

**ELECTRIC, GAS OR WATER UTILITY  
ANNUAL REPORT**

OF

SUPERIOR WATER LIGHT AND POWER COMPANY

PO BOX 519  
SUPERIOR, WI 54880-0519

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For the Year Ended: DECEMBER 31, 2023

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TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

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I **Paul Holt, SWL&P Treasurer - Manager - Accounting & Operational Support** of **SUPERIOR WATER LIGHT AND POWER COMPANY**, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **5/1/2024**

## TABLE OF CONTENTS

Schedule Name	Page
<b>Introductory Section</b>	
Signature Page	ii
Identification and Ownership - Contacts	iv
Control Over Respondent	v
Corporations Controlled by Respondent	vi
General Information	vii
Officer's Salaries	viii
Directors	ix
Common Stockholders	x
Workforce Diversity	xi
<b>Financial Section</b>	
Income Statement	F-01
Income Statement - Revenues & Expenses by Utility Type	F-02
Balance Sheet	F-03
Important Changes During the Year	F-05
Statement of Retained Earnings	F-06
Statement of Cash Flows	F-07
Statements of Accumulated Comprehensive Income, Comprehensive Income, and Hedging Activities	F-08
Return on Common Equity and Common Stock Equity Plus ITC Computations	F-10
Return on Rate Base Computation	F-11
Revenues Subject to Wisconsin Remainder Assessment	F-12
Affiliated Interest Transactions	F-13
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion	F-14
Utility Plant Held for Future Use (Account 105)	F-16
Construction Work in Progress	F-17
Construction Activity for Year	F-18
Construction Completed During Year	F-20
Investments and Funds (Accounts 123-128)	F-22
Accounts Receivable (Accounts 142 and 143)	F-24
Accumulated Provision for Uncollectible Accounts - CR (Acct. 144)	F-25
Notes Receivable from Associated Companies (Account 145)	F-26
Materials and Supplies (Accounts 151-157, 163)	F-27
Allowances (Accounts 158.1 and 158.2)	F-28
Unamortized Debt Discount and Expense and Unamortized Premium on Debt (Accounts 181, 225, 226 and 257)	F-30
Other Regulatory Assets (Account 182.3)	F-32
Miscellaneous Deferred Debits (Account 186)	F-33
Research and Development Expenditures (Account 188)	F-34
Accumulated Deferred Income Taxes (Account 190)	F-36
Capital Stocks (Accounts 201, 204, 202 and 205, 203 and 206, 212, 213, 214)	F-37
Other Paid-In Capital (Accounts 207-211)	F-39
Long-Term Debt (Accounts 221-224)	F-40
Notes Payable (Account 231)	F-42
Notes Payable to Associated Companies (Account 233)	F-43
Taxes Accrued (Account 236)	F-44

## TABLE OF CONTENTS

### Financial Section

Other Deferred Credits (Account 253)	F-45
Other Regulatory Liabilities (Account 254)	F-46
Accumulated Deferred Investment Tax Credits (Account 255)	F-47
Accumulated Deferred Income Taxes - Accelerated Amortization Property (Account 281)	F-49
Accumulated Deferred Income Taxes - Other Property (Account 282)	F-51
Accumulated Deferred Income Taxes - Other (Account 283)	F-53
Detail of Other Balance Sheet Accounts	F-55
Distribution of Taxes to Accounts	F-56
Interest and Dividend Income (Account 419)	F-58
Interest Charges (Accounts 427, 430 and 431)	F-59
Detail of Other Income Statement Accounts	F-60
General Expense Accounts Detail	F-61
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	F-62
Distribution of Salaries and Wages	F-63
Miscellaneous General Expenses (Account 930.2) (Electric)	F-64
Common Plant in Service	F-65
Common Accumulated Depreciation	F-67
Common Utility Plant and Accumulated Depreciation - Allocation to Utility Departments	F-69
Regulatory Commission Expenses	F-70
Consumer Advocate Funding	F-71

### Electric Operating Section

Electric Operating Revenues & Expenses	E-01
Electric Operating Revenues (Account 400)	E-02
Sales of Electricity By Rate Schedule	E-03
Sales For Resale (Account 447)	E-04
Electric Other Operating Revenues	E-05
Electric Operation & Maintenance Expenses	E-06
Purchased Power	E-07
Electric Other Operating Expenses	E-08
Electric Taxes (Accounts 408.1 and 409.1)	E-09
Electric Utility Plant in Service	E-10
Electric Accumulated Provision for Depreciation	E-11
Customer Owned Distributed Energy Resources	E-12
Non-Combustible Fuel Generating Plant Statistics (Large Plants)	E-16
Steam-Electric Generating Plant Statistics (Large Plants)	E-17
Electric Generating Plant Statistics (Small Plants)	E-18
Electric Energy Account	E-22
Monthly Peak Demand and Energy Usage	E-23
Coal Contract Information	E-26
Electric Distribution Lines	E-27
Electric Distribution Meters	E-28
Electric Line Transformers	E-29
Transmission Line Statistics	E-30
Transmission Lines Added During Year	E-31

## TABLE OF CONTENTS

### Electric Operating Section

Substations	E-34
Transmission of Electricity for Others	E-36
Transmission of Electricity by Others	E-37
Electric Customers Served	E-40
Electric Meter Consumer Adjustment	E-41
Electric Residential Customer Data . Disconnection and Arrears	E-42
Electric Residential Customer Data . Affordability Programs	E-43

### Gas Operating Section

Gas Operating Revenues & Expenses	G-01
Gas Operating Revenues	G-02
Sales of Gas By Rate Schedule	G-03
Gas Other Operating Revenues	G-05
Gas Operation & Maintenance Expenses	G-06
Detail of Natural Gas City Gate Purchases (Account 804)	G-07
Gas Other Operating Expenses	G-08
Gas Taxes (Accounts 408.1 and 409.1)	G-09
Gas Utility Plant in Service	G-10
Gas Accumulated Provision for Depreciation	G-11
Gas Stored (Accounts 117, 164.1, 164.2 and 164.3)	G-12
Liquefied Natural Gas Stored (Accounts 164.2 - 164.3)	G-14
Liquefied Natural Gas Storage Statistics	G-15
Gas Production Statistics	G-16
Liquid Petroleum Gas Storage	G-17
Purchased Gas	G-18
Gas Mains	G-20
Gas Services	G-21
Gas Meters	G-23
Summary of Gas Account & System Load Statistics	G-24
Hirschman-Herfindahl Index	G-25
Gas Customers Served	G-26
Gas Meter Consumer Adjustment	G-27
Gas Residential Customer Data . Disconnection and Arrears	G-28
Gas Residential Customer Data . Affordability Programs	G-29

### Water Section

Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Account 466)	W-04
Water Other Operating Revenues	W-05
Water Operation & Maintenance Expenses	W-06
Water Other Operating Expenses	W-08
Water Taxes (Accounts 408.1 and 409.1)	W-09
Water Utility Plant in Service	W-10
Water Accumulated Provision for Depreciation	W-11
Age of Water Mains	W-13

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**TABLE OF CONTENTS**

---

**Water Section**

Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Well Information	W-16
Sources of Water Supply - Intake Information	W-17
Pumping & Power Equipment	W-18
Reservoirs, Standpipes and Elevated Tanks	W-19
Water Treatment Plant	W-20
Water Mains	W-21
Utility-Owned Water Service Lines	W-22
Water Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Water Conservation Programs	W-27
Water Customers Served	W-28
Privately-Owned Water Service Lines	W-29
Water Residential Customer Data . Disconnection and Arrears	W-30
Water Residential Customer Data . Affordability Programs	W-31
<b>APPENDIX</b>	
Appendix	X-01

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**IDENTIFICATION AND OWNERSHIP - CONTACTS**

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**Contact person for cybersecurity issues and events**

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**Name:** Eric Peterson**Title:** Manager - Cyber Security & Compliance**Mailing Address:** ALLETE, Inc.  
30 W Superior Street  
Duluth, MN 55802**Phone:** (218) 723-7417**Email Address:** epeterson@allete.com

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**Contact person for regulatory inquiries**

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**Name:** Donna Young**Title:** Rates & Regulatory Analyst Senior**Mailing Address:** Superior Water Light & Power  
2915 Hill Ave  
Superior, WI 54880**Phone:** (715) 395-6253**Email Address:** dyoung@swlp.com

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**Utility employee responsible for correspondence concerning this report**

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**Name:** Donna Young**Title:** Rates & Regulatory Analyst Senior**Mailing Address:** Superior Water Light & Power  
2915 Hill Ave  
Superior, WI 54880**Phone:** (715) 395-6253**Email Address:** dyoung@swlp.com

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## CONTROL OVER RESPONDENT

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**If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.**

ALLETE, Inc., 30 West Superior Street, Duluth, MN 55802, has such a degree of control over the respondent as in inherent to the ownership of 100% of the voting stock of the respondent.

## CORPORATIONS CONTROLLED BY RESPONDENT

- g Report below the names of all corporations, business trusts and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
  - g If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
  - g If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.
  - g If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
- DEFINITIONS**
- g See the Uniform System of Accounts for a definition of control.
  - g Direct control is that which is exercised without interposition of an intermediary.
  - g Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
  - g Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)
None	None	0



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**GENERAL INFORMATION**

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**Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.**

Paul M. Holt  
Treasurer  
2915 Hill Ave  
P.O. Box 519  
Superior, WI 54880

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**Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.**

Wisconsin - September 28, 1889

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**If at any time during the year the property of respondent was held by a receiver or trustee, give (a) the name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.**

None

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**State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.**

Electric  
Gas  
Water

All in the state of Wisconsin

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**Have you engaged, as the principal accountant to audit your financial statements, an accountant who is not the principal accountant for your previous years certified financial statements?**

No

*If yes, enter the date when such independent accountant was initially engaged:*

## OFFICER'S SALARIES

g Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.

g If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Title (a)	Name of Officer (b)	Salary for Year (c)
President of SWL&P	Robert Sandstrom	237,518
Secretary	Joscelyn Skandel	134,092
Treasurer	Paul Holt	146,761

## DIRECTORS

- g Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
- g Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Name/Title and Principal Business Address (a)	Length of Term (Years) (b)	Term Expiration Date (c)	Meetings Attended (d)
Bethany M. Owen ** Chair, President and CEO of ALLETE ALLETE, Inc. 30 W Superior Street Duluth MN 55802	1	07/31/2024	2
Margaret A. Thickers*** ALLETE VP, Chief Legal Office & Corporate Secretary ALLETE, Inc. 30 W Superior Street Duluth MN 55802	1	07/31/2024	2
Nicole R. Johnson *** VP-ALLETE and Chief Admin Officer ALLETE, Inc. 30 W Superior Street Duluth MN 55802	1	07/31/2024	2
Robert P. Sandstrom *** President of SWL&P Superior Water Light & Power 2915 Hill Ave Superior WI 54880	1	07/31/2024	2
Steven W. Morris *** Senior VP & CFO of ALLETE ALLETE, Inc. 30 W Superior Street Duluth MN 55802	1	07/31/2024	2

## COMMON STOCKHOLDERS

From the stockholder list nearest the end of the year report the greatest of: 1) the ten largest shareholders of voting securities or 2) all shareholders owning 5% or more of voting securities. List names, addresses and shareholdings. If any stock is held by a nominee, give \[, ] A a c b | a • A a A A c A ^ a a A , } ^ | A a A a E U c a A F J I E J I F U B A | A a a a } A A ^ a a A , } ^ | E

**Date of Stockholder list nearest the end of the year** **12/31/2023**

	Common	Preferred
<b>Number of Stockholders on above date</b>	1	
<b>Number of Shareholders in Wisconsin</b>		
<b>Percent of outstanding stock owned by Wisconsin stockholders</b>		

Name and Address (a)	Number of Shares Held (b)	Beneficial Owner (c)	Beneficial Owner Particulars (d)
ALLETE, Inc. 30 W Superior Street Duluth MN 55802	58,000	No	

## WORKFORCE DIVERSITY

- g Decimal numbers for part time employees are acceptable values for this schedule. Please enter part time employees as a decimal based on the number of hours worked/2080 hours for a fiscal year. An employee who works 30% of full time would be recorded as .30.
- g Use the Footnotes feature to provide an explanation for any variance with the number of employees listed in Schedule F-06 and information about how many staff are part-time employees.
- g Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories. Additional information on classifying employees can be found in the help document.

Category (a)	Employee Count				
	Total (b)	Management (c)	Executive Leadership (d)	Board of Directors (e)	
Total Utility Employees	79.00	4.00	1.00	1.00	1
Women	18.00	1.00	0.00	0.00	2
Minorities	0.00	0.00	0.00	0.00	3
Veterans	4.00	0.00	0.00	0.00	4

## INCOME STATEMENT

Description (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			1
Operating Revenues (400)	119,911,653	120,024,859	2
<b>Operating Expenses</b>			3
Operating Expenses (401)	98,957,595	100,483,219	4
Maintenance Expenses (402)	2,540,404	2,303,215	5
Depreciation Expense (403)	6,928,405	6,532,048	6
Depreciation and Depletion Expense (403.1)	0	0	7
Amort. & Depl. Of Utility Plant (404-405)	(21,941)	0	8
Amort. Of Utility Plant Acq. Adj. (406)	0	0	9
Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)	(197,684)	277,749	10
Regulatory Debits (407.3)	73,496	0	11
Less: Regulatory Credits (407.4)	284,375	0	12
Taxes Other Than Income Taxes (408.1)	3,910,225	3,573,550	13
Income Taxes - Federal (409.1)	(591,204)	1,140,046	14
Income Taxes - State and Other (409.1)	(295,102)	403,798	15
Provision for Deferred Income Taxes (410.1)	6,212,205	2,337,769	16
Less: Provision for Deferred Income Taxes-Cr. (411.1)	4,045,611	2,755,713	17
Investment Tax Credit Adj. - Net (411.4)	(9,008)	(9,000)	18
Less: Gains from Disp. Of Utility Plant (411.6)	0	0	19
Losses from Disp. Of Utility Plant (411.7)	0	0	20
Less: Gains from Disposition of Allowances (411.8)	0	0	21
Accretion Expense (411.10)	0	0	22
<b>UTILITY OPERATING INCOME</b>	<b>113,177,405</b>	<b>114,286,681</b>	23
<b>OTHER INCOME</b>			24
Revenues From Merchandising, Jobbing and Contract Work (415)	1,606,676	812,222	26
Less: Costs and Exp. Of Merchandising, Job. & Contract Work (416)	1,542,555	831,430	27
Revenues From Nonutility Operations (417)			28
Less: Expenses of Nonutility Operations (417.1)	11,846	7,387	29
Nonoperating Rental Income (418)			30
Equity in Earnings of Subsidiary Companies (418.1)			31
Interest and Dividend Income (419)	187,364	47,895	32
Allowance for Other Funds Used During Construction (419.1)	73,031	122,606	33
Miscellaneous Nonoperating Income (421)			34
Gain on Disposition of Property (421.1)			35
<b>OTHER INCOME</b>	<b>312,670</b>	<b>143,906</b>	36
<b>OTHER INCOME DEDUCTIONS</b>			37
Loss on Disposition of Property (421.2)			38
Miscellaneous Amortization (425)			39
Donations (426.1)	27,540	24,188	40
Life Insurance (426.2)	32,045	6,783	41
Penalties (426.3)	0	2,356	42
Exp. For Certain Civic, Political & Related Activities (426.4)	5,182	4,792	43
Other Deductions (426.5)			44

## INCOME STATEMENT

Description (a)	This Year (b)	Last Year (c)	
<b>Income Statement</b>	<b>64,767</b>	<b>38,119</b>	45
<b>TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS</b>			46
Taxes Other Than Income Taxes (408.2)	9,908	15,291	47
Income Taxes - Federal (409.2)	1,864	(14,133)	48
Income Taxes - State and Other (409.2)	769	(5,921)	49
Provision for Deferred Inc. Taxes (410.2)			50
Less: Provision for Deferred Inc. Taxes - Cr. (411.2)			51
Investment Tax Credit Adj.-Net (411.5)			52
Less: Investment Tax Credits (420)			53
<b>Income Statement</b>	<b>12,541</b>	<b>(4,763)</b>	54
<b>Income Statement</b>	<b>235,362</b>	<b>110,550</b>	55
<b>INTEREST CHARGES</b>			56
Interest on Long-Term Debt (427)	1,586,550	1,586,550	57
Amort. of Debt. Disc. And Expense (428)	24,936	24,936	58
Amortization of Loss on Reaquired Debt (428.1)			59
Less: Amort. of Premium on Debt-Credit (429)			60
Less: Amortization of Gain on Reaquired Debt-Credit (429.1)			61
Interest on Debt to Assoc. Companies (430)	284,737	122,835	62
Other Interest Expense (431)	48,074	43,973	63
Less: Allowance for Borrowed Funds Used During Construction-Cr. (432)	21,531	41,157	64
<b>Income Statement</b>	<b>1,922,766</b>	<b>1,737,137</b>	65
<b>Income Statement</b>	<b>5,046,844</b>	<b>4,111,591</b>	66
<b>EXTRAORDINARY ITEMS</b>			67
Extraordinary Income (434)			68
Less: Extraordinary Deductions (435)			69
Income Taxes-Federal and Other (409.3)			70
<b>Income Statement</b>	<b>0</b>	<b>0</b>	71
<b>Income Statement</b>	<b>5,046,844</b>	<b>4,111,591</b>	72

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**INCOME STATEMENT**

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**Income Statement (Page F-01)****General Footnote**

There is a PSCW system error where W-01 doesn't break out accounts 404-407 separately which is causing the overall total's in each account to be off, however, balance in total. Below is what should be in each account in total for all three utilities.

Acct 404-405	(24,524)
Acct 406	0
Acct 407	0
Acct 407.3	120,485
(Less) Acct 407.4	526,465
Total	(430,504)

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## INCOME STATEMENT - REVENUES & EXPENSES BY UTILITY TYPE

Description (a)	TOTAL		Electric Utility		Gas Utility		Other Utility		
	This Year (b)	Last Year (c)	This Year (d)	Last Year (e)	This Year (f)	Last Year (g)	This Year (h)	Last Year (i)	
Operating Revenues (400)	119,911,653	120,024,859	90,744,080	85,874,076	19,306,754	23,893,882	9,860,819	10,256,901	1
<b>Operating Expenses:</b>									2
Operating Expenses (401)	98,957,595	100,483,219	79,228,110	76,048,968	15,696,511	20,367,086	4,032,974	4,067,165	3
Maintenance Expenses (402)	2,540,404	2,303,215	1,086,536	871,794	683,305	598,843	770,563	832,578	4
Depreciation Expense (403)	6,928,405	6,532,048	3,122,658	2,870,337	1,797,370	1,702,565	2,008,377	1,959,146	5
Depreciation and Depletion Expense (403.1)	0	0							6
Amort. & Depl. Of Utility Plant (404-405)	(21,941)	0	(14,031)	0	(7,910)	0			7
Amort. Of Utility Plant Acq. Adj. (406)	0	0	0	0	0	0			8
Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)	(197,684)	277,749	0	89,551	0	64,547	(197,684)	123,651	9
Regulatory Debits (407.3)	73,496	0	51,809	0	21,687	0			10
Less: Regulatory Credits (407.4)	284,375	0	157,300	0	127,075	0			11
Taxes Other Than Income Taxes (408.1)	3,910,225	3,573,550	2,819,750	2,530,921	463,660	388,484	626,815	654,145	12
Income Taxes - Federal (409.1)	(591,204)	1,140,046	1,611,662	566,432	(2,360,985)	41,396	158,119	532,218	13
Income Taxes - State and Other (409.1)	(295,102)	403,798	635,202	197,453	(985,055)	(2,322)	54,751	208,667	14
Provision for Deferred Income Taxes (410.1)	6,212,205	2,337,769	469,338	1,207,252	5,233,156	1,041,038	509,711	89,479	15
Less: Provision for Deferred Income Taxes-Cr. (411.1)	4,045,611	2,755,713	2,203,887	1,373,581	1,752,213	1,102,067	89,511	280,065	16
Investment Tax Credit Adj. - Net (411.4)	(9,008)	(9,000)	(6,600)	(6,600)	0	0	(2,408)	(2,400)	17
Less: Gains from Disp. Of Utility Plant (411.6)	0	0	0	0					18
Losses from Disp. Of Utility Plant (411.7)	0	0	0	0					19
Less: Gains from Disposition of Allowances (411.8)	0	0	0	0					20
Accretion Expense (411.10)	0	0	0	0	0	0			21
<b>Total Utility Operating Expenses:</b>	<b>113,177,405</b>	<b>114,286,681</b>	<b>86,643,247</b>	<b>83,002,527</b>	<b>18,662,451</b>	<b>23,099,570</b>	<b>7,871,707</b>	<b>8,184,584</b>	22
<b>Net Operating Income:</b>	<b>6,734,248</b>	<b>5,738,178</b>	<b>4,100,833</b>	<b>2,871,549</b>	<b>644,303</b>	<b>794,312</b>	<b>1,989,112</b>	<b>2,072,317</b>	23

**INCOME STATEMENT - REVENUES & EXPENSES BY UTILITY TYPE**

**Income Statement - Revenues & Expenses by Utility Type (Page F-02)**

**General Footnote**

There is a PSCW system error where W-01 doesn't break out accounts 404-407 separately which is causing the overall total's within each account in the "other" utility to be off, however, balances in total. Below is what should be in each account within the "other" utility (water).

Acct 404-405	(2,583)
Acct 406	0
Acct 407	0
Acct 407.3	46,989
(Less) Acct 407.4	242,090
 Total	 (197,684)

**BALANCE SHEET**

Description (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>ASSETS AND OTHER DEBITS</b>			
<b>UTILITY PLANT</b>			
Utility Plant (101-106, 114)	210,808,320	202,644,951	1
Construction Work in Progress (107)	4,501,211	4,848,187	2
<b>Less:</b> Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	96,274,165	92,614,758	3
Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)			4
Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			5
Nuclear Fuel Assemblies in Reactor (120.3)			6
Spent Nuclear Fuel (120.4)			7
Nuclear Fuel Under Capital Leases (120.6)			8
<b>Less:</b> Accum. Prov. For Amort. Of Nucl. Fuel Assemblies (120.5)			9
Utility Plant Adjustments (116)			10
Gas Stored Underground - Noncurrent (117)			11
<b>Total Utility Plant</b>	<b>119,035,366</b>	<b>114,878,380</b>	12
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	41,882	41,882	13
<b>Less:</b> Accum. Prov. for Depr. And Amort. (122)			14
Investments in Associated Companies (123)			15
Investments in Subsidiary Companies (123.1)			16
Noncurrent Portion of Allowances			17
Other Investments (124)			18
Sinking Funds (125)			19
Depreciation Fund (126)			20
Amortization Fund - Federal (127)			21
Other Special Funds (128)			22
Special Funds (129)			23
Long-Term Portion of Derivative Assets (175.1)			24
Long-Term Portion of Derivative Assets - Hedges (176.1)			25
<b>Total Other Property and Investments</b>	<b>41,882</b>	<b>41,882</b>	26
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	2,007,455	4,133,953	27
Special Deposits (132-134)			28
Working Fund (135)	5,000	5,000	29
Temporary Cash Investments (136)			30
Notes Receivable (141)			31
Customer Accounts Receivable (142)	11,359,450	10,791,618	32
Other Accounts Receivable (143)	2,173,139	875,297	33
<b>Less:</b> Accum. Prov. For Uncollectible Acct.-Credit (144)	602,167	560,074	34
Notes Receivable from Associated Companies (145)			35
Accounts Receivable from Assoc. Companies (146)	1,261,946	346,064	36
Fuel Stock (151)			37
Fuel Stock Expenses Undistributed (152)			38
Residuals (Elec) and Extracted Products (153)			39
Plant Materials and Operating Supplies (154)	1,865,044	1,593,011	40

## BALANCE SHEET

Description (a)	Balance End of Year (b)	Balance First of Year (c)	
Merchandise (155)			45
Other Materials and Supplies (156)			46
Nuclear Materials Held for Sale (157)			47
Allowances (158.1 and 158.2)			48
<b>Less:</b> Noncurrent Portion of Allowances			49
Stores Expense Undistributed (163)			50
Gas Stored Underground - Current (164.1)	692,624	1,874,888	51
Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			52
Prepayments (165)	3,886,813	3,423,777	53
Advances for Gas (166-167)			54
Interest and Dividends Receivable (171)			55
Rents Receivable (172)			56
Accrued Utility Revenues (173)	5,832,176	7,652,898	57
Miscellaneous Current and Accrued Assets (174)			58
Derivative Instrument Assets (175)			59
<b>Less:</b> Long-Term Portion of Derivative Assets (175.1)			60
Derivative Instrument Assets - Hedges (176)			61
<b>Less:</b> Long-Term Portion of Derivative Assets - Hedges (176.1)			62
<b>Total Current and Accrued Assets</b>	<b>28,481,480</b>	<b>30,136,432</b>	63
<b>DEFERRED DEBITS</b>			64
Unamortized Debt Expenses (181)	293,662	318,598	65
Extraordinary Property Losses (182.1)			66
Unrecovered Plant and Regulatory Study Costs (182.2)			67
Other Regulatory Assets (182.3)	16,989,065	19,005,998	68
Prelim. Survey and Investigation Charges (Electric) (183)			69
Preliminary Natural Gas Survey and Investigation Charges (183.1)			70
Other Preliminary Survey and Investigation Charges (183.2)			71
Clearing Accounts (184)	97,228	39,995	72
Temporary Facilities (185)			73
Miscellaneous Deferred Debits (186)	6,447,098	5,515,801	74
Def. Losses from Disposition of Utility Plt. (187)			75
Research, Devel. And Demonstration Expend. (188)			76
Unamortized Loss on Reaquired Debt (189)			77
Accumulated Deferred Income Taxes (190)	6,430,275	4,647,715	78
Unrecovered Purchased Gas Costs (191)			79
<b>Total Deferred Debits</b>	<b>30,257,328</b>	<b>29,528,107</b>	80
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>177,816,056</b>	<b>174,584,801</b>	81

**BALANCE SHEET**

Description (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>LIABILITIES AND OTHER CREDITS</b>			82
<b>PROPRIETARY CAPITAL</b>			83
Common Stock Issued (201)	5,800,000	5,800,000	84
Preferred Stock Issued (204)			85
Capital Stock Subscribed (202, 205)			86
Stock Liability for Conversion (203, 206)			87
Premium on Capital Stock (207)	5,400,000	5,400,000	88
Other Paid-In Capital (208-211)	3,176,887	3,107,285	89
Installments Received on Capital Stock (212)			90
<b>Less:</b> Discount on Capital Stock (213)			91
<b>Less:</b> Capital Stock Expense (214)			92
Retained Earnings (215, 215.1, 216)	57,084,672	52,037,828	93
Unappropriated Undistributed Subsidiary Earnings (216.1)			94
<b>Less:</b> Reaquired Capital Stock (217)			95
Accumulated Other Comprehensive Income (219)			96
<b>Total Proprietary Capital</b>	<b>71,461,559</b>	<b>66,345,113</b>	97
<b>LONG-TERM DEBT</b>			98
Bonds (221)	44,500,000	44,500,000	99
<b>Less:</b> Reaquired Bonds (222)			100
Advances from Associated Companies (223)			101
Other Long-Term Debt (224)			102
Unamortized Premium on Long-Term Debt (225)			103
<b>Less:</b> Unamortized Discount on Long-Term Debt-Debit (226)			104
<b>Total Long-Term Debt</b>	<b>44,500,000</b>	<b>44,500,000</b>	105
<b>OTHER NONCURRENT LIABILITIES</b>			106
Obligations Under Capital Leases - Noncurrent (227)	86,929	92,722	107
Accumulated Provision for Property Insurance (228.1)			108
Accumulated Provision for Injuries and Damages (228.2)			109
Accumulated Provision for Pensions and Benefits (228.3)			110
Accumulated Miscellaneous Operating Provisions (228.4)			111
Accumulated Provision for Rate Refunds (229)	24,986	49,510	112
Long-Term Portion of Derivative Instrument Liabilities (244.1)			113
Long-Term Portion of Derivative Instrument Liabilities - Hedges (245.1)			114
Asset Retirement Obligations (230)			115
<b>Total Other Noncurrent Liabilities</b>	<b>111,915</b>	<b>142,232</b>	116
<b>CURRENT AND ACCRUED LIABILITIES</b>			117
Notes Payable (231)			118
Accounts Payable (232)	5,900,127	4,399,817	119
Notes Payable to Associated Companies (233)	12,500,000	6,650,000	120
Accounts Payable to Associated Companies (234)	8,938,544	8,167,718	121
Customer Deposits (235)		59,068	122
Taxes Accrued (236)	(3,310,767)	(151,330)	123
Interest Accrued (237)	256,038	256,038	124
Dividends Declared (238)			125

## BALANCE SHEET

Description (a)	Balance End of Year (b)	Balance First of Year (c)	
Matured Long-Term Debt (239)			126
Matured Interest (240)			127
Tax Collections Payable (241)	352,187	337,509	128
Miscellaneous Current and Accrued Liabilities (242)	3,533,543	16,884,729	129
Obligations Under Capital Leases-Current (243)	3,133	3,133	130
Derivative Instrument Liabilities (244)			131
<b>Less:</b> Long-Term Portion of Derivative Instrument Liabilities (244.1)			132
Derivative Instrument Liabilities - Hedges (245)			133
<b>Less:</b> Long-Term Portion of Derivative Instrument Liabilities - Hedges (245.1)			134
<b>Total Current and Accrued Liabilities</b>	<b>28,172,805</b>	<b>36,606,682</b>	135
<b>DEFERRED CREDITS</b>			136
Customer Advances for Construction (252)	22,347	23,679	137
Accumulated Deferred Investment Tax Credits (255)	125,713	134,721	138
Deferred Gains from Disposition of Utility Plant (256)			139
Other Deferred Credits (253)	1,355,913	632,616	140
Other Regulatory Liabilities (254)	11,179,343	9,612,487	141
Unamortized Gain on Reacquired Debt (257)			142
Accumulated Deferred Income Taxes-Accel. Amort. (281)			143
Accumulated Deferred Income Taxes-Other Property (282)	15,855,905	15,255,320	144
Accumulated Deferred Income Taxes-Other (283)	5,030,556	1,331,951	145
<b>Total Deferred Credits</b>	<b>33,569,777</b>	<b>26,990,774</b>	146
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>177,816,056</b>	<b>174,584,801</b>	147

## IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

N/A

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

N/A

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

N/A

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.

N/A

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to such arrangements, etc.

N/A

6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity date of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.

See Note to Financial Statements (within APPENDIX) for disclosure regarding short-term borrowing and long-term debt.

Short-term borrowings are authorized by the PSCW. Certificate of Authority 5820-SB-141 and 5820-AU-121.

7. Changes in articles of incorporation or amendments to charter. Explain the nature and purpose of such changes or amendments.

N/A

8. State the estimated annual effect and nature of any important wage scale changes during the year.

The current labor agreement ratified with the Company and International Brotherhood of Electrical Workers (IBEW Local 31) will expire February 2027.

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings completed during the year.

N/A

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

N/A

11. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page or in the Appendix.

N/A

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**IMPORTANT CHANGES DURING THE YEAR**

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Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

- 
12. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.

N/A

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13. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

N/A



## STATEMENT OF RETAINED EARNINGS

- g Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
- g Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b).
- g State the purpose and amount of each reservation or appropriation of retained earnings.
- g List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
- g Show dividends for each class and series of capital stock.
- g Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
- g Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.

Item (a)	Contra Primary Account Affected (b)	Amount (c)	
<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>			1
<b>Balance - Beginning of Year</b>		52,037,828	2
<b>Changes:</b>			3
Balance Transferred from Income (Account 433 less Account 418.1)		5,046,844	4
Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			5
<b>Balance - End of Year</b>		<b>57,084,672</b>	6
<b>APPROPRIATED RETAINED EARNINGS - AMORT. RESERVE, FEDERAL (Account 215.1)</b>			7
TOTAL Approp. Retained Earnings-Amort Reserve, Federal (Acct. 215.1)			8
<b>TOTAL Approp. Retained Earnings (Acct.215, 215.1)</b>		<b>0</b>	9
<b>TOTAL Retained Earnings (Acct. 215, 215.1, 216)</b>		<b>57,084,672</b>	10
<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</b>			11
<b>Balance - Beginning of Year (Debit or Credit)</b>		0	12
Equity in Earnings for Year (Credit) (Acct. 418.1)			13
Less: Dividends Received (Debit)			14
Other			15
<b>Balance - End of Year</b>		<b>0</b>	16

## STATEMENT OF CASH FLOWS

- g Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
- g Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
- g Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
- g Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Description (a)	Amount (b)	
<b>Net Cash Flow from Operating Activities</b>		1
Net Income	5,046,844	2
<i>Noncash Charges (Credits) to Income:</i>		3
Depreciation and Depletion	6,497,902	4
		5
Amortization of Debt Premium, Discount, & Expense (428)	24,936	6
		7
Deferred Income Taxes (Net)	2,166,594	8
Investment Tax Credit Adjustment (Net) (411.4)	(9,008)	9
Net (Increase) Decrease in Receivables	(186,707)	10
Net (Increase) Decrease in Inventory	910,231	11
Net (Increase) Decrease in Allowances Inventory		12
Net Increase (Decrease) in Payables and Accrued Expenses	(4,563,345)	13
Net (Increase) Decrease in Other Regulatory Assets	1,096,447	14
Net Increase (Decrease) in Other Regulatory Liabilities	1,987,896	15
(Less) Allowance for Other Funds Used During Construction (419.1)	73,031	16
(Less) Undistributed Earnings from Subsidiary Companies (418.1)		17
<i>Other (provide details in footnote):</i>		18
Other	(9,886,997)	* 19
		20
		21
<b>Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)</b>	<b>3,011,762</b>	22
		23
<b>Cash Flows from Investment Activities</b>		24
<i>Construction and Acquisition of Plant (including land)</i>		25
Gross Additions to Utility Plant (less nuclear fuel)	(12,234,428)	26
Gross Additions to Nuclear Fuel		27
Gross Additions to Common Utility Plant		28
Gross Additions to Nonutility Plant		29
(Less) Allowance for Borrowed Funds Used During Construction (432)	(73,031)	30
<i>Other (provide details in footnote):</i>		31
Receipts/Inflows related to CIAC	1,174,469	32
Customer Advances for Construction	(1,332)	33
<b>Cash Outflows for Plant (Total of lines 26 thru 33)</b>	<b>(10,988,260)</b>	34
		35
Acquisition of Other Noncurrent Assets (d)		36

## STATEMENT OF CASH FLOWS

- g Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
- g Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
- g Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
- g Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Description (a)	Amount (b)	
Proceeds from Disposal of Noncurrent Assets (d)		37
		38
Investments in and Advances to Assoc. and Subsidiary Companies		39
Contributions and Advances from Assoc. and Subsidiary Companies		40
Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		41
		42
Purchase of Investment Securities (a)		43
Proceeds from Sales of Investment Securities (a)		44
Loans Made or Purchased		45
Collections on Loans		46
		47
Net (Increase) Decrease in Receivables		48
Net (Increase ) Decrease in Inventory		49
Net (Increase) Decrease in Allowances Held for Speculation		50
Net Increase (Decrease) in Payables and Accrued Expenses		51
<i>Other (provide details in footnote):</i>		52
		53
		54
<b>Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 54)</b>	<b>(10,988,260)</b>	55
		56
<b>Cash Flows from Financing Activities</b>		57
<i>Proceeds from Issuance of:</i>		58
Long-Term Debt (b)		59
Preferred Stock		60
Common Stock		61
<i>Other (provide details in footnote):</i>		62
Proceeds from notes payable from Parent	15,250,000	63
Net Increase in Short-Term Debt (c)		64
<i>Other (provide details in footnote):</i>		65
		66
		67
<b>Cash Provided by Outside Sources (Total 59 thru 67)</b>	<b>15,250,000</b>	68
		69
<b>Payments for Retirement of:</b>		70
Long-term Debt (b)		71
Preferred Stock		72

## STATEMENT OF CASH FLOWS

- g Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
- g Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
- g Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
- g Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Description (a)	Amount (b)	
Common Stock		73
<i>Other (provide details in footnote):</i>		74
Payments on Notes Payable to Parent	(9,400,000)	75
Net Decrease in Short-Term Debt (c)		76
		77
Dividends on Preferred Stock		78
Dividends on Common Stock (248)		79
<b>Net Cash Provided by (Used in) Financing Activities (Total of lines 68 thru 79)</b>	<b>5,850,000</b>	80
		81
<b>Net Increase (Decrease) in Cash and Cash Equivalents (Total of lines 22, 55 and 80)</b>	<b>(2,126,498)</b>	82
		83
Cash and Cash Equivalents at Beginning of Year	4,138,953	84
Cash and Cash Equivalents at End of Year (Total of lines 82 and 84)	2,012,455	85

## STATEMENT OF CASH FLOWS

- g Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
- g Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
- g Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
- g Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

**Statement of Cash Flows (Page F-07)**

**General Footnote**

	2023
Other:	
Net (Increase) Decrease in Prepaids and Other Assets	(463,036)
Net (Increase) Decrease in Accrued Unbilled Revenues	1,820,722
Net (Increase) Decrease in Other Assets & Liabilities	(11,278,193)
Net Increase (Decrease) in Deferred Employee Benefits	33,510
<b>Total Other</b>	<b>(9,886,997)</b>

**STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES**

g Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.  
 g Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.  
 g For each category of hedges that have been accounted for as "fair value hedges," report the accounts affected and the related amounts in a footnote.

Description (a)	Unrealized Gains and Losses on Available- for-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges (Financial Swaps for Gas) (f)	Other Cash Flow Hedges (Specify in Footnote) (g)	Total Account 219 (h)	Net Income (i)	Total Comprehensive Income (j)		
Balance of Account 219 at Beginning of Preceding Year	0	0	0	0	0	0	0	0	0	1	
Preceding Year Reclassification from Account 219 to Net Income	0	0	0	0	0	0	0	0	0	2	
Preceding Year Changes in Fair Value	0	0	0	0	0	0	0	0	0	3	
<b>Total (lines 2 and 3)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,111,591</b>	<b>4,111,591</b>	4
<b>Balance of Account 219 at End of Preceding Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
Balance of Account 219 at Beginning of Current Year	0	0	0	0	0	0	0	0	0	6	
Current Year Reclassifications from Account 219 to Net Income	0	0	0	0	0	0	0	0	0	7	
Current Year Changes in Fair Value	0	0	0	0	0	0	0	0	0	8	
<b>Total (lines 7 and 8)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,046,844</b>	<b>5,046,844</b>	9
<b>Balance of Account 219 at End of Current Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	10

## RETURN ON COMMON EQUITY AND COMMON STOCK EQUITY PLUS ITC COMPUTATIONS

- g Report data on a corporate basis only; not a consolidated basis.
- g If you file monthly rate of return forms with the PSC, use the same method for completing this form.
- g Use the average of the 12 monthly averages when computing average common equity.
- g If monthly averages are not available, use average of first of year and end of year.
- g Average Common Equity - Only common equity portion if Form PSC-AF6 is filed on a monthly basis with the Commission.
- g Net Income - If Form PSC-AF6 is filed with the Commission, net income must be reduced by that portion of net income representing debt cost of deferred investment tax credit as shown on the form.

Description (a)	Common Equity (b)	Common Equity Plus ITC (c)	
<b>Average Common Equity</b>			1
	\$ 1,000,000	\$ 1,000,000	2
	\$ 1,000,000	\$ 1,000,000	3
	\$	\$	4
	\$ 1,000,000	\$ 1,000,000	5
	\$	\$	6
	\$ 1,000,000	\$ 1,000,000	7
<b>Average Common Stock Equity</b>	<b>69,157</b>	<b>69,233</b>	8
<b>Net Income</b>			9
<b>Add:</b>			10
	\$ 1,000,000	\$ 1,000,000	11
	\$ 1,000,000	\$ 1,000,000	12
<b>Less:</b>			13
	\$	\$	14
	\$	\$	15
<b>Adjusted Net Income (Loss)</b>	<b>5,063</b>	<b>5,063</b>	16
<b>Percent Return on Common Stock Equity</b>	<b>7.32%</b>	<b>7.31%</b>	17

## RETURN ON RATE BASE COMPUTATION

g Report data on a corporate basis only; not a consolidated basis.  
 g The data used in calculating average rate base are based on monthly averages, if available.  
 g If you file monthly rate of return forms (PSC-AF4) with the PSC, use the same method for completing this schedule.  
 g If monthly averages are not available, use average of the first-of-year and the end-of-year figures for each account.  
 g Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Description (a)	Electric Utility (b)	Gas Utility (c)	Water Utility (d)	Other Utility (e)	Total (f)	
<b>Add Average</b>						1
AAA CBA AU]a} o} AU^i}c}a^	AAA GEFHEI I	AAA GBFI EI H	AAA EEI I EI	AAA	...% ) z-%&Z , &	2
AAA CBA AU]a} A -AO[ { { [ AU]a} c	AAA EI HEI J	AAA FEHEIG	AAA EEI EI EI	AAA	...%+Z - ( Z&8%	3
AAA [ { }  ^c^a^AO[ ] • d^ &c} } Ap[ oAO]a • a}a^ a	AAA	AAA	AAA	AAA	...	4
AAA a AU]a } ^a^AV] a^i^* [ ^ } a	AAA	AAA FF EI HI	AAA	AAA	...+%/a^ *	5
AAA ^ &^a^A^ ^	AAA	AAA	AAA	AAA	...	6
AAA a^i^a^ A} a AU^ ]   a^ •	AAA HJ EI C	AAA I EI HI J	AAA G EI EI	AAA	...% z % Z - )	7
<b>Less Average</b>						8
AAA ^ • ^i}c^A^   AO^ ] ^ &a^a^ }	AAA EEE EI EI	AAA G EI EI EI J	AAA C EI HI FEI J	AAA	... , +Z \$ * Z % ^	9
AAA CBA [   c} a^ } AU^ • ^i}c^ •	AAA	AAA	AAA	AAA	...	10
AAA ^ • d { ^i}AO]a} &^ • A^   AO[ ] • d^ &c} }	AAA	AAA CEI HI	AAA CEI EI	AAA	... & Z &	11
AAA [ ] d a^ c} } A} AO]a^ -AO[ ] • d^ &c} }	AAA	AAA	AAA	AAA	...	12
AAA CBA { ^ } a^a^AO^ • ^i^a^AO]a^ { ^A^a^ •	AAA EI EI EI	AAA CEI G EI EI	AAA EI EI EI EI	AAA	...% ) z^ * % ( ^ ,	13
AAA [ { { [ ] } AU^ • ^i}c^A^   AO^ ] ^ &a^a^ }	AAA EEI EI EI EI	AAA FEI EI EI EI	AAA EEI EI EI EI	AAA	... , Z / ( , z^ ) \$	14
<b>Average Net Rate Base</b>	<b>41,953,323</b>	<b>18,156,410</b>	<b>34,184,407</b>		<b>94,294,140</b>	15
						16
AAA [ c} AU] ^i}a^ * A} & { ^A^   A^ ] • D	AAA EE EI EI HI	AAA I I EI HI	AAA EI I J EI FC	AAA	... * z^ ( z^ ( ,	17
<b>Adjusted Operating Income</b>	<b>4,100,833</b>	<b>644,303</b>	<b>1,989,112</b>		<b>6,734,248</b>	18
<b>Adjusted Operating Income as a percent of Average Net Rate Base</b>	<b>9.77%</b>	<b>3.55%</b>	<b>5.82%</b>	<b>%</b>	<b>7.14%</b>	19



## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- g Report data necessary to calculate revenue subject to Wisconsin remainder assessment.
- g Wholesale and retail out-of-state energy and water sales revenues are considered assessable due to the strong nexus to Wisconsin founded on the location of the generation facilities in the state and significant regulatory oversight by the Commission.
- g Exclude retail out-of-state energy sales where energy is both produced and sold out-of-state.

