



**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

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.

Baker Tilly US, LLP

Eau Claire, Wisconsin
April 6, 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

Compilation

Identification and Ownership - Contract Operations

Do you have any contracts?

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

NO

Workforce Diversity

| 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 |

| | Description (a) | This Year (b) | Last Year (c) | |
|---------------------------------|--------------------------|------------------|------------------|--------|
| UTILITY OPERATING INCOME | | | | |
| | Operating Revenues (400) | 2,521,598 | 2,542,366 | 1 2 |

Income Statement Account Details

| 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

| 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 |
| UNAPPROPRIATED EARNED SURPLUS (END OF YEAR) | 2,214,524 | 1,496,382 | 3,710,906 | 63 |

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

| 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

| 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)

| Industry (a) | FTE (b) | |
|-------------------------|--------------------|---|
| Water | 1.6 | 1 |
| Electric | 3.7 | 2 |
| Gas | | 3 |
| Sewer | | 4 |

| | 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 |

| | 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 |

Net Utility Plant

| 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) | 2,854,406 | 7,201,727 | | | 5 |
| Utility Plant in Service - Contributed Plant (101.2) | 1,460,432 | 628,238 | | | 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) | 1,409,244 | 3,040,805 | | | 14 |
| Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2) | 467,955 | 368,201 | | | 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):

| 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 |
| Total debits | 360 | 68,076 | 0 | 0 | 68,436 | 10 |
| Balance end of year (111.1) | 1,409,244 | 3,040,805 | 0 | 0 | 4,450,049 | 11 |

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

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

| 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 |
| Total credits | 31,814 | 25,562 | 0 | 0 | 57,376 | 6 |
| Debits during year | | | | | | 7 |
| Book Cost of Plant Retired | 0 | 0 | | | 0 | 8 |
| Cost of Removal | | | | | 0 | 9 |
| Total debits | 0 | 0 | 0 | 0 | 0 | 10 |
| Balance end of year (111.2) | 467,955 | 368,201 | 0 | 0 | 836,156 | 11 |

Net Nonutility Property (Accts. 121 & 122)

| 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)

| 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

| 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)

| 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

| Average Rate Base (a) | Water (b) | Electric (c) | Gas (d) | Sewer (e) | Total (f) | |
|---|------------------|------------------|------------|--------------|------------------|----|
| Add Average | | | | | | 1 |
| Utility Plant in Service (101.1) | 2,852,744 | 7,130,566 | | | 9,983,310 | 2 |
| Materials and Supplies | 0 | 101,158 | | | 101,158 | 3 |
| Less Average | | | | | | 4 |
| Reserve for Depreciation (111.1) | 1,359,597 | 2,926,309 | | | 4,285,906 | 5 |
| Customer Advances for Construction | | | | | 0 | 6 |
| Regulatory Liability | 6,773 | 8,171 | | | 14,944 | 7 |
| Average Net Rate Base | 1,486,374 | 4,297,244 | 0 | 0 | 5,783,618 | 8 |
| Net Operating Income | 67,236 | -4,270 | | | 62,966 | 9 |
| Net Operating Income as a percent of Average Net Rate Base | 4.52% | -0.10% | N/A | N/A | 1.09% | 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

| 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. |
|--|

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

Other Operating Revenues (Water)

| 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)

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

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

Done.

