



**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, 2022

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Isaac Pooler

Title: Village Administrator/Finance Director

Mailing Address: 24455 3rd Street
Trempealeau, WI 54661

Phone: (608) 534-8434

Email Address: ipooler@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: 04/12/2022

Period covered by most recent audit: 1/1/2021 - 12/31/2021

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 Drive, Suite 200

City State Zip Eau Claire, WI 54701

Telephone: (612) 876-4912

Email Address: kimberly.shult@bakertilly.com

Report Preparation

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

Compilation

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	0.00	0.00	0.00	3
Veterans	0.00	0.00	0.00	4

	Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME				
	Operating Revenues (400)	2,615,997	2,521,598	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	2,615,997		2,615,997	3
Total (Acct. 400)	2,615,997	0	2,615,997	4
Operation and Maintenance Expense (401-402)				5
Derived	2,075,573		2,075,573	6
Total (Acct. 401-402)	2,075,573	0	2,075,573	7
Depreciation Expense (403)				8
Derived	374,463		374,463	9
Total (Acct. 403)	374,463	0	374,463	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	186,155		186,155	15
Total (Acct. 408)	186,155	0	186,155	16
TOTAL UTILITY OPERATING INCOME	(20,194)	0	(20,194)	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)				22
Electric - Investment Income (loss)	(7,647)		(7,647)	23
Water - Investment Income (loss)	40		40	24
Total (Acct. 419)	(7,607)	0	(7,607)	25
Miscellaneous Nonoperating Income (421)				26
Contributed Plant - Electric		3,033	3,033	27
Contributed Plant - Water		44,900	44,900	28
Impact Fees - Water			0	29
Total (Acct. 421)	0	47,933	47,933	30
TOTAL OTHER INCOME	(7,607)	47,933	40,326	31
MISCELLANEOUS INCOME DEDUCTIONS				32
Miscellaneous Amortization (425)				33
Regulatory Liability (253) Amortization	(5,978)		(5,978)	34
Total (Acct. 425)	(5,978)	0	(5,978)	35
Other Income Deductions (426)				36
Depreciation Expense on Contributed Plant - Electric		27,409	27,409	37
Depreciation Expense on Contributed Plant - Water		37,340	37,340	38
Total (Acct. 426)	0	64,749	64,749	39

Income Statement Account Details

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(5,978)	64,749	58,771	40
INTEREST CHARGES				41
Interest on Long-Term Debt (427)				42
Derived	126,385		126,385	43
Total (Acct. 427)	126,385	0	126,385	44
Amortization of Debt Discount and Expense (428)				45
Bond Discount	1,670		1,670	46
Loss on Refunding	8,053		8,053	47
Total (Acct. 428)	9,723	0	9,723	48
Interest on Debt to Municipality (430)				49
Derived	0		0	50
Total (Acct. 430)	0	0	0	51
Other Interest Expense (431)				52
Derived	402		402	53
Total (Acct. 431)	402	0	402	54
TOTAL INTEREST CHARGES	136,510	0	136,510	55
NET INCOME	(158,333)	(16,816)	(175,149)	56
EARNED SURPLUS				57
Unappropriated Earned Surplus (Beginning of Year) (216)				58
Derived	2,322,241	1,388,665	3,710,906	59
Total (Acct. 216)	2,322,241	1,388,665	3,710,906	60
Balance Transferred from Income (433)				61
Derived	(158,333)	(16,816)	(175,149)	62
Total (Acct. 433)	(158,333)	(16,816)	(175,149)	63
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	2,163,908	1,371,849	3,535,757	64

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

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

Revenues Subject to Wisconsin Remainder Assessment

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	496,780	2,119,217			2,615,997	1
Less: interdepartmental sales	0	18,951			18,951	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	18	201			219	5
Revenues subject to Wisconsin Remainder Assessment	496,762	2,100,065	0	0	2,596,827	6

Distribution of Total Payroll

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	110,001		110,001	1
Electric operating expenses	302,659		302,659	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	64,002		64,002	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	476,662	0	476,662	20

Full-Time Employees (FTE)

Industry (a)	FTE (b)	
Water	1.8	1
Electric	3.9	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)		12,521,741	12,159,682	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)		5,664,840	5,286,205	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)		497,888	272,047	3
Appropriated Earned Surplus (215)		0	0	4
Unappropriated Earned Surplus (216)		3,535,757	3,710,906	5