Description (a)	Electric Utility (a)	Gas Utility (b)	Water Utility (c)	Other Utility (d)	Total (e)	
Operating revenues	90,744,080	19,306,754	9,860,819		<b>119,911,653</b>	1
Less: out-of-state operating revenues					<b>0</b>	2
Less: in-state interdepartmental sales	212,762	38,517	11,723		<b>263,002</b>	3
Less: current year write-offs of uncollectible accounts (Wisconsin utility customers only)	270,789	218,971	69,795		<b>559,555</b>	4
Plus: current year collection of Wisconsin utility customer accounts previously written off	120,310	97,288	31,009		<b>248,607</b>	5
<b>Revenues Subject to Wisconsin Remainder Assessment</b>	<b>90,380,839</b>	<b>19,146,554</b>	<b>9,810,310</b>		<b>119,337,703</b>	6

## AFFILIATED INTEREST TRANSACTIONS

### Intercompany Transactions from utility to ALLETE

Department (a)	Hours Paid (b)	Total Costs (including overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
<b>Labor</b>					
				<b>0</b>	1
				<b>0</b>	2
				<b>0</b>	3
				<b>0</b>	4
				<b>0</b>	5
				<b>0</b>	6
				<b>0</b>	7
				<b>0</b>	8
				<b>0</b>	9
<b>Total Labor</b>	<b>9,620</b>	<b>612,612</b>	<b>612,612</b>	<b>0</b>	10
<b>Other</b>					
				<b>0</b>	11
				<b>0</b>	12
				<b>0</b>	13
				<b>0</b>	14
				<b>0</b>	15
				<b>0</b>	16
				<b>0</b>	17
				<b>0</b>	18
				<b>0</b>	19
<b>Total Other</b>	<b>0</b>	<b>74,074,073</b>	<b>74,074,073</b>	<b>0</b>	20
<b>Total</b>	<b>9,620</b>	<b>74,686,685</b>	<b>74,686,685</b>	<b>0</b>	21

## AFFILIATED INTEREST TRANSACTIONS

### *Intercompany Transactions from utility to Associated Companies*

Department (a)	Hours Paid (b)	Total Costs (including overheads) (c)	Total Billing (d)	Markup for Fair Market Value (e)	
<b>Labor</b>					1
██████████	██████████	██████████	██████████	0	2
<b>Total Labor</b>	<b>1,271</b>	<b>169,763</b>	<b>169,763</b>	<b>0</b>	3
<b>Other</b>					4
██████████	██████████	██████████	██████████	0	5
██████████	██████████	██████████	██████████	0	6
<b>Total Other</b>	<b>0</b>	<b>4,738,779</b>	<b>4,738,779</b>	<b>0</b>	7
<b>Total</b>	<b>1,271</b>	<b>4,908,542</b>	<b>4,908,542</b>	<b>0</b>	8

## SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Description (a)	Total (b)	Electric (c)	Gas (d)	Steam (e)	Water (f)	Other (g)	Common (h)	
<b>Utility Plant in Service</b>								1
Plant in Service(101,101.1)/Unclassified Completed Construction(106,major only)	210,711,175	84,615,187	45,573,727		62,965,978		17,556,283	2
Property Under Capital Leases	90,062						90,062	3
Plant Purchased or Sold	0	0	0					4
Completed Construction not Classified	0							5
Experimental Plant Unclassified	0	0	0					6
<b>Total In Service</b>	<b>210,801,237</b>	<b>84,615,187</b>	<b>45,573,727</b>		<b>62,965,978</b>		<b>17,646,345</b>	7
Leased to Others	0							8
Held for Future Use	7,083	283	1,482		5,318			9
Construction Work in Progress	4,501,211	2,701,924	531,998		712,536		554,753	10
Acquisition Adjustments	0							11
<b>Total Utility Plant</b>	<b>215,309,531</b>	<b>87,317,394</b>	<b>46,107,207</b>		<b>63,683,832</b>		<b>18,201,098</b>	12
Accum Prov for Depr, Amort, & Depl	96,274,165	40,976,973	24,496,881		22,353,547		8,446,764	13
<b>Net Utility Plant</b>	<b>119,035,366</b>	<b>46,340,421</b>	<b>21,610,326</b>		<b>41,330,285</b>		<b>9,754,334</b>	14
<b>Detail of Accum Prov for Depr, Amort &amp; Depl in Service</b>								15
Depreciation	97,543,551	41,241,886	25,011,141		22,865,747		8,424,777	16
Amort & Depl of Producing Nat Gas Land/land Right	0							17
Amort of Underground Storage Land/Land Rights	0							18
Retirement Work in Progress	(1,291,495)	(274,318)	(526,964)		(512,200)		21,987	19
Amort of Other Utility Plant	22,109	9,405	12,704					20
<b>Total In Service</b>	<b>96,274,165</b>	<b>40,976,973</b>	<b>24,496,881</b>		<b>22,353,547</b>		<b>8,446,764</b>	21
<b>Leased to Others</b>								22
Depreciation	0							23
Amortization and Depletion	0							24
<b>Total Leased to Others</b>	<b>0</b>							25
<b>Held for Future Use</b>								26
Depreciation	0							27
Amortization	0							28
<b>Total Held for Future Use</b>	<b>0</b>							29
Abandonment of Leases (Natural Gas)	0							30
Amort of Plant Acquisition Adj	0							31
<b>Total Accum Prov</b>	<b>96,274,165</b>	<b>40,976,973</b>	<b>24,496,881</b>		<b>22,353,547</b>		<b>8,446,764</b>	32

## UTILITY PLANT HELD FOR FUTURE USE (ACCOUNT 105)

Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance End of Year (d)	
<b>Electric - Land and Rights</b>				1
██████████ & ██████████, A ██████████ & ██████████ (██████████) • ██████████	██████████ 11/11/20██	██████████ 12/31/██	██████████ 11██	2
<b>Total Electric</b>			<b>283</b>	3
<b>Gas - Land and Rights</b>				4
██████████ ██████████ ██████████ ██████████ @ ██████████	██████████ 11/11/20██	██████████ 12/31/██	██████████ 11██	5
<b>Total Gas</b>			<b>1,482</b>	6
<b>Water - Land and Rights</b>				7
██████████ ██████████ ██████████ ██████████ @ ██████████	██████████ 11/11/20██	██████████ 12/31/██	██████████ 11██	8
<b>Total Water</b>			<b>5,318</b>	9
<b>Total</b>			<b>7,083</b>	10

## CONSTRUCTION WORK IN PROGRESS

Project Description (a)	Balance First of Year (b)	Balance End of Year (c)	
<b>Common</b>			1
██████████	██████████	██████████	2
<b>Common Total</b>	<b>146,060</b>	<b>554,753</b>	3
<b>Electric</b>			4
██████████	██████████	██████████	5
<b>Electric Total</b>	<b>3,521,555</b>	<b>2,701,924</b>	6
<b>Gas</b>			7
██████████	██████████	██████████	8
<b>Gas Total</b>	<b>362,165</b>	<b>531,998</b>	9
<b>Other</b>			10
██████████	██████████	██████████	11
<b>Other Total</b>	<b>0</b>	<b>0</b>	12
<b>Steam</b>			13
██████████	██████████	██████████	14
<b>Steam Total</b>	<b>0</b>	<b>0</b>	15
<b>Water</b>			16
██████████	██████████	██████████	17
<b>Water Total</b>	<b>818,407</b>	<b>712,536</b>	18
<b>Total</b>	<b>4,848,187</b>	<b>4,501,211</b>	19

### CONSTRUCTION ACTIVITY FOR YEAR

Report below the total overheads and the total direct cost of construction for the year. Projects under \$1,000,000 for major utilities and \$500,000 for nonmajor utilities should be grouped by utility department and function.

Project Description (a)	Cost of Line				Overheads					Total Direct Charges and Overheads (k)		
	Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Other (e)	Total Direct Charges (f)	Engineering & Supervision (g)	Administration & General (h)	Allowance for Funds Used (i)	Taxes & Other (j)			
<b>Common</b>												1
Projects Under \$1,000,000	0	723,816	69,372	74,099	867,287	0	13,437	0	0	880,724		2
<b>Common Total</b>	<b>0</b>	<b>723,816</b>	<b>69,372</b>	<b>74,099</b>	<b>867,287</b>	<b>0</b>	<b>13,437</b>	<b>0</b>	<b>0</b>	<b>880,724</b>		3
<b>Electric</b>												4
Nemadji Switching Station	0	0	105,403	21,740	127,143	0	3,179	(2,820)	0	127,502		5
Projects Under \$1,000,000	373,315	684,993	721,620	639,335	2,419,263	0	194,861	54,495	20,267	2,688,886		6
Stinson Cap Bank Rebuild	0	902,991	407,401	68,452	1,378,844	0	34,471	42,887	0	1,456,202		7
<b>Electric Total</b>	<b>373,315</b>	<b>1,587,984</b>	<b>1,234,424</b>	<b>729,527</b>	<b>3,925,250</b>	<b>0</b>	<b>232,511</b>	<b>94,562</b>	<b>20,267</b>	<b>4,272,590</b>		8
<b>Gas</b>												9
Hammond Gas Reconstruction Replacement	143,858	338,842	1,835,171	1,235	2,319,106	0	79,000	0	9,848	2,407,954		10
Projects Under \$1,000,000	268,610	501,225	204,729	933	975,497	0	174,636	0	17,036	1,167,169		11
<b>Gas Total</b>	<b>412,468</b>	<b>840,067</b>	<b>2,039,900</b>	<b>2,168</b>	<b>3,294,603</b>	<b>0</b>	<b>253,636</b>	<b>0</b>	<b>26,884</b>	<b>3,575,123</b>		12
<b>Other</b>												13
None					0					0		14
<b>Other Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		15
<b>Steam</b>												16
None					0					0		17
<b>Steam Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		18
<b>Water</b>												19
Projects Under \$1,000,000	358,475	799,959	1,837,499	26,799	3,022,732	0	172,652	0	21,710	3,217,094		20
<b>Water Total</b>	<b>358,475</b>	<b>799,959</b>	<b>1,837,499</b>	<b>26,799</b>	<b>3,022,732</b>	<b>0</b>	<b>172,652</b>	<b>0</b>	<b>21,710</b>	<b>3,217,094</b>		21
<b>Total</b>	<b>1,144,258</b>	<b>3,951,826</b>	<b>5,181,195</b>	<b>832,593</b>	<b>11,109,872</b>	<b>0</b>	<b>672,236</b>	<b>94,562</b>	<b>68,861</b>	<b>11,945,531</b>		22

### CONSTRUCTION COMPLETED DURING YEAR

Report below the total cost of completed construction projects cleared from account 107 during the year. Projects under \$1,000,000 for major utilities and \$500,000 for nonmajor utilities should be grouped by utility department and function.

Project Description (a)	Cost of Line					Overheads				Total Direct Charges and Overheads (k)		
	Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Other (e)	Total Direct Charges (f)	Engineering & Supervision (g)	Administration & General (h)	Allowance for Funds Used (i)	Taxes & Other (j)			
<b>Common</b>												1
Projects Under \$1,000,000	0	327,896	65,293	79,453	472,642	0	10,831	0	0	483,473		2
<b>Common Total</b>	<b>0</b>	<b>327,896</b>	<b>65,293</b>	<b>79,453</b>	<b>472,642</b>	<b>0</b>	<b>10,831</b>	<b>0</b>	<b>0</b>	<b>483,473</b>		3
<b>Electric</b>												4
Nemadji Switching Station	0	1,446,755	1,886,790	3,148,249	6,481,794	0	162,045	48,998	0	6,692,837		5
Projects Under \$1,000,000	354,658	749,458	219,389	25,395	1,348,900	0	189,033	0	19,466	1,557,399		6
<b>Electric Total</b>	<b>354,658</b>	<b>2,196,213</b>	<b>2,106,179</b>	<b>3,173,644</b>	<b>7,830,694</b>	<b>0</b>	<b>351,078</b>	<b>48,998</b>	<b>19,466</b>	<b>8,250,236</b>		7
<b>Gas</b>												8
Hammond Gas Reconstruction Replacement	148,102	338,842	1,835,171	1,235	2,323,350	0	79,112	0	10,021	2,412,483		9
Projects Under \$1,000,000	223,498	401,930	192,353	933	818,714	0	160,071	0	14,096	992,881		10
<b>Gas Total</b>	<b>371,600</b>	<b>740,772</b>	<b>2,027,524</b>	<b>2,168</b>	<b>3,142,064</b>	<b>0</b>	<b>239,183</b>	<b>0</b>	<b>24,117</b>	<b>3,405,364</b>		11
<b>Other</b>												12
None					0					0		13
<b>Other Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		14
<b>Steam</b>												15
None					0					0		16
<b>Steam Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		17
<b>Water</b>												18
Projects Under \$1,000,000	326,198	968,861	1,815,091	29,279	3,139,429	0	164,195	0	19,340	3,322,964		19
<b>Water Total</b>	<b>326,198</b>	<b>968,861</b>	<b>1,815,091</b>	<b>29,279</b>	<b>3,139,429</b>	<b>0</b>	<b>164,195</b>	<b>0</b>	<b>19,340</b>	<b>3,322,964</b>		20
<b>Total</b>	<b>1,052,456</b>	<b>4,233,742</b>	<b>6,014,087</b>	<b>3,284,544</b>	<b>14,584,829</b>	<b>0</b>	<b>765,287</b>	<b>48,998</b>	<b>62,923</b>	<b>15,462,037</b>		21



**INVESTMENTS AND FUNDS (ACCOUNTS 123-128)**

g Report with separate descriptions for each amount, the securities owned by the utility; include date of issue in description of any debt securities owned.  
 g Designate any securities pledged and explain purpose of pledge in footnote.  
 g Investments less than \$1,000 may be grouped by classes.  
 g Report separately each fund account showing nature of assets included therein and list any securities included in fund accounts.

Description (a)	Date Acquired (b)	Maturity Date (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss From Investment Disposed of (h)	
<b>Account 123 - Investment in Associated Companies</b>								1
██████████ [ ] ^			██████████	██████████	██████████	0	██████████	2
<b>Account 123.1 - Investment in Subsidiary Companies</b>								3
██████████ [ ] ^			██████████	██████████	██████████	0	██████████	4
<b>Account 124 - Other Investments</b>								5
██████████ [ ] ^			██████████	██████████	██████████	0	██████████	6
<b>Account 125 - Sinking Funds</b>								7
██████████ [ ] ^			██████████	██████████	██████████	0	██████████	8
<b>Account 126 - Depreciation Fund</b>								9
██████████ [ ] ^			██████████	██████████	██████████	0	██████████	10
<b>Account 127 - Amortization Fund - Federal</b>								11
██████████ [ ] ^			██████████	██████████	██████████	0	██████████	12
<b>Account 128 - Other Special Funds</b>								13
██████████ [ ] ^			██████████	██████████	██████████	0	██████████	14
<b>Total</b>						<b>0</b>		15

## ACCOUNTS RECEIVABLE (ACCOUNTS 142 AND 143)

	Description (a)	Amount End of Year (d)	
<b>Customer Accounts Receivable (142)</b>			1
	Accounts Receivable - Residential	\$ 1,234,567	2
	Accounts Receivable - Commercial	\$ 2,345,678	3
	Accounts Receivable - Industrial	\$ 3,456,789	4
	Accounts Receivable - Government	\$ 4,567,890	5
	Accounts Receivable - Other	\$ 5,678,901	6
	Accounts Receivable - Total	\$ 11,359,450	7
<b>Total Customer Accounts Receivable (142)</b>		<b>11,359,450</b>	9
<b>Other Accounts Receivable (143)</b>			10
	Accounts Receivable - Prepaid	\$ 123,456	11
	Accounts Receivable - Other	\$ 234,567	12
	Accounts Receivable - Total	\$ 358,023	13
	Accounts Receivable - Total	\$ 1,173,139	14
<b>Total Other Accounts Receivable (143)</b>		<b>2,173,139</b>	15

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR (ACCT. 144)**

Description (a)	Electric Customers (b)	Gas Customers (c)	Water Customers (d)	Steam Customers (e)	Other Customers (f)	Total Customers (g)	Officers & Employees (h)	Other (i)	Total (j)	
Balance First of Year	156,820	160,000	243,254			560,074	0		560,074	1
<b>Credits</b>										2
Provision for uncollectibles during year	249,913	202,090	64,414			516,417			516,417	3
Collection of accounts previously written off: Wisconsin Customers	120,310	97,288	31,009			248,607			248,607	4
Collection of accounts previously written off: Out of State Customers						0			0	5
Other credits (explain in footnotes)						0			0	6
<b>Total Credits</b>	<b>370,223</b>	<b>299,378</b>	<b>95,423</b>			<b>765,024</b>	<b>0</b>		<b>765,024</b>	7
<b>Debits</b>										8
Accounts written off during the year: Wisconsin Customers	270,789	218,971	69,795			559,555			559,555	9
Accounts written off during the year: Out of State Customers						0			0	10
Other debits (explain in footnotes)	79,064	63,934	20,378			163,376			163,376	* 11
<b>Total Debits</b>	<b>349,853</b>	<b>282,905</b>	<b>90,173</b>			<b>722,931</b>	<b>0</b>		<b>722,931</b>	12
<b>Balance End of Year</b>	<b>177,190</b>	<b>176,473</b>	<b>248,504</b>			<b>602,167</b>	<b>0</b>		<b>602,167</b>	13

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**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR (ACCT. 144)**

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**Accumulated Provision for Uncollectible Accounts - CR (Acct. 144) (Page F-25)****General Footnote**

Other Debits includes \$150K reclasses from the uncollectible reserve to the regulatory liability per PSCW order in docket 5820-TE-101, 5820-TG-101, and 5820-TW-101 dated 9/29/21. It also includes adjustments related to Arrears Management Program (AMP) which is designed to help customers who have fallen behind on their bills to establish bill payment and to pay down arrears balances more quickly. This is done by a forgiveness of arrears in the form of matching payment for customers meeting certain criteria. The AMP program is also part of PSCW order 5820-TE-101, 5820-TG-101, and 5820-TW-101.

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**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (ACCOUNT 145)**

Name of Company (a)	Issue Date (b)	Maturity Date (b)	Interest Rate (d)	Balance End of Year (e)	
NONE				0	1

**MATERIALS AND SUPPLIES (ACCOUNTS 151-157, 163)**

- g For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates for amounts by function are acceptable. In column (d), designate the departments which use the class of material.
- g Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating systems, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Description (a)	Balance First of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
<b>Plant Materials and Operating Supplies (Account 154)</b>				1
Assigned to Construction (Estimated)	678,606	794,092	E-G-W	2
Production Plant (Estimated)	200,906	235,890	W	3
Transmission Plant (Estimated)	34,894	40,970	E	4
Distribution Plant (Estimated)	678,605	794,092	E-G-W	5
<b>TOTAL ACCOUNT (154)</b>	<b>1,593,011</b>	<b>1,865,044</b>		6

### ALLOWANCES (ACCOUNTS 158.1 AND 158.2)

- g Report below the particulars (details) called for concerning allowances.
- g Report all acquisitions of allowances at cost.
- g Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
- g Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns, allowances for the three succeeding years in columns, starting with the following year, and allowances for the remaining succeeding years in columns.
- g Report on line 2 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 21-25.
- g Report on Line 3 allowances returned by the EPA. Report on Line 25 the EPA's sales of the withheld allowances. Report on Lines 26-29 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
- g Report on Lines 4-9 the names of the vendors/transfersors of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
- g Report on Lines 12-17 the name of purchasers/transferees of allowances disposed of and identify associated companies.
- g Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
- g Report on Lines 18-21 and 26-29 the net sales proceeds and gains or losses from allowance sales.

Description (a)	Current Year		Year + 1	Year + 2	Year + 3	Future Years		Totals			
	No. (b)	Amount (c)	No. (d)	No. (e)	No. (f)	No. (g)	Amount (h)	No. (i)	Amount (j)		
<b>Allowances Inventory (158.1)</b>											1
<b>Transactions</b>									---	---	2
Acquired During Year									---	---	3
Purchases/Transfers									---	---	4
Relinquished During Year									---	---	5
Cost of Sales/Transfers									---	---	6
Balance - End of Year	0						0	0	0	0	7
<b>Sales</b>									---	---	8
Net Sales Proceeds									---	---	9
Net Gains/Losses									---	---	10
Net Sales Proceeds									---	---	11
Net Gains/Losses									---	---	12
Net Sales Proceeds									---	---	13
Net Gains/Losses									---	---	14
Net Sales Proceeds									---	---	15
Net Gains/Losses									---	---	16
Net Sales Proceeds									---	---	17
Net Gains/Losses									---	---	18

### ALLOWANCES (ACCOUNTS 158.1 AND 158.2)

- g Report below the particulars (details) called for concerning allowances.
- g Report all acquisitions of allowances at cost.
- g Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
- g Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns, allowances for the three succeeding years in columns, starting with the following year, and allowances for the remaining succeeding years in columns.
- g Report on line 2 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 21-25.
- g Report on Line 3 allowances returned by the EPA. Report on Line 25 the EPA's sales of the withheld allowances. Report on Lines 26-29 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
- g Report on Lines 4-9 the names of the vendors/transfersors of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
- g Report on Lines 12-17 the name of purchasers/transferees of allowances disposed of and identify associated companies.
- g Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
- g Report on Lines 18-21 and 26-29 the net sales proceeds and gains or losses from allowance sales.

Description (a)	Current Year		Year + 1	Year + 2	Year + 3	Future Years		Totals			
	No. (b)	Amount (c)	No. (d)	No. (e)	No. (f)	No. (g)	Amount (h)	No. (i)	Amount (j)		
<b>Allowances Withheld (158.2)</b>											19
<b>Transactions</b>									...	...	20
██████████ & ED^* } } * ^ - ^ ^	██████████	██████████	██████████	██████████	██████████	██████████	██████████	██████████	.....\$	.....\$	21
██████████ @ áÁ^ ÁUCE	██████████	██████████	██████████	██████████	██████████	██████████	██████████	██████████	.....\$	.....\$	22
██████████ ^á^ & dÁ^c   } ^áÁ^ ÁUCE	██████████	██████████	██████████	██████████	██████████	██████████	██████████	██████████	.....\$	.....\$	23
██████████ [ • dÁ - Á ^	██████████	██████████	██████████	██████████	██████████	██████████	██████████	██████████	.....\$	.....\$	24
<b>Balance - End of Year</b>	<b>0</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Sales</b>									...	...	26
██████████ ^ dÁ ^ Á   [ & ^ á ^ Á ^ [ & EÁ [ E	██████████	██████████	██████████	██████████	██████████	██████████	██████████	██████████	.....\$	.....\$	27
██████████ ^ dÁ ^ Á   [ & ^ á ^ Á ^ [ @   D	██████████	██████████	██████████	██████████	██████████	██████████	██████████	██████████	.....\$	.....\$	28
██████████ O a	██████████	██████████	██████████	██████████	██████████	██████████	██████████	██████████	.....\$	.....\$	29
██████████ [ • • ^	██████████	██████████	██████████	██████████	██████████	██████████	██████████	██████████	.....\$	.....\$	30



### UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND UNAMORTIZED PREMIUM ON DEBT (ACCOUNTS 181, 225, 226 AND 257)

g Report below the particulars called for with respect to the unamortized debt discount and expense or net premium applicable to each class and series of long-term debt. Show separately any unamortized debt discount and expense or call premiums applicable to refunded issues. Show in column (a) the series, due date and method of amortization for each amount of debt discount and expense or premium. In column (b) show principal amount of debt on which the total discount and expense or premium, shown in column (c), was incurred.

g Explain any charges or credits in column (f) and (g) other than amortization in Acct. 428 or 429.

Description (a)	Principal Amount of Debt to which Discount and Expense or Net Premiums Relate (b)	Total Discount and Expense or (net premiums) (c)	Balance First of Year (d)	Account Charged or Credited (e)	Charges During Year (f)	Credits During Year (g)	Balance End of Year (h)	
<b>Unamortized Debt Discount and Expense (181)</b>								1
AAA-01 [ 1:0 00^A0 ] a-AE1 A A^a-AO^ ^A0E-F	AAA EE EEE	AAA EE GF	AAA i EHi	various	AAA	AAA E C	.....\$2 %	2
AAA-01 [ 1:0 00^A0 ] a-AE1 A A^a-AO^ ^A0E F	AAA EE EEE	AAA EE GF	AAA i EUJ	various	AAA	AAA E F	.....+ 2%	3
AAA-01 [ 1:0 00^A0 ] a-AE1 A A^a-A^ ^A0E i	AAA EEEEE	AAA H EUI	AAA F Bi i	various	AAA	AAA E C	.....%82 +	4
AAA-01 [ 1:0 00^A0 ] a-AE1 A A^a-A^ ^A0E G	AAA EEEEE	AAA H E ei	AAA i E i i	various	AAA	AAA E FF	.....(+2) (	5
<b>Total Unamortized Debt Discount and Expense (181)</b>	<b>44,500,000</b>	<b>442,744</b>	<b>318,598</b>			<b>24,936</b>	<b>293,662</b>	6
<b>Unamortized Premium on Long-Term Debt (225)</b>								7
AAA [ ] ^	AAA	AAA	AAA		AAA	AAA	.....	8
<b>Unamortized Discount on Long-Term Debt - Debit (226)</b>								9
AAA [ ] ^	AAA	AAA	AAA		AAA	AAA	.....	10
<b>Unamortized Gain on Reacquired Debt (257)</b>								11
AAA [ ] ^	AAA	AAA	AAA		AAA	AAA	.....	12

## OTHER REGULATORY ASSETS (ACCOUNT 182.3)

- g Report below the particulars (details) called for concerning other regulatory assets which are created through the rate making process of regulatory agencies (and not includable in other accounts).
- g For regulatory assets being amortized, show the period of amortization in column (a).
- g Minor items (5% of the Balance End of Year or amounts less than \$50,000, whichever is less) may be grouped by classes.

Description (a)	Balance First of Year (b)	Debit Amount (c)	Credit Account Charged (d)	Credit Amount (e)	Balance End of Year (f)	
Covid-19	240,971	120,485		240,971	<b>120,485</b>	1
PCAC Revenue Adjustment	679,164	861,600		1,540,764	<b>0</b>	2
Regulatory Assets - MGP	15,107,790	37,497,812		38,846,322	<b>13,759,280</b>	3
Regulatory Assets Required by FASB 109	1,695,873	8,981		17,637	<b>1,687,217</b>	4
Wholesale True-up	1,282,200	2,566,323		2,426,440	<b>1,422,083</b>	5
<b>Total</b>	<b>19,005,998</b>	<b>41,055,201</b>		<b>43,072,134</b>	<b>16,989,065</b>	6

## MISCELLANEOUS DEFERRED DEBITS (ACCOUNT 186)

- g Report below the particulars (details) called for concerning miscellaneous deferred debits.
- g For any deferred debit being amortized, show the period of amortization in column (a).
- g Minor items (5% of the Balance End of Year or amounts less than \$50,000, whichever is less) may be grouped by classes.

Description (a)	Balance First of Year (b)	Debit Amount (c)	Credit Account Charged (d)	Credit Amount (e)	Balance End of Year (f)	
Life Insurance for EIP Plan	961,233	30,399	42600	9,028	<b>982,604</b>	1
Miscellaneous	1,003	151,334	23400	178,964	<b>(26,627)</b>	2
Pension	4,553,565	2,699,036	92608	1,761,480	<b>5,491,121</b>	3
<b>Total</b>	<b>5,515,801</b>	<b>2,880,769</b>		<b>1,949,472</b>	<b>6,447,098</b>	4

## RESEARCH AND DEVELOPMENT EXPENDITURES (ACCOUNT 188)

- g Explain below and show the cost incurred during the year for technological research and development projects including amounts paid to others during the year for jointly sponsored projects and other payments made as a result of the company's membership in trade or technical associations and subscriptions or assessments for such projects.
- g Items under \$5,000 incurred for similar projects may be grouped.
- g For any R&D work carried on by the company in which there is a sharing of costs with others, show separately the company's cost for the year and cost chargeable to others.

	Description (a)	Balance First of Year (b)	Debit Amount (c)	Credit Account Charged (d)	Credit Amount (e)	Balance End of Year (f)	
None		0				0	1

## ACCUMULATED DEFERRED INCOME TAXES (ACCOUNT 190)

g Report the information called for below concerning the respondent's accounting for deferred income taxes.  
 g At Other (Specify in Footnote), include deferrals relating to other income and deductions.

Description (a)	Balance First of Year (b)	Balance End of Year (c)	
<b>Electric</b>			1
██████^&d&	██████H Ê FJ	██████Ê Í GÊ FI	2
<b>Total Electric</b>	<b>2,937,819</b>	<b>4,752,818</b>	3
<b>Gas</b>			4
██████[ ] ^	██████	██████	5
<b>Water</b>			6
██████c@!	██████ÊJÍ Ê I I	██████ÊJ HÊ I I	7
<b>Total Water</b>	<b>1,296,884</b>	<b>1,283,058</b>	8
<b>Common</b>			9
██████[ ] ^	██████	██████	10
<b>Non-Utility</b>			11
██████[ ] ^	██████	██████	12
<b>Other</b>			13
██████Oæ	██████FHÊFC	██████UI Ê-UJ	14
<b>Total Other</b>	<b>413,012</b>	<b>394,399</b>	15
<b>Total</b>	<b>4,647,715</b>	<b>6,430,275</b>	16

## CAPITAL STOCKS (ACCOUNTS 201, 204, 202 AND 205, 203 AND 206, 212, 213, 214)

- g Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
- g Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
- g Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
- g The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.
- g State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. Give details in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)	Outstanding per Balance Sheet (Total amount outstanding without reduction for amounts held by respondent)		Held by Respondent As Reacquired Stock (Account 217)		Held by Respondent In Sinking and Other Funds		
				Shares (e)	Cost (h)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
AAA [ { [ ] AÚ & A• ^ a ÁCFD	AAA i eeee	AAA eeee	AAA	AAA i eeee	AAA e eeee	AAA	AAA	AAA	AAA	1
AAU ^ ^ ^ ! ^ a AÚ & A• ^ a ÁCFE D	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	2
AAO a a AÚ & A• a ^ a ÁCFE D	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	3
AAU & A• a a Á ! A [ ] ^ ^ a ÁCFE D	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	4
AAQ • a a ( ^ ) a A ^ a ^ a A Á } A a a AÚ & ÁCFD	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	5
AAQ ^ • D O a & ^ } a } A a a AÚ & ÁCFHD	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	6
AAQ ^ • D O a a a AÚ & A O c ] ^ ) • ^ ÁCFI D	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	7

## OTHER PAID-IN CAPITAL (ACCOUNTS 207-211)

Report below the balance at the end of the year and the information specified below for the respective Other Paid-In-Capital accounts. Provide a subheading for each account and show a total for the account, as well as total for all accounts for reconciliation with Balance Sheet. Explain changes made in any account during the year and give the accounting entries effecting such change.

- g Donations Received from Stockholders (Account 208): State amount and give brief explanation of the origin and purpose of each donation.
- g Reduction in Par or Stated Value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- g Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
- g Miscellaneous Paid-in Capital (Account 211): Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

	Item (a)	Amount (b)	
<b>Premium on Capital Stock (207)</b>			1
Capital on Premium Stock		5,400,000	2
<b>TOTAL Account 207</b>		5,400,000	3
<b>Miscellaneous Paid-in Capital (211)</b>			4
Misc Paid in Capital		3,176,887	* 5
<b>TOTAL Account 211</b>		3,176,887	6

## OTHER PAID-IN CAPITAL (ACCOUNTS 207-211)

Report below the balance at the end of the year and the information specified below for the respective Other Paid-In-Capital accounts. Provide a subheading for each account and show a total for the account, as well as total for all accounts for reconciliation with Balance Sheet. Explain changes made in any account during the year and give the accounting entries effecting such change.

- g Donations Received from Stockholders (Account 208): State amount and give brief explanation of the origin and purpose of each donation.
- g Reduction in Par or Stated Value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- g Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
- g Miscellaneous Paid-in Capital (Account 211): Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

### Other Paid-In Capital (Accounts 207-211) (Page F-39)

#### General Footnote

Current Year Performance	Shares/Restricted Units/AIP
2018:	117,987
2019:	204,135
2020:	35,175
2021:	(43,071)
2022:	(43,284)
2023:	(69,603)



### LONG-TERM DEBT (ACCOUNTS 221-224)

- g Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221 (Bonds), 222 (Reacquired Bonds), 223 (Advances from Associated Companies), and 224 (Other Long-Term Debt).
- g In column (a), for new issues, give Commission authorization numbers and dates.
- g For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- g For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
- g For receivers, certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.
- g In column (b) show the interest or dividend rate of the debt issued.
- g In column (c) show the principal amount of bonds or other long-term debt originally issued.
- g In column (d) show the expense amount with respect to the amount of bonds or other long-term debt originally issued.
- g In column (e) show the premium amount with respect to the amount of bonds or other long-term debt originally issued.
- g In column (f) show the discount amount with respect to the amount of bonds or other long-term debt originally issued.
- g Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
- g Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
- g Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
- g In a footnote, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during the year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
- g If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
- g If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
- g If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (j). Explain in a footnote any difference between the total of column (j) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
- g Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Class and Series of Obligation, Coupon Rate Authorizing Docket and Date (a)	Interest or Dividend Rate (b)	Principal Amount of Debt Issued (c)	Total Expense Amount (d)	Total Premium Amount (e)	Total Discount Amount (f)	Nominal Issue Date (g)	Maturity Date (h)	Outstanding Amount (i)	Interest for Year Amount (j)	
<b>Account 221 - Bonds</b>										1
<b>Series/Group: First Mortgage Bonds</b>										2
Series 820-SB-139 (05/11/2021) 2.160%	2.160%	7,500,000	60,842	0	0	05/11/2021	05/11/2021	7,500,000	67,250	3
Series 820-SB-139 (05/11/2021) 3.180%	3.180%	7,500,000	60,842	0	0	05/11/2021	05/11/2021	7,500,000	67,250	4
<b>Total First Mortgage Bonds</b>		<b>15,000,000</b>	<b>121,684</b>	<b>0</b>	<b>0</b>			<b>15,000,000</b>	<b>134,500</b>	5
<b>Series/Group: First Mortgage Bonds 4.15%</b>										6
Series 820-SB-139 (05/11/2021) 4.150%	4.150%	27,000,000	281,902	0	0	05/11/2021	05/11/2021	27,000,000	119,300	7
Series 820-SB-139 (05/11/2021) 4.150%	4.150%	27,000,000	281,902	0	0	05/11/2021	05/11/2021	27,000,000	119,300	8
<b>Total First Mortgage Bonds 4.15%</b>		<b>54,000,000</b>	<b>563,804</b>	<b>0</b>	<b>0</b>			<b>54,000,000</b>	<b>238,600</b>	9
<b>Total Account 221 - Bonds</b>		<b>44,500,000</b>	<b>442,744</b>	<b>0</b>	<b>0</b>			<b>44,500,000</b>	<b>1,586,550</b>	10
<b>Account 222 - Reaquired Bonds</b>										11

### LONG-TERM DEBT (ACCOUNTS 221-224)

- g Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221 (Bonds), 222 (Reacquired Bonds), 223 (Advances from Associated Companies), and 224 (Other Long-Term Debt).
- g In column (a), for new issues, give Commission authorization numbers and dates.
- g For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- g For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
- g For receivers, certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.
- g In column (b) show the interest or dividend rate of the debt issued.
- g In column (c) show the principal amount of bonds or other long-term debt originally issued.
- g In column (d) show the expense amount with respect to the amount of bonds or other long-term debt originally issued.
- g In column (e) show the premium amount with respect to the amount of bonds or other long-term debt originally issued.
- g In column (f) show the discount amount with respect to the amount of bonds or other long-term debt originally issued.
- g Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
- g Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
- g Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
- g In a footnote, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during the year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
- g If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
- g If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
- g If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (j). Explain in a footnote any difference between the total of column (j) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
- g Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Class and Series of Obligation, Coupon Rate Authorizing Docket and Date (a)	Interest or Dividend Rate (b)	Principal Amount of Debt Issued (c)	Total Expense Amount (d)	Total Premium Amount (e)	Total Discount Amount (f)	Nominal Issue Date (g)	Maturity Date (h)	Outstanding Amount (i)	Interest for Year Amount (j)		
██████████ ^		██████████	██████████	██████████	██████████	██████████	██████████	██████████	██████████	██████████	12
<b>Account 223 - Advances from Associated Companies</b>											13
██████████ ^		██████████	██████████	██████████	██████████	██████████	██████████	██████████	██████████	██████████	14
<b>Account 224 - Other Long-Term Debt</b>											15
██████████ ^		██████████	██████████	██████████	██████████	██████████	██████████	██████████	██████████	██████████	16
<b>Total</b>		<b>44,500,000</b>	<b>442,744</b>					<b>44,500,000</b>	<b>1,586,550</b>		17

## LONG-TERM DEBT (ACCOUNTS 221-224)

- g Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221 (Bonds), 222 (Reacquired Bonds), 223 (Advances from Associated Companies), and 224 (Other Long-Term Debt).
- g In column (a), for new issues, give Commission authorization numbers and dates.
- g For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- g For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
- g For receivers, certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.
- g In column (b) show the interest or dividend rate of the debt issued.
- g In column (c) show the principal amount of bonds or other long-term debt originally issued.
- g In column (d) show the expense amount with respect to the amount of bonds or other long-term debt originally issued.
- g In column (e) show the premium amount with respect to the amount of bonds or other long-term debt originally issued.
- g In column (f) show the discount amount with respect to the amount of bonds or other long-term debt originally issued.
- g Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
- g Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
- g Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
- g In a footnote, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during the year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
- g If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
- g If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
- g If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (j). Explain in a footnote any difference between the total of column (j) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
- g Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

### Long-Term Debt (Accounts 221-224) (Page F-40)

#### General Footnote

Nominal issues date for First mortgage bond at 4.14% is 05/29/2018 and Maturity date is 05/29/2048

**NOTES PAYABLE (ACCOUNT 231)**

g Report each issue separately.  
 g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Name of Payee and Purpose for Which Issued (a)	Issue Date (b)	Maturity Date (b)	Interest Rate (d)	Balance End of Year (e)	
NONE				<b>0</b>	1

**NOTES PAYABLE TO ASSOCIATED COMPANIES (ACCOUNT 233)**

<b>Name of Company (a)</b>	<b>Issue Date (b)</b>	<b>Maturity Date (b)</b>	<b>Interest Rate (d)</b>	<b>Balance End of Year (e)</b>	
ALLETE, Inc.	12/31/2023	12/31/2024	5.740%	<b>12,500,000</b>	1
<b>Total</b>				<b>12,500,000</b>	2

**TAXES ACCRUED (ACCOUNT 236)**

g The balance of accruals for income taxes should be classified by the years to which the tax is applicable.  
 g The balance of any accruals materially in excess of the liability admitted by the tax returns of the utility shall be transferred from this account and reported in an appropriately designated reserve account.

Description (a)	Balance First of Year (b)	Amounts Accrued (c)	Payments During Year (d)	Other Amount (e)	Balance End of Year (f)	
STATE (MN): Income Tax	637	805	765		<b>677</b>	1
FEDERAL: FICA		1,163,451	1,163,451		<b>0</b>	2
FEDERAL: Income Tax Prior Years Current Years	(127,968)	(589,341)	1,660,419		<b>(2,377,728)</b>	3
LOCAL: Duluth Property	147,080	122,544	142,884		<b>126,740</b>	4
LOCAL: Kansas Property		25,041	25,041		<b>0</b>	5
STATE (WI): Income Tax Prior Years Current Years	(171,079)	(295,138)	594,239		<b>(1,060,456)</b>	6
<b>Total</b>	<b>(151,330)</b>	<b>427,362</b>	<b>3,586,799</b>		<b>(3,310,767)</b>	7

**OTHER DEFERRED CREDITS (ACCOUNT 253)**

g Report below the particulars (details) called for concerning other deferred credits.  
 g For any deferred credit being amortized, show the period of amortization.  
 g Minor items (5% of the Balance End of Year or amounts less than \$10,000, whichever is greater) may be grouped by classes.

Description (a)	Balance First of Year (b)	Debit Contra Account (c)	Debit Amount (d)	Credit Amount (e)	Balance End of Year (f)	
Conservation Escrow Accounts	98,438		2,199,487	2,146,648	<b>45,599</b>	1
Credit Card Processing Fee	(90,704)		30,070	30,070	<b>(90,704)</b>	2
Employee Benefits	424,882		192,059	180,699	<b>413,522</b>	3
MGP Cleanup Accrual	200,000				<b>200,000</b>	4
Solar Upfront Costs			42,627	830,123	<b>787,496</b>	5
<b>Total</b>	<b>632,616</b>		<b>2,464,243</b>	<b>3,187,540</b>	<b>1,355,913</b>	6

## OTHER REGULATORY LIABILITIES (ACCOUNT 254)

- g Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number if applicable.
- g For Regulatory Liabilities being amortized, show period of amortization.
- g Minor items (5% of the Balance End of Year or amounts less than \$50,000, whichever is less) may be grouped by classes.

Description (a)	Balance First of Year (b)	Debit Account Charged (c)	Debit Amount (d)	Credit Amount (e)	Balance End of Year (f)	
AR Reserve re-class AMP Docket	1,000,000		650,000	475,000	<b>825,000</b>	1
FASB 109	7,073,091		412,052	53,357	<b>6,714,396</b>	2
Meter Retirement Loss over Recovery				455,462	<b>455,462</b>	3
Order point #23 from UR-115	575,919		402,929	201,465	<b>374,455</b>	4
PCAC Adjustment			5,530,300	6,285,000	<b>754,700</b>	5
PGA Adjustment	304,812		2,061,649	2,053,717	<b>296,880</b>	6
ROE Refund from ALLETE, Inc.	312,601		312,717	116	<b>0</b>	7
Solar ITC				496,504	<b>496,504</b>	8
Wholesale Rate True-up	346,064		346,064	1,261,946	<b>1,261,946</b>	9
<b>Total</b>	<b>9,612,487</b>		<b>9,715,711</b>	<b>11,282,567</b>	<b>11,179,343</b>	10



## ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (ACCOUNT 255)

g Report information applicable to Account 255 and where appropriate, segregate the balances and transactions by utility and nonutility operations.  
 g Explain by footnote any correction adjustments to the account balance shown in column (g).  
 g Include in column (h) the average period over which tax credits are amortized.

Description (a)	Balance First of Year (b)	Deferred for Year		Allocation to Current Year's Income		Adjustment (g)	Balance End of Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation (j)	
		Account No (c)	Amount (d)	Account No (e)	Amount (f)					
<b>Electric</b>										1
										2
<b>Total Electric</b>	<b>27,626</b>		<b>0</b>		<b>6,601</b>	<b>0</b>	<b>21,025</b>			3
<b>Gas</b>										4
										5
<b>Total Gas</b>	<b>24</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>24</b>			6
<b>Water</b>										7
										8
<b>Total Water</b>	<b>107,071</b>		<b>0</b>		<b>2,407</b>	<b>0</b>	<b>104,664</b>			9
<b>Common</b>										10
										11
<b>Non-Utility</b>										12
										13
<b>Other</b>										14
										15
<b>Total</b>	<b>134,721</b>		<b>0</b>		<b>9,008</b>	<b>0</b>	<b>125,713</b>			16

**ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (ACCOUNT 281)**

g Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.  
 g For Other (Specify in Footnote), include deferrals relating to other income and deductions.

Description (a)	Balance First of Year (b)	Changes During Year (Amounts)				Debit Adjustments		Credit Adjustments		Balance End of Year (k)	
		Debited to Acct. 410.1 (c)	Credited to Acct. 411.1 (d)	Debited to Acct. 410.2 (e)	Credited to Acct. 411.2 (f)	Account No (g)	Amount (h)	Account No (i)	Amount (j)		
<b>Electric</b>											1
^	---	---	---	---	---	---	---	---	---	---	2
<b>Gas</b>											3
^	---	---	---	---	---	---	---	---	---	---	4
<b>Water</b>											5
^	---	---	---	---	---	---	---	---	---	---	6
<b>Steam</b>											7
^	---	---	---	---	---	---	---	---	---	---	8
<b>Common</b>											9
^	---	---	---	---	---	---	---	---	---	---	10
<b>Non-Utility</b>											11
^	---	---	---	---	---	---	---	---	---	---	12
<b>Other</b>											13
^	---	---	---	---	---	---	---	---	---	---	14
<b>Total Account 281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	15
<b>Classification of Total</b>											16
^	---	---	---	---	---	---	---	---	---	---	17
^	---	---	---	---	---	---	---	---	---	---	18
^	---	---	---	---	---	---	---	---	---	---	19
<b>Total Classification of Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	20

## ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (ACCOUNT 282)

g Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.  
 g For Other (Specify in Footnote), include deferrals relating to other income and deductions.

Description (a)	Balance First of Year (b)	Changes During Year (Amounts)				Debit Adjustments		Credit Adjustments		Balance End of Year (k)		
		Debited to Acct. 410.1 (c)	Credited to Acct. 411.1 (d)	Debited to Acct. 410.2 (e)	Credited to Acct. 411.2 (f)	Account No (g)	Amount (h)	Account No (i)	Amount (j)			
<b>Electric</b>												1
[Symbol] [Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	2
<b>Total Electric</b>	<b>6,002,798</b>	<b>8,463</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>-197,439</b>		<b>0</b>	<b>6,208,700</b>		3
<b>Gas</b>												4
[Symbol] [Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	5
<b>Total Gas</b>	<b>2,375,184</b>	<b>(26,591)</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>-60,963</b>		<b>0</b>	<b>2,409,556</b>		6
<b>Water</b>												7
[Symbol] [Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	8
<b>Total Water</b>	<b>6,877,338</b>	<b>338,104</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>-22,207</b>		<b>0</b>	<b>7,237,649</b>		9
<b>Steam</b>												10
[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	11
<b>Common</b>												12
[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	13
<b>Non-Utility</b>												14
[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	15
<b>Other</b>												16
[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	17
<b>Total Account 282</b>	<b>15,255,320</b>	<b>319,976</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>-280,609</b>		<b>0</b>	<b>15,855,905</b>		18
<b>Classification of Total</b>												19
[Symbol] [Symbol] [Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	20
[Symbol] [Symbol] [Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	21
[Symbol] [Symbol] [Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	22
<b>Total Classification of Total</b>	<b>15,255,320</b>	<b>319,976</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>-280,609</b>		<b>0</b>	<b>15,855,905</b>		23

## ACCUMULATED DEFERRED INCOME TAXES - OTHER (ACCOUNT 283)

g Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.  
 g For Other (Specify in Footnote), include deferrals relating to other income and deductions.

