



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

TREMPEALEAU MUNICIPAL ELECTRIC AND WATER UTILITY

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

For the Year Ended: DECEMBER 31, 2021

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: 04/20/2022
Refiled: 08/30/2022

Water Service Started Date: 01/01/1938

DNR Public Water System ID: 66203324

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

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

Date Signed: **8/30/2022**

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, 2021 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.

Eau Claire, Wisconsin
August 29, 2022

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Isaac Pooler

Title: Village Treasurer

Mailing Address: 24455 3rd Street
Trempealeau, WI 54661

Phone: (608) 534-6434

Email Address: treasurer@trempealeauwi.com

Accounting firm or consultant preparing this report (if applicable)

Name: Kimberly 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

Name and title of utility General Manager (or equivalent)

Name: Kim Ganz & Todd Lakey

Title: Electric & Water Superintendents

Mailing Address: 24455 3rd Street
Trempealeau, WI 54661

Phone: (608) 534-6434

Email Address: kganz@trempealeauwi.com

Outside contractor responsible for utility operations (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

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

Name: Kurt Wood

Title: President

Mailing Address: 24455 3rd Street
Trempealeau, WI 54661

Phone: (608) 534-6434

Email Address: kwood@citybrewery.com

Contact person for cybersecurity issues and events

Name: Kathy Peterson

Title: Village Clerk

Mailing Address: 24455 3rd Street
Trempealeau, WI 54661

Phone: (608) 534-6434

Email Address: clerk@trempealeauwi.com

Identification and Ownership - Contacts

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

☐ Reports to utility board/commission

☒ Reports directly to city/village council

Audit Information

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

Date of most recent audit report: 07/15/2021

Period covered by most recent audit: 01/01/2020-12/31/2020

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

Name: Baker Tilly US, LLP

Title:

Organization Name: Baker Tilly US, LLP

USPS Address: 3410 Oakwood Mall Dr, Suite 200

City State Zip Eau Claire, WI 54701

Telephone: (612) 876-4912

Email Address: kimberly.shult@bakertilly.com

Report Preparation

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

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any of the Utility's administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and /or current year (i.e., utility billing is done by another entity)?

NO

Workforce Diversity

- ð Decimal numbers for part time employees are acceptable values for this schedule. Please enter part time employees as a decimal based on the number of hours worked/2080 hours for a fiscal year. An employee who works 30% of full time would be recorded as .30.
- ð Use the Footnotes feature to provide an explanation for any variance with the number of employees listed in Schedule F-06 and 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. Additional information on classifying employees can be found in the help document.

Category (a)	Employee Count			
	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	9.00	4.00	0.00	1
Women	2.00	1.00	0.00	2
Minorities	1.00	1.00	0.00	3
Veterans	1.00	1.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	2,521,598	2,542,366	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	1,888,274	1,894,952	4
Depreciation Expense (403)	388,300	359,763	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	182,058	178,311	7
Total Operating Expenses	2,458,632	2,433,026	8
Net Operating Income	62,966	109,340	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	62,966	109,340	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	6	8,928	16
Miscellaneous Nonoperating Income (421)	79,157	12,003	17
Total Other Income	79,163	20,931	18
Total Income	142,129	130,271	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(5,978)	(5,978)	21
Other Income Deductions (426)	55,576	53,707	22
Total Miscellaneous Income Deductions	49,598	47,729	23
Income Before Interest Charges	92,531	82,542	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	134,829	132,279	26
Amortization of Debt Discount and Expense (428)	9,723	11,344	27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	0	0	29
Other Interest Expense (431)	34	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	144,586	143,623	32
Net Income	(52,055)	(61,081)	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	3,762,961	3,824,042	35
Balance Transferred from Income (433)	(52,055)	(61,081)	36
Miscellaneous Credits to Surplus (434)	107,717		37
Miscellaneous Debits to Surplus--Debit (435)	107,717		38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	3,710,906	3,762,961	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)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	2,521,598		2,521,598	3
Total (Acct. 400)	2,521,598	0	2,521,598	4
Operation and Maintenance Expense (401-402)				5
Derived	1,888,274		1,888,274	6
Total (Acct. 401-402)	1,888,274	0	1,888,274	7
Depreciation Expense (403)				8
Derived	388,300		388,300	9
Total (Acct. 403)	388,300	0	388,300	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	182,058		182,058	15
Total (Acct. 408)	182,058	0	182,058	16
TOTAL UTILITY OPERATING INCOME	62,966	0	62,966	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)				22
Water Interest Income	6		6	23
Total (Acct. 419)	6	0	6	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Electric		79,157	79,157	26
Contributed Plant - Water			0	27
Impact Fees - Water			0	28
Total (Acct. 421)	0	79,157	79,157	29
TOTAL OTHER INCOME	6	79,157	79,163	30
MISCELLANEOUS INCOME DEDUCTIONS				31
Miscellaneous Amortization (425)				32
Regulatory Liability (253) Amortization	(5,978)		(5,978)	33
Total (Acct. 425)	(5,978)	0	(5,978)	34
Other Income Deductions (426)				35
Depreciation Expense on Contributed Plant - Electric		23,762	23,762	36
Depreciation Expense on Contributed Plant - Water		31,814	31,814	37
Total (Acct. 426)	0	55,576	55,576	38
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(5,978)	55,576	49,598	39

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)	
INTEREST CHARGES				40
Interest on Long-Term Debt (427)				41
Derived	134,829		134,829	42
Total (Acct. 427)	134,829	0	134,829	43
Amortization of Debt Discount and Expense (428)				44
Bond Discount	1,670		1,670	45
Loss on Refunding	8,053		8,053	46
Total (Acct. 428)	9,723	0	9,723	47
Interest on Debt to Municipality (430)				48
Derived	0		0	49
Total (Acct. 430)	0	0	0	50
Other Interest Expense (431)				51
Derived	34		34	52
Total (Acct. 431)	34	0	34	53
TOTAL INTEREST CHARGES	144,586	0	144,586	54
NET INCOME	(75,636)	23,581	(52,055)	55
EARNED SURPLUS				56
Unappropriated Earned Surplus (Beginning of Year) (216)				57
Derived	2,290,160	1,472,801	3,762,961	58
Total (Acct. 216)	2,290,160	1,472,801	3,762,961	59
Balance Transferred from Income (433)				60
Derived	(75,636)	23,581	(52,055)	61
Total (Acct. 433)	(75,636)	23,581	(52,055)	62
Miscellaneous Credits to Surplus (434)				63
Adjustment related to plant reclassification - water	71,412		71,412	64
Adjustments related to plant reclassifications - electric	36,305		36,305	65
Total (Acct. 434)	107,717	0	107,717	66
Miscellaneous Debits to Surplus--Debit (435)				67
Adjustment related to plant reclassification - water		71,412	71,412	68
Adjustments related to plant reclassifications - electric		36,305	36,305	69
Total (Acct. 435)	0	107,717	107,717	70
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	2,322,241	1,388,665	3,710,906	71

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.