Net Utility Plant

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	4,329,717	7,829,965	0	0	2
	4,329,717	7,829,965	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,802,370	7,349,536			5
Utility Plant in Service - Contributed Plant (101.2)	1,690,700	679,135			6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)					11
Total Utility Plant	4,493,070	8,028,671	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)	1,403,463	3,252,755			14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	576,707	431,915			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	1,980,170	3,684,670	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	2,512,900	4,344,001	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)	1,337,832	3,004,500	0	0	4,342,332	1
Credits during year						2
Charged Depreciation Expense (403)	86,842	287,621			374,463	3
Depreciation Expense on Meters Charged to Sewer	8,368				8,368	4
Salvage		18,365			18,365	5
Total credits	95,210	305,986	0	0	401,196	6
Debits during year						7
Book Cost of Plant Retired	29,579	57,731			87,310	8
Cost of Removal					0	9
Total debits	29,579	57,731	0	0	87,310	10
Balance end of year (111.1)	1,403,463	3,252,755	0	0	4,656,218	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)	539,367	404,506	0	0	943,873	1
Credits during year						2
Charged Other Income Deductions (426)	37,340	27,409			64,749	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	37,340	27,409	0	0	64,749	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)	576,707	431,915	0	0	1,008,622	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)			205,199		205,199	102,305	4
Total Electric Utility	0	0	205,199	0	205,199	102,305	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	205,199	102,305	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	205,199	102,305	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	30,869	2
2014 ELECTRIC REVENUE BOND - DISCOUNT	1,670	428	19,765	3
None				4
Total	9,723		50,634	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
Sewer Contribution to Electric	21,981	2
TIF Contribution to Electric	89,620	3
TIF Contribution to Water	114,240	4
Balance end of year	497,888	5

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%	2,685,000	1
WATER MRB	11/12/2009	05/01/2029	2.63%	601,185	2
Total				3,286,185	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%	220,400	2
Total for Account 224				220,400	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	68,383	2
Charged electric department expense	117,772	3
Charged gas department expense		4
Charged sewer department expense	2,206	5
Total accruals and other credits	188,361	6
County, state and local taxes	146,359	7
Social Security taxes	29,663	8
PSC Remainder Assessment	2,880	9
Gross Receipts Tax	9,459	10
Total payments and other debits	188,361	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	3,017	16,711	17,069	2,659	2
2014 ELECTRIC REVENUE BOND	8,460	101,559	101,513	8,506	3
Subtotal Bonds (221)	11,477	118,270	118,582	11,165	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	3,117	8,115	9,080	2,152	9
Subtotal Other Long-Term Debt (224)	3,117	8,115	9,080	2,152	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		402	402	0	15
Subtotal Customer Deposits (235)	0	402	402	0	16
Total	14,594	126,787	128,064	13,317	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	140,916	2
Electric - Redemption Account	144,811	3
Water - Redemption Account	60,217	4
Total (Acct. 125)	345,944	5
Cash and Working Funds (131)	0	6
Cash	0	7
Total (Acct. 131)	0	8
Customer Accounts Receivable (142)	0	9
Water	61,889	10
Electric	303,354	11
Total (Acct. 142)	365,243	12
Other Accounts Receivable (143)	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Electric - Other Accounts Receivable	22,241 *	16
Total (Acct. 143)	22,241	17
Prepayments (165)	0	18
Electric - Prepaid Expenses	4,121	19
Water - Prepaid Expenses	1,929	20
Total (Acct. 165)	6,050	21
Net Pension Asset - Electric	125,090	22
Net Pension Asset -Water	41,902	23
Total (Acct. 174)	166,992	24
Miscellaneous Deferred Debits (186)	0	25
Electric - Deferred Outflows of Resources - Pension Related Amounts	245,095	26
Water - Deferred Outflows of Resources - Pension Related Amounts	89,022	27
Total (Acct. 186)	334,117	28
Accounts Payable (232)	0	29
Accounts Payable	122,083	30
Total (Acct. 232)	122,083	31
Payables to Municipality (233)	0	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.

Advances from Municipality	154,532 *	33
Total (Acct. 233)	154,532	34
Customer Deposits (235)	0	35
Electric - Customer Deposits	4,602	36
Total (Acct. 235)	4,602	37
Electric - Accrued Wages	6,867	38
Electric - Compensated Absences	60,271	39
Electric - Public Benefits	4,275	40
Water - Accrued Wages	4,381	41
Water - Compensated Absences	17,082	42
Total (Acct. 242)	92,876	43
Other Deferred Credits (253)	0	44
Regulatory Liability	5,977	45
Electric - Deferred Inflow of Resources - Pension Related Amounts	291,630	46
Regulatory Liability for Pensions - Electric	22,726	47
Regulatory Liability for Pensions - Water	3,629	48
Water - Deferred Inflow of Resources - Pension Related Amounts	101,719	49
Total (Acct. 253)	425,681	50

Balance Sheet Detail - Other Accounts

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

Balance Sheet Detail - Other Accounts (Page F-22)

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

(143) - The balance includes a \$20,084 credit for a vendor overpayment.

(233) - The advance is due to the general fund for a deficit in pooled cash related to electric operations.

