



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, 2018

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 **KATHY PETERSON, VILLAGE CLERK** 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: **3/19/2019**

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, 2018 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 19, 2019

Table of Contents

Schedule Name	Page
INTRODUCTORY SECTION	
Signature Page	ii
Identification and Ownership - Contacts	iv
Identification and Ownership - Governing Authority and Audit Information	v
Identification and Ownership - Contract Operations	vi
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)	F-09
Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Acct. 221)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Balance Sheet Detail - Other Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
WATER SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Property Tax Equivalent - Detail	W-07
Water Utility Plant in Service - Plant Financed by Utility or Municipality	W-08
Water Utility Plant in Service - Plant Financed by Contributions	W-09
Age of Water Mains	W-13
Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Well Information	W-16

Table of Contents

WATER SECTION

Sources of Water Supply - Intake Information	W-17
Pumping & Power Equipment	W-18
Reservoirs, Standpipes and Elevated Tanks	W-19
Water Treatment Plant	W-20
Water Mains	W-21
Utility-Owned Water Service Lines	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Water Conservation Programs	W-27
Water Customers Served	W-28
Privately-Owned Water Service Lines	W-29

ELECTRIC SECTION

Electric Operating Revenues & Expenses	E-01
Sales of Electricity by Rate Schedule	E-02
Electric Other Operating Revenues	E-03
Electric Operation & Maintenance Expenses	E-04
Taxes (Acct. 408 - Electric)	E-05
Electric Property Tax Equivalent - Detail	E-06
Electric Utility Plant in Service - Plant Financed by Utility or Municipality	E-07
Electric Utility Plant in Service - Plant Financed by Contributions	E-08
Transmission and Distribution Lines	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Electric Generating Plant Statistics (Large Plants)	E-14
Purchased Power Statistics	E-15
Customer Owned Distributed Energy Resources	E-16
Hydroelectric Generating Plant Statistics (Large Plants)	E-17
Electric Generating Plant Statistics (Small Plants)	E-18
Substation Equipment	E-19
Electric Metering	E-20
Electric Customers Served	E-21
Low Income and Energy Efficiency Programs	E-22
Electric Meter Consumer Adjustment	E-23

Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Kathy Peterson

Title: Village Clerk

Mailing Address: 24455 3rd Street
Trempealeau, WI 54661

Phone: (608) 534-6434

Email Address: clerk@trempealeauwi.com

Accounting firm or consultant preparing this report (if applicable)

Name: Kimberly Shult

Title: Partner

Mailing Address: Baker Tilly Virchow Krause, LLP
3410 Oakwood Mall Drive, Ste 200
Eau Claire, WI 54701

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

Contact person for cybersecurity issues and events

Name: Kathy Peterson

Title: Village Clerk

Mailing Address: 24455 3rd Street
Trempealeau, WI 54661

Phone: (608) 534-6434

Email Address: clerk@trempealeauwi.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: 04/13/2018