Description (a)	Balance First of Year (b)	Changes During Year (Amounts)				Debit Adjustments		Credit Adjustments		Balance End of Year (k)		
		Debited to Acct. 410.1 (c)	Credited to Acct. 411.1 (d)	Debited to Acct. 410.2 (e)	Credited to Acct. 411.2 (f)	Account No (g)	Amount (h)	Account No (i)	Amount (j)			
<b>Electric</b>												1
[Symbol] [Symbol]	[Symbol] [Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol] [Symbol]	2
<b>Total Electric</b>	<b>351,447</b>	<b>0</b>	<b>(102,920)</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>0</b>	<b>454,367</b>	3
<b>Gas</b>												4
[Symbol] [Symbol]	[Symbol] [Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol] [Symbol]	5
<b>Total Gas</b>	<b>592,430</b>	<b>0</b>	<b>(3,507,872)</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>0</b>	<b>4,100,302</b>	6
<b>Water</b>												7
[Symbol] [Symbol]	[Symbol] [Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol] [Symbol]	8
<b>Total Water</b>	<b>388,074</b>	<b>0</b>	<b>(87,813)</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>0</b>	<b>475,887</b>	9
<b>Steam</b>												10
[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	11
<b>Common</b>												12
[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	13
<b>Non-Utility</b>												14
[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	15
<b>Other</b>												16
[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	17
<b>Total Account 283</b>	<b>1,331,951</b>	<b>0</b>	<b>(3,698,605)</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>0</b>	<b>5,030,556</b>	18
<b>Classification of Total</b>												19
[Symbol] [Symbol]	[Symbol] [Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol] [Symbol]	20
[Symbol] [Symbol]	[Symbol] [Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol] [Symbol]	21
[Symbol] [Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	[Symbol]	22
<b>Total Classification of Total</b>	<b>1,331,951</b>	<b>0</b>	<b>(3,698,605)</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>0</b>	<b>5,030,556</b>	23

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Description (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>Nonutility Property (121)</b>			1
Minor Item Previously Devoted to Public Service	203	203	2
Old line 3 right of way	27,459	27,459	3
Old Storage Plant	14,220	14,220	4
Total Acct. (121)	<b>41,882</b>	<b>41,882</b>	5
<b>Cash (131)</b>			6
GENERAL CASH	2,007,455	4,133,953	7
Total Acct. (131)	<b>2,007,455</b>	<b>4,133,953</b>	8
<b>Working Funds (135)</b>			9
WORKING FUNDS	5,000	5,000	10
Total Acct. (135)	<b>5,000</b>	<b>5,000</b>	11
<b>Accounts Receivable from Associated Companies (146)</b>			12
ALLETE, INC. / MINNESOTA POWER	1,261,946	346,064	13
Total Acct. (146)	<b>1,261,946</b>	<b>346,064</b>	14
<b>Gas Stored Underground-Current (164.1)</b>			15
NATURAL GAS IN STORAGE	692,624	1,874,888	16
Total Acct. (164.1)	<b>692,624</b>	<b>1,874,888</b>	17
<b>Prepayments (165)</b>			18
Miscellaneous Prepays	6,688	7,292	19
Prepaid Software	71,822	118,047	20
PREPAID TAXES- PSC-W REMAINDER ASSESSMENT	59,094	57,956	21
PREPAID INSURANCE (OTHER THAN LIFE INSURANCE)	106,466	72,787	22
WISCONSIN LICENSE FEE (GROSS RECEIPTS TAX)	3,598,230	3,123,181	23
LIFE INSURANCE	44,513	44,514	24
Total Acct. (165)	<b>3,886,813</b>	<b>3,423,777</b>	25
<b>Accrued Utility Revenues (173)</b>			26
ELECTRIC	2,760,070	2,564,384	27
GAS	2,080,091	4,158,072	28
WATER	992,015	930,442	29
Total Acct. (173)	<b>5,832,176</b>	<b>7,652,898</b>	30
<b>Clearing Accounts (184)</b>			31
Billings to Affiliates	97,228	39,995	32
Total Acct. (184)	<b>97,228</b>	<b>39,995</b>	33
<b>Obligations Under Capital Leases-Noncurrent (227)</b>			34
Capital Lease	86,929	92,722	35
Total Acct. (227)	<b>86,929</b>	<b>92,722</b>	36
<b>Accumulated Provision for Rate Refunds (229)</b>			37
Refunds	24,986	49,510	38
Total Acct. (229)	<b>24,986</b>	<b>49,510</b>	39
<b>Accounts Payable (232)</b>			40
Accruals	1,493,965	286,853	41
Credit Card Payments	61,866	17,989	42
General	3,254,193	1,588,175	43
Purchased Gas	986,942	2,470,110	44

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Description (a)	Balance End of Year (b)	Balance First of Year (c)	
Received by not invoiced	103,161	36,690	45
Total Acct. (232)	<b>5,900,127</b>	<b>4,399,817</b>	46
<b>Accounts Payable to Associated Companies (234)</b>			47
ALLETE, INC.	8,938,544	8,167,718	48
Total Acct. (234)	<b>8,938,544</b>	<b>8,167,718</b>	49
<b>Customer Deposits (235)</b>			50
Customer Deposits	0	59,068	51
Total Acct. (235)	<b>0</b>	<b>59,068</b>	52
<b>Interest Accrued (237)</b>			53
FIRST MORTGAGE BONDS 2.16% SERIES DUE 2031	86,100	86,100	54
FIRST MORTGAGE BONDS 3.18% SERIES DUE 2051	126,759	126,759	55
First Mortgage Bonds 4.14% Series due 2048	20,700	20,700	56
FIRST MORTGAGE BONDS 4.15% SERIES DUE 2028	22,479	22,479	57
Total Acct. (237)	<b>256,038</b>	<b>256,038</b>	58
<b>Tax Collections Payable (241)</b>			59
Employee State Income Tax Withheld	(1,769)		60
WISCONSIN STATE SALES AND USE TAX COLLECTIBLE	321,781	306,841	61
DOUGLAS COUNTY SALES AND USE TAX COLLECTIBLE	32,175	30,668	62
Total Acct. (241)	<b>352,187</b>	<b>337,509</b>	63
<b>Miscellaneous Current and Accrued Liabilities (242)</b>			64
EMPLOYEE BENEFITS	62,488	171,312	65
FLEXIBLE SPENDING ACCOUNT	3,476	1,479	66
MANUFACTURED GAS PLANT ACCRUAL	795,000	14,700,000	67
ACCRUED PAYROLLS	277,487	258,256	68
ACCRUED VACATION	363,187	339,842	69
DENTAL INSURANCE PLAN	101	207	70
MEDICAL REIMBURSEMENT PLAN	0	1,662	71
DEFERRED COMPENSATION- 1990 LEVERAGED ESOP	24,924	22,866	72
DEFERRED COMPENSATION- AFTER TAX CONTRIBUTION	39,211	38,627	73
DEFERRED COMPENSATION- SUPPLEMENTAL RETIREMENT	56,867	49,040	74
PUBLIC BENEFITS ACCRUALS	102,420	87,103	75
MISCELLANEOUS	135,011	76,320	76
ACCRUED INCENTIVE COMP PLAN	249,162	146,777	77
CREDIT BALANCES DUE TO CUSTOMERS	1,424,209	991,238	78
Total Acct. (242)	<b>3,533,543</b>	<b>16,884,729</b>	79
<b>Obligations Under Capital Leases-Current (243)</b>			80
Capital Lease - Current	3,133	3,133	81
Total Acct. (243)	<b>3,133</b>	<b>3,133</b>	82
<b>Customer Advances for Construction (252)</b>			83
CIAC	22,347	23,679	84
Total Acct. (252)	<b>22,347</b>	<b>23,679</b>	85

### DISTRIBUTION OF TAXES TO ACCOUNTS

g Explain basis for allocation if used.  
 g If the total does not equal taxes accrued, include a reconciling footnote.

Description (a)	Wisconsin License Fee (b)	Wisconsin Income Tax (c)	Federal Income Tax (d)	FICA and Federal & State Unemploye nt Tax (e)	PSC Remainder Assessment (f)	Local Property Tax (g)	State & Local Taxes Other than Wisconsin (h)	Other Taxes (i)	Total (j)	
Account 408.1: Electric	2,637,734			106,148	75,868				2,819,750	1
Account 408.1: Gas	224,414			192,718	21,487		25,041		463,660	2
Account 408.1: Water	318,061			177,163	9,047		122,544		626,815	3
Account 408.1: Steam									0	4
Account 408.2				6,586		3,322			9,908	5
Account 409.1: Electric		635,202	1,611,662						2,246,864	6
Account 409.1: Gas		(985,055)	(2,360,985)						(3,346,040)	7
Account 409.1: Water		53,946	158,119				805		212,870	8
Account 409.1: Steam									0	9
Account 409.2		769	1,864						2,633	10
Account 409.3									0	11
Clearing Accounts				672,266					672,266	12
Construction				8,568					8,568	13
<b>Total</b>	<b>3,180,209</b>	<b>(295,138)</b>	<b>(589,340)</b>	<b>1,163,449</b>	<b>106,402</b>	<b>3,322</b>	<b>148,390</b>		<b>3,717,294</b>	14

## INTEREST AND DIVIDEND INCOME (ACCOUNT 419)

g List items greater than \$10,000 separately (others may be grouped).  
 g In column (a) item description, describe fully using other than account titles and include fixed interest or dividend rate if applicable.

Description (a)	This Year Amount (b)	Last Year Amount (c)	
BANKING INTEREST	170,490	40,259	1
Minnesota Power - Wholesale True Up Interest	3,342	7,636	2
Miscellaneous	13,532		3
<b>Total</b>	<b>187,364</b>	<b>47,895</b>	<b>4</b>



## INTEREST CHARGES (ACCOUNTS 427, 430 AND 431)

g List items greater than \$10,000 separately (others may be grouped).  
 g In column (a) item description, describe fully using other than account titles and include due date and fixed interest if applicable.

Description (a)	This Year Amount (b)	Last Year Amount (c)	
<b>Interest on Long-Term Debt (427)</b>			1
██████████ ██████████	██████████	██████████	2
██████████ ██████████	██████████	██████████	3
██████████ ██████████	██████████	██████████	4
██████████ ██████████	██████████	██████████	5
<b>Total (Account 427)</b>	<b>1,586,550</b>	<b>1,586,550</b>	6
<b>Interest of Debt to Associated Companies (430)</b>			7
██████████ ██████████	██████████	██████████	8
<b>Total (Account 430)</b>	<b>284,737</b>	<b>122,835</b>	9
<b>Other Interest Expense (431)</b>			10
██████████ ██████████	██████████	██████████	11
<b>Total (Account 431)</b>	<b>48,074</b>	<b>43,973</b>	12

**DETAIL OF OTHER INCOME STATEMENT ACCOUNTS**

List items greater than \$10,000 separately (others may be grouped). Describe fully using other than account titles.

Description (a)	This Year Amount (b)	Last Year Amount (c)	
<b>Revenues From Merchandising, Jobbing and Contract Work (415)</b>			1
APPLIANCE SERVICING	78,381	117,281	2
CONTRACT SERVICES FOR AFFILIATED COMPANIES	1,342,074	506,848	3
GENERAL AND SERVICE CALLS	29,951	29,586	4
SECURE HEAT PROGRAM	156,270	158,507	5
<b>Total Acct. (415)</b>	<b>1,606,676</b>	<b>812,222</b>	6
<b>Less: Costs and Exp. Of Merchandising, Job. &amp; Contract Work (416)</b>			7
APPLIANCE SERVICING	82,453	146,604	8
CONTRACT SERVICES FOR AFFILIATED COMPANIES	1,342,074	506,848	9
GENERAL EXPENSES	32,567	33,456	10
SECURE HEAT PROGRAM	85,461	144,522	11
<b>Total Acct. (416)</b>	<b>1,542,555</b>	<b>831,430</b>	12
<b>Less: Expenses of Nonutility Operations (417.1)</b>			13
GENERAL NON REGULATED COSTS	11,846	7,387	14
<b>Total Acct. (417.1)</b>	<b>11,846</b>	<b>7,387</b>	15
<b>Allowance for Other Funds Used During Construction (419.1)</b>			16
GENERAL PROJECTS	73,031	122,606	17
<b>Total Acct. (419.1)</b>	<b>73,031</b>	<b>122,606</b>	18
<b>Donations (426.1)</b>			19
DONATIONS	27,540	24,188	20
<b>Total Acct. (426.1)</b>	<b>27,540</b>	<b>24,188</b>	21
<b>Life Insurance (426.2)</b>			22
LIFE INSURANCE	32,045	6,783	23
<b>Total Acct. (426.2)</b>	<b>32,045</b>	<b>6,783</b>	24
<b>Penalties (426.3)</b>			25
PENALTIES	0	2,356	26
<b>Total Acct. (426.3)</b>	<b>0</b>	<b>2,356</b>	27
<b>Exp. For Certain Civic, Political &amp; Related Activities (426.4)</b>			28
POLITICAL ACTIVITIES	5,182	4,792	29
<b>Total Acct. (426.4)</b>	<b>5,182</b>	<b>4,792</b>	30
<b>Amort. of Debt. Disc. And Expense (428)</b>			31
2.16% SERIES MORTGAGE BONDS	8,042	8,042	32
3.18% SERIES MORTGAGE BONDS	2,681	2,681	33
4.14% SERIES - 1ST MORGAGE BONDS	4,602	4,602	34
4.15% SERIES - 1ST MORTGAGE BONDS	9,611	9,611	35
<b>Total Acct. (428)</b>	<b>24,936</b>	<b>24,936</b>	36
<b>Less: Allowance for Borrowed Funds Used During Construction-Cr. (432)</b>			37
GENERAL PROJECTS	21,531	41,157	38
<b>Total Acct. (432)</b>	<b>21,531</b>	<b>41,157</b>	39

## GENERAL EXPENSE ACCOUNTS DETAIL

- g Account 922 - Explain basis of computation of credit in this account.
- g Account 923 - State total cost, nature of service, and of each person who was paid for services includible in this account.
- g Account 924 - List expenses and also state extent (in footnotes) to which utility is self-insured against insurable risks to its property.
- g Account 925 - List expenses and also state extent (in footnotes) to which utility is self-insured against risks of injuries and damages to employees or to others.
- g Account 926 - Report total amount for utility hereunder and show credit for amounts transferred to construction or other accounts, leaving the net balance in Acct. 926.

Description (a)	This Year Amount (b)	Last Year Amount (c)	
<b>Administrative Expenses Transferred - Credit (922)</b>			1
Administrative Expenses Transferred - Credit (922)	-298,637	-232,927	* 2
<b>Total Administrative Expenses Transferred - Credit (922)</b>	<b>-298,637</b>	<b>-232,927</b>	3
<b>Outside Services Employed (923)</b>			4
Outside Services Employed (923)	2,693,099	2,564,399	5
<b>Total Outside Services Employed (923)</b>	<b>2,693,099</b>	<b>2,564,399</b>	10
<b>Property Insurance (924)</b>			11
Property Insurance (924)	120,314	104,566	12
<b>Total Property Insurance (924)</b>	<b>120,314</b>	<b>104,566</b>	15
<b>Injuries and Damages (925)</b>			16
Injuries and Damages (925)	598,437	530,749	17
<b>Total Injuries and Damages (925)</b>	<b>598,437</b>	<b>530,749</b>	23
<b>Employee Pensions and Benefits (926)</b>			24
Employee Pensions and Benefits (926)	1,530,718	2,075,419	25
<b>Total Employee Pensions and Benefits (926)</b>	<b>1,530,718</b>	<b>2,075,419</b>	33
<b>Miscellaneous General Expenses (930.2)</b>			34
Miscellaneous General Expenses (930.2)	XXXXX	XXXXX	35
Miscellaneous General Expenses (930.2)	XXXXX	XXXXX	36
Miscellaneous General Expenses (930.2)	XXXXX	XXXXX	37

## GENERAL EXPENSE ACCOUNTS DETAIL

- g Account 922 - Explain basis of computation of credit in this account.
- g Account 923 - State total cost, nature of service, and of each person who was paid for services includible in this account.
- g Account 924 - List expenses and also state extent (in footnotes) to which utility is self-insured against insurable risks to its property.
- g Account 925 - List expenses and also state extent (in footnotes) to which utility is self-insured against risks of injuries and damages to employees or to others.
- g Account 926 - Report total amount for utility hereunder and show credit for amounts transferred to construction or other accounts, leaving the net balance in Acct. 926.

Description (a)	This Year Amount (b)	Last Year Amount (c)	
Account 922 - Explain basis of computation of credit in this account.	\$	\$	38
Account 923 - State total cost, nature of service, and of each person who was paid for services includible in this account.	\$	\$	39
Account 924 - List expenses and also state extent (in footnotes) to which utility is self-insured against insurable risks to its property.	\$	\$	40
<b>Total Miscellaneous General Expenses (930.2)</b>	<b>42,985</b>	<b>40,159</b>	<b>41</b>

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**GENERAL EXPENSE ACCOUNTS DETAIL**

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- g Account 922 - Explain basis of computation of credit in this account.
- g Account 923 - State total cost, nature of service, and of each person who was paid for services includible in this account.
- g Account 924 - List expenses and also state extent (in footnotes) to which utility is self-insured against insurable risks to its property.
- g Account 925 - List expenses and also state extent (in footnotes) to which utility is self-insured against risks of injuries and damages to employes or to others.
- g Account 926 - Report total amount for utility hereunder and show credit for amounts transferred to construction or other accounts, leaving the net balance in Acct. 926.

**General Expense Accounts Detail (Page F-61)****General Footnote**

Acct 922- a study, based on judgment as well as time, of the amount of salary and office supplies and expenses which is allocable to construction; an amount equal to 2.5% of direct cost of constructed additions is charged to construction work in progress monthly and credited to this account. With respect to purchased additions such as meters, transformers, autos, etc. as well as construction work by contractors, no amount is charged to construction work in progress or credited to this account.

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## RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

- g Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
- g If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
- g A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. Provide the substitute page either in the context of a footnote or within the Appendix.

Description (a)	Amount (b)	
██████████	██████████	1
<b>Taxable Income Not Reported on Books</b>		2
██████████	██████████	3
<b>Deductions Recorded on Books Not Deducted for Return</b>		4
██████████	██████████	* 5
<b>Income Recorded on Books Not Included in Return</b>		6
██████████	██████████	* 7
<b>Deductions on Return Not Charged Against Book Income</b>		8
██████████	██████████	* 9
<b>Federal Tax Net Income</b>	<b>(2,660,471)</b>	10
<b>Show Computation of Tax</b>		11
██████████	██████████	12
██████████	██████████	13
██████████	██████████	14

## RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

- g Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
- g If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
- g A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. Provide the substitute page either in the context of a footnote or within the Appendix.

### Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes (Page F-62)

#### General Footnote

Deductions Recorded on Books Not Deducted for Return:

Provision for Income Tax	1,273,911
State Tax Deduction	294,334
Deferred Non-Qualified Plans	116,299
Depreciation - Book Over Tax	94,730
Performance Shares - FAS 123R	53,221
Bad Debts	42,094
Officers' Life Insurance	32,045
Accrued Vacation	23,345
Other	36,716
<b>TOTAL</b>	<b>1,966,695</b>

Income Recorded on Books Not Included in Return:

AFUDC - Equity	(73,031)
AFUDC - Debt	(21,531)
Other	-
<b>TOTAL</b>	<b>(94,562)</b>

Deductions on Return Not Charged Against Book Income:

Environmental Reserves	(12,556,440)
FAS 158 - Monthly	(937,555)
Repairs	(935,000)
Cost to Retire	(728,645)
Tax Over Book Gain/Loss on Sale & Retirements - Tax	(202,760)
Conservation Improvement Project	(52,840)
Prepaid Insurance	(33,680)
Accrued Post Employment Benefits - FAS 112	(25,274)
Other*	(2,470)
<b>TOTAL</b>	<b>(15,474,664)</b>

Other:

Refundable Advances	(1,332)
Prepaid PSCW	(1,138)
Other	(2,470)

## DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Description (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
<b>Electric Operations</b>				1
ÁÁÁ!{ á` &á }	ÁÁ	ÁÁ	ÁÁ	2
ÁÁÁ!á } { á•á }	ÁÁ Í F	ÁÁ	ÁÁ Í F	3
ÁÁÁá d á` á }	ÁÁÁ í è ç F	ÁÁ	ÁÁÁ í è ç F	4
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ÁÁÁ• ç { ^!ÁÁÁ ç ÁÁÁ á ÁÁ } { } ç }	ÁÁÁ Í È È F	ÁÁ	ÁÁÁ Í È È F	6
ÁÁÁá•	ÁÁ	ÁÁ	ÁÁ	7
ÁÁÁ { á á d áÁ ÁÁ á ÁÁ } ^!á }	ÁÁÁ È Á H È F Í	ÁÁÁ Ç Á Í	ÁÁÁ È Á Í Á Í J	8
<b>Total Electric Operations</b>	<b>1,884,100</b>	<b>82,945</b>	<b>1,967,045</b>	9
<b>Electric Maintenance</b>				10
ÁÁÁ!{ á` &á }	ÁÁ	ÁÁ	ÁÁ	11
ÁÁÁ!á } { á•á }	ÁÁÁ H È Í	ÁÁ	ÁÁÁ H È Í	12
ÁÁÁá d á` á }	ÁÁÁ G È H Í	ÁÁ	ÁÁÁ G È H Í	13
ÁÁÁ { á á d áÁ ÁÁ á ÁÁ } ^!á }	ÁÁ	ÁÁ	ÁÁ	14
<b>Total Electric Maintenance</b>	<b>343,290</b>		<b>343,290</b>	15
<b>Electric Operations and Maintenance Summary</b>				16
ÁÁÁ!{ á` &á }	ÁÁ	ÁÁ	ÁÁ	17
ÁÁÁ!á } { á•á }	ÁÁÁ Í È Ç	ÁÁ	ÁÁÁ Í È Ç	18
ÁÁÁá d á` á }	ÁÁÁ È È Í	ÁÁ	ÁÁÁ È È Í	19
ÁÁÁ• ç { ^!ÁÁÁ } °	ÁÁÁ G F È J H	ÁÁ	ÁÁÁ G F È J H	20
ÁÁÁ• ç { ^!ÁÁÁ ç ÁÁÁ á ÁÁ } { } ç }	ÁÁÁ Í È È F	ÁÁ	ÁÁÁ Í È È F	21
ÁÁÁá•	ÁÁ	ÁÁ	ÁÁ	22
ÁÁÁ { á á d áÁ ÁÁ á ÁÁ } ^!á }	ÁÁÁ È Á H È F Í	ÁÁÁ Ç Á Í	ÁÁÁ È Á Í Á Í J	23
<b>Total Electric Operations and Maintenance Summary</b>	<b>2,227,390</b>	<b>82,945</b>	<b>2,310,335</b>	24
<b>Gas Operations</b>				25
ÁÁÁ!{ á` &á } È á } -áç !^á ÁÁ	ÁÁÁ È Á Í	ÁÁ	ÁÁÁ È Á Í	26
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ÁÁÁ ç !á ÁÁ ÁÁ ÁÁ } { á á } * ÁÁ } ÁÁ ] [ &••á *	ÁÁ	ÁÁ	ÁÁ	29
ÁÁÁ!á } { á•á }	ÁÁ	ÁÁ	ÁÁ	30
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ÁÁÁ• ç { ^!ÁÁÁ } °	ÁÁÁ Í È Ç	ÁÁ	ÁÁÁ Í È Ç	32
ÁÁÁ• ç { ^!ÁÁÁ ç ÁÁÁ á ÁÁ } { } ç }	ÁÁÁ Ç È Ç J	ÁÁ	ÁÁÁ Ç È Ç J	33
ÁÁÁá•	ÁÁ	ÁÁ	ÁÁ	34
ÁÁÁ { á á d áÁ ÁÁ á ÁÁ } ^!á }	ÁÁÁ Í È Á F	ÁÁÁ Ç È Í F	ÁÁÁ Í È Á Ç	35
<b>Total Gas Operations</b>	<b>1,854,754</b>	<b>92,681</b>	<b>1,947,435</b>	36
<b>Gas Maintenance</b>				37
ÁÁÁ!{ á` &á } È á } -áç !^á ÁÁ	ÁÁ	ÁÁ	ÁÁ	38



## DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Description (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
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ÁÁÁ@:ÁÖæ ÁÛ ] ]	ÁÁ	ÁÁ	ÁÁ	40
ÁÁÁ[ :æ^ ÈÖÖÁ^! { á æá * Áæ áÁÛ! [ &••á *	ÁÁ	ÁÁ	ÁÁ	41
ÁÁÁ:æ { á • á }	ÁÁ	ÁÁ	ÁÁ	42
ÁÁÁä d ä ~ á }	ÁÁ Á Á È È Á Á	ÁÁ	ÁÁ Á Á È È Á Á	43
ÁÁÁ{ á ä d æá^ Áæ áÁÖ^ ^! æ	ÁÁ	ÁÁ	ÁÁ	44
<b>Total Gas Maintenance</b>	<b>464,664</b>		<b>464,664</b>	45
<b>Gas Operations and Maintenance Summary</b>				46
ÁÁÁ[ á ~ &á ] È æ ~ æç :^ áÁÖæ	ÁÁÁ È È Á Á	ÁÁ	ÁÁÁ È È Á Á	47
ÁÁÁ[ á &á ] Èæ :æÁÖæ ÁÖ& áâ * ÁÖç [ [ :æá ] Áæ áÁÖç^ [ [ { ^ } d	ÁÁ	ÁÁ	ÁÁ	48
ÁÁÁ@:ÁÖæ ÁÛ ] ]	ÁÁÁ È Á Á	ÁÁ	ÁÁÁ È Á Á	49
ÁÁÁ[ :æ^ ÈÖÖÁ^! { á æá * Áæ áÁÛ! [ &••á *	ÁÁ	ÁÁ	ÁÁ	50
ÁÁÁ:æ { á • á }	ÁÁ	ÁÁ	ÁÁ	51
ÁÁÁä d ä ~ á }	ÁÁÁ È Á Á È Á Á	ÁÁ	ÁÁÁ È Á Á È Á Á	52
ÁÁÁ • ç { ^! ÁÖæ ~ } ç	ÁÁÁ Á Á È Á Á	ÁÁ	ÁÁÁ Á Á È Á Á	53
ÁÁÁ • ç { ^! ÁÁ^! çæ^ Áæ áÁÖ ç! { æá } æ	ÁÁÁ Á Á È Á Á	ÁÁ	ÁÁÁ Á Á È Á Á	54
ÁÁÁæ^	ÁÁ	ÁÁ	ÁÁ	55
ÁÁÁ{ á ä d æá^ Áæ áÁÖ^ ^! æ	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	56
<b>Total Gas Operations and Maintenance Summary</b>	<b>2,319,418</b>	<b>92,681</b>	<b>2,412,099</b>	57
<b>Other Utility Departments</b>				58
ÁÁÁ ^! æá } Áæ áÁÁ æá ^) æ &	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	59
<b>Total Other Utility Departments</b>	<b>2,039,877</b>	<b>82,109</b>	<b>2,121,986</b>	60
<b>Total All Utility Departments</b>	<b>6,586,685</b>	<b>257,735</b>	<b>6,844,420</b>	61
<b>Utility Plant Construction (By Utility Departments)</b>				62
ÁÁÁ^ & ç ÁÁÛ] æ ç	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	63
ÁÁÁæ ÁÛ] æ ç	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	64
ÁÁÁ@:	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	65
<b>Total Utility Plant Construction (By Utility Departments)</b>	<b>935,026</b>	<b>38,606</b>	<b>973,632</b>	66
<b>Utility Plant Removal (By Utility Departments)</b>				67
ÁÁÁ^ & ç ÁÁÛ] æ ç	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	68
ÁÁÁæ ÁÛ] æ ç	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	69
ÁÁÁ@:	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	70
<b>Total Utility Plant Removal (By Utility Departments)</b>	<b>127,352</b>	<b>5,257</b>	<b>132,609</b>	71
<b>Other Accounts</b>				72
ÁÁÁ^ æá * ÁÖ& ~ } ç	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	ÁÁÁ	73
ÁÁÁ á & ÁÛ] æ ^ [ ~ •	ÁÁÁ Á Á È Á Á	ÁÁ	ÁÁÁ Á Á È Á Á	74
ÁÁÁ [ ] È Á ^ *   æ á	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	ÁÁÁ Á Á È Á Á	75
ÁÁÁ^! çæ^ ÁÖá^ ÁÁÛ] æ á ÁÁÛ] æ á ÁÁÛ] æ á	ÁÁÁ Á Á È Á Á	ÁÁ	ÁÁÁ Á Á È Á Á	76

## DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
Description (a)				
<b>Total Other Accounts</b>	578,060	(301,598)	276,462	77
<b>Total Salaries and Wages</b>	8,227,123		8,227,123	78

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**MISCELLANEOUS GENERAL EXPENSES (ACCOUNT 930.2) (ELECTRIC)**

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	Description (a)	Amount (b)	
	Industry Association Dues	27,251	1
	Miscellaneous- Group < 5,000	3,545	2
	<b>Total</b>	<b>30,796</b>	3

### COMMON PLANT IN SERVICE

g Include in column (e) entries reclassifying property from one account or utility service to another, etc.  
 g Corrections of entries of the current or immediately preceding year should be recorded in columns (c) or (d), accordingly, as they are corrections of additions or retirements.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments (e)	Transfers (f)	Balance End of Year		
						Total (g)	Located in Wisconsin (h)	
<b>Transactions</b>								1
Accounting & Finance Dept	\$	\$	0	\$	\$	\$	\$	2
Construction & Maintenance Dept	\$	\$	0	\$	\$	\$	\$	3
Water & Sewer Dept	\$	\$	0	\$	\$	\$	\$	4
<b>Total Transactions</b>	<b>6,155,363</b>					<b>6,155,363</b>		5
<b>Sales</b>								6
Water Sales	\$	\$	0	\$	\$	\$	\$	7
Electricity Sales	\$	\$	0	\$	\$	\$	\$	8
Gas Sales	\$	\$	0	\$	\$	\$	\$	9
Telephone Sales	\$	\$	0	\$	\$	\$	\$	10
Other Sales	\$	\$	0	\$	\$	\$	\$	11
Water & Sewer Dept	\$	\$	0	\$	\$	\$	\$	12
Construction & Maintenance Dept	\$	\$	0	\$	\$	\$	\$	13
Water & Sewer Dept	\$	\$	0	\$	\$	\$	\$	14
Water & Sewer Dept	\$	\$	0	\$	\$	\$	\$	15
Water & Sewer Dept	\$	\$	0	\$	\$	\$	\$	16
Construction & Maintenance Dept	\$	\$	0	\$	\$	\$	\$	17
Water & Sewer Dept	\$	\$	0	\$	\$	\$	\$	18
<b>Total Sales</b>	<b>10,967,373</b>	<b>466,913</b>	<b>33,366</b>			<b>11,400,920</b>		19
<b>Total</b>	<b>17,122,736</b>	<b>466,913</b>	<b>33,366</b>			<b>17,556,283</b>		20

### COMMON ACCUMULATED DEPRECIATION

g If Column (c) Straight Line Rate % Used is Various, then enter zero and explain in the footnote.  
 g Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Description (a)	Balance First of Year (b)	Straight Line Rate % Used (c)	Accruals During Year		Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments (i)	Balance End of Year		
			Straight Line Amount (d)	Additional Amount (e)					Total (j)	Located in Wisconsin (k)	
<b>Intangible Plant</b>											
Intangible Plant											1
Intangible Plant											2
Intangible Plant											3
Intangible Plant											4
<b>Total Intangible Plant</b>	<b>2,882,915</b>		<b>468,151</b>			<b>0</b>	<b>0</b>		<b>3,351,066</b>		5
<b>General Plant</b>											
General Plant											6
General Plant											7
General Plant											8
General Plant											9
General Plant											10
General Plant											11
General Plant											12
General Plant											13
General Plant											14
General Plant											15
General Plant											16
General Plant											17
General Plant											18
<b>Total General Plant</b>	<b>4,664,554</b>		<b>441,208</b>		<b>33,366</b>	<b>3,424</b>	<b>4,739</b>		<b>5,073,711</b>		19
<b>Total</b>	<b>7,547,469</b>		<b>909,359</b>		<b>33,366</b>	<b>3,424</b>	<b>4,739</b>		<b>8,424,777</b>		20

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**COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION - ALLOCATION TO UTILITY DEPARTMENTS**

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Description (a)	Plant End of Year (b)	Accumulated Depreciation End of Year (c)	Depreciation Accruals (d)	
Electric	7,724,764	3,716,577	351,921	1
Gas	3,160,131	1,520,417	155,500	2
Water	6,671,388	3,209,770	311,000	3
<b>Total</b>	<b>17,556,283</b>	<b>8,446,764</b>	<b>818,421</b>	<b>4</b>

## REGULATORY COMMISSION EXPENSES

- g Report details of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
- g Report in columns (c) and (d), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.
- g Show in column (l) any expenses incurred in prior years which are being amortized. List in column (b) the period of amortization.
- g List in column (g), (h) and (i) expenses incurred during year which were charged currently to income, plant, or other accounts.
- g Minor items (less than \$25,000) may be grouped.

Regulatory Commission Name / Description (a & b)	Assessed by Regulatory Commission (c)	Utility Expenses (d)	Total Expenses for Current Year (e)	Expenses Incurred During Year Current Charge to			Amortized During Year		
				Department (f)	Account (g)	Amount (h)	Contra Account (i)	Amount (j)	
<b>5820-CE-104</b> Nemadji Expansion	192		192	Electric	10700	192			1
<b>5820-CG-107</b> Hammond Ave Gas	8,658		8,658	Gas	10700	8,658			2
<b>5820-GF</b> PGA Filings	3,519		3,519	Gas	928	3,519			3
<b>5820-GP</b> Gas Plan	4,256		4,256	Gas	928	4,256			4
<b>5820-SB-141</b> Short Term Debt Filings	2,513		2,513	Common	928	2,513			5
<b>5820-SB-142</b> Short Term Debt Filings	450		450	Common	928	450			6
<b>5820-TE-100</b> Superior Solar	175		175	Electric	10700	175			7
<b>5820-TE-101, 5820-TG-101, 5820-TW-101</b> Arrears Management Program	44	10,985	11,029	Common	928	11,029			8
<b>5820-UR-116</b> Rate Case	5,508	821	6,329	Common	928	6,329			9
<b>5820-UR-117</b> Rate Case		6,203	6,203	Common	928	6,203			10
<b>Citizens Utility Board</b> PSCW Interveners	4,891		4,891	Common	928	4,891			11
<b>SWLP Misc</b> PSCW Gas Docket	35		35	Gas	928	35			12
<b>Total</b>	<b>30,241</b>	<b>18,009</b>	<b>48,250</b>			<b>48,250</b>			<b>13</b>

## CONSUMER ADVOCATE FUNDING

g Wisconsin Act 24.  
 g Provide the number of meters serving electric and gas residential, small commercial and small industrial customers as of December 31.

Description (a)	Residential (b)	Small Commercial (c)	Small Industrial (d)		
Electric Meters	12,826	1,861	82	*	1
Gas Meters	11,592	1,306	49	*	2



## ELECTRIC OPERATING REVENUES & EXPENSES

Description (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues - Sales of Electricity</b>			1
Sales of Electricity (440-448)	89,052,580	84,002,182	2
(Less) Provision for Rate Refunds (449.1)	0	0	3
<b>Total Sales of Electricity</b>	<b>89,052,580</b>	<b>84,002,182</b>	4
<b>Other Operating Revenues</b>			5
Forfeited Discounts (450)	115,422	110,418	6
Miscellaneous Service Revenues (451)	29,148	30,457	7
Sales of Water and Water Power (453)	0	0	8
Rent from Electric Property (454)	3,273,904	2,669,262	9
Interdepartmental Rents (455)	0	0	10
Other Electric Revenues (456)	(1,726,974)	(938,243)	11
Wheeling (456.1)	0	0	12
Regional Transmission Service Revenues (457.1)	0	0	13
<b>Total Other Operating Revenues</b>	<b>1,691,500</b>	<b>1,871,894</b>	14
<b>Total Operating Revenues</b>	<b>90,744,080</b>	<b>85,874,076</b>	15
<b>Operation and Maintenance Expenses</b>			16
Power Production Expenses (500-558)	72,695,908	69,424,605	17
Transmission Expenses (560-573)	279,919	200,433	18
Regional Market Expenses (575-576)	0	0	19
Distribution Expenses (580-598)	1,563,778	1,464,413	20
Customer Accounts Expenses (901-905)	793,776	761,608	21
Customer Service Expenses (907-910)	1,079,932	1,122,354	22
Sales Promotion Expenses (911-916)	0	0	23
Administration and General Expenses (920-935)	3,901,333	3,947,349	24
<b>Total Operation and Maintenance Expenses</b>	<b>80,314,646</b>	<b>76,920,762</b>	25
<b>Other Expenses</b>			26
Depreciation Expense (403)	3,122,658	2,870,337	27
Amortization of Limited-Term Utility Plant (404)	0	0	28
Amortization of Other Utility Plant (405)	(14,031)	0	29
Amortization of Utility Plant Acquisition Adjustment (406)	0	0	30
Amortization of Property Losses (407)	0	89,551	31
Regulatory Debits (407.3)	51,809	0	32
(Less) Regulatory Credits (407.4)	157,300	0	33
Taxes Other Than Income Taxes (408.1)	2,819,750	2,530,921	34
Income Taxes (409.1)	2,246,864	763,885	35
Provision for Deferred Income Taxes (410.1)	469,338	1,207,252	36
Less: Provision for Deferred Income Taxes-Credit (411.1)	2,203,887	1,373,581	37
Investment Tax Credits, Restored (411.4)	(6,600)	(6,600)	38
(Less) Gains from Disp. Of Utility Plant (411.6)	0	0	39
Loss from Disp. Of Utility Plant (411.7)	0	0	40
Gain from Disposition of Allowances (411.8)	0	0	41
Accretion Expense (411.10)	0	0	42
<b>Total Other Expenses</b>	<b>6,328,601</b>	<b>6,081,765</b>	43
<b>Total Operating Expenses</b>	<b>86,643,247</b>	<b>83,002,527</b>	44
<b>NET OPERATING INCOME</b>	<b>4,100,833</b>	<b>2,871,549</b>	45

### ELECTRIC OPERATING REVENUES (ACCOUNT 400)

- g Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- g Report number of customers, columns (j) and (k), on the basis of meters. In addition to the number of flat rate accounts, except that where setarate meter readings are addedfor billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
- g Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
- g See Important Changes During the Year for important new territory added and important rate increases or decreases.
- g Sales to Ultimate Customer, see Sales of Electricity by Rate Schedules for amounts relating to unbilled revenue by accounts.
- g Include unmetered sales. Provide details of such sales in a footnote.
- g Total Revenue includes both billed and unbilled revenue.

Description (a)	Operating Revenues				Megawatt Hours Sold				Avg. No. Customer per Month		
	Total Revenue (b)	Unbilled (c)	This Year (d)	Last Year (e)	Amount (f)	Unbilled (g)	This Year (h)	Last Year (i)	This Year (j)	Last Year (k)	
<b>Sales of Electricity</b>											1
Residential Sales (440)	12,673,316	99,871	12,573,445	13,388,793	85,036.000	(546.668)	85,582.668	94,322.720	13,042	12,916	2
Farm Sales (441)			0				0.000				3
Small Commercial Sales (442)	9,323,263	84,583	9,238,680	9,881,843	78,150.000	(70.047)	78,220.047	84,435.050	2,070	2,053	4
Industrial Sales (443)	66,559,714	11,100	66,548,614	60,241,096	835,845.000	(79.277)	835,924.277	737,683.568	150	153	5
Public Street & Highway Lighting (444)	283,525	133	283,392	267,727	1,932.000	(4.378)	1,936.378	1,890.191	29	96	6
Public Other Sales (445)			0				0.000				7
Sales to Railroads and Railways (446)			0				0.000				8
Interdepartmental Sales (448)	212,762		212,762	222,723	1,944.000		1,944.000	1,993.852	24	24	9
<b>Total Sales to Ultimate Customers</b>	<b>89,052,580</b>	<b>195,687</b>	<b>88,856,893</b>	<b>84,002,182</b>	<b>1,002,907.000</b>	<b>(700.370)</b>	<b>1,003,607.370</b>	<b>920,325.381</b>	<b>15,315</b>	<b>15,242</b>	10
Sales for Resale (447)			0				0.000				11
<b>Total Sales for Resale</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0</b>	<b>0</b>	12
(Less) Provision for Rate Refunds (449.1)			0				0.000				13
<b>Total Revenues Net of Provision for Rate Refunds</b>	<b>89,052,580</b>	<b>195,687</b>	<b>88,856,893</b>	<b>84,002,182</b>	<b>1,002,907.000</b>	<b>(700.370)</b>	<b>1,003,607.370</b>	<b>920,325.381</b>	<b>15,315</b>	<b>15,242</b>	14

### SALES OF ELECTRICITY BY RATE SCHEDULE

- g Column(i) is the sum of the 12 monthly billed peak demands for all of the customers in each class.
- g Column(j) is the sum of the 12 monthly customer (or Distribution) demands for all of the customers in each class./li>
- g Column(l) is the sum of the PCAC or fuel adjustment clause for the customers in each class.
- g This schedule shall include both billed and unbilled amounts.

**Wisconsin Geographical Operations**

Type of Sales/Rate Class (a)	Rate Schedule (b)	TOD Rate (c)	Demand Rate (d)	Average Number Customers (e)	MWh (f)	On-Peak MWh (g)	Off-Peak MWh (h)	Billed Demand MW (i)	Customer Demand MW (j)	Tariff Revenues (k)	PCAC/ Fuel Cost Revenues (l)	Total Revenues (k+l) (m)	
<b>Residential Sales</b>													
Controlled Water & Space Heating	CSH-1	N	N	117	1,390.410					110,965		110,965	1
Residential	ER-1	N	N	12,816	82,847.807					12,535,452		12,535,452	2
Residential	ER-TD	Y	N	62	728.867	245.336	483.531					0	3
Residential - Water Heating	EW-1R	N	N	47	89.958					11,691		11,691	4
<b>TOTAL</b>				<b>13,042</b>	<b>85,057.042</b>	<b>245.336</b>	<b>483.531</b>	<b>0.000</b>	<b>0.000</b>	<b>12,658,108</b>	<b>0</b>	<b>12,658,108</b>	<b>5</b>
<b>Commercial &amp; Industrial</b>													
General Service	EC-1	N	N	1,501	21,651.261					3,065,160		3,065,160	6
General Service Demand	EC-3	N	Y	322	73,070.739			221.000	221.000	7,893,745		7,893,745	7
Commercial and Industrial	EC-5	Y	Y	6	16,792.235	7,096.211	9,696.024	42.000	42.000	1,702,511		1,702,511	8
General Service Demand	EP-1	N	Y	12	7,889.993			25.000	25.000	919,374		919,374	9
Large Power	EP-3	Y	Y	13	192,269.360	68,639.509	123,629.851	435.000	435.000	17,139,804		17,139,804	10
Large Industrial Power	EP-5	Y	Y	1	603,904.750	208,163.156	395,741.594	945.000	945.000	45,098,106		45,098,106	11
<b>TOTAL</b>				<b>1,855</b>	<b>915,578.338</b>	<b>283,898.876</b>	<b>529,067.469</b>	<b>1,668.000</b>	<b>1,668.000</b>	<b>75,818,700</b>	<b>0</b>	<b>75,818,700</b>	<b>12</b>
<b>Lighting Service</b>													
Street Lighting	EL-1	N	N	29	1,965.609					287,197		287,197	13
Area Lighting	EN-1	N	N	387	291.395					73,273		73,273	14
Athletic Field Lighting	EZ-1	N	N	2	14.492					2,540		2,540	15
<b>TOTAL</b>				<b>418</b>	<b>2,271.496</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>363,010</b>	<b>0</b>	<b>363,010</b>	<b>16</b>
<b>TOTAL SALES TO CUSTOMERS</b>				<b>15,315</b>	<b>1,002,906.876</b>	<b>284,144.212</b>	<b>529,551.000</b>	<b>1,668.000</b>	<b>1,668.000</b>	<b>88,839,818</b>	<b>0</b>	<b>88,839,818</b>	<b>17</b>
<b>Distributed Energy Resource</b>													
Distributed Energy Resource - Net Metering	CGS-NM	N	N									0	18
Distributed Energy Resource	COGS-PG	Y	N									0	19
<b>TOTAL</b>				<b>0</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

- g Column(i) is the sum of the 12 monthly billed peak demands for all of the customers in each class.
- g Column(j) is the sum of the 12 monthly customer (or Distribution) demands for all of the customers in each class./li>
- g Column(l) is the sum of the PCAC or fuel adjustment clause for the customers in each class.
- g This schedule shall include both billed and unbilled amounts.