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)	2,735,704	7,251,699			9,987,403	2
Materials and Supplies	0	153,752			153,752	3
Less Average						4
Reserve for Depreciation (111.1)	1,370,647	3,128,627			4,499,274	5
Customer Advances for Construction					0	6
Regulatory Liability	4,061	4,905			8,966	7
Average Net Rate Base	1,360,996	4,271,919	0	0	5,632,915	8
Net Operating Income	-11,430	-8,764			-20,194	9
Net Operating Income as a percent of Average Net Rate Base	-0.84%	-0.21%	N/A	N/A	-0.36%	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	5,417	6,538	0	0	11,955	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	2,705	3,272	0	0	5,977	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

The utility has applied to the Public Service Commission to increase electric rates (Docket 5940-ER-108) and water rates (Docket 5940-WR-104).

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)	488,082	487,184	2
Total Sales of Water	488,082	487,184	3
Other Operating Revenues			4
Forfeited Discounts (470)	918	895	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	7,780	15,320	8
Total Other Operating Revenues	8,698	16,215	9
Total Operating Revenues	496,780	503,399	10
Operation and Maintenance Expenses			11
Source of Supply Expenses (600-605)	0	0	12
Pumping Expenses (620-625)	79,015	83,987	13
Water Treatment Expenses (630-635)	86,214	22,917	14
Transmission and Distribution Expenses (640-655)	13,591	3,244	15
Customer Accounts Expenses (901-906)	60,465	54,492	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	113,700	112,457	18
Total Operation and Maintenance Expenses	352,985	277,097	19
Other Operating Expenses			20
Depreciation Expense (403)	86,842	91,232	21
Amortization Expense (404-407)			22
Taxes (408)	68,383	67,834	23
Total Other Operating Expenses	155,225	159,066	24
Total Operating Expenses	508,210	436,163	25
NET OPERATING INCOME	(11,430)	67,236	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)	757	26,304	282,168	10
Commercial (461.2)	55	8,472	58,478	11
Industrial (461.3)				12
Public Authority (461.4)	16	4,364	4,911	13
Multifamily Residential (461.5)	4	556	22,382	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	832	39,696	367,939	16
Private Fire Protection Service (462)				17
Public Fire Protection Service (463)	3		120,143	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	835	39,696	488,082	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)	120,143	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)	120,143	5
Forfeited Discounts (470)		6
Customer late payment charges	918	7
Total Forfeited Discounts (470)	918	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	5,026	16
Bulk Water Sales	990	17
Hook Up Charges	900	18
Meter Charges	864	19
Total Other Water Revenues (474)	7,780	20

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)		18,951	18,951	16,071	10
Operation Supplies and Expenses (623)		2,082	2,082	9,970 *	11
Maintenance of Pumping Plant (625)		57,982	57,982	57,946	12
Total Pumping Expenses	0	79,015	79,015	83,987	13
WATER TREATMENT EXPENSES					14
Operation Labor (630)			0	0	15
Chemicals (631)		21,697	21,697	15,682 *	16
Operation Supplies and Expenses (632)		64,517	64,517	7,235 *	17
Maintenance of Water Treatment Plant (635)			0	0	18
Total Water Treatment Expenses	0	86,214	86,214	22,917	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)		1,756	1,756	0	23
Maintenance of Mains (651)		4,704	4,704	0	24
Maintenance of Services (652)			0	40	25
Maintenance of Meters (653)		5,754	5,754	2,547	26
Maintenance of Hydrants (654)		1,377	1,377	657	27
Maintenance of Other Plant (655)			0	0	28
Total Transmission and Distribution Expenses	0	13,591	13,591	3,244	29
CUSTOMER ACCOUNTS EXPENSES					30
Meter Reading Labor (901)		42	42	184	31
Accounting and Collecting Labor (902)		55,903	55,903	51,863	32
Supplies and Expenses (903)		4,502	4,502	1,842	33
Uncollectible Accounts (904)		18	18	603	34
Customer Service and Informational Expenses (906)			0	0	35
Total Customer Accounts Expenses	0	60,465	60,465	54,492	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)		2,964	2,964	2,668	41
Office Supplies and Expenses (921)		15,635	15,635	10,207 *	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		12,859	12,859	19,296 *	44
Property Insurance (924)		16,866	16,866	14,092	45
Injuries and Damages (925)		1,800	1,800	480	46
Employee Pensions and Benefits (926)		55,024	55,024	56,374	47
Regulatory Commission Expenses (928)			0	0	48
Miscellaneous General Expenses (930)		7,144	7,144	8,026	49
Transportation Expenses (933)		1,408	1,408	1,314	50
Maintenance of General Plant (935)			0	0	51
Total Administrative and General Expenses	0	113,700	113,700	112,457	52
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	352,985	352,985	277,097	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.