Period covered by most recent audit: 01/01/2017 - 12/31/2017

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)	2,610,362	2,453,038	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	1,899,050	1,838,935	4
Depreciation Expense (403)	320,037	308,288	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	169,113	203,703	7
Total Operating Expenses	2,388,200	2,350,926	8
Net Operating Income	222,162	102,112	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	222,162	102,112	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)	2,081	4,229	16
Miscellaneous Nonoperating Income (421)	10,733	29,968	17
Total Other Income	12,814	34,197	18
Total Income	234,976	136,309	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(5,978)	(5,978)	21
Other Income Deductions (426)	53,161	52,410	22
Total Miscellaneous Income Deductions	47,183	46,432	23
Income Before Interest Charges	187,793	89,877	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	138,644	142,279	26
Amortization of Debt Discount and Expense (428)	9,728	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	148,372	152,002	32
Net Income	39,421	(62,125)	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	3,568,479	3,630,604	35
Balance Transferred from Income (433)	39,421	(62,125)	36
Miscellaneous Credits to Surplus (434)	156,934		37
Miscellaneous Debits to Surplus--Debit (435)	4,257		38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	3,760,577	3,568,479	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	2,610,362		2,610,362	3
Total (Acct. 400)	2,610,362	0	2,610,362	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	1,899,050		1,899,050	6
Total (Acct. 401-402)	1,899,050	0	1,899,050	7
Depreciation Expense (403)	0	0	0	8
Derived	320,037		320,037	9
Total (Acct. 403)	320,037	0	320,037	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	169,113		169,113	15
Total (Acct. 408)	169,113	0	169,113	16
TOTAL UTILITY OPERATING INCOME	222,162	0	222,162	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	1,999		1,999	23
Water Interest Income	82		82	24
Total (Acct. 419)	2,081	0	2,081	25
Miscellaneous Nonoperating Income (421)	0	0	0	26
Contributed Plant - Electric		9,727	9,727	27
Contributed Plant - Water		1,006	1,006	28
Impact Fees - Water			0	29
Total (Acct. 421)	0	10,733	10,733	30
TOTAL OTHER INCOME	2,081	10,733	12,814	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		21,361	21,361	37
Depreciation Expense on Contributed Plant - Water		31,800	31,800	38
Total (Acct. 426)	0	53,161	53,161	39
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(5,978)	53,161	47,183	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	138,644		138,644	43
Total (Acct. 427)	138,644	0	138,644	44
Amortization of Debt Discount and Expense (428)	0	0	0	45
Bond Discount	1,674		1,674	46
Loss on Refunding	8,054		8,054	47
Total (Acct. 428)	9,728	0	9,728	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	148,372	0	148,372	55
NET INCOME	81,849	(42,428)	39,421	56
EARNED SURPLUS	0	0	0	57
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	58
Derived	1,960,717	1,607,762	3,568,479	59
Total (Acct. 216)	1,960,717	1,607,762	3,568,479	60
Balance Transferred from Income (433)	0	0	0	61
Derived	81,849	(42,428)	39,421	62
Total (Acct. 433)	81,849	(42,428)	39,421	63
Miscellaneous Credits to Surplus (434)	0	0	0	64
Restatement for Correction of Prior Period Electric Property Tax Equivalent	156,934		156,934	65
Total (Acct. 434)	156,934	0	156,934	66
Miscellaneous Debits to Surplus--Debit (435)	0	0	0	67
Late Property Tax Adjustment to the 2017 PSC Report	4,257		4,257	68
Total (Acct. 435)	4,257	0	4,257	69
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	2,195,243	1,565,334	3,760,577	70

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.

Income Statement Account Details (Page F-02)

General Footnote

434: There was a restatement in 2018 after it was discovered that the property tax equivalent for the Electric Utility was not calculated correctly after the completion of the Substation that was constructed in 2012 outside of the Village limits. The Substation has been included in property within Village limits in the property tax equivalent from 2012-2017. This restatement corrected the cumulative error of the calculation.

435: There was a late adjustment to the 2017 property tax equivalent that was reflected in the financial statement, but not the PSC report.

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	493,980	2,116,382			2,610,362	1
Less: interdepartmental sales	0	23,438			23,438	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	635	2,954			3,589	5
Revenues subject to Wisconsin Remainder Assessment	493,345	2,089,990	0	0	2,583,335	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	95,030		95,030	1
Electric operating expenses	216,538		216,538	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	18,160		18,160	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	329,728	0	329,728	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	1.7	1
Electric	3.2	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)	10,731,409	10,500,005	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,217,221	3,819,832	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	6,514,188	6,680,173	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)	376,726	375,546	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	549,951	593,990	15
Total Other Property and Investments	926,677	969,536	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	302,336	254,911	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)	368,225	419,873	23
Other Accounts Receivable (143)	8,389	35,875	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	156,934	1,270	26
Plant Materials and Operating Supplies (154)	103,794	69,160	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)	57,923	0	34
Total Current and Accrued Assets	997,601	781,089	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	91,146	100,873	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)	138,876	147,214	42
Total Deferred Debits	230,022	248,087	43
TOTAL ASSETS AND OTHER DEBITS	8,668,488	8,678,885	44

Balance Sheet

Liabilities and Othe 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)	3,760,577	3,568,479	5
Total Proprietary Capital	4,032,624	3,840,526	6
LONG-TERM DEBT			7
Bonds (221)	4,288,121	4,527,595	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	19,000	0	10
Total Long-Term Debt	4,307,121	4,527,595	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	120,394	142,067	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	6,202	5,300	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	13,703	13,919	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	43,161	62,726	20
Total Current and Accrued Liabilities	183,460	224,012	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	145,283	86,752	25
Total Deferred Credits	145,283	86,752	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	8,668,488	8,678,885	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	4,272,881	6,227,124	0	0	2
	4,272,881	6,227,124	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,835,584	5,889,878			5
Utility Plant in Service - Contributed Plant (101.2)	1,460,432	534,499			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)		11,016			11
Total Utility Plant	4,296,016	6,435,393	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)	1,118,193	2,427,363			14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	372,513	299,152			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	1,490,706	2,726,515	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	2,805,310	3,708,878	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)	1,027,411	2,173,917	0	0	3,201,328	1
Credits during year						2
Charged Depreciation Expense (403)	91,235	228,802			320,037	3
Depreciation Expense on Meters Charged to Sewer	8,265				8,265	4
Salvage	13,938	37,419			51,357	5
Total credits	113,438	266,221	0	0	379,659	6
Debits during year						7
Book Cost of Plant Retired	22,656	12,775			35,431	8
Cost of Removal					0	9
Total debits	22,656	12,775	0	0	35,431	10
Balance end of year (111.1)	1,118,193	2,427,363	0	0	3,545,556	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)	340,713	277,791	0	0	618,504	1
Credits during year						2
Charged Other Income Deductions (426)	31,800	21,361			53,161	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	31,800	21,361	0	0	53,161	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)	372,513	299,152	0	0	671,665	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)			103,794		103,794	69,160	4
Total Electric Utility	0	0	103,794	0	103,794	69,160	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	103,794	69,160	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	103,794	69,160	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	8,054	428	64,422	2
2014 ELECTRIC REVENUE BOND - DISCOUNT	1,674	428	26,724	3
Total	9,728		91,146	4
Unamortized premium on debt (251)				5
None				6
Total	0		0	7