**Wisconsin Geographical Operations**

Type of Sales/Rate Class (a)	Rate Schedule (b)	TOD Rate (c)	Demand Rate (d)	Average Number Customers (e)	MWh (f)	On-Peak MWh (g)	Off-Peak MWh (h)	Billed Demand MW (i)	Customer Demand MW (j)	Tariff Revenues (k)	PCAC/ Fuel Cost Revenues (l)	Total Revenues (k+l) (m)
<b>TOTAL Wisconsin</b>				15,315	1,002,906.876	284,144.212	529,551.000	1,668.000	1,668.000	88,839,818	0	88,839,818

**SALES OF ELECTRICITY BY RATE SCHEDULE**

- g Column(i) is the sum of the 12 monthly billed peak demands for all of the customers in each class.
- g Column(j) is the sum of the 12 monthly customer (or Distribution) demands for all of the customers in each class./li>
- g Column(l) is the sum of the PCAC or fuel adjustment clause for the customers in each class.
- g This schedule shall include both billed and unbilled amounts.

**Out-of-State Geographical Operations**

Description (a)	Revenues Amount (b)	MWh Sold (c)	Avg. No Cust Per Month (d)
- - - OUT-OF-STATE GEOGRAPHICAL OPERATIONS NOT APPLICABLE TO THIS UTILITY - - -			

**SALES FOR RESALE (ACCOUNT 447)**

- g Report all sales for resale (i.e., sales to purchaser other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule.
- g Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- g In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
- g For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, leave columns (d), (e) and (f) blank. Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
- g Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
- g Explain in column (k) all components of the amount shown in column (j).

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

## ELECTRIC OTHER OPERATING REVENUES

- g Report succinct statement of the revenues in each account and show separate totals for each account.
- g Report name of lessee and description of property for major items of rent revenue. Group other rents less than \$25,000 by classes.
- g For sales of water and water power, report name of purchaser, purpose for which water used and the development supplying water.
- g Report basis of charges for any interdepartmental rents.
- g Report details of major items in Acct. 456. Group items less than \$25,000.

Description (a)	Wisconsin Amount (b)	Out of State Amount (c)	
<b>Forfeited Discounts (450)</b>			1
Customer late payment charges	115,422		2
<b>Total Forfeited Discounts (450)</b>	<b>115,422</b>	<b>0</b>	3
<b>Miscellaneous Shared Revenues (451)</b>			4
Reconnection Fees	29,148		5
<b>Total Miscellaneous Shared Revenues (451)</b>	<b>29,148</b>	<b>0</b>	6
<b>Sales of Water &amp; Water Power (453)</b>			7
None			8
<b>Rent from Electric Property (454)</b>			9
MP for Pool Interconnect Facilities Charge	3,255,499		10
Other	18,405		11
<b>Total Rent from Electric Property (454)</b>	<b>3,273,904</b>	<b>0</b>	12
<b>Interdepartmental Rents (455)</b>			13
None			14
<b>Other Electric Revenues (456)</b>			15
Other	-425,815		16
PCAC Adjustment	-614,164		17
PCAC Revenue Adj	-819,700		18
Phase Shifter	121,006		19
WI Sales & Use Tax	11,699		20
<b>Total Other Electric Revenues (456)</b>	<b>-1,726,974</b>	<b>0</b>	21
<b>Wheeling (456.1)</b>			22
None			23
<b>Regional Transmission Service Revenues (457.1)</b>			24
None			25
<b>Utility Total</b>	<b>1,691,500</b>	<b>0</b>	26

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## ELECTRIC OTHER OPERATING REVENUES

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- g Report succinct statement of the revenues in each account and show separate totals for each account.
- g Report name of lessee and description of property for major items of rent revenue. Group other rents less than \$25,000 by classes.
- g For sales of water and water power, report name of purchaser, purpose for which water used and the development supplying water.
- g Report basis of charges for any interdepartmental rents.
- g Report details of major items in Acct. 456. Group items less than \$25,000.

### Electric Other Operating Revenues (Page E-05)

#### Explain all negative values.

Additional PCAC adjustment for account 456 is related to a purchase power correction for 2022 discovered in 2023.

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#### General Footnote

The negative value is related to the PCAC revenue adjustment, which is based off what the PCAC value is. If the value moves higher or lower, there could be more of a credit to revenues.

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**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)		
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)				
<b>POWER PRODUCTION EXPENSES</b>								1
<b>STEAM POWER GENERATION EXPENSES</b>								2
Operation Supervision and Engineering (500)					0	0		3
Fuel (501)					0	0		4
Steam Expenses (502)					0	0		5
Steam from Other Sources (503)					0	0		6
(Less) Steam Transferred -- Credit (504)					0	0		7
Electric Expenses (505)					0	0		8
Miscellaneous Steam Power Expenses (506)					0	0		9
Rents (507)					0	0		10
Allowances (509)					0	0		11
Maintenance Supervision and Engineering (510)					0	0		12
Maintenance of Structures (511)					0	0		13
Maintenance of Boiler Plant (512)					0	0		14
Maintenance of Electric Plant (513)					0	0		15
Maintenance of Miscellaneous Steam Plant (514)					0	0		16
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		17
<b>NUCLEAR POWER GENERATION EXPENSES</b>								18
Operation Supervision and Engineering (517)					0	0		19
Fuel (518)					0	0		20
Coolants and Water (519)					0	0		21
Steam Expenses (520)					0	0		22
Steam from Other Sources (521)					0	0		23
(Less) Steam Transferred -- Credit (522)					0	0		24
Electric Expenses (523)					0	0		25
Miscellaneous Nuclear Power Expenses (524)					0	0		26
Rents (525)					0	0		27

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)	
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)			
Maintenance Supervision and Engineering (528)					0	0	28
Maintenance of Structures (529)					0	0	29
Maintenance of Reactor Plant Equipment (530)					0	0	30
Maintenance of Electric Plant (531)					0	0	31
Maintenance of Miscellaneous Nuclear Plant (532)					0	0	32
<b>Total Nuclear Power Generation Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>							<b>34</b>
Operation Supervision and Engineering (535)					0	0	35
Water for Power (536)					0	0	36
Hydraulic Expenses (537)					0	0	37
Electric Expenses (538)					0	0	38
Miscellaneous Hydraulic Power Generation Expenses (539)					0	0	39
Rents (540)					0	0	40
Maintenance Supervision and Engineering (541)					0	0	41
Maintenance of Structures (542)					0	0	42
Maintenance of Reservoirs, Dams and Waterways (543)					0	0	43
Maintenance of Electric Plant (544)					0	0	44
Maintenance of Miscellaneous Hydraulic Plant (545)					0	0	45
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46</b>
<b>OTHER POWER GENERATION EXPENSES</b>							<b>47</b>
Operation Supervision and Engineering (546)					0	0	48
Fuel (547)					0	0	49
Generation Expenses (548)					0	0	50
Miscellaneous Other Power Generation Expenses (549)					0	0	51
Rents (550)					0	0	52
Maintenance Supervision and Engineering (551)					0	0	53
Maintenance of Structures (552)				154	154	0	54

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)	
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)			
Maintenance of Generating and Electric Plant (553)					0	0	55
Maintenance of Miscellaneous Other Power Generation Plant (554)					0	0	56
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>154</b>	<b>0</b>	<b>0</b>	<b>154</b>	<b>0</b>	<b>57</b>
<b>Total Power Production Expenses</b>	<b>0</b>	<b>154</b>	<b>0</b>	<b>0</b>	<b>154</b>	<b>0</b>	<b>58</b>
<b>OTHER POWER SUPPLY EXPENSES</b>							<b>59</b>
Purchased Power (555)		72,691,805			72,691,805	69,420,494	60
System Control and Load Dispatching (556)		3,949			3,949	4,111	61
Other Expenses (557)					0	0	62
Precertification Expenses (558)					0	0	63
<b>Total Other Power Supply Expenses</b>	<b>0</b>	<b>72,695,754</b>	<b>0</b>	<b>0</b>	<b>72,695,754</b>	<b>69,424,605</b>	<b>64</b>
<b>TRANSMISSION EXPENSES</b>							<b>65</b>
Operation Supervision and Engineering (560)					0	0	66
Load Dispatching (561)					0	0	67
Load Dispatch-Reliability (561.1)					0	0	68
Load Dispatch-Monitor and Operate Transmission System (561.2)					0	0	69
Load Dispatch-Transmission Service and Scheduling (561.3)					0	0	70
Scheduling, System Control and Dispatch Services (561.4)					0	0	71
Reliability, Planning and Standards Development Services (561.5)					0	0	72
Transmission Service Studies (561.6)					0	0	73
Generation Interconnection Studies (561.7)					0	0	74
Reliability, Planning and Standards Development Services (561.8)					0	0	75
Station Expenses (562)					0	0	76
Overhead Lines Expenses (563)	571	280			851	48,244	77
Underground Lines Expenses (564)					0	0	78
Transmission of Electricity by Others (565)					0	0	79
Miscellaneous Transmission Expenses (566)					0	0	80
Rents (567)		30,251			30,251	26,039	81

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)		
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)				
Maintenance Supervision and Engineering (568)					0	0	82	
Maintenance of Structures (569)					0	0	83	
Maintenance of Computer Hardware (569.1)					0	0	84	
Maintenance of Computer Software (569.2)					0	0	85	
Maintenance of Communication Equipment (569.3)					0	0	86	
Maintenance of Miscellaneous Regional Transmission Plant (569.4)					0	0	87	
Maintenance of Station Equipment (570)	13,455	160,935			174,390	126,150	88	
Maintenance of Overhead Lines (571)		74,427			74,427	0	89	
Maintenance of Underground Lines (572)					0	0	90	
Maintenance of Miscellaneous Transmission Plant (573)					0	0	91	
<b>Total Transmission Expenses</b>	<b>14,026</b>	<b>265,893</b>	<b>0</b>	<b>0</b>	<b>279,919</b>	<b>200,433</b>	92	
<b>REGIONAL MARKET EXPENSES</b>								93
Operation Supervision (575.1)					0	0	94	
Day-Ahead and Real-Time Market Facilitation (575.2)					0	0	95	
Transmission Rights Market Facilitation (575.3)					0	0	96	
Capacity Market Facilitation (575.4)					0	0	97	
Ancillary Services Market Facilitation (575.5)					0	0	98	
Market Monitoring and Compliance (575.6)					0	0	99	
Market Facilitation, Monitoring and Compliance Services (575.7)					0	0	100	
Rents (575.8)					0	0	101	
Maintenance of Structures and Improvements (576.1)					0	0	102	
Maintenance of Computer Hardware (576.2)					0	0	103	
Maintenance of Computer Software (576.3)					0	0	104	
Maintenance of Communication Equipment (576.4)					0	0	105	
Maintenance of Miscellaneous Market Operation Plant (576.5)					0	0	106	
<b>Total Regional Market Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	107	
<b>DISTRIBUTION EXPENSES</b>								108

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)	
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)			
Operation Supervision and Engineering (580)	37,123	5,653			42,776	49,971	109
Load Dispatching (581)		43,965			43,965	40,569	110
Station Expenses (582)		11,570			11,570	14,096	111
Overhead Line Expenses (583)	41,605	35,162			76,767	(29,590)	112
Underground Line Expenses (584)	19,544	43,846			63,390	35,962	113
Street Lighting and Signal System Expenses (585)	1,062	6,142			7,204	338	114
Meter Expenses (586)	195,495	40,104			235,599	247,147	115
Customer Installations Expenses (587)					0	2,925	116
Miscellaneous Expenses (588)	83,593	163,414			247,007	358,886	117
Rents (589)		4,544			4,544	5,235	118
Maintenance Supervision and Engineering (590)					0	98,811	119
Maintenance of Structures (591)					0	0	120
Maintenance of Station Equipment (592)		4,616			4,616	3,200	121
Maintenance of Overhead Lines (593)	291,267	465,474			756,741	556,699	122
Maintenance of Underground Lines (594)	24,041	8,003			32,044	47,233	123
Maintenance of Line Transformers (595)	1,711	2,802			4,513	0	124
Maintenance of Street Lighting and Signal Systems (596)	12,816	3,692			16,508	27,862	125
Maintenance of Meters (597)		16,534			16,534	5,069	126
Maintenance of Miscellaneous Distribution Plant (598)					0	0	127
<b>Total Distribution Expenses</b>	<b>708,257</b>	<b>855,521</b>	<b>0</b>	<b>0</b>	<b>1,563,778</b>	<b>1,464,413</b>	<b>128</b>
<b>CUSTOMER ACCOUNTS EXPENSES</b>							<b>129</b>
Supervision (901)	65,216	1,418			66,634	77,212	130
Meter Reading Expenses (902)	6,581	25,885			32,466	27,301	131
Customer Records and Collection Expenses (903)	219,397	173,178			392,575	378,017	132
Uncollectible Accounts (904)		302,101			302,101	279,078	133
Miscellaneous Customer Accounts Expenses (905)					0	0	134
<b>Total Customer Accounts Expenses</b>	<b>291,194</b>	<b>502,582</b>	<b>0</b>	<b>0</b>	<b>793,776</b>	<b>761,608</b>	<b>135</b>

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)		
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)				
<b>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>								136
Supervision (907)					0	0		137
Customer Assistance Expenses (908)	160,901	124,424			285,325	243,336		138
Informational and Instructional Expenses (909)		2,483			2,483	5,129		139
Miscellaneous Customer Service and Informational Expenses (910)		792,124			792,124	873,889		140
<b>Total Customer Service and Informational Expenses</b>	<b>160,901</b>	<b>919,031</b>	<b>0</b>	<b>0</b>	<b>1,079,932</b>	<b>1,122,354</b>		141
<b>SALES EXPENSES</b>								142
Supervision (911)					0	0		143
Demonstrating and Selling Expenses (912)					0	0		144
Advertising Expenses (913)					0	0		145
Miscellaneous Sales Expenses (916)					0	0		146
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		147
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>								148
Administrative and General Salaries (920)	827,098	220,226			1,047,324	823,898		149
Office Supplies and Expenses (921)	1,796	286,867			288,663	244,988		150
(Less) Administrative Expenses Transferred -- Credit (922)		191,127			191,127	151,403		151
Outside Services Employed (923)	233	1,706,204			1,706,437	1,662,383		152
Property Insurance (924)		77,001			77,001	67,968		153
Injuries and Damages (925)		363,800			363,800	344,987		154
Employee Pensions and Benefits (926)		536,008			536,008	744,644		155
Franchise Requirements (927)					0	0		156
Regulatory Commission Expenses (928)	5,425	11,924			17,349	168,342		157
(Less) Duplicate Charges -- Credit (929)					0	0		158
General Advertising Expenses (930.1)		18,474			18,474	6,507		159
Miscellaneous General Expenses (930.2)		30,796			30,796	28,267		160
Rents (931)					0	0		161
Maintenance of General Plant (935)		6,608			6,608	6,768		162

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)	
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)			
Total Administrative and General Expenses	834,552	3,066,781	0	0	3,901,333	3,947,349	163
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>2,008,930</b>	<b>78,305,716</b>	<b>0</b>	<b>0</b>	<b>80,314,646</b>	<b>76,920,762</b>	164

### PURCHASED POWER

- g Report all power purchases made during the year.
- g Enter the number of megawatt-hours purchased in each month. If your wholesale power contract does not have an on-peak time period, enter all-hours purchases in the off-peak fields only.
- g If your utility purchases wholesale power from multiple sources, insert additional power vendors.

**Purchased Power Source: 1**

Name of Vender	Type of Power Purchased	Point of Delivery
Allete Inc	Firm	Customer Owned

Voltage at Which Delivered: \_\_\_\_\_ Voltage at Point of Metering: \_\_\_\_\_ Total of 12 Monthly Maximum Demand: 933.353

Average Load Factor: 88.6078 Total Cost of Purchased Power: 43,985,792 Average cost per MWh: 72.8571

On-Peak Hours: \_\_\_\_\_

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total MWh
On-Peak	19,922.000	15,913.000	17,921.000	15,231.000	19,317.000	16,840.000	15,215.000	17,234.000	17,130.000	18,640.000	18,930.000	17,590.000	<b>209,883.000</b>
Off-Peak	36,603.000	29,611.000	31,031.000	32,065.000	32,849.000	30,141.000	30,394.000	29,644.000	34,299.000	34,795.000	35,287.000	37,125.000	<b>393,844.000</b>

**Purchased Power Source: 2**

Name of Vender	Type of Power Purchased	Point of Delivery
Allete Inc	Firm	Fairmount Park

Voltage at Which Delivered: \_\_\_\_\_ Voltage at Point of Metering: \_\_\_\_\_ Total of 12 Monthly Maximum Demand: 143.663

Average Load Factor: 69.5139 Total Cost of Purchased Power: 4,984,416 Average cost per MWh: 68.3715

On-Peak Hours: \_\_\_\_\_

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total MWh
On-Peak	2,955.000	2,649.000	2,747.000	2,165.000	2,218.000	2,168.000	2,278.000	2,629.000	2,042.000	2,256.000	2,349.000	2,393.000	<b>28,849.000</b>
Off-Peak	4,649.000	4,132.000	4,115.000	3,786.000	3,111.000	2,872.000	3,415.000	3,299.000	3,343.000	3,320.000	3,741.000	4,270.000	<b>44,053.000</b>



### PURCHASED POWER

- g Report all power purchases made during the year.
- g Enter the number of megawatt-hours purchased in each month. If your wholesale power contract does not have an on-peak time period, enter all-hours purchases in the off-peak fields only.
- g If your utility purchases wholesale power from multiple sources, insert additional power vendors.

**Purchased Power Source: 3**

Name of Vender	Type of Power Purchased	Point of Delivery
Allete Inc	Firm	Nemadji

Voltage at Which Delivered: \_\_\_\_\_ Voltage at Point of Metering: \_\_\_\_\_ Total of 12 Monthly Maximum Demand: 129.061

Average Load Factor: 82.8747 Total Cost of Purchased Power: 5,515,296 Average cost per MWh: 70.6365

On-Peak Hours: \_\_\_\_\_

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total MWh
On-Peak	894.000	1,031.000	1,466.000	1,531.000	1,980.000	2,254.000	2,476.000	3,151.000	2,402.000	3,247.000	3,403.000	3,206.000	<b>27,041.000</b>
Off-Peak	1,675.000	1,925.000	2,561.000	3,155.000	3,512.000	3,939.000	4,798.000	5,381.000	4,847.000	5,942.000	6,456.000	6,848.000	<b>51,039.000</b>

**Purchased Power Source: 4**

Name of Vender	Type of Power Purchased	Point of Delivery
Allete Inc	Firm	Stinson Avenue

Voltage at Which Delivered: \_\_\_\_\_ Voltage at Point of Metering: \_\_\_\_\_ Total of 12 Monthly Maximum Demand: 222.301

Average Load Factor: 67.3091 Total Cost of Purchased Power: 7,680,597 Average cost per MWh: 70.3165

On-Peak Hours: \_\_\_\_\_

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total MWh
On-Peak	3,581.000	3,119.000	3,363.000	3,394.000	3,461.000	3,600.000	3,671.000	4,389.000	2,927.000	3,223.000	3,192.000	3,113.000	<b>41,033.000</b>
Off-Peak	5,781.000	4,977.000	5,192.000	6,366.000	5,535.000	5,685.000	6,515.000	6,328.000	5,439.000	5,246.000	5,312.000	5,820.000	<b>68,196.000</b>

### PURCHASED POWER

- g Report all power purchases made during the year.
- g Enter the number of megawatt-hours purchased in each month. If your wholesale power contract does not have an on-peak time period, enter all-hours purchases in the off-peak fields only.
- g If your utility purchases wholesale power from multiple sources, insert additional power vendors.

**Purchased Power Source: 5**

Name of Vender	Type of Power Purchased	Point of Delivery
Allele Inc	Firm	Winter Street

Voltage at Which Delivered: \_\_\_\_\_ Voltage at Point of Metering: \_\_\_\_\_ Total of 12 Monthly Maximum Demand: 279.695  
 Average Load Factor: 72.7353 Total Cost of Purchased Power: 10,525,704 Average cost per MWh: 70.8759  
 On-Peak Hours: \_\_\_\_\_

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total MWh
On-Peak	5,643.000	5,278.000	5,767.000	4,142.000	4,373.000	4,203.000	4,320.000	4,877.000	4,556.000	4,901.000	4,874.000	5,010.000	<b>57,944.000</b>
Off-Peak	8,934.000	8,247.000	8,542.000	7,192.000	6,405.000	5,938.000	6,840.000	6,690.000	7,524.000	7,502.000	7,982.000	8,769.000	<b>90,565.000</b>

## ELECTRIC OTHER OPERATING EXPENSES

- g Report all amounts on the basis and in conformity with the uniform of accounts and accounting directives prescribed by this Commission. Allocate %Total Operations+ amounts jurisdictionally between Wisconsin (PSCW) jurisdiction and all other jurisdiction.
- g Depreciation Expense (403) should include the allocation of Common Plant Depreciation Expense.

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total Operations (f)	
	Labor (b)	Other (c)	Labor (d)	Other (e)		
Depreciation Expense (403)		3,122,658			3,122,658	1
Amortization of Limited-Term Utility Plant (404)					0	2
Amortization of Other Utility Plant (405)		(14,031)			(14,031)	3
Amortization of Utility Plant Acquisition Adjustment (406)					0	4
Amortization of Property Losses (407)					0	5
Regulatory Debits (407.3)		51,809			51,809	6
(Less) Regulatory Credits (407.4)		157,300			157,300	7
Taxes Other Than Income Taxes (408.1)		2,819,750		0	2,819,750	8
Income Taxes (409.1)		2,246,864		0	2,246,864	9
Provision for Deferred Income Taxes (410.1)		469,338			469,338	10
(Less) Provision for Deferred Income Taxes-Credit (411.1)		2,203,887			2,203,887	11
Investment Tax Credits, Restored (411.4)		(6,600)			(6,600)	12
(Less) Gains from Disp. Of Utility Plant (411.6)					0	13
Loss from Disp. Of Utility Plant (411.7)					0	14
Gain from Disposition of Allowances (411.8)					0	15
Accretion Expense (411.10)					0	16
<b>Total Other Operating Expenses</b>	<b>0</b>	<b>6,328,601</b>	<b>0</b>	<b>0</b>	<b>6,328,601</b>	<b>17</b>

## ELECTRIC TAXES (ACCOUNTS 408.1 AND 409.1)

- g The Last Year values are not available for the first year of the new system as this level of detail was not collected in the past.
- g If Social Security, Wisconsin Gross Receipts Tax, or PSC Remainder Assessment equal zero, explain why in the schedule footnotes.

Description (a)	Wisconsin This Year (b)	Out of State This Year (c)	Last Year (d)	
<b>Taxes Other than Income Taxes (408.1)</b>				1
Local Property Tax			0	2
PSC Remainder Assessment	75,868		69,995	3
Social Security, FICA, Federal & State Unemployment Tax	106,148		115,769	4
Wisconsin Gross Receipts Tax / Wisconsin License Fee	2,637,734		2,345,157	5
Other (please explain in footnote)			0	6
<b>Total Taxes Other than Income Taxes (408.1)</b>	<b>2,819,750</b>		<b>2,530,921</b>	7
<b>Income Taxes (409.1)</b>				8
Wisconsin Income Tax	635,202		197,453	9
Federal Income Tax	1,611,662		566,432	10
Other (please explain in footnote)			0	11
<b>Total Income Taxes (409.1)</b>	<b>2,246,864</b>		<b>763,885</b>	12
<b>Total Tax Expense</b>	<b>5,066,614</b>		<b>3,294,806</b>	13

### ELECTRIC UTILITY PLANT IN SERVICE

- g Report below the original cost of utility plant in service according to the prescribed accounts.
- g Corrections to prior entries for plant additions and retirements should be reported in columns (c) or (d) as appropriate.
- g If necessary, classify Account 106 according to prescribed accounts, on an estimated basis, and include in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the completed construction properly classified in column (c).
- g If there is a significant amount of plant retirements, which have not been classified by plant account at year end, a tentative distribution of such retirements, on an estimated basis, should be included in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the retired plant is properly classified in column (d).

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>							1
Organization (301)	625					625	2
Franchises and Consents (302)	0					0	3
Miscellaneous Intangible Plant (303)	9,406					9,406	4
<b>Total Intangible Plant</b>	<b>10,031</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,031</b>	5
<b>STEAM PRODUCTION PLANT</b>							6
Land and Land Rights (310)	0					0	7
Structures and Improvements (311)	0					0	8
Boiler Plant Equipment (312)	0					0	9
Engines and Engine-Driven Generators (313)	0					0	10
Turbogenerator Units (314)	0					0	11
Accessory Electric Equipment (315)	0					0	12
Miscellaneous Power Plant Equipment (316)	0					0	13
Asset Retirement Costs for Steam Production (317)	0					0	14
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	15
<b>NUCLEAR PRODUCTION PLANT</b>							16
Land and Land Rights (320)	0					0	17
Structures and Improvements (321)	0					0	18
Reactor Plant Equipment (322)	0					0	19
Turbogenerator Units (323)	0					0	20
Accessory Electric Equipment (324)	0					0	21
Miscellaneous Power Plant Equipment (325)	0					0	22
Asset Retirement Costs for Nuclear Production (326)	0					0	23
<b>Total Nuclear Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	24
<b>HYDRAULIC PRODUCTION PLANT</b>							25

### ELECTRIC UTILITY PLANT IN SERVICE

- g Report below the original cost of utility plant in service according to the prescribed accounts.
- g Corrections to prior entries for plant additions and retirements should be reported in columns (c) or (d) as appropriate.
- g If necessary, classify Account 106 according to prescribed accounts, on an estimated basis, and include in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the completed construction properly classified in column (c).
- g If there is a significant amount of plant retirements, which have not been classified by plant account at year end, a tentative distribution of such retirements, on an estimated basis, should be included in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the retired plant is properly classified in column (d).

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year (g)	
Land and Land Rights (330)	0					0	26
Structures and Improvements (331)	0					0	27
Reservoirs, Dams and Waterways (332)	0					0	28
Water Wheels, Turbines and Generators (333)	0					0	29
Accessory Electric Equipment (334)	0					0	30
Miscellaneous Power Plant Equipment (335)	0					0	31
Roads, Railroads and Bridges (336)	0					0	32
Asset Retirement Costs for Hydraulic Production (337)	0					0	33
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34</b>
<b>OTHER PRODUCTION PLANT</b>							<b>35</b>
Land and Land Rights (340)	0					0	36
Structures and Improvements (341)	0					0	37
Fuel Holders, Producers and Accessories (342)	0					0	38
Prime Movers (343)	0					0	39
Generators (344)	0	1,423,970				1,423,970	40
Accessory Electric Equipment (345)	0					0	41
Miscellaneous Power Plant Equipment (346)	0					0	42
Asset Retirement Costs for Other Production (347)	0					0	43
<b>Total Other Production Plant</b>	<b>0</b>	<b>1,423,970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,423,970</b>	<b>44</b>
<b>TRANSMISSION PLANT</b>							<b>45</b>
Land and Land Rights (350)	460,051					460,051	46
Structures and Improvements (352)	0					0	47
Station Equipment (353)	18,212,019	408,376				18,620,395	48
Towers and Fixtures (354)	91,858					91,858	49
Poles and Fixtures (355)	10,669,597	89,862				10,759,459	50
Overhead Conductors and Devices (356)	2,597,002					2,597,002	51

### ELECTRIC UTILITY PLANT IN SERVICE

- g Report below the original cost of utility plant in service according to the prescribed accounts.
- g Corrections to prior entries for plant additions and retirements should be reported in columns (c) or (d) as appropriate.
- g If necessary, classify Account 106 according to prescribed accounts, on an estimated basis, and include in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the completed construction properly classified in column (c).
- g If there is a significant amount of plant retirements, which have not been classified by plant account at year end, a tentative distribution of such retirements, on an estimated basis, should be included in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the retired plant is properly classified in column (d).

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year (g)	
Underground Conduit (357)	0					0	52
Underground Conductors and Devices (358)	0					0	53
Roads and Trails (359)	222,641					222,641	54
Asset Retirement Costs for Transmission Plant (359.1)	0					0	55
<b>Total Transmission Plant</b>	<b>32,253,168</b>	<b>498,238</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,751,406</b>	56
<b>DISTRIBUTION PLANT</b>							
Land and Land Rights (360)	199,402					199,402	58
Structures and Improvements (361)	319,624					319,624	59
Station Equipment (362)	12,835,990	30,288				12,866,278	60
Storage Battery Equipment (363)	0					0	61
Poles, Towers and Fixtures (364)	7,389,855	316,583	33,752			7,672,686	62
Overhead Conductors and Devices (365)	7,155,363	213,121	26,181			7,342,303	63
Underground Conduit (366)	34,822					34,822	64
Underground Conductors and Devices (367)	6,322,427	221,822	51,940			6,492,309	65
Line Transformers (368)	5,550,184	362,673	49,224			5,863,633	66
Services (369)	1,577,694	71,286	7,945			1,641,035	67
Meters (370)	3,876,010	157,405	256,422			3,776,993	68
Installations on Customers' Premises (371)	56,692					56,692	69
Leased Property on Customers' Premises (372)	38,490	14,952	7,133			46,309	70
Street Lighting and Signal Systems (373)	490,894	60,887	37,041			514,740	71
Asset Retirement Costs for Distribution Plant (374)	0					0	72
<b>Total Distribution Plant</b>	<b>45,847,447</b>	<b>1,449,017</b>	<b>469,638</b>	<b>0</b>	<b>0</b>	<b>46,826,826</b>	73
<b>GENERAL PLANT</b>							
Land and Land Rights (389)	0					0	75
Structures and Improvements (390)	0					0	76
Office Furniture and Equipment (391)	8,804					8,804	77

### ELECTRIC UTILITY PLANT IN SERVICE

- g Report below the original cost of utility plant in service according to the prescribed accounts.
- g Corrections to prior entries for plant additions and retirements should be reported in columns (c) or (d) as appropriate.
- g If necessary, classify Account 106 according to prescribed accounts, on an estimated basis, and include in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the completed construction properly classified in column (c).
- g If there is a significant amount of plant retirements, which have not been classified by plant account at year end, a tentative distribution of such retirements, on an estimated basis, should be included in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the retired plant is properly classified in column (d).

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year (g)	
Transportation Equipment (392)	634,223					634,223	78
Stores Equipment (393)	155,339					155,339	79
Tools, Shop and Garage Equipment (394)	958,877	76,694				1,035,571	80
Laboratory Equipment (395)	312,654					312,654	81
Power Operated Equipment (396)	307,921					307,921	82
Communication Equipment (397)	1,148,442					1,148,442	83
Miscellaneous Equipment (398)	0					0	84
Other Tangible Property (399)	0					0	85
Asset Retirement Costs for General Plant (399.1)	0					0	86
<b>Total General Plant</b>	<b>3,526,260</b>	<b>76,694</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,602,954</b>	87
<b>Total utility plant in service directly assignable</b>	<b>81,636,906</b>	<b>3,447,919</b>	<b>469,638</b>	<b>0</b>	<b>0</b>	<b>84,615,187</b>	88
							89
Electric Plant Purchased (102)	0					0	90
(Less) Electric Plant Sold (102b)	0					0	91
Experimental Plant Unclassified (103)	0					0	92
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	93
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>81,636,906</b>	<b>3,447,919</b>	<b>469,638</b>	<b>0</b>	<b>0</b>	<b>84,615,187</b>	94



## ELECTRIC ACCUMULATED PROVISION FOR DEPRECIATION

g If Column (c) Straight Line Rate % Used is Various, then enter zero and explain in the footnote.  
 g Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year			Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
			Straight Line Amount (d)	Additional Amount (e)	Cost of Removal (g)						
<b>INTANGIBLE PLANT</b>											1
Organization (301)	0									0	2
Franchises and Consents (302)	0									0	3
Miscellaneous Intangible Plant (303)	9,405	25.00%								9,405	4
<b>Total Intangible Plant</b>	<b>9,405</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,405</b>	5
<b>STEAM PRODUCTION PLANT</b>											6
Land and Land Rights (310)	0									0	7
Structures and Improvements (311)	0									0	8
Boiler Plant Equipment (312)	0									0	9
Engines and Engine-Driven Generators (313)	0									0	10
Turbogenerator Units (314)	0									0	11
Accessory Electric Equipment (315)	0									0	12
Miscellaneous Power Plant Equipment (316)	0									0	13
Asset Retirement Costs for Steam Production (317)	0									0	14
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	15
<b>NUCLEAR PRODUCTION PLANT</b>											16
Land and Land Rights (320)	0									0	17
Structures and Improvements (321)	0									0	18
Reactor Plant Equipment (322)	0									0	19
Turbogenerator Units (323)	0									0	20
Accessory Electric Equipment (324)	0									0	21
Miscellaneous Power Plant Equipment (325)	0									0	22
Asset Retirement Costs for Nuclear Production (326)	0									0	23
<b>Total Nuclear Production Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	24
<b>HYDRAULIC PRODUCTION PLANT</b>											25
Land and Land Rights (330)	0									0	26

## ELECTRIC ACCUMULATED PROVISION FOR DEPRECIATION

g If Column (c) Straight Line Rate % Used is Various, then enter zero and explain in the footnote.  
 g Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year			Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
			Straight Line Amount (d)	Additional Amount (e)	Cost of Removal (g)						
Structures and Improvements (331)	0									0	27
Reservoirs, Dams and Waterways (332)	0									0	28
Water Wheels, Turbines and Generators (333)	0									0	29
Accessory Electric Equipment (334)	0									0	30
Miscellaneous Power Plant Equipment (335)	0									0	31
Roads, Railroads and Bridges (336)	0									0	32
Asset Retirement Costs for Hydraulic Production (337)	0									0	33
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	34
<b>OTHER PRODUCTION PLANT</b>											35
Land and Land Rights (340)	0									0	36
Structures and Improvements (341)	0									0	37
Fuel Holders, Producers and Accessories (342)	0									0	38
Prime Movers (343)	0									0	39
Generators (344)	0	4.00%	11,854							11,854	40
Accessory Electric Equipment (345)	0									0	41
Miscellaneous Power Plant Equipment (346)	0									0	42
Asset Retirement Costs for Other Production (347)	0									0	43
<b>Total Other Production Plant</b>	<b>0</b>		<b>11,854</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,854</b>	44
<b>TRANSMISSION PLANT</b>											45
Land and Land Rights (350)	0									0	46
Structures and Improvements (352)	0									0	47
Station Equipment (353)	5,218,515	2.50%	460,405							5,678,920	48
Towers and Fixtures (354)	98,586	1.83%	1,681							100,267	49
Poles and Fixtures (355)	3,095,275	3.14%	336,436							3,431,711	50
Overhead Conductors and Devices (356)	1,793,561	2.63%	58,131							1,851,692	51
Underground Conduit (357)	0									0	52

## ELECTRIC ACCUMULATED PROVISION FOR DEPRECIATION

g If Column (c) Straight Line Rate % Used is Various, then enter zero and explain in the footnote.  
 g Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year			Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)		
			Straight Line Amount (d)	Additional Amount (e)	Cost of Removal (g)							
Underground Conductors and Devices (358)	0									0	53	
Roads and Trails (359)	41,959	2.50%	5,567							47,526	54	
Asset Retirement Costs for Transmission Plant (359.1)	0									0	55	
<b>Total Transmission Plant</b>	<b>10,247,896</b>		<b>862,220</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,110,116</b>	56	
<b>DISTRIBUTION PLANT</b>												57
Land and Land Rights (360)	0									0	58	
Structures and Improvements (361)	83,484	1.96%	6,265							89,749	59	
Station Equipment (362)	4,966,500	2.63%	337,985				105			5,304,380	60	
Storage Battery Equipment (363)	0									0	61	
Poles, Towers and Fixtures (364)	4,667,935	4.12%	310,288			33,752	43,055			4,901,416	62	
Overhead Conductors and Devices (365)	6,225,182	4.67%	338,521			26,181	11,776			6,525,746	63	
Underground Conduit (366)	15,910	1.91%	665							16,575	64	
Underground Conductors and Devices (367)	3,692,804	4.17%	267,187			51,940	4,824			3,903,227	65	
Line Transformers (368)	2,371,997	3.13%	178,626	1,180		49,224	3,255			2,499,324	66	
Services (369)	2,193,166	6.67%	107,188			7,945	5,914			2,286,495	67	
Meters (370)	2,010,593	5.00%	191,325			256,422	10,738		(135,996)	1,798,762	68	
Installations on Customers' Premises (371)	54,414	6.67%								54,414	69	
Leased Property on Customers' Premises (372)	(35,505)	6.67%	2,828			7,133	2,168			(41,978)	70	
Street Lighting and Signal Systems (373)	408,561	6.00%	30,169			37,041	11,922			389,767	71	
Asset Retirement Costs for Distribution Plant (374)	0									0	72	
<b>Total Distribution Plant</b>	<b>26,655,041</b>		<b>1,771,047</b>	<b>1,180</b>	<b>469,638</b>	<b>93,757</b>	<b>0</b>	<b>(135,996)</b>		<b>27,727,877</b>	73	
<b>GENERAL PLANT</b>												74
Land and Land Rights (389)	0									0	75	
Structures and Improvements (390)	0									0	76	
Office Furniture and Equipment (391)	8,804	5.00%								8,804	77	
Transportation Equipment (392)	445,615	25.00%	158,556							604,171	78	

## ELECTRIC ACCUMULATED PROVISION FOR DEPRECIATION

g If Column (c) Straight Line Rate % Used is Various, then enter zero and explain in the footnote.  
 g Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year				Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
			Straight Line Amount (d)	Additional Amount (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)				
Stores Equipment (393)	77,490	5.00%	7,767						85,257	79
Tools, Shop and Garage Equipment (394)	572,289	4.00%	39,889						612,178	80
Laboratory Equipment (395)	335,887	5.00%							335,887	81
Power Operated Equipment (396)	82,739	6.67%	20,538						103,277	82
Communication Equipment (397)	585,043	5.00%	57,422						642,465	83
Miscellaneous Equipment (398)	0								0	84
Other Tangible Property (399)	0								0	85
Asset Retirement Costs for General Plant (399.1)	0								0	86
<b>Total General Plant</b>	<b>2,107,867</b>		<b>284,172</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,392,039</b>	87
<b>Total accum. prov. directly assignable</b>	<b>39,020,209</b>		<b>2,929,293</b>	<b>1,180</b>	<b>469,638</b>	<b>93,757</b>	<b>0</b>	<b>(135,996)</b>	<b>41,251,291</b>	88
Electric Plant Purchased (102)	0								0	90
(Less) Electric Plant Sold (102b)	0								0	91
Experimental Plant Unclassified (103)	0								0	92
<b>Total</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	93
<b>TOTAL ACCUM, PROV, FOR DEPRECIATION</b>	<b>39,020,209</b>		<b>2,929,293</b>	<b>1,180</b>	<b>469,638</b>	<b>93,757</b>	<b>0</b>	<b>(135,996)</b>	<b>41,251,291</b>	94

### CUSTOMER OWNED DISTRIBUTED ENERGY RESOURCES

- g "Technology" describes the type of interconnected generation.
- g ~~Category 1 is an installation greater than 15 kW and not more than 20 kW.~~  
 Category 2 is an installation greater than 20 kW and not more than 200 kW.  
 Category 3 is an installation greater than 200 kW and not more than 1 MW.  
 Category 4 is an installation greater than 1 MW and not more than 15 MW.  
 Note: Category 1 is not reported here because it is equal to the net metering capacity limit.
- g Capacity (kW) means the total capacity of DER installations, by Category and Technology, less retirements or cessations of self-supply.
- g Energy (kWh) and Cost of Purchased Power (\$) refers to all energy delivered to the company from DERs, by Category and Technology. Do not report energy consumption offset through net metering or net energy billing.  
 For kWh, report total, annual kWh

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

### NON-COMBUSTIBLE FUEL GENERATING PLANT STATISTICS (LARGE PLANTS)

- g Only report data for plants that were in service for all, or a portion, of the year.
- g Non-Combustion large generating plants are:
  - Hydroelectric plants with an installed nameplate capacity of 10 MW or larger, or
  - Wind and Solar plants with an installed nameplate capacity of 50 MW or larger (all units aggregated),.
- g If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If the plant is a licensed FERC project, provide the project number.
- g If net peak demand for 60 minutes is not available, provide data that is available, specifying the period in a footnote.
- g If a group of employees attends more than one generating plant, report on line 6 the approximate, average number of employees assignable to each plant.
- g If pre-loaded information needs to be updated or corrected, utilities should contact PSC and note the change in a footnote.
- g All production expenses for wind and solar should be reported using lines 18, 22 through 25, and 27.

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

**STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS)**

- g Steam-Electric large generating plants are:
  - Steam plants with an installed nameplate capacity of 25 MW or larger,
  - Natural gas and internal combustion plants with an installed nameplate capacity of 10 MW or larger, nuclear plants
- g Indicate by a footnote any plant that is leased or operated as a joint facility.
- g If net peak demand for 60 minutes is not available, give data which is available, specifying the period in the footnote.
- g If any employees attend more than one plant, report on line 6 the approximate, average number of employees assignable to each plant.
- g If gas is used and purchased on a term basis, report the Btu content of the gas and the quantity of fuel burned, converted to MCF.
- g Quantities of fuel burned and average cost per unit of fuel burned must be consistent with charges to expense accounts 501 and 547, as shown on Line 17.
- g Items under Cost of Plant are based on USOA accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and other expenses classified as Other Power Supply Expenses.
- g For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 22 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 29, "Maintenance of Electric Plant." Indicate plants designed for peak load service and designate automatically operated plants in the footnote.
- g For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
- g For a nuclear power generating plant, briefly explain by footnote: (a) accounting method for cost of power generated, including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.
- g If pre-loaded information needs to be updated or corrected, utilities should contact PSC and note the change in a footnote.
- g Only report data for plants that were in service for all, or a portion, of the year.

### ELECTRIC GENERATING PLANT STATISTICS (SMALL PLANTS)

- g Small generating plants are:
  - Steam plants (e.g., internal combustion and gas turbine) smaller than 25 MW
  - Hydroelectric plants smaller than 10 MW
  - Wind and Solar plants smaller than 50 MW
- g Report small plants as an aggregate; do not report by unit.
- g Contact PSC staff with any questions.
- g Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.
- g If pre-loaded information needs to be updated or corrected, utilities should contact PSC and note the change in a footnote.

Site Name (number of units) (a)	1st Year Commercial Operation (b)	Fuel Type (c)	Nameplate Capacity (MW) (d)	Net Generation Excluding Plant Use (MWh) (e)	Cost of Plant (\$) (f)	Accumulated Depreciation (g)	Plant Cost (Including Asset Retirement Costs) Per MW (\$) (h)	Operation Excluding Fuel Cost (\$) (i)	Production Expenses(\$)		Fuel Costs per Million BTU (\$) (l)
									Fuel (j)	Maintenance (k)	
28th Street - Superior Solar (1)	2023	Solar	.470		1,423,970	11,854				154	



## ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Description (a)	MegaWatt Hours (b)	
<b>SOURCE OF ENERGY</b>		
<b>Generation (excluding Station Use)</b>		1
Steam		2
Combined Cycle		3
Combustion Turbine		4
Nuclear		5
Hydro	0.000	6
Internal Combustion		7
Wind	0.000	8
Other	0.000	9
<b>Net Generation</b>	<b>0.000</b>	10
Purchases	1,012,447.000	11
<b>Power Exchanges</b>		12
Received		13
Delivered		14
<b>Net Exchanges</b>	<b>0.000</b>	15
<b>Transmission for Others (Wheeling)</b>		16
Received		17
Delivered		18
<b>Net Transmission for Others</b>	<b>0.000</b>	19
<b>TOTAL SOURCE OF ENERGY</b>	<b>1,012,447.000</b>	20
		21
<b>DISPOSITION OF ENERGY</b>		
		22
Sales to Ultimate Consumers (Including Interdepartmental Sales)	1,002,907.000	23
Requirements Sales For Resale		24
Non-Requirements Sales For Resale		25
Energy Furnished Without Charge		26
Energy Used by the Company (Electric Dept. Only, Excluding Station Use)		27
Total Energy Losses	9,540.000	28
<b>TOTAL DISPOSITION OF ENERGY</b>	<b>1,012,447.000</b>	29
Footnote		30

### MONTHLY PEAK DEMAND AND ENERGY USAGE

- g Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) megawatt-hours.
- g Monthly peak col. (b) (reported as actual number) should be respondent's maximum MW load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
- g Monthly energy usage should be the sum of the respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account Schedule.
- g If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
- g Time reported in column (e) should be in military time (e.g., 6:00 pm would be reported as 18:00).
- g If the utility has class coincident peak demand, report class demand at the time of the utility's peak and total monthly class energy.

