



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

ONALASKA MUNICIPAL WATER UTILITY

415 MAIN ST
ONALASKA, WI 54650-2953

For the Year Ended: DECEMBER 31, 2016

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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

Date Signed: **3/28/2017**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Fred Buehler

Title: Finance Director

Mailing Address: 415 Main Street
Onalaska, WI 54650

Phone: (608) 781-9530

Email Address: fbuehler@cityofonalaska.com

Accounting firm or consultant preparing this report (if applicable)

Name: Monica Hauser, CPA

Title: Partner

Mailing Address: Hawkins Ash CPAs, LLP
500 South Second Street, Suite 200
La Crosse, WI 54601

Phone: (608) 793-3142

Email Address: mhauser@hawkinsashcpas.com

Name and title of utility General Manager (or equivalent)

Name: Jim Prindle

Title: Water/Sewer Manager

Mailing Address: 415 Main Street
Onalaska, WI 54650

Phone: (608) 781-9537

Email Address: jprindle@cityofonalaska.com

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

Name: Jim Olson

Title: Chair

Mailing Address: 415 Main Street
Onalaska, WI 54650

Phone: (608) 781-9530

Email Address: jolson@cityofonalaska.com

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

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

Date of most recent audit report: 05/02/2016

Period covered by most recent audit: 1/1/2015-12/31/2015

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

Name: Monica Hauser, CPA

Title: Partner

Organization Name: Hawkins Ash CPAs, LLP

USPS Address: 500 South Second Street, Suite 200

City State Zip La Crosse, WI 54601

Telephone: (608) 793-3142

Email Address: mhauser@hawkinsashcpas.com

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any the utility 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., operation of water or sewer treatment plant)? **NO**

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	2,231,701	1,995,357	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	1,017,936	1,112,022	4
Depreciation Expense (403)	418,065	360,754	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	451,106	422,811	7
Total Operating Expenses	1,887,107	1,895,587	8
Net Operating Income	344,594	99,770	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	344,594	99,770	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	4,814	3,785	16
Miscellaneous Nonoperating Income (421)	17,875	24,000	17
Total Other Income	22,689	27,785	18
Total Income	367,283	127,555	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(56,998)	(56,998)	21
Other Income Deductions (426)	210,744	221,651	22
Total Miscellaneous Income Deductions	153,746	164,653	23
Income Before Interest Charges	213,537	(37,098)	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	118,172	114,758	26
Amortization of Debt Discount and Expense (428)	26,899	70,047	27
Amortization of Premium on Debt--Cr. (429)	7,628	6,783	28
Interest on Debt to Municipality (430)	0	0	29
Other Interest Expense (431)	18,197	23,395	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	155,640	201,417	32
Net Income	57,897	(238,515)	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	11,334,217	11,445,703	35
Balance Transferred from Income (433)	57,897	(238,515)	36
Miscellaneous Credits to Surplus (434)		127,029	37
Miscellaneous Debits to Surplus--Debit (435)			38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	11,392,114	11,334,217	41

Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	2,231,701		2,231,701	3
Total (Acct. 400)	2,231,701	0	2,231,701	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	1,017,936		1,017,936	6
Total (Acct. 401-402)	1,017,936	0	1,017,936	7
Depreciation Expense (403)	0	0	0	8
Derived	418,065		418,065	9
Total (Acct. 403)	418,065	0	418,065	10
Amortization Expense (404-407)	0	0	0	11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)	0	0	0	14
Derived	451,106		451,106	15
Total (Acct. 408)	451,106	0	451,106	16
TOTAL UTILITY OPERATING INCOME	344,594	0	344,594	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	0		0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)	0	0	0	22
INTEREST AND DIVIDEND INCOME	4,814		4,814	23
Total (Acct. 419)	4,814	0	4,814	24
Miscellaneous Nonoperating Income (421)	0	0	0	25
Contributed Plant - Water		17,875	17,875	26
Impact Fees - Water			0	27
Total (Acct. 421)	0	17,875	17,875	28
TOTAL OTHER INCOME	4,814	17,875	22,689	29
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	30
Miscellaneous Amortization (425)	0	0	0	31
Regulatory Liability (253) Amortization	(56,998)		(56,998)	32
Total (Acct. 425)	(56,998)	0	(56,998)	33
Other Income Deductions (426)	0	0	0	34
Depreciation Expense on Contributed Plant - Water		210,744	210,744	35
Total (Acct. 426)	0	210,744	210,744	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(56,998)	210,744	153,746	37
INTEREST CHARGES	0	0	0	38
Interest on Long-Term Debt (427)	0	0	0	39
Derived	118,172		118,172	40

Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Total (Acct. 427)	118,172	0	118,172	41
Amortization of Debt Discount and Expense (428)	0	0	0	42
AMORTIZATION OF LOSS ON REFUNDING	19,906		19,906	43
DEBT ISSUANCE COSTS	6,993		6,993	44
Total (Acct. 428)	26,899	0	26,899	45
Amortization of Premium on Debt--Cr. (429)	0	0	0	46
AMORTIZATION OF BOND PREMIUM	7,628		7,628	47
Total (Acct. 429)	7,628	0	7,628	48
Interest on Debt to Municipality (430)	0	0	0	49
Derived	0		0	50
Total (Acct. 430)	0	0	0	51
Other Interest Expense (431)	0	0	0	52
Derived	18,197		18,197	53
Total (Acct. 431)	18,197	0	18,197	54
TOTAL INTEREST CHARGES	155,640	0	155,640	55
NET INCOME	250,766	(192,869)	57,897	56
EARNED SURPLUS	0	0	0	57
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	58
Derived	3,013,515	8,320,702	11,334,217	59
Total (Acct. 216)	3,013,515	8,320,702	11,334,217	60
Balance Transferred from Income (433)	0	0	0	61
Derived	250,766	(192,869)	57,897	62
Total (Acct. 433)	250,766	(192,869)	57,897	63
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	3,264,281	8,127,833	11,392,114	64

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

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

Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	2,231,701				2,231,701	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	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					0	5
Revenues subject to Wisconsin Remainder Assessment	2,231,701	0	0	0	2,231,701	6

Distribution of Total Payroll

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	490,058		490,058	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	841		841	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	490,899	0	490,899	20

Full-Time Employees (FTE)

- Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.
- Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	9.3	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	28,775,678	27,738,269	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	9,396,705	8,847,868	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	19,378,973	18,890,401	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	185,598	191,190	12
Sinking Funds (125)	119,575	143,928	13
Depreciation Fund (126)	475,000	475,000	14
Other Special Funds (128)	167,250	167,250	15
Total Other Property and Investments	947,423	977,368	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	0	0	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	307,254	343,709	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	434,205	393,316	23
Other Accounts Receivable (143)	8,201	3,448	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	1,090,860	2,179,159	26
Plant Materials and Operating Supplies (154)	103,635	51,835	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	60,912	34
Total Current and Accrued Assets	1,944,155	3,032,379	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	104,396	124,302	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	260,477	69,468	42
Total Deferred Debits	364,873	193,770	43
TOTAL ASSETS AND OTHER DEBITS	22,635,424	23,093,918	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	2,806,630	2,806,630	3
Appropriated Earned Surplus (215)	852,982	852,982	4
Unappropriated Earned Surplus (216)	11,392,114	11,334,217	5
Total Proprietary Capital	15,051,726	14,993,829	6
LONG-TERM DEBT			7
Bonds (221)	6,842,212	3,825,477	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	6,842,212	3,825,477	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	3,565,000	13
Accounts Payable (232)	52,373	76,079	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	3,174	1,729	17
Interest Accrued (237)	27,615	63,993	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	27,346	16,182	20
Total Current and Accrued Liabilities	110,508	3,722,983	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	35,573	42,356	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	595,405	509,273	25
Total Deferred Credits	630,978	551,629	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	22,635,424	23,093,918	33

Net Utility Plant

- Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	27,738,269	0	0	0	2
	27,738,269	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	16,826,074				5
Utility Plant in Service - Contributed Plant (101.2)	11,949,604				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	28,775,678	0	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)	5,574,934				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,821,771				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	9,396,705	0	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	19,378,973	0	0	0	27

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

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

- Report the amounts charged in the operating sections to Depreciation Expense (403).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	5,236,841	0	0	0	5,236,841	1
Credits during year						2
Charged Depreciation Expense (403)	418,065				418,065	3
Depreciation Expense on Meters Charged to Sewer	76,225				76,225	4
Salvage	0				0	5
Total credits	494,290	0	0	0	494,290	6
Debits during year						7
Book Cost of Plant Retired	156,197				156,197	8
Cost of Removal	0				0	9
Total debits	156,197	0	0	0	156,197	10
Balance end of year (111.1)	5,574,934	0	0	0	5,574,934	11

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	3,611,027	0	0	0	3,611,027	1
Credits during year						2
Charged Other Income Deductions (426)	210,744				210,744	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	210,744	0	0	0	210,744	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	3,821,771	0	0	0	3,821,771	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	103,635	51,835	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	103,635	51,835	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
Loss on refunding	19,906	428	104,396	2
None				3
Total	19,906		104,396	4
Unamortized premium on debt (251)				5
None				6
Premium on 2014 Revenue Bonds	7,628	429	35,573	7
Total	7,628		35,573	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		2,806,630	1
Balance end of year		2,806,630	2

Bonds (Acct. 221)

- Report information required for each separate issue of bonds.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2005 GO BONDS	04/01/2005	10/01/2025	4.12%	8,912	1
2007 GO BONDS	04/02/2007	10/01/2026	4.12%	17,433	2
2007 GO REFUNDING BONDS	01/05/2007	10/01/2021	3.97%	22,914	3
2008 GO BONDS	04/02/2008	04/02/2027	3.40%	97,592	4
2009 GO BONDS	04/02/2009	04/02/2028	2.96%	185,442	5
2012 GO BONDS	04/01/2012	10/01/2031	2.98%	490,000	6
2012 GO REFUNDING BONDS	07/02/2012	10/01/2023	2.98%	16,046	7
2012 GO REFUNDING BONDS B	12/27/2012	10/01/2027	2.98%	64,381	8
2013 GO BONDS	04/01/2013	10/01/2032	2.99%	36,154	9
2014 GO BONDS	04/01/2014	10/01/2033	3.00%	439,694	10
2015 GO BONDS	04/01/2015	10/01/2034	3.00%	342,522	11
2015 MRB	04/01/2015	05/01/2027	2.00%	1,672,500	12
2016 GO BONDS	04/04/2016	10/01/2035	2.00%	190,000	13
2016 GO REFUNDING BONDS	07/12/2016	10/01/2017	1.00%	222,533	14
2016 Safe Drinking Water Loan	10/16/2016	05/01/2035	1.65%	3,036,089	15
Total				6,842,212	16

