 – 9109
Phone: 608.834.4500

Overview

The Value of Local Utility Program provides members opportunities to build a positive utility image, establish and maintain relationships, and earn customer trust and loyalty. The current Value of Local Utility Program allocation is as follows:

1. Community Contributions - ~~$1,500~~ $2500

The Community Contributions Fund was established to increase member utility name recognition and to build the member's image while contributing to a good cause in the community. When member utilities make contributions to local projects and charitable events, both the community and the member benefit. Member involvement in good causes for the community helps strengthen the utility's image.

2. School & Education Outreach - ~~$2,000~~ $3500

The School & Education Outreach Fund is designed to inform customers about the benefits of having a community-owned utility by contributing to the education of local youth and engaging with K-12 students on the importance of energy awareness, efficiency, and safety.

3. ~~Economic~~ Community Development Partnership - ~~$1,000~~ $2000

This purpose of this fund is to strengthen members' relationships with local economic development organizations. Because of the important role that economic development entities play in member communities, building a good relationship with these important groups will help ensure a strong base of support for the local utility. Contributions can also be made directly to an economic development project.

4. Customer Services & Branding - ~~$3/meter + $1,500~~ $5/meter + $2,500 ($29,700)

The Customer Services & Branding Fund exists to elevate local utility brand presence and educate customer on the benefits locally owned, not-for-profit utilities bring to their communities – through brand positioning, energy efficiency and/or renewable energy programs, and customer services promotion.

Fund Transfers

With advanced approval, members may transfer program funds to a different Value of Local Utility program category.

Reimbursement Requests

Members can request reimbursement for Value of Local Utility Program funds by submitting a reimbursement request form with corresponding documentation. Visit wppienergy.org for documentation details and to download the reimbursement form.

Linking Lines

The WPPI Energy branded linking lines will be included in marketing collateral supporting the Value of Local Utility Program to communicate the utility is working together with other like-minded communities for economies of scale and to share services.

Shared strength through WPPI Energy
A WPPI Energy community

Fund Guidelines

1. Community Contributions Fund - ~~$1,500~~ $2500

The Community Contributions Funds is available for members to use locally to contribute to a good cause in the community, while building relationships and the utility's image. Matching of these funds is strongly encouraged for each project. Members have the discretion as to where the funds will be contributed in a certain year. Any questionable expenditures will be reviewed by WPPI's Member Services Advisory Group to determine if reimbursement should be made.

The amount of money contributed to causes need not be large and often members target one or two high visibility causes instead of spreading donations into tiny increments. Many members adopt a community contribution strategy to help in the program's focus. By having a written plan, managers then have guidance when other monetary solicitations arrive.

Since name recognition is an important part of this program, WPPI will help members to generate as much publicity for the program as possible. At a minimum, members should issue a news release to local newspapers or radio stations at the time of the contribution. WPPI has many types of news releases that can be tailored for certain projects. Examples of press releases available on the WPPI Energy website. Members can contact Kelly Davis, 608-834-4587 for a customized press release.

Members may make the contributions at any time during the fiscal year. There may be certain times that will generate more publicity, however.

The program is meant to put the utility and employees in the news, while doing something helpful for the community and its future. Take photos. Send out releases. Just be creative and all parties will benefit!

Community Contributions Fund Ideas

- Work with the United Way, Chamber of Commerce, Kiwanis, Rotary or other civic organizations to select the most worthy cause. Chances are your money will go farther and more influential people will be aware of your help.

- Establish or maintain the relationship with your local library through the Energize Your Library program. Use an allocation to either start an energy section in the community's information centerpiece or to continue to build the collection through a contribution. Most members also have found success in placing no restrictions on how the library chooses to use the contribution. However, members may work with the librarian to identify a specific use for the money.

- Ask other city services departments if they'll be trying to raise money for important projects that would greatly benefit the community. For example, the fire department may be trying to raise funds for a thermal imaging camera, the police department may be starting a trigger lock program or the paramedics might be starting a fund for a new ambulance. These projects would make a logical "fit" with your contribution plan and a donation to their cause would continue to demonstrate your commitment to the welfare of the community.

- Seek out community organizations or groups that need contributions to make their efforts a success. Maybe your community is building an aquatics center, making improvements to the city park or beautifying Main Street with flower baskets.

- Examine areas of the school system that may need your valuable contribution. Talk to administration or even parent groups about remodeling or improvement projects like a fitness center, computer room, library, auditorium or playground. Is the Booster Club raising money for a new sound system for the athletic field? Did the Odyssey of the Mind or Forensics teams just earn a trip to the national competition and will need to fundraise? Is there a student group focused on helping the community that needs some extra funding? The easiest ways to find these opportunities are either by word-of-mouth or by reading the newspaper. Keep your eyes and ears open!

- Use a portion of the money to sponsor a health and safety fair. Solicit other city departments and representatives from the health field to set up informational booths at the community center, park or school. Advertise. Promote the fun attractions and freebies. Perhaps purchase an electric lawn mower or grill for a drawing.

