



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

TREMPEALEAU MUNICIPAL ELECTRIC AND WATER UTILITY

24455 3RD STREET
TREMPEALEAU, WI 54661-0247

For the Year Ended: DECEMBER 31, 2019

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.

Water Service Started Date: 01/01/1938

DNR Public Water System ID: 66203324

Safe Drinking Water Information System (SDWIS) Total Population Served: 1616

I **Kathy Peterson, Village Clerk** of **TREMPEALEAU MUNICIPAL ELECTRIC AND 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: **5/30/2020**

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, 2019 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
May 28, 2020

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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
3410 Oakwood Mall Dr, Suite 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: 04/03/2019

Period covered by most recent audit: 1/1/2018-12/31/2018

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: 3410 Oakwood Mall Dr, Suite 200

City State Zip Eau Claire, WI 54701

Telephone: (612) 876-4912

Email Address: kimberly.shult@bakertilly.com

Report Preparation

If an accounting firm or consultant assists with report preparation, select the type of assistance provided

Compilation

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any of the Utility's 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., utility billing is done by another entity)?

NO

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	2,641,474	2,610,362	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	1,889,929	1,899,050	4
Depreciation Expense (403)	329,158	320,037	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	177,652	169,113	7
Total Operating Expenses	2,396,739	2,388,200	8
Net Operating Income	244,735	222,162	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	244,735	222,162	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)	8,837	2,081	16
Miscellaneous Nonoperating Income (421)	2,579	10,733	17
Total Other Income	11,416	12,814	18
Total Income	256,151	234,976	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(5,978)	(5,978)	21
Other Income Deductions (426)	53,408	53,161	22
Total Miscellaneous Income Deductions	47,430	47,183	23
Income Before Interest Charges	208,721	187,793	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	135,533	138,644	26
Amortization of Debt Discount and Expense (428)	9,723	9,728	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	145,256	148,372	32
Net Income	63,465	39,421	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	3,760,577	3,568,479	35
Balance Transferred from Income (433)	63,465	39,421	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)	3,824,042	3,760,577	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.
- If amount of Contributed Plant – Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service – Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	2,641,474		2,641,474	3
Total (Acct. 400)	2,641,474	0	2,641,474	4
Operation and Maintenance Expense (401-402)				5
Derived	1,889,929		1,889,929	6
Total (Acct. 401-402)	1,889,929	0	1,889,929	7
Depreciation Expense (403)				8
Derived	329,158		329,158	9
Total (Acct. 403)	329,158	0	329,158	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	177,652		177,652	15
Total (Acct. 408)	177,652	0	177,652	16
TOTAL UTILITY OPERATING INCOME	244,735	0	244,735	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)				22
Electric Interest Income	8,732		8,732	23
Water Interest Income	105		105	24
Total (Acct. 419)	8,837	0	8,837	25
Miscellaneous Nonoperating Income (421)				26
Contributed Plant - Electric		2,579	2,579	27
Contributed Plant - Water			0	28
Impact Fees - Water			0	29
Total (Acct. 421)	0	2,579	2,579	30
TOTAL OTHER INCOME	8,837	2,579	11,416	31
MISCELLANEOUS INCOME DEDUCTIONS				32
Miscellaneous Amortization (425)				33
Regulatory Liability (253) Amortization	(5,978)		(5,978)	34
Total (Acct. 425)	(5,978)	0	(5,978)	35
Other Income Deductions (426)				36
Depreciation Expense on Contributed Plant - Electric		21,594	21,594	37
Depreciation Expense on Contributed Plant - Water		31,814	31,814	38
Total (Acct. 426)	0	53,408	53,408	39

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.
- If amount of Contributed Plant – Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service – Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(5,978)	53,408	47,430	40
INTEREST CHARGES				41
Interest on Long-Term Debt (427)				42
Derived	135,533		135,533	43
Total (Acct. 427)	135,533	0	135,533	44
Amortization of Debt Discount and Expense (428)				45
Bond Discount	1,671		1,671	46
Loss on Refunding	8,052		8,052	47
Total (Acct. 428)	9,723	0	9,723	48
Interest on Debt to Municipality (430)				49
Derived	0		0	50
Total (Acct. 430)	0	0	0	51
Other Interest Expense (431)				52
Derived	0		0	53
Total (Acct. 431)	0	0	0	54
TOTAL INTEREST CHARGES	145,256	0	145,256	55
NET INCOME	114,294	(50,829)	63,465	56
EARNED SURPLUS				57
Unappropriated Earned Surplus (Beginning of Year) (216)				58
Derived	2,195,243	1,565,334	3,760,577	59
Total (Acct. 216)	2,195,243	1,565,334	3,760,577	60
Balance Transferred from Income (433)				61
Derived	114,294	(50,829)	63,465	62
Total (Acct. 433)	114,294	(50,829)	63,465	63
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	2,309,537	1,514,505	3,824,042	64