Notes Payable & Miscellaneous Long-Term Debt

- Report each class of debt included in Accounts 223, 224 and 231.
- Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

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

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	1,729	1
Charged water department expense	451,106	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	29,699	5
Total accruals and other credits	480,805	6
County, state and local taxes	446,247	7
Social Security taxes	30,863	8
PSC Remainder Assessment	2,250	9
Gross Receipts Tax		10
Total payments and other debits	479,360	11
Balance end of year	3,174	12

Interest Accrued (Acct. 237)

- Report below interest accrued on each utility obligation.
- Report customer deposits under account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
2004 GO BONDS	25	24	49	0	2
2005 G.O. BONDS	135	817	444	508	3
2006 MRB	7,462	(2,212)	5,250	0	4
2007 G.O. BONDS	779	3,008	3,062	725	5
2007 REFUNDING BONDS	557	2,088	2,186	459	6
2008 GO Bonds		846	846	0	7
2009 G.O. BONDS	1,066	9,511	8,522	2,055	8
2012 G.O. BONDS	3,084	12,093	12,095	3,082	9
2012 REFUNDING BONDS 1	426	185	517	94	10
2012 REFUNDING BONDS 2	132	1,963	1,671	424	11
2013 GO BONDS	217	840	850	207	12
2014 GO BONDS	4,890	9,728	13,040	1,578	13
2015 GO BONDS	6,731	9,011	13,460	2,282	14
2015 MRB	15,094	35,362	43,125	7,331	15
2016 GO BONDS		3,284	0	3,284	16
2016 Refunding Bonds		1,326	0	1,326	17
2016 Safe Drinking Water Loan		30,298	26,038	4,260	18
Subtotal Bonds (221)	40,598	118,172	131,155	27,615	19
Advances from Municipality (223)	0	0	0	0	20
None				0	21
Subtotal Advances from Municipality (223)	0	0	0	0	22
Other Long-Term Debt (224)	0	0	0	0	23
None				0	24
Subtotal Other Long-Term Debt (224)	0	0	0	0	25
Notes Payable (231)	0	0	0	0	26
2015 NOTE ANTICIPATION NOTES	23,395	18,197	41,592	0	27
Subtotal Notes Payable (231)	23,395	18,197	41,592	0	28
Customer Deposits (235)	0	0	0	0	29
None				0	30
Subtotal Customer Deposits (235)	0	0	0	0	31
Total	63,993	136,369	172,747	27,615	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.

Description (a)	Balance End of Year (b)	
Other Investments (124)	0	1
SPECIAL ASSESSMENTS	185,598	2
Total (Acct. 124)	185,598	3
Sinking Funds (125)	0	4
REDEMPTION FUNDS	119,575	5
Total (Acct. 125)	119,575	6
Depreciation Fund (126)	0	7
DEPRECIATION FUND	475,000	8
Total (Acct. 126)	475,000	9
Other Special Funds (128)	0	10
RESERVE FUND	167,250	11
Total (Acct. 128)	167,250	12
Cash and Working Funds (131)	0	13
Cash		14
Total (Acct. 131)	0	15
Temporary Cash Investments (136)	0	16
INVESTMENTS	307,254	17
Total (Acct. 136)	307,254	18
Customer Accounts Receivable (142)	0	19
Water	434,205	20
Total (Acct. 142)	434,205	21
Other Accounts Receivable (143)	0	22
Sewer (Non-regulated)		23
Merchandising, jobbing and contract work		24
DUE FROM OTHER GOVERNMENTS	8,201	25
Total (Acct. 143)	8,201	26
Receivables from Municipality (145)	0	27
DUE FROM CAPITAL PROJECTS	283,860 *	28
DUE FROM DEBT SERVICE	791	29
DUE FROM SEWER	806,209 *	30
Total (Acct. 145)	1,090,860	31
Miscellaneous Deferred Debits (186)	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.

Allocated WRS Expense Account	17,195	33
DEFERRED OUTFLOW - WRS PENSION	243,282	34
Total (Acct. 186)	260,477	35
Appropriated Earned Surplus (215)	0	36
APPROPRIATED EARNED SURPLUS	852,982	37
Total (Acct. 215)	852,982	38
Accounts Payable (232)	0	39
Accounts Payable	52,373	40
Total (Acct. 232)	52,373	41
Miscellaneous Current and Accrued Liabilities (242)	0	42
ACCRUED WAGES	27,346	43
Total (Acct. 242)	27,346	44
Other Deferred Credits (253)	0	45
Regulatory Liability	398,990	46
ACCRUED EMPLOYEE BENEFITS	61,887	47
DEFERRED INFLOW - WRS PENSION	90,751	48
DEFERRED REVENUE	1,080	49
WRS Net Pension Liability	42,697	50
Total (Acct. 253)	595,405	51

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 \$10,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Done in title.