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%	3,390,000	1
WATER MRB	11/12/2009	05/01/2029	2.63%	898,121	2
Total				4,288,121	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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					1
2018 ELECTRIC EQUIPMENT LOAN	02/01/2018	02/01/2020	2.95%	19,000	2
Total for Account 224				19,000	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	76,018	2
Charged electric department expense	93,095	3
Charged gas department expense		4
Charged sewer department expense	2,477	5
Total accruals and other credits	171,590	6
County, state and local taxes	140,635	7
Social Security taxes	24,550	8
PSC Remainder Assessment	2,440	9
Gross Receipts Tax	3,965	10
Total payments and other debits	171,590	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	4,422	24,580	24,889	4,113	2
2014 ELECTRIC REVENUE BOND	9,497	113,794	113,971	9,320	3
Subtotal Bonds (221)	13,919	138,374	138,860	13,433	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
2018 ELECTRIC EQUIPMENT LOAN		270	0	270	9
Subtotal Other Long-Term Debt (224)	0	270	0	270	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	13,919	138,644	138,860	13,703	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	34,711	3
Water - Redemption Account	55,490	4
Total (Acct. 125)	376,726	5
Other Special Funds (128)	0	6
Construction Account - Electric BAN Proceeds	549,951	7
Total (Acct. 128)	549,951	8
Cash and Working Funds (131)	0	9
Cash	302,336	10
Total (Acct. 131)	302,336	11
Customer Accounts Receivable (142)	0	12
Water	59,663	13
Electric	308,562	14
Total (Acct. 142)	368,225	15
Other Accounts Receivable (143)	0	16
Sewer (Non-regulated)		17
Merchandising, jobbing and contract work		18
Electric - Other Accounts Receivable	7,618	19
Water - Other Accounts Receivable	771	20
Total (Acct. 143)	8,389	21
Receivables from Municipality (145)	0	22
Electric - Advance to General Fund	156,934	23
Total (Acct. 145)	156,934	24
Electric - Net Pension Asset	42,361	25
Water - Net Pension Asset	15,562	26
Total (Acct. 174)	57,923	27
Miscellaneous Deferred Debits (186)	0	28
Electric - Deferred Outflows of Resources - Pension Related Amounts	76,481	29
Regulatory Liability for Pensions - Electric	23,585	30
Regulatory Liability for Pensions - Water	8,497	31
Water - Deferred Outflows of Resources - Pension Related Amounts	30,313	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.

