



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

TREMPEALEAU MUNICIPAL ELECTRIC & WATER UTILITY

24455 3RD STREET
TREMPEALEAU, WI 54661-0247

For the Year Ended: DECEMBER 31, 2017

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I **Nathan Patros, Village Administrator** of **TREMPEALEAU MUNICIPAL ELECTRIC & WATER UTILITY**, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **3/7/2018**

General Footnote

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Trempealeau
Trempealeau, Wisconsin

Management is responsible for the Trempealeau Municipal Electric and Water Utility Annual Report to the Public Service Commission for the year ended December 31, 2017 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the Annual Report to the Public Service Commission included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Annual Report to the Public Service Commission included in the accompanying prescribed form.

The Annual Report to the Public Service Commission included in the accompanying prescribed form is presented in accordance with the requirements of the Public Service Commission of Wisconsin, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

BAKER TILLY VIRCHOW KRAUSE, LLP

Eau Claire, Wisconsin
March 2, 2018

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Nathn P. Patros

Title: Village Administrator

Mailing Address: 24455 3rd Street
Trempealeau, WI 54661

Phone: (608) 534-6434

Email Address: npatros@trempealeauwi.com

Accounting firm or consultant preparing this report (if applicable)

Name: Kimberly Shult

Title: Partner

Mailing Address: Baker Tilly Virchow Krause, LLP
225 S Sixth Street Suite 2300
Minneapolis, MN 55402

Phone: (612) 876-4912

Email Address: kimberly.shult@bakertilly.com

Name and title of utility General Manager (or equivalent)

Name: Kim Ganz & Todd Lakey

Title: Electric & Water Superintendents

Mailing Address: 24455 3rd Street
Trempealeau, WI 54661

Phone: (608) 534-6434

Email Address: kganz@trempealeauwi.com

President, chairman, or head of utility commission/board or committee

Name: Kurt Wood

Title: President

Mailing Address: 23914 3rd Street
Trempealeau, WI 54661

Phone: (608) 534-6434

Email Address: kwood@citybrewery.com

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

☐ Reports to utility board/commission

☒ Reports directly to city/village council

Audit Information

Are utility records audited by individuals or firms other than utility employees? ☒ Yes ☐ No

Date of most recent audit report: 04/03/2017

Period covered by most recent audit: 01/01/2016 - 12/31/2016

Individual or firm, if other than utility employee, auditing utility records

Name: Kimberly Shult

Title: Partner

Organization Name: Baker Tilly Virchow Krause, LLP

USPS Address: 225 S Sixth Street Suite 2300

City State Zip Minneapolis, MN 55402

Telephone: (612) 876-4912

Email Address: kimberly.shult@bakertilly.com

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? **NO**

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	2,453,038	2,362,958	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	1,838,935	1,739,205	4
Depreciation Expense (403)	308,288	300,168	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	203,703	199,958	7
Total Operating Expenses	2,350,926	2,239,331	8
Net Operating Income	102,112	123,627	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	102,112	123,627	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	4,229	6,604	16
Miscellaneous Nonoperating Income (421)	29,968	29,184	17
Total Other Income	34,197	35,788	18
Total Income	136,309	159,415	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(5,978)	(5,978)	21
Other Income Deductions (426)	52,410	51,527	22
Total Miscellaneous Income Deductions	46,432	45,549	23
Income Before Interest Charges	89,877	113,866	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	142,279	146,441	26
Amortization of Debt Discount and Expense (428)	9,723	9,723	27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	0	0	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	152,002	156,164	32
Net Income	(62,125)	(42,298)	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	3,630,604	3,672,902	35
Balance Transferred from Income (433)	(62,125)	(42,298)	36
Miscellaneous Credits to Surplus (434)			37
Miscellaneous Debits to Surplus--Debit (435)			38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	3,568,479	3,630,604	41

Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	2,453,038		2,453,038	3
Total (Acct. 400)	2,453,038	0	2,453,038	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	1,838,935		1,838,935	6
Total (Acct. 401-402)	1,838,935	0	1,838,935	7
Depreciation Expense (403)	0	0	0	8
Derived	308,288		308,288	9
Total (Acct. 403)	308,288	0	308,288	10
Amortization Expense (404-407)	0	0	0	11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)	0	0	0	14
Derived	203,703		203,703	15
Total (Acct. 408)	203,703	0	203,703	16
TOTAL UTILITY OPERATING INCOME	102,112	0	102,112	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)	0	0	0	22
Electric Interest Income	4,247		4,247	23
Water Interest Income	(18)		(18)	24
Total (Acct. 419)	4,229	0	4,229	25
Miscellaneous Nonoperating Income (421)	0	0	0	26
Contributed Plant - Electric		13,869	13,869	27
Contributed Plant - Water		16,099	16,099	28
Impact Fees - Water			0	29
Total (Acct. 421)	0	29,968	29,968	30
TOTAL OTHER INCOME	4,229	29,968	34,197	31
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	32
Miscellaneous Amortization (425)	0	0	0	33
Regulatory Liability (253) Amortization	(5,978)		(5,978)	34
Total (Acct. 425)	(5,978)	0	(5,978)	35
Other Income Deductions (426)	0	0	0	36
Depreciation Expense on Contributed Plant - Electric		20,858	20,858	37
Depreciation Expense on Contributed Plant - Water		31,552	31,552	38
Total (Acct. 426)	0	52,410	52,410	39
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(5,978)	52,410	46,432	40

Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
INTEREST CHARGES	0	0	0	41
Interest on Long-Term Debt (427)	0	0	0	42
Derived	142,279		142,279	43
Total (Acct. 427)	142,279	0	142,279	44
Amortization of Debt Discount and Expense (428)	0	0	0	45
Bond Discount	1,670		1,670	46
Loss on Refunding	8,053		8,053	47
Total (Acct. 428)	9,723	0	9,723	48
Interest on Debt to Municipality (430)	0	0	0	49
Derived	0		0	50
Total (Acct. 430)	0	0	0	51
Other Interest Expense (431)	0	0	0	52
Derived	0		0	53
Total (Acct. 431)	0	0	0	54
TOTAL INTEREST CHARGES	152,002	0	152,002	55
NET INCOME	(39,683)	(22,442)	(62,125)	56
EARNED SURPLUS	0	0	0	57
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	58
Derived	2,000,400	1,630,204	3,630,604	59
Total (Acct. 216)	2,000,400	1,630,204	3,630,604	60
Balance Transferred from Income (433)	0	0	0	61
Derived	(39,683)	(22,442)	(62,125)	62
Total (Acct. 433)	(39,683)	(22,442)	(62,125)	63
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	1,960,717	1,607,762	3,568,479	64

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Revenues						1
Revenues (account 415)					0	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials					0	6
Taxes					0	7
Total costs and expenses	0	0	0	0	0	8
Net Income (or loss)	0	0	0	0	0	9

Revenues Subject to Wisconsin Remainder Assessment

- Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	468,440	1,984,598			2,453,038	1
Less: interdepartmental sales	0	21,010			21,010	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	225	2,122			2,347	5
Revenues subject to Wisconsin Remainder Assessment	468,215	1,961,466	0	0	2,429,681	6

Distribution of Total Payroll

- Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	92,453		92,453	1
Electric operating expenses	210,410		210,410	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	26,139		26,139	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	329,002	0	329,002	20

Full-Time Employees (FTE)

- Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.
- Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	0.8	1
Electric	2.2	2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	10,500,005	10,283,086	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,819,832	3,478,255	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	6,680,173	6,804,831	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	375,546	371,462	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	593,990	639,476	15
Total Other Property and Investments	969,536	1,010,938	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	254,911	350,312	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	419,873	452,065	23
Other Accounts Receivable (143)	35,875	16,433	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	1,270	1,307	26
Plant Materials and Operating Supplies (154)	69,160	72,269	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
Total Current and Accrued Assets	781,089	892,386	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	100,873	110,596	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	147,214	172,986	42
Total Deferred Debits	248,087	283,582	43
TOTAL ASSETS AND OTHER DEBITS	8,678,885	8,991,737	44

Balance Sheet

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	272,047	272,047	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	3,568,479	3,630,604	5
Total Proprietary Capital	3,840,526	3,902,651	6
LONG-TERM DEBT			7
Bonds (221)	4,527,595	4,760,265	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	4,527,595	4,760,265	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	142,067	120,039	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	5,300	4,950	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	13,919	14,272	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	62,726	84,932	20
Total Current and Accrued Liabilities	224,012	224,193	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	86,752	104,628	25
Total Deferred Credits	86,752	104,628	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	8,678,885	8,991,737	33