- Set up a booth at festivals and celebrations

- Contribute to the local community action or meals-on-wheels programs

- Purchase trees and encourage utility employees to plant them at schools or parks

- Build a giant swing or climbing wall at a local camp

- Donate to a unique festival or competition that's in the area

- Sponsor the marching band(s) at parades and festivals

- Purchase outdoor holiday lighting for an area of the city

- Contribute to park shelter improvements, prairie restoration projects or water clean-ups

- Repair a historic landmark

- Install flag poles and flags at local parks or at city hall

- Donate to the Fourth of July or other parade

- Contribute to computer drives for senior centers or nursing homes

- Donate to a local Little League or Legion Baseball League to purchase new batting helmets with face masks or other equipment, which allows the participants to play the game under safe conditions

- Contribute to the Police Department’s CounterAct or DARE program, educating area students on the effects of substance abuse

- Host a Food Pantry Drive. Customers receive a free LED bulb with every nonperishable food item they bring in to the utility. Donate the food items as well as a small monetary contribution to the area food pantry

- Donate to Habitat for Humanity and offer up some volunteer time as well!

2. School Education & Outreach - ~~$2,000~~ $3500

The School Education & Outreach Fund is available for members to award scholarships to local high school students and use towards energy awareness, efficiency, and safety education in the local schools. Members are encouraged to work with their schools to find the appropriate form of energy education engagement. Examples of this type of work is partnering with the National Theatre for Children program, offering KEEP scholarships for teachers, and funding a post-secondary scholarship.

Scholarships: Scholarships could be offered as a Public Power Scholarship or Lineworker Training Scholarship

Public Power Scholarship
The Public Power Scholarship is awarded to a high school senior who plans to attend a two-year technical college or a four-year university. Originally designed as an essay scholarship on the theme "Our Community Connection: The Value of Our Locally-Owned Utility," this scholarship can be altered to meet local needs. Many members have chosen alternative essay themes or work with the high school's independent scholarship committee to select a winner.

Lineworker Training Scholarship
The Lineworker Training Scholarship can be awarded to a high school junior or senior who plans to attend an Electrical Power Distribution or Lineworker Training program at a technical college in Wisconsin, Michigan or Iowa.

3. ~~Economic~~ Community Development Partnership Fund - ~~$1,000~~ $2000

The Economic Development Partnership Fund encourages members to support local economic development projects at the local level. This program is an effort to strengthen members' relationships with local economic development organizations. Because of the important role these groups play in member communities, building a good relationship with economic development entities will help ensure a strong base of support for the local utility. Contributions can also be made directly to an economic development project.

Program details

- Organizations eligible to receive contributions include (but are not limited to) local and county economic development corporations, chambers of commerce, industrial park boards, revitalization/redevelopment authorities, business improvement districts and community action councils.
- Members may choose to contribute the entire amount to one organization or divide the funds up among several organizations.
- The program provides an opportunity for members to receive positive press. Members should consider the potential for receiving publicity when determining how they would like to distribute the funds.

Allocating the funds

Members should use the funds in a way that maximizes the perceived value to the economic development organizations. This may be achieved through three primary ways of making the payment to a local organization.

- Membership dues — Using the funds to pay membership dues may be advantageous in some communities, but should only be considered if the utility is not currently a dues-paying member of the local economic development organization. Paying dues provides economic development organizations with the flexibility to use the money however they see fit. If the utility is already a dues-paying member, use the funds to make a contribution that will be of additional value to the organization or another eligible organization.

- Donation — Providing a check for an unidentified purpose will help build the relationship between the utility and the organization while also giving the organization the flexibility to put the money to use however they see fit.

- Identify a need — Making an appointment with an economic development organization to determine how the utility can best help with a monetary donation for a specific need will further enhance the relationship. Staff research has shown that economic development organizations may routinely need funds for things such as:
    - Brochure design and printing
    - Equipment – computers, digital cameras etc.
    - General administration – staff time, mileage etc.
    - Promotional videos
    - Web site development and maintenance
    - Paid advertising – available site listings, web site banner ads, etc.
    - Promotion of job fairs, business appreciation events, etc.
    - Scholarships for staff to attend training

Contributions can also be made directly to an economic development project.

4. Customer Services & Branding Fund - ~~$3/meter + $1,500~~ $5/meter + $2,500

The Customer Services & Branding Funds helps members elevate their local presence and educate residential and business customer on the benefits that locally owned, not-for-profit utilities bring to their communities – specifically through brand positioning, energy efficiency and/or renewable energy programs and customer services. In turn, the Customer Services & Branding efforts can lead to increased customer engagement and satisfaction by positioning the local utility as a reliable and trusted energy partner, promoting programs and services, and enhancing awareness and understanding of the benefits of the local utility to the community.

Generally, the funds are divided into two categories, yet there is no restriction to the breakout of expenditures for each:

1. **Customer Engagement Programs & Services**

   Offer and administer valuable local customer programs to help homes and business become more energy efficient and/or install renewable energy technologies. Provide services to customers to make it easy to do business with the utility and to meet evolving customer expectations.