Total (Acct. 186)	138,876	33
Accounts Payable (232)	0	34
Accounts Payable	120,394	35
Total (Acct. 232)	120,394	36
Customer Deposits (235)	0	37
Electric - Customer Deposits	6,202	38
Total (Acct. 235)	6,202	39
Electric - Compensated Absences	27,854	40
Electric - Public Benefits	1,390	41
Water - Compensated Absences	13,917	42
Total (Acct. 242)	43,161	43
Other Deferred Credits (253)	0	44
Regulatory Liability	29,889	45
Electric - Deferred Inflow of Resources - Pension Related Amounts	86,598	46
Water - Deferred Inflow of Resources - Pension Related Amounts	28,796	47
Total (Acct. 253)	145,283	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)	2,824,519	5,793,868			8,618,387	2
Materials and Supplies	0	86,477			86,477	3
Less Average						4
Reserve for Depreciation (111.1)	1,072,802	2,300,640			3,373,442	5
Customer Advances for Construction					0	6
Regulatory Liability	14,909	17,969			32,878	7
Average Net Rate Base	1,736,808	3,561,736	0	0	5,298,544	8
Net Operating Income	71,509	150,653			222,162	9
Net Operating Income as a percent of Average Net Rate Base	4.12%	4.23%	N/A	N/A	4.19%	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	16,265	19,602	0	0	35,867	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	13,553	16,336	0	0	29,889	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)	473,513	447,308	2
Total Sales of Water	473,513	447,308	3
Other Operating Revenues			4
Forfeited Discounts (470)	826	850	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	19,641	20,282	8
Total Other Operating Revenues	20,467	21,132	9
Total Operating Revenues	493,980	468,440	10
Operation and Maintenance Expenses			11
Source of Supply Expenses (600-605)	0	0	12
Pumping Expenses (620-625)	92,189	88,628	13
Water Treatment Expenses (630-635)	24,318	23,827	14
Transmission and Distribution Expenses (640-655)	11,047	1,830	15
Customer Accounts Expenses (901-906)	47,089	47,536	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	80,575	80,489	18
Total Operation and Maintenance Expenses	255,218	242,310	19
Other Operating Expenses			20
Depreciation Expense (403)	91,235	88,323	21
Amortization Expense (404-407)			22
Taxes (408)	76,018	74,676	23
Total Other Operating Expenses	167,253	162,999	24
Total Operating Expenses	422,471	405,309	25
NET OPERATING INCOME	71,509	63,131	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)	769	25,155	264,880	10
Commercial (461.2)	57	8,876	57,867	11
Industrial (461.3)				12
Public Authority (461.4)	15	5,792	31,905	13
Multifamily Residential (461.5)	4	850	6,142	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	845	40,673	360,794	16
Private Fire Protection Service (462)				17
Public Fire Protection Service (463)	3		112,719	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	848	40,673	473,513	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)	112,719	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)	112,719	5
Forfeited Discounts (470)		6
Customer late payment charges	826	7
Total Forfeited Discounts (470)	826	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	5,907	16
Backflow Maintenance	100	17
Hook-up Fees	6,750	18
Meter Charges	5,418	19
Other Water Revenues	1,466	20
Total Other Water Revenues (474)	19,641	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)		23,438	23,438	21,010	10
Operation Supplies and Expenses (623)		8,298	8,298	9,528	11
Maintenance of Pumping Plant (625)		60,453	60,453	58,090	12
Total Pumping Expenses	0	92,189	92,189	88,628	13
WATER TREATMENT EXPENSES					14
Operation Labor (630)			0	0	15
Chemicals (631)		15,635	15,635	14,547	16
Operation Supplies and Expenses (632)		8,683	8,683	9,280	17
Maintenance of Water Treatment Plant (635)			0	0	18
Total Water Treatment Expenses	0	24,318	24,318	23,827	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)			0	288	23
Maintenance of Mains (651)		9,964	9,964	800 *	24
Maintenance of Services (652)		708	708	107	25
Maintenance of Meters (653)		375	375	375	26
Maintenance of Hydrants (654)			0	260	27
Maintenance of Other Plant (655)			0	0	28
Total Transmission and Distribution Expenses	0	11,047	11,047	1,830	29
CUSTOMER ACCOUNTS EXPENSES					30
Meter Reading Labor (901)		252	252	0	31
Accounting and Collecting Labor (902)		46,109	46,109	47,226	32
Supplies and Expenses (903)		93	93	85	33
Uncollectible Accounts (904)		635	635	225	34
Customer Service and Informational Expenses (906)			0	0	35
Total Customer Accounts Expenses	0	47,089	47,089	47,536	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)		1,925	1,925	1,835	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)			0	4,655	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		19,734	19,734	13,989	44
Property Insurance (924)		6,114	6,114	7,168	45
Injuries and Damages (925)			0	0	46
Employee Pensions and Benefits (926)		43,420	43,420	41,066	47
Regulatory Commission Expenses (928)		94	94	0	48
Miscellaneous General Expenses (930)		8,652	8,652	10,877	49
Transportation Expenses (933)		636	636	899	50
Maintenance of General Plant (935)			0	0	51
Total Administrative and General Expenses	0	80,575	80,575	80,489	52
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	255,218	255,218	242,310	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.

651: Increase during 2018 is due to a water main break repair. There were no water main breaks in 2017.