**System Name:** Superior Water Light And Power Company  
**Type of Reading:** 15 minutes integrated  
**Supplier:** Allele Inc

**System Name:** Superior Water Light And Power Company

**Monthly Peak Usage**

Month (a)	MW (b)	Day of Week (c)	Date (d)	Time Ending (e)	Monthly Output (MWh) (f)	
January	136.000	Monday	01/30/2023	09:15	90,636.000	1
February	127.000	Friday	02/03/2023	10:00	76,881.000	2
March	125.000	Tuesday	03/28/2023	08:30	82,704.000	3
April	127.000	Wednesday	04/19/2023	13:45	79,026.000	4
May	126.000	Monday	05/08/2023	09:00	82,761.000	5
June	125.000	Friday	06/09/2023	14:00	77,640.000	6
July	127.000	Monday	07/31/2023	15:45	79,923.000	7
August	129.000	Wednesday	08/02/2023	17:15	83,621.000	8
September	139.000	Tuesday	09/05/2023	14:15	84,510.000	9
October	138.000	Tuesday	10/31/2023	13:30	89,071.000	10
November	139.000	Thursday	11/09/2023	11:30	91,527.000	11
December	139.000	Tuesday	12/05/2023	17:15	94,147.000	12
<b>Total</b>	<b>1,577.000</b>				<b>1,012,447.000</b>	

**System Name:** Superior Water Light And Power Company

Description (a)	January (b)	February (c)	March (d)	April (e)	May (f)	June (g)	July (h)	August (i)	September (j)	October (k)	November (l)	December (m)	
Residential Sales													1
RESIDENTIAL SALES	258.802	222.977	206.501	145.290	78.367	28.738	18.004	14.607	19.166	69.066	157.190	171.702	2
RESIDENTIAL SALES													3

### MONTHLY PEAK DEMAND AND ENERGY USAGE

- g Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) megawatt-hours.
- g Monthly peak col. (b) (reported as actual number) should be respondent's maximum MW load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
- g Monthly energy usage should be the sum of the respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account Schedule.
- g If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
- g Time reported in column (e) should be in military time (e.g., 6:00 pm would be reported as 18:00).
- g If the utility has class coincident peak demand, report class demand at the time of the utility's peak and total monthly class energy.

**System Name: Superior Water Light And Power Company**

Description (a)	January (b)	February (c)	March (d)	April (e)	May (f)	June (g)	July (h)	August (i)	September (j)	October (k)	November (l)	December (m)	
RESIDENTIAL													4
RESIDENTIAL [ ] @	8,699.210	7,758.237	7,648.847	6,711.994	5,783.653	5,348.187	6,766.569	6,901.141	6,109.427	6,221.620	6,991.352	7,907.570	5
COMMERCIAL & INDUSTRIAL													6
COMMERCIAL & INDUSTRIAL [ ] @	83.733	87.057	81.836	73.866	70.961	50.153	38.162	44.279	41.219	40.708	44.334	72.559	7
TRANSPORTATION													8
TRANSPORTATION [ ] @	8.323	7.816	8.552	8.194	8.465	7.773	6.841	6.425	6.111	6.210	7.344	7.904	9
<b>Commercial &amp; Industrial</b>													10
COMMERCIAL & INDUSTRIAL													11
COMMERCIAL & INDUSTRIAL [ ] @	2,237.858	2,035.121	2,069.726	1,751.901	1,563.663	1,481.759	1,639.461	1,849.635	1,603.354	1,633.265	1,803.756	1,981.762	12
COMMERCIAL & INDUSTRIAL													13
COMMERCIAL & INDUSTRIAL [ ] @	7,240.104	6,780.592	6,805.803	5,837.255	5,585.477	5,542.931	5,869.567	6,119.631	5,559.104	5,743.633	5,818.044	6,168.598	14
COMMERCIAL & INDUSTRIAL													15
COMMERCIAL & INDUSTRIAL [ ] @	1,428.526	1,254.347	1,344.653	1,292.394	1,383.238	1,427.023	1,617.024	1,684.523	1,495.899	1,352.504	1,251.896	1,260.208	16
COMMERCIAL & INDUSTRIAL													17
COMMERCIAL & INDUSTRIAL [ ] @	692.799	1,185.971	914.580	692.459	530.334	437.170	434.920	466.496	467.468	708.218	648.230	711.348	18
COMMERCIAL & INDUSTRIAL													19
COMMERCIAL & INDUSTRIAL [ ] @	12,475.722	11,144.716	13,646.808	14,194.926	14,612.870	15,410.914	16,860.592	18,562.586	16,732.777	18,988.949	19,479.811	20,158.689	20
COMMERCIAL & INDUSTRIAL													21
COMMERCIAL & INDUSTRIAL [ ] @	56,485.695	45,533.946	48,737.797	47,463.226	51,995.539	47,133.820	45,681.398	46,754.415	51,553.078	53,612.008	53,849.875	55,103.953	22
<b>Lighting Service</b>													23
LIGHTING SERVICE													24
LIGHTING SERVICE [ ] @	208.901	185.044	168.779	149.748	153.769	142.126	138.266	151.113	148.321	158.667	175.209	185.666	25
LIGHTING SERVICE													26

### MONTHLY PEAK DEMAND AND ENERGY USAGE

- g Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) megawatt-hours.
- g Monthly peak col. (b) (reported as actual number) should be respondent's maximum MW load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
- g Monthly energy usage should be the sum of the respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account Schedule.
- g If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
- g Time reported in column (e) should be in military time (e.g., 6:00 pm would be reported as 18:00).
- g If the utility has class coincident peak demand, report class demand at the time of the utility's peak and total monthly class energy.

**System Name: Superior Water Light And Power Company**

Description (a)	January (b)	February (c)	March (d)	April (e)	May (f)	June (g)	July (h)	August (i)	September (j)	October (k)	November (l)	December (m)	
COPEAK [ ] @ AN æ ^ Á Y @	11.637	31.507	25.575	23.770	28.636	21.922	25.388	26.917	23.934	24.633	22.813	24.663	27
COZEAK Y Á Á ^ á													28
COZEAK [ ] @ AN æ ^ Á Y @	5.621	2.737	0.753	0.701	0.816	0.642	1.069	0.047	0.362	0.346	0.709	0.689	29
<b>Distributed Energy Resource</b>													30
COUEBT Á Y Á Á ^ á													31
COUEBT Á Y [ ] @ AN æ ^ Á MWh													32
COUEUO Á Y Á Á ^ á													33
COUEUO Á Y [ ] @ AN æ ^ Á MWh													34

## COAL CONTRACT INFORMATION

Vendor Name, Date Range / Plant Name (a)	Delivered Coal					
	Total Cost (b)	Total Tons (c)	Average BTUs per lb (d)	Average % Moisture (e)	Average % Sulfur (f)	Average % Ash (g)
None, 01/01/19 - 12/31/19 None						

## ELECTRIC DISTRIBUTION LINES

g If a utility has available the number of poles, but not miles of pole line, it will be considered satisfactory to determine miles of pole line by multiplying number of poles by average length of span, indicating in a footnote the average span used.

g Urban distribution lines and rural distribution lines are to be reported separately for Wisconsin and for outside the state.

g Urban distribution lines are defined as lines inside corporate limits of incorporated places, lines in urban areas adjacent to such corporate limits, and lines in unincorporated communities with urban characteristics. All pole lines used for urban distribution, including joint distribution and transmission, other joint distribution lines, and joint use of foreign lines are to be reported.

Description (a)	Miles of			
	Overhead (b)	U.G. Conduit (subway) (c)	Buried Cable (d)	
<b>Lines in Wisconsin</b>				1
Utility - Distribution Lines - Overhead	408	0	122	2
Utility - Distribution Lines - U.G. Conduit	0	0	0	3
Utility - Distribution Lines - Buried Cable	0	0	0	4
Utility - Distribution Lines - Overhead	0	0	0	5
<b>Total Lines in Wisconsin</b>	<b>408</b>	<b>0</b>	<b>122</b>	6
<b>Lines Outside the State</b>				7
Utility - Distribution Lines - Overhead	0	0	0	8
Utility - Distribution Lines - U.G. Conduit	0	0	0	9
Utility - Distribution Lines - Buried Cable	0	0	0	10
Utility - Distribution Lines - Overhead	0	0	0	11
<b>Total Lines Outside the State</b>	<b>0</b>	<b>0</b>	<b>0</b>	12
<b>Total Lines of Utility</b>	<b>408</b>	<b>0</b>	<b>122</b>	13

## ELECTRIC DISTRIBUTION METERS

Watt-hour demand distribution meters should be included below but external demand meters should not be included.

Particulars (a)	Number of Watt-Hour Meters (b)	
Number first of year	16,291	1
Acquired during year	143	2
Retired during year	50	3
Sales, transfers or adjustments increase (decrease)		4
<b>Number end of year</b>	<b>16,384</b>	<b>5</b>
Number end of year accounted for as follows:		6
Customer - in use	14,527	7
Utility - in use	20	8
Customer - locked on premises	692	9
In stock	1,145	10
<b>Total end of year</b>	<b>16,384</b>	<b>11</b>
Footnote		12

## ELECTRIC LINE TRANSFORMERS

Description (a)	kVA (b)	First of Year (c)	End of Year (d)	
Single Phase	1	3	2	1
	10	148	150	2
	15	402	399	3
	25	1075	1,077	4
	38	8	8	5
	50	459	460	6
	75	116	120	7
	100	49	49	8
	167	6	6	9
	250	3	3	10
<b>Total Single Phase</b>		<b>2,269</b>	<b>2,274</b>	
Three Phase	25	0	0	11
	45	1	1	12
	50	0	0	13
	75	34	34	14
	112	2	2	15
	150	39	43	16
	167	2	2	17
	225	8	8	18
	300	67	67	19
	500	32	33	20
	750	2	2	21
	1000	11	10	22
	1500	2	2	23
<b>Total Three Phase</b>		<b>200</b>	<b>204</b>	



### TRANSMISSION LINE STATISTICS

From & To (a & b)	Operating & Designed Voltage (c & d)	Primary Supporting Structure Type (e)	Length on Structures of Designated & Another Line (miles) (f & g)	Number of Circuits (h)	Primary Conductor Size and Material (i)	Cost of Line			Expenses, Except Depreciation and Taxes				
						Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
Line 75 Fairmount Park Sub Stinson Avenue Sub	115.00 115.00	Single Pole,	3.03 0.00	1	636 MCM	7,172	132,438	<b>139,610</b>				<b>0</b>	1
Line 76 State Line Winter Street Sub	115.00 115.00	Towers & H-Frame Wood	0.00 1.56	1	636 MCM	1,137	227,245	<b>228,382</b>				<b>0</b>	2
Line 132 State Line Stinson Avenue Sub	115.00 115.00	Single Pole	0.34 0.00	1	336 MCM	6,645	41,883	<b>48,528</b>				<b>0</b>	3
Line 761 Douglas County Line Stinson Avenue Sub	115.00 115.00	H-Frame	25.72 0.00	1	336 MCM	23,518	452,253	<b>475,771</b>				<b>0</b>	4
Line 762 Stinson Avenue Sub Minong	161.00 161.00	Underbuilt on Steel Poles	0.19 0.00	1	636 MCM	8,168	78,449	<b>86,617</b>				<b>0</b>	5
Line 73 Winter St. Fairmount Park Sub	115.00 115.00	Single Pole	3.49 0.00	1	636 MCM	8,765	161,868	<b>170,633</b>				<b>0</b>	6
Line 160 Stinson Gordon Sub	161.00 161.00	Wood H-Frames & Steel Poles	0.00 33.37	1	795 MCM	0	327,208	<b>327,208</b>				<b>0</b>	7
Line 160 Stinson Gordon Sub	161.00 161.00	Wood H-Frames	4.65 0.00	1	636 MCM	0	45,595	<b>45,595</b>				<b>0</b>	8
Line 76 State Line Winter Street Sub	115.00 115.00	Towers & H-Frame Wood	0.50 0.00	1	954 MCM	364	72,835	<b>73,199</b>				<b>0</b>	9
Line 132 State Line Stinson Avenue Sub	115.00 115.00	Double Pole	0.00 1.53	1	954 MCM	29,905	188,475	<b>218,380</b>				<b>0</b>	10
Line 132 State Line Stinson Avenue Sub	115.00 115.00	Single Pole	8.17 0.00	1	954 MCM	159,696	1,006,437	<b>1,166,133</b>				<b>0</b>	11
Line 132 State Line Stinson Avenue Sub	115.00 115.00	Single Pole	0.93 0.00	1	636 MCM	13,877	1,587,475	<b>1,601,352</b>				<b>0</b>	12
Line 762 Stinson Avenue Sub Minong	161.00 161.00	Underbuilt on Steel Poles	0.06 4.01	1	795 MCM	132,988	1,277,165	<b>1,410,153</b>				<b>0</b>	13

**TRANSMISSION LINES ADDED DURING YEAR**

From (a)	To (b)	Line Length (miles) (c)	Supporting Structure		Circuits per Structure		Size (h)	Conductors		Operating Voltage (KV) (k)	Line Cost			Total (o)
			Type (d)	Average Number per Mile (e)	Present (f)	Ultimate (g)		Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Conductors and Devices (n)	Conductors and Devices (n)	
None	None													0

## SUBSTATIONS

g Report below the information called for concerning substations of the respondent as of the end of the year.

g Substations which serve only one industrial or street railway customer should not be listed below.

g Substations with capacities of less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown in the Substation Name.

g Show special equipment leased from others jointly owned with others or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Name and Location of Substation (a)	<u>Voltage (in MVA)</u>			Substation Capacity in Service (in MVA) (e)	<u>Conversion Apparatus and Special Equipment</u>			Number of Units (g)	Total Capacity (in MVA) (h)	
	Primary (b)	Secondary (c)	Tertiary (d)		Transformers in Service (f)	Spare Transformers (g)	Type of Equipment (f)			
<b>Distribution Substations</b>										
<b>10 MVA or Above Capacity</b>										
Fairmount Park	115.00	13.80	0.00	39	1	0				1
Nemadji	115.00	13.80	0.00	21	1	0				2
Stinson Avenue	115.00	13.80	0.00	78	2	0				3
Winter Street	115.00	13.80	0.00	78	2	0				4
<b>Total 10 MVA or Above Capacity</b>			<b>Count: 4</b>	<b>216</b>	<b>6</b>	<b>0</b>				
<b>Total Distribution Substations</b>			<b>Count: 4</b>	<b>216</b>	<b>6</b>	<b>0</b>				
<b>Switching Station Substations</b>										
<b>Under 10 MVA Capacity</b>										
Gordon	161.00	161.00	0.00	0	0	0				5
<b>Total Under 10 MVA Capacity</b>			<b>Count: 1</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>Total Switching Station Substations</b>			<b>Count: 1</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>Transmission Substations</b>										
<b>10 MVA or Above Capacity</b>										
Customer Owned	115.00	0.00	0.00	0	0	0				6
Stinson Avenue	115.00	161.00	13.80	150	1	0	Phase Angle	1	200000	7
<b>Total 10 MVA or Above Capacity</b>			<b>Count: 2</b>	<b>150</b>	<b>1</b>	<b>0</b>		<b>1</b>	<b>200,000</b>	
<b>Total Transmission Substations</b>			<b>Count: 2</b>	<b>150</b>	<b>1</b>	<b>0</b>		<b>1</b>	<b>200,000</b>	

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## SUBSTATIONS

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- g Report below the information called for concerning substations of the respondent as of the end of the year.
- g Substations which serve only one industrial or street railway customer should not be listed below.
- g Substations with capacities of less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown in the Substation Name.
- g Show special equipment leased from others jointly owned with others or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

**TRANSMISSION OF ELECTRICITY FOR OTHERS**

- g Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the year.
- g Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- g Report in column(a) the company or public authority that paid for the transmission service. Report in column(b) the company or public authority that the energy was received from and in column(c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
- g In column (e), identify the FERC Rate Schedule or Tariff Number. Use footnotes to list additional FERC Rate Schedules or contract designations under which service, as identified in column (d), is provided.
- g Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation of the substation, or other appropriate identification for where energy was delivered as specified in the contract.
- g Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
- g Report in column (i) and (j) the total megawatthours received and delivered.
- g In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- g The total amounts in columns (li) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes on the Electric Energy Account schedule, lines 12 and 13, respectively.
- g Footnote entries and provide explanations following all required data.

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

## TRANSMISSION OF ELECTRICITY BY OTHERS

- g Report all transmission of electricity, i.e., wheeling, provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the year.
- g In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use footnotes as necessary to report all companies or public authorities that provided transmission service for the year.
- g Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- g Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. In column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- g Footnote entries and provide explanations following all required data.

Name of Company or Public Authority (Footnote Affiliation) (a)	Statistical Classification (b)	Transfer of Energy		Expenses for Transmission of Electricity by Others			
		Megawatt- Hours Received (c)	Megawatt- Hours Delivered (d)	Demand Charges (e)	Energy Charges (f)	Other Charges (g)	Total Cost of Transmission (h)

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

## ELECTRIC CUSTOMERS SERVED

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

Municipality (a)	Customers End of Year (b)	
<b>Douglas County</b>		1
Adrian	1,000	2
Albion	1,000	3
Albion	1,000	4
Albion	1,000	5
Albion	1,000	6
<b>Total - Douglas County</b>	<b>13,600</b>	7
<b>Total - Customers Served</b>	<b>13,600</b>	8

\*\*=Within Municipal Boundary

## ELECTRIC METER CONSUMER ADJUSTMENT

- g A classified record shall be kept of the number and amount of refunds and charges made because of inaccurate meters, stopped or broken meters, faulty or incorrect metering installations, failure to apply appropriate multipliers or application of incorrect multipliers, misapplication of rates, fraud or theft of service and other erroneous billing.
- g The report shall show the number and amount of refunds or charges under each of the categories listed above.
- g A record shall also be kept of the complaint or customer requested tests made and the total number for the year included in this report.
- g This schedule fulfills the reporting requirements under PSC 113.0924(5), therefore a separate April 1 filing is no longer required.

Description (a)	Credits/Refunds		Charges		
	Total Number of Credits/Refunds (b)	Total Dollars (c)	Total Number of Charges (d)	Total Dollars (e)	
Inaccurate Meter					1
Stopped/Broken Meter					2
Faulty/Incorrect Meter	2	717	2	4,157	3
Incorrect Meter Multiplier					4
Misapplication of Rates	1	1,441			5
Fraud/Theft of Service					6
Switched Meters					7
Other Erroneous Billing	1	4,372			8
<b>Total</b>	<b>4</b>	<b>6,530</b>	<b>2</b>	<b>4,157</b>	<b>9</b>

Number of Meter Complaints: 0  
 Customer Requested Tests Performed: 0



## ELECTRIC RESIDENTIAL CUSTOMER DATA – DISCONNECTION AND ARREARS

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

	Description (a)	Amount (b)
<b>Disconnection Notices</b>		
1.	Total number of disconnection notices sent to residential customers for non-payment as of March 31	1,433
2.	Total number of disconnection notices sent to residential customers for non-payment as of June 30	1,196
3.	Total number of disconnection notices sent to residential customers for non-payment as of September 30	717
4.	Total number of disconnection notices sent to residential customers for non-payment as of December 31	544
<b>Disconnections</b>		
1.	Total number of residential disconnections of service performed for non-payment as of March 31	0
2.	Total number of residential disconnections of service performed for non-payment as of June 30	333
3.	Total number of residential disconnections of service performed for non-payment as of September 30	201
4.	Total number of residential disconnections of service performed for non-payment as of December 31	12
<b>Arrears (Customers)</b>		
1.	Total number of residential customers with arrears as of March 31	2,298
2.	Total number of residential customers with arrears as of June 30	2,128
3.	Total number of residential customers with arrears as of September 30	2,129
4.	Total number of residential customers with arrears as of December 31	2,334
<b>Arrears (Dollar Amounts)</b>		
5.	Total dollar amount of residential customer arrears as of March 31	1,028,898
6.	Total dollar amount of residential customer arrears as of June 30	738,524
7.	Total dollar amount of residential customer arrears as of September 30	707,329
8.	Total dollar amount of residential customer arrears as of December 31	913,866

**Footnotes                      No**

## ELECTRIC RESIDENTIAL CUSTOMER DATA AFFORDABILITY PROGRAMS

- g Provide a list and brief narrative description of any low-income assistance programs provided by the utility (separate from budget billing and deferred payment agreements).
- g For each program identified, provide the number and percentage of income-qualified customers receiving state energy assistance that participate in the program.
- g For each program identified, provide the annual budget and expenditure.
- g If no Affordability Program is offered by the utility, indicate %N/A for the Program Name and Program Description fields and enter %N/A in all other fields, then select  Completed.

**Program Name:** AMP 1

**Program Description:** Arrears Management Program - Income Eligible

	Description (a)	Amount (b)
1. # Eligible Customers Participating		73
2. % Eligible Customers Participating		5.0
3. Annual Budget Amount		0
4. Annual Expenditure Amount		0

**Footnotes    Yes**

## ELECTRIC RESIDENTIAL CUSTOMER DATA AFFORDABILITY PROGRAMS

- g Provide a list and brief narrative description of any low-income assistance programs provided by the utility (separate from budget billing and deferred payment agreements).
- g For each program identified, provide the number and percentage of income-qualified customers receiving state energy assistance that participate in the program.
- g For each program identified, provide the annual budget and expenditure.
- g If no Affordability Program is offered by the utility, indicate %N/A for the Program Name and Program Description fields and enter %N/A in all other fields, then select  Completed.

### Electric Residential Customer Data Affordability Programs (Page E-43)

#### General Footnote

This program is an income eligible program. Customers must receive energy assistance, be 60+ days past due by \$200 or more. The customers service agreements (electric, gas and water) are rolled up into one AMP service agreement. The amount provided in #1 is the average number of participants for the year as the number of participants is constantly changing throughout the year. The program is like a DPA.

## GAS OPERATING REVENUES & EXPENSES

Description (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues - Sales of Gas</b>			1
Sales of Gas (480-484)	18,587,551	23,362,719	2
<b>Total Sales of Gas</b>	<b>18,587,551</b>	<b>23,362,719</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (487)	79,020	74,212	5
Miscellaneous Service Revenues (488)	4,249	2,935	6
Transportation (489)	599,826	225,209	7
Rent from Property (493)	0	0	8
Other Gas Revenues (495)	36,108	228,807	9
Penalty Revenue (497)	0	0	10
Utility Revenue Incentive (PBR) (498)	0	0	11
<b>Total Other Operating Revenues</b>	<b>719,203</b>	<b>531,163</b>	12
<b>Total Operating Revenues</b>	<b>19,306,754</b>	<b>23,893,882</b>	13
<b>Production Expenses</b>			14
Manufactured Gas Production Expenses (700-742)	639,936	175,869	15
Natural Gas Production Expenses (750-792)			16
Purchased Gas Expenses (804-813)	10,755,899	15,851,132	17
<b>Total Production Expenses</b>	<b>11,395,835</b>	<b>16,027,001</b>	18
<b>Operation and Maintenance Expenses</b>			19
Storage Expenses (840-848.3)	0	0	20
Underground Storage Expenses (814-839)	0	0	21
Transmission Expenses (850-867)	0	0	22
Distribution Expenses (870-894)	2,033,058	1,998,981	23
Customer Accounts Expenses (901-905)	695,538	728,441	24
Customer Service Expenses (907-910)	414,608	418,144	25
Sales Promotion Expenses (911-916)	0	0	26
Administrative and General Expenses (920-935)	1,840,777	1,793,362	27
<b>Total Operation and Maintenance Expenses</b>	<b>4,983,981</b>	<b>4,938,928</b>	28
<b>Other Operating Expenses</b>			29
Depreciation Expense (403)	1,797,370	1,702,565	30
Amortization of Limited-Term Utility Plant (404)	0	0	31
Amortization of Other Utility Plant (405)	(7,910)	0	32
Amortization of Utility Plant Acquisition Adjustment (406)	0	0	33
Amortization of Property Losses (407.1)	0	64,547	34
Regulatory Debits (407.3)	21,687	0	35
(Less) Regulatory Credits (407.4)	127,075	0	36
Taxes Other Than Income Taxes (408.1)	463,660	388,484	37
Income Taxes (409.1)	(3,346,040)	39,074	38
Provision for Deferred Income Taxes (410.1)	5,233,156	1,041,038	39
Less: Provision for Deferred Income Taxes-Credit (411.1)	1,752,213	1,102,067	40
Investment Tax Credit Adjustment (411.4)	0	0	41
Accretion Expense FERC (411.10)	0	0	42
<b>Total Other Operating Expenses</b>	<b>2,282,635</b>	<b>2,133,641</b>	43
<b>Total Operating Expenses</b>	<b>18,662,451</b>	<b>23,099,570</b>	44
<b>NET OPERATING INCOME</b>	<b>644,303</b>	<b>794,312</b>	45

### GAS OPERATING REVENUES

- g Report below operating revenues for each prescribed account in total.
- g Report number of customers, columns (j) and (k), on the basis of meters. The average number of customers means the average of twelve figures at the close of each month.
- g See Important Changes During the Year for important new territory added and important rate increases or decreases.
- g Sales to Ultimate Customer, see Sales of Gas by Rate Schedules for amounts relating to unbilled revenue by accounts.
- g Total Revenue includes both billed and unbilled revenue.

Description (a)	Operating Revenues				Therms Sold				Avg. No. Customer per Month			
	Total Revenue (b)	Unbilled (c)	This Year (d)	Last Year (e)	Amount (f)	Unbilled (g)	This Year (h)	Last Year (i)	This Year (j)	Last Year (k)		
<b>Sales of Gas</b>												1
Residential Sales (480)	10,493,397	(1,314,009)	11,807,406	13,537,257	9,629,528	(480,933)	10,110,461	11,420,309	11,610	11,575		2
Commercial and Industrial Sales (481)	8,055,637	(763,972)	8,819,609	9,782,904	9,843,829	(418,131)	10,261,960	10,849,448	1,398	1,377		3
Other Sales to Public Authorities (482)			0				0					4
Sales for Resale (483)			0				0					5
Interdepartmental Sales (484)	38,517		38,517	42,558	40,901		40,901	45,143	3	3		6
Intracompany Transfers (485)			0				0					7
<b>Total Gas Operating Revenues</b>	<b>18,587,551</b>	<b>(2,077,981)</b>	<b>20,665,532</b>	<b>23,362,719</b>	<b>19,514,258</b>	<b>(899,064)</b>	<b>20,413,322</b>	<b>22,314,900</b>	<b>13,011</b>	<b>12,955</b>		8

### SALES OF GAS BY RATE SCHEDULE

- g Report data by rate schedule (including unbilled revenues and therms), classified between .....
- g Report average number of customer on basis of number of meters. Where meters are added for billing purposes, count one customer for each group of meters so added.
- g Compute averages on basis of 12 month end figures.
- g For industrial interruptible sales, report data by priority of interruption if not provided for by separate rate schedules
- g Interdepartmental sales should not be reported on this schedule. Instead, include them on the Interdepartmental Sales (484) line of Schedule G-02.

Description (a)	Rate Schedule (b)	Wisconsin Jurisdictional Operations			Other Jurisdictional Operations			
		Amount \$ (c)	Therms Sold (d)	Average No. Customers (e)	Amount \$ (f)	Therms Sold (g)	Average No. Customers (h)	
Residential - Firm	GR-1	10,493,397	9,629,528	11,610				1
	<b>Sub Total Residential - Firm</b>	<b>10,493,397</b>	<b>9,629,528</b>	<b>11,610</b>	<b>0</b>	<b>0</b>	<b>0</b>	2
	<b>Total Residential</b>	<b>10,493,397</b>	<b>9,629,528</b>	<b>11,610</b>	<b>0</b>	<b>0</b>	<b>0</b>	3
Commercial and Industrial - Firm	GC-1	4,649,352	4,971,278	1,348				4
Commercial and Industrial - Firm	GL-1	2,059,891	2,658,504	36				5
	<b>Sub Total Commercial and Industrial - Firm</b>	<b>6,709,243</b>	<b>7,629,782</b>	<b>1,384</b>	<b>0</b>	<b>0</b>	<b>0</b>	6
Commercial and Industrial - Interruptible	CDR							7
Commercial and Industrial - Interruptible	GI-1	439,591	674,853	7				8
Commercial and Industrial - Interruptible	GI-6	906,803	1,539,194	7				9
	<b>Sub Total Commercial and Industrial - Interruptible</b>	<b>1,346,394</b>	<b>2,214,047</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	10
Commercial and Industrial - Transport	GC-1							11
Commercial and Industrial - Transport	GI-1							12
Commercial and Industrial - Transport	GI-6	599,826	5,502,563	2				13
Commercial and Industrial - Transport	GL-1							14
	<b>Sub Total Commercial and Industrial - Transport</b>	<b>599,826</b>	<b>5,502,563</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	15
	<b>Total Commercial and Industrial</b>	<b>8,655,463</b>	<b>15,346,392</b>	<b>1,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	16
<b>== TOTAL THROUGHPUT ==</b>		<b>19,148,860</b>	<b>24,975,920</b>	<b>13,010</b>	<b>0</b>	<b>0</b>	<b>0</b>	17

## GAS OTHER OPERATING REVENUES

- g Report succinct statement of the revenues in each account and show separate totals for each account.
- g Report name of lessee and description of property for major items of rent revenue. Group other rents less than \$25,000 by classes.
- g For sales of water and water power, report name of purchaser, purpose for which water used and the development supplying water.
- g Report basis of charges for any interdepartmental rents.
- g Report details of major items in Acct. 456. Group items less than \$25,000.

Description (a)	Wisconsin Amount (b)	Out of State Amount (c)	
<b>Forfeited Discounts (487)</b>			1
Customer late payment charges	79,020		2
<b>Total Forfeited Discounts (487)</b>	<b>79,020</b>	<b>0</b>	3
<b>Miscellaneous Service Revenues (488)</b>			4
Connection Charges	4,249		5
<b>Total Miscellaneous Service Revenues (488)</b>	<b>4,249</b>	<b>0</b>	6
<b>Revenues from Transportation of Gas of Others (489)</b>			7
Transportation	599,826	0	8
<b>Total Revenues from Transportation of Gas of Others (489)</b>	<b>599,826</b>	<b>0</b>	9
<b>Rent from Gas Property (493)</b>			10
None			11
<b>Other Gas Revenues (495)</b>			12
Other	36,108		13
<b>Total Other Gas Revenues (495)</b>	<b>36,108</b>	<b>0</b>	14
<b>Penalty Revenue (497)</b>			15
None			16
<b>Utility Revenue Incentive (PBR) (498)</b>			17
None			18
<b>Utility Total</b>	<b>719,203</b>	<b>0</b>	19

## GAS OPERATION & MAINTENANCE EXPENSES

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)	
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)			
<b>MANUFACTURED GAS PRODUCTION EXPENSES</b>							
Operation Supervision and Engineering (710)					0	0	1
Steam Expenses (711)					0	0	2
Other Power Expenses (712)					0	0	3
Liquefied Petroleum Gas Expenses (717)					0	0	4
Liquefied Petroleum Gas (728)					0	0	5
Miscellaneous Production Expenses (735)	25,354	614,582			639,936	175,869	6
Rents (736)					0	0	7
Maintenance Supervision and Engineering (740)					0	0	8
Maintenance of Structures and Improvements (741)					0	0	9
Maintenance of Production Equipment (742)					0	0	10
<b>Total Manufactured Gas Production Expenses</b>	<b>25,354</b>	<b>614,582</b>	<b>0</b>	<b>0</b>	<b>639,936</b>	<b>175,869</b>	<b>11</b>
<b>NATURAL GAS PRODUCTION EXPENSES</b>							
Rents (783)					0	0	12
<b>Total Natural Gas Production Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>
<b>OTHER GAS SUPPLY EXPENSES</b>							
Natural Gas City Gate Purchases (804)	28,399	10,727,500	0	0	10,755,899	15,851,132	14
Liquefied Natural Gas Purchases (804.1)					0	0	15
<b>Total Other Gas Supply Expenses</b>	<b>28,399</b>	<b>10,727,500</b>	<b>0</b>	<b>0</b>	<b>10,755,899</b>	<b>15,851,132</b>	<b>16</b>
<b>GAS TRANSMISSION EXPENSES</b>							
Other Gas Purchases (805)					0	0	17
<b>Total Gas Transmission Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18</b>
<b>OTHER GAS SUPPLY EXPENSES</b>							
Purchased Gas Cost Adjustments (805.1)					0	0	19
Incremental Gas Cost Adjustments (805.2)					0	0	20
Exchange Gas (806)					0	0	21
Purchased Gas Expenses (807)					0	0	22



**GAS OPERATION & MAINTENANCE EXPENSES**

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)	
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)			
Gas Withdrawn from Storage -- Debit (808.1)					0	0	28
(Less) Gas Delivered to Storage -- Credit (808.2)					0	0	29
Withdrawals of Liquefied Natural Gas held for Processing -- debit (809.1)					0	0	30
(Less) Deliveries of Natural Gas for Processing -- Credit (809.2)					0	0	31
(Less) Gas Used for Compressor Station Fuel -- Credit (810)					0	0	32
(Less) Gas Used for products Extraction -- Credit (811)					0	0	33
(Less) Gas Used for Other Utility Operations -- Credit (812)					0	0	34
Other Gas Supply Expenses (813)					0	0	35
<b>Total Other Gas Supply Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36</b>
<b>UNDERGROUND STORAGE EXPENSES</b>							<b>37</b>
Operation Supervision and Engineering (814)					0	0	38
Maps and Records (815)					0	0	39
Wells Expenses (816)					0	0	40
Lines Expenses (817)					0	0	41
Compressor Station Expenses (818)					0	0	42
Compressor Station Fuel and Power (819)					0	0	43
Measuring and Regulating Station Expenses (820)					0	0	44
Purification Expenses (821)					0	0	45
Exploration and Development (822)					0	0	46
Gas Losses (823)					0	0	47
Other Expenses (824)					0	0	48
Storage Well Royalties (825)					0	0	49
Rents (826)					0	0	50
Maintenance Supervision and Engineering (830)					0	0	51
Maintenance of Structures and Improvements (831)					0	0	52
Maintenance of Reservoirs and Wells (832)					0	0	53
Maintenance of Lines (833)					0	0	54

**GAS OPERATION & MAINTENANCE EXPENSES**

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)	
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)			
Maintenance of Compressor Station Equipment (834)					0	0	55
Maintenance of Measuring and Regulating Station Equipment (835)					0	0	56
Maintenance of Purification Equipment (836)					0	0	57
Maintenance of Other Equipment (837)					0	0	58
<b>Total Underground Storage Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59</b>
<b>OTHER STORAGE EXPENSES</b>							<b>60</b>
Operation Supervision and Engineering (840)					0	0	61
Operation Labor and Expenses (841)					0	0	62
Rents (842)					0	0	63
Fuel (842.1)					0	0	64
Power (842.2)					0	0	65
Gas Losses (842.3)					0	0	66
Maintenance Supervision and Engineering (843.1)					0	0	67
Maintenance of Structures and Improvements (843.2)					0	0	68
Maintenance of Gas Holders (843.3)					0	0	69
Maintenance of Purification Equipment (843.4)					0	0	70
Maintenance of Liquefaction Equipment (843.5)					0	0	71
Maintenance of Vaporizing Equipment (843.6)					0	0	72
Maintenance of Compressor Equipment (843.7)					0	0	73
Maintenance of Measuring and Regulating Station Equipment (843.8)					0	0	74
Maintenance of Other Equipment (843.9)					0	0	75
<b>Total Other Storage Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76</b>
<b>TRANSMISSION EXPENSES</b>							<b>77</b>
Operation Supervision and Engineering (850)					0	0	78
System Control and Load Dispatching (851)					0	0	79
Communication System Expenses (852)					0	0	80
Compressor Station Labor and Expenses (853)					0	0	81

## GAS OPERATION & MAINTENANCE EXPENSES

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)	
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)			
Gas for Compressor Station Fuel (854)					0	0	82
Other Fuel and Power for Compressor Stations (855)					0	0	83
Mains Expenses (856)					0	0	84
Measuring and Regulating Station Expenses (857)					0	0	85
Transmission and Compression of Gas by Others (858)					0	0	86
Other Expenses (859)					0	0	87
Rents (860)					0	0	88
Maintenance Supervision and Engineering (861)					0	0	89
Maintenance of Structures and Improvements (862)					0	0	90
Maintenance of Mains (863)					0	0	91
Maintenance of Compressor Station Equipment (864)					0	0	92
Maintenance of Measuring and Regulating Station Equipment (865)					0	0	93
Maintenance of Communication Equipment (866)					0	0	94
Maintenance of Other Equipment (867)					0	0	95
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96</b>
<b>DISTRIBUTION EXPENSES</b>							
Operation Supervision and Engineering (870)	79,239	6,380			85,619	62,975	98
Distribution Load Dispatching (871)	122,636	9,347			131,983	118,380	99
Compressor Station Labor and Expenses (872)					0	0	100
Compressor Station Fuel and Power (873)					0	0	101
Mains and Services Expenses (874)	230,583	124,878			355,461	330,215	102
Measuring and Regulating Station Expenses--General (875)					0	0	103
Measuring and Regulating Station Expenses--Industrial (876)					0	0	104
Measuring and Regulating Station Expenses--City Gate Check Stations (877)					0	0	105
Meter and House Regulator Expenses (878)	625,835	69,730			695,565	745,569	106
Customer Installations Expenses (879)					0	0	107
Other Expenses (880)	2,804	80,489			83,293	145,082	108

## GAS OPERATION & MAINTENANCE EXPENSES

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)	
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)			
Rents (881)					0	0	109
Maintenance Supervision and Engineering (885)					0	0	110
Maintenance of Structures and Improvements (886)					0	0	111
Maintenance of Mains (887)	51,776	6,112			57,888	108,263	112
Maintenance of Compressor Station Equipment (888)					0	0	113
Maintenance of Measuring and Regulating Station Equipment--General (889)					0	0	114
Maintenance of Measuring and Regulating Station Equipment--industrial (890)					0	0	115
Maintenance of Measuring and Reg. Station Equip.--City Gate Check Stations (891)					0	0	116
Maintenance of Services (892)	192,735	152,008			344,743	212,016	117
Maintenance of Meters and House Regulators (893)	220,154	58,352			278,506	276,481	118
Maintenance of Other Equipment (894)					0	0	119
<b>Total Distribution Expenses</b>	<b>1,525,762</b>	<b>507,296</b>	<b>0</b>	<b>0</b>	<b>2,033,058</b>	<b>1,998,981</b>	120
<b>CUSTOMER ACCOUNTS EXPENSES</b>							121
Supervision (901)	56,855	1,236			58,091	67,313	122
Meter Reading Expenses (902)		333			333	3,579	123
Customer Records and Collection Expenses (903)	191,269	150,975			342,244	329,553	124
Uncollectible Accounts (904)		294,870			294,870	327,996	125
Miscellaneous Customer Accounts Expenses (905)					0	0	126
<b>Total Customer Accounts Expenses</b>	<b>248,124</b>	<b>447,414</b>	<b>0</b>	<b>0</b>	<b>695,538</b>	<b>728,441</b>	127
<b>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>							128
Supervision (907)					0	0	129
Customer Assistance Expenses (908)	42,328	87,428			129,756	116,578	130
Informational and Instructional Advertising Expenses (909)		30,072			30,072	38,658	131
Miscellaneous Customer Service and Informational Expenses (910)		254,780			254,780	262,908	132
<b>Total Customer Service and Informational Expenses</b>	<b>42,328</b>	<b>372,280</b>	<b>0</b>	<b>0</b>	<b>414,608</b>	<b>418,144</b>	133
<b>SALES EXPENSES</b>							134
Supervision (911)					0	0	135

**GAS OPERATION & MAINTENANCE EXPENSES**

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)	
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)			
Demonstrating and Selling Expenses (912)					0	0	136
Advertising Expenses (913)					0	0	137
Miscellaneous Sales Expenses (916)					0	0	138
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>139</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>							<b>140</b>
Administrative and General Salaries (920)	368,835	82,563			451,398	348,595	141
Office Supplies and Expenses (921)	595	145,102			145,697	122,462	142
(Less) Administrative Expenses Transferred -- Credit (922)		62,714			62,714	46,585	143
Outside Services Employed (923)		578,801			578,801	517,508	144
Property Insurance (924)		25,266			25,266	20,913	145
Injuries and Damages (925)		149,372			149,372	106,150	146
Employee Pensions and Benefits (926)		520,167			520,167	652,013	147
Franchise Requirements (927)					0	0	148
Regulatory Commission Expenses (928)	5,338	11,722			17,060	59,265	149
(Less) Duplicate Charges -- Credit (929)					0	0	150
General Advertising Expenses (930.1)		4,020			4,020	2,002	151
Miscellaneous General Expenses (930.2)		9,542			9,542	8,955	152
Rents (931)					0	0	153
Maintenance of General Plant (935)		2,168			2,168	2,084	154
<b>Total Administrative and General Expenses</b>	<b>374,768</b>	<b>1,466,009</b>	<b>0</b>	<b>0</b>	<b>1,840,777</b>	<b>1,793,362</b>	<b>155</b>
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>2,244,735</b>	<b>14,135,081</b>	<b>0</b>	<b>0</b>	<b>16,379,816</b>	<b>20,965,929</b>	<b>156</b>

**DETAIL OF NATURAL GAS CITY GATE PURCHASES (ACCOUNT 804)**

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)		
<b>PURCHASED GAS EXPENSES</b>						
Wages and Salaries (804.11)	28,399				28,399	6,057
Supplies and Expenses (804.12)		34,198			34,198	31,918
Miscellaneous Purchased Gas Expenses (804.13)					0	0
Gas Contract Reservation Fees (804.21)		2,518,967			2,518,967	1,623,965
Gas Contract Commodity Costs (804.22)		5,141,581			5,141,581	9,775,613
Spot Gas Commodity Costs (804.23)		684,665			684,665	3,113,172
Other Gas Purchases (804.24)		255,680			255,680	1,535,221
Gas Surcharges (804.25)					0	0
Financial Instruments Expenses (804.26)					0	0
Gas Purchase Miscellaneous Expenses (804.27)					0	0
Gas Costs for Opportunity Sales (804.28)					0	0
(Less) Purchased Gas Sold -- Credit (804.32)					0	0
(Less) Gas Commodity Cost Transferred to Storage -- Credit (804.33)		834,710			834,710	2,740,760
(Less) Gas Used in Utility Operations -- Credit (804.34)					0	0
(Less) Gas Used for Transmission Pumping & Compression -- Credit (804.35)					0	0
<b>Total Purchased Gas Expenses</b>	<b>28,399</b>	<b>7,800,381</b>	<b>0</b>	<b>0</b>	<b>7,828,780</b>	<b>13,345,186</b>
<b>TRANSMISSION EXPENSES</b>						
Transmission Contract Reservation Fees (804.41)		241,976			241,976	145,549
Commodity Transmission Fees (804.42)		47,265			47,265	30,495
Gas Transmission Surcharges (804.43)					0	0
Gas Transmission Fuel Expense (804.44)					0	0
No-Notice Service Expenses (804.45)		(8,907)			(8,907)	(880)
Other Transmission Fees and Expenses (804.46)					0	0
Miscellaneous Transmission Expenses (804.48)					0	0
Penalties, Unauthorized Use and Overrun, Utility (804.49)					0	0
Penalties, Unauthorized Use and Overrun, End-User (804.51)					0	0
(Less) Transmission Services Sold -- Credit (804.52)					0	0
(Less) Gas Transmission Expenses Transferred to Storage -- Credit (804.53)					0	0
(Less) Gas Transmission Expense Used in Operations -- Credit (804.54)					0	0

**DETAIL OF NATURAL GAS CITY GATE PURCHASES (ACCOUNT 804)**

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)	
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)			
Transmission Costs for Opportunity Sales (804.55)					0	0	31
<b>Total Transmission Expenses</b>	<b>0</b>	<b>280,334</b>	<b>0</b>	<b>0</b>	<b>280,334</b>	<b>175,164</b>	32
<b>STORAGE EXPENSES</b>							33
Storage Reservation Fees (804.61)		651,704			651,704	622,724	34
Stored Gas Costs for System Use (804.62)		1,995,081			1,995,081	1,708,058	35
Storage Penalties (804.63)					0	0	36
Stored Gas Costs for Opportunity Sales (804.64)					0	0	37
(Less) Storage Capacity Released or Sold -- Credit (804.72)					0	0	38
(Less) Stored Gas Sold -- Credit (804.73)					0	0	39
<b>Total Storage Expenses</b>	<b>0</b>	<b>2,646,785</b>	<b>0</b>	<b>0</b>	<b>2,646,785</b>	<b>2,330,782</b>	40
<b>PIPELINE REFUNDS</b>							41
Pipeline Refunds (804.06)					0	0	42
<b>Total Pipeline Refunds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	43
<b>TOTAL EXPENSES - ACCOUNT 804</b>	<b>28,399</b>	<b>10,727,500</b>	<b>0</b>	<b>0</b>	<b>10,755,899</b>	<b>15,851,132</b>	44

### GAS OTHER OPERATING EXPENSES

g Report all amounts on the basis and in conformity with the uniform of accounts and accounting directives prescribed by this Commission. Allocate %Total Operations+ amounts jurisdictionally between Wisconsin (PSCW) jurisdiction and all other jurisdiction.  
 g Depreciation Expense (403) should include the allocation of Common Plant Depreciation Expense.