Income Statement Account Details (Page F-02)

Amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.

(435) - Transfer accumulated depreciation related to plant adjustment (see F-09 and F-10)

General Footnote

(434) - Transfer accumulated depreciation related to plant adjustment (see F-09 and F-10)

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

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

Revenues Subject to Wisconsin Remainder Assessment

- 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	503,399	2,018,199			2,521,598	1
Less: interdepartmental sales	0	16,071			16,071	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	603	2,879			3,482	5
Revenues subject to Wisconsin Remainder Assessment	502,796	1,999,249	0	0	2,502,045	6

Distribution of Total Payroll

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	104,873		104,873	1
Electric operating expenses	272,387		272,387	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			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	377,260	0	377,260	20

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	1.6	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)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	12,159,682	11,920,002	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,286,205	4,900,543	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	6,873,477	7,019,459	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	351,526	363,474	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	351,526	363,474	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	168,712	415,029	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)	353,789	363,012	23
Other Accounts Receivable (143)	2,185	5,647	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	102,305	100,012	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	6,189	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	130,081	62,877	34
Total Current and Accrued Assets	763,261	946,577	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	60,357	70,080	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)	230,903	216,821	42
Total Deferred Debits	291,260	286,901	43
TOTAL ASSETS AND OTHER DEBITS	8,279,524	8,616,411	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	272,047	272,047	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	3,710,906	3,762,961	5
Total Proprietary Capital	3,982,953	4,035,008	6
LONG-TERM DEBT			7
Bonds (221)	3,548,376	3,798,561	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	251,606	281,885	10
Total Long-Term Debt	3,799,982	4,080,446	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	95,351	106,292	14
Payables to Municipality (233)	0	106,988	15
Customer Deposits (235)	4,052	3,352	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	14,594	15,099	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	91,058	53,000	20
Total Current and Accrued Liabilities	205,055	284,731	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	291,534	216,226	25
Total Deferred Credits	291,534	216,226	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	8,279,524	8,616,411	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)	
First of Year					1
Total Utility Plant - First of Year	4,311,515	7,608,487	0	0	2
	4,311,515	7,608,487	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,669,038	7,153,863			5
Utility Plant in Service - Contributed Plant (101.2)	1,645,800	676,102			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)	14,879				11
Total Utility Plant	4,329,717	7,829,965	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,337,832	3,004,500			14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	539,367	404,506			15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	1,877,199	3,409,006	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	2,452,518	4,420,959	0	0	27

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

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

- 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)	1,309,950	2,811,813	0	0	4,121,763	1
Credits during year						2
Charged Depreciation Expense (403)	91,232	297,068			388,300	3
Depreciation Expense on Meters Charged to Sewer	8,422				8,422	4
Salvage					0	5
Total credits	99,654	297,068	0	0	396,722	6
Debits during year						7
Book Cost of Plant Retired	360	66,279			66,639	8
Cost of Removal		1,797			1,797	9
Adjustment (see footnote)	71,412	36,305			107,717	10
Total debits	71,772	104,381	0	0	176,153	11
Balance end of year (111.1)	1,337,832	3,004,500	0	0	4,342,332	12

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):

- Œ Report the amounts charged in the operating sections to Depreciation Expense (403).
- Œ If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Œ 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.
- Œ Report all other accruals charged to other accounts, such as to clearing accounts.

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)
(Page F-09)

General Footnote

Adjustment is to transfer accumulated depreciation related to plant adjustment.

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	436,141	342,639	0	0	778,780	1
Credits during year						2
Charged Other Income Deductions (426)	31,814	23,762			55,576	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage		1,800			1,800	5
Adjustment (see footnote)	71,412	36,305			107,717	6
Total credits	103,226	61,867	0	0	165,093	7
Debits during year						8
Book Cost of Plant Retired	0	0			0	9
Cost of Removal					0	10
Total debits	0	0	0	0	0	11
Balance end of year (111.2)	539,367	404,506	0	0	943,873	12

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

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

- ø Report the amounts charged in the operating sections to Other Income Deductions (426).
- ø If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- ø 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.
- ø Report all other accruals charged to other accounts, such as to clearing accounts.

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2) (Page F-10)**General Footnote**

Adjustment to transfer accumulated depreciation related to plant adjustments.

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							1
Fuel (151)					0	0	2
Fuel stock expenses (152)					0	0	3
Plant mat. & oper. sup. (154)			102,305		102,305	100,012	4
Total Electric Utility	0	0	102,305	0	102,305	100,012	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	102,305	100,012	1
Water utility (154)			2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	102,305	100,012	9

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
2014 ELECTRIC REVENUE BOND - DEFERRED CHARGE ON REFUNDING	8,053	428	38,922	2
2014 ELECTRIC REVENUE BOND - DISCOUNT	1,670	428	21,435	3
None				4
Total	9,723		60,357	5
Unamortized premium on debt (251)				6
None				7
Total	0		0	8

Capital Paid in by Municipality (Acct. 200)

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

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

Bonds (Acct. 221)

- Œ Report information required for each separate issue of bonds.
 Œ If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
 Œ Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
 Œ 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%	2,870,000	1
WATER MRB	11/12/2009	05/01/2029	2.63%	678,376	2
Total				3,548,376	3

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)	
Other Long-Term Debt (224)					1
2020 ELECTRIC EQUIPMENT LOAN	07/09/2020	07/06/2027	2.25%	251,606	2
Total for Account 224				251,606	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	67,834	2
Charged electric department expense	114,224	3
Charged gas department expense		4
Charged sewer department expense	2,201	5
Total accruals and other credits	184,259	6
County, state and local taxes	143,850	7
Social Security taxes	29,942	8
PSC Remainder Assessment	55	9
Gross Receipts Tax	10,412	10
Total payments and other debits	184,259	11
Balance end of year	0	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)	
Bonds (221)	0	0	0	0	1
2009 MRB	3,349	18,769	19,101	3,017	2
2014 ELECTRIC REVENUE BOND	8,803	106,054	106,397	8,460	3
Subtotal Bonds (221)	12,152	124,823	125,498	11,477	4
Advances from Municipality (223)	0	0	0	0	5
None				0	6
Subtotal Advances from Municipality (223)	0	0	0	0	7
Other Long-Term Debt (224)	0	0	0	0	8
2020 Electric Utility Loan	2,947	10,006	9,836	3,117	9
Subtotal Other Long-Term Debt (224)	2,947	10,006	9,836	3,117	10
Notes Payable (231)	0	0	0	0	11
None				0	12
Subtotal Notes Payable (231)	0	0	0	0	13
Customer Deposits (235)	0	0	0	0	14
CUSTOMER DEPOSITS		34	34	0	15
Subtotal Customer Deposits (235)	0	34	34	0	16
Total	15,099	134,863	135,368	14,594	17