Net Utility Plant

- Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	4,216,306	6,066,780	0	0	2
	4,216,306	6,066,780	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,813,455	5,697,859			5
Utility Plant in Service - Contributed Plant (101.2)	1,459,426	524,772			6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)		4,493			11
Total Utility Plant	4,272,881	6,227,124	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,027,411	2,173,917			14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	340,713	277,791			15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	1,368,124	2,451,708	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	2,904,757	3,775,416	0	0	27

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

- Report the amounts charged in the operating sections to Depreciation Expense (403).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	924,891	1,987,270	0	0	2,912,161	1
Credits during year						2
Charged Depreciation Expense (403)	88,323	219,965			308,288	3
Depreciation Expense on Meters Charged to Sewer	8,236				8,236	4
Salvage	22,508	4,433			26,941	5
Total credits	119,067	224,398	0	0	343,465	6
Debits during year						7
Book Cost of Plant Retired	16,547	37,751			54,298	8
Cost of Removal					0	9
Total debits	16,547	37,751	0	0	54,298	10
Balance end of year (111.1)	1,027,411	2,173,917	0	0	3,201,328	11

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

- Report the amounts charged in the operating sections to Other Income Deductions (426).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	309,161	256,933	0	0	566,094	1
Credits during year						2
Charged Other Income Deductions (426)	31,552	20,858			52,410	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	31,552	20,858	0	0	52,410	6
Debits during year						7
Book Cost of Plant Retired	0	0			0	8
Cost of Removal					0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	340,713	277,791	0	0	618,504	11

Net Nonutility Property (Accts. 121 & 122)

- Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- Other items may be grouped by classes of property.
- Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Total Nonutility Property (121)	0	0	0	0	2
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	4

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)

Description (a)	Amount (b)	
Balance first of year	0	1
Additions		2
Provision for uncollectibles during year	0	3
Collection of accounts previously written off: Utility Customers	0	4
Collection of accounts previously written off: Others	0	5
Total Additions	0	6
Accounts Written Off		7
Accounts written off during the year: Utility Customers	0	8
Accounts written off during the year: Others	0	9
Total Accounts Written Off	0	10
Balance End of Year	0	11

Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							1
Fuel (151)					0	0	2
Fuel stock expenses (152)					0	0	3
Plant mat. & oper. sup. (154)			69,160		69,160	72,269	4
Total Electric Utility	0	0	69,160	0	69,160	72,269	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	69,160	72,269	1
Water utility (154)			2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	69,160	72,269	9

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
2014 ELECTRIC REVENUE BOND - DEFERRED CHARGE ON REFUNDING	8,053	428	72,475	2
2014 ELECTRIC REVENUE BOND - DISCOUNT	1,670	428	28,398	3
None				4
Total	9,723		100,873	5
Unamortized premium on debt (251)				6
None				7
Total	0		0	8

Capital Paid in by Municipality (Acct. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

	Description (a)	Amount (b)	
Balance first of year		272,047	1
Balance end of year		272,047	2

Bonds (Acct. 221)

- Report information required for each separate issue of bonds.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC REVENUE BOND	10/15/2014	12/01/2024	3.99%	3,560,000	1
WATER MRB	11/12/2009	05/01/2029	2.63%	967,595	2
Total				4,527,595	3

Notes Payable & Miscellaneous Long-Term Debt

- Report each class of debt included in Accounts 223, 224 and 231.
- Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	74,676	2
Charged electric department expense	129,027	3
Charged gas department expense		4
Charged sewer department expense	2,475	5
Total accruals and other credits	206,178	6
County, state and local taxes	169,415	7
Social Security taxes	24,855	8
PSC Remainder Assessment	2,274	9
Gross Receipts Tax	9,634	10
Total payments and other debits	206,178	11
Balance end of year	0	12

Interest Accrued (Acct. 237)

- Report below interest accrued on each utility obligation.
- Report customer deposits under account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
2009 MRB	4,603	26,417	26,598	4,422	2
2014 ELECTRIC REVENUE BOND	9,669	115,862	116,034	9,497	3
Subtotal Bonds (221)	14,272	142,279	142,632	13,919	4
Advances from Municipality (223)	0	0	0	0	5
None				0	6
Subtotal Advances from Municipality (223)	0	0	0	0	7
Other Long-Term Debt (224)	0	0	0	0	8
None				0	9
Subtotal Other Long-Term Debt (224)	0	0	0	0	10
Notes Payable (231)	0	0	0	0	11
None				0	12
Subtotal Notes Payable (231)	0	0	0	0	13
Customer Deposits (235)	0	0	0	0	14
None				0	15
Subtotal Customer Deposits (235)	0	0	0	0	16
Total	14,272	142,279	142,632	13,919	17

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Description (a)	Balance End of Year (b)	
Sinking Funds (125)	0	1
Electric - Debt Reserve	286,525	2
Electric - Redemption Account	35,249	3
Water - Redemption Account	53,772	4
Total (Acct. 125)	375,546	5
Other Special Funds (128)	0	6
Construction Account - Electric BAN Proceeds	593,990	7
Total (Acct. 128)	593,990	8
Cash and Working Funds (131)	0	9
Cash	254,911	10
Total (Acct. 131)	254,911	11
Customer Accounts Receivable (142)	0	12
Water	57,624	13
Electric	362,249	14
Total (Acct. 142)	419,873	15
Other Accounts Receivable (143)	0	16
Sewer (Non-regulated)		17
Merchandising, jobbing and contract work		18
Electric - Other Accounts Receivable	12,477	19
Water - Other Accounts Receivable	23,398	20
Total (Acct. 143)	35,875	21
Receivables from Municipality (145)	0	22
Electric - Due from Tax Agency	1,039	23
Water - Due from Tax Agency	231	24
Total (Acct. 145)	1,270	25
Miscellaneous Deferred Debits (186)	0	26
Electric - Deferred Outflows of Resources - Pension Related Amounts	81,923	27
Regulatory Liability for Pensions - Electric	19,241	28
Regulatory Liability for Pensions - Water	7,802	29
Water - Deferred Outflows of Resources - Pension Related Amounts	38,248	30
Total (Acct. 186)	147,214	31
Accounts Payable (232)	0	32

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Accounts Payable	142,067	33
Total (Acct. 232)	142,067	34
Customer Deposits (235)	0	35
Electric - Customer Deposits	5,300	36
Total (Acct. 235)	5,300	37
Electric - Compensated Absences	25,993	38
Electric - Net Pension Liability	10,794	39
Electric - Public Benefits	5,427	40
Water - Compensated Absences	16,382	41
Water - Net Pension Liability	4,130	42
Total (Acct. 242)	62,726	43
Other Deferred Credits (253)	0	44
Regulatory Liability	35,867	45
Electric - Deferred Inflow of Resources - Pension Related Amounts	34,541	46
Water - Deferred Inflow of Resources - Pension Related Amounts	16,344	47
Total (Acct. 253)	86,752	48

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Balance Sheet Detail - Other Accounts (Page F-22)

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Done.

Return on Rate Base Computation

- The data used in calculating rate base are averages.
- Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- For municipal utilities, do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.
- For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	2,792,919	5,626,868			8,419,787	2
Materials and Supplies	0	70,714			70,714	3
Less Average						4
Reserve for Depreciation (111.1)	976,151	2,080,593			3,056,744	5
Customer Advances for Construction					0	6
Regulatory Liability	17,621	21,235			38,856	7
Average Net Rate Base	1,799,147	3,595,754	0	0	5,394,901	8
Net Operating Income	63,131	38,981			102,112	9
Net Operating Income as a percent of Average Net Rate Base	3.51%	1.08%	N/A	N/A	1.89%	10

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	18,977	22,868	0	0	41,845	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	2,712	3,266			5,978	5
Balance End of Year	16,265	19,602	0	0	35,867	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	447,308	397,346	2
Total Sales of Water	447,308	397,346	3
Other Operating Revenues			4
Forfeited Discounts (470)	850	537	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	20,282	18,576	8
Total Other Operating Revenues	21,132	19,113	9
Total Operating Revenues	468,440	416,459	10
Operation and Maintenance Expenses			11
Source of Supply Expenses (600-605)	0	0	12
Pumping Expenses (620-625)	88,628	84,431	13
Water Treatment Expenses (630-635)	23,827	16,493	14
Transmission and Distribution Expenses (640-655)	1,830	15,726	15
Customer Accounts Expenses (901-906)	47,536	55,192	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	80,489	81,607	18
Total Operation and Maintenance Expenses	242,310	253,449	19
Other Operating Expenses			20
Depreciation Expense (403)	88,323	88,505	21
Amortization Expense (404-407)			22
Taxes (408)	74,676	75,529	23
Total Other Operating Expenses	162,999	164,034	24
Total Operating Expenses	405,309	417,483	25
NET OPERATING INCOME	63,131	(1,024)	26