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

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

Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	493,746	2,147,728			2,641,474	1
Less: interdepartmental sales	0	24,957			24,957	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	334	714			1,048	5
Revenues subject to Wisconsin Remainder Assessment	493,412	2,122,057	0	0	2,615,469	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.
- Please see the help guide for examples of how to break out shared costs.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	91,243		91,243	1
Electric operating expenses	208,260		208,260	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	34,232		34,232	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	333,735	0	333,735	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	1.6	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)	11,269,817	10,731,409	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,532,437	4,217,221	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	6,737,380	6,514,188	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)	391,146	376,726	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	202,928	549,951	15
Total Other Property and Investments	594,074	926,677	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	436,024	302,336	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)	360,204	368,225	23
Other Accounts Receivable (143)	6,608	8,389	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	156,934	26
Plant Materials and Operating Supplies (154)	74,507	103,794	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	57,923	34
Total Current and Accrued Assets	877,343	997,601	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	81,424	91,146	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)	249,316	138,876	42
Total Deferred Debits	330,740	230,022	43
TOTAL ASSETS AND OTHER DEBITS	8,539,537	8,668,488	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)	3,824,042	3,760,577	5
Total Proprietary Capital	4,096,089	4,032,624	6
LONG-TERM DEBT			7
Bonds (221)	4,046,792	4,288,121	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	9,500	19,000	10
Total Long-Term Debt	4,056,292	4,307,121	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	119,292	120,394	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	5,952	6,202	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	13,270	13,703	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	56,820	43,161	20
Total Current and Accrued Liabilities	195,334	183,460	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	191,822	145,283	25
Total Deferred Credits	191,822	145,283	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	8,539,537	8,668,488	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	4,296,016	6,435,393	0	0	2
	4,296,016	6,435,393	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,838,575	6,151,239			5
Utility Plant in Service - Contributed Plant (101.2)	1,460,432	537,078			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)		282,493			11
Total Utility Plant	4,299,007	6,970,810	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)	1,216,990	2,590,374			14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	404,327	320,746			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	1,621,317	2,911,120	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	2,677,690	4,059,690	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)	1,118,193	2,427,363	0	0	3,545,556	1
Credits during year						2
Charged Depreciation Expense (403)	90,483	238,675			329,158	3
Depreciation Expense on Meters Charged to Sewer	8,314				8,314	4
Salvage					0	5
Total credits	98,797	238,675	0	0	337,472	6
Debits during year						7
Book Cost of Plant Retired	0	75,664			75,664	8
Cost of Removal					0	9
Total debits	0	75,664	0	0	75,664	10
Balance end of year (111.1)	1,216,990	2,590,374	0	0	3,807,364	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)	372,513	299,152	0	0	671,665	1
Credits during year						2
Charged Other Income Deductions (426)	31,814	21,594			53,408	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	31,814	21,594	0	0	53,408	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)	404,327	320,746	0	0	725,073	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)			74,507		74,507	103,794	4
Total Electric Utility	0	0	74,507	0	74,507	103,794	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	74,507	103,794	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	74,507	103,794	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	8,052	428	56,370	2
2014 ELECTRIC REVENUE BOND - DISCOUNT	1,671	428	25,054	3
Total	9,723		81,424	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%	3,220,000	1
WATER MRB	11/12/2009	05/01/2029	2.63%	826,792	2
Total				4,046,792	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%	9,500	2
Total for Account 224				9,500	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	74,735	2
Charged electric department expense	102,917	3
Charged gas department expense		4
Charged sewer department expense	2,446	5
Total accruals and other credits	180,098	6
County, state and local taxes	142,503	7
Social Security taxes	24,568	8
PSC Remainder Assessment	501	9
Gross Receipts Tax	12,526	10
Total payments and other debits	180,098	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	4,113	22,573	23,010	3,676	2
2014 ELECTRIC REVENUE BOND	9,320	112,435	112,661	9,094	3
Subtotal Bonds (221)	13,433	135,008	135,671	12,770	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	525	295	500	9
Subtotal Other Long-Term Debt (224)	270	525	295	500	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	13,703	135,533	135,966	13,270	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	36,335	3
Water - Redemption Account	68,286	4
Total (Acct. 125)	391,146	5
Other Special Funds (128)	0	6
Construction Account - Electric BAN Proceeds	202,928	7
Total (Acct. 128)	202,928	8
Cash and Working Funds (131)	0	9
Cash	436,024	10
Total (Acct. 131)	436,024	11
Customer Accounts Receivable (142)	0	12
Water	63,070	13
Electric	297,134	14
Total (Acct. 142)	360,204	15
Other Accounts Receivable (143)	0	16
Sewer (Non-regulated)		17
Merchandising, jobbing and contract work		18
Electric - Other Accounts Receivable	6,012 *	19
Water - Other Accounts Receivable	596	20
Total (Acct. 143)	6,608	21
Miscellaneous Deferred Debits (186)	0	22
Electric - Deferred Outflows of Resources - Pension Related Amounts	127,157	23
Regulatory Liability for Pensions - Electric	45,478	24
Regulatory Liability for Pensions - Water	15,875	25
Water - Deferred Outflows of Resources - Pension Related Amounts	60,806	26
Total (Acct. 186)	249,316	27
Accounts Payable (232)	0	28
Accounts Payable	119,292	29
Total (Acct. 232)	119,292	30
Customer Deposits (235)	0	31
Electric - Customer Deposits	5,952	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. 235)	5,952	33
Electric - Compensated Absences	37,617	34
Electric - Public Benefits	4,022	35
Water - Compensated Absences	15,181	36
Total (Acct. 242)	56,820	37
Other Deferred Credits (253)	0	38
Regulatory Liability	23,911	39
Electric - Deferred Inflow of Resources - Pension Related Amounts	69,232	40
Net Pension Liability - Electric	47,574	41
Net Pension Liability - Water	19,861	42
Water - Deferred Inflow of Resources - Pension Related Amounts	31,244	43
Total (Acct. 253)	191,822	44