Return on Rate Base Computation

- The data used in calculating rate base are averages.
- Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- For municipal utilities, do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.
- For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	15,021,732				15,021,732	2
Materials and Supplies	77,735				77,735	3
Less Average						4
Reserve for Depreciation (111.1)	5,405,887				5,405,887	5
Customer Advances for Construction					0	6
Regulatory Liability	427,489				427,489	7
Average Net Rate Base	9,266,091	0	0	0	9,266,091	8
Net Operating Income	344,594				344,594	9
Net Operating Income as a percent of Average Net Rate Base	3.72%	N/A	N/A	N/A	3.72%	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	455,988	0	0	0	455,988	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	56,998				56,998	5
Balance End of Year	398,990	0	0	0	398,990	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)	2,168,403	1,942,198	2
Total Sales of Water	2,168,403	1,942,198	3
Other Operating Revenues			4
Forfeited Discounts (470)	10,829	9,403	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	52,469	43,756	8
Total Other Operating Revenues	63,298	53,159	9
Total Operating Revenues	2,231,701	1,995,357	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	89,338	94,721	12
Pumping Expenses (620-633)	176,702	194,810	13
Water Treatment Expenses (640-652)	96,976	82,623	14
Transmission and Distribution Expenses (660-678)	308,670	411,701	15
Customer Accounts Expenses (901-906)	28,224	27,845	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	318,026	300,322	18
Total Operation and Maintenance Expenses	1,017,936	1,112,022	19
Other Operating Expenses			20
Depreciation Expense (403)	418,065	360,754	21
Amortization Expense (404-407)			22
Taxes (408)	451,106	422,811	23
Total Other Operating Expenses	869,171	783,565	24
Total Operating Expenses	1,887,107	1,895,587	25
NET OPERATING INCOME	344,594	99,770	26

Water Operating Revenues - Sales of Water

- Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- Report estimated gallons for unmetered sales.
- Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).

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)	6,071	379,266	1,110,123	10
Commercial (461.2)	439	151,711	307,868	11
Industrial (461.3)	101	4,536	8,045	12
Public Authority (461.4)	7	38,230	75,436	13
Multifamily Residential (461.5)	41	56,951	124,599	14
Irrigation (461.6)	135	29,662	100,284	15
Total Metered Sales to General Customers (461)	6,794	660,356	1,726,355	16
Private Fire Protection Service (462)	115		28,615	17
Public Fire Protection Service (463)	1		390,167	18
Other Water Sales (465)	2	2,942	3,138	19
Sales for Resale (466)	2	8,936	20,128	20
Interdepartmental Sales (467)				21
Total Sales of Water	6,914	672,234	2,168,403	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
La Crosse Water Utility	NORTH KINNEY COULEE	8,936	20,128	1
Total		8,936	20,128	2

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	390,167	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)	390,167	5
Forfeited Discounts (470)		6
Customer late payment charges	10,829	7
Total Forfeited Discounts (470)	10,829	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	20,827 *	16
CVMIC Dividend	6,707	17
Miscellaneous	5,350	18
Sale of BOPW Vehicle	2,807	19
Scrap Misc Parts	2,973	20
Supplemental Fees	11,503 *	21
Water Meters	2,302	22
Total Other Water Revenues (474)	52,469	23

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

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

Explain all amounts in Account 474 in excess of \$10,000.

Done in title.

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)	86,067		86,067	90,302	2
Operation Labor and Expenses (601)			0	0	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)			0	0	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)			0	0	10
Maintenance of Wells and Springs (614)			0	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)		3,271	3,271	4,419	13
Total Source of Supply Expenses	86,067	3,271	89,338	94,721	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)			0	0	16
Fuel for Power Production (621)			0	0	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		147,127	147,127	150,077	19
Pumping Labor and Expenses (624)	27,736		27,736	29,443	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)			0	0	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)			0	0	24
Maintenance of Structures and Improvements (631)		1,094	1,094	6,879	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)		745	745	8,411	27
Total Pumping Expenses	27,736	148,966	176,702	194,810	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)			0	0	30
Chemicals (641)		20,189	20,189	15,564	31
Operation Labor and Expenses (642)	67,477		67,477	61,940	32
Miscellaneous Expenses (643)		4,496	4,496	3,534	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)		37	37	25	36
Maintenance of Water Treatment Equipment (652)		4,777	4,777	1,560	37
Total Water Treatment Expenses	67,477	29,499	96,976	82,623	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	194,620		194,620	190,180	40
Storage Facilities Expenses (661)			0	0	41