Water Operating Revenues - Sales of Water

- Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- Report estimated gallons for unmetered sales.
- Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	732	24,942	239,845	10
Commercial (461.2)	57	9,275	66,893	11
Industrial (461.3)				12
Public Authority (461.4)	15	3,940	27,116	13
Multifamily Residential (461.5)	5	1,197	7,375	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	809	39,354	341,229	16
Private Fire Protection Service (462)				17
Public Fire Protection Service (463)	3		106,079	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	812	39,354	447,308	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.
--

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	106,079	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	106,079	5
Forfeited Discounts (470)		6
Customer late payment charges	850	7
Total Forfeited Discounts (470)	850	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas		10
Total Rents from Water Property (472)	0	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	6,156	16
Backflow Maintenance	300	17
Hook-up Fees	7,140	18
Meter Charges	5,413	19
Other Water Revenues	1,273	20
Total Other Water Revenues (474)	20,282	21

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
 - Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
 - For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Other Operating Revenues (Water) (Page W-04)

Explain all amounts in Account 474 in excess of \$5,000.

Done.

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Labor (600)			0	0	2
Purchased Water (601)			0	0	3
Operation Supplies and Expenses (602)			0	0	4
Maintenance of Water Source Plant (605)			0	0	5
Total Source of Supply Expenses	0	0	0	0	6
PUMPING EXPENSES					7
Operation Labor (620)			0	0	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)		21,010	21,010	19,540	10
Operation Supplies and Expenses (623)		9,528	9,528	6,914	11
Maintenance of Pumping Plant (625)		58,090	58,090	57,977	12
Total Pumping Expenses	0	88,628	88,628	84,431	13
WATER TREATMENT EXPENSES					14
Operation Labor (630)			0	0	15
Chemicals (631)		14,547	14,547	14,657	16
Operation Supplies and Expenses (632)		9,280	9,280	1,836	17
Maintenance of Water Treatment Plant (635)			0	0	18
Total Water Treatment Expenses	0	23,827	23,827	16,493	19
TRANSMISSION AND DISTRIBUTION EXPENSES					20
Operation Labor (640)			0	0	21
Operation Supplies and Expenses (641)			0	0	22
Maintenance of Distribution Reservoirs and Standpipes (650)		288	288	0	23
Maintenance of Mains (651)		800	800	7,240	24
Maintenance of Services (652)		107	107	678	25
Maintenance of Meters (653)		375	375	5,297	26
Maintenance of Hydrants (654)		260	260	2,511	27
Maintenance of Other Plant (655)			0	0	28
Total Transmission and Distribution Expenses	0	1,830	1,830	15,726	29
CUSTOMER ACCOUNTS EXPENSES					30
Meter Reading Labor (901)			0	0	31
Accounting and Collecting Labor (902)		47,226	47,226	50,469	32
Supplies and Expenses (903)		85	85	1,065	33
Uncollectible Accounts (904)		225	225	3,658	34
Customer Service and Informational Expenses (906)			0	0	35
Total Customer Accounts Expenses	0	47,536	47,536	55,192	36
SALES EXPENSES					37
Sales Expenses (910)			0	0	38
Total Sales Expenses	0	0	0	0	39
ADMINISTRATIVE AND GENERAL EXPENSES					40
Administrative and General Salaries (920)		1,835	1,835	1,890	41

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Office Supplies and Expenses (921)		4,655	4,655	4,905	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		13,989	13,989	16,399	44
Property Insurance (924)		7,168	7,168	7,144	45
Injuries and Damages (925)			0	0	46
Employee Pensions and Benefits (926)		41,066	41,066	35,617	47
Regulatory Commission Expenses (928)			0	2,610	48
Miscellaneous General Expenses (930)		10,877	10,877	11,621	49
Transportation Expenses (933)		899	899	1,421	50
Maintenance of General Plant (935)			0	0	51
Total Administrative and General Expenses	0	80,489	80,489	81,607	52
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	242,310	242,310	253,449	53

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 25% and \$5,000 higher or lower than the Last Year amount.

(632): The increase in 2017 was due to larger purchases of Safe Drinking Water Act sampling and testing compared to 2016.

(651): In 2016, the Village fixed a main break in the cost of \$3,979. There were no large main breaks in 2017.

Taxes (Acct. 408 - Water)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	69,754	70,747	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	2,475	2,584	2
Net Property Tax Equivalent	67,279	68,163	3
Social Security	6,951	6,983	4
PSC Remainder Assessment	446	383	5
Total Tax Expense	74,676	75,529	6

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

COUNTY: TREMPEALEAU(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	6.545266
3. Local Tax Rate	mills	6.452380
4. School Tax Rate	mills	10.680772
5. Vocational School Tax Rate	mills	1.606940
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	25.285358
9. Less: State Credit	mills	1.871624
11. Net Tax Rate	mills	23.413734

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	6.452380
13. Combined School Tax Rate	mills	12.287712
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	18.740092
16. Total Tax Rate	mills	25.285358
17. Ratio of Local and School Tax to Total	dec.	0.741144
18. Total Tax Net of State Credit	mills	23.413734
19. Net Local and School Tax Rate	mills	17.352949
20. Utility Plant, Jan 1	\$	4,216,306
21. Materials & Supplies	\$	0
22. Subtotal	\$	4,216,306
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	4,216,306
25. Assessment Ratio	dec.	0.953372
26. Assessed Value	\$	4,019,708
27. Net Local and School Tax Rate	mills	17.352949
28. Tax Equiv. Computed for Current Year	\$	69,754

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	4,216,306
2. Materials & Supplies	\$	0
3. Subtotal	\$	4,216,306
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	4,216,306
6. Assessed Value	\$	4,019,708
7. Tax Equiv. Computed for Current Year	\$	69,754
8. Tax Equivalent per 1994 PSC Report	\$	18,449
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	69,754

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	2,391				2,391	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	245,154				245,154	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	247,545	0	0	0	247,545	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	119,852				119,852	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	134,830				134,830	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	254,682	0	0	0	254,682	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	620,551				620,551	25
Sand or Other Media Filtration Equipment (332)	450,751				450,751	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	147,026				147,026	28
Total Water Treatment Plant	1,218,328	0	0	0	1,218,328	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	429				429	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	165,318				165,318	33
Transmission and Distribution Mains (343)	424,792	15,000			439,792	34
Services (345)	17,537	17,225			34,762	35
Meters (346)	299,205	4,302	3,770		299,737	36
Hydrants (348)	94,760				94,760	37

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	1,002,041	36,527	3,770	0	1,034,798	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	3,530				3,530	43
Computer Equipment (391.1)	21,494				21,494	44
Transportation Equipment (392)	12,777	21,092	12,777		21,092	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	3,122				3,122	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	8,864				8,864	52
Total General Plant	49,787	21,092	12,777	0	58,102	53
Total utility plant in service directly assignable	2,772,383	57,619	16,547	0	2,813,455	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	2,772,383	57,619	16,547	0	2,813,455	56

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	20,584				20,584	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	219,720				219,720	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	240,304	0	0	0	240,304	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	1,940				1,940	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	49,441				49,441	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	51,381	0	0	0	51,381	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	41,167				41,167	24
Structures and Improvements (331)	62,735				62,735	25
Sand or Other Media Filtration Equipment (332)	47,524				47,524	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	15,502				15,502	28
Total Water Treatment Plant	166,928	0	0	0	166,928	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	604,911				604,911	34
Services (345)	283,362	16,099			299,461	35
Meters (346)	0				0	36
Hydrants (348)	96,441				96,441	37

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	984,714	16,099	0	0	1,000,813	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	1,443,327	16,099	0	0	1,459,426	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	1,443,327	16,099	0	0	1,459,426	56

Age of Water Mains

- If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Size (a)	Feet of Main										Total (l)	
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)		
2.000								220			220	1
4.000			233			180					413	2
6.000			11,921	11,378	4,487	7,461	5,450	5,859	3,845	490	50,891	3
8.000			456				1,983	2,150	10,731	612	15,932	4
12.000									1,681		1,681	5
Total	0	0	12,610	11,378	4,487	7,641	7,433	8,229	16,257	1,102	69,137	6

If utility is unable to provide the detailed information above, utility must provide the following:

All utility main is from this year range
(Example: 1954-1972)

Describe source of information used to develop data:

Auditor used PSC data request for water main information from 1994-2014. Other main information was gathered by village administrator using village survey and development maps.