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)	2,837,079	6,020,558			8,857,637	2
Materials and Supplies	0	89,150			89,150	3
Less Average						4
Reserve for Depreciation (111.1)	1,167,591	2,508,868			3,676,459	5
Customer Advances for Construction					0	6
Regulatory Liability	12,197	14,703			26,900	7
Average Net Rate Base	1,657,291	3,586,137	0	0	5,243,428	8
Net Operating Income	73,303	171,432			244,735	9
Net Operating Income as a percent of Average Net Rate Base	4.42%	4.78%	N/A	N/A	4.67%	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	13,553	16,336	0	0	29,889	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	10,841	13,070	0	0	23,911	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)	479,166	473,513	2
Total Sales of Water	479,166	473,513	3
Other Operating Revenues			4
Forfeited Discounts (470)	957	826	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	13,623	19,641	8
Total Other Operating Revenues	14,580	20,467	9
Total Operating Revenues	493,746	493,980	10
Operation and Maintenance Expenses			11
Source of Supply Expenses (600-605)	0	0	12
Pumping Expenses (620-625)	84,889	92,189	13
Water Treatment Expenses (630-635)	18,234	24,318	14
Transmission and Distribution Expenses (640-655)	10,901	11,047	15
Customer Accounts Expenses (901-906)	50,926	47,089	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	90,275	80,575	18
Total Operation and Maintenance Expenses	255,225	255,218	19
Other Operating Expenses			20
Depreciation Expense (403)	90,483	91,235	21
Amortization Expense (404-407)			22
Taxes (408)	74,735	76,018	23
Total Other Operating Expenses	165,218	167,253	24
Total Operating Expenses	420,443	422,471	25
NET OPERATING INCOME	73,303	71,509	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).
- Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.

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)	771	24,803	272,823	10
Commercial (461.2)	57	7,921	56,022	11
Industrial (461.3)				12
Public Authority (461.4)	15	5,618	28,746	13
Multifamily Residential (461.5)	4	441	5,436	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	847	38,783	363,027	16
Private Fire Protection Service (462)				17
Public Fire Protection Service (463)	3		116,139	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	850	38,783	479,166	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)	116,139	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)	116,139	5
Forfeited Discounts (470)		6
Customer late payment charges	957	7
Total Forfeited Discounts (470)	957	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	5,689 *	16
Backflow Maintenance	500	17
Bulk Water Sales	243	18
Meter Changes	5,419 *	19
Other Water Revenues	1,772	20
Total Other Water Revenues (474)	13,623	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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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)		24,957	24,957	23,438	10
Operation Supplies and Expenses (623)		7,889	7,889	8,298	11
Maintenance of Pumping Plant (625)		52,043	52,043	60,453	12
Total Pumping Expenses	0	84,889	84,889	92,189	13
WATER TREATMENT EXPENSES					14
Operation Labor (630)			0	0	15
Chemicals (631)		15,073	15,073	15,635	16
Operation Supplies and Expenses (632)		2,910	2,910	8,683 *	17
Maintenance of Water Treatment Plant (635)		251	251	0	18
Total Water Treatment Expenses	0	18,234	18,234	24,318	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	0	23
Maintenance of Mains (651)		10,791	10,791	9,964	24
Maintenance of Services (652)		110	110	708	25
Maintenance of Meters (653)			0	375	26
Maintenance of Hydrants (654)			0	0	27
Maintenance of Other Plant (655)			0	0	28
Total Transmission and Distribution Expenses	0	10,901	10,901	11,047	29
CUSTOMER ACCOUNTS EXPENSES					30
Meter Reading Labor (901)			0	252	31
Accounting and Collecting Labor (902)		49,821	49,821	46,109	32
Supplies and Expenses (903)		771	771	93	33
Uncollectible Accounts (904)		334	334	635	34
Customer Service and Informational Expenses (906)			0	0	35
Total Customer Accounts Expenses	0	50,926	50,926	47,089	36
SALES EXPENSES					37
Sales Expenses (910)			0	0	38
Total Sales Expenses	0	0	0	0	39
ADMINISTRATIVE AND GENERAL EXPENSES					40

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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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)	
Administrative and General Salaries (920)		2,095	2,095	1,925	41
Office Supplies and Expenses (921)			0	0	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		25,818	25,818	19,734 *	44
Property Insurance (924)		8,700	8,700	6,114	45
Injuries and Damages (925)			0	0	46
Employee Pensions and Benefits (926)		47,464	47,464	43,420	47
Regulatory Commission Expenses (928)			0	94	48
Miscellaneous General Expenses (930)		5,316	5,316	8,652	49
Transportation Expenses (933)		882	882	636	50
Maintenance of General Plant (935)			0	0	51
Total Administrative and General Expenses	0	90,275	90,275	80,575	52
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	255,225	255,225	255,218	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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
 - 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 15% and \$5,000 higher or lower than the Last Year amount.

