



# WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

TREMPEALEAU MUNICIPAL ELECTRIC AND WATER UTILITY

24455 3RD STREET, PO BOX 247  
TREMPEALEAU, WI 54661-0247

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For the Year Ended: DECEMBER 31, 2020

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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.

Filed: 05/28/2021

Water Service Started Date: 01/01/1938

DNR Public Water System ID: 66203324

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

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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: **5/27/2021**

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, 2020 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 US, LLP

Eau Claire, Wisconsin  
May 27, 2021

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## Identification and Ownership - Contacts

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### Utility employee in charge of correspondence concerning this report

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Name: Kathy Peterson

Title: Village Clerk

Mailing Address: 24455 3rd Street  
Trempealeau, WI 54661

Phone: (608) 534-6434

Email Address: clerk@trempealeauwi.com

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### Accounting firm or consultant preparing this report (if applicable)

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Name: Kim Shult

Title: Partner

Mailing Address: Baker Tilly US, LLP  
3410 Oakwood Mall Drive, Suite 200  
Eau Claire, WI 54701

Phone: (612) 876-4912

Email Address: kimberly.shult@bakertilly.com

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### Name and title of utility General Manager (or equivalent)

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Name: Kim Ganz & Todd Lakey

Title: Electric & Water Superintendents

Mailing Address: 24455 3rd Street  
Trempealeau, WI 54661

Phone: (608) 534-6434

Email Address: kganz@tremealeauwi.com

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

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Name: Kurt Wood

Title: President

Mailing Address: 24455 3rd Street  
Trempealeau, WI 54661

Phone: (608) 534-6434

Email Address: kwood@citybrewery.com

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### Contact person for cybersecurity issues and events

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Name: Kathy Peterson

Title: Village Clerk

Mailing Address: 24455 3rd Street  
Trempealeau, WI 54661

Phone: (608) 534-6434

Email Address: clerk@trempealeauwi.com

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## Identification and Ownership - Governing Authority and Audit Information

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**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: 06/22/2020

Period covered by most recent audit: 01/01/2019 - 12/31/2019

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

Name: Kim Shult

Title: Partner

Organization Name: Baker Tilly US, LLP

USPS Address: 3410 Oakwood Mall Drive, 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

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## Identification and Ownership - Contract Operations

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**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**

## Workforce Diversity

- ð Whole numbers in the range of 0 - 999,999 are acceptable values for this schedule. Please enter part time employees as a whole number, and use the Footnotes feature to provide information about how many staff are part-time employees.
- ð Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories.

Category (a)	Employee Count				
	Total (b)	Management (c)	Executive Leadership (d)	Board of Directors (e)	
Total Utility Employees	9	4	0	7	1
Women	2	1	0	4	2
Minorities	1	1	0		3
Veterans	1	1	0		4



## Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			1
Operating Revenues (400)	2,542,366	2,641,474	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	1,894,952	1,889,929	4
Depreciation Expense (403)	359,763	329,158	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	178,311	177,652	7
Total Operating Expenses	<b>2,433,026</b>	<b>2,396,739</b>	8
Net Operating Income	<b>109,340</b>	<b>244,735</b>	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	<b>109,340</b>	<b>244,735</b>	11
<b>OTHER INCOME</b>			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)	8,928	8,837	16
Miscellaneous Nonoperating Income (421)	12,003	2,579	17
Total Other Income	<b>20,931</b>	<b>11,416</b>	18
Total Income	<b>130,271</b>	<b>256,151</b>	19
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			20
Miscellaneous Amortization (425)	(5,978)	(5,978)	21
Other Income Deductions (426)	53,707	53,408	22
Total Miscellaneous Income Deductions	<b>47,729</b>	<b>47,430</b>	23
Income Before Interest Charges	<b>82,542</b>	<b>208,721</b>	24
<b>INTEREST CHARGES</b>			25
Interest on Long-Term Debt (427)	132,279	135,533	26
Amortization of Debt Discount and Expense (428)	11,344	9,723	27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	0	0	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	<b>143,623</b>	<b>145,256</b>	32
Net Income	<b>(61,081)</b>	<b>63,465</b>	33
<b>EARNED SURPLUS</b>			34
Unappropriated Earned Surplus (Beginning of Year) (216)	3,824,042	3,760,577	35
Balance Transferred from Income (433)	(61,081)	63,465	36
Miscellaneous Credits to Surplus (434)			37
Miscellaneous Debits to Surplus--Debit (435)			38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	<b>3,762,961</b>	<b>3,824,042</b>	41

## Income Statement Account Details

- Ø 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.
- Ø Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- Ø 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)	
<b>UTILITY OPERATING INCOME</b>				1
<b>Operating Revenues (400)</b>				2
Derived	2,542,366		2,542,366	3
<b>Total (Acct. 400)</b>	<b>2,542,366</b>	<b>0</b>	<b>2,542,366</b>	4
<b>Operation and Maintenance Expense (401-402)</b>				5
Derived	1,894,952		1,894,952	6
<b>Total (Acct. 401-402)</b>	<b>1,894,952</b>	<b>0</b>	<b>1,894,952</b>	7
<b>Depreciation Expense (403)</b>				8
Derived	359,763		359,763	9
<b>Total (Acct. 403)</b>	<b>359,763</b>	<b>0</b>	<b>359,763</b>	10
<b>Amortization Expense (404-407)</b>				11
Derived	0		0	12
<b>Total (Acct. 404-407)</b>	<b>0</b>	<b>0</b>	<b>0</b>	13
<b>Taxes (408)</b>				14
Derived	178,311		178,311	15
<b>Total (Acct. 408)</b>	<b>178,311</b>	<b>0</b>	<b>178,311</b>	16
<b>TOTAL UTILITY OPERATING INCOME</b>	<b>109,340</b>	<b>0</b>	<b>109,340</b>	17
<b>OTHER INCOME</b>				18
<b>Income from Merchandising, Jobbing and Contract Work (415-416)</b>				19
Derived	0	0	0	20
<b>Total (Acct. 415-416)</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Interest and Dividend Income (419)</b>				22
Electric Interest Income	8,796		8,796	23
Water Interest Income	132		132	24
<b>Total (Acct. 419)</b>	<b>8,928</b>	<b>0</b>	<b>8,928</b>	25
<b>Miscellaneous Nonoperating Income (421)</b>				26
Contributed Plant - Electric		12,003	12,003	27
Contributed Plant - Water			0	28
Impact Fees - Water			0	29
<b>Total (Acct. 421)</b>	<b>0</b>	<b>12,003</b>	<b>12,003</b>	30
<b>TOTAL OTHER INCOME</b>	<b>8,928</b>	<b>12,003</b>	<b>20,931</b>	31
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				32
<b>Miscellaneous Amortization (425)</b>				33
Regulatory Liability (253) Amortization	(5,978)		(5,978)	34
<b>Total (Acct. 425)</b>	<b>(5,978)</b>	<b>0</b>	<b>(5,978)</b>	35
<b>Other Income Deductions (426)</b>				36
Depreciation Expense on Contributed Plant - Electric		21,893	21,893	37
Depreciation Expense on Contributed Plant - Water		31,814	31,814	38
<b>Total (Acct. 426)</b>	<b>0</b>	<b>53,707</b>	<b>53,707</b>	39

## Income Statement Account Details

- ð 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.
- ð Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- ð 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)	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	<b>(5,978)</b>	<b>53,707</b>	<b>47,729</b>	40
<b>INTEREST CHARGES</b>				41
<b>Interest on Long-Term Debt (427)</b>				42
Derived	132,279		132,279	43
<b>Total (Acct. 427)</b>	<b>132,279</b>	<b>0</b>	<b>132,279</b>	44
<b>Amortization of Debt Discount and Expense (428)</b>				45
Bond Discount	1,949		1,949	46
Loss on Refunding	9,395		9,395	47
<b>Total (Acct. 428)</b>	<b>11,344</b>	<b>0</b>	<b>11,344</b>	48
<b>Interest on Debt to Municipality (430)</b>				49
Derived	0		0	50
<b>Total (Acct. 430)</b>	<b>0</b>	<b>0</b>	<b>0</b>	51
<b>Other Interest Expense (431)</b>				52
Derived	0		0	53
<b>Total (Acct. 431)</b>	<b>0</b>	<b>0</b>	<b>0</b>	54
<b>TOTAL INTEREST CHARGES</b>	<b>143,623</b>	<b>0</b>	<b>143,623</b>	55
<b>NET INCOME</b>	<b>(19,377)</b>	<b>(41,704)</b>	<b>(61,081)</b>	56
<b>EARNED SURPLUS</b>				57
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>				58
Derived	2,309,537	1,514,505	3,824,042	59
<b>Total (Acct. 216)</b>	<b>2,309,537</b>	<b>1,514,505</b>	<b>3,824,042</b>	60
<b>Balance Transferred from Income (433)</b>				61
Derived	(19,377)	(41,704)	(61,081)	62
<b>Total (Acct. 433)</b>	<b>(19,377)</b>	<b>(41,704)</b>	<b>(61,081)</b>	63
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	<b>2,290,160</b>	<b>1,472,801</b>	<b>3,762,961</b>	64