Sources of Water Supply - Statistics

- For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- For Finished Water Pumped, use metered volume of treated water entering the distribution network, adjusted for known meter errors.
- If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January	3,266		3,266				3,266	1
February	2,858		2,858				2,858	2
March	3,303		3,303				3,303	3
April	3,312		3,312				3,312	4
May	4,050		4,050				4,050	5
June	5,354		5,354				5,354	6
July	5,071		5,071				5,071	7
August	4,727		4,727				4,727	8
September	5,178		5,178				5,178	9
October	3,460		3,460				3,460	10
November	3,237		3,237				3,237	11
December	3,583		3,583				3,583	12
TOTAL	47,399	0	47,399	0	0	0	47,399	13

Water Audit and Other Statistics

- Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual – Water Audits and Loss Control Programs.
- For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	47,399
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	47,399
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	39,354
Gallons (000s) of Non-Revenue Water	8,045
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	8
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	5,499
Subtotal: Unbilled Authorized Consumption	5,507
Total Water Loss	2,538
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	0
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	200
Gallons (000s) estimated due to unreported and background leakage	2,338
Subtotal Real Losses (leakage)	2,538
Non-Revenue Water as percentage of net water supplied	17%
Total Water Loss as percentage of net water supplied	5%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	282
Date of maximum	06/12/2017
Cause of maximum	
Dry weather and customer sprinkling.	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	0
Date of minimum	11/30/2017
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	155,854
If water is purchased:	
Vendor Name	
Point of Delivery	
Source of purchased water	
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	1
Number of service breaks repaired this year	0

Sources of Water Supply - Well Information

- Enter characteristics for each of the utility's functional wells (regardless of whether it is "in service" or not).
- Do not include abandoned wells on this schedule.
- All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
- Abandoned wells should be permanently filled and sealed per Wisconsin Administrative codes Chapters NR811 and NR812.

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
Well #4	#4	470	16	936,000	Yes	1
Well #5	#5	472	16	936,000	Yes	2
				1,872,000		3

Sources of Water Supply - Intake Information

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Pumping & Power Equipment

Identification (a)	Location (b)	Pump				Actual Capacity (gpm) (g)	Pump Motor or Standby Engine			
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)		Year Installed (j)	Type (k)	Horse- power (l)	
#4	WATER TREATMENT PLANT	Primary	Distribution	2010	Submersible	650	2010	Diesel	150	1
#5	ACROSS FROM WATER PLANT	Primary	Distribution	2010	Submersible	650	2010	Diesel	150	2

Reservoirs, Standpipes and Elevated Tanks

- Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
Concrete	#1	1985	Reservoir	Concrete	204	300,000	1

Water Treatment Plant

- Provide a generic description for (a). Do not give specific address of location.
- Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
Central Facilities	2010	3000000	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input checked="" type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	No	Central Facilities	1
Wellhouse	2010	0	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input checked="" type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	No	Water Treatment Faci	2

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Plastic	Distribution	2	220				220	1
Other Metal	Distribution	4	413				413	2
Other Metal	Distribution	6	46,156				46,156	3
Other Plastic	Distribution	6	4,735				4,735	4
Other Metal	Distribution	8	15,320				15,320	5
Other Plastic	Distribution	8		612			612	6
Other Plastic	Distribution	12	1,681				1,681	7
Total Within Municipality			68,525	612			69,137	8
Total Utility			68,525	612			69,137	9

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

Water Mains (Page W-21)

Added During Year total is greater than zero, please explain financing following the criteria listed in the schedule headnotes.

New water main financed from Utility operating fund.

Utility-Owned Water Service Lines

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- Report service lines separately by diameter and pipe materials.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Other Metal	0.750	790				790	5	1
Other Metal	1.000	27	16			43		2
Other Metal	1.250	3				3		3
Other Metal	1.500	8				8		4
Other Metal	2.000	6				6		5
Other Metal	3.000	1				1		6
Other Metal	4.000		1			1		7
Utility Total		835	17			852	5	8

Utility-Owned Water Service Lines

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- Report service lines separately by diameter and pipe materials.

Utility-Owned Water Service Lines (Page W-22)

Additions are greater than zero, please explain financing by following criteria listed in the schedule headnotes.

New services installed were financed by customers and Utility operating funds.

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Deduct Meters (q)	In Stock (r)	Total (s)		
3/4	828		10		818	0	726	39		2	1							50	818	1
1	31		0		31	0	8	15		5								3	31	2
1 1/2	6		0		6	0		2		4									6	3
2	6	1	1		6	0		1		3	2								6	4
3	1	1	1		1	0				1									1	5
6	1		0		1	0		1											1	6
Total	873	2	12		863	0	734	58		15	3							53	863	7

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

☒ Other schedule as approved by PSC

2. Indicate the method(s) used to read customer meters

☒ Manually - remote register

Manually - inside the premises

Radio Frequency - Drive or walk-by technology

☒ Radio Frequency - fixed network or other automatic infrastructure (AMI)

Other

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Meters (Page W-23)

Total Tested During Year is zero, please explain.

The village does not test water meters, but rather replaces them as needed.

Hydrants and Distribution System Valves

- Distinguish between fire and flushing hydrants by lead size.
 - Fire hydrants normally have a lead size of 6 inches or greater.
 - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- Explain all reported adjustments in the schedule footnotes.
- Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	109				109	2
Total Fire Hydrants	109	0	0	0	109	3
Flushing Hydrants	1				1	4

NR810.13(2)(a) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of Hydrants operated during year	109
Number of Distribution System Valves end of year	207
Number of Distribution Valves operated during Year	97

List of All Station and Wholesale Meters

- Definition of Station Meter is any meter in service not used to measure customer consumption.
- Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- Retail customer meters should not be included in this inventory.

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	Backwash Meter	Magnetic	11/01/2010	1
Station Meter	8	Effluent	Magnetic	11/01/2010	2
Station Meter	8	Well #4	Magnetic	11/01/2010	3
Station Meter	8	Well #5	Magnetic	11/01/2010	4

Water Conservation Programs

- List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives.
- If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	0	0	0	5
Customer Incentives				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
Total Customer Incentives	0	0	0	18
TOTAL CONSERVATION	0	0	0	19

Water Customers Served

- List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.
- Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located "Within Muni Boundary" refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Trempealeau (Village) **	812	1
Total - Trempealeau County	812	2
Total - Customers Served	812	3
Total - Within Muni Boundary **	812	4

** = Within municipal boundary

Privately-Owned Water Service Lines

- The privately owned service line is the pipe from the curb stop to the meter.
- Explain all reported adjustments in columns(f) as a schedule footnote.
- Report in column (h) the number of privately-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- Separate reporting of service lines by diameter and pipe material.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Privately-Owned Water Service Lines

- | |
|---|
| <ul style="list-style-type: none">• The privately owned service line is the pipe from the curb stop to the meter.• Explain all reported adjustments in columns(f) as a schedule footnote.• Report in column (h) the number of privately-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.• Separate reporting of service lines by diameter and pipe material. |
|---|

Privately-Owned Water Service Lines (Page W-29)

General Footnote

Utility is currently developing a process to accumulate this information.