Line 632: Fewer supplies purchased for water projects.

Line 923: Payments in 2019 for meter setup and annual fees.

Explain why $((\text{Fuel or Power Purchased for Pumping} * 100) / \text{Water Audit and Other Statistics} - \text{Total KWH used by the utility})$, is less than 5 or greater than 15.

An electric rate increase went into effect on May 31, 2019, causing the power purchased for pumping to increase, while the KWH used decreased from 2018.

Taxes (Acct. 408 - Water)

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

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	69,745	70,600	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	2,446	2,477	2
Net Property Tax Equivalent	67,299	68,123	3
Social Security	6,935	7,407	4
PSC Remainder Assessment	501	488	5
Total Tax Expense	74,735	76,018	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	7.333042
3. Local Tax Rate	mills	7.090588
4. School Tax Rate	mills	11.260679
5. Vocational School Tax Rate	mills	1.659658
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	27.343967
9. Less: State Credit	mills	1.885950
11. Net Tax Rate	mills	25.458017

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	7.090588
13. Combined School Tax Rate	mills	12.920337
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	20.010925
16. Total Tax Rate	mills	27.343967
17. Ratio of Local and School Tax to Total	dec.	0.731822
18. Total Tax Net of State Credit	mills	25.458017
19. Net Local and School Tax Rate	mills	18.630745
20. Utility Plant, Jan 1	\$	4,296,016
21. Materials & Supplies	\$	0
22. Subtotal	\$	4,296,016
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	4,296,016
25. Assessment Ratio	dec.	0.871400
26. Assessed Value	\$	3,743,548
27. Net Local and School Tax Rate	mills	18.630745
28. Tax Equiv. Computed for Current Year	\$	69,745

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	4,296,016
2. Materials & Supplies	\$	0
3. Subtotal	\$	4,296,016
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	4,296,016
6. Assessed Value	\$	3,743,548
7. Tax Equiv. Computed for Current Year	\$	69,745
8. Tax Equivalent per 1994 PSC Report	\$	18,449
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	69,745

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 \$50,000 (class AB) or \$25,000 (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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

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)	248,516				248,516	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	250,907	0	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)	640,559				640,559	25
Sand or Other Media Filtration Equipment (332)	451,032				451,032	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	147,026				147,026	28
Total Water Treatment Plant	1,238,617	0	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)	301,312	2,024			303,336	36

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 \$50,000 (class AB) or \$25,000 (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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

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)	
Hydrants (348)	94,760				94,760	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	1,036,373	2,024	0	0	1,038,397	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	5,468	466			5,934	43
Computer Equipment (391.1)	21,494				21,494	44
Transportation Equipment (392)	16,057	501			16,558	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	55,005	967	0	0	55,972	53
Total utility plant in service directly assignable	2,835,584	2,991	0	0	2,838,575	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	2,835,584	2,991	0	0	2,838,575	56

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$50,000 (class AB) or \$25,000 (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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

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)	300,467				300,467	35
Meters (346)	0				0	36

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 \$50,000 (class AB) or \$25,000 (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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

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)	
Hydrants (348)	96,441				96,441	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	1,001,819	0	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	1,460,432	0	0	0	1,460,432	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	1,460,432	0	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

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 water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- 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	2,943		2,943				2,943	1
February	2,956		2,956				2,956	2
March	2,941		2,941				2,941	3
April	2,937		2,937				2,937	4
May	3,518		3,518				3,518	5
June	4,397		4,397				4,397	6
July	6,453		6,453				6,453	7
August	5,495		5,495				5,495	8
September	3,937		3,937				3,937	9
October	3,499		3,499				3,499	10
November	3,279		3,279				3,279	11
December	3,068		3,068				3,068	12
TOTAL	45,423	0	45,423	0	0	0	45,423	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)	45,423
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	45,423
Less: Gallons (000s) sold to retail customers (billed, metered)	38783
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0
Gallons (000s) of Non-Revenue Water	6,640
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	8
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	5,123
Subtotal: Unbilled Authorized Consumption	5,131
Total Water Loss	1,509
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0
Gallons (000s) estimated due to data and billing errors	0
Gallons (000s) estimated due to customer meter under-registration	508
Subtotal Apparent Losses	508
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	300
Gallons (000s) estimated due to unreported and background leakage	701
Subtotal Real Losses (leakage)	1,001
Non-Revenue Water as percentage of net water supplied	15%
Total Water Loss as percentage of net water supplied	3%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	393
Date of maximum	07/29/2019
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	04/08/2019
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	147,426
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					Pump Motor or Standby Engine			
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	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"/> Nitrate 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"/> Nitrate 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 funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
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)	0		1
Copper	0.750				790	790	5 *	2
Other Metal	1.000	44			(44)	0		3
Copper	1.000				44	44	*	4
Other Metal	1.250	3			(3)	0		5
Copper	1.250				3	3	*	6
Other Metal	1.500	8			(8)	0		7
Copper	1.500				8	8	*	8
Other Metal	2.000	6			(6)	0		9
Copper	2.000				6	6	*	10
Lined Cast Iron (mide-1950's to early 1970)	3.000				1	1	*	11
Other Metal	3.000	1			(1)	0		12
Lined Cast Iron (mide-1950's to early 1970)	4.000				1	1	*	13
Other Metal	4.000	1			(1)	0		14
Utility Total		853			0	853	5	15