- (623) - Expenses for Account 623 in 2021 included a \$3,143 invoice for chemicals. All chemicals are coded to Account 631 in 2022.
 - (631) - Expenses for Account 623 in 2021 included a \$3,143 invoice for chemicals. All chemicals are coded to Account 631 in 2022.
 - (632) - Increase is due to sewer charges for processing water used to clean out filters. This was not billed in prior years.
 - (921) - Supplies are allocated between funds based on uses and needs throughout the year.
 - (923) - Decrease is due to a decrease in audit costs in 2022.
-

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	62,100	62,255	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	2,206	2,201	2
Net Property Tax Equivalent	59,894	60,054	3
Social Security	8,009	7,725	4
PSC Remainder Assessment	480	55	5
Total Tax Expense	68,383	67,834	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	8.358060
3. Local Tax Rate	mills	7.358001
4. School Tax Rate	mills	12.940942
5. Vocational School Tax Rate	mills	1.601297
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	30.258300
9. Less: State Credit	mills	1.907094
11. Net Tax Rate	mills	28.351206

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	7.358001
13. Combined School Tax Rate	mills	14.542239
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	21.900240
16. Total Tax Rate	mills	30.258300
17. Ratio of Local and School Tax to Total	dec.	0.723776
18. Total Tax Net of State Credit	mills	28.351206
19. Net Local and School Tax Rate	mills	20.519931
20. Utility Plant, Jan 1	\$	4,329,717
21. Materials & Supplies	\$	0
22. Subtotal	\$	4,329,717
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	4,329,717
25. Assessment Ratio	dec.	0.698971
26. Assessed Value	\$	3,026,347
27. Net Local and School Tax Rate	mills	20.519931
28. Tax Equiv. Computed for Current Year	\$	62,100

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	4,329,717
2. Materials & Supplies	\$	0
3. Subtotal	\$	4,329,717
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	4,329,717
6. Assessed Value	\$	3,026,347
7. Tax Equiv. Computed for Current Year	\$	62,100
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)	\$	62,100

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)	223,110				223,110	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	225,501	0	0	0	225,501	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	119,852	46,960	21,179		145,633 *	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	46,960	21,179	0	286,157	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	588,665				588,665	25
Sand or Other Media Filtration Equipment (332)	412,899				412,899	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	134,588				134,588	28
Total Water Treatment Plant	1,136,152	0	0	0	1,136,152	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	429				429	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	165,318				165,318	33
Transmission and Distribution Mains (343)	408,581	89,069			497,650 *	34
Services (345)	11,933	8,480			20,413	35
Meters (346)	307,642	1,712	8,400		300,954	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)	93,541	16,690			110,231	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	987,444	115,951	8,400	0	1,094,995	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)	17,608				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	59,565	0	0	0	59,565	53
Total utility plant in service directly assignable	2,669,038	162,911	29,579	0	2,802,370	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	2,669,038	162,911	29,579	0	2,802,370	56

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

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

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

(321) - Additions related to a booster pump station being replaced in 2022.

(343) - Additions related to a utility extension in 2022.

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)	245,126				245,126	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	265,710	0	0	0	265,710	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	1,940				1,940	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	49,441				49,441	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	51,381	0	0	0	51,381	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	41,167				41,167	24
Structures and Improvements (331)	114,629				114,629	25
Sand or Other Media Filtration Equipment (332)	85,657				85,657	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	27,940				27,940	28
Total Water Treatment Plant	269,393	0	0	0	269,393	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	638,360	44,900			683,260 *	34
Services (345)	323,296				323,296	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)	97,660				97,660	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	1,059,316	44,900	0	0	1,104,216	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	1,645,800	44,900	0	0	1,690,700	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	1,645,800	44,900	0	0	1,690,700	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	823	16,755	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	823	70,415	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.

Age of Water Mains

Age of Water Mains (Page W-13)

The Transmission and Distribution Mains (343) have Additions During Year (W-08 or W-09), please explain.

Additions relate to Olson Drive Extension project and Gray St Extension project that was developer contributed

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	3,532		3,532				3,532		1
February	3,363		3,363				3,363		2
March	3,701		3,701				3,701		3
April	4,125		4,125				4,125		4
May	5,167		5,167				5,167		5
June	5,021		5,021				5,021		6
July	5,858		5,858				5,858		7
August	5,540		5,540				5,540		8
September	4,939		4,939				4,939		9
October	4,138		4,138				4,138		10
November	3,647		3,647				3,647		11
December	3,667		3,667				3,667		12
TOTAL	52,698	0	52,698	0	0	0	52,698	13	