Electric Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Electricity			1
Sales of Electricity (440-448)	1,975,059	1,938,496	2
Total Sales of Electricity	1,975,059	1,938,496	3
Other Operating Revenues			4
Forfeited Discounts (450)	3,435	3,465	5
Miscellaneous Service Revenues (451)	0	0	6
Sales of Water and Water Power (453)	0	0	7
Rent from Electric Property (454)	2,202	1,990	8
Interdepartmental Rents (455)	0	0	9
Other Electric Revenues (456)	3,902	2,548	10
Amortization of Construction Grants (457)	0	0	11
Total Other Operating Revenues	9,539	8,003	12
Total Operating Revenues	1,984,598	1,946,499	13
Operation and Maintenance Expenses			14
Power Production Expenses (500-546)	1,141,468	1,105,797	15
Transmission Expenses (550-553)	92,351	82,282	16
Distribution Expenses (560-576)	130,054	58,515	17
Customer Accounts Expenses (901-904)	82,252	100,799	18
Customer Service and Informational Expenses (906)	0	0	19
Sales Expenses (910)	0	0	20
Administrative and General Expenses (920-935)	150,500	138,363	21
Total Operation and Maintenance Expenses	1,596,625	1,485,756	22
Other Expenses			23
Depreciation Expense (403)	219,965	211,663	24
Amortization Expense (404-407)		0	25
Taxes (408)	129,027	124,429	26
Total Other Expenses	348,992	336,092	27
Total Operating Expenses	1,945,617	1,821,848	28
NET OPERATING INCOME	38,981	124,651	29

Sales of Electricity by Rate Schedule

- Column (i) is the sum of the 12 monthly billed peak demands for all of the customers in each class.
- Column (j) is the sum of the 12 monthly customer (or Distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	TOD Rate (c)	Demand Rate (d)	Average Number Customers (e)	kWh (f)	On-Peak kWh (g)	Off-Peak kWh (h)	Billed Demand kW (i)	Customer Demand kW (j)	Tariff Revenues (k)	PCAC Revenues (l)	Total Revenues (k+l) (m)	
Residential Sales													
Residential	RG-1	N	N	1,121	8,211,563					1,033,420	125,501	1,158,921	1
Residential	RG-2	Y	N									0	2
TOTAL				1,121	8,211,563	0	0	0	0	1,033,420	125,501	1,158,921	3
Commercial & Industrial													
Small Power	CP-1	N	Y	8	2,043,033			6,196	8,531	209,316	33,171	242,487	4
Small Power	CP-1 TOD	Y	Y									0	5
Large Power	CP-2	N	Y	1	739,000			3,508	4,637	83,261	11,194	94,455	6
General Service	GS-1	N	N	199	3,246,548					394,408	46,614	441,022	7
General Service	GS-2	Y	N									0	8
TOTAL				208	6,028,581	0	0	9,704	13,168	686,985	90,979	777,964	9
Lighting Service													
Street Lighting	MS-1	N	N	2	160,258					35,731	2,443	38,174	10
TOTAL				2	160,258	0	0	0	0	35,731	2,443	38,174	11
GRAND TOTAL				1,331	14,400,402	0	0	9,704	13,168	1,756,136	218,923	1,975,059	12

Does the utility serve any dairy farms? YES

Lighting Service - Additional Detail			
Lighting Service	Description	No. of Light	
MS-1	High Pressure Sodium - 100 W	184	1
MS-1	High Pressure Sodium - 150 W	37	2

Electric Other Operating Revenues

- Report revenues relating to each account and fully describe each item using other than the account title.
- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and all other lesser amounts grouped as Miscellaneous.

Description (a)	Amount (b)	
Forfeited Discounts (450)		1
Customer late payment charges	3,435	2
Total Forfeited Discounts (450)	3,435	3
Miscellaneous Service Revenues (451)		4
None		5
Total Miscellaneous Service Revenues (451)	0	6
Sales of Water and Water Power (453)		7
None		8
Total Sales of Water and Water Power (453)	0	9
Rent from Electric Property (454)		10
Pole Rental	2,202	11
Total Rent from Electric Property (454)	2,202	12
Interdepartmental Rents (455)		13
None		14
Total Interdepartmental Rents (455)	0	15
Other Electric Revenues (456)		16
Other Miscellaneous	3,902	17
Total Other Electric Revenues (456)	3,902	18
Amortization of Construction Grants (457)		19
None		20
Total Amortization of Construction Grants (457)	0	21

Electric Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
POWER PRODUCTION EXPENSES					1
STEAM POWER GENERATION EXPENSES					2
Operation Supervision and Labor (500)			0	0	3
Fuel (501)			0	0	4
Operation Supplies and Expenses (502)			0	0	5
Steam from Other Sources (503)			0	0	6
Steam Transferred -- Credit (504)			0	0	7
Maintenance of Steam Production Plant (506)			0	0	8
Total Steam Power Generation Expenses	0	0	0	0	9
HYDRAULIC POWER GENERATION EXPENSES					10
Operation Supervision and Labor (530)			0	0	11
Water for Power (531)			0	0	12
Operation Supplies and Expenses (532)			0	0	13
Maintenance of Hydraulic Production Plant (535)			0	0	14
Total Hydraulic Power Generation Expenses	0	0	0	0	15
OTHER POWER GENERATION EXPENSES					16
Operation Supervision and Labor (538)			0	0	17
Fuel (539)			0	0	18
Operation Supplies and Expenses (540)			0	0	19
Maintenance of Other Power Production Plant (543)			0	0	20
Total Other Power Generation Expenses	0	0	0	0	21
OTHER POWER SUPPLY EXPENSES					22
Purchased Power (545)		1,141,468	1,141,468	1,105,797	23
Other Expenses (546)			0	0	24
Total Other Power Supply Expenses	0	1,141,468	1,141,468	1,105,797	25
Total Power Production Expenses	0	1,141,468	1,141,468	1,105,797	26
TRANSMISSION EXPENSES					27
Operation Supervision and Labor (550)		92,351	92,351	82,282	28
Operation Supplies and Expenses (551)			0	0	29
Maintenance of Transmission Plant (553)			0	0	30
Total Transmission Expenses	0	92,351	92,351	82,282	31
DISTRIBUTION EXPENSES					32
Operation Supervision Expenses (560)			0	0	33
Line and Station Labor (561)			0	0	34
Line and Station Supplies and Expenses (562)		36,402	36,402	10,420	35
Street Lighting and Signal System Expenses (565)			0	0	36
Meter Expenses (566)			0	0	37
Customer Installations Expenses (567)			0	0	38
Miscellaneous Distribution Expenses (569)			0	0	39
Maintenance of Structures and Equipment (571)		36,345	36,345	14,887	40
Maintenance of Lines (572)		32,994	32,994	24,277	41

Electric Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Maintenance of Line Transformers (573)		14,086	14,086	3,228	42
Maintenance of Street Lighting and Signal Systems (574)		5,111	5,111	3,772	43
Maintenance of Meters (575)		1,487	1,487	381	44
Maintenance of Miscellaneous Distribution Plant (576)		3,629	3,629	1,550	45
Total Distribution Expenses	0	130,054	130,054	58,515	46
CUSTOMER ACCOUNTS EXPENSES					47
Meter Reading Labor (901)		200	200	0	48
Accounting and Collecting Labor (902)		76,502	76,502	80,534	49
Supplies and Expenses (903)		3,428	3,428	2,777	50
Uncollectible Accounts (904)		2,122	2,122	17,488	51
Total Customer Accounts Expenses	0	82,252	82,252	100,799	52
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					53
Customer Service and Informational Expenses (906)			0	0	54
Total Customer Service and Informational Expenses	0	0	0	0	55
SALES EXPENSES					56
Sales Expenses (910)			0	0	57
Total Sales Expenses	0	0	0	0	58
ADMINISTRATIVE AND GENERAL EXPENSES					59
Administrative and General Salaries (920)		2,936	2,936	3,024	60
Office Supplies and Expenses (921)		7,434	7,434	7,919	61
Administrative Expenses Transferred -- Credit (922)			0	0	62
Outside Services Employed (923)		19,215	19,215	19,707	63
Property Insurance (924)		10,534	10,534	10,461	64
Injuries and Damages (925)			0	0	65
Employee Pensions and Benefits (926)		74,626	74,626	59,903	66
Regulatory Commission Expenses (928)			0	0	67
Miscellaneous General Expenses (930)		23,108	23,108	21,877	68
Transportation Expenses (933)		5,820	5,820	8,504	69
Maintenance of General Plant (935)		6,827	6,827	6,968	70
Total Administrative and General Expenses	0	150,500	150,500	138,363	71
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	1,596,625	1,596,625	1,485,756	72

Electric Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Electric Operation & Maintenance Expenses (Page E-04)

Explain all This Year amounts that are more than 25% and \$5,000 higher or lower than the Last Year amount.

(562): In 2017, the Utility incurred additional repair costs related to a control box at the substation.

(571): The increase is due to a large repair to the Digger Truck for \$19,000 in 2017. There were no such repairs of that magnitude in 2016.

(572): In 2017, the Utility had numerous line maintenance projects.

(573): The increase was due to additional maintenance in anticipation for a big line project in 2017.

(904): In 2016, the Village wrote off balances that went bankrupt or were outstanding for a long period of time. The Village had minimal write offs in 2017.