923: Increase during 2018 is related to a pump repair for \$2,551, an inspection for backflow preventers for \$1,046, and a dive inspection for \$1,000. There were no such expenses related to these items 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	70,600	69,754	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	2,477	2,475	2
Net Property Tax Equivalent	68,123	67,279	3
Social Security	7,407	6,951	4
PSC Remainder Assessment	488	446	5
Total Tax Expense	76,018	74,676	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	6.523342
3. Local Tax Rate	mills	7.302333
4. School Tax Rate	mills	10.880933
5. Vocational School Tax Rate	mills	1.670575
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	26.377183
9. Less: State Credit	mills	1.886320
11. Net Tax Rate	mills	24.490863

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	7.302333
13. Combined School Tax Rate	mills	12.551508
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	19.853841
16. Total Tax Rate	mills	26.377183
17. Ratio of Local and School Tax to Total	dec.	0.752690
18. Total Tax Net of State Credit	mills	24.490863
19. Net Local and School Tax Rate	mills	18.434027
20. Utility Plant, Jan 1	\$	4,272,881
21. Materials & Supplies	\$	0
22. Subtotal	\$	4,272,881
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	4,272,881
25. Assessment Ratio	dec.	0.896324
26. Assessed Value	\$	3,829,886
27. Net Local and School Tax Rate	mills	18.434027
28. Tax Equiv. Computed for Current Year	\$	70,600

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	4,272,881
2. Materials & Supplies	\$	0
3. Subtotal	\$	4,272,881
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	4,272,881
6. Assessed Value	\$	3,829,886
7. Tax Equiv. Computed for Current Year	\$	70,600
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)	\$	70,600

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	3,362			248,516	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	247,545	3,362	0	0	250,907	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	20,008			640,559	25
Sand or Other Media Filtration Equipment (332)	450,751	281			451,032	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	20,289	0	0	1,238,617	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)	439,792				439,792	34
Services (345)	34,762				34,762	35
Meters (346)	299,737	4,701	3,126		301,312	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	1,034,798	4,701	3,126	0	1,036,373	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	1,938			5,468	43
Computer Equipment (391.1)	21,494				21,494	44
Transportation Equipment (392)	21,092	14,495	19,530		16,057	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	58,102	16,433	19,530	0	55,005	53
Total utility plant in service directly assignable	2,813,455	44,785	22,656	0	2,835,584	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	2,813,455	44,785	22,656	0	2,835,584	56

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.

Water Utility Plant in Service - Plant Financed by Utility or Municipality (Page W-08)

Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

346: The amount capitalized in the meters account was not for the purchase of actual meters, but for the purchase of a reader for the meters.

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)	299,461	1,006			300,467	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	1,000,813	1,006	0	0	1,001,819	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	1,459,426	1,006	0	0	1,460,432	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	1,459,426	1,006	0	0	1,460,432	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	4,347		4,347				4,347	1
February	3,395		3,395				3,395	2
March	3,284		3,284				3,284	3
April	3,020		3,020				3,020	4
May	4,686		4,686				4,686	5
June	4,752		4,752				4,752	6
July	5,933		5,933				5,933	7
August	5,824		5,824				5,824	8
September	4,340		4,340				4,340	9
October	3,227		3,227				3,227	10
November	2,853		2,853				2,853	11
December	2,961		2,961				2,961	12
TOTAL	48,622	0	48,622	0	0	0	48,622	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)	48,622
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	48,622
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	40,673
Gallons (000s) of Non-Revenue Water	7,949
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	5
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	4,907
Subtotal: Unbilled Authorized Consumption	4,912
Total Water Loss	3,037
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)	633
Gallons (000s) estimated due to unreported and background leakage	2,404
Subtotal Real Losses (leakage)	3,037
Non-Revenue Water as percentage of net water supplied	16%
Total Water Loss as percentage of net water supplied	6%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	345
Date of maximum	07/16/2018
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	11/30/2018
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	154,887
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	3
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	0			612	6
Other Plastic	Distribution	12	1,681				1,681	7
Total Within Municipality			69,137	0			69,137	8
Total Utility			69,137	0			69,137	9

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	43	1			44		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		852	1			853	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.

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	First of Year	Added During Year	Retired During Year	Adjust. Increase or Decrease															
(a)	(b)	(c)	(d)	(e)	End of Year	Tested During Year	Residential	Commercial	Industrial	Public Authority	Multifamily Residential	Irrigation	Wholesale	Inter-Departmental	Utility Use	Deduct Meters	In Stock	Total	
3/4	818		9		809	0	763	40		2	1						3	809	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		0		6	0		1		3	2							6	4
3	1		0		1	0				1								1	5
6	1		0		1	0		1										1	* 6
Total	863		9		854	0	771	59		15	3						6	854	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) **	845	1
Total - Trempealeau County	845	2
Total - Customers Served	845	3
Total - Within Muni Boundary **	845	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.

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)	Utility Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Copper	0.750				167	167			1
Other Plastic	0.750				623	623			2
Copper	1.000				44	44			3
Copper	1.250				3	3			4
Copper	1.500				8	8			5
Copper	2.000				6	6			6
Other Metal	3.000				1	1			7
Other Metal	4.000				1	1			8
Utility Total					853	853			9

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.