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

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

## Revenues Subject to Wisconsin Remainder Assessment

- ø 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.
- ø 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	501,564	2,040,802			2,542,366	1
Less: interdepartmental sales	0	19,196			19,196	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	2	13			15	5
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>501,562</b>	<b>2,021,593</b>	<b>0</b>	<b>0</b>	<b>2,523,155</b>	<b>6</b>

## 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	96,576		96,576	1
Electric operating expenses	242,081		242,081	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	37,387		37,387	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
<b>Total Payroll</b>	<b>376,044</b>	<b>0</b>	<b>376,044</b>	<b>20</b>

## Full-Time Employees (FTE)

- ð 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.
- ð Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	1.7	1
Electric	3.7	2
Gas		3
Sewer		4

## Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>ASSESTS AND OTHER DEBITS</b>			1
<b>UTILITY PLANT</b>			2
Utility Plant (101)	11,920,002	11,269,817	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,900,543	4,532,437	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	<b>7,019,459</b>	<b>6,737,380</b>	7
<b>OTHER PROPERTY AND INVESTMENTS</b>			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)	363,474	391,146	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	202,928	15
Total Other Property and Investments	<b>363,474</b>	<b>594,074</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	415,029	436,024	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)	363,012	360,204	23
Other Accounts Receivable (143)	5,647	6,608	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	100,012	74,507	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)	62,877	0	34
Total Current and Accrued Assets	<b>946,577</b>	<b>877,343</b>	35
<b>DEFERRED DEBITS</b>			36
Unamortized Debt Discount and Expense (181)	70,080	81,424	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)	216,821	249,316	42
Total Deferred Debits	<b>286,901</b>	<b>330,740</b>	43
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>8,616,411</b>	<b>8,539,537</b>	44



## Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>LIABILITIES AND OTHER CREDITS</b>			1
<b>PROPRIETARY CAPITAL</b>			2
Capital Paid in by Municipality (200)	272,047	272,047	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	3,762,961	3,824,042	5
Total Proprietary Capital	<b>4,035,008</b>	<b>4,096,089</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	3,798,561	4,046,792	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	281,885	9,500	10
Total Long-Term Debt	<b>4,080,446</b>	<b>4,056,292</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	106,292	119,292	14
Payables to Municipality (233)	106,988	0	15
Customer Deposits (235)	3,352	5,952	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	15,099	13,270	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	53,000	56,820	20
Total Current and Accrued Liabilities	<b>284,731</b>	<b>195,334</b>	21
<b>DEFERRED CREDITS</b>			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	216,226	191,822	25
Total Deferred Credits	<b>216,226</b>	<b>191,822</b>	26
<b>OPERATING RESERVES</b>			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	<b>0</b>	<b>0</b>	32
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>8,616,411</b>	<b>8,539,537</b>	33

## Net Utility Plant

ð 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)	
<b>First of Year</b>					1
Total Utility Plant - First of Year	4,299,007	6,970,810	0	0	2
	<b>4,299,007</b>	<b>6,970,810</b>	<b>0</b>	<b>0</b>	3
<b>Plant Accounts</b>					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,851,083	7,059,406			5
Utility Plant in Service - Contributed Plant (101.2)	1,460,432	549,081			6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)					11
<b>Total Utility Plant</b>	<b>4,311,515</b>	<b>7,608,487</b>	<b>0</b>	<b>0</b>	12
<b>Accumulated Provision for Depreciation and Amortization</b>					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,309,950	2,811,813			14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	436,141	342,639			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
<b>Total Accumulated Provision</b>	<b>1,746,091</b>	<b>3,154,452</b>	<b>0</b>	<b>0</b>	21
<b>Accumulated Provision for Depreciation and Amortization</b>					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	26
<b>Net Utility Plant</b>	<b>2,565,424</b>	<b>4,454,035</b>	<b>0</b>	<b>0</b>	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):

- ð Report the amounts charged in the operating sections to Depreciation Expense (403).
- ð If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- ð 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.
- ð 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)	1,216,990	2,590,374	0	0	<b>3,807,364</b>	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	90,859	268,904			<b>359,763</b>	3
Depreciation Expense on Meters Charged to Sewer	8,362				<b>8,362</b>	4
Salvage					<b>0</b>	5
<b>Total credits</b>	<b>99,221</b>	<b>268,904</b>	<b>0</b>	<b>0</b>	<b>368,125</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	6,261	47,465			<b>53,726</b>	8
Cost of Removal					<b>0</b>	9
<b>Total debits</b>	<b>6,261</b>	<b>47,465</b>	<b>0</b>	<b>0</b>	<b>53,726</b>	10
<b>Balance end of year (111.1)</b>	<b>1,309,950</b>	<b>2,811,813</b>	<b>0</b>	<b>0</b>	<b>4,121,763</b>	11

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

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

- ð Report the amounts charged in the operating sections to Other Income Deductions (426).
- ð If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- ð 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.
- ð 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)	404,327	320,746	0	0	<b>725,073</b>	1
<b>Credits during year</b>						2
Charged Other Income Deductions (426)	31,814	21,893			<b>53,707</b>	3
Depreciation Expense on Meters Charged to Sewer					<b>0</b>	4
Salvage					<b>0</b>	5
<b>Total credits</b>	<b>31,814</b>	<b>21,893</b>	<b>0</b>	<b>0</b>	<b>53,707</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	0	0			<b>0</b>	8
Cost of Removal					<b>0</b>	9
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	10
<b>Balance end of year (111.2)</b>	<b>436,141</b>	<b>342,639</b>	<b>0</b>	<b>0</b>	<b>778,780</b>	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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

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

Description (a)	Amount (b)	
Balance first of year	0	1
<b>Additions</b>		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
<b>Total Additions</b>	<b>0</b>	6
<b>Accounts Written Off</b>		7
Accounts written off during the year: Utility Customers	0	8
Accounts written off during the year: Others	0	9
<b>Total Accounts Written Off</b>	<b>0</b>	10
<b>Balance End of Year</b>	<b>0</b>	11

## Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							1
Fuel (151)					0	0	2
Fuel stock expenses (152)					0	0	3
Plant mat. & oper. sup. (154)				100,012	100,012	74,507	4
<b>Total Electric Utility</b>	0	0	0	100,012	100,012	74,507	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	100,012	74,507	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
<b>Total Material and Supplies</b>	100,012	74,507	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)		
<b>Unamortized debt discount &amp; expense (181)</b>				1
2014 Revenue Bonds - Deferred Charge on Refunding	9,395	428	46,975	2
2014 Revenue Bonds - Discount	1,949	428	23,105	3
None				4
<b>Total</b>	<b>11,344</b>		<b>70,080</b>	5
<b>Unamortized premium on debt (251)</b>				6
None				7
<b>Total</b>	<b>0</b>		<b>0</b>	8



**Capital Paid in by Municipality (Acct. 200)**

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

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

## Bonds (Acct. 221)

- ð Report information required for each separate issue of bonds.
- ð If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- ð Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- ð 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%	3,045,000	1
WATER MRB	11/12/2009	05/01/2029	2.63%	753,561	2
<b>Total</b>				<b>3,798,561</b>	<b>3</b>

## Notes Payable & Miscellaneous Long-Term Debt

- Œ Report each class of debt included in Accounts 223, 224 and 231.  
 Œ Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.  
 Œ If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.  
 Œ 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)	
<b>Other Long-Term Debt (224)</b>					1
2020 ELECTRIC Equipment Loan	07/09/2020	07/06/2027	2.60%	281,885	2
<b>Total for Account 224</b>				<b>281,885</b>	3

**Taxes Accrued (Acct. 236)**

<b>Description (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
Charged water department expense	70,590	2
Charged electric department expense	107,721	3
Charged gas department expense		4
Charged sewer department expense	2,309	5
<b>Total accruals and other credits</b>	<b>180,620</b>	6
County, state and local taxes	141,370	7
Social Security taxes	27,700	8
PSC Remainder Assessment	555	9
Gross Receipts Tax	10,995	10
<b>Total payments and other debits</b>	<b>180,620</b>	11
<b>Balance end of year</b>	<b>0</b>	12