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Transmission and Distribution Lines Expenses (662)			0	0	42
Meter Expenses (663)			0	0	43
Customer Installations Expenses (664)			0	0	44
Miscellaneous Expenses (665)		76,752	76,752	168,767 *	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)			0	0	48
Maintenance of Distribution Reservoirs and Standpipes (672)		3,339	3,339	2,614	49
Maintenance of Transmission and Distribution Mains (673)		13,865	13,865	6,149	50
Maintenance of Services (675)		13,433	13,433	15,830	51
Maintenance of Meters (676)		1,721	1,721	2,210	52
Maintenance of Hydrants (677)		3,642	3,642	25,801 *	53
Maintenance of Miscellaneous Plant (678)		1,298	1,298	150	54
Total Transmission and Distribution Expenses	194,620	114,050	308,670	411,701	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)			0	0	57
Meter Reading Expenses (902)	841		841	940	58
Customer Records and Collection Expenses (903)	27,383		27,383	26,905	59
Uncollectible Accounts (904)			0	0	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	28,224	0	28,224	27,845	63
SALES EXPENSES					64
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					67
Administrative and General Salaries (920)	85,934		85,934	64,664 *	68
Office Supplies and Expenses (921)		1,880	1,880	7,636	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		12,375	12,375	38,175 *	71
Property Insurance (924)		17,885	17,885	13,957	72
Injuries and Damages (925)		14,996	14,996	16,005	73
Employee Pensions and Benefits (926)		159,956	159,956	136,746 *	74
Regulatory Commission Expenses (928)			0	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		8,135	8,135	2,742	77
Rents (931)			0	0	78
Maintenance of General Plant (932)		16,865	16,865	20,397	79
Total Administrative and General Expenses	85,934	232,092	318,026	300,322	80
TOTAL OPERATION AND MAINTENANCE EXPENSES	490,058	527,878	1,017,936	1,112,022	81

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 15% and \$10,000 higher or lower than the Last Year amount.

665- Decrease due to adjustments made to inventory balance was adjusted through miscellaneous expense.

667- Decrease due to no major hydrant repairs in the current year.

920- Increase due to a higher number of Water full time employees in the current year.

923- Decrease due to prior year conversion to new version of accounting software and consulting fees for rate case.

926- Increase due to a higher number of Water full time employees in the current year.

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 municipality spoke with PSC and were told to only include KWH for pumping only. A report was ran this year only including pumping KWH and this resulted in the ratio being greater than 15.

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	444,518	417,410	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	29,699	28,980	2
Net Property Tax Equivalent	414,819	388,430	3
Social Security	34,037	32,929	4
PSC Remainder Assessment	2,250	1,452	5
Total Tax Expense	451,106	422,811	6

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

COUNTY: LA CROSSE(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.171840
2. County Tax Rate	mills	4.061650
3. Local Tax Rate	mills	6.196060
4. School Tax Rate	mills	10.010000
5. Vocational School Tax Rate	mills	1.588170
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	22.027720
9. Less: State Credit	mills	1.748910
11. Net Tax Rate	mills	20.278810

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	6.196060
13. Combined School Tax Rate	mills	11.598170
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	17.794230
16. Total Tax Rate	mills	22.027720
17. Ratio of Local and School Tax to Total	dec.	0.807811
18. Total Tax Net of State Credit	mills	20.278810
19. Net Local and School Tax Rate	mills	16.381442
20. Utility Plant, Jan 1	\$	27,065,728
21. Materials & Supplies	\$	51,835
22. Subtotal	\$	27,117,563
23. Less: Plant Outside Limits	\$	376,599
24. Taxable Assets	\$	26,740,964
25. Assessment Ratio	dec.	0.987839
26. Assessed Value	\$	26,415,767
27. Net Local and School Tax Rate	mills	16.381442
28. Tax Equiv. Computed for Current Year	\$	432,728

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

COUNTY: LA CROSE(2)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.171840
2. County Tax Rate	mills	4.061650
3. Local Tax Rate	mills	6.196060
4. School Tax Rate	mills	11.395250
5. Vocational School Tax Rate	mills	1.588170
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	23.412970
9. Less: State Credit	mills	1.748910
11. Net Tax Rate	mills	21.664060

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	6.196060
13. Combined School Tax Rate	mills	12.983420
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	19.179480
16. Total Tax Rate	mills	23.412970
17. Ratio of Local and School Tax to Total	dec.	0.819182
18. Total Tax Net of State Credit	mills	21.664060
19. Net Local and School Tax Rate	mills	17.746805
20. Utility Plant, Jan 1	\$	672,541
21. Materials & Supplies	\$	0
22. Subtotal	\$	672,541
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	672,541
25. Assessment Ratio	dec.	0.987839
26. Assessed Value	\$	664,362
27. Net Local and School Tax Rate	mills	17.746805
28. Tax Equiv. Computed for Current Year	\$	11,790

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	27,738,269
2. Materials & Supplies	\$	51,835
3. Subtotal	\$	27,790,104
4. Less: Plant Outside Limits	\$	376,599
5. Taxable Assets	\$	27,413,505
6. Assessed Value	\$	27,080,129
7. Tax Equiv. Computed for Current Year	\$	444,518
8. Tax Equivalent per 1994 PSC Report	\$	195,839
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	444,518