Water Audit and Other Statistics

Description (a)	Value (b)	
WATER AUDIT STATISTICS		1
Finished Water pumped or purchased (000s)	52,698	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	52,698	4
Less: Gallons (000s) sold to retail customers (billed, metered)	39696	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	13,002	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	6,264	10
Subtotal: Unbilled Authorized Consumption	6,264	11
Total Water Loss	6,738	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	6,738	19
Subtotal Real Losses (leakage)	6,738	20
Non-Revenue Water as percentage of net water supplied	25%	21
Total Water Loss as percentage of net water supplied	13%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	325	24
Date of maximum	09/20/2022	25
Cause of maximum		26
Hydrant Flushing		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	53	28
Date of minimum	12/21/2022	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	123,271	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

Water Audit and Other Statistics

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)	Pump						Pump Motor or Standby Engine				
		DNR Well Id (c)	Primary Purpose (d)	Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
#4	WATER TREATMENT PLANT		Primary	Distribution	2010	Submersible	650	2010	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	823			1,435	6
Other Plastic	Distribution	12	1,681				1,681	7
Total Within Municipality			69,592	823			70,415	8
Total Utility			69,592	823			70,415	9

Water Mains

Water Mains (Page W-21)

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

Addition financed by debt in the TIF district.

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	8			52		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	8			861	5	8

Utility-Owned Water Service Lines

Utility-Owned Water Service Lines (Page W-22)

Additions are greater than zero, please explain financing by following criteria listed in the schedule headnotes.

Four service additions are utility financed; four service additions we contributed by the municipality through a TIF district.

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	829		70	20	779	0	709	38		2	1					8	21	779	*	1
1	31	1		(6)	26	0	4	12		5	1					4		26	*	2
1 1/2	6			(1)	5	0		2		3								5	*	3
2	6			2	8	0		1		5	2							8	*	4
3	1				1	0				1								1	*	5
6	1				1	0		1										1	*	6
Total	874	1	70	15	820	0	713	54		16	4					12	21	820		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.	Utility personnel were not aware of this schedule of testing. Testing will be performed every two years going forward..
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	112	2			114	2
Total Fire Hydrants	112	2	0	0	114	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	50
Number of Distribution System Valves end of year	221
Number of Distribution Valves operated during Year	60

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	07/21/2022	1
Station Meter	8	Effluent-entry point	Magnetic	07/21/2022	2
Station Meter	8	Well #4	Magnetic	07/21/2022	3
Station Meter	8	Well #5	Magnetic	07/21/2022	4

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) **	787	1
Total - Trempealeau County	787	2
Total - Customers Served	787	3
Total - Within Muni Boundary **	787	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 (h)	Replaced During Year Using Financial Assistance from Utility (i)	
Copper	0.750	167				167			1
Other Plastic	0.750	636				636			2
Copper	1.000	44				44			3
Other Plastic	1.000		8			8			4
Copper	1.250	3				3			5
Copper	1.500	8				8			6
Copper	2.000	6				6			7
Lined Cast Iron (mide-1950's to early 1970)	3.000	1				1			8
Lined Cast Iron (mide-1950's to early 1970)	4.000	1				1			9
Utility Total		866	8			874			10

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	1,085
2.	Total number of residential disconnections of service performed for non-payment during the year	0
Arrears		
1.	Total number of residential customers with arrears as of March 31	0
2.	Total dollar amount of residential customer arrears as of March 31	0
3.	Total number of residential customers with arrears as of June 30	0
4.	Total dollar amount of residential customer arrears as of June 30	0
5.	Total number of residential customers with arrears as of September 30	0
6.	Total dollar amount of residential customer arrears as of September 30	0
7.	Total number of residential customers with arrears as of December 31	63
8.	Total dollar amount of residential customer arrears as of December 31	3,085
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	4
2.	Total dollar amount of residential arrears placed on the tax roll	295
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)	2,096,852	2,006,690	2
Total Sales of Electricity	2,096,852	2,006,690	3
Other Operating Revenues			4
Forfeited Discounts (450)	3,462	3,985	5
Miscellaneous Service Revenues (451)	0	0	6
Sales of Water and Water Power (453)	0	0	7
Rent from Electric Property (454)	7,927	371	8
Interdepartmental Rents (455)	0	0	9
Other Electric Revenues (456)	10,976	7,153	10
Amortization of Construction Grants (457)	0	0	11
Total Other Operating Revenues	22,365	11,509	12
Total Operating Revenues	2,119,217	2,018,199	13
Operation and Maintenance Expenses			14
Power Production Expenses (500-546)	1,070,307	983,304	15
Transmission Expenses (550-553)	123,422	150,350	16
Distribution Expenses (560-576)	219,066	99,560	17
Customer Accounts Expenses (901-904)	97,027	93,108	18
Customer Service and Informational Expenses (906)	0	0	19
Sales Expenses (910)	0	0	20
Administrative and General Expenses (920-935)	212,766	284,855	21
Total Operation and Maintenance Expenses	1,722,588	1,611,177	22
Other Expenses			23
Depreciation Expense (403)	287,621	297,068	24
Amortization Expense (404-407)			25
Taxes (408)	117,772	114,224	26
Total Other Expenses	405,393	411,292	27
Total Operating Expenses	2,127,981	2,022,469	28
NET OPERATING INCOME	(8,764)	(4,270)	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	1,187	9,313,837					1,322,081	(14,940)	1,307,141	1
Residential	RG-2	Y	N									0	2
TOTAL				1,187	9,313,837	0	0	0	0	1,322,081	(14,940)	1,307,141	3
Commercial & Industrial													
Small Power	CP-1	N	Y	9	2,020,912			5,666	9,283	218,870	(2,487)	216,383	4
Small Power	CP-1 TOD	Y	Y									0	5
Large Power	CP-2	N	Y	1	601,200			3,161	4,471	85,216	(937)	84,279	6
General Service	GS-1	N	N	224	3,189,741					463,697	(6,563)	457,134	7
General Service	GS-2	Y	N									0	8
TOTAL				234	5,811,853	0	0	8,827	13,754	767,783	(9,987)	757,796	9
Lighting Service													
Street Lighting	MS-1	N	N	2	69,708					31,921	(6)	31,915	10
TOTAL				2	69,708	0	0	0	0	31,921	(6)	31,915	11
GRAND TOTAL				1,423	15,195,398	0	0	8,827	13,754	2,121,785	(24,933)	2,096,852	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	136	1
MS-1	LED - 46 W	40	2