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

Adjustments are nonzero for one or more accounts, please explain.

This was a new schedule for the 2017 PSC Report. In 2017, the Village did not have an estimate for this so this schedule was not completed. The adjustment column contains the estimated amounts at the end of 2018.

General Footnote

The utility has not inventoried these in the past and will work on it going forward. The amounts in the schedules are based on historical estimates.

Total Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

Services not in use at the end of the year is an estimate based on the utility-owned service lines page.

Electric Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Electricity			1
Sales of Electricity (440-448)	2,109,231	1,975,059	2
Total Sales of Electricity	2,109,231	1,975,059	3
Other Operating Revenues			4
Forfeited Discounts (450)	3,332	3,435	5
Miscellaneous Service Revenues (451)	0	0	6
Sales of Water and Water Power (453)	0	0	7
Rent from Electric Property (454)	371	2,202	8
Interdepartmental Rents (455)	0	0	9
Other Electric Revenues (456)	3,448	3,902	10
Amortization of Construction Grants (457)	0	0	11
Total Other Operating Revenues	7,151	9,539	12
Total Operating Revenues	2,116,382	1,984,598	13
Operation and Maintenance Expenses			14
Power Production Expenses (500-546)	1,207,988	1,141,468	15
Transmission Expenses (550-553)	95,296	92,351	16
Distribution Expenses (560-576)	104,529	130,054	17
Customer Accounts Expenses (901-904)	84,249	82,252	18
Customer Service and Informational Expenses (906)	0	0	19
Sales Expenses (910)	0	0	20
Administrative and General Expenses (920-935)	151,770	150,500	21
Total Operation and Maintenance Expenses	1,643,832	1,596,625	22
Other Expenses			23
Depreciation Expense (403)	228,802	219,965	24
Amortization Expense (404-407)			25
Taxes (408)	93,095	129,027	26
Total Other Expenses	321,897	348,992	27
Total Operating Expenses	1,965,729	1,945,617	28
NET OPERATING INCOME	150,653	38,981	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	1,153	8,700,582					1,126,403	116,290	1,242,693	1
Residential	RG-2	Y	N									0	2
TOTAL				1,153	8,700,582	0	0	0	0	1,126,403	116,290	1,242,693	3
Commercial & Industrial													
Small Power	CP-1	N	Y	8	2,279,820			6,564	8,531	243,361	31,165	274,526	4
Small Power	CP-1 TOD	Y	Y									0	5
Large Power	CP-2	N	Y	1	754,000			3,459	4,637	83,828	9,756	93,584	6
General Service	GS-1	N	N	205	3,527,004					416,306	43,992	460,298	7
General Service	GS-2	Y	N									0	8
TOTAL				214	6,560,824	0	0	10,023	13,168	743,495	84,913	828,408	9
Lighting Service													
Street Lighting	MS-1	N	N	2	147,305					36,265	1,865	38,130	10
TOTAL				2	147,305	0	0	0	0	36,265	1,865	38,130	11
GRAND TOTAL				1,369	15,408,711	0	0	10,023	13,168	1,906,163	203,068	2,109,231	12

Does the utility serve any dairy farms? YES

Lighting Service - Additional Detail			
Lighting Service	Description	No. of Light	
MS-1	High Pressure Sodium - 110 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	3,332	2
Total Forfeited Discounts (450)	3,332	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	371	11
Total Rent from Electric Property (454)	371	12
Interdepartmental Rents (455)		13
None		14
Total Interdepartmental Rents (455)	0	15
Other Electric Revenues (456)		16
Other Miscellaneous	3,448	17
Total Other Electric Revenues (456)	3,448	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)		1,207,988	1,207,988	1,141,468	23
Other Expenses (546)			0	0	24
Total Other Power Supply Expenses	0	1,207,988	1,207,988	1,141,468	25
Total Power Production Expenses	0	1,207,988	1,207,988	1,141,468	26
TRANSMISSION EXPENSES					27
Operation Supervision and Labor (550)		95,296	95,296	92,351	28
Operation Supplies and Expenses (551)			0	0	29
Maintenance of Transmission Plant (553)			0	0	30
Total Transmission Expenses	0	95,296	95,296	92,351	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)		38,922	38,922	36,402	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)		19,224	19,224	36,345	40
Maintenance of Lines (572)		27,018	27,018	32,994	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)		6,067	6,067	14,086	42
Maintenance of Street Lighting and Signal Systems (574)		8,707	8,707	5,111	43
Maintenance of Meters (575)		3,733	3,733	1,487	44
Maintenance of Miscellaneous Distribution Plant (576)		858	858	3,629	45
Total Distribution Expenses	0	104,529	104,529	130,054	46
CUSTOMER ACCOUNTS EXPENSES					47
Meter Reading Labor (901)		200	200	200	48
Accounting and Collecting Labor (902)		74,584	74,584	76,502	49
Supplies and Expenses (903)		6,511	6,511	3,428	50
Uncollectible Accounts (904)		2,954	2,954	2,122	51
Total Customer Accounts Expenses	0	84,249	84,249	82,252	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)		3,080	3,080	2,936	60
Office Supplies and Expenses (921)		7,329	7,329	7,434	61
Administrative Expenses Transferred -- Credit (922)			0	0	62
Outside Services Employed (923)		10,837	10,837	19,215	63
Property Insurance (924)		10,734	10,734	10,534	64
Injuries and Damages (925)			0	0	65
Employee Pensions and Benefits (926)		81,476	81,476	74,626	66
Regulatory Commission Expenses (928)			0	0	67
Miscellaneous General Expenses (930)		24,497	24,497	23,108	68
Transportation Expenses (933)		5,861	5,861	5,820	69
Maintenance of General Plant (935)		7,956	7,956	6,827	70
Total Administrative and General Expenses	0	151,770	151,770	150,500	71
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	1,643,832	1,643,832	1,596,625	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.