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Sinking Funds (125)	0	1
Electric - Debt Reserve	148,750	2
Electric - Redemption Account	144,338	3
Water - Redemption Account	58,438	4
Total (Acct. 125)	351,526	5
Cash and Working Funds (131)	0	6
Cash	168,712	7
Total (Acct. 131)	168,712	8
Customer Accounts Receivable (142)	0	9
Water	63,341	10
Electric	290,448	11
Total (Acct. 142)	353,789	12
Other Accounts Receivable (143)	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Electric - Other Accounts Receivable	2,185	16
Total (Acct. 143)	2,185	17
Prepayments (165)	0	18
Electric - Prepaid Expenses	4,939	19
Water - Prepaid Expenses	1,250	20
Total (Acct. 165)	6,189	21
Net Pension Asset - Electric	94,306	22
Net Pension Asset -Water	35,775	23
Total (Acct. 174)	130,081	24
Miscellaneous Deferred Debits (186)	0	25
Electric - Deferred Outflows of Resources - Pension Related Amounts	156,784	26
Regulatory Liability for Pensions - Electric	11,147	27
Regulatory Liability for Pensions - Water	3,330	28
Water - Deferred Outflows of Resources - Pension Related Amounts	59,642	29
Total (Acct. 186)	230,903	30
Accounts Payable (232)	0	31
Accounts Payable	95,351	32

Balance Sheet Detail - Other Accounts

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

Total (Acct. 232)	95,351	33
Customer Deposits (235)	0	34
Electric - Customer Deposits	4,052	35
Total (Acct. 235)	4,052	36
Electric - Accrued Wages	17,795	37
Electric - Compensated Absences	41,943	38
Electric - Public Benefits	6,633	39
Water - Accrued Wages	6,644	40
Water - Compensated Absences	18,043	41
Total (Acct. 242)	91,058	42
Other Deferred Credits (253)	0	43
Regulatory Liability	11,955	44
Electric - Deferred Inflow of Resources - Pension Related Amounts	206,408	45
Water - Deferred Inflow of Resources - Pension Related Amounts	73,171	46
Total (Acct. 253)	291,534	47

Return on Rate Base Computation

- ø The data used in calculating rate base are averages.
- ø 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.
- ø 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.
- ø For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	2,760,060	7,106,634			9,866,694	2
Materials and Supplies	0	101,158			101,158	3
Less Average						4
Reserve for Depreciation (111.1)	1,323,891	2,908,156			4,232,047	5
Customer Advances for Construction					0	6
Regulatory Liability	6,773	8,171			14,944	7
Average Net Rate Base	1,429,396	4,291,465	0	0	5,720,861	8
Net Operating Income	67,236	-4,270			62,966	9
Net Operating Income as a percent of Average Net Rate Base	4.70%	-0.10%	N/A	N/A	1.10%	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	8,129	9,804	0	0	17,933	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	2,712	3,266			5,978	5
Balance End of Year	5,417	6,538	0	0	11,955	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	487,184	481,396	2
Total Sales of Water	487,184	481,396	3
Other Operating Revenues			4
Forfeited Discounts (470)	895	273	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	15,320	19,895	8
Total Other Operating Revenues	16,215	20,168	9
Total Operating Revenues	503,399	501,564	10
Operation and Maintenance Expenses			11
Source of Supply Expenses (600-605)	0	0	12
Pumping Expenses (620-625)	83,987	76,679	13
Water Treatment Expenses (630-635)	22,917	22,821	14
Transmission and Distribution Expenses (640-655)	3,244	3,028	15
Customer Accounts Expenses (901-906)	54,492	49,203	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	112,457	103,757	18
Total Operation and Maintenance Expenses	277,097	255,488	19
Other Operating Expenses			20
Depreciation Expense (403)	91,232	90,859	21
Amortization Expense (404-407)			22
Taxes (408)	67,834	70,590	23
Total Other Operating Expenses	159,066	161,449	24
Total Operating Expenses	436,163	416,937	25
NET OPERATING INCOME	67,236	84,627	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)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	788	26,903	288,623	10
Commercial (461.2)	56	8,237	55,833	11
Industrial (461.3)				12
Public Authority (461.4)	15	3,930	4,514	13
Multifamily Residential (461.5)	4	491	20,206	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	863	39,561	369,176	16
Private Fire Protection Service (462)				17
Public Fire Protection Service (463)	3		118,008	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	866	39,561	487,184	22

Sales for Resale (Acct. 466)

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)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	118,008	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	118,008	5
Forfeited Discounts (470)		6
Customer late payment charges	895	7
Total Forfeited Discounts (470)	895	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas		10
Total Rents from Water Property (472)	0	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	5,240 *	16
Backflow Maintenance	548	17
Bulk Water Sales	457	18
Hook Up Fees	2,250	19
Meter Charges	5,123 *	20
Miscellaneous Revenues	1,702	21
Total Other Water Revenues (474)	15,320	22

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).

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

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

Done.

Water Operation & Maintenance Expenses

- ø Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- 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)	
SOURCE OF SUPPLY EXPENSES					1
Operation Labor (600)			0	0	2
Purchased Water (601)			0	0	3
Operation Supplies and Expenses (602)			0	0	4
Maintenance of Water Source Plant (605)			0	0	5
Total Source of Supply Expenses	0	0	0	0	6
PUMPING EXPENSES					7
Operation Labor (620)			0	0	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)		16,071	16,071	19,196	10
Operation Supplies and Expenses (623)		9,970	9,970	9,702	11
Maintenance of Pumping Plant (625)		57,946	57,946	47,781 *	12
Total Pumping Expenses	0	83,987	83,987	76,679	13
WATER TREATMENT EXPENSES					14
Operation Labor (630)			0	0	15
Chemicals (631)		15,682	15,682	15,497	16
Operation Supplies and Expenses (632)		7,235	7,235	7,288	17
Maintenance of Water Treatment Plant (635)			0	36	18
Total Water Treatment Expenses	0	22,917	22,917	22,821	19
TRANSMISSION AND DISTRIBUTION EXPENSES					20
Operation Labor (640)			0	0	21
Operation Supplies and Expenses (641)			0	0	22
Maintenance of Distribution Reservoirs and Standpipes (650)			0	0	23
Maintenance of Mains (651)			0	1,330	24
Maintenance of Services (652)		40	40	84	25
Maintenance of Meters (653)		2,547	2,547	955	26
Maintenance of Hydrants (654)		657	657	659	27
Maintenance of Other Plant (655)			0	0	28
Total Transmission and Distribution Expenses	0	3,244	3,244	3,028	29
CUSTOMER ACCOUNTS EXPENSES					30
Meter Reading Labor (901)		184	184	0	31
Accounting and Collecting Labor (902)		51,863	51,863	49,178	32
Supplies and Expenses (903)		1,842	1,842	23	33
Uncollectible Accounts (904)		603	603	2	34
Customer Service and Informational Expenses (906)			0	0	35
Total Customer Accounts Expenses	0	54,492	54,492	49,203	36
SALES EXPENSES					37
Sales Expenses (910)			0	0	38
Total Sales Expenses	0	0	0	0	39
ADMINISTRATIVE AND GENERAL EXPENSES					40

Water Operation & Maintenance Expenses

- ø Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- 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)		2,668	2,668	2,269	41
Office Supplies and Expenses (921)		10,207	10,207	6,863	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		19,296	19,296	22,777	44
Property Insurance (924)		14,092	14,092	7,754 *	45
Injuries and Damages (925)		480	480	0	46
Employee Pensions and Benefits (926)		56,374	56,374	54,396	47
Regulatory Commission Expenses (928)			0	1,959	48
Miscellaneous General Expenses (930)		8,026	8,026	7,160	49
Transportation Expenses (933)		1,314	1,314	579	50
Maintenance of General Plant (935)			0	0	51
Total Administrative and General Expenses	0	112,457	112,457	103,757	52
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	277,097	277,097	255,488	53

Water Operation & Maintenance Expenses

- ð Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- 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.