Electric Other Operating Revenues

Description (a)	Amount (b)	
Forfeited Discounts (450)		1
Customer late payment charges	3,462	2
Total Forfeited Discounts (450)	3,462	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	7,927	11
Total Rent from Electric Property (454)	7,927	12
Interdepartmental Rents (455)		13
None		14
Total Interdepartmental Rents (455)	0	15
Other Electric Revenues (456)		16
Other Miscellaneous	5,504	17
Pole Rental - 2021 and 2020	5,472	18
Total Other Electric Revenues (456)	10,976	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)		1,070,307	1,070,307	983,304	23
Other Expenses (546)			0	0	24
Total Other Power Supply Expenses	0	1,070,307	1,070,307	983,304	25
Total Power Production Expenses	0	1,070,307	1,070,307	983,304	26
TRANSMISSION EXPENSES					27
Operation Supervision and Labor (550)		123,422	123,422	150,350	28
Operation Supplies and Expenses (551)			0	0	29
Maintenance of Transmission Plant (553)			0	0	30
Total Transmission Expenses	0	123,422	123,422	150,350	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)		37,472	37,472	22,036 *	35
Street Lighting and Signal System Expenses (565)			0	0	36
Meter Expenses (566)		14,679	14,679	5,179 *	37
Customer Installations Expenses (567)		13,894	13,894	0 *	38
Miscellaneous Distribution Expenses (569)			0	0	39
Maintenance of Structures and Equipment (571)		72,732	72,732	33,856 *	40

Electric Operation & Maintenance Expenses

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Maintenance of Lines (572)		63,173	63,173	30,609 *	41
Maintenance of Line Transformers (573)		2,598	2,598	2,237	42
Maintenance of Street Lighting and Signal Systems (574)		6,408	6,408	5,185	43
Maintenance of Meters (575)		7,767	7,767	458 *	44
Maintenance of Miscellaneous Distribution Plant (576)		343	343	0	45
Total Distribution Expenses	0	219,066	219,066	99,560	46
CUSTOMER ACCOUNTS EXPENSES					47
Meter Reading Labor (901)			0	0	48
Accounting and Collecting Labor (902)		88,971	88,971	83,071	49
Supplies and Expenses (903)		7,855	7,855	7,158	50
Uncollectible Accounts (904)		201	201	2,879	51
Total Customer Accounts Expenses	0	97,027	97,027	93,108	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)		4,742	4,742	4,269	60
Office Supplies and Expenses (921)		23,023	23,023	18,380	61
Administrative Expenses Transferred -- Credit (922)			0	0	62
Outside Services Employed (923)		23,732	23,732	89,891 *	63
Property Insurance (924)		16,152	16,152	19,845	64
Injuries and Damages (925)		4,157	4,157	960	65
Employee Pensions and Benefits (926)		94,236	94,236	101,141	66
Regulatory Commission Expenses (928)		15,973	15,973	2,946 *	67
Miscellaneous General Expenses (930)		11,322	11,322	25,817 *	68
Transportation Expenses (933)		7,042	7,042	10,263	69
Maintenance of General Plant (935)		12,387	12,387	11,343	70
Total Administrative and General Expenses	0	212,766	212,766	284,855	71
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	1,722,588	1,722,588	1,611,177	72