Taxes (Acct. 408 - Electric)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	99,661	98,287	1
Social Security	17,904	15,280	2
Wisconsin Gross Receipts Tax	1,828	1,829	3
PSC Remainder Assessment	9,634	9,033	4
Total Tax Expense	129,027	124,429	5

Electric Property Tax Equivalent - Detail

- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

COUNTY: TREMPEALEAU(2)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	6.545266
3. Local Tax Rate	mills	6.452380
4. School Tax Rate	mills	10.680772
5. Vocational School Tax Rate	mills	1.606940
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	25.285358
9. Less: State Credit	mills	1.871624
11. Net Tax Rate	mills	23.413734

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	6.452380
13. Combined School Tax Rate	mills	12.287712
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	18.740092
16. Total Tax Rate	mills	25.285358
17. Ratio of Local and School Tax to Total	dec.	0.741144
18. Total Tax Net of State Credit	mills	23.413734
19. Net Local and School Tax Rate	mills	17.352949
20. Utility Plant, Jan 1	\$	6,066,780
21. Materials & Supplies	\$	72,269
22. Subtotal	\$	6,139,049
23. Less: Plant Outside Limits	\$	114,957
24. Taxable Assets	\$	6,024,092
25. Assessment Ratio	dec.	0.953372
26. Assessed Value	\$	5,743,201
27. Net Local and School Tax Rate	mills	17.352949
28. Tax Equiv. Computed for Current Year	\$	99,661

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	6,066,780
2. Materials & Supplies	\$	72,269
3. Subtotal	\$	6,139,049
4. Less: Plant Outside Limits	\$	114,957
5. Taxable Assets	\$	6,024,092
6. Assessed Value	\$	5,743,201
7. Tax Equiv. Computed for Current Year	\$	99,661
8. Tax Equivalent per 1994 PSC Report	\$	12,873
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	99,661

Electric Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- Explain as a footnote the dollar additions and retirements reported in Columns (c) and (d) for each account over \$100,000(class AB), \$50,000 (class C). If applicable, provide construction authorization.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
STEAM PRODUCTION PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Boiler Plant Equipment (312)	0				0	9
Engines and Engine Driven Generators (313)	0				0	10
Turbogenerator Units (314)	0				0	11
Accessory Electric Equipment (315)	0				0	12
Miscellaneous Power Plant Equipment (316)	0				0	13
Total Steam Production Plant	0	0	0	0	0	14
HYDRAULIC PRODUCTION PLANT						15
Land and Land Rights (330)	0				0	16
Structures and Improvements (331)	0				0	17
Reservoirs, Dams and Waterways (332)	0				0	18
Water Wheels, Turbines and Generators (333)	0				0	19
Accessory Electric Equipment (334)	0				0	20
Miscellaneous Power Plant Equipment (335)	0				0	21
Roads, Railroads and Bridges (336)	0				0	22
Total Hydraulic Production Plant	0	0	0	0	0	23
OTHER PRODUCTION PLANT						24
Land and Land Rights (340)	0				0	25
Structures and Improvements (341)	0				0	26
Fuel Holders, Producers and Accessories (342)	0				0	27
Prime Movers (343)	0				0	28
Generators (344)	0				0	29
Accessory Electric Equipment (345)	0				0	30
Miscellaneous Power Plant Equipment (346)	0				0	31
Total Other Production Plant	0	0	0	0	0	32
TRANSMISSION PLANT						33
Land and Land Rights (350)	0				0	34
Structures and Improvements (352)	0				0	35
Station Equipment (353)	0				0	36
Towers and Fixtures (354)	0				0	37

Electric Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- Explain as a footnote the dollar additions and retirements reported in Columns (c) and (d) for each account over \$100,000(class AB), \$50,000 (class C). If applicable, provide construction authorization.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Poles and Fixtures (355)	0				0	38
Overhead Conductors and Devices (356)	0				0	39
Underground Conduit (357)	0				0	40
Underground Conductors and Devices (358)	0				0	41
Roads and Trails (359)	0				0	42
Total Transmission Plant	0	0	0	0	0	43
DISTRIBUTION PLANT						44
Land and Land Rights (360)	84,805				84,805	45
Structures and Improvements (361)	0				0	46
Station Equipment (362)	2,410,456				2,410,456	47
Storage Battery Equipment (363)	0				0	48
Poles, Towers and Fixtures (364)	307,905	19,559			327,464	49
Overhead Conductors and Devices (365)	815,305	7,685	36,068		786,922	50
Underground Conduit (366)	0				0	51
Underground Conductors and Devices (367)	736,427	71,737			808,164	52
Line Transformers (368)	452,741	41,197	1,683		492,255	53
Services (369)	15,055	6,133			21,188	54
Meters (370)	216,288	3,160			219,448	55
Installations on Customers' Premises (371)	571				571	56
Leased Property on Customers' Premises (372)	0				0	57
Street Lighting and Signal Systems (373)	96,532				96,532	58
Total Distribution Plant	5,136,085	149,471	37,751	0	5,247,805	59
GENERAL PLANT						60
Land and Land Rights (389)	204				204	61
Structures and Improvements (390)	58,686				58,686	62
Office Furniture and Equipment (391)	5,257				5,257	63
Computer Equipment (391.1)	29,011				29,011	64
Transportation Equipment (392)	214,652	200			214,852	65
Stores Equipment (393)	0				0	66
Tools, Shop and Garage Equipment (394)	0				0	67
Laboratory Equipment (395)	0				0	68
Power Operated Equipment (396)	40,824	30,062			70,886	69
Communication Equipment (397)	0				0	70
SCADA Equipment (397.1)	0				0	71
Miscellaneous Equipment (398)	71,158				71,158	72
Other Tangible Property (399)	0				0	73
Total General Plant	419,792	30,262	0	0	450,054	74
Total utility plant in service directly assignable	5,555,877	179,733	37,751	0	5,697,859	75

Electric Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- Explain as a footnote the dollar additions and retirements reported in Columns (c) and (d) for each account over \$100,000(class AB), \$50,000 (class C). If applicable, provide construction authorization.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Common Utility Plant Allocated to Electric Department	0				0	76
TOTAL UTILITY PLANT IN SERVICE	5,555,877	179,733	37,751	0	5,697,859	77

Electric Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- Explain as a footnote the dollar additions and retirements reported in Columns (c) and (d) for each account over \$100,000(class AB), \$50,000 (class C). If applicable, provide construction authorization.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Electric Utility Plant in Service - Plant Financed by Utility or Municipality (Page E-07)

Additions for one or more accounts exceed \$50,000, please explain.

(367): 4,500 feet of overhead lines were converted to underground lines.

Electric Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- Explain as a footnote the dollar additions and retirements reported in Columns (c) and (d) for each account over \$100,000(class AB), \$50,000 (class C). If applicable, provide construction authorization.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
STEAM PRODUCTION PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Boiler Plant Equipment (312)	0				0	9
Engines and Engine Driven Generators (313)	0				0	10
Turbogenerator Units (314)	0				0	11
Accessory Electric Equipment (315)	0				0	12
Miscellaneous Power Plant Equipment (316)	0				0	13
Total Steam Production Plant	0	0	0	0	0	14
HYDRAULIC PRODUCTION PLANT						15
Land and Land Rights (330)	0				0	16
Structures and Improvements (331)	0				0	17
Reservoirs, Dams and Waterways (332)	0				0	18
Water Wheels, Turbines and Generators (333)	0				0	19
Accessory Electric Equipment (334)	0				0	20
Miscellaneous Power Plant Equipment (335)	0				0	21
Roads, Railroads and Bridges (336)	0				0	22
Total Hydraulic Production Plant	0	0	0	0	0	23
OTHER PRODUCTION PLANT						24
Land and Land Rights (340)	0				0	25
Structures and Improvements (341)	0				0	26
Fuel Holders, Producers and Accessories (342)	0				0	27
Prime Movers (343)	0				0	28
Generators (344)	0				0	29
Accessory Electric Equipment (345)	0				0	30
Miscellaneous Power Plant Equipment (346)	0				0	31
Total Other Production Plant	0	0	0	0	0	32
TRANSMISSION PLANT						33
Land and Land Rights (350)	0				0	34
Structures and Improvements (352)	0				0	35
Station Equipment (353)	0				0	36
Towers and Fixtures (354)	0				0	37