571: The decrease in 2018 is due to a large repair to the Village's digger truck in 2017. There were no such repairs in 2018.

573: The decrease in 2018 is due to numerous transformers that were changed out in 2017 in anticipation for the big line project. There were not as many transformers changed out in 2018.

923: There decrease in 2018 is due to an overbilling adjustment that happened in 2017 that was unnecessary in 2018.

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	70,035	99,661	1
Social Security	17,143	17,904	2
Wisconsin Gross Receipts Tax	1,952	1,828	3
PSC Remainder Assessment	3,965	9,634	4
Total Tax Expense	93,095	129,027	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	6.523342
3. Local Tax Rate	mills	7.302333
4. School Tax Rate	mills	10.880933
5. Vocational School Tax Rate	mills	1.670575
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	26.377183
9. Less: State Credit	mills	1.886320
11. Net Tax Rate	mills	24.490863

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	7.302333
13. Combined School Tax Rate	mills	12.551508
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	19.853841
16. Total Tax Rate	mills	26.377183
17. Ratio of Local and School Tax to Total	dec.	0.752690
18. Total Tax Net of State Credit	mills	24.490863
19. Net Local and School Tax Rate	mills	18.434027
20. Utility Plant, Jan 1	\$	6,227,124
21. Materials & Supplies	\$	69,160
22. Subtotal	\$	6,296,284
23. Less: Plant Outside Limits	\$	2,057,594
24. Taxable Assets	\$	4,238,690
25. Assessment Ratio	dec.	0.896324
26. Assessed Value	\$	3,799,240
27. Net Local and School Tax Rate	mills	18.434027
28. Tax Equiv. Computed for Current Year	\$	70,035

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	6,227,124
2. Materials & Supplies	\$	69,160
3. Subtotal	\$	6,296,284
4. Less: Plant Outside Limits	\$	2,057,594
5. Taxable Assets	\$	4,238,690
6. Assessed Value	\$	3,799,240
7. Tax Equiv. Computed for Current Year	\$	70,035
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)	\$	70,035

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)	327,464	18,635			346,099	49
Overhead Conductors and Devices (365)	786,922	53,374	11,766		828,530	50
Underground Conduit (366)	0				0	51
Underground Conductors and Devices (367)	808,164	1,972			810,136	52
Line Transformers (368)	492,255	60,911	663		552,503	53
Services (369)	21,188	923			22,111	54
Meters (370)	219,448	2,370	346		221,472	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	5,783			102,315	58
Total Distribution Plant	5,247,805	143,968	12,775	0	5,378,998	59
GENERAL PLANT						60
Land and Land Rights (389)	204				204	61
Structures and Improvements (390)	58,686	19,836			78,522	62
Office Furniture and Equipment (391)	5,257	1,939			7,196	63
Computer Equipment (391.1)	29,011				29,011	64
Transportation Equipment (392)	214,852	38,551			253,403	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)	70,886	500			71,386	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	450,054	60,826	0	0	510,880	74
Total utility plant in service directly assignable	5,697,859	204,794	12,775	0	5,889,878	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	5,697,859	204,794	12,775	0	5,889,878	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.**

365: There was an overhead line project to add lines in 2018

368: There was a transformer line upgrade project in 2018.