(625) - Increase in routine maintenance of pumping plant in 2021.

(924) - There was a change in allocation methodology for property insurance in 2021.

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

The utility reviewed the power for pumping expenses, the KWH used, and the gallons pumped. The reported numbers match the utility records. The utility will investigate the matter in upcoming months, including reviewing the accuracy of meter reading and flow meters.

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	62,255	65,443	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	2,201	2,309	2
Net Property Tax Equivalent	60,054	63,134	3
Social Security	7,725	6,901	4
PSC Remainder Assessment	55	555	5
Total Tax Expense	67,834	70,590	6

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	7.327095
3. Local Tax Rate	mills	5.967647
4. School Tax Rate	mills	11.614448
5. Vocational School Tax Rate	mills	1.565128
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	26.474318
9. Less: State Credit	mills	1.903192
11. Net Tax Rate	mills	24.571126

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	5.967647
13. Combined School Tax Rate	mills	13.179576
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	19.147223
16. Total Tax Rate	mills	26.474318
17. Ratio of Local and School Tax to Total	dec.	0.723238
18. Total Tax Net of State Credit	mills	24.571126
19. Net Local and School Tax Rate	mills	17.770763
20. Utility Plant, Jan 1	\$	4,311,515
21. Materials & Supplies	\$	0
22. Subtotal	\$	4,311,515
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	4,311,515
25. Assessment Ratio	dec.	0.812528
26. Assessed Value	\$	3,503,227
27. Net Local and School Tax Rate	mills	17.770763
28. Tax Equiv. Computed for Current Year	\$	62,255

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	4,311,515
2. Materials & Supplies	\$	0
3. Subtotal	\$	4,311,515
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	4,311,515
6. Assessed Value	\$	3,503,227
7. Tax Equiv. Computed for Current Year	\$	62,255
8. Tax Equivalent per 1994 PSC Report	\$	18,449
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	62,255

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)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	2,391				2,391	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	248,516			(25,406)	223,110 *	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	250,907	0	0	(25,406)	225,501	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	119,852				119,852	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	140,524				140,524	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	260,376	0	0	0	260,376	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	640,559			(51,894)	588,665 *	25
Sand or Other Media Filtration Equipment (332)	451,032			(38,133)	412,899 *	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	147,026			(12,438)	134,588 *	28
Total Water Treatment Plant	1,238,617	0	0	(102,465)	1,136,152	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	429				429	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	165,318				165,318	33
Transmission and Distribution Mains (343)	442,030			(33,449)	408,581 *	34
Services (345)	34,762			(22,829)	11,933 *	35
Meters (346)	304,819	3,183	360		307,642	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			(1,219)	93,541 *	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	1,042,118	3,183	360	(57,497)	987,444	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	5,934				5,934	43
Computer Equipment (391.1)	21,787				21,787	44
Transportation Equipment (392)	17,108	500			17,608	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	3,122				3,122	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	11,114				11,114	52
Total General Plant	59,065	500	0	0	59,565	53
Total utility plant in service directly assignable	2,851,083	3,683	360	(185,368)	2,669,038	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	2,851,083	3,683	360	(185,368)	2,669,038	56

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

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

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

- (314) - To correct 2010 plant financed by contribution.
 - (331) - To correct 2010 plant financed by contribution.
 - (332) - To correct 2010 plant financed by contribution.
 - (334) - To correct 2010 plant financed by contribution.
 - (343) - To correct 2003 plant financed by contribution.
 - (345) - To correct 2003 plant financed by contribution.
 - (348) - To correct 2003 plant financed by contribution.
-

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)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	20,584				20,584	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	219,720			25,406	245,126 *	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	240,304	0	0	25,406	265,710	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	1,940				1,940	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	49,441				49,441	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	51,381	0	0	0	51,381	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	41,167				41,167	24
Structures and Improvements (331)	62,735			51,894	114,629 *	25
Sand or Other Media Filtration Equipment (332)	47,524			38,133	85,657 *	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	15,502			12,438	27,940 *	28
Total Water Treatment Plant	166,928	0	0	102,465	269,393	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	604,911			33,449	638,360 *	34
Services (345)	300,467			22,829	323,296 *	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			1,219	97,660 *	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	1,001,819	0	0	57,497	1,059,316	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	1,460,432	0	0	185,368	1,645,800	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	1,460,432	0	0	185,368	1,645,800	56

Water Utility Plant in Service - Plant Financed by Contributions

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

Water Utility Plant in Service - Plant Financed by Contributions (Page W-09)

General Footnote

- (314) - To correct 2010 plant financed by contribution.
 - (331) - To correct 2010 plant financed by contribution.
 - (332) - To correct 2010 plant financed by contribution.
 - (334) - To correct 2010 plant financed by contribution.
 - (343) - To correct 2003 plant financed by contribution.
 - (345) - To correct 2003 plant financed by contribution.
 - (348) - To correct 2003 plant financed by contribution.
-

Age of Water Mains

- ø 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.
- ø If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- ø Report all pipe larger than 72_ in diameter in the 72_ category.

Pipe Size (a)	Feet of Main											Total (m)	
	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)	2021-2030 (l)		
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
Total	0	0	12,610	11,378	4,487	7,641	7,433	8,229	16,257	1,557	0	69,592	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	3,095		3,095				3,095	1
February	2,888		2,888				2,888	2
March	4,338		4,338				4,338	3
April	4,068		4,068				4,068	4
May	4,520		4,520				4,520	5
June	6,546		6,546				6,546	6
July	5,735		5,735				5,735	7
August	5,542		5,542				5,542	8
September	4,236		4,236				4,236	9
October	3,735		3,735				3,735	10
November	3,196		3,196				3,196	11
December	3,253		3,253				3,253	12
TOTAL	51,152	0	51,152	0	0	0	51,152	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)	
WATER AUDIT STATISTICS		1
Finished Water pumped or purchased (000s)	51,152	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	51,152	4
Less: Gallons (000s) sold to retail customers (billed, metered)	39561	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	11,591	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	6,130	10
Subtotal: Unbilled Authorized Consumption	6,130	11
Total Water Loss	5,461	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option		14
Gallons (000s) estimated due to data and billing errors		15
Gallons (000s) estimated due to customer meter under-registration	0	16
Subtotal Apparent Losses	0	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	0	18
Gallons (000s) estimated due to unreported and background leakage	5,461	19
Subtotal Real Losses (leakage)	5,461	20
Non-Revenue Water as percentage of net water supplied	23%	21
Total Water Loss as percentage of net water supplied	11%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	402	24
Date of maximum	08/23/2021	25
Cause of maximum		26
Hydrant Flushing		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	61	28
Date of minimum	11/07/2021	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	92,479	30
If water is purchased:		31
Vendor Name		32
Point of Delivery		33
Source of purchased water		34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	0	41
Number of service breaks repaired this year	0	42
Does the utility have an asset management plan?	No	43