Electric Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- Explain as a footnote the dollar additions and retirements reported in Columns (c) and (d) for each account over \$100,000(class AB), \$50,000 (class C). If applicable, provide construction authorization.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Poles and Fixtures (355)	0				0	38
Overhead Conductors and Devices (356)	0				0	39
Underground Conduit (357)	0				0	40
Underground Conductors and Devices (358)	0				0	41
Roads and Trails (359)	0				0	42
Total Transmission Plant	0	0	0	0	0	43
DISTRIBUTION PLANT						44
Land and Land Rights (360)	0				0	45
Structures and Improvements (361)	0				0	46
Station Equipment (362)	0				0	47
Storage Battery Equipment (363)	0				0	48
Poles, Towers and Fixtures (364)	0				0	49
Overhead Conductors and Devices (365)	0				0	50
Underground Conduit (366)	0				0	51
Underground Conductors and Devices (367)	74,987				74,987	52
Line Transformers (368)	0				0	53
Services (369)	432,312	13,869			446,181	54
Meters (370)	0				0	55
Installations on Customers' Premises (371)	0				0	56
Leased Property on Customers' Premises (372)	0				0	57
Street Lighting and Signal Systems (373)	2,404				2,404	58
Total Distribution Plant	509,703	13,869	0	0	523,572	59
GENERAL PLANT						60
Land and Land Rights (389)	0				0	61
Structures and Improvements (390)	0				0	62
Office Furniture and Equipment (391)	0				0	63
Computer Equipment (391.1)	1,200				1,200	64
Transportation Equipment (392)	0				0	65
Stores Equipment (393)	0				0	66
Tools, Shop and Garage Equipment (394)	0				0	67
Laboratory Equipment (395)	0				0	68
Power Operated Equipment (396)	0				0	69
Communication Equipment (397)	0				0	70
SCADA Equipment (397.1)	0				0	71
Miscellaneous Equipment (398)	0				0	72
Other Tangible Property (399)	0				0	73
Total General Plant	1,200	0	0	0	1,200	74
Total utility plant in service directly assignable	510,903	13,869	0	0	524,772	75

Electric Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- Explain as a footnote the dollar additions and retirements reported in Columns (c) and (d) for each account over \$100,000(class AB), \$50,000 (class C). If applicable, provide construction authorization.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Common Utility Plant Allocated to Electric Department	0				0	76
TOTAL UTILITY PLANT IN SERVICE	510,903	13,869	0	0	524,772	77

Transmission and Distribution Lines

Enter the miles of distribution and transmission lines in your system. Enter the lines as either distribution or transmission in the same manner in which they are booked for accounting purposes.

Classification (a)	Miles of Line Owned				Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	
Primary Distribution System Voltage(s) – Urban					1
Pole Lines					2
2.4/4.16 kV (4kV)	14				3
7.2/12.5 kV (12kV)	2		1		4
14.4/24.9 kV (25kV)	0				5
19.9/34.5 kV (34.5kV)	0				6
All Secondary	0				7
Underground Lines					8
2.4/4.16 kV (4kV)	7	1			9
7.2/12.5 kV (12kV)	0				10
14.4/24.9 kV (25kV)	0				11
19.9/34.5 kV (34.5kV)	0				12
All Secondary	0				13
Primary Distribution System Voltage(s) – Rural					14
Pole Lines					15
2.4/4.16 kV (4kV)	2				16
7.2/12.5 kV (12kV)	1				17
14.4/24.9 kV (25kV)	0				18
19.9/34.5 kV (34.5kV)	0				19
All Secondary	0				20
Underground Lines					21
2.4/4.16 kV (4kV)	12				22
7.2/12.5 kV (12kV)	0				23
14.4/24.9 kV (25kV)	0				24
19.9/34.5 kV (34.5kV)	0				25
All Secondary	0				26
Transmission System					27
Pole Lines					28
34.5 kV	0				29
69 kV	0				30
115 kV	0				31
138 kV	0				32
Underground Lines					33
34.5 kV	0				34
69 kV	0				35
115 kV	0				36
138 kV	0				37

Monthly Peak Demand and Energy Usage

- Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) kilowatt-hours.
- Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
- Monthly energy usage should be the sum of the respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account Schedule.
- If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
- Time reported in column (e) should be in military time (e.g., 6:00 pm would be reported as 18:00).
- If the utility has class coincident peak demand report class demand at the time of the utility's peak and total monthly class energy.

SYSTEM: TREMPEALEAU

Type of Reading: 15 minutes integrated

Supplier: Great Lakes Utilities (GLU)

Month (a)	Monthly Peak Usage				Monthly	
	kW (b)	Day of Week (c)	Date (d)	Time Ending (HH:MM) (e)	Energy Usage (kWh) (f)	
January	2,892	Friday	01/06/2017	08:00	1,368,041	1
February	2,671	Friday	02/03/2017	07:00	1,082,331	2
March	2,514	Thursday	03/16/2017	08:00	1,192,125	3
April	2,179	Friday	04/07/2017	08:00	998,081	4
May	2,145	Monday	05/01/2017	11:00	983,852	5
June	3,563	Sunday	06/11/2017	19:00	1,230,825	6
July	3,792	Thursday	07/06/2017	16:00	1,457,617	7
August	3,406	Tuesday	08/01/2017	16:00	1,290,069	8
September	3,253	Friday	09/22/2017	15:00	1,177,418	9
October	2,210	Tuesday	10/31/2017	08:00	1,157,914	10
November	2,443	Friday	11/10/2017	07:00	1,038,084	11
December	3,099	Sunday	12/31/2017	18:00	1,424,045	12
Total	34,167				14,400,402	13

Monthly Peak Demand and Energy Usage

- Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) kilowatt-hours.
- Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
- Monthly energy usage should be the sum of the respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account Schedule.
- If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
- Time reported in column (e) should be in military time (e.g., 6:00 pm would be reported as 18:00).
- If the utility has class coincident peak demand report class demand at the time of the utility's peak and total monthly class energy.

Monthly Peak Usage By Rate Schedule													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Residential Sales													1
RG-1 kW at Peak													2
RG-1 Monthly Usage kWh	839168	634177	687885	554716	543117	689209	866006	681848	646071	634935	599710	834721	3
RG-2 kW at Peak													4
RG-2 Monthly Usage kWh													5
Commercial & Industrial													6
CP-1 kW at Peak													7
CP-1 Monthly Usage kWh	193700	159840	181700	162320	156573	155620	161180	166060	158080	181300	156900	209760	8
CP-1 TOD kW at Peak													9
CP-1 TOD Monthly Usage kWh													10
CP-2 kW at Peak													11
CP-2 Monthly Usage kWh	58600	58600	67000	62200	64200	61600	56000	61600	63200	65800	54400	65800	12
GS-1 kW at Peak													13
GS-1 Monthly Usage kWh	263776	218489	244539	209416	213006	316987	366798	372076	300189	263980	214908	262384	14
GS-2 kW at Peak													15
GS-2 Monthly Usage kWh													16
Lighting Service													17
MS-1 kW at Peak													18
MS-1 Monthly Usage kWh	12797	11225	11001	9429	6956	7409	7633	8485	9878	11899	12166	51380	19

Electric Energy Account

Description (a)	kWh (b)
SOURCE OF ENERGY	
Generation (excluding Station Use):	
Steam	
Nuclear Steam	
Hydraulic	
Combustion Turbine	
Internal Combustion	
Non-Conventional (wind, photovoltaic, etc.)	
Total Generation	0
Purchases	15,757,000
Interchanges:	
In (gross)	
Out (gross)	
Net	0
Transmission for/by others (wheeling):	
Received	
Delivered	
Net	0
Total Source of Energy	15,757,000
DISPOSITION OF ENERGY	
Sales to Ultimate Consumers (including interdepartmental sales)	14,400,402
Sales For Resale	
Energy Used by the Company (excluding station use):	
Electric Utility	
Common (office, shops, garages, etc. serving 2 or more util. depts.)	
Total Used by Company	0
Total Sold and Used	14,400,402
Energy Losses:	
Transmission Losses (if applicable)	
Distribution Losses	1,356,598
Total Energy Losses	1,356,598
Loss Percentage (% Total Energy Losses of Total Source of Energy)	8.6095%
Total Disposition of Energy	15,757,000

Electric Generating Plant Statistics (Large Plants)

- Report data for plant in service only.
- Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
- Indicate by a footnote any plant leased or operated as a joint facility.
- If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
- If gas is used and purchased on a therm basis report the BTU content of the gas and the quantity of fuel burned converted to MCT.
- Quantities of fuel burned and average cost per unit of fuel burned must be consistent with charges to expense accounts 501 and 547 as shown on line 20
- If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY - - -

Purchased Power Statistics

- Use separate entries for each point of delivery, where a different wholesale supplier contract applies.
- For purchased power suppliers with multiple delivery points, you may combine into a single delivery point.