## Interest Accrued (Acct. 237)

0 Report below interest accrued on each utility obligation.

0 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)	
<b>Bonds (221)</b>	0	0	0	0	1
2009 MRB	3,676	20,451	20,778	3,349	2
2014 ELECTRIC REVENUE BOND	9,094	108,835	109,126	8,803	3
<b>Subtotal Bonds (221)</b>	<b>12,770</b>	<b>129,286</b>	<b>129,904</b>	<b>12,152</b>	4
<b>Advances from Municipality (223)</b>	0	0	0	0	5
None				0	6
<b>Subtotal Advances from Municipality (223)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	7
<b>Other Long-Term Debt (224)</b>	0	0	0	0	8
2018 ELECTRIC EQUIPMENT LOAN	500	46	546	0	9
2020 Electric Utility Loan		2,947	0	2,947	10
<b>Subtotal Other Long-Term Debt (224)</b>	<b>500</b>	<b>2,993</b>	<b>546</b>	<b>2,947</b>	11
<b>Notes Payable (231)</b>	0	0	0	0	12
None				0	13
<b>Subtotal Notes Payable (231)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>Customer Deposits (235)</b>	0	0	0	0	15
None				0	16
<b>Subtotal Customer Deposits (235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	17
<b>Total</b>	<b>13,270</b>	<b>132,279</b>	<b>130,450</b>	<b>15,099</b>	18

## 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)	
<b>Sinking Funds (125)</b>	0	1
Electric - Debt Reserve	148,253	2
Electric - Redemption Account	158,788	3
Water - Redemption Account	56,433	4
<b>Total (Acct. 125)</b>	<b>363,474</b>	5
<b>Cash and Working Funds (131 )</b>	0	6
Cash	415,029	7
<b>Total (Acct. 131 )</b>	<b>415,029</b>	8
<b>Customer Accounts Receivable (142)</b>	0	9
Water	298,827	10
Electric	64,185	11
<b>Total (Acct. 142)</b>	<b>363,012</b>	12
<b>Other Accounts Receivable (143)</b>	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Electric - Other Accounts Receivable	5,051	16
Water - Other Accounts Receivable	596	17
<b>Total (Acct. 143)</b>	<b>5,647</b>	18
Net Pension Asset - Electric	45,139	19
Net Pension Asset -Water	17,738	20
<b>Total (Acct. 174)</b>	<b>62,877</b>	21
<b>Miscellaneous Deferred Debits (186)</b>	0	22
Electric - Deferred Outflows of Resources - Pension Related Amounts	113,726	23
Regulatory Liability for Pensions - Electric	44,441	24
Regulatory Liability for Pensions - Water	14,529	25
Water - Deferred Outflows of Resources - Pension Related Amounts	44,125	26
<b>Total (Acct. 186)</b>	<b>216,821</b>	27
<b>Accounts Payable (232 )</b>	0	28
Accounts Payable	106,292	29
<b>Total (Acct. 232 )</b>	<b>106,292</b>	30
<b>Payables to Municipality (233)</b>	0	31
Due to Municipality	106,988	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.

<b>Total (Acct. 233)</b>	<b>106,988</b>	33
<b>Customer Deposits (235)</b>	0	34
Electric - Customer Deposits	3,352	35
<b>Total (Acct. 235)</b>	<b>3,352</b>	36
Electric - Compensated Absences	33,116	37
Electric - Public Benefits	4,844	38
Water - Compensated Absences	15,040	39
<b>Total (Acct. 242)</b>	<b>53,000</b>	40
<b>Other Deferred Credits (253)</b>	0	41
Regulatory Liability	17,933	42
Electric - Deferred Inflow of Resources - Pension Related Amounts	147,477	43
Water - Deferred Inflow of Resources - Pension Related Amounts	50,816	44
<b>Total (Acct. 253)</b>	<b>216,226</b>	45

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## Balance Sheet Detail - Other Accounts

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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.
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### 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.**

143: Electric - other accounts receivable includes \$1,788 for damage to a pole, \$2,721 for new services and \$542 of other items.

233: Advance from the General Fund due to negative pooled cash.

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## Return on Rate Base Computation

- ð The data used in calculating rate base are averages.
- ð 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.
- ð 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.
- ð 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)	
<b>Add Average</b>						1
Utility Plant in Service (101.1)	2,844,829	6,605,322			<b>9,450,151</b>	2
Materials and Supplies	0	87,259			<b>87,259</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	1,263,470	2,701,093			<b>3,964,563</b>	5
Customer Advances for Construction					<b>0</b>	6
Regulatory Liability	9,485	11,437			<b>20,922</b>	7
<b>Average Net Rate Base</b>	<b>1,571,874</b>	<b>3,980,051</b>	<b>0</b>	<b>0</b>	<b>5,551,925</b>	8
Net Operating Income	84,627	24,713			<b>109,340</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.38%</b>	<b>0.62%</b>	<b>N/A</b>	<b>N/A</b>	<b>1.97%</b>	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	10,841	13,070	0	0	23,911	1
<b>Credits During Year</b>					<b>0</b>	2
None					<b>0</b>	3
<b>Charges (Deductions)</b>					<b>0</b>	4
Miscellaneous Amortization (425)	2,712	3,266			<b>5,978</b>	5
<b>Balance End of Year</b>	<b>8,129</b>	<b>9,804</b>	<b>0</b>	<b>0</b>	<b>17,933</b>	6

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## Important Changes During the Year

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**Report changes of any of the following types:**

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1. Acquisitions

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2. Leaseholder changes

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3. Extensions of service

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4. Estimated changes in revenues due to rate changes

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5. Obligations incurred or assumed, excluding commercial paper

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6. Formal proceedings with the Public Service Commission

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7. Any additional matters

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## Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues - Sales of Water</b>			1
Sales of Water (460-467)	481,396	479,166	2
<b>Total Sales of Water</b>	<b>481,396</b>	<b>479,166</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	273	957	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	19,895	13,623	8
<b>Total Other Operating Revenues</b>	<b>20,168</b>	<b>14,580</b>	9
<b>Total Operating Revenues</b>	<b>501,564</b>	<b>493,746</b>	10
<b>Operation and Maintenance Expenses</b>			11
Source of Supply Expenses (600-605)	0	0	12
Pumping Expenses (620-625)	76,679	84,889	13
Water Treatment Expenses (630-635)	22,821	18,234	14
Transmission and Distribution Expenses (640-655)	3,028	10,901	15
Customer Accounts Expenses (901-906)	49,203	50,926	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	103,757	90,275	18
<b>Total Operation and Maintenance Expenses</b>	<b>255,488</b>	<b>255,225</b>	19
<b>Other Operating Expenses</b>			20
Depreciation Expense (403)	90,859	90,483	21
Amortization Expense (404-407)			22
Taxes (408)	70,590	74,735	23
<b>Total Other Operating Expenses</b>	<b>161,449</b>	<b>165,218</b>	24
<b>Total Operating Expenses</b>	<b>416,937</b>	<b>420,443</b>	25
<b>NET OPERATING INCOME</b>	<b>84,627</b>	<b>73,303</b>	26

## Water Operating Revenues - Sales of Water

- ø Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- ø Report estimated gallons for unmetered sales.
- ø Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- ø 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).
- ø 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).
- ø 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)	
<b>Unmetered Sales to General Customers (460)</b>				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
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	8
<b>Metered Sales to General Customers (461)</b>				9
Residential (461.1)	777	25,775	286,859	10
Commercial (461.2)	57	7,886	54,432	11
Industrial (461.3)				12
Public Authority (461.4)	15	3,785	5,413	13
Multifamily Residential (461.5)	4	2,085	19,677	14
Irrigation (461.6)				15
<b>Total Metered Sales to General Customers (461)</b>	<b>853</b>	<b>39,531</b>	<b>366,381</b>	16
Private Fire Protection Service (462)				17
Public Fire Protection Service (463)	3		115,015	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
<b>Total Sales of Water</b>	<b>856</b>	<b>39,531</b>	<b>481,396</b>	22

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## **Sales for Resale (Acct. 466)**

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Use a separate line for each delivery point.
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- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

## Other Operating Revenues (Water)

- ð Report revenues relating to each account and fully describe each item using other than the account title.
- ð 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.
- ð 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)	
<b>Public Fire Protection Service (463)</b>		1
Amount billed (usually per rate schedule F-1 or Fd-1)	115,015	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
<b>Total Public Fire Protection Service (463)</b>	<b>115,015</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	273	7
<b>Total Forfeited Discounts (470)</b>	<b>273</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas		10
<b>Total Rents from Water Property (472)</b>	<b>0</b>	11
<b>Interdepartmental Rents (473)</b>		12
None		13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	14
<b>Other Water Revenues (474)</b>		15
Return on net investment in meters charged to sewer department	5,455 *	16
Backflow Maintenance	500	17
Bulk Water Sales	140	18
Hook Up Fees	7,650 *	19
Meter Changes	5,865 *	20
Other Water Revenues	285	21
<b>Total Other Water Revenues (474)</b>	<b>19,895</b>	22

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## Other Operating Revenues (Water)

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- ð Report revenues relating to each account and fully describe each item using other than the account title.
- ð 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.
- ð 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.