Examples of fund activity include:

- **Local residential programs:** ENERGY STAR appliance rebates, dehumidifier exchange program, smart thermostat rebate, and program promotion, etc.
- **Business programs:** Energy assessments, business efficiency initiatives, municipal building efficiency improvements, and program promotion, etc.
- **New technologies**: Promotion of electric vehicle charger rebate & rate programs, electric vehicle charging stations in member community, etc.
- **Customer service:** Promoting self-service tools such as MyAccount, online bill pay, and other available customer services such as budget billing, Wisconsin Home Energy Assistance Program, etc.
- **Special events:** Electronics and lamp recycling, LED holiday light exchanges/giveaways
- **Technical education:** Training scholarships for local businesses, KEEP scholarships

2. Local Utility Branding

Educate customers on benefits of locally owned, not-for-profit utilities, while positioning the local utility as a community asset.

Examples of fund activity includes:

- **Special campaigns:** Thank-a-Lineworker coloring contest, Public Power Day of Giving, Fill-a-Bucket Truck Donation Drive
- **Events:** Public Power Week, Customer Appreciation Events, Large Customer Breakfasts
- **Customer communications:** Home Energy Report, Value of Local Utility newsletter, Annual Report, Year in Review, Packer Posters, Utility calendar
- **Sponsorships:** High school sports advertising, local festivals, etc.
- **Marketing:** Promotion of programs and utility through marketing toolkit including advertising (newspaper, digital, social, radio), bill inserts, social media, promotional items, etc.

As part of the Customer Services & Branding Fund, it is strongly encouraged to include the brand linking lines, “Shared strength through WPPI Energy” and “A WPPI Energy community” in all marketing collateral.

Questionable Fund Expenditures

Though it has not happened often, from time to time, some expenditures do not seem to meet the funds' intended purposes. The Member Services Advisory Group will review and discuss expenditures that are questionable to determine whether the expenditures meet the defined guidelines of the appropriate funds and if reimbursement should be made.

Examples of Questionable Expenditures:

1. **Community Contributions Fund**
    - Supplement utility's own special event (energy expos, walks, employee clothing)
    - Reimbursement for utility's time/labor for special event
    - Printing of promotional materials (posters/calendars)
    - "Trinkets" for school or utility giveaways
    - Community entrance signage
    - Energy demonstration tools for utility to use

2. **School & Education Outreach**
    - No scholarship applicant so utility seeks reimbursement to pay for own cost of sending apprentice through program

3. **Customer Services & Branding Fund**
    - Employee appreciation breakfast and or lunch
    - Employee clothing/uniforms (If a member would like to order apparel for their staff, they can do so, but only the cost of attaching the utility & linking line logo are eligible for reimbursement under this fund.)

Reimbursement Form & Procedures

Members can request reimbursement for the Value of Local Utility Funds by completing and submitting a funds reimbursement request form. To obtain the funds, the member will fill out the reimbursement form, sign it and send it to WPPI. Upon receipt of member's "Funds Reimbursement Request Form," Energy Services and Accounts Payable staff will coordinate payment of funds. The payment request form is available on the WPPI Energy website. The form can be filled out electronically or manually.

Any questions or concerns regarding the Value of Local Utility Program, please contact:

Kelly Davis
Phone: 608.834.4587
Email: kdavis@wppienergy.org

2024 Value of Local Utility Program Funds

		5476.930 20-1795		5478.930 20-1796		5482.930 20-1797		5484.930 20-1798	
		Community Contributions		**Economic Development**		**School Education & Outreach**		**Customer Services & Branding**	
Member	Transaction Description	Amount	Balance	Amount	Balance	Amount	Balance	Amount	Balance
REEDSBURG			***1,500.00***		***1,000.00***		***2,000.00***		***17,745.00***
1/1/2024	J's Pub & Grill - First Responder Christmas Meals (24)		1,500.00		1,000.00		2,000.00	328.17	17,416.83
2/12/2024	Reedsburg Fire Dept Bowling Tourney Sponsorship	100.00	1,400.00		1,000.00		2,000.00		17,416.83
2/12/2024	Vet Fest	100.00	1,300.00		1,000.00		2,000.00		17,416.83
3/29/2024	Easter Ham Drawing		1,300.00		1,000.00		2,000.00	131.49	17,285.34
4/9/2024	CAL Center Presents		1,300.00	500.00	500.00		2,000.00		17,285.34
4/29/2024	RAF Club Community Fly-In Breakfast	100.00	1,200.00		500.00		2,000.00		17,285.34
5/14/2024	Suttle Straus 27346-Lineworker Book Stickers		1,200.00		500.00		2,000.00	27.72	17,257.62
6/3/2024	Reedsburg Country Club - Large Power Breakfast (46)		1,200.00		500.00		2,000.00	1,285.60	15,972.02
4/30/2024	Easter Ham Drawing - Remaining Certificates		1,200.00		500.00		2,000.00	76.59	15,895.43
6/10/2024	Butterfest Parade Candy		1,200.00		500.00		2,000.00	31.55	15,863.88
7/25/2024	RAHS Activities Department		1,200.00		500.00	500.00	1,500.00		15,863.88
8/5/2024	Scholarship - Zuelke		1,200.00		500.00	500.00	1,000.00		15,863.88
8/9/2024	4imprint - Pens		1,200.00		500.00		1,000.00	402.91	15,460.97
8/30/2024	Lamp Recycling		1,200.00		500.00		1,000.00	456.48	15,004.49
8/27/2024	Scholarship - Ebert		1,200.00		500.00	500.00	500.00		15,004.49
9/30/2024	RWD Youth Hockey Association - Banner	300.00	900.00		500.00		500.00		15,004.49
10/3/2024	Reedsburg Chamber of Commerce - PPW Chamber Checks		900.00		500.00		500.00	1,000.00	14,004.49
10/28/2024	EE Grant for NPs - Sacred Heart Church		900.00		500.00		500.00	2,500.00	11,504.49
10/28/2024	EE Grant for NPs - Sacred Heart School		900.00		500.00		500.00	2,500.00	9,004.49
11/11/2024	Deli Bean Café - 10 Veteran Meals		900.00		500.00		500.00	115.03	8,889.46
11/11/2024	J's Pub & Grill - 100 Veteran Meals (Half)		900.00	500.00	-		500.00	719.75	8,169.71
11/11/2024	Reedsburg Country Club - 50 Veterans Meals		900.00		-		500.00	1,155.48	7,014.23
12/30/2024	House Wiring Project		900.00		-	500.00	-	2,443.84	4,570.39
12/30/2024	Webb Park - Upgrades for Christmas in Webb Park Event	900.00	-		-		-	2,266.54	2,303.85
12/30/2024	City Park Pavilion Lighting		-		-		-	2,303.85	-
			-		-		-		-
			-		-		-		-
			-		-		-		-
	Total	1,500.00	-	1,000.00	-	2,000.00	-	17,745.00	-

2023 Value of Local Utility Program Funds

		5476.930 20-1795		5478.930 20-1796		5482.930 20-1797		5484.930 20-1798	
		Community Contributions		**Economic Development**		**School Education & Outreach**		**Customer Services & Branding**	
Member	Transaction Description	Amount	Balance	Amount	Balance	Amount	Balance	Amount	Balance
REEDSBURG			***1,500.00***		***1,000.00***		***2,000.00***		***17,400.00***
4/3/2023	Reedsburg Ambulance Fundraiser Donation	150.00	1,350.00		1,000.00		2,000.00		17,400.00
4/3/2023	J's Pub & Grill-Police and Ambulance Meals		1,350.00		1,000.00		2,000.00	325.00	17,075.00
4/3/2023	True Value - RAHS Electricity Class		1,350.00		1,000.00	279.98	1,720.02		17,075.00
4/3/2023	Reedsburg Little League Sponsorship	400.00	950.00		1,000.00		1,720.02		17,075.00
4/3/2023	Reedsburg Fire Dept Bowling Tourney Donation	150.00	800.00		1,000.00		1,720.02		17,075.00
4/3/2023	Reedsburg Chamber of Commerce -Discover Reedsburg		800.00	300.00	700.00		1,720.02		17,075.00
4/3/2023	RAMC Foundation-Vetfest 2023 Donation	100.00	700.00		700.00		1,720.02		17,075.00
4/3/2023	LPB Coupons-FOE Match for Attendees		700.00		700.00		1,720.02	26.22	17,048.78
4/3/2023	Reedsburg Country Club-Large Power Breakfast		700.00		700.00		1,720.02	1,173.00	15,875.78
4/20/2023	Reedsburg Outdoor Club		700.00		700.00		1,720.02	200.00	15,675.78
4/21/2023	Main Street Efficiency/Shared Savings Mailer		700.00		700.00		1,720.02	257.24	15,418.54
5/3/2023	CAL Center Presents		700.00	500.00	200.00		1,720.02		15,418.54
5/8/2023	Viking Village - Easter Ham Giveaway		700.00	185.80	14.20		1,720.02		15,418.54
5/15/2023	Reedsburg Fire Dept Firepup Program	280.00	420.00		14.20		1,720.02		15,418.54
5/17/2023	Logistics Recycling - Lamp Recycling		420.00		14.20		1,720.02	570.36	14,848.18
6/8/2023	Minuteman Press - Envelopes		420.00		14.20		1,720.02	55.75	14,792.43
6/15/2023	Holiday Wholesale - Candy for Butterfest Parade		420.00		14.20		1,720.02	96.74	14,695.69
6/17/2023	UPS - Shipping for Koozies		420.00		14.20		1,720.02	33.85	14,661.84
6/21/2023	4imprint - Butterfest Koozies		420.00		14.20		1,720.02	444.87	14,216.97
8/7/2023	Reedsburg Historic Preservation - Voices from the Past	100.00	320.00		14.20		1,720.02		14,216.97
8/7/2023	McKenzie Osborne - All Star of Music	100.00	220.00		14.20		1,720.02		14,216.97
8/8/2023	Great Steak Challenge		220.00		14.20	500.00	1,220.02		14,216.97
9/1/2023	Scholarship - Reese Swanson		220.00		14.20	500.00	720.02		14,216.97
9/5/2023	Scholarship - Devin Judd		220.00		14.20	500.00	220.02		14,216.97
9/25/2023	Reedsburg Chamber of Commerce - PPW Chamber Checks		220.00		14.20		220.02	1,000.00	13,216.97
10/2/2023	Reedsburg Youth Basketball ($250 total)	220.00	-		14.20		220.02	30.00	13,186.97
10/2/2023	Disconsin Disc Golf - Tournament Sponsor/Adverstising		-		14.20		220.02	100.00	13,086.97
10/2/2023	RWD Youth Hockey Association		-		14.20		220.02	300.00	12,786.97
10/30/2023	RAMC FOE Match		-		14.20		220.02	500.00	12,286.97
11/14/2023	Deli Bean Café - 10 Veteran Meals ($113.84 total)		-	14.20	-		220.02	99.64	12,187.33
11/14/2023	Donnie's Restaurant - 92 Veteran Meals		-		-		220.02	1,545.15	10,642.18
11/11/2023	Greenwood's Café - 40 Veteran Meals		-		-		220.02	542.62	10,099.56
11/21/2023	J's Pub & Grill - 72 Veteran Meals (Half)		-		-		220.02	850.25	9,249.31
11/25/2023	Reedsburg Country Club - 29 Veteran Meals ($20/meal)		-		-		220.02	580.00	8,669.31
11/18/2023	Five Solas Church - Energy Efficiency Grant		-		-		220.02	1,371.10	7,298.21
12/4/2023	St. John Ev. Lutheran Church - Energy Efficiency Grant		-		-		220.02	1,460.53	5,837.68
10/5/2023	Menards - Tools for RAHS Electricity Class		-		-	211.34	8.68		5,837.68
10/12/2023	Menards - Tools for RAHS Electricity Class ($17.59 total)		-		-	8.68	(0.00)	8.91	5,828.77
7/25/2023	Youth Football Lights		-		-		(0.00)	5,828.77	-
			-		-		(0.00)		-
			-		-		(0.00)		-
			-		-		(0.00)		-
			-		-		(0.00)		-
			-		-		(0.00)		-
			-		-		(0.00)		-
			-		-		(0.00)		-
			-		-		(0.00)		-
	Total	1,500.00	-	1,000.00	-	2,000.00	(0.00)	17,400.00	-