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	791				791	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)	1,674,976	3,230,684			4,905,660 *	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	1,675,767	3,230,684	0	0	4,906,451	14
PUMPING PLANT						15
Land and Land Rights (320)	35,000				35,000	16
Structures and Improvements (321)	927,278	34,386			961,664	17
Other Power Production Equipment (323)	45,529				45,529	18
Electric Pumping Equipment (325)	1,068,029	13,461			1,081,490	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	3,439				3,439	21
Total Pumping Plant	2,079,275	47,847	0	0	2,127,122	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	111,144	3,207			114,351	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	111,144	3,207	0	0	114,351	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	72,086				72,086	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	1,488,699				1,488,699	33
Transmission and Distribution Mains (343)	3,196,612	157,002	68,737		3,284,877	34
Services (345)	362,997	55,621	10,200		408,418	35
Meters (346)	2,708,532	191,843	65,260		2,835,115	36
Hydrants (348)	339,412	36,185	12,000		363,597	37

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	9,980				9,980	38
Total Transmission and Distribution Plant	8,178,318	440,651	156,197	0	8,462,772	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	17,810				17,810	43
Computer Equipment (391.1)	272,412	2,500			274,912	44
Transportation Equipment (392)	286,915	35,020			321,935	45
Stores Equipment (393)	4,716				4,716	46
Tools, Shop and Garage Equipment (394)	178,075	4,972			183,047	47
Laboratory Equipment (395)	8,959				8,959	48
Power Operated Equipment (396)	50,481				50,481	49
Communication Equipment (397)	10,981				10,981	50
SCADA Equipment (397.1)	342,537				342,537	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	1,172,886	42,492	0	0	1,215,378	53
Total utility plant in service directly assignable	13,217,390	3,764,881	156,197	0	16,826,074	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	13,217,390	3,764,881	156,197	0	16,826,074	56

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization

314 - Increase because of revitalization of Well #10

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	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)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	267,209				267,209	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	267,209	0	0	0	267,209	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	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)	505,503				505,503	33
Transmission and Distribution Mains (343)	7,674,680	11,875			7,686,555	34
Services (345)	2,286,424	4,000			2,290,424	35
Meters (346)	0				0	36
Hydrants (348)	1,197,913	2,000			1,199,913	37

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	11,664,520	17,875	0	0	11,682,395	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	11,931,729	17,875	0	0	11,949,604	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	11,931,729	17,875	0	0	11,949,604	56

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	509,332	2.90%	95,419					604,751	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	509,332		95,419	0	0	0	0	604,751	8
PUMPING PLANT									9
Structures and Improvements (321)	349,612	3.20%	30,223					379,835	10
Other Power Production Equipment (323)	31,047	4.40%	2,003					33,050	11
Electric Pumping Equipment (325)	736,965	4.40%	47,289					784,254	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	3,377	4.40%						3,377	14
Total Pumping Plant	1,121,001		79,515	0	0	0	0	1,200,516	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	76,864	6.00%	6,765					83,629	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	76,864		6,765	0	0	0	0	83,629	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	613,832	1.90%	28,285					642,117	24
Transmission and Distribution Mains (343)	335,843	1.30%	42,130	68,737				309,236	25
Services (345)	60,914	2.90%	11,185	10,200				61,899	26
Meters (346)	1,538,137	5.50%	152,450	65,260				1,625,327	27

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	58,615	2.20%	7,733	12,000				54,348	28
Other Transmission and Distribution Plant (349)	4,743	5.00%	499					5,242	29
Total Transmission and Distribution Plant	2,612,084		242,282	156,197	0	0	0	2,698,169	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	17,992	5.80%						17,992 *	33
Computer Equipment (391.1)	149,737	26.70%	23,392					173,129	34
Transportation Equipment (392)	273,030	13.30%	4,658					277,688	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	116,462	5.80%	10,746					127,208	37
Laboratory Equipment (395)	8,959	5.80%						8,959	38
Power Operated Equipment (396)	50,481	7.50%						50,481	39
Communication Equipment (397)	10,981	15.00%						10,981	40
SCADA Equipment (397.1)	289,919	9.20%	31,513					321,432	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	917,561		70,309	0	0	0	0	987,870	43
Total accum. prov. directly assignable	5,236,842		494,290	156,197	0	0	0	5,574,935	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	5,236,842		494,290	156,197	0	0	0	5,574,935	46

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality (Page W-10)

End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

391- The beginning balance of accumulated depreciation was greater than plant in service. No additional depreciation was taken in the current year. Utility schedules show the asset is fully depreciated.

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		0	0	0	0	0	0	8
PUMPING PLANT									9
Structures and Improvements (321)	184,298	3.20%	8,551					192,849	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	184,298		8,551	0	0	0	0	192,849	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	0		0	0	0	0	0	0	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	223,250	1.90%	9,605					232,855	24
Transmission and Distribution Mains (343)	1,733,602	1.30%	99,848					1,833,450	25
Services (345)	1,027,482	2.90%	66,364					1,093,846	26
Meters (346)	0							0	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	442,395	2.20%	26,376					468,771	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	3,426,729		202,193	0	0	0	0	3,628,922	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	0							0	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	0							0	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	0		0	0	0	0	0	0	43
Total accum. prov. directly assignable	3,611,027		210,744	0	0	0	0	3,821,771	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	3,611,027		210,744	0	0	0	0	3,821,771	46