Source: 1

Name of Vender	Type of Power Purchased	Point of Delivery
Great Lakes Utilities (GLU)	Firm	Schubert 1

Voltage at Which Delivered:	69.0
Voltage at Point of Metering:	7.2
Total of 12 Monthly Maximum Demands -- kW:	34,167
Average Load Factor:	63.1748
Total Cost of Purchased Power:	1,141,468
Average cost per kWh:	0.0724
On-Peak Hours (if applicable):	5999

Monthly Purchases --- kWh		
	on-Peak	off-Peak
January	555,000	932,000
February	465,000	727,000
March	521,000	774,000
April	407,000	683,000
May	434,000	654,000
June	565,000	795,000
July	630,000	984,000
August	601,000	797,000
September	490,000	793,000
October	464,000	695,000
November	490,000	774,000
December	538,000	989,000
Total kWh	6,160,000	9,597,000

Customer Owned Distributed Energy Resources

- Report each customer owned distributed energy resource with an installed capacity of 20 kilowatts or greater.
- Report as monthly purchases, all energy delivered to the company.
- If energy purchases are not made according on-peak and off-peak periods, provide monthly purchase amounts according to the on-peak and off-peak hours of the utility's primary purchased power supplier, and explain in footnote.
- If the utility is unable to separate energy purchases into on-peak and off-peak periods, explain in footnote.
- Report voltage at the point of metering in volts.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Hydroelectric Generating Plant Statistics (Large Plants)

- Large plants are hydro plans of 10,000 kW or more of installed capacity (nameplate ratings). Small plants are entered in Schedule E-17.
- If any plant is leased, operated under a license from the Federal Energy Regulatory Commission (FERC), or operated as a joint facility, indicate such facts in a footnote. If a FERC licensed project, give project number.
- If net peak demand for 60 minutes is not available, give that which is available, specifying period.
- If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY - - -

Electric Generating Plant Statistics (Small Plants)

- Small generating plants are steam plants of less than 25,000 kW, internal combustion and gas-turbine plants, conventional hydro plants, solar and pumped storage plants of less than 10,000 kW installed capacity (name plate rating).
- Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Plant Name (a)	Unit ID (b)	Kind of Plant (c)	Year Originally Constructed (d)	Installed Capacity Name Plate Rating (in kW) (e)	Net Peak Demand kW (60 min.) (f)	Net Generation Excluding Plant Use kWh (g)	Cost of Plant (Including Asset Retirement Costs) (h)	Plant Cost (Including Asset Retirement Cost) per kW (i)	Operating Excluding Fuel (j)	Production Expenses Fuel (k)	Production Expenses Maintenance (l)	Kind of Fuel (m)	Fuel Costs (In cents per Million BTU) (n)
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- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Substation Equipment

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Substation Name (a)	Voltage High Side kV (b)	Voltage Low Side kV (c)	Number of Main Transformers in Operation (d)	Total Capacity of Transformers in kVA (e)	Number of Spare Transformers on Hand (f)	15-Minute Maximum Demand in kW (g)	Date and Hour of Maximum Demand (h)	kWh Annual Throughput (i)		
Chase	7.2	2.4	1	3,750	0	0	01/01/2017 08:00 AM	0	*	1
Emmons	7.2	2.4	1	5,000	0	0	01/01/2017 08:00 AM	0	*	2
Schubert 1	69.0	7.2	1	10,500	0	3,792	07/06/2017 04:00 PM	15,757,000	*	3
Schubert 2	69.0	7.2	1	10,500	0	0	01/01/2017 08:00 AM	0	*	4

Substation Equipment

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Substation Equipment (Page E-19)

General Footnote

Chase, Emmons, and Schubert 2 substations do not have dates and time of maximum demands,. There are no meters located on those substations.

Electric Metering

- Please enter the number of meters currently in use for each customer class.
- For **Meter Types** enter the number of meters with that function, regardless of actual use.
- For **Read Method** enter the number of meters with that capability, regardless of actual read method.
- For **Tested** enter the number of meters tested in the annual report year.

Description (a)	Meter Count (b)	Meter Types				Read Method			Tested (j)
		Energy Only (c)	Energy TOU (d)	Demand (e)	Demand TOU (f)	Manual (g)	Drive-by (h)	Remote (i)	
RG-1 Residential	1,121			1,121				1,121	1
RG-2 Residential									2
CP-1 Small Power	8			8				8	3
CP-1 TOD Small Power									4
CP-2 Large Power	1			1				1	5
GS-1 General Service	199			199				199	6
GS-2 General Service									7
MS-1 Street Lighting	2			2				2	8
Stock									9
TOTAL:	1,331	0	0	1,331	0	0	0	1,331	0 10

Electric Customers Served

- List the number of customer accounts in each municipality for which your utility provides retail service. Do not include wholesale customers.
- Per Wisconsin state statute, a city, village, town or sanitary district may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located "Within Muni Boundary" refers to those located inside the jurisdiction that owns the utility.

Municipality (a)	Customers End of Year (b)	
Trempealeau (Village) **	1,331	1
Total - Trempealeau County	1,331	2
Total - Customers Served	1,331	3
Total - Within Muni Boundary **	1,331	4

** = Within municipal boundary

Low Income and Energy Efficiency Programs

- Use checkboxes to identify whether you contribute public benefits funds to statewide programs (Focus on Energy and/or DOA Low-Income) or keep funds for commitment to community programs. Check the "Voluntary" box if you fund programs above the level required by public benefits statutes, such as for voluntary programs or to meet the conditions of legal settlements.
- Record your efficiency and low-income account balances as of the beginning of the calendar year.
- Record total Account 253 collections for efficiency and low-income programs during the calendar year.
 - Under "Public Benefits Collections," record total collections related to statutory public benefits requirements.
 - Under "Additional Collections," record any collections in excess of public benefits requirements.
- Identify the number of customers whose bills were adjusted in order to comply with the statutory cap on public benefits collections, which prohibits collections in excess of \$750 per month or 3.0 percent of a customer bill, whichever is lesser. Count all customers affected at least one month of the year.
 - Some utilities may not be able to easily identify affected customers. For example, billing systems may make it time-consuming or impossible to identify the customers receiving adjustments. If you cannot efficiently identify the number of customers affected, leave the entry blank and add a footnote to the page explaining your difficulty.
- Record total Account 186 expenditures for efficiency and low-income programs during the calendar year.
 - Under "Statewide Program Contributions", include all payments made to Focus on Energy for Energy Efficiency, and to DOA for Low-Income Programs.
 - Under "Utility Expenditures," include all expenditures on commitment to community programs and additional activities.
- Record the Net Balance in the efficiency and low-income accounts at the end of the calendar year.

Expenditures and Revenues

	Low Income	Energy Efficiency	Public Benefits Total	
Commitment to Community		X		1
State Program Participant (DOA Low Income/Focus on Energy)	X			2
Additional Programming				3
Revenues				4
Beginning of the Year Balance	2,639	3,502	6,141	5
Account 253 Collections	10,541	10,541	21,082	6
Public Benefits Collections	10,541	10,541	21,082	7
Additional Collections				8
Number of Customers Affected by Statutory Cap on Public Benefits Collection				9
Expenditures				10
Account 186 Expenditures	10,446	11,350	21,796	11
Statewide Program Contributions	10,446	11,350	21,796	12
Utility Expenditures				13
Net Balance	2,734	2,693	5,427	14

Electric Meter Consumer Adjustment

- A classified record shall be kept of the number and amount of refunds and charges made because of inaccurate meters, stopped or broken meters, faulty or incorrect metering installations, failure to apply appropriate multipliers or application of incorrect multipliers, misapplication of rates, fraud or theft of service and other erroneous billing.
- The report shall show the number and amount of refunds or charges under each of the categories listed above.
- A record shall also be kept of the complaint or customer requested tests made and the total number for the year included in this report.

Description (a)	Credits/Refunds		Charges		
	Total Number of Credits/Refund (b)	Total Dollars (c)	Total Number of Charges (d)	Total Dollars (e)	
Inaccurate Meter					1
Stopped/Broken Meter					2
Faulty/Incorrect Meter					3
Incorrect Meter Multiplier					4
Misapplication of Rates	151	15,660	970	47,210	5
Fraud/Theft of Service	1	87			6
Switched Meters					7
Other Erroneous Billing	53	954			8
TOTAL:	205	16,701	970	47,210	9

Number of Meter Complaint: 0

Customer Requested Tests Performed: 0