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)

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

Adjustments were made to reflect the proper metal type.

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)		
3/4	809	5	0	1	815	0	765	40		2	1							7	815	1
1	31				31	0	10	12		5	1							3	31	2
1 1/2	6				6	0		2		4									6	3
2	6				6	0		1		3	2								6	4
3	1				1	0				1									1	5
6	1				1	1		1											1	6
Total	854	5	0	1	860	1	775	56		15	4							10	860	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 - inside the premises or remote register

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad

☒ Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 860)

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)

Adjustments are nonzero for one or more meter sizes, please explain.

All AMI Meters were newly installed during 2016.

Wisconsin Administrative Code requires that meters 1 1/2 and 2 inches be tested or replaced every 4 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

All AMI Meters were newly installed during 2016.

Wisconsin Administrative Code requires that meters 1 inch or smaller be tested every 10 years or replaced every 20 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

All AMI Meters were newly installed during 2016.

Wisconsin Administrative Code requires that meters 3 and 4 inches be tested or replaced every 2 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

All AMI Meters were newly installed during 2016.

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.
- Number of hydrants operated during year means: opened and water withdrawn.
- Number of distribution valves operated during year means: fully opened and closed (exercised).

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

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.

List of All Station and Wholesale Meters (Page W-26)

Wisconsin Administrative Code requires that station meters be tested for accuracy at least once every 2 years. The Utility did not meet these requirements. Please explain the Utility's program for testing and replacing meters.

All magnetic meters do not have to be tested per Brian Pietz at DNR.

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. Do not include leak detection, other water loss program costs.
- 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) **	848	1
Total - Trempealeau County	848	2
Total - Customers Served	848	3
Total - Within Muni Boundary **	848	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
Lined Cast Iron (mide-1950's to early 1970)	3.000				1	1		*	7
Other Metal	3.000	1			(1)	0			8
Lined Cast Iron (mide-1950's to early 1970)	4.000				1	1		*	9
Other Metal	4.000	1			(1)	0			10
Utility Total		853			0	853			11

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)

General Footnote

Adjustments made to reflect proper metal type.