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## Water Operation & Maintenance Expenses

- ø 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.
- ø 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>					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
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	6
<b>PUMPING EXPENSES</b>					7
Operation Labor (620)			0	0	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)		19,196	19,196	24,957 *	10
Operation Supplies and Expenses (623)		9,702	9,702	7,889	11
Maintenance of Pumping Plant (625)		47,781	47,781	52,043	12
<b>Total Pumping Expenses</b>	<b>0</b>	<b>76,679</b>	<b>76,679</b>	<b>84,889</b>	13
<b>WATER TREATMENT EXPENSES</b>					14
Operation Labor (630)			0	0	15
Chemicals (631)		15,497	15,497	15,073	16
Operation Supplies and Expenses (632)		7,288	7,288	2,910	17
Maintenance of Water Treatment Plant (635)		36	36	251	18
<b>Total Water Treatment Expenses</b>	<b>0</b>	<b>22,821</b>	<b>22,821</b>	<b>18,234</b>	19
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>					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)		1,330	1,330	10,791 *	24
Maintenance of Services (652)		84	84	110	25
Maintenance of Meters (653)		955	955	0	26
Maintenance of Hydrants (654)		659	659	0	27
Maintenance of Other Plant (655)			0	0	28
<b>Total Transmission and Distribution Expenses</b>	<b>0</b>	<b>3,028</b>	<b>3,028</b>	<b>10,901</b>	29
<b>CUSTOMER ACCOUNTS EXPENSES</b>					30
Meter Reading Labor (901)			0	0	31
Accounting and Collecting Labor (902)		49,178	49,178	49,821	32
Supplies and Expenses (903)		23	23	771	33
Uncollectible Accounts (904)		2	2	334	34
Customer Service and Informational Expenses (906)			0	0	35
<b>Total Customer Accounts Expenses</b>	<b>0</b>	<b>49,203</b>	<b>49,203</b>	<b>50,926</b>	36
<b>SALES EXPENSES</b>					37
Sales Expenses (910)			0	0	38
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	39
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>					40

## Water Operation & Maintenance Expenses

- ø 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.
- ø 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)		2,269	2,269	2,095	41
Office Supplies and Expenses (921)		6,863	6,863	0 *	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		22,777	22,777	25,818	44
Property Insurance (924)		7,754	7,754	8,700	45
Injuries and Damages (925)			0	0	46
Employee Pensions and Benefits (926)		54,396	54,396	47,464	47
Regulatory Commission Expenses (928)		1,959	1,959	0	48
Miscellaneous General Expenses (930)		7,160	7,160	5,316	49
Transportation Expenses (933)		579	579	882	50
Maintenance of General Plant (935)			0	0	51
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>103,757</b>	<b>103,757</b>	<b>90,275</b>	<b>52</b>
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>0</b>	<b>255,488</b>	<b>255,488</b>	<b>255,225</b>	<b>53</b>

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## Water Operation & Maintenance Expenses

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- ð 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.
- ð 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.**

(622) - Cost of power decreased in 2020

(651) - Three main breaks in 2019 and none in 2020

(921) - Yearly clerk supply expense allocated to water in 2020

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## 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	65,443	69,745	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	2,309	2,446	2
<b>Net Property Tax Equivalent</b>	<b>63,134</b>	<b>67,299</b>	<b>3</b>
Social Security	6,901	6,935	4
PSC Remainder Assessment	555	501	5
<b>Total Tax Expense</b>	<b>70,590</b>	<b>74,735</b>	<b>6</b>

## Water Property Tax Equivalent - Detail

- Ø No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Ø 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.
- Ø The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- Ø 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.
- Ø 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.
- Ø **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	7.485207
3. Local Tax Rate	mills	6.493360
4. School Tax Rate	mills	11.351452
5. Vocational School Tax Rate	mills	1.666531
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
<b>8. Total Tax Rate</b>	<b>mills</b>	<b>26.996550</b>
9. Less: State Credit	mills	1.917950
<b>11. Net Tax Rate</b>	<b>mills</b>	<b>25.078600</b>

#### PROPERTY TAX EQUIVALENT CALCULATION

<b>12. Local Tax Rate</b>	mills	<b>6.493360</b>
<b>13. Combined School Tax Rate</b>	mills	<b>13.017983</b>
<b>14. Other Tax Rate - Local</b>	mills	<b>0.000000</b>
<b>15. Total Local &amp; School Tax Rate</b>	mills	<b>19.511343</b>
<b>16. Total Tax Rate</b>	mills	<b>26.996550</b>
<b>17. Ratio of Local and School Tax to Total</b>	dec.	<b>0.722735</b>
<b>18. Total Tax Net of State Credit</b>	mills	<b>25.078600</b>
<b>19. Net Local and School Tax Rate</b>	mills	<b>18.125174</b>
20. Utility Plant, Jan 1	\$	4,299,007
21. Materials & Supplies	\$	0
<b>22. Subtotal</b>	<b>\$</b>	<b>4,299,007</b>
23. Less: Plant Outside Limits	\$	0
<b>24. Taxable Assets</b>	<b>\$</b>	<b>4,299,007</b>
25. Assessment Ratio	dec.	0.839872
<b>26. Assessed Value</b>	<b>\$</b>	<b>3,610,616</b>
<b>27. Net Local and School Tax Rate</b>	mills	<b>18.125174</b>
<b>28. Tax Equiv. Computed for Current Year</b>	<b>\$</b>	<b>65,443</b>

### PROPERTY TAX EQUIVALENT - TOTAL

#### PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	4,299,007
2. Materials & Supplies	\$	0
<b>3. Subtotal</b>	<b>\$</b>	<b>4,299,007</b>
4. Less: Plant Outside Limits	\$	0
<b>5. Taxable Assets</b>	<b>\$</b>	<b>4,299,007</b>
<b>6. Assessed Value</b>	<b>\$</b>	<b>3,610,616</b>
<b>7. Tax Equiv. Computed for Current Year</b>	<b>\$</b>	<b>65,443</b>
8. Tax Equivalent per 1994 PSC Report	\$	18,449
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
<b>10. Tax Equivalent for Current Year (see notes)</b>	<b>\$</b>	<b>65,443</b>

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

- ø All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- ø Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- ø 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.
- ø 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.
- ø The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- ø [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)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						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
<b>Total Source of Supply Plant</b>	<b>250,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,907</b>	14
<b>PUMPING PLANT</b>						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	10,995	5,301		140,524	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
<b>Total Pumping Plant</b>	<b>254,682</b>	<b>10,995</b>	<b>5,301</b>	<b>0</b>	<b>260,376</b>	22
<b>WATER TREATMENT PLANT</b>						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
<b>Total Water Treatment Plant</b>	<b>1,238,617</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,238,617</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						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	2,238			442,030	34
Services (345)	34,762				34,762	35
Meters (346)	303,336	2,443	960		304,819	36

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

- ø All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- ø Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- ø 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.
- ø 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.
- ø The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- ø [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				<b>94,760</b>	37
Other Transmission and Distribution Plant (349)	0				<b>0</b>	38
<b>Total Transmission and Distribution Plant</b>	<b>1,038,397</b>	<b>4,681</b>	<b>960</b>	<b>0</b>	<b>1,042,118</b>	39
<b>GENERAL PLANT</b>						40
Land and Land Rights (389)	0				<b>0</b>	41
Structures and Improvements (390)	0				<b>0</b>	42
Office Furniture and Equipment (391)	5,934				<b>5,934</b>	43
Computer Equipment (391.1)	21,494	293			<b>21,787</b>	44
Transportation Equipment (392)	16,558	550			<b>17,108</b>	45
Stores Equipment (393)	0				<b>0</b>	46
Tools, Shop and Garage Equipment (394)	0				<b>0</b>	47
Laboratory Equipment (395)	0				<b>0</b>	48
Power Operated Equipment (396)	0				<b>0</b>	49
Communication Equipment (397)	3,122				<b>3,122</b>	50
SCADA Equipment (397.1)	0				<b>0</b>	51
Miscellaneous Equipment (398)	8,864	2,250			<b>11,114</b>	52
<b>Total General Plant</b>	<b>55,972</b>	<b>3,093</b>	<b>0</b>	<b>0</b>	<b>59,065</b>	53
<b>Total utility plant in service directly assignable</b>	<b>2,838,575</b>	<b>18,769</b>	<b>6,261</b>	<b>0</b>	<b>2,851,083</b>	54
Common Utility Plant Allocated to Water Department	0				<b>0</b>	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>2,838,575</b>	<b>18,769</b>	<b>6,261</b>	<b>0</b>	<b>2,851,083</b>	56