2022 Value of Local Utility Program Funds

Member	Transaction Description	5476.930 20-1795 Community Contributions Amount	Balance	5478.930 20-1796 Economic Development Amount	Balance	5482.930 20-1797 School Education & Outreach Amount	Balance	5484.930 20-1798 Customer Services & Branding Amount	Balance
REEDSBURG			***1,500.00***		***1,000.00***		***2,000.00***		***17,109.00***
1/27/2022	Reedsburg Little League Sponsorship	400.00	1,100.00		1,000.00		2,000.00		17,109.00
1/28/2022	Reedsburg Athletic Club Sponsorship	300.00	800.00		1,000.00		2,000.00		17,109.00
1/25/2022	Lamp Recyclers Inc Lamp Recycling		800.00		1,000.00		2,000.00	509.58	16,599.42
2/2/2022	Reedsburg Fire Dept Bowling Tourney Sponsorship	150.00	650.00		1,000.00		2,000.00		16,599.42
2/15/2022	Area Chamber of Commerce 1/4 Page Ad		650.00	300.00	700.00		2,000.00		16,599.42
3/21/2022	Krueger Printing LPB Coupons		650.00		700.00		2,000.00	52.50	16,546.92
3/26/2022	Lamp Recyclers Inc Lamp Recycling		650.00		700.00		2,000.00	151.84	16,395.08
4/14/2022	Reedsburg Country Club Large Power Breakfast		650.00		700.00		2,000.00	1,020.00	15,375.08
7/26/2022	CAL Center Presents Show Sponsor		650.00	500.00	200.00		2,000.00		15,375.08
7/26/2022	Reedsburg Fire Dept Firepup Program	225.00	425.00		200.00		2,000.00		15,375.08
7/26/2022	Sacred Heart School Grant for milk cooler		425.00		200.00		2,000.00	2,500.00	12,875.08
7/26/2022	Little League Team Championship Party	28.27	396.73		200.00		2,000.00		12,875.08
7/26/2022	Little League Team Championship Party	17.99	378.74		200.00		2,000.00		12,875.08
7/26/2022	Scholarship-Dietz		378.74		200.00	500.00	1,500.00		12,875.08
7/26/2022	Lamp Recycling		378.74		200.00		1,500.00	388.93	12,486.15
7/26/2022	Steak Challenge Donation		378.74		200.00	500.00	1,000.00		12,486.15
7/26/2022	Reedsburg Athletic Club Sports Program Ads	300.00	78.74		200.00		1,000.00		12,486.15
10/5/2022	Webb Baseball Safety Nets		78.74		200.00		1,000.00	1,045.56	11,440.59
10/5/2022	Pickleball Lights		78.74		200.00		1,000.00	4,474.80	6,965.79
10/5/2022	Ark Alloy - Backyard Pellet Grill		78.74		200.00		1,000.00	1,121.25	5,844.54
10/5/2022	RWD Youth Hockey Association		78.74		200.00		1,000.00	300.00	5,544.54
12/15/2022	Scholarship-Albers		78.74		200.00	500.00	500.00		5,544.54
12/15/2022	Deli Bean Café-Veterans Meals	78.74	-		200.00		500.00	22.48	5,522.06
12/15/2022	Beastro & Barley-Veterans Meals		-	200.00	-		500.00	80.98	5,441.08
12/15/2022	Greenwood's Café-Veterans Meals		-		-		500.00	381.17	5,059.91
12/15/2022	Donnie's Restaruant-Veterans Meals		-		-		500.00	852.44	4,207.47
12/15/2022	J's Pub & Grill-Veterans Meals		-		-		500.00	32.13	4,175.34
12/15/2022	Reedsburg Country Club-Veterans Meals		-		-		500.00	514.74	3,660.60
12/15/2022	InfoSend-FOE Pop-up & PPW Drawing Insert		-		-		500.00	742.13	2,918.47
12/15/2022	Hanscraft EV Charger Rebate		-		-		500.00	750.00	2,168.47
12/15/2022	House Flipping Class Wiring Project		-		-	500.00	-	2,168.47	-
			-		-		-		-
			-		-		-		-
			-		-		-		-
	Total	1,500.00	-	1,000.00	-	2,000.00	-	17,109.00	-