Electric Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Electricity			1
Sales of Electricity (440-448)	2,137,058	2,109,231	2
Total Sales of Electricity	2,137,058	2,109,231	3
Other Operating Revenues			4
Forfeited Discounts (450)	3,905	3,332	5
Miscellaneous Service Revenues (451)	0	0	6
Sales of Water and Water Power (453)	0	0	7
Rent from Electric Property (454)	3,882	371	8
Interdepartmental Rents (455)	0	0	9
Other Electric Revenues (456)	2,883	3,448	10
Amortization of Construction Grants (457)	0	0	11
Total Other Operating Revenues	10,670	7,151	12
Total Operating Revenues	2,147,728	2,116,382	13
Operation and Maintenance Expenses			14
Power Production Expenses (500-546)	1,170,827	1,207,988	15
Transmission Expenses (550-553)	99,856	95,296	16
Distribution Expenses (560-576)	85,451	104,529	17
Customer Accounts Expenses (901-904)	89,051	84,249	18
Customer Service and Informational Expenses (906)	0	0	19
Sales Expenses (910)	0	0	20
Administrative and General Expenses (920-935)	189,519	151,770	21
Total Operation and Maintenance Expenses	1,634,704	1,643,832	22
Other Expenses			23
Depreciation Expense (403)	238,675	228,802	24
Amortization Expense (404-407)			25
Taxes (408)	102,917	93,095	26
Total Other Expenses	341,592	321,897	27
Total Operating Expenses	1,976,296	1,965,729	28
NET OPERATING INCOME	171,432	150,653	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	1,163	8,903,031					1,196,834	86,033	1,282,867	1
Residential	RG-2	Y	N									0	2
TOTAL				1,163	8,903,031	0	0	0	0	1,196,834	86,033	1,282,867	3
Commercial & Industrial													
Small Power	CP-1	N	Y	8	2,146,230			5,940	9,398	292,148	24,231	316,379	4
Small Power	CP-1 TOD	Y	Y									0	5
Large Power	CP-2	N	Y	1	716,400			3,252	5,064	0	7,225	7,225	6
General Service	GS-1	N	N	207	3,450,596					464,030	32,125	496,155	7
General Service	GS-2	Y	N									0	8
TOTAL				216	6,313,226	0	0	9,192	14,462	756,178	63,581	819,759	9
Lighting Service													
Street Lighting	MS-1	N	N	2	147,555					32,971	1,461	34,432	10
TOTAL				2	147,555	0	0	0	0	32,971	1,461	34,432	11
GRAND TOTAL				1,381	15,363,812	0	0	9,192	14,462	1,985,983	151,075	2,137,058	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	3,905	2
Total Forfeited Discounts (450)	3,905	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	3,882	11
Total Rent from Electric Property (454)	3,882	12
Interdepartmental Rents (455)		13
None		14
Total Interdepartmental Rents (455)	0	15
Other Electric Revenues (456)		16
Other Miscellaneous	2,883	17
Total Other Electric Revenues (456)	2,883	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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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)		1,170,827	1,170,827	1,207,988	23
Other Expenses (546)			0	0	24
Total Other Power Supply Expenses	0	1,170,827	1,170,827	1,207,988	25
Total Power Production Expenses	0	1,170,827	1,170,827	1,207,988	26
TRANSMISSION EXPENSES					27
Operation Supervision and Labor (550)		99,856	99,856	95,296	28
Operation Supplies and Expenses (551)			0	0	29
Maintenance of Transmission Plant (553)			0	0	30
Total Transmission Expenses	0	99,856	99,856	95,296	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)		41,278	41,278	38,922	35
Street Lighting and Signal System Expenses (565)			0	0	36
Meter Expenses (566)		30	30	0	37
Customer Installations Expenses (567)			0	0	38
Miscellaneous Distribution Expenses (569)			0	0	39
Maintenance of Structures and Equipment (571)		16,198	16,198	19,224	40

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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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 Lines (572)		7,237	7,237	27,018 *	41
Maintenance of Line Transformers (573)		7,563	7,563	6,067	42
Maintenance of Street Lighting and Signal Systems (574)		11,644	11,644	8,707	43
Maintenance of Meters (575)		1,189	1,189	3,733	44
Maintenance of Miscellaneous Distribution Plant (576)		312	312	858	45
Total Distribution Expenses	0	85,451	85,451	104,529	46
CUSTOMER ACCOUNTS EXPENSES					47
Meter Reading Labor (901)		21	21	200	48
Accounting and Collecting Labor (902)		81,216	81,216	74,584	49
Supplies and Expenses (903)		7,100	7,100	6,511	50
Uncollectible Accounts (904)		714	714	2,954	51
Total Customer Accounts Expenses	0	89,051	89,051	84,249	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)		3,352	3,352	3,080	60
Office Supplies and Expenses (921)		211	211	7,329 *	61
Administrative Expenses Transferred -- Credit (922)			0	0	62
Outside Services Employed (923)		27,245	27,245	10,837 *	63
Property Insurance (924)		12,417	12,417	10,734	64
Injuries and Damages (925)			0	0	65
Employee Pensions and Benefits (926)		81,786	81,786	81,476	66
Regulatory Commission Expenses (928)		15,048	15,048	0 *	67
Miscellaneous General Expenses (930)		36,026	36,026	24,497 *	68
Transportation Expenses (933)		4,308	4,308	5,861	69
Maintenance of General Plant (935)		9,126	9,126	7,956	70
Total Administrative and General Expenses	0	189,519	189,519	151,770	71
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	1,634,704	1,634,704	1,643,832	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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
 - 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 15% and \$5,000 higher or lower than the Last Year amount.

Line 572: Less maintenance costs, with distribution system upgrade in 2019.

Line 921: Fewer office supply purchases

Line 923: Payments in 2019 for meter setup and annual fees.

Line 928: Electric rate case costs in 2019.

Line 930: Additional supply purchases in 2019.

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	72,758	70,035	1
Social Security	17,633	17,143	2
Wisconsin Gross Receipts Tax	12,526	1,952	3
PSC Remainder Assessment		3,965 *	4
Total Tax Expense	102,917	93,095	5

Taxes (Acct. 408 - Electric)

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

Taxes (Acct. 408 - Electric) (Page E-05)

Explain zero value(s) for PSC Remainder Assessment and/or Social Security.

Amount could not be located for the PSC Remainder Assessment.