Water Operation & Maintenance Expenses

| 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

| 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

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

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | Retirements During Year (d) | Adjustments Increase or (Decrease) (e) | Balance End of Year (f) | |
|--|---------------------------------|---------------------------------|-----------------------------------|---|-------------------------------|----|
| INTANGIBLE PLANT | | | | | | 1 |
| Organization (301) | 0 | | | | 0 | 2 |
| Franchises and Consents (302) | 0 | | | | 0 | 3 |
| Miscellaneous Intangible Plant (303) | 0 | | | | 0 | 4 |
| Total Intangible Plant | 0 | 0 | 0 | 0 | 0 | 5 |
| SOURCE OF SUPPLY PLANT | | | | | | 6 |
| Land and Land Rights (310) | 2,391 | | | | 2,391 | 7 |
| Structures and Improvements (311) | 0 | | | | 0 | 8 |
| Collecting and Impounding Reservoirs (312) | 0 | | | | 0 | 9 |
| Lake, River and Other Intakes (313) | 0 | | | | 0 | 10 |
| Wells and Springs (314) | 248,516 | | | | 248,516 | 11 |
| Supply Mains (316) | 0 | | | | 0 | 12 |
| Other Water Source Plant (317) | 0 | | | | 0 | 13 |
| Total Source of Supply Plant | 250,907 | 0 | 0 | 0 | 250,907 | 14 |
| PUMPING PLANT | | | | | | 15 |
| Land and Land Rights (320) | 0 | | | | 0 | 16 |
| Structures and Improvements (321) | 119,852 | | | | 119,852 | 17 |
| Other Power Production Equipment (323) | 0 | | | | 0 | 18 |
| Electric Pumping Equipment (325) | 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 | | | | 640,559 | 25 |
| Sand or Other Media Filtration Equipment (332) | 451,032 | | | | 451,032 | 26 |
| Membrane Filtration Equipment (333) | 0 | | | | 0 | 27 |
| Other Water Treatment Equipment (334) | 147,026 | | | | 147,026 | 28 |
| Total Water Treatment Plant | 1,238,617 | 0 | 0 | 0 | 1,238,617 | 29 |
| TRANSMISSION AND DISTRIBUTION PLANT | | | | | | 30 |
| Land and Land Rights (340) | 429 | | | | 429 | 31 |
| Structures and Improvements (341) | 0 | | | | 0 | 32 |
| Distribution Reservoirs and Standpipes (342) | 165,318 | | | | 165,318 | 33 |
| Transmission and Distribution Mains (343) | 442,030 | | | | 442,030 | 34 |
| Services (345) | 34,762 | | | | 34,762 | 35 |
| Meters (346) | 304,819 | 3,183 | 360 | | 307,642 | 36 |

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | Retirements During Year (d) | Adjustments Increase or (Decrease) (e) | Balance End of Year (f) | |
|---|---------------------------------|---------------------------------|-----------------------------------|---|-------------------------------|----|
| Hydrants (348) | 94,760 | | | | 94,760 | 37 |
| Other Transmission and Distribution Plant (349) | 0 | | | | 0 | 38 |
| Total Transmission and Distribution Plant | 1,042,118 | 3,183 | 360 | 0 | 1,044,941 | 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 | 0 | 2,854,406 | 54 |
| Common Utility Plant Allocated to Water Department | 0 | | | | 0 | 55 |
| TOTAL UTILITY PLANT IN SERVICE | 2,851,083 | 3,683 | 360 | 0 | 2,854,406 | 56 |