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
				1,872,000		3

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	Pump						Pump Motor or Standby Engine				
		DNR Well Id (c)	Primary Purpose (d)	Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (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

ð 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 _ Ion Exchange x Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ 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 _ Ion Exchange x Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ 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			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Plastic	Distribution	2	220				220	1
Other Metal	Distribution	4	413				413	2
Other Metal	Distribution	6	46,156				46,156	3
Other Plastic	Distribution	6	5,190				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
Total Within Municipality			69,592				69,592	8
Total Utility			69,592				69,592	9

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
Utility Total		853				853	5	8

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	823	24	3	(15)	829	0	780	40		2	1						6	829	1
1	31				31	0	8	12		5	1						5	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	868	24	3	(15)	874	0	788	56		15	4						11	874	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: 874)

Advanced Metering Infrastructure (AMI) - fixed network

Other

Meters

- 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)

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

To adjust meter count to actual.

Total Tested During Year is zero, please explain.

All AMI Meters were newly installed during 2016.

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

All AMI Meters were newly installed during 2016.

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

All AMI Meters were newly installed during 2016.

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

All AMI Meters were newly installed during 2016.

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

- ☐ Distinguish between fire and flushing hydrants by lead size.
 ↵ Fire hydrants normally have a lead size of 6 inches or greater.
 ↵ Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
 ☐ Explain all reported adjustments in the schedule footnotes.
 ☐ Report fire hydrants as within or outside the municipal boundaries.
 ☐ Number of hydrants operated during year means: opened and water withdrawn.
 ☐ Number of distribution valves operated during year means: fully opened and closed (exercised).

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	117			(5)	112	2
Total Fire Hydrants	117	0	0	(5)	112	3
Flushing Hydrants	1				1	4

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

Number of Hydrants operated during year	39
Number of Distribution System Valves end of year	216
Number of Distribution Valves operated during Year	86

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).

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.

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

List of All Station and Wholesale Meters

- | |
|---|
| <ul style="list-style-type: none">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. |
|---|

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

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

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

Water Conservation Programs

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

Water Customers Served

- 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) **	863	1
Total - Trempealeau County	863	2
Total - Customers Served	863	3
Total - Within Muni Boundary **	863	4

** = 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	636				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
Utility Total		866				866			9

Water Residential Customer Data - Disconnection, Arrears, and Tax Roll

- Ǿ For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- Ǿ For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- Ǿ For residential arrears, include billed amounts past due and unpaid.
- Ǿ For tax roll customers, report number of residential customers transferred to the tax roll as required by Wis. Stat. § 66.0809.
- Ǿ For tax roll arrears, report dollar amount of residential arrears transferred to the tax roll as required by Wis. Stat. § 66.0809.

Description (a)	Amount (b)
Disconnections	
1. Total number of disconnection notices sent to residential customers for non-payment during the year	1,200
2. Total number of residential disconnections of service performed for non-payment during the year	4
Arrears	
1. Total number of residential customers with arrears as of December 31	73
2. Total dollar amount of residential customer arrears as of December 31	14,850
Tax Roll	
1. Total number of residential customers with arrears placed on the tax roll	10
2. Total dollar amount of residential arrears placed on the tax roll	1,019
Footnotes	No

Electric Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Electricity			1
Sales of Electricity (440-448)	2,006,690	2,031,098	2
Total Sales of Electricity	2,006,690	2,031,098	3
Other Operating Revenues			4
Forfeited Discounts (450)	3,985	1,285	5
Miscellaneous Service Revenues (451)	0	0	6
Sales of Water and Water Power (453)	0	0	7
Rent from Electric Property (454)	371	3,300	8
Interdepartmental Rents (455)	0	0	9
Other Electric Revenues (456)	7,153	5,119	10
Amortization of Construction Grants (457)	0	0	11
Total Other Operating Revenues	11,509	9,704	12
Total Operating Revenues	2,018,199	2,040,802	13
Operation and Maintenance Expenses			14
Power Production Expenses (500-546)	983,304	1,062,296	15
Transmission Expenses (550-553)	150,350	118,510	16
Distribution Expenses (560-576)	99,560	82,337	17
Customer Accounts Expenses (901-904)	93,108	86,684	18
Customer Service and Informational Expenses (906)	0	0	19
Sales Expenses (910)	0	0	20
Administrative and General Expenses (920-935)	284,855	289,637	21
Total Operation and Maintenance Expenses	1,611,177	1,639,464	22
Other Expenses			23
Depreciation Expense (403)	297,068	268,904	24
Amortization Expense (404-407)			25
Taxes (408)	114,224	107,721	26
Total Other Expenses	411,292	376,625	27
Total Operating Expenses	2,022,469	2,016,089	28
NET OPERATING INCOME	(4,270)	24,713	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)	
Residential Sales													
Residential	RG-1	N	N	1,178	9,110,768					1,270,332	(13,362)	1,256,970	1
Residential	RG-2	Y	N									0	2
TOTAL				1,178	9,110,768	0	0	0	0	1,270,332	(13,362)	1,256,970	3
Commercial & Industrial													
Small Power	CP-1	N	Y	8	1,765,300			4,922	7,414	194,404	(2,785)	191,619	4
Small Power	CP-1 TOD	Y	Y									0	5
Large Power	CP-2	N	Y	1	623,600			3,532	4,661	87,196	(1,035)	86,161	6
General Service	GS-1	N	N	210	3,216,692					441,725	(4,329)	437,396	7
General Service	GS-2	Y	N									0	8
TOTAL				219	5,605,592	0	0	8,454	12,075	723,325	(8,149)	715,176	9
Lighting Service													
Street Lighting	MS-1	N	N	2	113,711					34,707	(163)	34,544	10
TOTAL				2	113,711	0	0	0	0	34,707	(163)	34,544	11
GRAND TOTAL				1,399	14,830,071	0	0	8,454	12,075	2,028,364	(21,674)	2,006,690	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)	
Forfeited Discounts (450)		1
Customer late payment charges	3,985	2
Total Forfeited Discounts (450)	3,985	3
Miscellaneous Service Revenues (451)		4
None		5
Total Miscellaneous Service Revenues (451)	0	6
Sales of Water and Water Power (453)		7
None		8
Total Sales of Water and Water Power (453)	0	9
Rent from Electric Property (454)		10
Pole Rental	371	11
Total Rent from Electric Property (454)	371	12
Interdepartmental Rents (455)		13
None		14
Total Interdepartmental Rents (455)	0	15
Other Electric Revenues (456)		16
Other Miscellaneous	1,983	17
Tax Settlement	5,170	18
Total Other Electric Revenues (456)	7,153	19
Amortization of Construction Grants (457)		20
None		21
Total Amortization of Construction Grants (457)	0	22