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total Operations (f)	
	Labor (b)	Other (c)	Labor (d)	Other (e)		
Depreciation Expense (403)		1,797,370			1,797,370	1
Amortization Limited-Term Utility Investment (404)					0	2
Amortization of Other Utility Plant (405)		(7,910)			(7,910)	3
Amortization of Utility Plant Acquisition Adjustment (406)					0	4
Amortization of Property Losses (407.1)					0	5
Regulatory Debits (407.3)		21,687			21,687	6
(Less) Regulatory Credits (407.4)		127,075			127,075	7
Taxes Other Than Income Taxes (408.1)		463,660		0	463,660	8
Income Taxes (409.1)		(3,346,040)		0	(3,346,040)	9
Provision for Deferred Income Taxes (410.1)		5,233,156			5,233,156	10
(Less) Provision for Deferred Income Taxes-Credit (411.1)		1,752,213			1,752,213	11
Investment Tax Credit Adjustment (411.4)					0	12
Accretion Expense FERC (411.10)					0	13
<b>Total Other Operating Expenses</b>	<b>0</b>	<b>2,282,635</b>	<b>0</b>	<b>0</b>	<b>2,282,635</b>	<b>14</b>



## GAS TAXES (ACCOUNTS 408.1 AND 409.1)

- g The Last Year values are not available for the first year of the new system as this level of detail was not collected in the past.  
 g If Social Security, Wisconsin Gross Receipts Tax, or PSC Remainder Assessment equal zero, explain why in the schedule footnotes.

Description (a)	Wisconsin This Year (b)	Out of State This Year (c)	Last Year (d)	
<b>Taxes Other than Income Taxes (408.1)</b>				1
Local Property Tax	25,041		15,667	2
PSC Remainder Assessment	21,487		17,890	3
Social Security, FICA, Federal & State Unemployment Tax	192,718		174,160	4
Wisconsin Gross Receipts Tax / Wisconsin License Fee	224,414		180,767	5
Other (please explain in footnote)			0	6
<b>Total Taxes Other than Income Taxes (408.1)</b>	<b>463,660</b>		<b>388,484</b>	7
<b>Income Taxes (409.1)</b>				8
Wisconsin Income Tax	-985,055		-2,322	9
Federal Income Tax	-2,360,985		41,396	10
Other (please explain in footnote)			0	11
<b>Total Income Taxes (409.1)</b>	<b>-3,346,040</b>		<b>39,074</b>	12
<b>Total Tax Expense</b>	<b>-2,882,380</b>		<b>427,558</b>	13

### GAS UTILITY PLANT IN SERVICE

- g Report below the original cost of utility plant in service according to the prescribed accounts.
- g Corrections to prior entries for plant additions and retirements should be reported in columns (c) or (d) as appropriate.
- g If necessary, classify Account 106 according to prescribed accounts, on an estimated basis, and include in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the completed construction properly classified in column (c).
- g If there is a significant amount of plant retirements, which have not been classified by plant account at year end, a tentative distribution of such retirements, on an estimated basis, should be included in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the retired plant is properly classified in column (d).

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>							1
Organization (301)	625					625	2
Franchises and Consents (302)	0					0	3
Miscellaneous Intangible Plant (303)	12,704					12,704	4
<b>Total Intangible Plant</b>	<b>13,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,329</b>	5
<b>MANUFACTURED GAS PRODUCTION PLANT</b>							6
Land and Land Rights (304)	0					0	7
Structures and Improvements (305)	0					0	8
Boiler Plant Equipment (306)	0					0	9
Other Power Equipment (307)	0					0	10
Coke Ovens (308)	0					0	11
Producer Gas Equipment (309)	0					0	12
Water Gas Generating Equipment (310)	0					0	13
Liquefied Petroleum Gas Equipment (311)	0					0	14
Oil Gas generating equipment (312)	0					0	15
Generating Equipment--Other Processes (313)	0					0	16
Coal, Coke, and Ash Handling Equipment (314)	0					0	17
Catalytic Cracking Equipment (315)	0					0	18
Other Reforming Equipment (316)	0					0	19
Purification Equipment (317)	0					0	20
Residual Refining Equipment (318)	0					0	21
Gas Mixing Equipment (319)	0					0	22
Other Equipment (320)	0					0	23
<b>Total Manufactured Gas Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	24
<b>NATURAL GAS STORAGE &amp; PROCESSING - OTHER STORAGE PLANT</b>							25

### GAS UTILITY PLANT IN SERVICE

- g Report below the original cost of utility plant in service according to the prescribed accounts.
- g Corrections to prior entries for plant additions and retirements should be reported in columns (c) or (d) as appropriate.
- g If necessary, classify Account 106 according to prescribed accounts, on an estimated basis, and include in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the completed construction properly classified in column (c).
- g If there is a significant amount of plant retirements, which have not been classified by plant account at year end, a tentative distribution of such retirements, on an estimated basis, should be included in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the retired plant is properly classified in column (d).

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year (g)	
Land and Land Rights (360)	0					0	26
Structures and Improvements (361)	0					0	27
Gas Holders (362)	0					0	28
Purification Equipment (363)	0					0	29
Liquifaction Equipment (363.1)	0					0	30
Vaporizing Equipment (363.2)	0					0	31
Compressor Equipment (363.3)	0					0	32
measuring and Regulating Equipment (363.4)	0					0	33
Other Equipment (363.5)	0					0	34
<b>Total Natural Gas Storage &amp; Processing - Other Storage Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35</b>
<b>NATURAL GAS STORAGE &amp; PROCESSING - BASE LOAD LNG TERMINALING AND PROCESSING PLNT</b>							<b>36</b>
Land and Land Rights (364.1)	0					0	37
Structures and Improvements (364.2)	0					0	38
LNG Processing Terminal Equipment (364.3)	0					0	39
LNG Transportation Equipment (364.4)	0					0	40
Measuring and Regulating Equipment (364.5)	0					0	41
Compressor Station Equipment (364.6)	0					0	42
Communication Equipment (364.7)	0					0	43
Other Equipment (364.8)	0					0	44
<b>Total Natural Gas Storage &amp; Processing - Base Load LNG Terminaling and Processing Plnt</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45</b>
<b>TRANSMISSION PLANT</b>							<b>46</b>
Land and Land Rights (365.1)	0					0	47
Rights-of-Way (365.2)	0					0	48
Structures and Improvements (366)	33,560					<b>33,560</b>	49
Mains (367)	818,650					<b>818,650</b>	50

### GAS UTILITY PLANT IN SERVICE

- g Report below the original cost of utility plant in service according to the prescribed accounts.
- g Corrections to prior entries for plant additions and retirements should be reported in columns (c) or (d) as appropriate.
- g If necessary, classify Account 106 according to prescribed accounts, on an estimated basis, and include in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the completed construction properly classified in column (c).
- g If there is a significant amount of plant retirements, which have not been classified by plant account at year end, a tentative distribution of such retirements, on an estimated basis, should be included in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the retired plant is properly classified in column (d).

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year (g)	
Compressor Station Equipment (368)	0					0	51
Measuring and Regulating Station Equipment (369)	1,902,632					1,902,632	52
Communication Equipment (370)	22,093					22,093	53
Other Equipment (371)	0					0	54
<b>Total Transmission Plant</b>	<b>2,776,935</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,776,935</b>	55
<b>DISTRIBUTION PLANT</b>							56
Land and Land Rights (374)	2,956					2,956	57
Structures and Improvements (375)	57,132					57,132	58
Mains (376)	17,383,881	2,539,694	1,567			19,922,008	59
Compressor Station Equipment (377)	0					0	60
Meas. and Reg. Station Equipment - General (378)	684,009					684,009	61
Meas. and Reg. Station Equipment - Cty. Gate (379)	192,229					192,229	62
Services (380)	9,214,156	307,909	35,402			9,486,663	63
Meters (381)	7,616,361	416,049	1,067,465			6,964,945	64
Meter Installations (382)	0					0	65
House Regulators (383)	1,983,171	75,806	79,379			1,979,598	66
House Regulatory Installations (384)	0					0	67
Industrial Measuring and Regulating Station Equipment (385)	202,565					202,565	68
Other Property on Customers' Premises (386)	0					0	69
Other Equipment (387)	0					0	70
Asset Retirement Costs for Distribution Plant (388)	0					0	71
<b>Total Distribution Plant</b>	<b>37,336,460</b>	<b>3,339,458</b>	<b>1,183,813</b>	<b>0</b>	<b>0</b>	<b>39,492,105</b>	72
<b>GENERAL PLANT</b>							73
Land and Land Rights (389)	1,280					1,280	74
Structures and Improvements (390)	0					0	75
Office Furniture and Equipment (391)	58,284	10,442				68,726	76

### GAS UTILITY PLANT IN SERVICE

- g Report below the original cost of utility plant in service according to the prescribed accounts.
- g Corrections to prior entries for plant additions and retirements should be reported in columns (c) or (d) as appropriate.
- g If necessary, classify Account 106 according to prescribed accounts, on an estimated basis, and include in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the completed construction properly classified in column (c).
- g If there is a significant amount of plant retirements, which have not been classified by plant account at year end, a tentative distribution of such retirements, on an estimated basis, should be included in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the retired plant is properly classified in column (d).

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year (g)	
Transportation Equipment (392)	448,486					448,486	77
Stores Equipment (393)	0					0	78
Tools, Shop and Garage Equipment (394)	1,315,185	52,945				1,368,130	79
Laboratory Equipment (395)	355,844					355,844	80
Power-Operated Equipment (396)	319,814					319,814	81
Communication Equipment (397)	728,122	956				729,078	82
Miscellaneous Equipment (398)	0					0	83
Other Tangible Property (399)	0					0	84
Asset Retirement Costs for General Plant (399.1)	0					0	85
<b>Total General Plant</b>	<b>3,227,015</b>	<b>64,343</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,291,358</b>	<b>86</b>
<b>Total utility plant in service directly assignable</b>	<b>43,353,739</b>	<b>3,403,801</b>	<b>1,183,813</b>	<b>0</b>	<b>0</b>	<b>45,573,727</b>	<b>87</b>
							88
Gas Plant Purchased (102)	0					0	89
(Less) Gas Plant Sold (102b)	0					0	90
Experimental Gas Plant Unclassified (103)	0					0	91
	0	0	0	0	0	0	92
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>43,353,739</b>	<b>3,403,801</b>	<b>1,183,813</b>	<b>0</b>	<b>0</b>	<b>45,573,727</b>	<b>93</b>

## GAS ACCUMULATED PROVISION FOR DEPRECIATION

g If Column (c) Straight Line Rate % Used is Various, then enter zero and explain in the footnote.  
 g Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year			Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
			Straight Line Amount (d)	Additional Amount (e)							
<b>INTANGIBLE PLANT</b>											1
Organization (301)	0									0	2
Franchises and Consents (302)	0									0	3
Miscellaneous Intangible Plant (303)	12,704	25.00%								12,704	4
<b>Total Intangible Plant</b>	<b>12,704</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,704</b>	5
<b>MANUFACTURED GAS PRODUCTION PLANT</b>											6
Land and Land Rights (304)	0									0	7
Structures and Improvements (305)	0									0	8
Boiler Plant Equipment (306)	0									0	9
Other Power Equipment (307)	0									0	10
Coke Ovens (308)	0									0	11
Producer Gas Equipment (309)	0									0	12
Water Gas Generating Equipment (310)	0									0	13
Liquefied Petroleum Gas Equipment (311)	0									0	14
Oil Gas generating equipment (312)	0									0	15
Generating Equipment--Other Processes (313)	0									0	16
Coal, Coke, and Ash Handling Equipment (314)	0									0	17
Catalytic Cracking Equipment (315)	0									0	18
Other Reforming Equipment (316)	0									0	19
Purification Equipment (317)	0									0	20
Residual Refining Equipment (318)	0									0	21
Gas Mixing Equipment (319)	0									0	22
Other Equipment (320)	0									0	23
<b>Total Manufactured Gas Production Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	24
<b>NATURAL GAS STORAGE &amp; PROCESSING - OTHER STORAGE PLANT</b>											25
Land and Land Rights (360)	0									0	26

## GAS ACCUMULATED PROVISION FOR DEPRECIATION

g If Column (c) Straight Line Rate % Used is Various, then enter zero and explain in the footnote.  
 g Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year			Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
			Straight Line Amount (d)	Additional Amount (e)	Cost of Removal (g)						
Structures and Improvements (361)	0									0	27
Gas Holders (362)	0									0	28
Purification Equipment (363)	0									0	29
Liquifaction Equipment (363.1)	0									0	30
Vaporizing Equipment (363.2)	0									0	31
Compressor Equipment (363.3)	0									0	32
measuring and Regulating Equipment (363.4)	0									0	33
Other Equipment (363.5)	0									0	34
<b>Total Natural Gas Storage &amp; Processing - Other Storage Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	35
<b>NATURAL GAS STORAGE &amp; PROCESSING - BASE LOAD LNG TERMINALING AND PROCESSING PLNT</b>											36
Land and Land Rights (364.1)	0									0	37
Structures and Improvements (364.2)	0									0	38
LNG Processing Terminal Equipment (364.3)	0									0	39
LNG Transportation Equipment (364.4)	0									0	40
Measuring and Regulating Equipment (364.5)	0									0	41
Compressor Station Equipment (364.6)	0									0	42
Communication Equipment (364.7)	0									0	43
Other Equipment (364.8)	0									0	44
<b>Total Natural Gas Storage &amp; Processing - Base Load LNG Terminaling and Processing Plnt</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	45
<b>TRANSMISSION PLANT</b>											46
Land and Land Rights (365.1)	0									0	47
Rights-of-Way (365.2)	0									0	48
Structures and Improvements (366)	13,405	1.67%	920							14,325	49
Mains (367)	442,946	2.74%	22,431							465,377	50
Compressor Station Equipment (368)	0									0	51

### GAS ACCUMULATED PROVISION FOR DEPRECIATION

g If Column (c) Straight Line Rate % Used is Various, then enter zero and explain in the footnote.  
 g Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year				Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
			Straight Line Amount (d)	Additional Amount (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)				
Measuring and Regulating Station Equipment (369)	1,105,956	5.25%	99,888						1,205,844	52
Communication Equipment (370)	22,092	8.33%							22,092	53
Other Equipment (371)	0								0	54
<b>Total Transmission Plant</b>	<b>1,584,399</b>		<b>123,239</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,707,638</b>	55
<b>DISTRIBUTION PLANT</b>										
Land and Land Rights (374)	0								0	56
Structures and Improvements (375)	15,325	1.67%	954						16,279	57
Mains (376)	9,212,467	2.74%	511,091		1,567	17,535			9,704,456	58
Compressor Station Equipment (377)	0								0	59
Meas. and Reg. Station Equipment - General (378)	699,457	5.25%							699,457	60
Meas. and Reg. Station Equipment - Cty. Gate (379)	192,228	5.00%							192,228	61
Services (380)	7,113,088	4.71%	440,404		35,402	80,997			7,437,093	62
Meters (381)	3,452,282	5.00%	364,533		1,067,465	90,003		(200,235)	2,459,112	63
Meter Installations (382)	0								0	64
House Regulators (383)	1,077,918	3.33%	65,980		79,379				1,064,519	65
House Regulatory Installations (384)	0								0	66
Industrial Measuring and Regulating Station Equipment (385)	141,247	3.03%	6,138						147,385	67
Other Property on Customers' Premises (386)	0								0	68
Other Equipment (387)	0								0	69
Asset Retirement Costs for Distribution Plant (388)	0								0	70
<b>Total Distribution Plant</b>	<b>21,904,012</b>		<b>1,389,100</b>	<b>0</b>	<b>1,183,813</b>	<b>188,535</b>	<b>0</b>	<b>(200,235)</b>	<b>21,720,529</b>	71
<b>GENERAL PLANT</b>										
Land and Land Rights (389)	0								0	72
Structures and Improvements (390)	0								0	73
Office Furniture and Equipment (391)	74,584	5.00%	3,869						78,453	74
Transportation Equipment (392)	179,259	12.50%	87,037						266,296	75



### GAS ACCUMULATED PROVISION FOR DEPRECIATION

g If Column (c) Straight Line Rate % Used is Various, then enter zero and explain in the footnote.  
 g Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year			Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
			Straight Line Amount (d)	Additional Amount (e)	Cost of Removal (g)						
Stores Equipment (393)	0									0	78
Tools, Shop and Garage Equipment (394)	560,721	4.00%	53,666							614,387	79
Laboratory Equipment (395)	302,560	4.00%	14,234							316,794	80
Power-Operated Equipment (396)	52,746	6.67%	21,331							74,077	81
Communication Equipment (397)	196,537	8.33%	36,430							232,967	82
Miscellaneous Equipment (398)	0									0	83
Other Tangible Property (399)	0									0	84
Asset Retirement Costs for General Plant (399.1)	0									0	85
<b>Total General Plant</b>	<b>1,366,407</b>		<b>216,567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,582,974</b>	86
<b>Total accum. prov. directly assignable</b>	<b>24,867,522</b>		<b>1,728,906</b>	<b>0</b>	<b>1,183,813</b>	<b>188,535</b>	<b>0</b>	<b>(200,235)</b>		<b>25,023,845</b>	87
Gas Plant Purchased (102)	0									0	89
(Less) Gas Plant Sold (102b)	0									0	90
Experimental Gas Plant Unclassified (103)	0									0	91
	0		0	0	0	0	0	0	0	0	92
<b>TOTAL ACCUM, PROV, FOR DEPRECIATION</b>	<b>24,867,522</b>		<b>1,728,906</b>	<b>0</b>	<b>1,183,813</b>	<b>188,535</b>	<b>0</b>	<b>(200,235)</b>		<b>25,023,845</b>	93

### GAS STORED (ACCOUNTS 117, 164.1, 164.2 AND 164.3)

- g If during the year, adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation for the reason for the adjustment, the MCF and dollar amount of the adjustment, and account charged or credited.
- g Give in a footnote, a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.
- g If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of established such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.
- g If the company has provided accumulated provision for stored gas, which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of FERC authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during the year.
- g Report pressure base of gas volumes as 14.73 psia at 60 Degrees F. (See Note 1)

Description (a)	Noncurrent Account 117 (b)	Current Account 164.1 (c)	LNG Account 164.2 (d)	LNG Account 164.3 (e)	Total (f)	
Balance at Beginning of Year		1,874,888	0	0	1,874,888	1
Gas Delivered to Storage		506,279			506,279	2
Gas Withdrawn from Storage (contra Account)		(1,689,301)			(1,689,301)	3
Other Debits or Credits (Net)		758			758	4
<b>Balance at End of Year</b>	<b>0</b>	<b>692,624</b>	<b>0</b>	<b>0</b>	<b>692,624</b>	<b>5</b>
Therms		2,725,900			2,725,900	6
<b>Amount per Therm</b>		<b>0.254</b>			<b>0.254</b>	<b>7</b>

**LIQUEFIED NATURAL GAS STORED (ACCOUNTS 164.2 - 164.3)**

Description (a)	Account 164.2		Account 164.3		
	Amount (b)	Therm (c)	Amount (d)	Therm (e)	
Balance at Beginning of Year	0	0	0	0	1
Gas Delivered to Storage					2
Gas Withdrawn from storage (debit account 808)					3
Other Transaction or Adjustments (explain in Footnote)					4
<b>Balance at end of year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b> * 5

## LIQUEFIED NATURAL GAS STORAGE STATISTICS

Location of Plant (a)	Total Storage Capacity (Therms) (b)	Maximum Daily Capacity (Therms) (c)	Total Investment End of Year (d)	Maximum Withdrawn in One Day (Therms) (e)	Total Production Expense This Year (f)
None					

## GAS PRODUCTION STATISTICS

Location of Plant (a)	Type of Plant (b)	Maximum Daily Capacity (Dekatherms) (c)	Therms Produced During Year (d)	Total Investment End of Year (e)	Total Production Expense This Year (f)
None	NA				

## LIQUID PETROLEUM GAS STORAGE

Record the number of liquid petroleum gas storage tanks and total capacity in gallons by location.

<b>Location of Plant (a)</b>	<b>Number of Tanks (b)</b>	<b>Water Capacity (gallons) (c)</b>	
None			1

**PURCHASED GAS**

Enter the details for each point of metering.

Name of Vendor (a)	Point of Metering (b)	Type of Gas Purchased (c)	Therms of Gas Purchased (d)	Total Cost of Gas Purchased (e)	Average Cost Per Therm of Gas Purchased (f)	Maximum Therms Purchased in One Day (g)	Date of Such Maximum Purchase (h)	Average BTU Content per Cubit Foot of Gas (i)	
BP Energy Company	City Limits Gate Station	Firm Transportation	14,012,030	4,429,142	0.316	95,000	1/28/2023	1.049	1
Shell Energy North America	City Limits Gate Station	Firm Transportation	5,759,140	2,044,542	0.355	35,000	12/1/2023	1.050	2
United Energy Trading LLC	City Limits Gate Station	Firm Transportation	470,000	149,998	0.319	15,000	11/23/2023	1.043	3
<b>TOTAL</b>			<b>20,241,170</b>	<b>6,623,682</b>	<b>0.327</b>				<b>4</b>

## GAS MAINS

g Report mains separately by pipe material, diameter and either within or outside Wisconsin.  
 g Explain all reported adjustments as a schedule footnote.  
 g 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.

Location (a)	Pipe Material (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)				
Within Wisconsin	Plastic	3/4	24,295			1,658	<b>25,953</b>	1	
		1	182			-182	<b>0</b>	2	
		1 1/4	49,843			-16,310	<b>33,533</b>	3	
		2	807,105	1,917	121	24,328	<b>833,229</b>	4	
		3	62,414			-247	<b>62,167</b>	5	
		4	186,768	21	202	8,951	<b>195,538</b>	6	
		6	57,660	53		-14,210	<b>43,503</b>	7	
		8		10,587			<b>10,587</b>	8	
		12	4,912			4	<b>4,916</b>	9	
	<b>Total Plastic</b>			<b>1,193,179</b>	<b>12,578</b>	<b>323</b>	<b>3,992</b>	<b>1,209,426</b>	10
	Steel	1	2,888			-413	<b>2,475</b>	11	
		1 1/4	6,538			877	<b>7,415</b>	12	
		1 1/2	126			28	<b>154</b>	13	
		2	122,392		998	1,846	<b>123,240</b>	14	
		3	2,957			-136	<b>2,821</b>	15	
		4	125,922		202	-7,073	<b>118,647</b>	16	
		6	65,392		40	13,616	<b>78,968</b>	17	
		8	2,224			445	<b>2,669</b>	18	
		10	65,576		19	-1,018	<b>64,539</b>	19	
		12	34,754		5,030	-279	<b>29,445</b>	20	
		14				30	<b>30</b>	21	
	<b>Total Steel</b>			<b>428,769</b>	<b>6,289</b>	<b>7,923</b>	<b>430,403</b>	22	
<b>Total Within Wisconsin</b>			<b>1,621,948</b>	<b>12,578</b>	<b>6,612</b>	<b>11,915</b>	<b>1,639,829</b>	23	
<b>Total Utility</b>			<b>1,621,948</b>	<b>12,578</b>	<b>6,612</b>	<b>11,915</b>	<b>1,639,829</b>	24	



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## GAS MAINS

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- g Report mains separately by pipe material, diameter and either within or outside Wisconsin.
- g Explain all reported adjustments as a schedule footnote.
- g 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.

### Gas Mains (Page G-20)

#### General Footnote

Amounts in the adjustments column are due to updating internal procedures and matching to our GIS system.

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### GAS SERVICES

Number of services should only include those owned by the utility.

Location (a)	Pipe Material (b)	Diameter (inches) (c)	Total First of Year		Added During Year		Retired During Year		Adjusted During Year		Total End of Year		
			Main to Curb (d)	On Customers Premises (e)	Main to Curb (f)	On Customers Premises (g)	Main to Curb (h)	On Customers Premises (i)	Main to Curb (j)	On Customers Premises (k)	Main to Curb (l)	On Customers Premises (m)	
Within Wisconsin	Plastic	1/2	6,432	6,432	5	5	75	75	1,185	1,185	7,547	7,547	1
		3/4	3,721	3,721	237	237	34	34	322	322	4,246	4,246	2
		1	16	16	1	1			7	7	24	24	3
		1 1/4	60	60					20	20	80	80	4
		2	89	89	2	2			52	52	143	143	5
		3	2	2					-1	-1	1	1	6
		4	1	1							1	1	7
		6							2	2	2	2	8
	<b>Total Plastic</b>		<b>10,321</b>	<b>10,321</b>	<b>245</b>	<b>245</b>	<b>109</b>	<b>109</b>	<b>1,587</b>	<b>1,587</b>	<b>12,044</b>	<b>12,044</b>	9
	Steel	1/2							6	6	6	6	10
		3/4	728	728	1	1	39	39	50	50	740	740	11
		1	89	89			9	9	-19	-19	61	61	12
		1 1/4	13	13			1	1	4	4	16	16	13
		1 1/2	1	1					-1	-1	0	0	14
		2	8	8					3	3	11	11	15
		4	1	1					4	4	5	5	16
		6							4	4	4	4	17
		8	1	1							1	1	18
		<b>Total Steel</b>		<b>841</b>	<b>841</b>	<b>1</b>	<b>1</b>	<b>49</b>	<b>49</b>	<b>51</b>	<b>51</b>	<b>844</b>	<b>844</b>
<b>Total Within Wisconsin</b>			<b>11,162</b>	<b>11,162</b>	<b>246</b>	<b>246</b>	<b>158</b>	<b>158</b>	<b>1,638</b>	<b>1,638</b>	<b>12,888</b>	<b>12,888</b>	20
<b>Total Utility</b>		<b>11,162</b>	<b>11,162</b>	<b>246</b>	<b>246</b>	<b>158</b>	<b>158</b>	<b>1,638</b>	<b>1,638</b>	<b>12,888</b>	<b>12,888</b>	21	

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## GAS SERVICES

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Number of services should only include those owned by the utility.
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## GAS SERVICES

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Number of services should only include those owned by the utility.
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**Gas Services (Page G-21)**

**Have inactive services been disconnected from the gas supply in accordance with section 192.727(g) of the Wisconsin Administrative Code?**

Yes, services considered inactive are retired within two years. All other services are considered active and treated as such.

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**Have inactive services been retired in accordance with requirements of paragraph C of Account 380 of Uniform System of Accounts?**

Yes, the Company did not retire or abandon any gas facilities above, below, or through a commercially navigable waterway during the reporting year.

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## GAS METERS

Number of meters should include only those carried in Utility Plant Account 381.

Description (a)	Number End of Year (b)	
Diaphragmed meters (capacity at 1/2 inch water column pressure drop:		1
2,400 cu. ft. per hour or less	14,371	2
Over 2,400 cu. ft. per hour	<b>2</b>	3
Rotary meters	429	4
Orifice meters	0	5
<b>Total end of year</b>	<b>14,802</b>	6
In stock meters	820	7
Locked meters on customer premise	171	8
Regular meters in customer use	13,811	9
Prepayment meters in customer use	0	10
Meters in company use, included in Account 381	0	11
<b>Total end of year (as above)</b>	<b>14,802</b>	12
Number of diaphragmed meters at end of year which compensate for temperature	14,371	13
Number of house regulators installed at end of year	13,632	14
Footnote	No	

## SUMMARY OF GAS ACCOUNT & SYSTEM LOAD STATISTICS

Description (a)	Wisconsin Operations Therms (b)	Out-of-State Operations Therms (c)	Total All Systems Therms (d)			
<b>GAS ACCOUNT</b>				1		
<b>Gas Produced (gross)</b>				2		
Propane - air			0	3		
Other gas			0	4		
<b>Total Gas Produced</b>	<b>0</b>	<b>0</b>	<b>0</b>	5		
<b>Gas Purchased</b>				6		
Natural	19,921,460		19,921,460	7		
Other Gas			0	8		
<b>Total Gas Purchased</b>	<b>19,921,460</b>	<b>0</b>	<b>19,921,460</b>	9		
Add: Gas withdrawn from storage	3,408,810		3,408,810	10		
Less: Gas delivered to storage	3,619,860		3,619,860	11		
<b>Total</b>	<b>19,710,410</b>	<b>0</b>	<b>19,710,410</b>	12		
Transport gas received	5,502,564		5,502,564	13		
<b>Total Gas Delivered to Mains</b>	<b>25,212,974</b>	<b>0</b>		14		
<b>Gas Sold</b>				15		
Gas sold (including interdepartmental)	19,514,257		19,514,257	16		
Gas used by utility			0	17		
Transport gas delivered	5,502,564		5,502,564	18		
<b>Total</b>	<b>25,016,821</b>	<b>0</b>	<b>25,016,821</b>	19		
<b>Gas Unaccounted For</b>	<b>196,153</b>	<b>0</b>	<b>196,153</b>	20		
<b>SYSTEM LOAD STATISTICS</b>				22		
Maximum send-out in any one day	168,500		168,500	23		
Date of such maximum	1/30/2023			24		
<b>Maximum Daily Capacity</b>				25		
Total manufactured-gas production capacity			0	26		
Liquefied natural gas storage capacity			0	27		
Maximum daily purchase capacity	190,100		190,100	28		
<b>Total Maximum Daily Capacity</b>	<b>190,100</b>	<b>0</b>	<b>190,100</b>	29		
<b>Monthly Send-Out</b>		<b>System</b>	<b>Transport</b>	<b>System</b>	<b>Transport</b>	30
January	3,359,930	282,167			3,642,097	31
February	3,034,180	235,169			3,269,349	32
March	2,743,510	352,929			3,096,439	33
April	1,875,410	525,141			2,400,551	34
May	1,075,810	513,887			1,589,697	35
June	489,150	525,853			1,015,003	36
July	412,230	517,168			929,398	37
August	465,010	528,784			993,794	38
September	441,990	465,985			907,975	39
October	1,170,060	451,070			1,621,130	40
November	2,116,220	597,364			2,713,584	41
December	2,526,910	507,047			3,033,957	42
<b>Total Send-Out</b>	<b>19,710,410</b>	<b>5,502,564</b>	<b>0</b>	<b>0</b>	<b>25,212,974</b>	43
Footnotes				44		

## HIRSCHMAN-HERFINDAHL INDEX

g The Hirschman-Herfindahl Index (HHI) is a measure of the degree to which competitors have entered utility markets. It is determined by summing the squared market percentages for a particular rate class.  
 For example, if the utility sells 75% of the natural gas in a particular class, marketer A sells 20%, and marketer B sells 5%, the HHI for that class is:  $75(\text{squared}) + 20(\text{squared}) + 5(\text{squared}) = 5,625 + 400 + 25 = 6,050$   
 If the utility sells all the natural gas in a class, the HHI for that class is 100 squared, or 10,000.

g Create separate entries for firm and interruptible classes.

Class (a)	Rate Schedules (c)	Hirschman- Herfindahl Index (d)	Is the Utility the Provider with the Largest Market Share? (e)	
Large Commercial/Industrial Firm	GL-1	10,000	Yes	1
Large Commercial/Industrial Interruptible	GI-6	4,523	No	2
Residential Firm	GR-1	10,000	Yes	3
Small Commercial/Industrial Firm	GC-1	10,000	Yes	4
Small Commercial/Industrial Interruptible	GI-1	10,000	Yes	5

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## HIRSCHMAN-HERFINDAHL INDEX

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- g The Hirschman-Herfindahl Index (HHI) is a measure of the degree to which competitors have entered utility markets. It is determined by summing the squared market percentages for a particular rate class.
- For example, if the utility sells 75% of the natural gas in a particular class, marketer A sells 20%, and marketer B sells 5%, the HHI for that class is:  $75(\text{squared}) + 20(\text{squared}) + 5(\text{squared}) = 5,625 + 400 + 25 = 6,050$
- If the utility sells all the natural gas in a class, the HHI for that class is 100 squared, or 10,000.
- g Create separate entries for firm and interruptible classes.



## GAS CUSTOMERS SERVED

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

Municipality (a)	Customers End of Year (b)	
<b>Douglas County</b>		1
Adrian	1,000	2
Baraboo	1,000	3
Barneviller	1,000	4
Barneviller	1,000	5
Barneviller	1,000	6
Barneviller	1,000	7
Barneviller	1,000	8
Barneviller	1,000	9
Barneviller	1,000	10
Barneviller	1,000	11
Barneviller	1,000	12
Barneviller	1,000	13
Barneviller	1,000	14
Barneviller	1,000	15
<b>Total - Douglas County</b>	<b>12,474</b>	16
<b>Total - Customers Served</b>	<b>12,474</b>	17

\*\*=Within Municipal Boundary

## GAS METER CONSUMER ADJUSTMENT

- g A classified record shall be kept of the number and amount of refunds and charges made because of inaccurate meters, stopped or broken meters, faulty or incorrect metering installations, failure to apply appropriate multipliers or application of incorrect multipliers, misapplication of rates, fraud or theft of service and other erroneous billing.
- g The report shall show the number and amount of refunds or charges under each of the categories listed above.
- g A record shall also be kept of the complaint or customer requested tests made and the total number for the year included in this report.
- g This schedule fulfills the reporting requirements under PSC 134.14(6), therefore a separate April 1 filing is no longer required.

Description (a)	Credits/Refunds		Charges		
	Total Number of Credits/Refunds (b)	Total Dollars (c)	Total Number of Charges (d)	Total Dollars (e)	
Inaccurate Meter					1
Stopped/Broken Meter			30	14,478	2
Faulty/Incorrect Meter					3
Incorrect Meter Multiplier					4
Misapplication of Rates					5
Fraud/Theft of Service					6
Switched Meters					7
Other Erroneous Billing	1	2,703	2	1,789	8
<b>Total</b>	<b>1</b>	<b>2,703</b>	<b>32</b>	<b>16,267</b>	<b>9</b>

Number of Meter Complaints: 11

Customer Requested Tests Performed: 1

## GAS RESIDENTIAL CUSTOMER DATA – DISCONNECTION AND ARREARS

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

	Description (a)	Amount (b)
<b>Disconnection Notices</b>		
1.	Total number of disconnection notices sent to residential customers for non-payment as of March 31	1,125
2.	Total number of disconnection notices sent to residential customers for non-payment as of June 30	1,082
3.	Total number of disconnection notices sent to residential customers for non-payment as of September 30	607
4.	Total number of disconnection notices sent to residential customers for non-payment as of December 31	374
<b>Disconnections</b>		
1.	Total number of residential disconnections of service performed for non-payment as of March 31	0
2.	Total number of residential disconnections of service performed for non-payment as of June 30	30
3.	Total number of residential disconnections of service performed for non-payment as of September 30	10
4.	Total number of residential disconnections of service performed for non-payment as of December 31	0
<b>Arrears (Customers)</b>		
1.	Total number of residential customers with arrears as of March 31	2,028
2.	Total number of residential customers with arrears as of June 30	1,485
3.	Total number of residential customers with arrears as of September 30	1,492
4.	Total number of residential customers with arrears as of December 31	1,713
<b>Arrears (Dollar Amounts)</b>		
5.	Total dollar amount of residential customer arrears as of March 31	1,120,834
6.	Total dollar amount of residential customer arrears as of June 30	485,539
7.	Total dollar amount of residential customer arrears as of September 30	209,221
8.	Total dollar amount of residential customer arrears as of December 31	321,553
	<b>Footnotes</b>	<b>No</b>

## GAS RESIDENTIAL CUSTOMER DATA AFFORDABILITY PROGRAMS

- g Provide a list and brief narrative description of any low-income assistance programs provided by the utility (separate from budget billing and deferred payment agreements).
- g For each program identified, provide the number and percentage of income-qualified customers receiving state energy assistance that participate in the program.
- g For each program identified, provide the annual budget and expenditure.
- g If no Affordability Program is offered by the utility, indicate %N/A for the Program Name and Program Description fields and enter %N/A in all other fields, then select  Completed.

**Program Name:** AMP

1

**Program Description:** Arrears Management Program

	Description (a)	Amount (b)
1. # Eligible Customers Participating		0
2. % Eligible Customers Participating		0.0
3. Annual Budget Amount		0
4. Annual Expenditure Amount		0

**Footnotes    Yes**

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## GAS RESIDENTIAL CUSTOMER DATA AFFORDABILITY PROGRAMS

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- g Provide a list and brief narrative description of any low-income assistance programs provided by the utility (separate from budget billing and deferred payment agreements).
- g For each program identified, provide the number and percentage of income-qualified customers receiving state energy assistance that participate in the program.
- g For each program identified, provide the annual budget and expenditure.
- g If no Affordability Program is offered by the utility, indicate %N/A for the Program Name and Program Description fields and enter %N/A in all other fields, then select  Completed.

### Gas Residential Customer Data Affordability Programs (Page G-29)

#### General Footnote

This program is an income eligible program. Customers must receive energy assistance, be 60+ days past due by \$200 or more. The customers service agreements (electric, gas and water) are rolled up into one AMP service agreement. Please see E-43 for AMP participant detail.

## WATER OPERATING REVENUES & EXPENSES

Description (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues - Sales of Water</b>			1
Sales of Water (460-467)	9,809,764	10,354,157	2
<b>Total Sales of Water</b>	<b>9,809,764</b>	<b>10,354,157</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	40,649	47,837	5
Miscellaneous Service Revenues (471)	1,708	1,112	6
Rents from Water Property (472)	0	0	7
Interdepartmental Rents (473)	0	0	8
Other Water Revenues (474)	8,698	(146,205)	9
<b>Total Other Operating Revenues</b>	<b>51,055</b>	<b>(97,256)</b>	10
<b>Total Operating Revenues</b>	<b>9,860,819</b>	<b>10,256,901</b>	11
<b>Operation and Maintenance Expenses</b>			12
Source of Supply Expenses (600-617)	218,469	217,561	13
Pumping Expenses (620-633)	148,139	83,949	14
Water Treatment Expense (640-652)	983,918	1,004,052	15
Transmission and Distribution Expenses (660-678)	1,547,559	1,534,934	16
Customer Accounts Expenses (901-906)	382,327	388,013	17
Customer Service Expenses (907)	41,522	31,413	18
Sales Promotion Expenses (910)	0	0	19
Administrative and General Expenses (920-935)	1,481,603	1,639,821	20
<b>Total Operation and Maintenance Expenses</b>	<b>4,803,537</b>	<b>4,899,743</b>	21
<b>Other Operating Expenses</b>			22
Depreciation Expense (403)	2,008,377	1,959,146	23
Amortization Expense (404-407)	(197,684)	123,651	24
Taxes Other Than Income Taxes (408.1)	626,815	654,145	25
Income Taxes (409.1)	212,870	740,885	26
Provision for Deferred Income Tax (410.1)	509,711	89,479	27
Less: Provision for Deferred Income Taxes-Credit (411.1)	89,511	280,065	28
Investment Tax Credits Adjustment (411.4)	(2,408)	(2,400)	29
<b>Total Other Operating Expenses</b>	<b>3,068,170</b>	<b>3,284,841</b>	30
<b>Total Operating Expenses</b>	<b>7,871,707</b>	<b>8,184,584</b>	31
<b>NET OPERATING INCOME</b>	<b>1,989,112</b>	<b>2,072,317</b>	32

## WATER OPERATING REVENUES - SALES OF WATER

- g Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- g Report estimated gallons for unmetered sales.
- g Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- g Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- g 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)	Wisconsin Jurisdictional Operations			Other Jurisdictional Operations			
	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	Average No. Customer (e)	Thousand of Gallons of Water Sold (f)	Amount (g)	
<b>Unmetered Sales to General Customers (460)</b>							1
Residential (460.1)							2
Commercial (460.2)							3
Industrial (460.3)							4
Public Authority (460.4)							5
Multifamily Residential (460.5)							6
Irrigation (460.6)							7
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	8
<b>Metered Sales to General Customers (461)</b>							9
Residential (461.1)	9,281	304,607	4,380,276				10
Commercial (461.2)	816	168,448	1,531,238				11
Industrial (461.3)	59	152,178	872,080				12
Public Authority (461.4)	27	19,071	166,777				13
Multifamily Residential (461.5)	169	64,817	551,736				14
Irrigation (461.6)	1	9,059	54,283				15
<b>Total Metered Sales to General Customers (461)</b>	<b>10,353</b>	<b>718,180</b>	<b>7,556,390</b>	<b>0</b>	<b>0</b>	<b>0</b>	16
Private Fire Protection Service (462)	91		206,733				17
Public Fire Protection service (463)			2,034,918			0	18
Other Water Sales (465)							19
Sales for Resale (466)	0	0	0				20
Interdepartmental Sales (467)	2	1,503	11,723				21
<b>Total Sales of Water</b>	<b>10,446</b>	<b>719,683</b>	<b>9,809,764</b>	<b>0</b>	<b>0</b>	<b>0</b>	22

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**WATER OPERATING REVENUES - SALES OF WATER**

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- g Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- g Report estimated gallons for unmetered sales.
- g Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- g Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- g 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).



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**SALES FOR RESALE (ACCOUNT 466)**

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Use a separate line for each delivery point.

## WATER OTHER OPERATING REVENUES

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g Report each item (when individually or when like items are combined) greater than \$10,000 (class A,B), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- g 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)	Wisconsin Amount (b)	Out of State Amount (c)	
<b>Public Fire Protection Service (463)</b>			1
Amount billed (usually per rate schedule F-1 or Fd-1)	2,034,918		2
Wholesale fire protection billed			3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)			4
<b>Total Public Fire Protection Service (463)</b>	<b>2,034,918</b>	<b>0</b>	5
<b>Forfeited Discounts (470)</b>			6
Customer late payment charges	40,649		7
<b>Total Forfeited Discounts (470)</b>	<b>40,649</b>	<b>0</b>	8
<b>Miscellaneous Service Revenues (471)</b>			9
Connection and Reconnection Charges	1,708		10
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,708</b>	<b>0</b>	11
<b>Rents from Water Property (472)</b>			12
Rent of tower for cellular antennas			13
Additional meter rental			14
<b>Total Rents from Water Property (472)</b>		<b>0</b>	15
<b>Interdepartmental Rents (473)</b>			16
None			17
<b>Other Water Revenues (474)</b>			18
Return on net investment in meters charged to sewer department			19
Service Calls & Misc Sales	8,698		20
<b>Total Other Water Revenues (474)</b>	<b>8,698</b>	<b>0</b>	21
<b>Utility Total</b>	<b>2,085,973</b>	<b>0</b>	22

## WATER OPERATION & MAINTENANCE EXPENSES

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

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)	
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)			
<b>SOURCE OF SUPPLY EXPENSES</b>							
Operation Supervision and Engineering (600)	121,163	58,793			179,956	170,172	1
Operation Labor and Expenses (601)					0	0	2
Purchased Water (602)					0	0	3
Miscellaneous Expenses (603)		26,273			26,273	34,118	4
Rents (604)					0	0	5
Maintenance Supervision and Engineering (610)	5,496	6,744			12,240	13,271	6
Maintenance of Structures and Improvements (611)					0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)					0	0	8
Maintenance of Lake, River and Other Intakes (613)					0	0	9
Maintenance of Wells and Springs (614)					0	0	10
Maintenance of Supply Mains (616)					0	0	11
Maintenance of Miscellaneous Water Source Plant (617)					0	0	12
<b>Total Source of Supply Expenses</b>	<b>126,659</b>	<b>91,810</b>	<b>0</b>	<b>0</b>	<b>218,469</b>	<b>217,561</b>	<b>13</b>
<b>PUMPING EXPENSES</b>							
Operation Supervision and Engineering (620)					0	0	14
Fuel for Power Production (621)					0	0	15
Power Production Labor and Expenses (622)					0	0	16
Fuel or Power Purchased for Pumping (623)		141,523			141,523	31,780	17
Pumping Labor and Expenses (624)		311			311	7,953	18
Expenses Transferred--Credit (625)					0	0	19
Miscellaneous Expenses (626)		3,501			3,501	17,708	20
Rents (627)					0	0	21
Maintenance Supervision and Engineering (630)					0	0	22
Maintenance of Structures and Improvements (631)					0	0	23
Maintenance of Power Production Equipment (632)					0	0	24
Maintenance of Pumping Equipment (633)	368	2,436			2,804	26,508	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)	
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)			
<b>Total Pumping Expenses</b>	368	147,771	0	0	148,139	83,949	28
<b>WATER TREATMENT EXPENSES</b>							29
Operation Supervision and Engineering (640)					0	0	30
Chemicals (641)		238,215			238,215	206,703	31
Operation Labor and Expenses (642)	352,630	97,314			449,944	470,277	32
Miscellaneous Expenses (643)		25,139			25,139	132,266	33
Rents (644)					0	0	34
Maintenance Supervision and Engineering (650)					0	0	35
Maintenance of Structures and Improvements (651)					0	0	36
Maintenance of Water Treatment Equipment (652)	184,975	85,645			270,620	194,806	37
<b>Total Water Treatment Expenses</b>	<b>537,605</b>	<b>446,313</b>	<b>0</b>	<b>0</b>	<b>983,918</b>	<b>1,004,052</b>	38
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>							39
Operation Supervision and Engineering (660)	79,314	12			79,326	71,535	40
Storage Facilities Expenses (661)		2,978			2,978	2,968	41
Transmission and Distribution Lines Expenses (662)	335,145	141,691			476,836	550,122	42
Meter Expenses (663)	129,282	30,142			159,424	185,381	43
Customer Installations Expenses (664)					0	0	44
Miscellaneous Expenses (665)		345,644			345,644	128,498	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)					0	0	49
Maintenance of Transmission and Distribution Mains (673)	80,347	161,600			241,947	244,691	50
Maintenance of Services (675)	76,488	123,299			199,787	310,931	51
Maintenance of Meters (676)	23,095	9,604			32,699	26,593	52
Maintenance of Hydrants (677)	4,190	4,728			8,918	14,215	53
Maintenance of Miscellaneous Plant (678)					0	0	54

## WATER OPERATION & MAINTENANCE EXPENSES

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

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)	
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)			
<b>Total Transmission and Distribution Expenses</b>	<b>727,861</b>	<b>819,698</b>	<b>0</b>	<b>0</b>	<b>1,547,559</b>	<b>1,534,934</b>	55
<b>CUSTOMER ACCOUNTS EXPENSES</b>							56
Supervision (901)	45,149	982			46,131	53,454	57
Meter Reading Expenses (902)					0	0	58
Customer Records and Collection Expenses (903)	151,890	119,892			271,782	261,704	59
Uncollectible Accounts (904)		64,414			64,414	72,855	60
Miscellaneous Customer Accounts Expenses (905)					0	0	61
<b>Total Customer Accounts Expenses</b>	<b>197,039</b>	<b>185,288</b>	<b>0</b>	<b>0</b>	<b>382,327</b>	<b>388,013</b>	62
<b>CUSTOMER SERVICE EXPENSES</b>							63
Customer Service and Information Expenses (907)	37,228	4,294			41,522	31,413	64
<b>Total Customer Service Expenses</b>	<b>37,228</b>	<b>4,294</b>	<b>0</b>	<b>0</b>	<b>41,522</b>	<b>31,413</b>	65
<b>SALES EXPENSES</b>							66
Sales Expenses (910)					0	0	67
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	68
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>							69
Administrative and General Salaries (920)	359,468	51,616			411,084	354,883	70
Office Supplies and Expenses (921)	425	117,291			117,716	116,460	71
Administrative Expenses Transferred--Credit (922)		44,796			44,796	34,939	72
Outside Services Employed (923)		407,861			407,861	384,508	73
Property Insurance (924)		18,047			18,047	15,685	74
Injuries and Damages (925)		85,265			85,265	79,612	75
Employee Pensions and Benefits (926)		474,543			474,543	678,762	76
Regulatory Commission Expenses (928)	2,021	2,795			4,816	38,848	77
Duplicate Charges--Credit (929)					0	0	78
Institutional or Goodwill Advertising Expenses (930.1)		2,871			2,871	1,502	79
Miscellaneous General Expenses (930.2)		2,647			2,647	2,938	80
Research and Development Expenses (930.3)					0	0	81

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total This Year (f)	Last Year (g)	
	Labor Expense (b)	Other Expense (c)	Labor Expense (d)	Other Expense (e)			
Rents (931)					0	0	82
Maintenance of General Plant (932)		1,549			1,549	1,562	83
<b>Total Administrative and General Expenses</b>	<b>361,914</b>	<b>1,119,689</b>	<b>0</b>	<b>0</b>	<b>1,481,603</b>	<b>1,639,821</b>	84
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>1,988,674</b>	<b>2,814,863</b>	<b>0</b>	<b>0</b>	<b>4,803,537</b>	<b>4,899,743</b>	85

## WATER OTHER OPERATING EXPENSES

- g Report all amounts on the basis and in conformity with the uniform of accounts and accounting directives prescribed by this Commission. Allocate %Total Operations+ amounts jurisdictionally between Wisconsin (PSCW) jurisdiction and all other jurisdiction.
- g Depreciation Expense (403) should include the allocation of Common Plant Depreciation Expense.