Water Utility Plant in Service - Plant Financed by Contributions

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | Retirements During Year (d) | Adjustments Increase or (Decrease) (e) | Balance End of Year (f) | |
|--|---------------------------------|---------------------------------|-----------------------------------|---|-------------------------------|----|
| INTANGIBLE PLANT | | | | | | 1 |
| Organization (301) | 0 | | | | 0 | 2 |
| Franchises and Consents (302) | 0 | | | | 0 | 3 |
| Miscellaneous Intangible Plant (303) | 0 | | | | 0 | 4 |
| Total Intangible Plant | 0 | 0 | 0 | 0 | 0 | 5 |
| SOURCE OF SUPPLY PLANT | | | | | | 6 |
| Land and Land Rights (310) | 20,584 | | | | 20,584 | 7 |
| Structures and Improvements (311) | 0 | | | | 0 | 8 |
| Collecting and Impounding Reservoirs (312) | 0 | | | | 0 | 9 |
| Lake, River and Other Intakes (313) | 0 | | | | 0 | 10 |
| Wells and Springs (314) | 219,720 | | | | 219,720 | 11 |
| Supply Mains (316) | 0 | | | | 0 | 12 |
| Other Water Source Plant (317) | 0 | | | | 0 | 13 |
| Total Source of Supply Plant | 240,304 | 0 | 0 | 0 | 240,304 | 14 |
| PUMPING PLANT | | | | | | 15 |
| Land and Land Rights (320) | 0 | | | | 0 | 16 |
| Structures and Improvements (321) | 1,940 | | | | 1,940 | 17 |
| Other Power Production Equipment (323) | 0 | | | | 0 | 18 |
| Electric Pumping Equipment (325) | 49,441 | | | | 49,441 | 19 |
| Diesel Pumping Equipment (326) | 0 | | | | 0 | 20 |
| Other Pumping Equipment (328) | 0 | | | | 0 | 21 |
| Total Pumping Plant | 51,381 | 0 | 0 | 0 | 51,381 | 22 |
| WATER TREATMENT PLANT | | | | | | 23 |
| Land and Land Rights (330) | 41,167 | | | | 41,167 | 24 |
| Structures and Improvements (331) | 62,735 | | | | 62,735 | 25 |
| Sand or Other Media Filtration Equipment (332) | 47,524 | | | | 47,524 | 26 |
| Membrane Filtration Equipment (333) | 0 | | | | 0 | 27 |
| Other Water Treatment Equipment (334) | 15,502 | | | | 15,502 | 28 |
| Total Water Treatment Plant | 166,928 | 0 | 0 | 0 | 166,928 | 29 |
| TRANSMISSION AND DISTRIBUTION PLANT | | | | | | 30 |
| Land and Land Rights (340) | 0 | | | | 0 | 31 |
| Structures and Improvements (341) | 0 | | | | 0 | 32 |
| Distribution Reservoirs and Standpipes (342) | 0 | | | | 0 | 33 |
| Transmission and Distribution Mains (343) | 604,911 | | | | 604,911 | 34 |
| Services (345) | 300,467 | | | | 300,467 | 35 |
| Meters (346) | 0 | | | | 0 | 36 |

Water Utility Plant in Service - Plant Financed by Contributions

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | Retirements During Year (d) | Adjustments Increase or (Decrease) (e) | Balance End of Year (f) | |
|---|---------------------------------|---------------------------------|-----------------------------------|---|-------------------------------|----|
| Hydrants (348) | 96,441 | | | | 96,441 | 37 |
| Other Transmission and Distribution Plant (349) | 0 | | | | 0 | 38 |
| Total Transmission and Distribution Plant | 1,001,819 | 0 | 0 | 0 | 1,001,819 | 39 |
| GENERAL PLANT | | | | | | 40 |
| Land and Land Rights (389) | 0 | | | | 0 | 41 |
| Structures and Improvements (390) | 0 | | | | 0 | 42 |
| Office Furniture and Equipment (391) | 0 | | | | 0 | 43 |
| Computer Equipment (391.1) | 0 | | | | 0 | 44 |
| Transportation Equipment (392) | 0 | | | | 0 | 45 |
| Stores Equipment (393) | 0 | | | | 0 | 46 |
| Tools, Shop and Garage Equipment (394) | 0 | | | | 0 | 47 |
| Laboratory Equipment (395) | 0 | | | | 0 | 48 |
| Power Operated Equipment (396) | 0 | | | | 0 | 49 |
| Communication Equipment (397) | 0 | | | | 0 | 50 |
| SCADA Equipment (397.1) | 0 | | | | 0 | 51 |
| Miscellaneous Equipment (398) | 0 | | | | 0 | 52 |
| Total General Plant | 0 | 0 | 0 | 0 | 0 | 53 |
| Total utility plant in service directly assignable | 1,460,432 | 0 | 0 | 0 | 1,460,432 | 54 |
| Common Utility Plant Allocated to Water Department | 0 | | | | 0 | 55 |
| TOTAL UTILITY PLANT IN SERVICE | 1,460,432 | 0 | 0 | 0 | 1,460,432 | 56 |