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	7.333042
3. Local Tax Rate	mills	7.090588
4. School Tax Rate	mills	11.260679
5. Vocational School Tax Rate	mills	1.659658
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	27.343967
9. Less: State Credit	mills	1.885950
11. Net Tax Rate	mills	25.458017

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	7.090588
13. Combined School Tax Rate	mills	12.920337
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	20.010925
16. Total Tax Rate	mills	27.343967
17. Ratio of Local and School Tax to Total	dec.	0.731822
18. Total Tax Net of State Credit	mills	25.458017
19. Net Local and School Tax Rate	mills	18.630745
20. Utility Plant, Jan 1	\$	6,435,393
21. Materials & Supplies	\$	103,794
22. Subtotal	\$	6,539,187
23. Less: Plant Outside Limits	\$	2,057,594
24. Taxable Assets	\$	4,481,593
25. Assessment Ratio	dec.	0.871400
26. Assessed Value	\$	3,905,260
27. Net Local and School Tax Rate	mills	18.630745
28. Tax Equiv. Computed for Current Year	\$	72,758

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	6,435,393
2. Materials & Supplies	\$	103,794
3. Subtotal	\$	6,539,187
4. Less: Plant Outside Limits	\$	2,057,594
5. Taxable Assets	\$	4,481,593
6. Assessed Value	\$	3,905,260
7. Tax Equiv. Computed for Current Year	\$	72,758
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)	\$	72,758

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.
- For each account over \$50,000 (class AB) or \$25,000 (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
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 (351)	0				0	35
Station Equipment (353)	0				0	36

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.
- For each account over \$50,000 (class AB) or \$25,000 (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)	
Towers and Fixtures (354)	0				0	37
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)	346,099	77,251	23,150		400,200 *	49
Overhead Conductors and Devices (365)	828,530	51,521	10,790		869,261 *	50
Underground Conduit (366)	0				0	51
Underground Conductors and Devices (367)	810,136	59,195	18,101		851,230 *	52
Line Transformers (368)	552,503	138,142	23,623		667,022 *	53
Services (369)	22,111	9,949			32,060	54
Meters (370)	221,472	1			221,473	55
Installations on Customers' Premises (371)	571				571	56
Leased Property on Customers' Premises (372)	0				0	57
Street Lighting and Signal Systems (373)	102,315				102,315	58
Total Distribution Plant	5,378,998	336,059	75,664	0	5,639,393	59
GENERAL PLANT						60
Land and Land Rights (389)	204				204	61
Structures and Improvements (390)	78,522				78,522	62
Office Furniture and Equipment (391)	7,196	466			7,662	63
Computer Equipment (391.1)	29,011				29,011	64
Transportation Equipment (392)	253,403				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)	71,386	500			71,886	69
Communication Equipment (397)	0				0	70
SCADA Equipment (397.1)	0				0	71
Miscellaneous Equipment (398)	71,158				71,158	72

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.
- For each account over \$50,000 (class AB) or \$25,000 (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 Tangible Property (399)	0				0	73
Total General Plant	510,880	966	0	0	511,846	74
Total utility plant in service directly assignable	5,889,878	337,025	75,664	0	6,151,239	75
Common Utility Plant Allocated to Electric Department	0				0	76
TOTAL UTILITY PLANT IN SERVICE	5,889,878	337,025	75,664	0	6,151,239	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.
- For each account over \$50,000 (class AB) or \$25,000 (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.

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

Additions for one or more accounts exceed \$25,000, please explain. If applicable, provide construction authorization and PSC docket number.

Lines 364, 365, 367, 368: Upgrade to the distribution power lines.

Electric Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$50,000 (class AB) or \$25,000 (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
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 (351)	0				0	35
Station Equipment (353)	0				0	36

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.
- For each account over \$50,000 (class AB) or \$25,000 (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)	
Towers and Fixtures (354)	0				0	37
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)	455,908	2,579			458,487	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	533,299	2,579	0	0	535,878	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

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.
- For each account over \$50,000 (class AB) or \$25,000 (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 Tangible Property (399)	0				0	73
Total General Plant	1,200	0	0	0	1,200	74
Total utility plant in service directly assignable	534,499	2,579	0	0	537,078	75
Common Utility Plant Allocated to Electric Department	0				0	76
TOTAL UTILITY PLANT IN SERVICE	534,499	2,579	0	0	537,078	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		2		3
7.2/12.5 kV (12kV)	1	2			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		2		16
7.2/12.5 kV (12kV)	1	2			17
14.4/24.9 kV (25kV)	0				18
19.9/34.5 kV (34.5kV)	0				19
All Secondary	0				20
Underground Lines					21
2.4/4.16 kV (4kV)	12				22
7.2/12.5 kV (12kV)	0				23
14.4/24.9 kV (25kV)	0				24
19.9/34.5 kV (34.5kV)	0				25
All Secondary	0				26
Transmission System					27
Pole Lines					28
34.5 kV	0				29
69 kV	0				30
115 kV	0				31
138 kV	0				32
Underground Lines					33
34.5 kV	0				34
69 kV	0				35
115 kV	0				36
138 kV	0				37

Monthly Peak Demand and Energy Usage

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

SYSTEM: TREMPEALEAU

Type of Reading: 15 minutes integrated

Supplier: Great Lakes Utilities (GLU)