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)	446,181	9,727			455,908	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	523,572	9,727	0	0	533,299	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	524,772	9,727	0	0	534,499	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	524,772	9,727	0	0	534,499	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)	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)	8				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)

Monthly Peak Usage					Monthly	
Month (a)	kW (b)	Day of Week (c)	Date (d)	Time Ending (HH:MM) (e)	Energy Usage (kWh) (f)	
January	3,059	Tuesday	01/02/2018	07:00	1,513,355	1
February	2,790	Monday	02/05/2018	07:00	1,279,738	2
March	2,546	Friday	03/09/2018	07:00	1,203,050	3
April	2,363	Tuesday	04/17/2018	07:00	1,130,040	4
May	3,604	Monday	05/28/2018	19:00	1,154,867	5
June	3,768	Sunday	06/17/2018	18:00	1,335,889	6
July	3,919	Thursday	07/12/2018	19:00	1,635,891	7
August	4,195	Sunday	08/12/2018	18:00	1,570,950	8
September	3,258	Sunday	09/16/2018	18:00	1,180,748	9
October	2,378	Thursday	10/18/2018	07:00	1,101,368	10
November	2,690	Wednesday	11/14/2018	07:00	1,225,410	11
December	2,708	Tuesday	12/11/2018	08:00	1,398,696	12
Total	37,278				15,730,002	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	898069	754961	694734	651391	639195	761224	633282	855470	660809	604621	720676	826150	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	249720	201480	199020	182880	175060	166560	166000	170540	168660	182000	184260	233640	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	68800	63000	69800	64600	63000	66200	55400	65200	60800	62800	57800	56600	12
GS-1 kW at Peak													13
GS-1 Monthly Usage kWh	266346	248322	229904	221777	257542	333110	471615	468546	278220	237556	247750	266316	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	28740	11975	9592	9580	9101	7904	8622	10059	11017	12933	13412	14370	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	17,172,000
Interchanges:	
In (gross)	
Out (gross)	
Net	0
Transmission for/by others (wheeling):	
Received	
Delivered	
Net	0
Total Source of Energy	17,172,000
DISPOSITION OF ENERGY	
Sales to Ultimate Consumers (including interdepartmental sales)	15,408,711
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	15,408,711
Energy Losses:	
Transmission Losses (if applicable)	
Distribution Losses	1,763,289
Total Energy Losses	1,763,289
Loss Percentage (% Total Energy Losses of Total Source of Energy)	10.2684%
Total Disposition of Energy	17,172,000

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:	37,278
Average Load Factor:	63.1023
Total Cost of Purchased Power:	1,207,988
Average cost per kWh:	0.0703
On-Peak Hours (if applicable):	5999

Monthly Purchases --- kWh		
	on-Peak	off-Peak
January	728,000	881,000
February	628,000	747,000
March	582,000	748,000
April	555,000	679,000
May	594,000	680,000
June	532,000	949,000
July	638,000	1,152,000
August	846,000	875,000
September	537,000	740,000
October	576,000	631,000
November	607,000	745,000
December	628,000	894,000
Total kWh	7,451,000	9,721,000

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)
-------------------	----------------	----------------------	--	--	--	---	--	--	---------------------------------------	---------------------------------------	--	------------------------	---

- - - 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	01/01/2018 08:00 AM	0	*	1
Emmons	7.2	2.4	1	5,000	0	0	01/01/2018 08:00 AM	0	*	2
Schubert 1	69.0	7.2	1	10,500	0	3,792	07/06/2018 04:00 PM	15,757,000	*	3
Schubert 2	69.0	7.2	1	10,500	0	0	01/01/2018 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	1,154			1,154				1,154	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	205			205				205	6
GS-2 General Service									7
MS-1 Street Lighting	2			2				2	8
Stock									9
TOTAL:	1,370	0	0	1,370	0	0	0	1,370	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) **	1,403	1
Total - Trempealeau County	1,403	2
Total - Customers Served	1,403	3
Total - Within Muni Boundary **	1,403	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	2,734	2,693	5,427	5
Account 253 Collections	9,957	9,957	19,914	6
Public Benefits Collections	9,957	9,957	19,914	7
Additional Collections				8
Number of Customers Affected by Statutory Cap on Public Benefits Collection				9
Expenditures				10
Account 186 Expenditures	13,117	10,835	23,952	11
Statewide Program Contributions	13,117	10,835	23,952	12
Utility Expenditures				13
Net Balance	(426)	1,815	1,389	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	105	266	693	61,530	5
Fraud/Theft of Service					6
Switched Meters	5	553	2	60	7
Other Erroneous Billing					8
TOTAL:	110	819	695	61,590	9

Number of Meter Complaint: 0

Customer Requested Tests Performed: 0