2021 Value of Local Utility Program Funds

		5476.930 20-0000		5478.930 20-0000		5482.930 20-0000		5484.930 20-0000	
		Community Contributions		**Economic Development**		**School Education & Outreach**		**Customer Services & Branding**	
Member	Transaction Description	Amount	Balance	Amount	Balance	Amount	Balance	Amount	Balance
REEDSBURG			***1,500.00***		***1,000.00***		***2,000.00***		***16,887.00***
2/24/2021	Reedsburg Little League Sponsorship	300.00	1,200.00		1,000.00		2,000.00		16,887.00
2/24/2021	Half Moon Lagoon DGC Tee Sign	50.00	1,150.00		1,000.00		2,000.00		16,887.00
4/12/2021	RTIC Mugs - Large Power Customers		1,150.00		1,000.00		2,000.00	1,419.20	15,467.80
5/3/2021	FOE Incentive Match - Martens True Value		1,150.00		1,000.00		2,000.00	1,000.00	14,467.80
5/12/2021	Reedsburg Fire Dept - FIREPUP Program	225.00	925.00		1,000.00		2,000.00		14,467.80
6/17/2021	Butterfest Parade		925.00		1,000.00		2,000.00	49.90	14,417.90
7/28/2020	Steak Challenge		925.00		1,000.00	500.00	1,500.00		14,417.90
8/3/2021	Scholarship - Daniel Ely		925.00		1,000.00	500.00	1,000.00		14,417.90
8/12/2021	Large Power Breakfast - Grede		925.00		1,000.00		1,000.00	14.95	14,402.95
9/16/2021	Tools for RAHS Electricity Class		925.00		1,000.00	217.00	783.00		14,402.95
9/17/2021	Tools for RAHS Electricity Class	29.40	895.60		1,000.00	283.00	500.00		14,402.95
9/21/2021	Tools for RAHS Electricity Class	63.34	832.26		1,000.00		500.00		14,402.95
9/22/2021	Tools for RAHS Electricity Class	108.99	723.27		1,000.00		500.00		14,402.95
9/21/2021	St. John's EE Grant		723.27		1,000.00		500.00	2,500.00	11,902.95
9/28/2021	Scholarship - Nicholas Coplien		723.27		1,000.00	500.00	-		11,902.95
10/26/2021	Giving Tree	250.00	473.27		1,000.00		-		11,902.95
11/11/2021	Vet Meals - J's Pub & Grill (100 meals)		473.27		1,000.00		-	1,000.00	10,902.95
11/11/2021	Vet Meals - Beastro & Barley (12 meals)		473.27		1,000.00		-	170.13	10,732.82
11/11/2021	Vet Meals - Deli Bean Café (13 meals)		473.27		1,000.00		-	109.92	10,622.90
11/11/2021	Vet Meals - Donnie's Restaurant (40 meals)		473.27		1,000.00		-	785.77	9,837.13
11/17/2021	Recharge Reedsburg - 25% off Chamber Checks		473.27	1,000.00	-		-	1,650.00	8,187.13
11/17/2021	FOE Incentive Match - Annie's Barbershop		473.27		-		-	240.00	7,947.13
11/18/2021	RAHS Girls Basketball Sponsorship	200.00	273.27		-		-		7,947.13
11/18/2021	RWD Youth Hockey Association - Sponsorship Banner		273.27		-		-	300.00	7,647.13
11/18/2021	ADRC Meals on Wheels Donation	250.00	23.27		-		-		7,647.13
11/22/2021	Reedsburg Wrestling Club Donation	23.27	-		-		-	76.73	7,570.40
12/21/2021	J's Pub & Grill First Responder Meals		-		-		-	220.00	7,350.40
12/21/2021	Reedsburg Area Ambulance Service Bowling Sponsor		-		-		-	250.00	7,100.40
12/22/2021	Solar Demonstration Project		-		-		-	7,100.40	-
			-		-		-		-
			-		-		-		-
			-		-		-		-
			-		-		-		-
			-		-		-		-
	Total	1,500.00	-	1,000.00	-	2,000.00	-	16,887.00	-