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

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	84,259	81,595	1
Social Security	21,654	22,217	2
Wisconsin Gross Receipts Tax	9,459	10,412	3
PSC Remainder Assessment	2,400		4
Total Tax Expense	117,772	114,224	5

Electric Property Tax Equivalent - Detail

COUNTY: TREMPEALEAU(2)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	8.358060
3. Local Tax Rate	mills	7.358001
4. School Tax Rate	mills	12.940942
5. Vocational School Tax Rate	mills	1.601297
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	30.258300
9. Less: State Credit	mills	1.907094
11. Net Tax Rate	mills	28.351206

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	7.358001
13. Combined School Tax Rate	mills	14.542239
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	21.900240
16. Total Tax Rate	mills	30.258300
17. Ratio of Local and School Tax to Total	dec.	0.723776
18. Total Tax Net of State Credit	mills	28.351206
19. Net Local and School Tax Rate	mills	20.519931
20. Utility Plant, Jan 1	\$	7,829,965
21. Materials & Supplies	\$	102,305
22. Subtotal	\$	7,932,270
23. Less: Plant Outside Limits	\$	2,057,594
24. Taxable Assets	\$	5,874,676
25. Assessment Ratio	dec.	0.698971
26. Assessed Value	\$	4,106,228
27. Net Local and School Tax Rate	mills	20.519931
28. Tax Equiv. Computed for Current Year	\$	84,259

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	7,829,965
2. Materials & Supplies	\$	102,305
3. Subtotal	\$	7,932,270
4. Less: Plant Outside Limits	\$	2,057,594
5. Taxable Assets	\$	5,874,676
6. Assessed Value	\$	4,106,228
7. Tax Equiv. Computed for Current Year	\$	84,259
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)	\$	84,259

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)	2,426,806	26,647	2,725		2,450,728 *	47
Storage Battery Equipment (363)	0				0	48
Poles, Towers and Fixtures (364)	405,358	20,321	8,348		417,331	49
Overhead Conductors and Devices (365)	911,143	19,109	36,831		893,421 *	50
Underground Conduit (366)	0				0	51
Underground Conductors and Devices (367)	909,551	103,613	3,517		1,009,647 *	52
Line Transformers (368)	779,582	44,882			824,464 *	53
Services (369)	1,970	20,778			22,748	54
Meters (370)	221,473	7,473			228,946	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	10,581	6,310		112,793	58
Total Distribution Plant	5,849,781	253,404	57,731	0	6,045,454	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)	72,886				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	1,304,082	0	0	0	1,304,082	74
Total utility plant in service directly assignable	7,153,863	253,404	57,731	0	7,349,536	75
Common Utility Plant Allocated to Electric Department	0				0	76
TOTAL UTILITY PLANT IN SERVICE	7,153,863	253,404	57,731	0	7,349,536	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.

(362) - Additions related to substation rebuild in 2022.

(367) - Transition from overhead to underground lines for Seward St. and 10th St. New underground lines in Lakes District in 2022.

(368) - Additions of new transformers related to line extensions in 2022.

Retirements for one or more accounts exceed \$25,000, please explain.

(365) - Transition from overhead to underground lines in Seward St. and 10th. St.

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)	597,511	3,033			600,544	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	674,902	3,033	0	0	677,935	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	676,102	3,033	0	0	679,135	75
Common Utility Plant Allocated to Electric Department	0				0	76
TOTAL UTILITY PLANT IN SERVICE	676,102	3,033	0	0	679,135	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	3,130	Wednesday	01/26/2022	08:00	1,677,000	1
February	2,910	Friday	02/04/2022	08:00	1,437,590	2
March	2,670	Thursday	03/10/2022	08:00	1,336,320	3
April	2,230	Tuesday	04/19/2022	08:00	1,163,380	4
May	3,330	Thursday	05/12/2022	17:00	1,207,800	5
June	3,990	Tuesday	06/21/2022	16:00	1,411,340	6
July	4,170	Monday	07/18/2022	19:00	1,755,010	7
August	3,970	Tuesday	08/02/2022	18:00	1,584,880	8
September	3,490	Friday	09/02/2022	18:00	1,250,290	9
October	2,140	Tuesday	10/18/2022	08:00	1,092,410	10
November	2,300	Wednesday	11/30/2022	18:00	1,164,310	11
December	2,970	Friday	12/23/2022	18:00	1,463,190	12
Total	37,300				16,543,520	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	944,038	802,593	744,090	657,578	658,156	791,631	994,269	841,751	700,470	592,583	680,768	905,910
RG-2 kW at Peak												
RG-2 Monthly Usage kWh												
Commercial & Industrial												
CP-1 kW at Peak												
CP-1 Monthly Usage kWh	257,540	252,500	199,178	138,595	141,436	142,469	175,084	160,842	149,594	140,114	116,533	147,027
CP-1 TOD kW at Peak												
CP-1 TOD Monthly Usage kWh												
CP-2 kW at Peak	42,400	35,600	59,200	60,600	61,200	64,000	57,600	55,200	49,000	35,600	38,400	42,400
CP-2 Monthly Usage kWh												
GS-1 kW at Peak												
GS-1 Monthly Usage kWh	276,310	229,509	217,661	197,796	218,146	291,676	450,424	373,109	260,548	216,736	211,504	246,322
GS-2 kW at Peak												
GS-2 Monthly Usage kWh												
Lighting Service												
MS-1 kW at Peak												
MS-1 Monthly Usage kWh	10,000	9,074	9,630	5,000	3,811	7,410	2,310	2,609	3,426	3,045	5,888	7,505