## Water Utility Plant in Service - Plant Financed by Contributions

- ø All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- ø Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- ø 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.
- ø 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.
- ø The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- ø [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)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						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
<b>Total Source of Supply Plant</b>	<b>240,304</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>240,304</b>	14
<b>PUMPING PLANT</b>						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
<b>Total Pumping Plant</b>	<b>51,381</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,381</b>	22
<b>WATER TREATMENT PLANT</b>						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
<b>Total Water Treatment Plant</b>	<b>166,928</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>166,928</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						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

- ø All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- ø Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- ø 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.
- ø 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.
- ø The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- ø [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				<b>96,441</b>	37
Other Transmission and Distribution Plant (349)	0				<b>0</b>	38
<b>Total Transmission and Distribution Plant</b>	<b>1,001,819</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,001,819</b>	39
<b>GENERAL PLANT</b>						40
Land and Land Rights (389)	0				<b>0</b>	41
Structures and Improvements (390)	0				<b>0</b>	42
Office Furniture and Equipment (391)	0				<b>0</b>	43
Computer Equipment (391.1)	0				<b>0</b>	44
Transportation Equipment (392)	0				<b>0</b>	45
Stores Equipment (393)	0				<b>0</b>	46
Tools, Shop and Garage Equipment (394)	0				<b>0</b>	47
Laboratory Equipment (395)	0				<b>0</b>	48
Power Operated Equipment (396)	0				<b>0</b>	49
Communication Equipment (397)	0				<b>0</b>	50
SCADA Equipment (397.1)	0				<b>0</b>	51
Miscellaneous Equipment (398)	0				<b>0</b>	52
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	53
<b>Total utility plant in service directly assignable</b>	<b>1,460,432</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,460,432</b>	54
Common Utility Plant Allocated to Water Department	0				<b>0</b>	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>1,460,432</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,460,432</b>	56

## Age of Water Mains

- ǒ 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.
- ǒ If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- ǒ 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	945	51,346	3
8.000			456				1,983	2,150	10,731	612	15,932	4
12.000									1,681		1,681	5
<b>Total</b>	<b>0</b>	<b>0</b>	<b>12,610</b>	<b>11,378</b>	<b>4,487</b>	<b>7,641</b>	<b>7,433</b>	<b>8,229</b>	<b>16,257</b>	<b>1,557</b>	<b>69,592</b>	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

- ø For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- ø For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- ø If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January	3,075		3,075				3,075	1
February	2,735		2,735				2,735	2
March	3,114		3,114				3,114	3
April	3,105		3,105				3,105	4
May	3,888		3,888				3,888	5
June	4,471		4,471				4,471	6
July	6,034		6,034				6,034	7
August	6,338		6,338				6,338	8
September	3,698		3,698				3,698	9
October	3,366		3,366				3,366	10
November	2,980		2,980				2,980	11
December	3,103		3,103				3,103	12
<b>TOTAL</b>	<b>45,907</b>	<b>0</b>	<b>45,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,907</b>	13

## Water Audit and Other Statistics

- Ø 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.
- Ø For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- Ø 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)
<b>WATER AUDIT STATISTICS</b>	
Finished Water pumped or purchased (000s)	45,907
Less: Gallons (000s) sold to wholesale customers (exported water)	0
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>45,907</b>
Less: Gallons (000s) sold to retail customers (billed, metered)	39531
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0
<b>Gallons (000s) of Non-Revenue Water</b>	<b>6,376</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	5,053
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>5,053</b>
<b>Total Water Loss</b>	<b>1,323</b>
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
<b>Subtotal Apparent Losses</b>	<b>508</b>
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	0
Gallons (000s) estimated due to unreported and background leakage	815
<b>Subtotal Real Losses (leakage)</b>	<b>815</b>
Non-Revenue Water as percentage of net water supplied	14%
Total Water Loss as percentage of net water supplied	3%
<b>OTHER STATISTICS</b>	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	303
Date of maximum	08/12/2020
Cause of maximum	
Hydrant Flushing	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	0
Date of minimum	04/08/2020
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	145,729
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	0
Number of service breaks repaired this year	0

## Sources of Water Supply - Well Information

- Ø Enter characteristics for each of the utility's functional wells (regardless of whether it is in service or not).
- Ø Do not include abandoned wells on this schedule.
- Ø All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
- Ø 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
				<b>1,872,000</b>		3

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## Sources of Water Supply - Intake Information

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- - - 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**

Œ 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	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange x Iron/Manganese _ Nitrate Removal _ Radium Removal _ Other	No	Central Facilities	1
Wellhouse	2010	0	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange x Iron/Manganese _ Nitrate Removal _ Radium Removal _ Other	No	Water Treatment Faci	2

## Water Mains

- Œ Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Œ Explain all reported adjustments as a schedule footnote.
- Œ 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.
- Œ 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	455			5,190	4
Other Metal	Distribution	8	15,320				15,320	5
Other Plastic	Distribution	8	612				612	6
Other Plastic	Distribution	12	1,681				1,681	7
<b>Total Within Municipality</b>			<b>69,137</b>	<b>455</b>			<b>69,592</b>	8
<b>Total Utility</b>			<b>69,137</b>	<b>455</b>			<b>69,592</b>	9

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## Water Mains

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- ō Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- ō Explain all reported adjustments as a schedule footnote.
- ō 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.
- ō Report all pipe larger than 72\_in diameter in the 72\_ category.

### Water Mains (Page W-21)

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

Additions were financed by the utility using resources on hand.

---

## Utility-Owned Water Service Lines

- ø The utility's service line is the pipe from the main to and through the curb stop.
- ø Explain all reported adjustments as a schedule footnote.
- ø 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.
- ø 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.
- ø 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)	
Copper	0.750	790				790	5	1
Copper	1.000	44				44		2
Copper	1.250	3				3		3
Copper	1.500	8				8		4
Copper	2.000	6				6		5
Lined Cast Iron (mide-1950's to early 1970)	3.000	1				1		6
Lined Cast Iron (mide-1950's to early 1970)	4.000	1				1		7
<b>Utility Total</b>		<b>853</b>				<b>853</b>	<b>5</b>	<b>8</b>

## 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	815	16	8		823	0	777	40		2	1							3	823	*	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	0		1											1	*	6
Total	860	16	8		868	0	787	56		15	4							6	868		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 (# of meter: 868)

Advanced Metering Infrastructure (AMI) - fixed network

Other

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## Meters

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- Ø Include in Columns (b-f) meters in stock as well as those in service.
- Ø 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.
- Ø Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Ø Totals by size in Column (f) should equal same size totals in Column (s).
- Ø Explain all reported adjustments as schedule footnote.
- Ø Do not include station meters in the meter inventory used to complete these tables.

### Meters (Page W-23)

**Total Tested During Year is zero, please explain.**

All AMI Meters were newly installed during 2016.

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**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.

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**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.

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**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.

---

**Wisconsin Administrative Code requires that meters 6 inches and larger be tested or replaced every year. 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

- ø 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.
- ø Explain all reported adjustments in the schedule footnotes.
- ø Report fire hydrants as within or outside the municipal boundaries.
- ø Number of hydrants operated during year means: opened and water withdrawn.
- ø 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			8	117	2
<b>Total Fire Hydrants</b>	<b>109</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>117</b>	<b>3</b>
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	39
Number of Distribution System Valves end of year	216
Number of Distribution Valves operated during Year	86

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## Hydrants and Distribution System Valves

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- ø 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.
- ø Explain all reported adjustments in the schedule footnotes.
- ø Report fire hydrants as within or outside the municipal boundaries.
- ø Number of hydrants operated during year means: opened and water withdrawn.
- ø Number of distribution valves operated during year means: fully opened and closed (exercised).

### Hydrants and Distribution System Valves (Page W-25)

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

Adjust hydrant count to actual.

---



**List of All Station and Wholesale Meters**

- Ø Definition of Station Meter is any meter in service not used to measure customer consumption.

Ø Definition of Wholesale Meter is any meter used to measure sales to other utilities.

Ø Retail customer meters should not be included in this inventory.