Month (a)	Monthly Peak Usage				Monthly Energy Usage (kWh) (f)	
	kW (b)	Day of Week (c)	Date (d)	Time Ending (HH:MM) (e)		
January	3,379	Wednesday	01/30/2019	12:00	1,517,514	1
February	3,083	Friday	02/08/2019	08:00	1,411,384	2
March	3,159	Monday	03/04/2019	08:00	1,386,533	3
April	2,380	Monday	04/01/2019	08:00	1,026,811	4
May	2,360	Friday	05/31/2019	16:00	1,010,187	5
June	3,357	Saturday	06/29/2019	18:00	1,145,818	6
July	4,113	Sunday	07/14/2019	18:00	1,709,884	7
August	3,744	Saturday	08/03/2019	17:00	1,434,287	8
September	2,920	Monday	09/02/2019	19:00	1,140,518	9
October	2,237	Wednesday	10/30/2019	08:00	1,054,778	10
November	2,648	Tuesday	11/12/2019	08:00	1,318,776	11
December	2,781	Wednesday	12/18/2019	08:00	1,308,896	12
Total	36,161				15,465,386	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												
RG-1 kW at Peak												
RG-1 Monthly Usage kWh	881,513	807,419	761,381	596,443	563,102	646,338	1,004,359	756,781	649,812	609,180	798,108	828,595
RG-2 kW at Peak												
RG-2 Monthly Usage kWh												
Commercial & Industrial												
CP-1 kW at Peak												
CP-1 Monthly Usage kWh	250,180	265,660	270,420	160,460	153,880	159,950	172,580	150,480	123,400	148,580	135,100	155,540
CP-1 TOD kW at Peak												
CP-1 TOD Monthly Usage kWh												
CP-2 kW at Peak												
CP-2 Monthly Usage kWh	63,800	57,800	68,000	64,400	60,600	62,800	67,800	60,400	54,200	60,600	48,800	47,200
GS-1 kW at Peak												
GS-1 Monthly Usage kWh	283,704	281,328	273,508	190,979	222,094	266,878	456,048	457,339	289,633	221,541	247,340	260,204
GS-2 kW at Peak												
GS-2 Monthly Usage kWh												
Lighting Service												
MS-1 kW at Peak												
MS-1 Monthly Usage kWh	21,316	12,425	11,928	10,437	9,443	8,946	8,698	9,940	11,431	13,419	13,916	15,656

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	16,656,000
Interchanges:	
In (gross)	
Out (gross)	
Net	0
Transmission for/by others (wheeling):	
Received	
Delivered	
Net	0
Total Source of Energy	16,656,000
DISPOSITION OF ENERGY	
Sales to Ultimate Consumers (including interdepartmental sales)	15,363,812
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	15,363,812
Energy Losses:	
Transmission Losses (if applicable)	0
Distribution Losses	1,292,188
Total Energy Losses	1,292,188
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.7581%
Total Disposition of Energy	16,656,000

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:	36,161
Average Load Factor:	63.0968
Total Cost of Purchased Power:	1,170,827
Average cost per kWh:	0.0703
On-Peak Hours (if applicable):	

Monthly Purchases --- kWh		
	on-Peak	off-Peak
January	736,000	900,000
February	678,000	839,000
March	620,000	846,000
April	540,000	593,000
May	522,000	595,000
June	563,000	700,000
July	872,000	944,000
August	766,000	848,000
September	556,000	697,000
October	548,000	604,000
November	540,000	735,000
December	613,000	801,000
Total kWh	7,554,000	9,102,000

Customer Owned Distributed Energy Resources

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

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

Hydroelectric Generating Plant Statistics (Large Plants)

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

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

Electric Generating Plant Statistics (Small Plants)

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

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

Substation Equipment

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

Substation Name (a)	Voltage High Side kV (b)	Voltage Low Side kV (c)	Number of Main Transformers in Operation (d)	Total Capacity of Transformers in kVA (e)	Number of Spare Transformers on Hand (f)	15-Minute Maximum Demand in kW (g)	Date and Hour of Maximum Demand (h)	kWh Annual Throughput (i)		
Chase	7.2	2.4	1	3,750	0	0	01/01/2018 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

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	1,162			1,162				1,162	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	207			207				207	6
GS-2 General Service									7
MS-1 Street Lighting	2			2				2	8
Stock									9
TOTAL:	1,380	0	0	1,380	0	0	0	1,380	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) **	1,416	1
Total - Trempealeau County	1,416	2
Total - Customers Served	1,416	3
Total - Within Muni Boundary **	1,416	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	(426)	1,815	1,389	5
Account 253 Collections	12,269	12,269	24,538	6
Public Benefits Collections	12,269	12,269	24,538	7
Additional Collections				8
Number of Customers Affected by Statutory Cap on Public Benefits Collection				9
Expenditures				10
Account 186 Expenditures	13,202	8,703	21,905	11
Statewide Program Contributions	13,202	8,703	21,905	12
Utility Expenditures				13
Net Balance	(1,359)	5,381	4,022	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	89	110	695	24,445	5
Fraud/Theft of Service					6
Switched Meters	24	1,574			7
Other Erroneous Billing					8
TOTAL:	113	1,684	695	24,445	9

Number of Meter Complaint: 0

Customer Requested Tests Performed: 0