Age of Water Mains

- If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Size (a)	Feet of Main										Total (l)		
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)			
2.000				225	32	1,695		16			1,968	1	
4.000			41	3,383		1,106		31		132	4,693	2	
6.000			52	14,474	18,431	74,552	52,787	47,032	24,917	5,851	238,096	3	
8.000				3,818	2,279	5,874	17,166	40,448	27,604	12,635	109,824	4	
10.000						2,146	4,809	13,936	6,925	544	28,360	5	
12.000						8,633	13,260	34,540	60,601	22,123	1,763	140,920	6
16.000							1,311	11,168	5,618	89	18,186	7	
Total	0	0	93	21,900	29,375	99,944	120,470	167,682	81,569	21,014	542,047	8	

If utility is unable to provide the detailed information above, utility must provide the following:
 All utility main is from this year range
 (Example: 1954-1972)

Describe source of information used to develop data:
Utility Records

Sources of Water Supply - Statistics

- For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- For Finished Water Pumped, use metered volume of treated water entering the distribution network, adjusted for known meter errors.
- If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January	46,469		46,469				46,469	1
February	43,427		43,427				43,427	2
March	44,269		44,269				44,269	3
April	47,738		47,738				47,738	4
May	74,873		74,774				74,774	5
June	84,063		83,964				83,964	6
July	94,952		94,820				94,820	7
August	91,491		91,359				91,359	8
September	65,498		65,333				65,333	9
October	53,900		53,669				53,669	10
November	42,514		42,316				42,316	11
December	44,276		44,078				44,078	12
TOTAL	733,470	0	732,216	0	0	0	732,216	13

Water Audit and Other Statistics

- Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual – Water Audits and Loss Control Programs.
- For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	732,216
Less: Gallons (000s) sold to wholesale customers (exported water)	8,936
Subtotal: Net gallons (000s) entering distribution system	723,280
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	663,298
Gallons (000s) of Non-Revenue Water	59,982
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	18,186
Subtotal: Unbilled Authorized Consumption	18,186
Total Water Loss	41,796
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	0
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	6,260
Gallons (000s) estimated due to unreported and background leakage	35,536
Subtotal Real Losses (leakage)	41,796
Non-Revenue Water as percentage of net water supplied	8%
Total Water Loss as percentage of net water supplied	6%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	4,977
Date of maximum	08/03/2016
Cause of maximum	
Hydrant Flushing	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	630
Date of minimum	04/08/2016
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	836,141
If water is purchased:	
Vendor Name	
Point of Delivery	
Source of purchased water	
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	5
Number of service breaks repaired this year	24

Sources of Water Supply - Well Information

- Enter characteristics for each of the utility's functional wells (regardless of whether it is "in service" or not).
- Do not include abandoned wells on this schedule.
- All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
- Abandoned wells should be permanently filled and sealed per Wisconsin Administrative codes Chapters NR811 and NR812.

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yeild Per Day (gallons) (e)	In Service? (f)	
504 MONICA LANE - 7	7	160	26	3,441,600	Yes	1
504 VILAS STREET - 10	10	160	26	3,600,000	Yes	2
840 11TH AVE SOUTH - 9	9	160	26	3,960,000	Yes	3
OAK AVE N & GROVE ST - 8	8	170	26	2,980,800	Yes	4
				13,982,400		5

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Pump						Pump Motor or Standby Engine			
	Location (b)	Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
#1	FAIRWAY & GRAND VIEW BLVD	Booster	Distribution	2011	Other	900	2011	Electric	228	1
#10	VILAS ST	Primary	Distribution	2007	Centrifugal	2,500	2007	Electric	300	2
#2	3041 EAST MAIN STREET	Booster	Distribution	1998	Centrifugal	1,000	1998	Electric	120	3
#3	1867 BEAR PAW PLACE	Booster	Distribution	2000	Centrifugal	1,500	2000	Electric	170	4
#7	MONICA LN	Primary	Distribution	1972	Centrifugal	2,390	2002	Electric	250	5
#8	OAK AVE & GROVE ST	Primary	Distribution	2004	Centrifugal	2,070	2004	Electric	250	6
#9	840 11TH AVE SOUTH	Primary	Distribution	1987	Centrifugal	2,750	1987	Electric	300	7

Reservoirs, Standpipes and Elevated Tanks

- Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
1380 SAND LAKE RD	#2	1979	Reservoir	Concrete	139	600,000	1
1791 MAIN ST. E	#1	1966	Reservoir	Concrete	146	600,000	2
1791 MAIN ST. E	#3	1987	Reservoir	Concrete	146	750,000	3
3052 WILD ROSE LN	#5	1998	Reservoir	Concrete	119	1,100,000	4
829 COUNTRY CLUB LN	#4	1996	Reservoir	Concrete	1	225,000	5

Water Treatment Plant

- Provide a generic description for (a). Do not give specific address of location.
- Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
#10	2007	125	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	Yes	Wellhouse	1
#5	1998	0	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	Yes	Wellhouse	2
#7	1971	90	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	Yes	Wellhouse	3
#8	1978	85	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	Yes	Wellhouse	4