<b>Purpose (a)</b>	<b>Meter Size (inches) (b)</b>	<b>Location or Description (c)</b>	<b>Type (d)</b>	<b>Date of Last Meter Test (e)</b>	
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

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## List of All Station and Wholesale Meters

---

- |   |
|---|
| <ul style="list-style-type: none"><li>Ø Definition of Station Meter is any meter in service not used to measure customer consumption.</li><li>Ø Definition of Wholesale Meter is any meter used to measure sales to other utilities.</li><li>Ø Retail customer meters should not be included in this inventory.</li></ul> |
|---|

### 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.

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## Water Conservation Programs

- ð 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.
- ð 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)	
<b>Administrative and General Expenses</b>				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>Customer Incentives</b>				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
<b>Total Customer Incentives</b>	<b>0</b>	<b>0</b>	<b>0</b>	18
<b>TOTAL CONSERVATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	19

## Water Customers Served

- ð 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.
- ð 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) **	856	1
<b>Total - Trempealeau County</b>	<b>856</b>	<b>2</b>
<b>Total - Customers Served</b>	<b>856</b>	<b>3</b>
<b>Total - Within Muni Boundary **</b>	<b>856</b>	<b>4</b>

\*\* = Within municipal boundary

## Privately-Owned Water Service Lines

- ø The privately owned service line is the pipe from the curb stop to the meter.
- ø Explain all reported adjustments in columns(f) as a schedule footnote.
- ø 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.
- ø 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)	Customer 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	13			636			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
Lined Cast Iron (mide-1950's to early 1970)	4.000	1				1			8
<b>Utility Total</b>		<b>853</b>	<b>13</b>			<b>866</b>			<b>9</b>

## Electric Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues - Sales of Electricity</b>			1
Sales of Electricity (440-448)	2,031,098	2,137,058	2
<b>Total Sales of Electricity</b>	<b>2,031,098</b>	<b>2,137,058</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (450)	1,285	3,905	5
Miscellaneous Service Revenues (451)	0	0	6
Sales of Water and Water Power (453)	0	0	7
Rent from Electric Property (454)	3,300	3,882	8
Interdepartmental Rents (455)	0	0	9
Other Electric Revenues (456)	5,119	2,883	10
Amortization of Construction Grants (457)	0	0	11
<b>Total Other Operating Revenues</b>	<b>9,704</b>	<b>10,670</b>	12
<b>Total Operating Revenues</b>	<b>2,040,802</b>	<b>2,147,728</b>	13
<b>Operation and Maintenance Expenses</b>			14
Power Production Expenses (500-546)	1,062,296	1,170,827	15
Transmission Expenses (550-553)	118,510	99,856	16
Distribution Expenses (560-576)	82,337	85,451	17
Customer Accounts Expenses (901-904)	86,684	89,051	18
Customer Service and Informational Expenses (906)	0	0	19
Sales Expenses (910)	0	0	20
Administrative and General Expenses (920-935)	289,637	189,519	21
<b>Total Operation and Maintenance Expenses</b>	<b>1,639,464</b>	<b>1,634,704</b>	22
<b>Other Expenses</b>			23
Depreciation Expense (403)	268,904	238,675	24
Amortization Expense (404-407)			25
Taxes (408)	107,721	102,917	26
<b>Total Other Expenses</b>	<b>376,625</b>	<b>341,592</b>	27
<b>Total Operating Expenses</b>	<b>2,016,089</b>	<b>1,976,296</b>	28
<b>NET OPERATING INCOME</b>	<b>24,713</b>	<b>171,432</b>	29

Sales of Electricity by Rate Schedule

ð Column (i) is the sum of the 12 monthly billed peak demands for all of the customers in each class.

ð 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)	
<b>Residential Sales</b>													
Residential	RG-1	N	N	1,173	9,040,321					1,236,856	42,849	1,279,705	1
Residential	RG-2	Y	N									0	2
<b>TOTAL</b>				<b>1,173</b>	<b>9,040,321</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,236,856</b>	<b>42,849</b>	<b>1,279,705</b>	3
<b>Commercial &amp; Industrial</b>													
Small Power	CP-1	N	Y	8	1,717,760			4,459	7,854	265,135	9,302	274,437	4
Small Power	CP-1 TOD	Y	Y									0	5
Large Power	CP-2	N	Y	1	563,400			2,150	4,550		2,821	2,821	6
General Service	GS-1	N	N	210	3,206,692					429,876	13,531	443,407	7
General Service	GS-2	Y	N									0	8
<b>TOTAL</b>				<b>219</b>	<b>5,487,852</b>	<b>0</b>	<b>0</b>	<b>6,609</b>	<b>12,404</b>	<b>695,011</b>	<b>25,654</b>	<b>720,665</b>	9
<b>Lighting Service</b>													
Street Lighting	MS-1	N	N		138,037					30,033	695	30,728	10
<b>TOTAL</b>				<b>0</b>	<b>138,037</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,033</b>	<b>695</b>	<b>30,728</b>	11
<b>GRAND TOTAL</b>				<b>1,392</b>	<b>14,666,210</b>	<b>0</b>	<b>0</b>	<b>6,609</b>	<b>12,404</b>	<b>1,961,900</b>	<b>69,198</b>	<b>2,031,098</b>	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	176	1
MS-1	High Pressure Sodium - 150 W	1	2

## Electric Other Operating Revenues

- ð Report revenues relating to each account and fully describe each item using other than the account title.
- ð 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)	
<b>Forfeited Discounts (450)</b>		1
Customer late payment charges	1,285	2
<b>Total Forfeited Discounts (450)</b>	<b>1,285</b>	3
<b>Miscellaneous Service Revenues (451)</b>		4
None		5
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	6
<b>Sales of Water and Water Power (453)</b>		7
None		8
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	9
<b>Rent from Electric Property (454)</b>		10
Pole Rental	3,300	11
<b>Total Rent from Electric Property (454)</b>	<b>3,300</b>	12
<b>Interdepartmental Rents (455)</b>		13
None		14
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	15
<b>Other Electric Revenues (456)</b>		16
Other Miscellaneous	5,119	17
<b>Total Other Electric Revenues (456)</b>	<b>5,119</b>	18
<b>Amortization of Construction Grants (457)</b>		19
None		20
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	21



## Electric Operation & Maintenance Expenses

- ø 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.
- ø 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)	
<b>POWER PRODUCTION EXPENSES</b>					1
<b>STEAM POWER GENERATION EXPENSES</b>					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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	9
<b>HYDRAULIC POWER GENERATION EXPENSES</b>					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
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	15
<b>OTHER POWER GENERATION EXPENSES</b>					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
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>OTHER POWER SUPPLY EXPENSES</b>					22
Purchased Power (545)		1,062,296	1,062,296	1,170,827	23
Other Expenses (546)			0	0	24
<b>Total Other Power Supply Expenses</b>	<b>0</b>	<b>1,062,296</b>	<b>1,062,296</b>	<b>1,170,827</b>	25
<b>Total Power Production Expenses</b>	<b>0</b>	<b>1,062,296</b>	<b>1,062,296</b>	<b>1,170,827</b>	26
<b>TRANSMISSION EXPENSES</b>					27
Operation Supervision and Labor (550)		118,510	118,510	99,856 *	28
Operation Supplies and Expenses (551)			0	0	29
Maintenance of Transmission Plant (553)			0	0	30
<b>Total Transmission Expenses</b>	<b>0</b>	<b>118,510</b>	<b>118,510</b>	<b>99,856</b>	31
<b>DISTRIBUTION EXPENSES</b>					32
Operation Supervision Expenses (560)			0	0	33
Line and Station Labor (561)			0	0	34
Line and Station Supplies and Expenses (562)		4,762	4,762	41,278 *	35
Street Lighting and Signal System Expenses (565)			0	0	36
Meter Expenses (566)		53	53	30	37
Customer Installations Expenses (567)			0	0	38
Miscellaneous Distribution Expenses (569)			0	0	39
Maintenance of Structures and Equipment (571)		35,583	35,583	16,198 *	40

## Electric Operation & Maintenance Expenses

- ð 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.
- ð 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)		34,374	34,374	7,237	* 41
Maintenance of Line Transformers (573)		1,106	1,106	7,563	* 42
Maintenance of Street Lighting and Signal Systems (574)		3,518	3,518	11,644	* 43
Maintenance of Meters (575)		307	307	1,189	44
Maintenance of Miscellaneous Distribution Plant (576)		2,634	2,634	312	45
<b>Total Distribution Expenses</b>	<b>0</b>	<b>82,337</b>	<b>82,337</b>	<b>85,451</b>	46
<b>CUSTOMER ACCOUNTS EXPENSES</b>					47
Meter Reading Labor (901)		125	125	21	48
Accounting and Collecting Labor (902)		78,238	78,238	81,216	49
Supplies and Expenses (903)		8,308	8,308	7,100	50
Uncollectible Accounts (904)		13	13	714	51
<b>Total Customer Accounts Expenses</b>	<b>0</b>	<b>86,684</b>	<b>86,684</b>	<b>89,051</b>	52
<b>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>					53
Customer Service and Informational Expenses (906)			0	0	54
<b>Total Customer Service and Informational Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	55
<b>SALES EXPENSES</b>					56
Sales Expenses (910)			0	0	57
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	58
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>					59
Administrative and General Salaries (920)		3,630	3,630	3,352	60
Office Supplies and Expenses (921)		11,110	11,110	211	* 61
Administrative Expenses Transferred -- Credit (922)			0	0	62
Outside Services Employed (923)		55,038	55,038	27,245	* 63
Property Insurance (924)		4,545	4,545	12,417	* 64
Injuries and Damages (925)		877	877	0	65
Employee Pensions and Benefits (926)		83,593	83,593	81,786	66
Regulatory Commission Expenses (928)		2,797	2,797	15,048	* 67
Miscellaneous General Expenses (930)		92,550	92,550	36,026	* 68
Transportation Expenses (933)		5,915	5,915	4,308	69
Maintenance of General Plant (935)		29,582	29,582	9,126	* 70
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>289,637</b>	<b>289,637</b>	<b>189,519</b>	71
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>0</b>	<b>1,639,464</b>	<b>1,639,464</b>	<b>1,634,704</b>	72