Age of Water Mains

| 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

| 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

| 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 | 0 | 14 |
| Gallons (000s) estimated due to data and billing errors | 0 | 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

| 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) | DNR Well Id (c) | Pump | | | | | Pump Motor or Standby Engine | | | | |
|-----------------------|----------------------------|-----------------------|---------------------------|-----------------------------------|--------------------------|-------------|------------------------------------|------------------------------|---|-------------|------------------------|---|
| | | | 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 | 2010 | Diesel | 150 | 1 |
| #5 | ACROSS FROM WATER PLANT | | Primary | Distribution | 2010 | Submersible | 650 | 2010 | 2010 | Diesel | 150 | 2 |

Reservoirs, Standpipes and Elevated Tanks

| 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

| 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

| Pipe Material (a) | Main Function (b) | Diameter (inches) (c) | Number of Feet | | | | End of Year (h) | |
|----------------------------------|-------------------------|-----------------------------|----------------------|-----------------------------|-------------------------------|---|--------------------|---|
| | | | First of Year (d) | Added During Year (e) | Retired During Year (f) | Adjustments Increase or (Decrease) (g) | | |
| Other Plastic | Distribution | 2 | 220 | | | | 220 | 1 |
| Other Metal | Distribution | 4 | 413 | | | | 413 | 2 |
| Other Metal | Distribution | 6 | 46,156 | | | | 46,156 | 3 |
| Other Plastic | Distribution | 6 | 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

| 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

| 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

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

| 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

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

| 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

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

| 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

| 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

| 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

| 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

| 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

| 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

| 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

| 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

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

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

| 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

| 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 | | 49,834 * | 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 | 0 | 5,897,645 | 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

| 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 | 0 | 7,201,727 | 75 |
| Common Utility Plant Allocated to Electric Department | 0 | | | | 0 | 76 |
| TOTAL UTILITY PLANT IN SERVICE | 7,059,406 | 208,600 | 66,279 | 0 | 7,201,727 | 77 |

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

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
-

Electric Utility Plant in Service - Plant Financed by Contributions

| 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

| 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 | | | 549,647 * | 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 | 0 | 627,038 | 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

| 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 | 0 | 628,238 | 75 |
| Common Utility Plant Allocated to Electric Department | 0 | | | | 0 | 76 |
| TOTAL UTILITY PLANT IN SERVICE | 549,081 | 79,157 | 0 | 0 | 628,238 | 77 |

| 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) | | | | | |

Monthly Peak Demand and Energy Usage

SYSTEM: TREMPEALEAU

Type of Reading: 15 minutes integrated

Supplier: Great Lakes Utilities (GLU)

| Month (a) | Monthly Peak Usage | | | | Monthly Energy Usage (kWh) (f) | |
|--------------|--------------------|--------------------|-------------|----------------------------------|---|----|
| | kW (b) | Day of Week (c) | Date (d) | Time Ending (HH:MM) (e) | | |
| January | 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

| 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)

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

Purchased Power Statistics

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

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

Hydroelectric Generating Plant Statistics (Large Plants)

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

Electric Generating Plant Statistics (Small Plants)

| Plant Name (a) | Unit ID (b) | Kind of Plant (c) | Year Originally Constructed (d) | Installed Capacity Name Plate Rating (in kW) (e) | Net Peak Demand kW (60 min.) (f) | Net Generation Excluding Plant Use kWh (g) | Cost of Plant (Including Asset Retirement Costs) (h) | Plant Cost (Including Asset Retirement Cost) per kW (i) | Operating Excluding Fuel (j) | Production Expenses Fuel (k) | Production Expenses Maintenance (l) | Kind of Fuel (m) | Fuel Costs (In cents per Million BTU) (n) |
|-------------------|----------------|----------------------|--|--|--|---|--|--|---------------------------------------|---------------------------------------|--|------------------------|---|
|-------------------|----------------|----------------------|--|--|--|---|--|--|---------------------------------------|---------------------------------------|--|------------------------|---|

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

Substation Equipment

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

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

| 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

| 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

| 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

| 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

| 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 |