Water Treatment Plant

- Provide a generic description for (a). Do not give specific address of location.
- Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
#9	1987	125	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	Yes	Wellhouse	5

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	2	1,968				1,968	1
Asbestos-Cement (Transite)	Distribution	4	418				418	2
Other Metal	Distribution	4	4,775		500		4,275	3
Asbestos-Cement (Transite)	Distribution	6	1,562				1,562	4
Other Metal	Distribution	6	236,950	891	1,971		235,870	5
Other Metal	Distribution	8	107,490	2,334			109,824	6
Other Metal	Distribution	10	28,360				28,360	7
Other Metal	Distribution	12	132,520	238	273		132,485	8
Other Metal	Distribution	16	12,197	89			12,286	9
Total Within Municipality			526,240	3,552	2,744		527,048	10
Other Metal	Distribution	6	664				664	11
Other Metal	Distribution	12	8,435				8,435	12
Other Metal	Distribution	16	5,900				5,900	13
Total Outside Municipality			14,999				14,999	14
Total Utility			541,239	3,552	2,744		542,047	15

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

Water Mains (Page W-21)

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

Mains were financed by the 2015 and 2016 GO Bond Issuance.

Water Service Laterals

- The utility's service lateral is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service laterals included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service laterals added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service laterals recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service laterals recorded under this method.
- Report service laterals separately by diameter and pipe materials.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Service Laterals Not in Use at End of Year (h)	
Other Metal	0.750	1,779				1,779		1
Other Metal	1.000	3,425	29	29		3,425	102	2
Other Metal	1.250	70	1	1		70		3
Other Metal	1.500	244				244	6	4
Other Metal	2.000	134	6	4		136	13	5
Other Metal	3.000	1				1		6
Other Metal	4.000	49				49	16	7
Other Metal	6.000	85				85	18	8
Other Metal	8.000	32				32	6	9
Other Metal	10.000	3				3		10
Other Metal	12.000	2				2		11
Utility Total		5,824	36	34		5,826	161	12

Water Service Laterals

- The utility's service lateral is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service laterals included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service laterals added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service laterals recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service laterals recorded under this method.
- Report service laterals separately by diameter and pipe materials.

Water Service Laterals (Page W-22)

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

Laterals were financed by the 2015 and 2016 GO Bond issuance.

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter	First of Year	Added During Year	Retired During Year	Adjust. Increase or Decrease	End of Year	Tested During Year	Residential	Commercial	Industrial	Public Authority	Multifamily Residential	Irrigation	Wholesale	Inter-Departmental	Utility Use	Deduct Meters	In Stock	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
5/8	2,773		823	322	2,272	535	2,157	61	3	1	13	2					35	2,272	1
3/4	3,361	856	54	32	4,195	48	3,637	151	2	3	6	46	4				346	4,195	2
1	487	54	44	4	501	43	272	104	5	10	47	49					14	501	3
1 1/2	94	7	1	(2)	98	2	4	49	5	28	11						1	98	4
2	99	3	1	1	102	3	1	59	12	14	13						3	102	5
3	19	1	0	(1)	19	1	9		4	1	1	4						19	6
4	11	2	0	(1)	12	0	3		3	4	2							12	7
Total	6,844	923	923	355	7,199	632	6,071	436	7	40	101	135	10				399	7,199	8

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 - remote register

Manually - inside the premises

Radio Frequency - Drive or walk-by technology

Radio Frequency - fixed network or other automatic infrastructure (AMI)

Other

Meters

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

Meters

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

Meters (Page W-23)

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

Adjustments were made in the current year to agree the year end numbers to actual.

Residential Meters larger than 2 inches are unusual, please explain.

The 2" meters are sprinkler meters for large houses and grounds. The 4" meter is for a wealthy customer who has a large back yard, sprinkler system, and indoor pool

Hydrants and Distribution System Valves

- Distinguish between fire and flushing hydrants by lead size.
 - Fire hydrants normally have a lead size of 6 inches or greater.
 - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- Explain all reported adjustments in the schedule footnotes.
- Report fire hydrants as within or outside the municipal boundaries.

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	36				36	1
Fire - Within Municipality	970	14	12		972	2
Total Fire Hydrants	1,006	14	12	0	1,008	3
Flushing Hydrants	0				0	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	1,194
Number of Distribution System Valves end of year	1,552
Number of Distribution Valves operated during Year	453

List of All Station and Wholesale Meters

- Definition of Station Meter is any meter in service not used to measure customer consumption.
- Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- Retail customer meters should not be included in this inventory.

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	<= 2-inch	Courtesy Corp	Magnetic	12/01/2011	1
Station Meter	<= 2-inch	Omni Center	Magnetic	10/01/2011	2

Water Conservation Programs

- List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives.
- If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

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

Water Customers Served

- List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.
- Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located "Within Muni Boundary" refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
La Crosse (City)	22	1
Onalaska (City) **	6,781	2
Onalaska (Town)	9	3
Total - La Crosse County	6,812	4
Total - Customers Served	6,812	5
Total - Outside Muni Boundary	31	6
Total - Within Muni Boundary **	6,781	7

** = *Within municipal boundary*