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## Electric Operation & Maintenance Expenses

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- ð 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.
- ð 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.**

- 550 - The Village started paying on-call pay for 2020.
  - 562 - Decrease in line supplies expense relates to the increase in the maintenance of lines expense.
  - 571 - 2020 included increased maintenance at the substation.
  - 572 - Decrease in line supplies expense relates to the increase in the maintenance of lines expense.
  - 573 - Less routine maintenance on transformers in 2020 than 2019.
  - 574 - Less routine maintenance in 2020 than 2019.
  - 921 - There was no allocation of general supply costs to utility funds in 2019.
  - 923 - GIS mapping occurred in 2020.
  - 924 - There was a change in the allocation method for property insurance in 2020.
  - 928 - Reduction of commission expenses in 2020 due to a 2019 rate increase application.
  - 930 - Increase in miscellaneous costs in 2020.
  - 935 - Increase in general plant maintenance in 2020
-

**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	75,927	72,758	1
Social Security	20,799	17,633	2
Wisconsin Gross Receipts Tax	10,995	12,526	3
PSC Remainder Assessment			4
<b>Total Tax Expense</b>	<b>107,721</b>	<b>102,917</b>	<b>5</b>

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## **Taxes (Acct. 408 - Electric)**

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

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## Electric Property Tax Equivalent - Detail

- Ø 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.
- Ø The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- Ø 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.
- Ø 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.
- Ø **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	7.485207
3. Local Tax Rate	mills	6.493360
4. School Tax Rate	mills	11.351452
5. Vocational School Tax Rate	mills	1.666531
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
<b>8. Total Tax Rate</b>	<b>mills</b>	<b>26.996550</b>
9. Less: State Credit	mills	1.917950
<b>11. Net Tax Rate</b>	<b>mills</b>	<b>25.078600</b>

#### PROPERTY TAX EQUIVALENT CALCULATION

<b>12. Local Tax Rate</b>	mills	<b>6.493360</b>
<b>13. Combined School Tax Rate</b>	mills	<b>13.017983</b>
<b>14. Other Tax Rate - Local</b>	mills	<b>0.000000</b>
<b>15. Total Local &amp; School Tax Rate</b>	mills	<b>19.511343</b>
<b>16. Total Tax Rate</b>	mills	<b>26.996550</b>
<b>17. Ratio of Local and School Tax to Total</b>	dec.	<b>0.722735</b>
<b>18. Total Tax Net of State Credit</b>	mills	<b>25.078600</b>
<b>19. Net Local and School Tax Rate</b>	mills	<b>18.125174</b>
20. Utility Plant, Jan 1	\$	6,970,810
21. Materials & Supplies	\$	74,507
<b>22. Subtotal</b>	<b>\$</b>	<b>7,045,317</b>
23. Less: Plant Outside Limits	\$	2,057,594
<b>24. Taxable Assets</b>	<b>\$</b>	<b>4,987,723</b>
25. Assessment Ratio	dec.	0.839872
<b>26. Assessed Value</b>	<b>\$</b>	<b>4,189,049</b>
<b>27. Net Local and School Tax Rate</b>	mills	<b>18.125174</b>
<b>28. Tax Equiv. Computed for Current Year</b>	<b>\$</b>	<b>75,927</b>

### PROPERTY TAX EQUIVALENT - TOTAL

#### PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	6,970,810
2. Materials & Supplies	\$	74,507
<b>3. Subtotal</b>	<b>\$</b>	<b>7,045,317</b>
4. Less: Plant Outside Limits	\$	2,057,594
<b>5. Taxable Assets</b>	<b>\$</b>	<b>4,987,723</b>
<b>6. Assessed Value</b>	<b>\$</b>	<b>4,189,049</b>
<b>7. Tax Equiv. Computed for Current Year</b>	<b>\$</b>	<b>75,927</b>
8. Tax Equivalent per 1994 PSC Report	\$	12,873
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
<b>10. Tax Equivalent for Current Year (see notes)</b>	<b>\$</b>	<b>75,927</b>

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

- ø All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- ø Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- ø 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.
- ø 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)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>STEAM PRODUCTION PLANT</b>						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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>HYDRAULIC PRODUCTION PLANT</b>						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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	23
<b>OTHER PRODUCTION PLANT</b>						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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	32
<b>TRANSMISSION PLANT</b>						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

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- ø 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.
- ø 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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	43
<b>DISTRIBUTION PLANT</b>						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)	400,200	2,551	1,068		401,683	49
Overhead Conductors and Devices (365)	869,261	16,021	5,204		880,078	50
Underground Conduit (366)	0				0	51
Underground Conductors and Devices (367)	851,230	56,408	23,844		883,794	52
Line Transformers (368)	667,022	81,344	17,349		731,017	53
Services (369)	32,060	1,365			33,425	54
Meters (370)	221,473				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	6,207			108,522	58
<b>Total Distribution Plant</b>	<b>5,639,393</b>	<b>163,896</b>	<b>47,465</b>	<b>0</b>	<b>5,755,824</b>	59
<b>GENERAL PLANT</b>						60
Land and Land Rights (389)	204				204	61
Structures and Improvements (390)	78,522	556,621			635,143	62
Office Furniture and Equipment (391)	7,662				7,662	63
Computer Equipment (391.1)	29,011	872			29,883	64
Transportation Equipment (392)	253,403	233,144			486,547	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)	71,886	500			72,386	69
Communication Equipment (397)	0				0	70
SCADA Equipment (397.1)	0				0	71
Miscellaneous Equipment (398)	71,158	599			71,757	72



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

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- ø 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
<b>Total General Plant</b>	<b>511,846</b>	<b>791,736</b>	<b>0</b>	<b>0</b>	<b>1,303,582</b>	74
<b>Total utility plant in service directly assignable</b>	<b>6,151,239</b>	<b>955,632</b>	<b>47,465</b>	<b>0</b>	<b>7,059,406</b>	75
Common Utility Plant Allocated to Electric Department	0				0	76
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>6,151,239</b>	<b>955,632</b>	<b>47,465</b>	<b>0</b>	<b>7,059,406</b>	77

---

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

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- 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.**

367 - Additions of new transformers and cable  
368 - Boring and trenching of OH to UG lines  
390 - Electric shop addition in 2020  
392 - New bucket truck purchase in 2020

---

## Electric Utility Plant in Service - Plant Financed by Contributions

- ø All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- ø Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- ø 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.
- ø 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)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>STEAM PRODUCTION PLANT</b>						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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>HYDRAULIC PRODUCTION PLANT</b>						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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	23
<b>OTHER PRODUCTION PLANT</b>						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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	32
<b>TRANSMISSION PLANT</b>						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

- ø All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- ø Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- ø 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.
- ø 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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	43
<b>DISTRIBUTION PLANT</b>						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)	458,487	12,003			470,490	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
<b>Total Distribution Plant</b>	<b>535,878</b>	<b>12,003</b>	<b>0</b>	<b>0</b>	<b>547,881</b>	59
<b>GENERAL PLANT</b>						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

- ø All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- ø Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- ø 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.
- ø 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
<b>Total General Plant</b>	<b>1,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200</b>	74
<b>Total utility plant in service directly assignable</b>	<b>537,078</b>	<b>12,003</b>	<b>0</b>	<b>0</b>	<b>549,081</b>	75
Common Utility Plant Allocated to Electric Department	0				0	76
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>537,078</b>	<b>12,003</b>	<b>0</b>	<b>0</b>	<b>549,081</b>	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)	
<b>Primary Distribution System Voltage(s) ~ Urban</b>					1
<b>Pole Lines</b>					2
2.4/4.16 kV (4kV)	12				3
7.2/12.5 kV (12kV)	3				4
14.4/24.9 kV (25kV)	0				5
19.9/34.5 kV (34.5kV)	0				6
All Secondary	0				7
<b>Underground Lines</b>					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
<b>Primary Distribution System Voltage(s) ~ Rural</b>					14
<b>Pole Lines</b>					15
2.4/4.16 kV (4kV)	0				16
7.2/12.5 kV (12kV)	3				17
14.4/24.9 kV (25kV)	0				18
19.9/34.5 kV (34.5kV)	0				19
All Secondary	0				20
<b>Underground Lines</b>					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
<b>Transmission System</b>					27
<b>Pole Lines</b>					28
34.5 kV	0				29
69 kV	0				30
115 kV	0				31
138 kV	0				32
<b>Underground Lines</b>					33
34.5 kV	0				34
69 kV	0				35
115 kV	0				36
138 kV	0				37

## Monthly Peak Demand and Energy Usage

- ø Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) kilowatt-hours.
- ø 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.
- ø 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.
- ø If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
- ø Time reported in column (e) should be in military time (e.g., 6:00 pm would be reported as 18:00).
- ø If the utility has class coincident peak demand report class demand at the time of the utility's peak and total monthly class energy.