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)	
POWER PRODUCTION EXPENSES					1
STEAM POWER GENERATION EXPENSES					2
Operation Supervision and Labor (500)			0	0	3
Fuel (501)			0	0	4
Operation Supplies and Expenses (502)			0	0	5
Steam from Other Sources (503)			0	0	6
Steam Transferred -- Credit (504)			0	0	7
Maintenance of Steam Production Plant (506)			0	0	8
Total Steam Power Generation Expenses	0	0	0	0	9
HYDRAULIC POWER GENERATION EXPENSES					10
Operation Supervision and Labor (530)			0	0	11
Water for Power (531)			0	0	12
Operation Supplies and Expenses (532)			0	0	13
Maintenance of Hydraulic Production Plant (535)			0	0	14
Total Hydraulic Power Generation Expenses	0	0	0	0	15
OTHER POWER GENERATION EXPENSES					16
Operation Supervision and Labor (538)			0	0	17
Fuel (539)			0	0	18
Operation Supplies and Expenses (540)			0	0	19
Maintenance of Other Power Production Plant (543)			0	0	20
Total Other Power Generation Expenses	0	0	0	0	21
OTHER POWER SUPPLY EXPENSES					22
Purchased Power (545)		983,304	983,304	1,062,296	23
Other Expenses (546)			0	0	24
Total Other Power Supply Expenses	0	983,304	983,304	1,062,296	25
Total Power Production Expenses	0	983,304	983,304	1,062,296	26
TRANSMISSION EXPENSES					27
Operation Supervision and Labor (550)		150,350	150,350	118,510 *	28
Operation Supplies and Expenses (551)			0	0	29
Maintenance of Transmission Plant (553)			0	0	30
Total Transmission Expenses	0	150,350	150,350	118,510	31
DISTRIBUTION EXPENSES					32
Operation Supervision Expenses (560)			0	0	33
Line and Station Labor (561)			0	0	34
Line and Station Supplies and Expenses (562)		22,036	22,036	4,762 *	35
Street Lighting and Signal System Expenses (565)			0	0	36
Meter Expenses (566)		5,179	5,179	53 *	37
Customer Installations Expenses (567)			0	0	38
Miscellaneous Distribution Expenses (569)			0	0	39
Maintenance of Structures and Equipment (571)		33,856	33,856	35,583	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)		30,609	30,609	34,374	41
Maintenance of Line Transformers (573)		2,237	2,237	1,106	42
Maintenance of Street Lighting and Signal Systems (574)		5,185	5,185	3,518	43
Maintenance of Meters (575)		458	458	307	44
Maintenance of Miscellaneous Distribution Plant (576)			0	2,634	45
Total Distribution Expenses	0	99,560	99,560	82,337	46
CUSTOMER ACCOUNTS EXPENSES					47
Meter Reading Labor (901)			0	125	48
Accounting and Collecting Labor (902)		83,071	83,071	78,238	49
Supplies and Expenses (903)		7,158	7,158	8,308	50
Uncollectible Accounts (904)		2,879	2,879	13	51
Total Customer Accounts Expenses	0	93,108	93,108	86,684	52
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					53
Customer Service and Informational Expenses (906)			0	0	54
Total Customer Service and Informational Expenses	0	0	0	0	55
SALES EXPENSES					56
Sales Expenses (910)			0	0	57
Total Sales Expenses	0	0	0	0	58
ADMINISTRATIVE AND GENERAL EXPENSES					59
Administrative and General Salaries (920)		4,269	4,269	3,630	60
Office Supplies and Expenses (921)		18,380	18,380	11,110 *	61
Administrative Expenses Transferred -- Credit (922)			0	0	62
Outside Services Employed (923)		89,891	89,891	55,038 *	63
Property Insurance (924)		19,845	19,845	4,545 *	64
Injuries and Damages (925)		960	960	877	65
Employee Pensions and Benefits (926)		101,141	101,141	83,593 *	66
Regulatory Commission Expenses (928)		2,946	2,946	2,797	67
Miscellaneous General Expenses (930)		25,817	25,817	92,550 *	68
Transportation Expenses (933)		10,263	10,263	5,915	69
Maintenance of General Plant (935)		11,343	11,343	29,582 *	70
Total Administrative and General Expenses	0	284,855	284,855	289,637	71
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	1,611,177	1,611,177	1,639,464	72

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)

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) - Increase in general lineman wages in 2021.
 - (562) - Increase in routine purchases of supplies in 2021.
 - (566) - Increase in routine meter maintenance costs in 2021
 - (921) - Allocation of general supply costs were allocated in 2021.
 - (923) - In 2021 - \$57,683 paid for GIS mapping project.
 - (924) - There was a change in allocation methodology for property insurance in 2021.
 - (926) - Increase in health insurance costs along with increase in total electric wages resulting in increased benefits in 2021.
 - (930) - Decrease in routine maintenance costs in 2021.
 - (935) - Decrease in general plant maintenance in 2021.
-

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	81,595	75,927	1
Social Security	22,217	20,799	2
Wisconsin Gross Receipts Tax	10,412	10,995	3
PSC Remainder Assessment			4
Total Tax Expense	114,224	107,721	5

Taxes (Acct. 408 - Electric)

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

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

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

Amount could not be located for the PSC Remainder Assessment.

Electric Property Tax Equivalent - Detail

- 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	7.327095
3. Local Tax Rate	mills	5.967647
4. School Tax Rate	mills	11.614448
5. Vocational School Tax Rate	mills	1.565128
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	26.474318
9. Less: State Credit	mills	1.903192
11. Net Tax Rate	mills	24.571126

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	5.967647
13. Combined School Tax Rate	mills	13.179576
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	19.147223
16. Total Tax Rate	mills	26.474318
17. Ratio of Local and School Tax to Total	dec.	0.723238
18. Total Tax Net of State Credit	mills	24.571126
19. Net Local and School Tax Rate	mills	17.770763
20. Utility Plant, Jan 1	\$	7,608,487
21. Materials & Supplies	\$	100,012
22. Subtotal	\$	7,708,499
23. Less: Plant Outside Limits	\$	2,057,594
24. Taxable Assets	\$	5,650,905
25. Assessment Ratio	dec.	0.812528
26. Assessed Value	\$	4,591,519
27. Net Local and School Tax Rate	mills	17.770763
28. Tax Equiv. Computed for Current Year	\$	81,595