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	16,543,520
Interchanges:	
In (gross)	
Out (gross)	
Net	0
Transmission for/by others (wheeling):	
Received	
Delivered	
Net	0
Total Source of Energy	16,543,520
DISPOSITION OF ENERGY	
Sales to Ultimate Consumers (including interdepartmental sales)	15,195,398
Sales For Resale	
Energy Used by the Company (excluding station use):	
Electric Utility	
Common (office, shops, garages, etc. serving 2 or more util. depts.)	
Total Used by Company	0
Total Sold and Used	15,195,398
Energy Losses:	
Transmission Losses (if applicable)	
Distribution Losses	1,348,122
Total Energy Losses	1,348,122
Loss Percentage (% Total Energy Losses of Total Source of Energy)	8.1489%
Total Disposition of Energy	16,543,520

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:	37,300
Average Load Factor:	60.7570
Total Cost of Purchased Power:	1,070,307
Average cost per kWh:	0.0647
On-Peak Hours (if applicable):	

Monthly Purchases --- kWh		
	on-Peak	off-Peak
January	705,000	972,000
February	633,410	804,180
March	623,090	713,230
April	529,880	633,500
May	544,510	663,290
June	727,140	684,200
July	782,490	972,520
August	808,840	776,040
September	590,600	659,690
October	476,060	616,350
November	518,860	645,450
December	627,250	835,940
Total kWh	7,567,130	8,976,390

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

Substation Equipment

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

Substation Name (a)	Voltage High Side kV (b)	Voltage Low Side kV (c)	Number of Main Transformers in Operation (d)	Total Capacity of Transformers in kVA (e)	Number of Spare Transformers on Hand (f)	15-Minute Maximum Demand in kW (g)	Date and Hour of Maximum Demand (h)	kWh Annual Throughput (i)		
Chase	7.2	2.4	1	3,760	0	0	01/01/2018 12:00 AM	0	*	1
Emmons	7.2	2.4	1	6,000	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	1,130			1,130					1	1
RG-2 Residential										2
CP-1 Small Power	5			5					5	3
CP-1 TOD Small Power										4
CP-2 Large Power	1			1					1	5
GS-1 General Service	280			280						6
GS-2 General Service									69	7
MS-1 Street Lighting	1			1					1	8
Stock										9
TOTAL:	1,417	0	0	1,417	0	0	0	0	77	10

Electric Customers Served

Municipality (a)	Customers End of Year (b)	
Trempealeau (Village) **	1,429	1
Total - Trempealeau County	1,429	2
Total - Customers Served	1,429	3
Total - Within Muni Boundary **	1,429	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	5,691	1,613	7,304	5
Account 253 Collections	9,955	9,955	19,910	6
Public Benefits Collections	9,955	9,955	19,910	7
Additional Collections				8
Number of Customers Affected by Statutory Cap on Public Benefits Collection				9
Expenditures				10
Account 186 Expenditures	12,355	9,947	22,302	11
Statewide Program Contributions	12,355	9,947	22,302	12
Utility Expenditures				13
Net Balance	3,291	1,621	4,912	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	1	776			5
Fraud/Theft of Service					6
Switched Meters					7
Other Erroneous Billing					8
TOTAL:	1	776	0	0	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	1,085
2.	Total number of residential disconnections of service performed for non-payment during the year	0
Arrears		
1.	Total number of residential customers with arrears as of March 31	0
2.	Total dollar amount of residential customer arrears as of March 31	0
3.	Total number of residential customers with arrears as of June 30	0
4.	Total dollar amount of residential customer arrears as of June 30	0
5.	Total number of residential customers with arrears as of September 30	0
6.	Total dollar amount of residential customer arrears as of September 30	0
7.	Total number of residential customers with arrears as of December 31	107
8.	Total dollar amount of residential customer arrears as of December 31	12,241
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	7
2.	Total dollar amount of residential arrears placed on the tax roll	595
Footnotes		No