### SYSTEM: TREMPEALEAU

Type of Reading: 15 minutes integrated

Supplier: Great Lakes Utilities (GLU)

Monthly Peak Usage					Monthly	
Month (a)	kW (b)	Day of Week (c)	Date (d)	Time Ending (HH:MM) (e)	Energy Usage (kWh) (f)	
January	2,704	Tuesday	01/21/2020	08:00	1,342,008	1
February	2,782	Thursday	02/20/2020	08:00	1,238,405	2
March	2,348	Wednesday	03/04/2020	07:00	1,138,097	3
April	2,271	Thursday	04/09/2020	12:00	1,011,351	4
May	2,685	Tuesday	05/26/2020	18:00	1,019,324	5
June	3,398	Tuesday	06/30/2020	16:00	1,249,584	6
July	4,099	Monday	07/06/2020	17:00	1,725,539	7
August	4,108	Tuesday	08/25/2020	18:00	1,590,624	8
September	2,352	Sunday	09/06/2020	19:00	977,308	9
October	2,216	Tuesday	10/27/2020	08:00	1,034,471	10
November	2,316	Sunday	11/29/2020	18:00	1,037,691	11
December	2,720	Thursday	12/24/2020	11:00	1,301,786	12
<b>Total</b>	<b>33,999</b>				<b>14,666,188</b>	13

## Monthly Peak Demand and Energy Usage

- ø Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) kilowatt-hours.
- ø 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.
- ø 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.
- ø If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
- ø Time reported in column (e) should be in military time (e.g., 6:00 pm would be reported as 18:00).
- ø 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	831,636	745,545	709,385	633,617	622,382	796,164	1,057,843	916,152	587,724	630,827	668,748	840,298
RG-2 kW at Peak												
RG-2 Monthly Usage kWh												
Commercial & Industrial												
CP-1 kW at Peak												
CP-1 Monthly Usage kWh	182,680	183,500	145,100	128,940	127,520	133,480	155,260	130,500	132,420	132,400	116,340	149,620
CP-1 TOD kW at Peak												
CP-1 TOD Monthly Usage kWh												
CP-2 kW at Peak												
CP-2 Monthly Usage kWh	54,400	56,400	56,600	52,800	54,600	49,200	40,400	30,600	39,000	35,600	41,000	52,800
GS-1 kW at Peak												
GS-1 Monthly Usage kWh	259,376	240,535	214,835	185,557	205,379	262,765	463,312	503,396	206,981	222,214	197,687	244,655
GS-2 kW at Peak												
GS-2 Monthly Usage kWh												
Lighting Service												
MS-1 kW at Peak												
MS-1 Monthly Usage kWh	13,916	12,425	12,177	10,437	9,443	7,975	8,724	9,976	11,183	13,430	13,927	14,424



## Electric Energy Account

Description (a)	kWh (b)
<b>SOURCE OF ENERGY</b>	
<b>Generation (excluding Station Use):</b>	
Steam	
Nuclear Steam	
Hydraulic	
Combustion Turbine	
Internal Combustion	
Non-Conventional (wind, photovoltaic, etc.)	
<b>Total Generation</b>	<b>0</b>
Purchases	15,938,311
Interchanges:	
In (gross)	
Out (gross)	
<b>Net</b>	<b>0</b>
Transmission for/by others (wheeling):	
Received	
Delivered	
<b>Net</b>	<b>0</b>
<b>Total Source of Energy</b>	<b>15,938,311</b>
<b>DISPOSITION OF ENERGY</b>	
Sales to Ultimate Consumers (including interdepartmental sales)	14,666,210
Sales For Resale	
<b>Energy Used by the Company (excluding station use):</b>	
Electric Utility	
Common (office, shops, garages, etc. serving 2 or more util. depts.)	
<b>Total Used by Company</b>	<b>0</b>
<b>Total Sold and Used</b>	<b>14,666,210</b>
<b>Energy Losses:</b>	
Transmission Losses (if applicable)	
Distribution Losses	1,272,101
<b>Total Energy Losses</b>	<b>1,272,101</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>7.9814%</b>
<b>Total Disposition of Energy</b>	<b>15,938,311</b>

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## Electric Generating Plant Statistics (Large Plants)

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- ø Report data for plant in service only.
- ø 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, sand nuclear plants.
- ø Indicate by a footnote any plant leased or operated as a joint facility.
- ø If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- ø If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
- ø 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.
- ø 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
- ø 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

- ð Use separate entries for each point of delivery, where a different wholesale supplier contract applies.
- ð 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:	33,999
Average Load Factor:	64.2175
Total Cost of Purchased Power:	1,062,296
Average cost per kWh:	0.0667
On-Peak Hours (if applicable):	3584

Monthly Purchases --- kWh		
	on-Peak	off-Peak
January	644,303	802,124
February	583,070	761,579
March	559,433	666,806
April	533,348	576,925
May	481,450	634,883
June	710,936	682,800
July	878,408	1,006,548
August	781,809	908,634
September	486,549	571,450
October	515,095	611,864
November	484,448	649,849
December	643,112	762,888
<b>Total kWh</b>	<b>7,301,961</b>	<b>8,636,350</b>

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## Customer Owned Distributed Energy Resources

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- |   |
|---|
| <ul style="list-style-type: none"><li>• Report each customer owned distributed energy resource with an installed capacity of 20 kilowatts or greater.</li><li>• Report as monthly purchases, all energy delivered to the company.</li><li>• 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.</li><li>• If the utility is unable to separate energy purchases into on-peak and off-peak periods, explain in footnote.</li><li>• Report voltage at the point of metering in volts.</li></ul> |
|---|

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

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## Hydroelectric Generating Plant Statistics (Large Plants)

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- |   |   |
|---|---|
| • | 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)

- ð

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).
- ð

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 12:00 AM	0	*	1
Emmons	7.2	2.4	1	5,000	0	0	01/01/2018 12:00 AM	0	*	2
Schubert 1	69.0	7.2	1	10,500	0	3,792	07/06/2018 12:00 AM	15,575,000	*	3
Schubert 2	69.0	7.2	1	10,500	0	0	11/01/2018 12:00 AM	0	*	4

## Electric Metering

- Ø Please enter the number of meters currently in use for each customer class.  
 Ø For **Meter Types** enter the number of meters with that function, regardless of actual use.  
 Ø For **Read Method** enter the number of meters with that capability, regardless of actual read method.  
 Ø 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	1,173			1,162					1
RG-2 Residential									2
CP-1 Small Power	8			8					3
CP-1 TOD Small Power									4
CP-2 Large Power	1			1					5
GS-1 General Service	210			207					6
GS-2 General Service									7
MS-1 Street Lighting	2			2					8
Stock									9
<b>TOTAL:</b>	<b>1,394</b>	<b>0</b>	<b>0</b>	<b>1,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b> 10



## Electric Customers Served

- ð List the number of customer accounts in each municipality for which your utility provides retail service. Do not include wholesale customers.
- ð 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) **	1,428	1
<b>Total - Trempealeau County</b>	<b>1,428</b>	2
<b>Total - Customers Served</b>	<b>1,428</b>	3
<b>Total - Within Muni Boundary **</b>	<b>1,428</b>	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				1
State Program Participant (DOA Low Income/Focus on Energy)				2
Additional Programming				3
<b>Revenues</b>				4
Beginning of the Year Balance	(1,359)	5,381	4,022	5
Account 253 Collections	10,503	10,503	21,006	6
Public Benefits Collections	10,503	10,503	21,006	7
Additional Collections				8
Number of Customers Affected by Statutory Cap on Public Benefits Collection				9
<b>Expenditures</b>				10
Account 186 Expenditures	5,913	14,271	20,184	11
Statewide Program Contributions	5,913	14,271	20,184	12
Utility Expenditures				13
<b>Net Balance</b>	3,231	1,613	4,844	14

## Electric Meter Consumer Adjustment

- Ǿ 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.
- Ǿ The report shall show the number and amount of refunds or charges under each of the categories listed above.
- Ǿ 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	4	909	2	3,342	5
Fraud/Theft of Service					6
Switched Meters	5	41			7
Other Erroneous Billing					8
<b>TOTAL:</b>	<b>9</b>	<b>950</b>	<b>2</b>	<b>3,342</b>	<b>9</b>

Number of Meter Complaint: 0

Customer Requested Tests Performed: 0