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	7,608,487
2. Materials & Supplies	\$	100,012
3. Subtotal	\$	7,708,499
4. Less: Plant Outside Limits	\$	2,057,594
5. Taxable Assets	\$	5,650,905
6. Assessed Value	\$	4,591,519
7. Tax Equiv. Computed for Current Year	\$	81,595
8. Tax Equivalent per 1994 PSC Report	\$	12,873
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	81,595

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)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
STEAM PRODUCTION PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Boiler Plant Equipment (312)	0				0	9
Engines and Engine Driven Generators (313)	0				0	10
Turbogenerator Units (314)	0				0	11
Accessory Electric Equipment (315)	0				0	12
Miscellaneous Power Plant Equipment (316)	0				0	13
Total Steam Production Plant	0	0	0	0	0	14
HYDRAULIC PRODUCTION PLANT						15
Land and Land Rights (330)	0				0	16
Structures and Improvements (331)	0				0	17
Reservoirs, Dams and Waterways (332)	0				0	18
Water Wheels, Turbines and Generators (333)	0				0	19
Accessory Electric Equipment (334)	0				0	20
Miscellaneous Power Plant Equipment (335)	0				0	21
Roads, Railroads and Bridges (336)	0				0	22
Total Hydraulic Production Plant	0	0	0	0	0	23
OTHER PRODUCTION PLANT						24
Land and Land Rights (340)	0				0	25
Structures and Improvements (341)	0				0	26
Fuel Holders, Producers and Accessories (342)	0				0	27
Prime Movers (343)	0				0	28
Generators (344)	0				0	29
Accessory Electric Equipment (345)	0				0	30
Miscellaneous Power Plant Equipment (346)	0				0	31
Total Other Production Plant	0	0	0	0	0	32
TRANSMISSION PLANT						33
Land and Land Rights (350)	0				0	34
Structures and Improvements (351)	0				0	35
Station Equipment (353)	0				0	36

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

- 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
Total Transmission Plant	0	0	0	0	0	43
DISTRIBUTION PLANT						44
Land and Land Rights (360)	84,805				84,805	45
Structures and Improvements (361)	0				0	46
Station Equipment (362)	2,410,456	16,350			2,426,806	47
Storage Battery Equipment (363)	0				0	48
Poles, Towers and Fixtures (364)	401,683	6,757	3,082		405,358	49
Overhead Conductors and Devices (365)	880,078	47,954	16,889		911,143 *	50
Underground Conduit (366)	0				0	51
Underground Conductors and Devices (367)	883,794	42,464	16,707		909,551 *	52
Line Transformers (368)	731,017	64,900	16,335		779,582 *	53
Services (369)	33,425	29,675	13,266	(47,864)	1,970 *	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)	108,522				108,522	58
Total Distribution Plant	5,755,824	208,100	66,279	(47,864)	5,849,781	59
GENERAL PLANT						60
Land and Land Rights (389)	204				204	61
Structures and Improvements (390)	635,143				635,143	62
Office Furniture and Equipment (391)	7,662				7,662	63
Computer Equipment (391.1)	29,883				29,883	64
Transportation Equipment (392)	486,547				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)	72,386	500			72,886	69
Communication Equipment (397)	0				0	70
SCADA Equipment (397.1)	0				0	71
Miscellaneous Equipment (398)	71,757				71,757	72

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)	
Other Tangible Property (399)	0				0	73
Total General Plant	1,303,582	500	0	0	1,304,082	74
Total utility plant in service directly assignable	7,059,406	208,600	66,279	(47,864)	7,153,863	75
Common Utility Plant Allocated to Electric Department	0				0	76
TOTAL UTILITY PLANT IN SERVICE	7,059,406	208,600	66,279	(47,864)	7,153,863	77

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

- (365) - Additions of overhead lines for Lake Road
 - (367) - Boring of overhead lines to underground lines for 4th Street, Lake Road, and Chase Street
 - (368) - Additions of new transformers related to line extensions.
 - (369) - Service upgrades to South St Apartment Complex
 - (369) - -47,864 to correct 2003 plant financed by contribution.
-

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)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
STEAM PRODUCTION PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Boiler Plant Equipment (312)	0				0	9
Engines and Engine Driven Generators (313)	0				0	10
Turbogenerator Units (314)	0				0	11
Accessory Electric Equipment (315)	0				0	12
Miscellaneous Power Plant Equipment (316)	0				0	13
Total Steam Production Plant	0	0	0	0	0	14
HYDRAULIC PRODUCTION PLANT						15
Land and Land Rights (330)	0				0	16
Structures and Improvements (331)	0				0	17
Reservoirs, Dams and Waterways (332)	0				0	18
Water Wheels, Turbines and Generators (333)	0				0	19
Accessory Electric Equipment (334)	0				0	20
Miscellaneous Power Plant Equipment (335)	0				0	21
Roads, Railroads and Bridges (336)	0				0	22
Total Hydraulic Production Plant	0	0	0	0	0	23
OTHER PRODUCTION PLANT						24
Land and Land Rights (340)	0				0	25
Structures and Improvements (341)	0				0	26
Fuel Holders, Producers and Accessories (342)	0				0	27
Prime Movers (343)	0				0	28
Generators (344)	0				0	29
Accessory Electric Equipment (345)	0				0	30
Miscellaneous Power Plant Equipment (346)	0				0	31
Total Other Production Plant	0	0	0	0	0	32
TRANSMISSION PLANT						33
Land and Land Rights (350)	0				0	34
Structures and Improvements (351)	0				0	35
Station Equipment (353)	0				0	36

Electric Utility Plant in Service - Plant Financed by Contributions

- 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
Total Transmission Plant	0	0	0	0	0	43
DISTRIBUTION PLANT						44
Land and Land Rights (360)	0				0	45
Structures and Improvements (361)	0				0	46
Station Equipment (362)	0				0	47
Storage Battery Equipment (363)	0				0	48
Poles, Towers and Fixtures (364)	0				0	49
Overhead Conductors and Devices (365)	0				0	50
Underground Conduit (366)	0				0	51
Underground Conductors and Devices (367)	74,987				74,987	52
Line Transformers (368)	0				0	53
Services (369)	470,490	79,157		47,864	597,511 *	54
Meters (370)	0				0	55
Installations on Customers' Premises (371)	0				0	56
Leased Property on Customers' Premises (372)	0				0	57
Street Lighting and Signal Systems (373)	2,404				2,404	58
Total Distribution Plant	547,881	79,157	0	47,864	674,902	59
GENERAL PLANT						60
Land and Land Rights (389)	0				0	61
Structures and Improvements (390)	0				0	62
Office Furniture and Equipment (391)	0				0	63
Computer Equipment (391.1)	1,200				1,200	64
Transportation Equipment (392)	0				0	65
Stores Equipment (393)	0				0	66
Tools, Shop and Garage Equipment (394)	0				0	67
Laboratory Equipment (395)	0				0	68
Power Operated Equipment (396)	0				0	69
Communication Equipment (397)	0				0	70
SCADA Equipment (397.1)	0				0	71
Miscellaneous Equipment (398)	0				0	72

Electric Utility Plant in Service - Plant Financed by Contributions

- 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
Total General Plant	1,200	0	0	0	1,200	74
Total utility plant in service directly assignable	549,081	79,157	0	47,864	676,102	75
Common Utility Plant Allocated to Electric Department	0				0	76
TOTAL UTILITY PLANT IN SERVICE	549,081	79,157	0	47,864	676,102	77

Electric Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Electric Utility Plant in Service - Plant Financed by Contributions (Page E-08)

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

(369) - Additions include several new services, including a large farm extension project.