MID-STATE EQUIPMENT

www.midstateequipment.com

☐ W1115 Bristol Rd.
Columbus, WI 53925
920-623-4020

☐ 4323 E US Hwy 14
Janesville, WI 53546
608-754-8450

☐ 3660 Scenic Dr.
Jackson, WI 53037
262-677-8400

☑ N8690 Highland Rd.
Watertown, WI 53094
920-261-8118

☐ 8841Antioch Rd
PO Box 10
Salem, WI 53168
262-843-2326

☐ S9711 Hwy 12
Prairie Du Sac, WI 53578
608-643-3307

☐ 355 Transit Dr. **RENTALS**
Columbus, WI 53925
920-623-4300

CUSTOMER QUOTE

Customer Name REEDSBURG UTILITY COMMISION
Address 501 UTILITY CT
City REEDSBURG
State WI **Zip** 53959
County
Customer PO#

Ship To Address

Zip

Email

Date 12/31/24
Customer Acct# 6087681000
Phone# 608-768-1000
Cell#
Fax#

Quote Expiration Date: 1/3/2025

EQUIPMENT INFORMATION

New	Usd	Make	Model	Description	Hrs	Tag#	Serial#	Amount	GVW (lbs.)
☐	☑	Vermeer	RTX550	2018 Trencher Backhoe	226	170459	1VR91125XJ1002319	$52,000.00	
☐	☐			SO455 84" Trencher					
☐	☐			B550 Backhoe w/18" Bucket					
☐	☐								
☐	☐								
☐	☐								
☐	☐								
☐	☐								

EQUIPMENT DESCRIPTION / NOTES

		Freight and Delivery
	$52,000.00	Subtotal
		Less Trade
		Convenience Fee
	$52,000.00	Subtotal
		Sales Tax %
10% Non-Refundable down payment required prior to ordering of Special ordered and NonStocked items.		Payoff Amount
TRADE INFORMATION: ALLOWANCE ON TRADE IN OF THE FOLLOWING WHICH I CERTIFY FREE FROM ALL EMCUMBRANCES		<Down Payment>
	$52,000.00	Total Cash price

Year	Mke	Model	Description	Hrs	Tag#	Serial#	Trade Value
Select							
Select							
Select							
Select							
Select							
Select							
Select							

WARRANTY INFORMATION

☐ New ☐ Extended ☐ Manufacture
☑ Used ☑ No Warranty ☐ Other/See below

Warranty doesn't cover delivery fee/service calls

Term ______ Hours ______

Term ______ Hours ______

All known defects of trades have been disclosed to Mid-State Representative prior to agreement. ____________ (Customer Initials)

I CERTIFY THAT THE PROPERTY ABOVE IS ☐, IS NOT ☐, EXEMPT FROM WISCONSIN SALES TAX BECAUSE IT WILL BE USED OR LEASED IN PRODUCTION OF AGRICULTURE.

ALL INVOICES DUE UPON RECEIPT. A FINANCE CHARGE computed by the periodic rate of 1.5% per month which is an ANNUAL RATE of 18% will be applied to the adjusted balance that has become more than 30 days past due as of the billing date shown on the statement.

CUSTOMER SIGNATURE

JUSTIN FINGERHUT
MID-STATE SALES REPRESENTATIVE

DATE

Auth. Dealer Signature

Thank you for your business!

Rev. 01/21/2016

ALL WARRANTIES, IF ANY, MADE WITH RESPECT TO THIS EQUIPMENT ARE THOSE WARRANTIES MADE BY THE MANUFACTURE. DEALER MAKES NO WARRANTIES EXPRESSED OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, WARRANTIES OF MERCHANTILIBITY AND FITNESS FOR A PARTICULAR PURPOSE.