(369) - 47,864 to correct 2003 plant financed by contribution.

Transmission and Distribution Lines

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

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

Monthly Peak Demand and Energy Usage

- 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	2,540	Wednesday	01/20/2021	07:00	1,312,499	1
February	3,150	Monday	02/15/2021	08:00	1,291,159	2
March	2,410	Tuesday	03/02/2021	07:00	1,090,337	3
April	2,270	Thursday	04/01/2021	08:00	992,284	4
May	2,790	Tuesday	05/25/2021	18:00	1,060,937	5
June	4,140	Thursday	06/10/2021	19:00	1,533,533	6
July	4,070	Monday	07/05/2021	19:00	1,627,120	7
August	3,730	Wednesday	08/18/2021	19:00	1,451,942	8
September	2,990	Monday	09/20/2021	18:00	1,057,975	9
October	2,330	Friday	10/01/2021	16:00	1,030,240	10
November	2,310	Monday	11/29/2021	08:00	1,056,956	11
December	2,760	Thursday	12/16/2021	10:00	1,325,089	12
Total	35,490				14,830,071	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	840,273	834,285	675,805	599,060	628,728	928,310	969,667	905,145	628,950	620,738	661,208	818,599
RG-2 kW at Peak												
RG-2 Monthly Usage kWh												
Commercial & Industrial												
CP-1 kW at Peak												
CP-1 Monthly Usage kWh	149,640	157,480	140,400	134,520	142,340	147,140	151,360	132,740	126,180	121,900	140,620	220,980
CP-1 TOD kW at Peak												
CP-1 TOD Monthly Usage kWh												
CP-2 kW at Peak	59,100	56,400	60,000	57,400	55,200	53,400	44,000	53,800	55,200	49,000	45,000	34,800
CP-2 Monthly Usage kWh												
GS-1 kW at Peak												
GS-1 Monthly Usage kWh	242,809	233,794	205,058	193,156	227,216	398,363	456,243	353,367	237,942	229,407	199,739	239,598
GS-2 kW at Peak												
GS-2 Monthly Usage kWh												
Lighting Service												
MS-1 kW at Peak												
MS-1 Monthly Usage kWh	20,377	9,200	9,074	8,148	7,453	6,320	5,850	6,890	9,703	9,195	10,389	11,112

Electric Energy Account

Description (a)	kWh (b)
SOURCE OF ENERGY	
Generation (excluding Station Use):	
Steam	
Nuclear Steam	
Hydraulic	
Combustion Turbine	
Internal Combustion	
Non-Conventional (wind, photovoltaic, etc.)	
Total Generation	0
Purchases	16,146,890
Interchanges:	
In (gross)	
Out (gross)	
Net	0
Transmission for/by others (wheeling):	
Received	
Delivered	
Net	0
Total Source of Energy	16,146,890
DISPOSITION OF ENERGY	
Sales to Ultimate Consumers (including interdepartmental sales)	14,830,071
Sales For Resale	
Energy Used by the Company (excluding station use):	
Electric Utility	
Common (office, shops, garages, etc. serving 2 or more util. depts.)	
Total Used by Company	0
Total Sold and Used	14,830,071
Energy Losses:	
Transmission Losses (if applicable)	
Distribution Losses	1,316,819
Total Energy Losses	1,316,819
Loss Percentage (% Total Energy Losses of Total Source of Energy)	8.1552%
Total Disposition of Energy	16,146,890

Electric Generating Plant Statistics (Large Plants)

- 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:	35,490
Average Load Factor:	62.3247
Total Cost of Purchased Power:	983,304
Average cost per kWh:	0.0609
On-Peak Hours (if applicable):	

Monthly Purchases --- kWh		
	on-Peak	off-Peak
January	669,668	733,113
February	714,090	673,921
March	658,110	532,224
April	592,260	485,000
May	567,800	587,990
June	947,530	729,940
July	913,550	844,460
August	872,840	704,820
September	635,249	529,916
October	572,230	562,210
November	599,135	572,696
December	776,660	671,478
Total kWh	8,519,122	7,627,768

Customer Owned Distributed Energy Resources

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

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

Hydroelectric Generating Plant Statistics (Large Plants)

- | | |
|---|---|
| ø | Large plants are hydro plans of 10,000 kW or more of installed capacity (nameplate ratings). Small plants are entered in Schedule E-17. |
| ø | 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. |
| ø | If net peak demand for 60 minutes is not available, give that which is available, specifying period. |
| ø | 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)

- ō 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).
- ō 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	*	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	1,177			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
TOTAL:	1,398	0	0	1,380	0	0	0	0	0 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) **	1,440	1
Total - Trempealeau County	1,440	2
Total - Customers Served	1,440	3
Total - Within Muni Boundary **	1,440	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
Revenues				4
Beginning of the Year Balance	3,231	1,613	4,844	5
Account 253 Collections	9,811	9,811	19,622	6
Public Benefits Collections	9,811	9,811	19,622	7
Additional Collections				8
Number of Customers Affected by Statutory Cap on Public Benefits Collection				9
Expenditures				10
Account 186 Expenditures	7,351	9,811	17,162	11
Statewide Program Contributions	7,351	9,811	17,162	12
Utility Expenditures				13
Net Balance	5,691	1,613	7,304	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	14	617	4	81	5
Fraud/Theft of Service					6
Switched Meters	2	966			7
Other Erroneous Billing					8
TOTAL:	16	1,583	4	81	9

Number of Meter Complaint: 0

Customer Requested Tests Performed: 0

Electric Residential Customer Data - Disconnection, Arrears, and Tax Roll

- Œ For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- Œ For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- Œ For residential arrears, include billed amounts past due and unpaid.
- Œ For tax roll customers, report number of residential customers transferred to the tax roll as required by Wis. Stat. § 66.0809.
- Œ For tax roll arrears, report dollar amount of residential arrears transferred to the tax roll as required by Wis. Stat. § 66.0809.

Description (a)	Amount (b)
Disconnections	
1. Total number of disconnection notices sent to residential customers for non-payment during the year	840
2. Total number of residential disconnections of service performed for non-payment during the year	1
Arrears	
1. Total number of residential customers with arrears as of December 31	314
2. Total dollar amount of residential customer arrears as of December 31	53,938
Tax Roll	
1. Total number of residential customers with arrears placed on the tax roll	10
2. Total dollar amount of residential arrears placed on the tax roll	4,457
Footnotes	No