4082 Hoepker Road
Madison,WI 53704
(608) 244-0500
nstrang@vermeerwisconsin.com

11/1/2024
Account Number: 27525

Quote #: 01583-NS

Bill To:
Reedsburg Electric
Dennis Horkan
501 Utility Court
Reedsburg, WI 53959

Ship To:
Reedsburg Electric
Dennis Horkan
501 Utility Court
Reedsburg, WI 53959

BUDGETARY PRICING FIGURE 2025

1 - VERMEER RTX550	**$148,879.92**

- 67 HP DEUTZ TD2.9L4 T4F Liquid Cooled Engine
- Hydrostatic Ground Drive w/creep Override
- Steerable Planetary Axels w/differential Locks
- SAHR Parking Brake System
- 2 Post Rops And 2" Seat Belt
- Operator Station w/controls, Rotates Up To 90 Degrees
- Machine Control Panel With Integrated Display
- TrenchSense Electronic Control System
- Steerable Planetary Axles Or Quad Track System
- 31x15.5-15 Tires
- 2” Seat Belt
- 6 Way Backfill Blade (79”)
- B550 Backhoe w/18” Bucket
- B550 Has Remote Start, Creep And Blade Lift
- TR550 Center Mount Trencher w/48” Boom
- Hydrostatic Ground Drive w/creep Override
- Fuel Tank: 27 Gallons
- Hydraulic Tanks: 18 Gallons
- 1 Year/1000 Hour Limited Standard Equipment Warranty
- 2 Year/2000 Hour Standard DEUTZ Engine Warranty Per Oem Policy
- 1 Year/1000 Hour Limited Standard Equipment Warranty

1 - 16K GVWR TRAILER	**$15,500.00**

Vermeer Wisconsin
4082 Hoepker Road
Madison,WI 53704
(608) 244-0500
nstrang@vermeerwisconsin.com

Machine	**$164,379.92**
Total Due	**$164,379.92**

PRICING VALID FOR 15 DAYS FROM THE DATE OF THE QUOTE.

Accepted by: Date:

Title:

Sincerely,
Nate Strang
Sales Representative
(608) 469-2102
nstrang@vermeerwisconsin.com

Water Department Report

January 20, 2025

Department Tasks:

- Inventory has been completed
- Customer service inventory checks
- Water disconnects: 128 Red Tags and 18 disconnects
- New meter installation

Leaks:

There was a 6" main break on the 600 block of N Oak St.

Frost Depths:

Currently, the frost depth in the street ranges from 24" to 32" deep.

2025 Water System Sanitary Survey:

Lauren Belz, WDNR representative, is scheduled to meet with me on January 22, 2025, regarding the Sanitary Survey/System Inspection of our Municipal Drinking Water System. This survey is done every 3 years to make sure we are operating under the DNR's rules and regulations.

This inspection consists of an examination of all of our system facilities, pumphouses, reservoirs and booster stations. Along with this, she also reviews our records regarding services, cross connections, mapping, reservoir inspections, hydrant flushing, valve maintenance, fire flow, emergency response plans, meter testing, water loss, well inspections, water main maintenance as well as a host of other items.

I will update you with the results, once received.

Reedsburg Utility Commission

Light Speed

STAFF REPORT AGENDA ITEM: 11b

To: Utility Commission
Prepared By: Brett Schuppner
Date of Meeting: January 20, 2025
Subject: Funds for USDA Pledged Account

Background:
A requirement of the USDA Loan is we have to open and maintain a Pledged Deposit Account that loan advances are deposited and project disbursements are drawn. The following is from the Loan Agreement regarding the Pledged Deposit Account.

Section 5.4 <u>Deposit of Advances into Pledged Deposit Account</u>

(a) The Awardee shall open and maintain a deposit account pledged to RUS ("Pledged Deposit Account,") in a bank or depository whose deposits are insured by the Federal Deposit Insurance Corporation or other federal agency acceptable to RUS and shall be identified by the RUS' designation of the Awardee followed by the words "Pledged Deposit Account." The Awardee shall promptly deposit proceeds from all Advances, including previously advanced funds whose original expenditure has been disallowed by an RUS audit into the Pledged Deposit Account. Moneys in the Pledged Deposit Account shall be used solely for the purposes for which Advances were made, or for such other purposes as may be approved in writing by RUS. Deposits and disbursements from the Pledged Deposit Account shall be made and recorded in accordance with the ReConnect Program Construction Procedures.

(b) *First Lien on Pledged Deposit Account.* The Awardee shall perfect and maintain a first and prior lien in the Pledged Deposit Account (pursuant to a deposit account agreement or similar agreement or mechanism for perfecting as provided by applicable law) in form acceptable to RUS.

The agreement also requires we deposit our matching funds into this account. Per the original project budget in the application and loan agreement, this amount is $8,493,600. When considering the revised budget that was submitted with the project scope changes, this amount should be reduced to $8,084,327. Once the loan agreement and mortgage are submitted and accepted by the USDA, we will request a reduction of this deposit because most of our matching funds are RUC's construction crew labor and equipment expenses.

Where does the Commission want the funds transferred from assuming the full amount would be required? The following are the current balances of accounts that would have funds that could be transferred.

General Reserve	$11,028,636	
Tele Depreciation	$501,970	(The account could be reduced with Common Council approval)
Tele Dept Service	$1,312,444	(Payment of $957,851 is due 2/28/2025)

Also keep in mind our current "Bank Accounts" balance on the Treasurer's Report is $5,160,191.

Recommendation:
For discussion and consideration.