Description (a)	Wisconsin Jurisdictional Operations		Other Jurisdictional Operations		Total Operations (f)	
	Labor (b)	Other (c)	Labor (d)	Other (e)		
Depreciation Expense (403)		2,008,377			2,008,377	1
Depreciation Expense for Asset Retirement Costs (403.1)					0	2
Amortization Limited-Term Utility Investment (404)					0	3
Amortization of Other Utility Plant (405)		(2,583)			(2,583)	4
Amortization of Utility Plant Acquisition Adjustment (406)					0	5
Amortization of Property Losses (407.1)					0	6
Amortization of Conversion Expenses (407.2)					0	7
Regulatory Debits (407.3)		46,989			46,989	8
(Less) Regulatory Credits (407.4)		242,090			242,090	9
Taxes Other Than Income Taxes (408.1)		626,815		0	626,815	10
Income Taxes (409.1)		212,870		0	212,870	11
Provision for Deferred Income Taxes (410.1)		509,711			509,711	12
(Less) Provision for Deferred Income Taxes-Credit (411.1)		89,511			89,511	13
Investment Tax Credits Adjustment (411.4)		(2,408)			(2,408)	14
<b>Total Other Operating Expenses</b>	<b>0</b>	<b>3,068,170</b>	<b>0</b>	<b>0</b>	<b>3,068,170</b>	<b>15</b>

## WATER TAXES (ACCOUNTS 408.1 AND 409.1)

g The Last Year values are not available for the first year of the new system as this level of detail was not collected in the past.  
 g If Social Security, Wisconsin Gross Receipts Tax, or PSC Remainder Assessment equal zero, explain why in the schedule footnotes.

Description (a)	Wisconsin This Year (b)	Out of State This Year (c)	Last Year (d)	
<b>Taxes Other than Income Taxes (408.1)</b>				1
Local Property Tax	122,544		145,580	2
PSC Remainder Assessment	9,047		9,079	3
Social Security, FICA, Federal & State Unemployment Tax	177,163		186,156	4
Wisconsin Gross Receipts Tax / Wisconsin License Fee	318,061		313,330	5
Other (please explain in footnote)			0	6
<b>Total Taxes Other than Income Taxes (408.1)</b>	<b>626,815</b>		<b>654,145</b>	7
<b>Income Taxes (409.1)</b>				8
Wisconsin Income Tax	53,946		207,893	9
Federal Income Tax	158,119		532,218	10
Other (please explain in footnote)	805		774	* 11
<b>Total Income Taxes (409.1)</b>	<b>212,870</b>		<b>740,885</b>	12
<b>Total Tax Expense</b>	<b>839,685</b>		<b>1,395,030</b>	13



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## WATER TAXES (ACCOUNTS 408.1 AND 409.1)

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- g The Last Year values are not available for the first year of the new system as this level of detail was not collected in the past.
- g If Social Security, Wisconsin Gross Receipts Tax, or PSC Remainder Assessment equal zero, explain why in the schedule footnotes.

**Water Taxes (Accounts 408.1 and 409.1) (Page W-09)**

**Explain all non zero values for Other (please explain in footnote).**

Income Taxes in 409.1 "Other" is for MN Taxes.

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### WATER UTILITY PLANT IN SERVICE

- g Report below the original cost of utility plant in service according to the prescribed accounts.
- g Corrections to prior entries for plant additions and retirements should be reported in columns (c) or (d) as appropriate.
- g If necessary, classify Account 106 according to prescribed accounts, on an estimated basis, and include in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the completed construction properly classified in column (c).
- g If there is a significant amount of plant retirements, which have not been classified by plant account at year end, a tentative distribution of such retirements, on an estimated basis, should be included in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the retired plant is properly classified in column (d).

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>							1
Organization (301)	1,250					1,250	2
Franchises and Consents (302)	0					0	3
Miscellaneous Intangible Plant (303)	0					0	4
<b>Total Intangible Plant</b>	<b>1,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,250</b>	5
<b>SOURCE OF SUPPLY PLANT</b>							6
Land and Land Rights (310)	4,934					4,934	7
Structures and Improvements (311)	0					0	8
Collecting and Impounding Reservoirs (312)	0					0	9
Lake, River and Other Intakes (313)	122,236					122,236	10
Wells and Springs (314)	0					0	11
Supply Mains (316)	2,198,877					2,198,877	12
Other Water Source Plant (317)	0					0	13
<b>Total Source of Supply Plant</b>	<b>2,326,047</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,326,047</b>	14
<b>PUMPING PLANT</b>							15
Land and Land Rights (320)	6,237					6,237	16
Structures and Improvements (321)	529,390					529,390	17
Other Power Production Equipment (323)	0					0	18
Electric Pumping Equipment (325)	647,856					647,856	19
Diesel Pumping Equipment (326)	0					0	20
Other Pumping Equipment (328)	1,973,068	255,956				2,229,024	21
<b>Total Pumping Plant</b>	<b>3,156,551</b>	<b>255,956</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,412,507</b>	22
<b>WATER TREATMENT PLANT</b>							23
Land and Land Rights (330)	101,588					101,588	24
Structures and Improvements (331)	3,102,198	30,011				3,132,209	25

### WATER UTILITY PLANT IN SERVICE

- g Report below the original cost of utility plant in service according to the prescribed accounts.
- g Corrections to prior entries for plant additions and retirements should be reported in columns (c) or (d) as appropriate.
- g If necessary, classify Account 106 according to prescribed accounts, on an estimated basis, and include in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the completed construction properly classified in column (c).
- g If there is a significant amount of plant retirements, which have not been classified by plant account at year end, a tentative distribution of such retirements, on an estimated basis, should be included in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the retired plant is properly classified in column (d).

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year (g)	
Sand or Other Media Filtration Equipment (332)	6,473,209					6,473,209	26
Membrane Filtration Equipment (333)	0					0	27
Other Water Treatment Equipment (334)	0					0	28
<b>Total Water Treatment Plant</b>	<b>9,676,995</b>	<b>30,011</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,707,006</b>	<b>29</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>							
Land and Land Rights (340)	72,675					72,675	31
Structures and Improvements (341)	0					0	32
Distribution Reservoirs and Standpipes (342)	8,667,570					8,667,570	33
Transmission and Distribution Mains (343)	16,022,962	1,712,798	21,846			17,713,914	34
Services (345)	5,871,910	465,106	11,857			6,325,159	35
Meters (346)	6,168,796	53,342	750,554			5,471,584	36
Hydrants (348)	5,957,309	721,015	17,920			6,660,404	37
Other Transmission and Distribution Plant (349)	0					0	38
<b>Total Transmission and Distribution Plant</b>	<b>42,761,222</b>	<b>2,952,261</b>	<b>802,177</b>	<b>0</b>	<b>0</b>	<b>44,911,306</b>	<b>39</b>
<b>Total utility plant in service directly assignable</b>	<b>60,428,631</b>	<b>3,339,524</b>	<b>802,177</b>	<b>0</b>	<b>0</b>	<b>62,965,978</b>	<b>40</b>
<b>GENERAL PLANT</b>							
Structures and Improvements (390)	169,939					169,939	42
Office Furniture and Equipment (391)	19,155	10,975				30,130	43
Transportation Equipment (392)	553,596					553,596	44
Stores Equipment (393)	0					0	45
Tools, Shop and Garage Equipment (394)	724,625	46,245				770,870	46
Laboratory Equipment (395)	177,108					177,108	47
Power Operated Equipment (396)	141,113					141,113	48
Communication Equipment (397)	380,149	(2,857)				377,292	49
Miscellaneous Equipment (398)	340,881	46,933				387,814	50
SCADA Equipment (397.1)	0					0	51

### WATER UTILITY PLANT IN SERVICE

- g Report below the original cost of utility plant in service according to the prescribed accounts.
- g Corrections to prior entries for plant additions and retirements should be reported in columns (c) or (d) as appropriate.
- g If necessary, classify Account 106 according to prescribed accounts, on an estimated basis, and include in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the completed construction properly classified in column (c).
- g If there is a significant amount of plant retirements, which have not been classified by plant account at year end, a tentative distribution of such retirements, on an estimated basis, should be included in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the retired plant is properly classified in column (d).

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Transfers (f)	Balance End of Year (g)	
Computer Equipment (391.1)	0					0	52
<b>Total General Plant</b>	<b>2,506,566</b>	<b>101,296</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,607,862</b>	53
Common Utility Plant Allocated to Water Department (300)	0					0	54
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>60,428,631</b>	<b>3,339,524</b>	<b>802,177</b>	<b>0</b>	<b>0</b>	<b>62,965,978</b>	55

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## WATER UTILITY PLANT IN SERVICE

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- g Report below the original cost of utility plant in service according to the prescribed accounts.
- g Corrections to prior entries for plant additions and retirements should be reported in columns (c) or (d) as appropriate.
- g If necessary, classify Account 106 according to prescribed accounts, on an estimated basis, and include in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the completed construction properly classified in column (c).
- g If there is a significant amount of plant retirements, which have not been classified by plant account at year end, a tentative distribution of such retirements, on an estimated basis, should be included in column (e). In subsequent years, show the reversal of these tentative distributions in column (e) as the retired plant is properly classified in column (d).

**Water Utility Plant in Service (Page W-10)**

**Additions for one or more accounts other than 300, 316, 343, 345, 346 and 348 exceed \$100,000, please explain.**

Water Plant project for new pumping equipment

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## WATER ACCUMULATED PROVISION FOR DEPRECIATION

g If Column (c) Straight Line Rate % Used is Various, then enter zero and explain in the footnote.  
 g Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Accruals During Year					Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
	Balance First of Year (b)	Rate % Used (c)	Straight Line Amount (d)	Additional Amount (e)							
<b>SOURCE OF SUPPLY PLANT</b>											1
Land and Land Rights (310)	0									0	2
Structures and Improvements (311)	0									0	3
Collecting and Impounding Reservoirs (312)	(285,031)	1.50%								(285,031)	4
Lake, River and Other Intakes (313)	(47,001)	1.43%	1,748							(45,253)	5
Wells and Springs (314)	0	2.20%								0	6
Supply Mains (316)	638,486	1.43%	31,444							669,930	7
Other Water Source Plant (317)	0	2.78%								0	8
<b>Total Source of Supply Plant</b>	<b>306,454</b>		<b>33,192</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>339,646</b>	9
<b>PUMPING PLANT</b>											10
Structures and Improvements (321)	306,625	2.50%	13,235							319,860	11
Other Power Production Equipment (323)	0									0	12
Electric Pumping Equipment (325)	563,631	3.33%	21,574							585,205	13
Diesel Pumping Equipment (326)	0									0	14
Other Pumping Equipment (328)	1,621,350	5.00%	105,052							1,726,402	15
<b>Total Pumping Plant</b>	<b>2,491,606</b>		<b>139,861</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,631,467</b>	16
<b>WATER TREATMENT PLANT</b>											17
Land and Land Rights (330)	0									0	18
Structures and Improvements (331)	1,599,674	2.22%	69,202							1,668,876	19
Sand or Other Media Filtration Equipment (332)	3,983,741	2.33%	150,826							4,134,567	20
Membrane Filtration Equipment (333)	0									0	21
Other Water Treatment Equipment (334)	0									0	22
<b>Total Water Treatment Plant</b>	<b>5,583,415</b>		<b>220,028</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,803,443</b>	23
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>											24
Land and Land Rights (340)	0									0	25
Structures and Improvements (341)	0									0	26

### WATER ACCUMULATED PROVISION FOR DEPRECIATION

g If Column (c) Straight Line Rate % Used is Various, then enter zero and explain in the footnote.  
 g Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year			Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
			Straight Line Amount (d)	Additional Amount (e)	Cost of Removal (g)						
Distribution Reservoirs and Standpipes (342)	2,133,540	1.91%	164,684							<b>2,298,224</b>	27
Transmission and Distribution Mains (343)	1,679,359	1.10%	185,553		21,846	12,766				<b>1,830,300</b>	28
Services (345)	2,949,136	3.85%	234,793		11,857	31,627				<b>3,140,445</b>	29
Meters (346)	2,799,820	5.00%	291,010		750,554	62,588	30,162	(119,231)		<b>2,188,619</b>	30
Hydrants (348)	2,777,572	5.50%	346,987		17,920	8,526				<b>3,098,113</b>	31
Other Transmission and Distribution Plant (349)	0									<b>0</b>	32
<b>Total Transmission and Distribution Plant</b>	<b>12,339,427</b>		<b>1,223,027</b>	<b>0</b>	<b>802,177</b>	<b>115,507</b>	<b>30,162</b>	<b>(119,231)</b>		<b>12,555,701</b>	33
<b>GENERAL PLANT</b>											34
Structures and Improvements (390)	26,164	5.88%	4,724							<b>30,888</b>	35
Office Furniture and Equipment (391)	18,781	5.88%	370							<b>19,151</b>	36
Computer Equipment (391.1)	0	25.00%	1,372							<b>1,372</b>	37
Transportation Equipment (392)	67,694	1.43%	31,493							<b>99,187</b>	38
Stores Equipment (393)	0	5.88%								<b>0</b>	39
Tools, Shop and Garage Equipment (394)	535,643	5.88%	43,967							<b>579,610</b>	40
Laboratory Equipment (395)	173,266	5.88%								<b>173,266</b>	41
Power Operated Equipment (396)	19,876	6.67%	9,412							<b>29,288</b>	42
Communication Equipment (397)	380,148	10.00%								<b>380,148</b>	43
SCADA Equipment (397.1)	0									<b>0</b>	44
Miscellaneous Equipment (398)	201,156	5.88%	21,424							<b>222,580</b>	45
<b>Total General Plant</b>	<b>1,422,728</b>		<b>112,762</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>1,535,490</b>	46
<b>Total accum. prov. directly assignable</b>	<b>22,143,630</b>		<b>1,728,870</b>	<b>0</b>	<b>802,177</b>	<b>115,507</b>	<b>30,162</b>	<b>(119,231)</b>		<b>22,865,747</b>	47
<b>TOTAL ACCUM, PROV, FOR DEPRECIATION</b>	<b>22,143,630</b>		<b>1,728,870</b>	<b>0</b>	<b>802,177</b>	<b>115,507</b>	<b>30,162</b>	<b>(119,231)</b>		<b>22,865,747</b>	48

### AGE OF WATER MAINS

g 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.

g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.

g Report all pipe larger than 36" diameter in the 36" category.

**Feet of Main**

Pipe Size (a)	pre-1900 (b)	1901-1920 (c)	1921-1940 (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)	Total (m)	
3/4		145	1,522	16,898	94	199		140	44	27	4	<b>19,073</b>	1
1			1,388	12,626	2,212	1,147	726	10	30	91	13	<b>18,243</b>	2
1 1/4				5,877	1,157	150						<b>7,184</b>	3
1 1/2			141	5,784	1,128		19				2	<b>7,074</b>	4
2	20		658	4,333	13,999	7,795	9,328	1,379	2,273	131	172	<b>40,088</b>	5
4	6,726	74	311	76	2,259	3,194	2,105		12			<b>14,757</b>	6
6	100,728	133,678	26,287	4,745	17,276	17,055	18,549	20,947	13,318	17,418	291	<b>370,292</b>	7
8	30,766	6,502	4,480	55	2,075	4,455	5,722	13,045	8,088	25,994	9,038	<b>110,220</b>	8
10	8,567	4,716		4,615		5		1,396		14		<b>19,313</b>	9
12	43,808	14,363	5,719	520	13,602	12,731	19,707	23,213	5,493	19,646	6	<b>158,808</b>	10
14	984								4,402	37		<b>5,423</b>	11
16	4,465	679					2,430			55		<b>7,629</b>	12
18									873			<b>873</b>	13
20		3,374	4,898			4,997	107					<b>13,376</b>	14
24		4,109					282	4,807		229		<b>9,427</b>	15
<b>Total</b>	<b>196,064</b>	<b>167,640</b>	<b>45,404</b>	<b>55,529</b>	<b>53,802</b>	<b>51,728</b>	<b>58,975</b>	<b>64,937</b>	<b>34,533</b>	<b>63,642</b>	<b>9,526</b>	<b>801,780</b>	16

If utility is unable to provide the detailed information above, utility must provide the following:

All utility main is from this year range:

Describe source of information used to develop data:

**GIS**



### AGE OF WATER MAINS

- g 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.
- g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- g Report all pipe larger than 16" in diameter in the 16" category.

**Age of Water Mains (Page W-13)**

**General Footnote**

GIS is constantly being updated and improved. Additions and/or subtractions to category totals are due to the following: retirements, spatial adjustments of lines, correction of incorrect data.

The following size mains have an unknown year:

3/4	-	442
1 1/4	-	4
4	-	513
6	-	545
24	-	1416
Total unknown	-	2920

## SOURCES OF WATER SUPPLY - STATISTICS

g For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.  
 g For Finished Water Pumped, use metered volume of treated water entering the distribution network, adjusted for known meter errors.  
 g 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 gallons)						Total Gallons	
	Raw Water Withdrawn		Finished Water Withdrawn		Purchased Water (Imported)		Entering Distribution System	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	(h)	
January		58,422		58,622			<b>58,622</b>	1
February		56,159		56,620			<b>56,620</b>	2
March		61,578		61,912			<b>61,912</b>	3
April		61,740		62,037			<b>62,037</b>	4
May		71,164		70,788			<b>70,788</b>	5
June		74,774		74,130			<b>74,130</b>	6
July		74,034		73,212			<b>73,212</b>	7
August		78,514		76,908			<b>76,908</b>	8
September		71,475		71,511			<b>71,511</b>	9
October		71,193		70,484			<b>70,484</b>	10
November		66,484		66,346			<b>66,346</b>	11
December		70,051		70,293			<b>70,293</b>	12
<b>Total</b>		<b>815,588</b>		<b>812,863</b>			<b>812,863</b>	13

## WATER AUDIT AND OTHER STATISTICS

- g 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.
- g For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- g If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)	
<b>WATER AUDIT STATISTICS</b>		1
Finished Water pumped or purchased (000s)	812,863	2
Less: Gallons (000s) sold to wholesale customers (exported water)		3
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>812,863</b>	4
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	719,683	5
<b>Gallons (000s) of Non-Revenue Water</b>	<b>93,180</b>	6
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	1,241	7
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	13,007	8
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>14,248</b>	9
<b>Total Water Loss</b>	<b>78,932</b>	10
Gallons (000s) estimated due to theft, data, and billing errors (default)	2,032	11
Gallons (000s) estimated due to customer meter under-registration	0	12
<b>Subtotal Apparent Losses</b>	<b>2,032</b>	13
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	2,593	14
Gallons (000s) estimated due to unreported and background leakage	74,307	15
<b>Subtotal Real Losses (leakage)</b>	<b>76,900</b>	16
Non-Revenue Water as percentage of net water supplied	11%	17
Total Water Loss as percentage of net water supplied	10%	18
		19
<b>OTHER STATISTICS</b>		
Maximum gallons (000s) pumped by all methods in any one day during reporting year	3,518	20
Date of maximum	12/23/2023	21
Cause of maximum		22
Large leak in customer's private fire protection system.		23
Minimum gallons (000s) pumped by all methods in any one day during reporting year	1,744	24
Date of maximum	01/01/2023	25
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,290,412	26
If water is purchased:		27
Vendor Name		28
Point of Delivery		29
Source of purchased water		30
Vendor Name (2)		31
Point of Delivery (2)		32
Source of purchased water (2)		33
Vendor Name (3)		34
Point of Delivery (3)		35
Source of purchased water (3)		36
Number of main breaks repaired this year	8	37
Number of service breaks repaired this year	17	38
Does the utility have an asset management plan?	No	39

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## SOURCES OF WATER SUPPLY - WELL INFORMATION

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

## SOURCES OF WATER SUPPLY - INTAKE INFORMATION



Location (a)	Distance From Shore (feet) (b)	Depth Below Surface (feet) (c)	Diameter (inches) (d)	
Horizontal Collector Well -MP1	505	12	18	1
Horizontal Collector Well -MP2	559	12	18	2

**PUMPING & POWER EQUIPMENT**

Identification (a)	Location (b)	Pump				Pump Motor or Standby Engine				
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (h)	Type (i)		Horse-power (j)
#PPW P1	Minnesota Point	Primary	Treatment	2020	Vertical Turbine	2350	2020	Electric	125	1
#PPW P2	Minnesota Point	Primary	Treatment	2001	Vertical Turbine	2350	2001	Electric	125	2
HI LIFT #1	Reservoir	Primary	Distribution	2010	Vertical Turbine	4200	2010	Electric	250	3
HI LIFT #2	Reservoir	Primary	Distribution	2010	Vertical Turbine	4200	2010	Electric	250	4
HI LIFT #3	Reservoir	Primary	Distribution	2010	Vertical Turbine	4200	2010	Electric	250	5
INTERMEDIATE #1	Reservoir	Primary	Distribution	1989	Vertical Turbine	1400	1989	Electric	75	6
INTERMEDIATE #3	Reservoir	Primary	Distribution	1989	Vertical Turbine	2350	1989	Electric	125	7
INTERMEDIATE #5	Reservoir	Primary	Distribution	1989	Vertical Turbine	2350	1989	Electric	125	8
INTERMEDIATE #6	Reservoir	Primary	Distribution	1989	Vertical Turbine	2350	1989	Electric	125	9

## 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)	Storage Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity in Gallons (g)	
Water Treatment Plant	New Reservoir	2010	Reservoir	Concrete	22	1,500,000	1
Water Treatment Plant 1	Water Tower	2008	Standpipe	Steel	130	1,500,000	2

## WATER TREATMENT PLANT

g Provide a generic description for (a). Do not give specific address of location.  
 g Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).  
 g 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)	Floridated (f)	Point of Application (e)	Notes (h)
Water Treatment Plant	1989	6	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nutrient Removal _ Radium Removal x Corrosion Control x Other	Yes	Central Facilities	1



## WATER MAINS

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g 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.
- g Report all pipe larger than 12" in diameter in the 12" category.

**Number of Feet**

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
Other Metal	Distribution	3/4	17,652		233	1,819	<b>19,238</b>	1
Other Plastic	Distribution	3/4	100			-56	<b>44</b>	2
Other Metal	Distribution	1	18,976		561	-826	<b>17,589</b>	3
Other Metal	Distribution	1 1/4	6,808			381	<b>7,189</b>	4
Other Metal	Distribution	1 1/2	6,714			360	<b>7,074</b>	5
Other Metal	Distribution	2	36,708		538	764	<b>36,934</b>	6
Other Plastic	Distribution	2	1,831	10		680	<b>2,521</b>	7
Other Metal	Distribution	4	14,453			817	<b>15,270</b>	8
Other Metal	Distribution	6	326,092		580	7,787	<b>333,299</b>	9
Other Plastic	Distribution	6	33,706	1,012		3,253	<b>37,971</b>	10
Other Metal	Distribution	8	64,628			3,346	<b>67,974</b>	11
Other Plastic	Distribution	8	34,484	635		6,129	<b>41,248</b>	12
Other Metal	Distribution	10	17,137			1,783	<b>18,920</b>	13
Other Plastic	Distribution	10	640			-247	<b>393</b>	14
Other Metal	Distribution	12	127,188			-9,183	<b>118,005</b>	15
Other Plastic	Distribution	12	32,647			8,155	<b>40,802</b>	16
Other Metal	Distribution	14	965			19	<b>984</b>	17
Other Plastic	Distribution	14	4,506			-66	<b>4,440</b>	18
Other Metal	Distribution	16	7,585			41	<b>7,626</b>	19
Other Plastic	Distribution	16				3	<b>3</b>	20
Other Plastic	Distribution	18	880			-7	<b>873</b>	21
Other Metal	Distribution	20	13,304			72	<b>13,376</b>	22
Other Metal	Distribution	24	4,422			6,421	<b>10,843</b>	23
<b>Total Within Municipality</b>			<b>771,426</b>	<b>1,657</b>	<b>1,912</b>	<b>31,445</b>	<b>802,616</b>	24
<b>Total Utility</b>			<b>771,426</b>	<b>1,657</b>	<b>1,912</b>	<b>31,445</b>	<b>802,616</b>	25

## WATER MAINS

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g 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.
- g Report all pipe larger than 12" diameter in the 12" 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.**

1. 10' of 2" HDPE water main was installed and funded by the utility
2. 1,012' of 6" HDPE water main was installed and funded by the utility
3. 635' of 8" HDPE Water Main was installed and funded by the utility

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

Amounts in the adjustments column are due to updating internal procedures and matching to our GIS system.

## UTILITY-OWNED WATER SERVICE LINES

- g The utility's service lateral is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g 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.
- g 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.
- g 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)	
Lead	3/4	3,677		38	1	3,677	620	1
Copper	3/4	2,533		39	10	2,533	242	2
Steel	3/4	10				10		3
HDPE	1	678	112	1		678	43	4
Lead	1	27				27	9	5
Copper	1	1,540		17	1	1,540	58	6
Steel	1	2				2	1	7
PVC	1	6				6		8
Lead	1 1/4	1				1		9
Copper	1 1/4	51				51	8	10
Lead	1 1/2	1				1	1	11
Copper	1 1/2	88			(1)	88	23	12
Steel	1 1/2	1				1	1	13
HDPE	2	73	2	1	(1)	73	5	14
Copper	2	117			1	117	21	15
PVC	2	2				2	1	16
Copper	3	2				2	1	17
Steel	3	1				1		18
Ductile Iron, Lined (late 1960's to present)	4	21				21	3	19
HDPE	4	6				6		20
Lined Cast Iron (mide-1950's to early 1970)	4	12				12	2	21
Unlined Cast Iron (pre-early 1950's)	4	14				14	7	22
Ductile Iron, Lined (late 1960's to present)	6	36				36		23
HDPE	6	69	7			69	8	24
Lined Cast Iron (mide-1950's to early 1970)	6	10				10	3	25
Unlined Cast Iron (pre-early 1950's)	6	11				11		26
PVC	6	1				1		27
Ductile Iron, Lined (late 1960's to present)	8	5				5		28
HDPE	8	8				8		29

## UTILITY-OWNED WATER SERVICE LINES

- g The utility's service lateral is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g 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.
- g 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.
- g 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)	
Lined Cast Iron (mide-1950's to early 1970)	8	4				4		30
Unlined Cast Iron (pre-early 1950's)	8	1				1		31
Lined Cast Iron (mide-1950's to early 1970)	10	2				2		32
Ductile Iron, Lined (late 1960's to present)	12	1				1		33
Lined Cast Iron (mide-1950's to early 1970)	12	1				1		34
PVC	12	1				1	1	35
<b>Utility Total</b>		<b>9,013</b>	<b>121</b>	<b>96</b>	<b>11</b>	<b>9,013</b>	<b>1,058</b>	<b>36</b>

## 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.**

1. 112 of 1" HDPE Water Service with a curb stop were installed at residences, \$4,851 funded by Customers and the rest was funded by the utility.
2. 2 of 2" HDPE water service with a curb stop were installed at residences, \$1,200 funded by customers and the rest was funded by the utility.
3. 7 of 6" HDPE water service with a curb stop were installed at residences, \$44,175 funded by customers and the rest was funded by the utility.

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

The amounts listed in the adjustments column are to fix prior year reports as our GIS system is continually updating.

**General Footnote**

Total Unknown:

Diameter	Beginning	of year	Added	Removed	Adjustments	End of	Year	Not in use
3/4"	851			4		847		164
1"	27				27			
1 1/2"		2				2		
2"	8				8	5		
2 1/2"		1				1	1	
3"	2				2	1		
4"	6				6	2		
6"	8				8	3		
8"	3				3			
12"		1				1		
Unknown		62		4		58		1
Unknown (copper)	1				1	1		
<b>Total</b>	<b>972</b>		<b>-</b>		<b>8</b>	<b>-</b>	<b>964</b>	<b>178</b>

## WATER METERS

- g Include in Columns (b-f) meters in stock as well as those in service.
- g 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.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g 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	10,198	150	37	(20)	10,291	272	9,277	397	16	1	71						529	<b>10,291</b>	*	1
3/4	148		0	(1)	147	8	19	84	7	2	14						21	<b>147</b>	*	2
1	245		1	(1)	243	11	11	128	8	1	30						65	<b>243</b>	*	3
1 1/2	149		1	(2)	146	8	4	76	7	3	21						35	<b>146</b>	*	4
2	138		0	1	139	65		77	15	6	16		1				24	<b>139</b>	*	5
3	58	2	0		60	5		19	1	5	7						28	<b>60</b>	*	6
4	48	1	0		49	2		11	3	9	10						16	<b>49</b>	*	7
6	13		0		13	0		1	1		2						9	<b>13</b>	*	8
8	3		0		3	0		1	1								1	<b>3</b>	*	9
<b>Total</b>	<b>11,000</b>	<b>153</b>	<b>39</b>	<b>(23)</b>	<b>11,091</b>	<b>371</b>	<b>9,311</b>	<b>794</b>	<b>59</b>	<b>27</b>	<b>171</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>728</b>	<b>11,091</b>	*	10

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## WATER METERS

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

**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

---

## WATER METERS

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

**Water Meters (Page W-23)**

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

Correcting inventory from previous report

---

**General Footnote**

Unable to access the meters that didn't get tested

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

- g 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.
- g Explain all reported adjustments in the schedule footnotes.
- g 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 - Without Municipality					0	1
Fire - Within Municipality	1,195	31	17		1,209	2
<b>Total Fire Hydrants</b>	<b>1,195</b>	<b>31</b>	<b>17</b>		<b>1,209</b>	<b>3</b>
Flushing Hydrants					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	1,209
Number of Distribution System Valves end of year	1,981
Number of Distribution Valves operated during year	539

---

## LIST OF ALL STATION AND WHOLESALE METERS

---

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

## WATER CONSERVATION PROGRAMS

g 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.

g 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).

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

## WATER CUSTOMERS SERVED

- g 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.
- g 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)	
<b>Douglas County</b>		1
<del>AMU ] ^!q !AQ]æ ^DE</del>	<del>AMG I</del>	2
<del>AMU ] ^!q !AV[ , } DE</del>	<del>AMU E GC</del>	3
<b>Total - Douglas County</b>	<b>10,096</b>	4
<b>Total - Customers Served</b>	<b>10,096</b>	5
<b>Total - Within Muni Boundary **</b>	<b>10,096</b>	6

\*\*=Within Municipal Boundary

## PRIVATELY-OWNED WATER SERVICE LINES

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g Report in column (h) the number of privately-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g Separate reporting of service lines by diameter and pipe material.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Service Laterals Not in Use at End of Year (h)	
Ductile Iron, Lined (late 1960's to present)	3/4	3				3		1
Galvanized	3/4	87			142	87	1	2
HDPE	3/4	2			34	2		3
Lead	3/4	77		4	67	77		4
Copper	3/4	1,328	9	9	1,900	1,328	4	5
Steel	3/4	29			(3)	29	1	6
Ductile Iron, Lined (late 1960's to present)	1	2				2		7
Galvanized	1	2			4	2		8
HDPE	1	50	2		69	50	5	9
Lead	1	2			1	2		10
Copper	1	322		3	532	322		11
Steel	1	1				1		12
Ductile Iron, Lined (late 1960's to present)	1 1/4	1				1		13
Galvanized	1 1/4				1			14
Copper	1 1/4	22			10	22		15
Ductile Iron, Lined (late 1960's to present)	1 1/2	1				1		16
HDPE	1 1/2	1				1		17
Copper	1 1/2	43		1	12	43	3	18
Ductile Iron, Lined (late 1960's to present)	2	6			(1)	6		19
Galvanized	2	1				1		20
HDPE	2	14			3	14		21
Copper	2	76			30	76		22
Ductile Iron, Lined (late 1960's to present)	3	3				3		23
Copper	3	2				2		24
Ductile Iron, Lined (late 1960's to present)	4	13				13		25
Galvanized	4	2				2		26
Copper	4	10			5	10		27
Ductile Iron, Lined (late 1960's to present)	5	2				2		28
Copper	5	2				2		29
Ductile Iron, Lined (late 1960's to present)	6	43			(3)	43		30
HDPE	6	9			1	9		31
Copper	6	15			5	15		32

## PRIVATELY-OWNED WATER SERVICE LINES

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g Report in column (h) the number of privately-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g Separate reporting of service lines by diameter and pipe material.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Service Laterals Not in Use at End of Year (h)	
Unlined Cast Iron (pre-early 1950's)	6	4		1	1	4		33
Ductile Iron, Lined (late 1960's to present)	8	15			1	15		34
Copper	8	1				1		35
Ductile Iron, Lined (late 1960's to present)	10	1				1		36
Copper	10	1				1		37
Copper	12	1				1		38
<b>Utility Total</b>		<b>2,194</b>	<b>11</b>	<b>18</b>	<b>2,811</b>	<b>2,194</b>	<b>14</b>	<b>39</b>

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## PRIVATELY-OWNED WATER SERVICE LINES

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### Privately-Owned Water Service Lines (Page W-29)

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

The utility is only responsible for material up to the main. Anything beyond that point is the customers responsibility. The work for privately-owned water services is usually completed by a contracted plumber and invoiced directly from the contractor to the customer. The financing is unknown by the utility.

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

GIS is constantly being updated with new data or corrections to existing data, which are accounted for in the "adjustments" column.

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## WATER RESIDENTIAL CUSTOMER DATA – DISCONNECTION AND ARREARS

- g For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- g For residential arrearages, include billed amounts past due and unpaid.

	Description (a)	Amount (b)
<b>Disconnection Notices</b>		
1.	Total number of disconnection notices sent to residential customers for non-payment as of March 31	1,071
2.	Total number of disconnection notices sent to residential customers for non-payment as of June 30	881
3.	Total number of disconnection notices sent to residential customers for non-payment as of September 30	523
4.	Total number of disconnection notices sent to residential customers for non-payment as of December 31	340
<b>Disconnections</b>		
1.	Total number of residential disconnections of service performed for non-payment as of March 31	0
2.	Total number of residential disconnections of service performed for non-payment as of June 30	0
3.	Total number of residential disconnections of service performed for non-payment as of September 30	0
4.	Total number of residential disconnections of service performed for non-payment as of December 31	0
<b>Arrears (Customers)</b>		
1.	Total number of residential customers with arrears as of March 31	1,604
2.	Total number of residential customers with arrears as of June 30	1,353
3.	Total number of residential customers with arrears as of September 30	1,295
4.	Total number of residential customers with arrears as of December 31	1,502
<b>Arrears (Dollar Amounts)</b>		
5.	Total dollar amount of residential customer arrears as of March 31	402,246
6.	Total dollar amount of residential customer arrears as of June 30	244,268
7.	Total dollar amount of residential customer arrears as of September 30	221,477
8.	Total dollar amount of residential customer arrears as of December 31	294,972

**Footnotes                      No**



## WATER RESIDENTIAL CUSTOMER DATA AFFORDABILITY PROGRAMS

- g Provide a list and brief narrative description of any low-income assistance programs provided by the utility (separate from budget billing and deferred payment agreements).
- g For each program identified, provide the number and percentage of income-qualified customers receiving state energy assistance that participate in the program.
- g For each program identified, provide the annual budget and expenditure.
- g If no Affordability Program is offered by the utility, indicate %N/A for the Program Name and Program Description fields and enter %N/A in all other fields, then select  Completed.

**Program Name:** AMP 1

**Program Description:** Arrears Management Program

	Description (a)	Amount (b)
	1. # Eligible Customers Participating	0
	2. % Eligible Customers Participating	0.0
	3. Annual Budget Amount	0
	4. Annual Expenditure Amount	0

**Footnotes**    **Yes**

## WATER RESIDENTIAL CUSTOMER DATA AFFORDABILITY PROGRAMS

- g Provide a list and brief narrative description of any low-income assistance programs provided by the utility (separate from budget billing and deferred payment agreements).
- g For each program identified, provide the number and percentage of income-qualified customers receiving state energy assistance that participate in the program.
- g For each program identified, provide the annual budget and expenditure.
- g If no Affordability Program is offered by the utility, indicate %N/A for the Program Name and Program Description fields and enter %N/A in all other fields, then select  Completed.

### Water Residential Customer Data Affordability Programs (Page W-31)

#### General Footnote

This program is an income eligible program. Customers must receive energy assistance, be 60+ days past due by \$200 or more. The customers service agreements (electric, gas and water) are rolled up into one AMP service agreement. Please see E-43 for AMP participant detail.



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AN ALLETE COMPANY

# **Superior Water, Light and Power Company**

(A wholly owned subsidiary of ALLETE, Inc.)

**Financial Statements  
December 31, 2023 and 2022**

# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Index

December 31, 2023 and 2022

	<b>Page(s)</b>
<b>Report of Independent Auditors</b> .....	<b>1-2</b>
<b>Financial Statements</b>	
Balance Sheet.....	3-4
Statement of Income.....	5
Statement of Shareholder's Equity.....	6
Statement of Cash Flows.....	7
Notes to Financial Statements.....	8-20

# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Balance Sheet

December 31, 2023 and 2022

	December 31, 2023	December 31, 2022
<b>Assets</b>		
Current assets		
Cash and cash equivalents	\$2,012,455	\$4,138,953
Accounts receivable, less reserve for uncollectible accounts of \$602,168 and \$560,074 respectively	12,930,421	11,106,841
Accrued unbilled revenues	5,832,176	7,652,898
Inventories	2,557,668	3,467,899
Prepaid Wisconsin license fee	3,598,230	3,123,181
Deferred regulatory assets	2,062,538	2,051,070
Other prepayments	288,583	300,596
Total current assets	29,282,071	31,841,438
Utility plant, at cost		
Electric	87,317,395	85,158,744
Gas	45,937,063	43,547,242
Water	63,663,827	61,248,911
Common	18,301,186	17,442,385
Total utility plant, at cost	215,219,471	207,397,282
Accumulated depreciation	(96,274,165)	(92,614,758)
Net utility plant	118,945,306	114,782,524
Other assets		
Deferred regulatory assets	14,926,527	16,954,928
Prepaid pension expense	5,491,121	4,553,565
Other	1,185,148	1,139,968
Total other assets	21,602,796	22,648,461
<b>Total Assets</b>	<b>\$169,830,173</b>	<b>\$169,272,423</b>

The accompanying notes are an integral part of these financial statements.

# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Balance Sheet

December 31, 2023 and 2022

	December 31, 2023	December 31, 2022
<b>Liabilities and Shareholder's Equity</b>		
Current liabilities		
Trade accounts payable	\$5,900,127	\$4,399,817
Accrued wages and benefits	1,157,731	1,112,861
Deferred regulatory liabilities	2,233,542	1,514,466
Taxes payable other than federal and state income taxes	478,927	484,589
Accrued interest	256,038	256,038
Due to Parent, net of amount receivable from Parent	4,239,091	7,523,244
Notes payable to Parent	12,500,000	6,650,000
Other	2,378,944	15,834,069
<b>Total current liabilities</b>	<b>29,144,400</b>	<b>37,775,084</b>
Long-term debt	44,206,338	44,181,402
Other long-term liabilities		
Deferred income taxes	14,456,186	11,939,556
Customer advances for construction	22,347	23,679
Investment tax credits	125,713	134,721
Employee benefits	413,523	424,883
Deferred regulatory liabilities	8,880,083	8,056,826
Other	1,120,023	391,159
<b>Total other liabilities</b>	<b>25,017,875</b>	<b>20,970,824</b>
<b>Total liabilities</b>	<b>98,368,613</b>	<b>102,927,310</b>
Shareholder's equity		
Common stock, \$100 par value, 58,000 shares authorized and outstanding	5,800,000	5,800,000
Additional paid-in capital	8,576,888	8,507,285
Retained earnings	57,084,672	52,037,828
<b>Total shareholder's equity</b>	<b>71,461,560</b>	<b>66,345,113</b>
<b>Total Liabilities and Shareholder's Equity</b>	<b>\$169,830,173</b>	<b>\$169,272,423</b>

The accompanying notes are an integral part of these financial statements.

# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Statement of Income

December 31, 2023 and 2022

	December 31, 2023	December 31, 2022
<b>Operating revenues</b>		
Electric	\$90,531,317	\$85,651,353
Gas	19,268,237	23,851,324
Water	9,849,096	10,252,522
Total operating revenues	119,648,650	119,755,199
<b>Operating expenses</b>		
Purchased power from Parent	72,691,805	69,420,494
Purchased gas	10,693,302	15,813,158
Other operation	15,309,487	14,979,905
Maintenance	2,540,402	2,303,216
Depreciation and amortization	6,497,902	6,809,798
Taxes other than income taxes	3,920,134	3,588,841
Total operating expenses	111,653,032	112,915,412
<b>Other (income) expense</b>		
Interest on long-term debt	1,586,550	1,586,550
Other interest expense (income)	311,280	125,652
Amortization of debt discount and issuance costs	24,936	24,936
Other income	(247,903)	(105,787)
Total other expense	1,674,863	1,631,351
Income before income taxes	6,320,755	5,208,436
Income taxes	1,273,911	1,096,845
<b>Net income</b>	<b>\$5,046,844</b>	<b>\$4,111,591</b>

The accompanying notes are an integral part of these financial statements.

# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Statement of Shareholder's Equity

December 31, 2023 and 2022

	Common Stock		Additional Paid-in Capital	Retained Earnings	Total Shareholder's Equity
	Shares	Amount			
<b>Balances at December 31, 2021</b>	58,000	\$5,800,000	\$8,464,001	\$47,926,237	\$62,190,238
Long-term incentive stock awards			43,284	-	43,284
Net income			-	4,111,591	4,111,591
<b>Balances at December 31, 2022</b>	58,000	5,800,000	8,507,285	52,037,828	66,345,113
Long-term incentive stock awards			69,603	-	69,603
Net income			-	5,046,844	5,046,844
<b>Balances At December 31, 2023</b>	58,000	\$5,800,000	\$8,576,888	\$57,084,672	\$71,461,560

The accompanying notes are an integral part of these financial statements.



# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Statement of Cash Flows

December 31, 2023 and 2022

	December 31, 2023	December 31, 2022
<b>Cash flows from operating activities</b>		
Net income	\$5,046,844	\$4,111,591
Adjustments to reconcile net income to net cash provided by operating activities		
Depreciation	6,503,695	6,843,612
Deferred income taxes	2,166,594	(417,946)
Deferred investment tax credits	(9,008)	(9,000)
Customer advances for construction, net	(1,332)	(1,403)
Stock-based compensation	69,603	43,284
Amortization of issuance costs	24,936	24,936
Amortization of deferred regulatory charges	520,352	374,500
Bad debt expense	516,416	534,960
AFUDC - equity	(73,031)	(122,606)
Changes in operating assets and liabilities		
Accounts receivable	(703,123)	216,134
Accrued unbilled revenues	1,820,722	(2,846,598)
Inventories	910,231	(1,392,247)
Prepaid Wisconsin licensing fee	(475,049)	(632,423)
Deferred regulatory charges and credits	2,563,992	(368,639)
Prepaid pension expense	(937,556)	1,651,188
Accounts payable	(1,279,192)	1,171,790
Net amount due to Parent	(3,284,153)	476,765
Accrued taxes other than federal and state income taxes	(5,662)	(220,878)
Accrued wages and benefits	33,510	(154,784)
Other assets and liabilities	(10,392,566)	(609,630)
<b>Cash from Operating Activities</b>	<b>3,016,223</b>	<b>8,672,606</b>
<b>Cash flows from investing activities</b>		
Additions to utility plant	(12,167,190)	(10,002,400)
Receipt/inflows related to CIAC	1,174,469	-
<b>Cash for Investing Activities</b>	<b>(10,992,721)</b>	<b>(10,002,400)</b>
<b>Cash flows from financing activities</b>		
Payments of notes payable to Parent	(9,400,000)	(4,200,000)
Proceeds from notes payable to Parent	15,250,000	5,250,000
<b>Cash from Financing Activities</b>	<b>5,850,000</b>	<b>1,050,000</b>
<b>Change in cash, cash equivalents and restricted cash</b>	<b>(2,126,498)</b>	<b>(279,794)</b>
<b>Cash, cash equivalents and restricted cash at beginning of period</b>	<b>4,138,953</b>	<b>4,418,747</b>
<b>Cash, cash equivalents and restricted cash at end of period</b>	<b>\$2,012,455</b>	<b>\$4,138,953</b>

The accompanying notes are an integral part of these financial statements.

# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Notes to Financial Statements

December 31, 2023 and 2022

### 1. Summary of Significant Accounting Policies

#### General

Superior Water, Light and Power Company (the “Company”) is a wholly owned subsidiary of ALLETE, Inc. (“Parent”) and provides regulated electric, natural gas and water services to customers in Superior, Wisconsin and the surrounding Northwestern Wisconsin area. The Company is subject to regulation by the Public Service Commission of Wisconsin (“PSCW”) and the Federal Energy Regulatory Commission (“FERC”).

#### Financial Statement Preparation

The Company prepares its financial statements in conformity with accounting principles generally accepted in the United States of America, which require management to make informed judgments, best estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Actual results could differ from those estimates.

#### Subsequent Events

The Company has performed an evaluation of subsequent events through March 6, 2024, which is the date the financial statements were made available for issuance.

#### Utility Plant and Depreciation

Utility plant is recorded at original cost and is reported on the balance sheet net of accumulated depreciation. Expenditures for additions, significant replacements and improvements and plant overhauls are capitalized; maintenance and repair costs are expensed as incurred. Gains or losses on nonregulated utility plant are recognized when they are retired or otherwise disposed. Regulated utility plant is accounted for under the group method, consistent with PSCW requirements. Accordingly, when regulated utility plant is retired or otherwise disposed in the normal course of business, any gain or loss is included as an increase or decrease in accumulated depreciation. Also, consistent with regulatory accounting and PSCW requirements, the Company’s regulated utility operations capitalize an allowance for funds used during construction (“AFUDC”), which includes both a debt and equity component. The total weighted average rate changes each time the utility implements new rates, which is currently 7.11% as of December 31, 2023.

#### Allowance for Funds Used During Construction

As of December 31

	2023	2022
AFUDC Equity (a)	\$73,031	\$122,606
AFUDC Debt (b)	21,531	41,157
Total AFUDC	\$94,562	\$163,763

(a) Included in Other Income on the statement of income.

(b) AFUDC Debt reduces Interest Expense on the statement of income.

The utility plant balances on the balance sheet include construction work in progress, at cost, of \$4.5 million and \$4.8 million at December 31, 2023 and 2022, respectively.

# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Notes to Financial Statements

December 31, 2023 and 2022

### 1. Summary of Significant Accounting Policies (continued)

Depreciation for financial statement purposes is computed using straight-line rates approved by the PSCW. Useful lives by asset category are as follows:

#### Utility Plant and Depreciation (continued)

Water Mains	100 years
Buildings and improvements	36 - 60 years
Other equipment	11 - 25 years
Software	10 - 15 years
Communication and network equipment	4 - 12 years
Vehicles	8 years
Computer equipment	4 years

#### Revenues

Revenue is recognized upon transfer of control of promised goods or services to our customers in an amount that reflects the consideration we expect to receive in exchange for those products or services. Revenue is recognized net of allowance for returns and any taxes collected from customers, which are subsequently remitted to the appropriate governmental authorities.

#### Nature of Revenue Streams

*Electric, Gas and Water* includes sales for electric, gas or water service to customers, who have implied contracts with the utility, under rates governed by the PSCW or FERC. Customers are billed on a monthly cycle basis and revenue is recognized for electric, gas or water service delivered during the billing period. Revenue is accrued for service provided but not yet billed at period end. Performance obligations with these customers are satisfied at time of delivery to customer meters and simultaneously consumed.

#### Payment Terms

Payment terms generally require payment to be made within 15 to 30 days from the end of the period that the service has been rendered or goods provided.

#### Purchase Power Cost Adjustment Clause

The Company has a purchase power cost adjustment clause ("PCAC"), which is approved by the PSCW and allows the Company to periodically recover or refund the difference between the actual cost of purchased power and the amount included in base rates. The PCAC had a credit balance of \$0.8 million at December 31, 2023, debit balance of \$0.7 million as of December 31, 2022, included in current deferred regulatory liabilities and current deferred regulatory assets, respectively, on the balance sheet.

#### Purchase Gas Adjustment Clause

The Company has a purchase gas adjustment clause ("PGA"), which is approved by the PSCW and allows the Company to periodically recover or refund the difference between the actual cost of purchased gas and the amount included in base rates. The PGA had a credit balance of \$0.3 million at December 31, 2023, \$0.3 million as of December 31, 2022, both included in current deferred regulatory liabilities on the balance sheet.

#### Prepaid Wisconsin License Fee

The Company pays a licensing fee on gross receipts to the State of Wisconsin. The Company prepays the fee in two installments in May and November each year.

# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Notes to Financial Statements

December 31, 2023 and 2022

### 1. Summary of Significant Accounting Policies (continued)

#### Income Taxes

The Company accounts for income taxes using the liability method as prescribed by the guidance in accounting for income taxes. Under the liability method, deferred income tax assets and liabilities are established for all temporary differences in the book and tax basis of assets and liabilities, based upon enacted tax laws and rates applicable to the periods in which the taxes become payable. Due to the effects of regulation on the Company, certain adjustments made to deferred income taxes are, in turn, recorded as regulatory assets or liabilities. Tax credits are recorded when earned unless there is a requirement to defer the benefit and amortize it over the book depreciable lives of the related property. The requirement to defer and amortize tax credits only applies to federal credits related to public utility property.

The Company's earnings are included in the consolidated federal income tax return of the Parent. The tax provision for the Company is calculated based on an agreement with the Parent which allocates taxes to the Company as if it filed a separate tax return using the marginal tax rate of the consolidated group for federal income tax purposes.

#### Cash, Cash Equivalents and Restricted Cash

We consider all investments purchased with original maturities of three months or less to be cash equivalents. The following table provides a reconciliation of cash, cash equivalents and restricted cash reported within the Consolidated Balance Sheet that aggregate to the amount presented in the Consolidated Statement of Cash Flows.

<b>Cash, Cash Equivalents and Restricted Cash</b>	<b>2023</b>	<b>2022</b>
Cash and Cash Equivalents	\$2,012,455	\$4,138,953
Restricted Cash	-	-
Cash, Cash Equivalents and Restricted Cash on the Consolidated Statement of Cash Flows	\$2,012,455	\$4,138,953

#### Supplemental Statement of Cash Flow Information

<b>Year Ended December 31</b>	<b>2023</b>	<b>2022</b>
Cash Paid During the Period for Interest	\$1,881,600	\$1,754,543
Cash Paid During the Period for Income Taxes	\$2,255,308	\$1,099,598
Non-Cash Adjustments		
Increase (Decrease) in Accounts Payable for Capital Additions to Utility Plant	\$1,558,586	(\$361,351)
Increase (Decrease) in Accounts Receivable for Capital Additions to Utility Plant	(\$2,065,551)	(\$660,806)
Extraordinary Property Loss	\$455,462	-
Accrued Environmental Loss - MGP	(\$420,916)	\$3,100,000

#### Unamortized Debt Issuance Costs

Debt issuance costs are deferred and amortized over the term of the related debt using the effective interest method.

# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Notes to Financial Statements

December 31, 2023 and 2022

### 1. Summary of Significant Accounting Policies (continued)

#### Inventories

Inventories, which consist of natural gas, materials and supplies, are stated at the lower of cost or market. Cost is determined by the average cost method.

#### Inventories - Net

##### As of December 31

	2023	2022
Materials and Supplies	\$1,865,044	\$1,593,011
Natural Gas in Storage	692,624	1,874,888
Total Inventories	\$2,557,668	\$3,467,899

#### Fair Value

Management believes the carrying value of financial instruments, including cash and cash equivalents, restricted cash, accounts receivable, accounts payable and short-term debt, approximates fair value at December 31, 2023 and 2022, because of the relatively short maturity of these instruments and other market factors. The fair value of long-term debt (disclosed in Note 5) is based on quoted market prices for similar instruments.

**Leases.** We determine if a contract is, or contains, a lease at inception and recognize a right-of-use asset and lease liability for all leases with a term greater than 12 months. Our right-of-use assets and lease liabilities for operating leases are included in Other Non-Current Assets, Other Current Liabilities and Other Non-Current Liabilities, respectively, in our Balance Sheet. We currently do not have any finance leases.

Right-of-use assets represent our right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease right-of-use assets and lease liabilities are recognized at the commencement date based on the estimated present value of lease payments over the lease term. As our leases do not provide an explicit rate, we determine the present value of future lease payments based on our estimated incremental borrowing rate using information available at the lease commencement date. The operating lease right-of-use asset includes lease payments to be made during the lease term and any lease incentives, as applicable.

Our leases may include options to extend or buy out the lease at certain points throughout the term, and if it is reasonably certain that we will exercise that option at lease commencement, we include those rental payments in our calculation of the right-of-use asset and lease liability. Lease and rent expense is recognized on a straight-line basis over the lease term. Leases with a term of 12 months or less are not recognized on the Balance Sheet.

The majority of our operating leases are for land with fixed monthly payments, which we group into a Land and Other category. Additional information on the components of lease cost and presentation of cash flows were as follows:

	December 31, 2023	December 31, 2022
Operating Lease Cost	\$8,916	\$40,896
Other Information		
Operating Cash Flows from Operating Leases	\$8,916	\$40,896

# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Notes to Financial Statements

December 31, 2023 and 2022

### 1. Summary of Significant Accounting Policies (continued)

#### Leases (continued)

Additional Information related to leases was as follows:

	December 31, 2023	December 31, 2022
Balance Sheet Information Related to Leases:		
Other Non-Current Assets	\$90,062	\$95,855
Total Operating Lease Right-of-Use Assets		
Other Current Liabilities	3,133	3,133
Other Non-Current Liabilities	86,929	92,722
Total Operating Lease Liabilities		
	\$90,062	\$95,855
<b>Weighted Average Remaining Lease Term (Years):</b>		
Operating Leases - Land and Other	43.8	43.6
<b>Weighted Average Discount Rate:</b>		
Operating Leases - Land and Other	4.55%	4.54%

Maturities of lease liabilities were as follows:

	December 31, 2023
2024	\$9,968
2025	10,104
2026	10,242
2027	10,383
2028	3,505
Thereafter	146,402
Total Lease Payments Due	190,604
Less: Imputed Interest	100,542
Total Lease Obligations	90,062
Less: Current Lease Obligations	3,133
Long-Term Lease Obligations	\$86,929

### 2. Regulatory Matters

SWL&P's 2023 retail rates were based on a 2022 PSCW retail rate order effective December 20, 2022 that allows for a 10.0% return on common equity and a 55% equity ratio.

#### Deferred Regulatory Assets and Liabilities

The Company recognizes regulatory assets and liabilities in accordance with applicable state and federal regulatory rulings. The recoverability of regulatory assets is periodically assessed by considering factors such as, but not limited to, changes in regulatory rules and rate orders issued by applicable regulatory agencies. The assumptions and judgments used by regulatory authorities may have an impact on the recovery of costs, the rate of return on invested capital, and the timing and amount of assets to be recovered by rates. A change in these assumptions may result in a material impact on the Company's results of operations. No deferred regulatory assets or liabilities are currently earning a return.

# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Notes to Financial Statements

December 31, 2023 and 2022

### 2. Regulatory Matters (continued)

#### Deferred Regulatory Assets and Liabilities (continued)

The Company may record deferred regulatory assets or liabilities related to power purchased from the Parent. The Company's Parent applies wholesale formula rates to power sold to the Company, and the Parent's formula rates are true-up on an annual basis with any over or under billed amounts refunded or collected from the Company. The wholesale true-up due to or from the Parent will be billed or credited to customers in future rates.

#### Regulatory Assets and Liabilities

As of December 31

	2023	2022
<b>Current Deferred Regulatory Assets</b>		
Wholesale True-up (a)	\$1,422,084	\$550,749
PCAC	-	679,164
Bison True-up	-	180,703
Manufactured Gas Plant (b)	519,969	519,969
COVID-19 Expenses (c)	120,485	120,485
<b>Total Current Regulatory Assets</b>	<b>\$2,062,538</b>	<b>\$2,051,070</b>
<b>Non-Current Deferred Regulatory Assets</b>		
Manufactured Gas Plant (b)	\$13,239,310	\$14,587,821
Income Taxes (d)	1,687,217	1,695,873
Wholesale True-up	-	550,748
COVID-19 Expenses	-	120,486
<b>Total Non-Current Regulatory Assets</b>	<b>\$14,926,527</b>	<b>\$16,954,928</b>

(a) Consists of the 2022/2023 true-up to be collected from customers January 2024 through June 2024.

(b) The manufactured gas plant regulatory asset represents costs of remediation for a former manufactured gas plant site located in Superior, Wisconsin, and formerly operated by SWL&P. We expect recovery of these remediation costs to be allowed by the PSCW in rates over time.

(c) Incremental expenditures and forgone revenues related to the COVID-19 pandemic and authorized by the PSCW for deferral under docket 5-AF-105. The PSCW has authorized the costs as of December 31, 2021 to be included in SWL&P's base rates, beginning January 1, 2023, subject to true-up in the next rate proceeding.

(d) These costs represent the difference between deferred income taxes recognized for financial reporting purposes and amounts previously billed to our customers. The balances will primarily decrease over the remaining life of the related temporary differences and flow through current income taxes.

# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Notes to Financial Statements

December 31, 2023 and 2022

### 2. Regulatory Matters (continued)

#### Deferred Regulatory Assets and Liabilities (continued)

##### Current Deferred Regulatory Liabilities

FERC ROE Refund	-	\$312,601
PCAC	\$754,700	-
PGA	296,880	304,812
Wholesale True-up (e)	630,973	346,064
Water Utility Liability (f)	201,465	201,465
Provision for Tax Reform Refund (g)	24,524	24,524
Bad Debt Expense (h)	325,000	325,000
<b>Total Current Regulatory Liabilities</b>	<b>\$2,233,542</b>	<b>\$1,514,466</b>

##### Non-Current Deferred Regulatory Liabilities

Income Taxes (i)	\$6,714,397	\$7,073,090
Water Utility Liability (f)	172,990	374,454
Provision for Tax Reform Refund (g)	462	24,986
Bad Debt Expense (h)	500,000	675,000
Extraordinary Property Loss (j)	455,462	-
Federal Investment Tax Credit (k)	496,504	-
Wholesale True-up (l)	630,973	-
Other	(90,705)	(90,704)
<b>Total Non-Current Regulatory Liabilities</b>	<b>\$8,880,083</b>	<b>\$8,056,826</b>

(e) Consists of the 2023/2024 true-up estimate to be refunded to customers July 2024 through December 2024.

(f) Liability recorded for revenue (net of expense) collected from certain customers. The PSCW has authorized the costs as of December 31, 2021 to be included in SWL&P's base rates, beginning January 1, 2023, subject to true-up in the next rate proceeding.

(g) Remainder of tax reform refund as a result of 5820-UR-115. The PSCW has authorized the costs as of December 31, 2021 to be included in SWL&P's base rates, beginning January 1, 2023, subject to true-up in the next rate proceeding.

(h) Liability related to bad debt expense and ordered by the PSCW for escrow accounting treatment under 5820-TE-101, 5820-TG-101 and 5820-TW-101. The PSCW has authorized the costs as of December 31, 2021 to be included in SWL&P's base rates, beginning January 1, 2023.

(i) These costs represent the difference between deferred income taxes recognized for financial reporting purposes and amounts previously billed to our customers. The balances will primarily decrease over the remaining life of the related temporary differences and flow through current income taxes.

(j) Liability related to the over-recovery of the amortization of early retirement losses on meters as ordered in 5820-UR-114. Will be returned to customers in a future rate filing.

(k) Federal investment tax credits expected to be realized from the community solar garden that will be credited back to solar customers over time.

(l) Consists of the 2023/2024 true-up estimate to be refunded to customers January 2025 through June 2025.

### 3. Customer Concentration

During 2023 and 2022, revenues derived from one customer were approximately \$45.3 million and \$44.2 million, respectively. No other customer accounted for more than 10% of total revenues. During 2023 and 2022, accounts receivable due from one customer was approximately \$4.4 million and \$4.0 million, respectively. No other customer accounted for more than 10% of total accounts receivable.

In 2018, a fire at Cenovus Energy's refinery in Superior, Wisconsin, which was owned by Husky Energy at that time, disrupted operations at the facility. Under normal operating conditions, SWL&P provides approximately 14 MW of average monthly demand to the refinery in addition to water service. In April 2023, Cenovus Energy announced that it had commenced restart of the facility.



# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Notes to Financial Statements

December 31, 2023 and 2022

### 4. Notes Payable and Line of Credit

The Company has a revolving credit facility with the Parent that must be renewed annually on January 1. The credit facility was renewed for 2024, 2023 and 2022. The maximum borrowings available under the facility were \$20.0 million and \$20.0 million at December 31, 2023 and 2022, respectively. At December 31, 2023 and 2022, outstanding borrowings on the revolving credit facility were \$12.5 million and \$6.7 million, respectively. The Company accrues interest on borrowings based on a 30-day commercial paper rate plus 0.25% for both 2023 and 2022, respectively. The interest rate was 5.49% and 4.64% at December 31, 2023 and 2022, respectively. For 2023, the credit facility agreement between the Parent and the Company was approved by the PSCW in March 2023 for \$20.0 million.

The Company has a \$1.0 million unsecured line of credit with National Bank of Commerce. The agreement, which expires in June 2024, requires interest on all borrowings at the prime rate (8.5% at December 31, 2023) adjusted if necessary for any minimum limitations, under no circumstances would the interest rate be less than 5.0% per annum. On December 31, 2023 and 2022, the Company had no borrowings outstanding on this line of credit. The Company intends to renew the line of credit with National Bank of Commerce upon expiration of the current agreement in June 2024. However, the Company can make no assurances that such renewal will be completed.

### 5. Long-Term Debt

As of December 31, 2023, total long-term debt outstanding was \$44.2 million and included \$0.3 million of unamortized debt issuance costs.

	<u>2023</u>	<u>2022</u>
<b>First Mortgage Bonds</b>		
4.15% Series due 2028	\$15,000,000	\$15,000,000
2.16% Series due 2031	8,750,000	8,750,000
4.14% Series due 2048	12,000,000	12,000,000
3.18% Series due 2051	8,750,000	8,750,000
	<u>44,500,000</u>	<u>44,500,000</u>
Unamortized Debt Issuance Costs	(293,662)	(318,598)
<b>Total Long Term Debt</b>	<u>\$44,206,338</u>	<u>\$44,181,402</u>

Maturities of long-term debt are as follows for the year ending December 31:

2024	-
2025	-
2026	-
2027	-
2028	\$15,000,000
Thereafter	29,500,000
<b>Total</b>	<u>\$44,500,000</u>

The estimated fair value of the Company's long-term debt as of December 31, 2023 and 2022 is \$37.5 million and \$37.0 million, respectively. The fair value is based on level 2 inputs consisting of readily observable quoted market prices for similar instruments from actively quoted markets.

Substantially all utility plant is subject to lien of the mortgage collateralizing the First Mortgage Bonds.

# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Notes to Financial Statements

December 31, 2023 and 2022

### 6. Income Taxes

Income tax expense (benefit) is comprised of the following:

	<u>2023</u>	<u>2022</u>
<b>Current tax expense (benefit)</b>		
Federal	(\$589,340)	\$1,125,914
State	(294,334)	397,877
Total current tax expense (benefit)	<u>(883,674)</u>	<u>1,523,791</u>
<b>Deferred tax expense (benefit)</b>		
Federal	1,316,312	(468,108)
State	850,281	50,162
Total deferred tax expense (benefit)	<u>2,166,593</u>	<u>(417,946)</u>
Deferred investment tax credits	<u>(9,008)</u>	<u>(9,000)</u>
Total income tax expense	<u><u>\$1,273,911</u></u>	<u><u>\$1,096,845</u></u>

Total income tax expense in the above table reflects effective tax rates of 20.2% in 2023 and 21.1% in 2022, as compared to the federal statutory rate of 21.0%. The sources of the differences are set forth in the following table:

	<u>2023</u>		<u>2022</u>	
	Amount	% of Pretax Income	Amount	% of Pretax Income
Income before income tax	<u>\$6,320,755</u>		<u>\$5,208,436</u>	
Tax computed at federal statutory rate	\$1,327,359	21.0%	\$1,093,772	21.0%
Increase (decrease) in tax resulting from:				
State income taxes, net of federal income tax benefit	439,198	6.9%	353,951	6.8%
Reversal of excess deferred taxes	(114,458)	-1.8%	(322,015)	-6.2%
Investment Tax Credit including Discount on Sale	(361,251)	-5.7%	-	0.0%
Amortization of investment tax credit	(9,008)	-0.1%	(9,000)	-0.2%
Other (a)	<u>(7,929)</u>	<u>-0.1%</u>	<u>(19,863)</u>	<u>-0.3%</u>
Provision for income taxes	<u>\$1,273,911</u>	<u>20.2%</u>	<u>\$1,096,845</u>	<u>21.1%</u>

(a) For the years ended December 31, 2023 and 2022, Other includes permanent differences, prior year true-up amounts and other miscellaneous items, which individually do not exceed 5% of tax computed at the federal statutory rate.

# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Notes to Financial Statements

December 31, 2023 and 2022

### 6. Income Taxes (continued)

Deferred tax assets (liabilities) are comprised of the following at December 31:

	<u>2023</u>	<u>2022</u>
<b>Deferred tax assets</b>		
Property related	\$3,721,941	\$2,254,974
Employee benefits	300,823	256,501
Investment tax credits	408,318	50,440
Regulatory Liabilities	1,829,069	1,926,781
Other	182,544	185,837
Total deferred tax assets	<u>6,442,695</u>	<u>4,674,533</u>
<b>Deferred tax liabilities</b>		
Property related	(15,421,227)	(14,819,458)
Prepaid pension	(1,495,836)	(1,240,436)
Regulatory Assets	(459,615)	(461,973)
Environmental Reserves	(3,477,102)	(56,602)
Other	(45,101)	(35,620)
Total deferred tax liabilities	<u>(20,898,881)</u>	<u>(16,614,089)</u>
Net deferred tax (liabilities) assets:	<u>(\$14,456,186)</u>	<u>(\$11,939,556)</u>

At December 31, 2023 and December 31, 2022, the Company was liable to pay (entitled to a refund of) federal income taxes to the Parent in the amount of \$(2.3) million and \$(0.1) million respectively and state income taxes in the amount of \$(1.0) million and \$(0.2) million, respectively. These amounts are included in Payables to Parent at December 31, 2023 and 2022, respectively.

#### Uncertain Tax Positions

Under the accounting guidance for uncertainty in income taxes, the Company is required to recognize in its financial statements the largest tax benefit of a tax position that is "more-likely-than-not" to be sustained, on audit, based solely on the technical merits of the position as of the reporting date. The term "more-likely-than-not" means more than 50%. The Company does not consider any of its tax positions to be uncertain. The Company classifies interest related to income taxes in interest expense and penalties would be recorded in other income and expenses in the Statement of Income.

The Company's earnings are included in the consolidated income tax returns of the Parent. The Parent files a federal consolidated income tax return and in several state jurisdictions. The Parent is no longer subject to federal examination for years before 2020 or state examination for years before 2019.

# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Notes to Financial Statements

December 31, 2023 and 2022

### 7. Retirement and Other Benefit Plans

#### Defined Benefit Pension Plan

The Parent has noncontributory union, non-union and combined retiree defined benefit pension plans covering eligible employees. The combined retiree defined benefit pension plan was created on January 1, 2016, to include all union and non-union retirees from the existing plans. The plans provide defined benefits based on years of service and final average pay. Pension benefits are fully vested after five years and are based on years of service and the highest average monthly compensation earned during four consecutive years within the last 15 years of employment. The non-union defined benefit pension plan does not allow further crediting of service to the plan and is closed to new participants. The union defined benefit pension plan was closed to new participants effective February 1, 2022.

The Company follows multiemployer guidance for pensions and postretirement benefits. As a result, the Company does not reflect the funded or unfunded pension status on its balance sheet, as these amounts in their entirety are recognized on the Parent Company's balance sheet.

As a result of the Company's employees being covered by the Parent's pension plans, the Company is not required to disclose the funded status of the pension plans. At December 31, 2023 and 2022, the actuarially computed value of the projected benefit obligation exceeded the market value of the assets of the combined pension plans. Plan assets are invested primarily in publicly traded equity and fixed income securities. The Company's pension expense as allocated from the Parent was \$1.5 million in 2023 and \$1.7 million in 2022. Based on allocations from the Parent, the Company made a \$2.5 million contribution to the pension plan in 2023 and no contribution to the pension plan in 2022.

#### Prepaid Pension Expense

The Company's employees are part of the Parents Retirement Plans. The Parent makes contributions to the Retirement Plans at its discretion and when it is required based on funding requirements. The Company pays its proportionate share of annual pension expense to the Parent based on pension expense allocations determined by the Parent.

#### Employee Stock Ownership Plan/Retirement Savings and Stock Ownership Plan

The Parent sponsors a leveraged Employee Stock Ownership Plan ("ESOP") within the ALLETE Retirement Savings and Stock Ownership Plan ("RSOP") which covers eligible Parent and Company employees. Neither the ESOP debt, nor the unallocated shares pledged as collateral for the loans have been pushed down from the Parent to the Company's financial statements. The Company's compensation and interest expense related to the ESOP as allocated from the Parent totaled \$0.3 million in 2023 and \$0.3 million in 2022.

# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Notes to Financial Statements

December 31, 2023 and 2022

### 7. Retirement and Other Benefit Plans (continued)

#### Postretirement Benefits

The Parent provides certain health care and insurance benefits for retired employees of the Parent and the Company. Certain Company employees become eligible for such benefits if they attain retirement status. As a result of the Company's employees being covered by the Parent's plans, the Company is not required to disclose the funded status of the postretirement benefit plans. At December 31, 2023 and 2022, the actuarial computed value of the projected benefit obligation was more than the market value of the combined plan assets. Accordingly, the Company was allocated a benefit from the Parent of \$0.8 million and \$0.5 million respectively.

#### Stock-Based Compensation and Incentive Plan

Key employees of the Company participate in the Parent's Stock-Based Compensation and Incentive Plans. Under the Stock Based Compensation and Incentive Plans, share-based awards are typically issued via Parent restricted stock and Parent performance shares. Under the fair value recognition provisions for stock-based compensation, the Company recognized compensation (income)/expense of \$0.07 million during 2023 and \$0.04 million during 2022. The Company does not reimburse the Parent for the shares issued to employees. As such, additional paid-in capital is credited for the amount of expense accrued under the Plan when allocated by the Parent.

### 8. Related Parties

The Company purchases all of its electric power from its Parent under an Electric Service Agreement (ESA) which provides for the Parent to supply the Company with its total electric requirements at rates approved by FERC. The ESA is effective through at least February 28, 2027. Under the agreement, no termination notice has been given. Purchases under the Electric Service Agreement were \$72.7 million in 2023 and \$69.4 million in 2022. Power purchased by the Company from the Parent is subject to wholesale formula rates. The rates in the contract are set each July 1 based on a cost-based formula methodology, using estimated costs and a rate of return that is equal to the Parents authorized rate of return for Minnesota retail customers. The formula based rate methodology also provides for a yearly true-up calculation for actual costs incurred.

The Parent performs certain maintenance and administrative services for the Company. The cost of these services, which was charged to the Company by the Parent, was approximately \$3.5 million in 2023 and \$2.7 million in 2022. These charges are included in Other Operations and Maintenance in the Company's Statement of Income.

The Company provides contract labor and electric transmission rental services to the Parent. Billings for these services were \$4.7 million in 2023 and \$3.3 million in 2022. These billings are included in electric revenues in the Company's Statement of Income.

# Superior Water, Light and Power Company

(A wholly owned subsidiary of ALLETE, Inc.)

## Notes to Financial Statements

December 31, 2023 and 2022

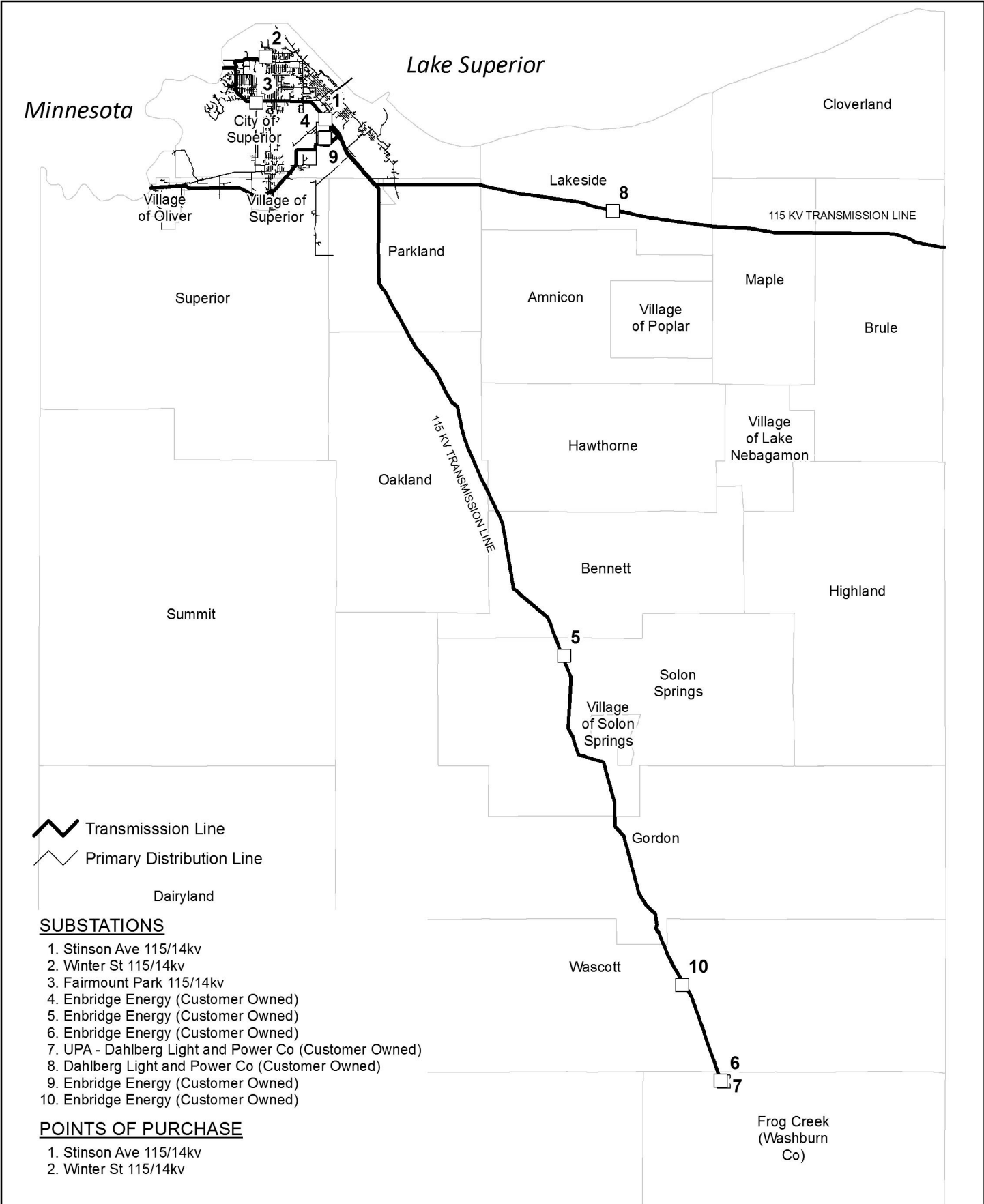
### 8. Related Parties (continued)



Amounts billed to the Company by the Parent and amounts billed to the Parent by the Company which have not been paid are included on a net basis on the Company's balance sheet as Due to or as a Receivable from the Parent.

### 9. Commitments and Contingencies

In May 2001, the Company received notice from the Wisconsin Department of Natural Resources ("WDNR") that the City of Superior had found soil contamination on property adjoining a former Manufactured Gas Plant ("MGP") site owned and operated by the Company from 1889 to 1904. As of December 31, 2023, we have recorded a \$1.0 million liability (\$14.9 million as of December 31, 2022) for remaining remediation costs at this site. This \$1.0 million liability is reported within other current liabilities and other long-term liabilities and is the Company's best estimate of the probable future costs that will be incurred in connection with remediating the MGP site to be in compliance with WDNR requirements as of December 31, 2023. The majority of the remediation costs were incurred through 2023 and the remaining costs are expected to be incurred through 2025. The Company has recorded a regulatory asset to offset this liability and for other costs incurred in connection with the investigation into this matter and believes it is probable of recovery through rates. The amount of the regulatory asset related to the manufactured gas plant site was \$13.8 million and \$15.1 million at December 31, 2023 and 2022, respectively.

The Company is involved in litigation arising in the normal course of business. Also in the normal course of business, the Company is involved in tax, regulatory and other governmental audits, inspections, investigations and other proceedings that involve state and federal taxes, safety, compliance with regulations, rate base and cost of service issues, among other things. While the resolution of such matters could have a material effect on earnings and cash flows in the year of resolution, none of these matters are expected to materially change the Company's present liquidity position, or have a material adverse effect on its financial condition.



 Transmission Line  
 Primary Distribution Line

**SUBSTATIONS**

1. Stinson Ave 115/14kv
2. Winter St 115/14kv
3. Fairmount Park 115/14kv
4. Enbridge Energy (Customer Owned)
5. Enbridge Energy (Customer Owned)
6. Enbridge Energy (Customer Owned)
7. UPA - Dahlberg Light and Power Co (Customer Owned)
8. Dahlberg Light and Power Co (Customer Owned)
9. Enbridge Energy (Customer Owned)
10. Enbridge Energy (Customer Owned)

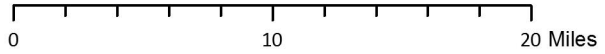
**POINTS OF PURCHASE**

1. Stinson Ave 115/14kv
2. Winter St 115/14kv

Frog Creek  
(Washburn  
Co)



**Electric Service Territory**



Date: 03/09/2018



Minnesota

Lake Superior

Cloverland

Village of Oliver

Village of Superior

Lakeside

TBS

Parkland

Amnicon

Maple

Superior

Brule

TBS

Village of Poplar

TBS

TBS

Hawthorne

Village of Lake Nebagamon

Oakland

Summit

Bennett

Highland

TBS Town Border Station

Gas Transmission Line

Distribution Main

Solon Springs

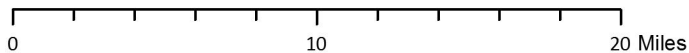
Village of Solon Springs

Gordon

Dairyland

Wascott

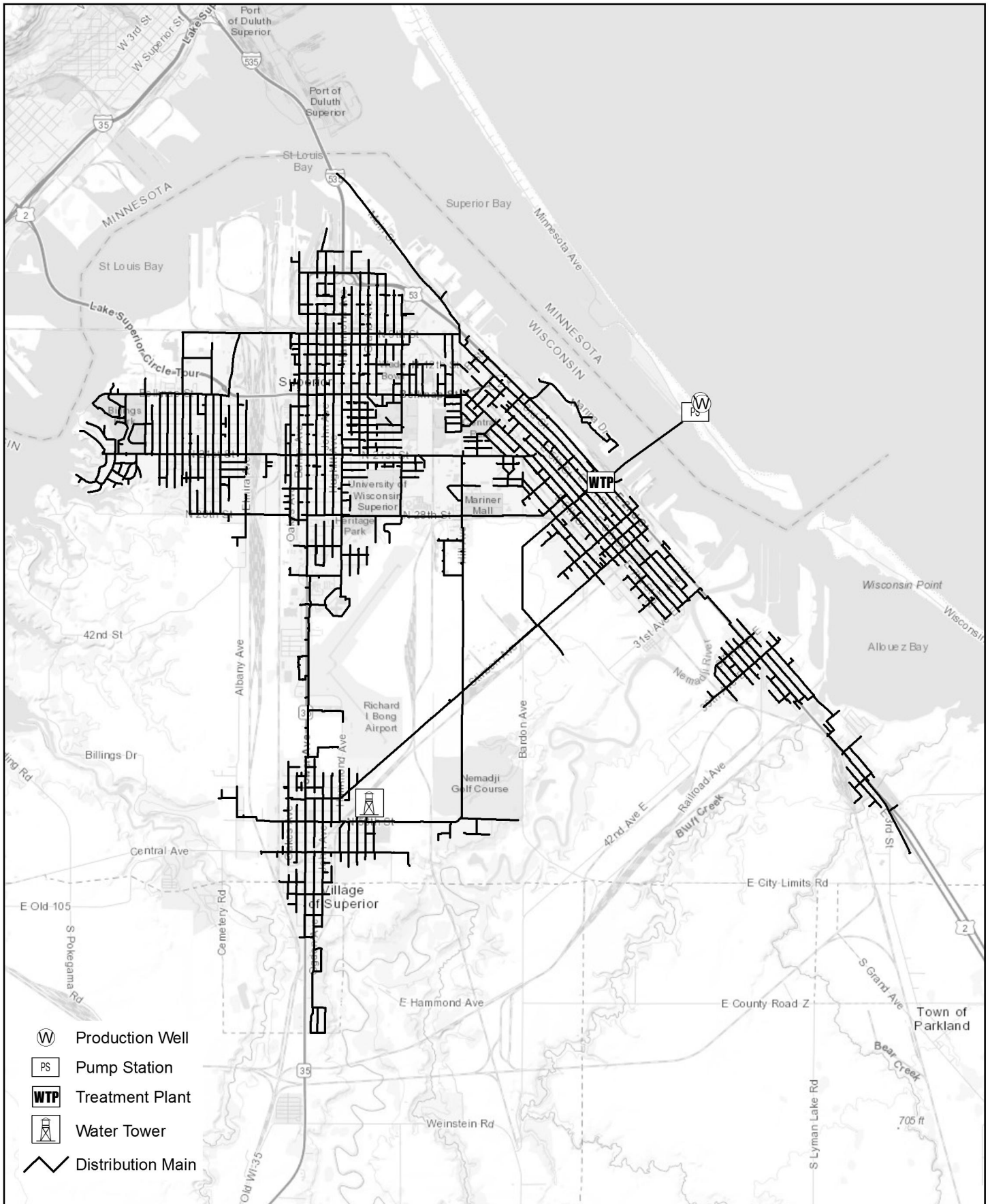
# Gas Service Territory



Date: 03/09/2018







Name of Respondent: Superior Water, Light and Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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**EXTRAORDINARY PROPERTY LOSSES (Account 182.1)**

Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR	WRITTEN OFF DURING YEAR	Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Electric					
2	Gas					
3	Water					
20	TOTAL					

Name of Respondent: Superior Water, Light and Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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**Depreciation and Amortization of Electric Plant (Account 403, 404, 405)**

Line No.	Functional Classification (a)	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges
		Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant					
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	11,854				11,854
7	Transmission Plant	862,220				862,220
8	Distribution Plant	1,771,047				1,771,047
9	Regional Transmission and Market Operation					
10	General Plant	125,616				125,616
11	Common Plant-Electric	351,921			(14,031)	337,890
12	TOTAL	3,122,658			(14,031)	3,108,627

FERC FORM NO. 1 (REV. 12-03)

Page 336-337

**B. Basis for Amortization Charges**

**C. Factors Used in Estimating Depreciation Charges**

Line No.	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	344	1,423.97	25 years		4%		
13	353	18,620.395	40 years		2.5%	R2	
14	354	91.858	60 years	(10)%	1.83%	R2	
15	355	10,759.46	35 years	(10)%	3.14%	R2	
16	356	2,597.002	40 years	(5)%	2.63%	R2	
17	359	222.641	40 years		2.5%	R2	
18	361	319.624	51 years		1.96%	R2	
19	362	12,866.278	40 years	(5)%	2.63%	R2	

20	364	7,672.686	34 years	(40)%	4.12%	R2	
21	365	7,342.303	30 years	(40)%	4.67%	R2	
22	366	34.822	55 years	(5)%	1.91%	R2	
23	367	6,492.308	30 years	(25)%	4.17%	R2	
24	368	5,863.632	32 years		3.13%	R2	
25	369	1,641.034	27 years	(80)%	6.67%	R2	
26	370	3,776.997	20 years		5%	R2	
27	371	56.692	15 years		6.67%	R2	
28	372	46.308	15 years		6.67%	R2	
29	373	514.74	20 years	(20)%	6%	R2	
30	391	8.804	20 years		5%	R2	
31	392	634.223	4 years		25%	R2	
32	393	155.339	20 years		5%	R2	
33	394	1,035.571	25 years		4%	R2	
34	395	312.654	20 years		5%	R2	
35	396	307.921	15 years		6.67%	R2	
36	397	1,148.442	20 years		5%	R2	

Name of Respondent: Superior Water, Light and Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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**COMMON UTILITY PLANT AND EXPENSES**

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Electric Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to the order of the Commission or other authorization.

<u>Account</u>	<u>Plant</u>	<u>Accum Dep</u>	<u>O&amp;M Exp</u>	<u>Deprec Exp</u>
303 Miscellaneous Intangible Plant	6,155,363	3,351,065		468,150.52
389 Land	14,765			
390 Structures and Improvements	6,078,174	2,948,471	263,248	167,704.20
391 Office Furniture and Equipment	210,929	71,342		14,510.40
392 Transportation Equipment	2,344,901	526,388	668,801	90,937.68
393 Stores Equipment	772,465	341,644		35,824.80
394 Tools and Garage Equipment	505,068	308,546		28,173.24
395 Laboratory Equipment	-			-
396 Power Operated Equipment	417,540	161,397		27,849.96
397 Communication Equipment	688,381	547,970	169,690	54,226.92
398 Miscellaneous Equipment RWIP not classified	368,696	167,955 21,987		21,981.48
Total	17,556,282 0	8,446,764 -	1,101,740 (0)	909,359 -

**Allocation to Departments**

Electric	7,724,764	3,716,577		351,921
Gas	3,160,131	1,520,417		155,500
Water	6,671,387	3,209,770		311,000
Clearing Accounts			1,101,740	
Total	17,556,282	8,446,764	1,101,740	818,422

**Basis of Allocation**

Plant is allocated on ratio of net Electric, Gas, and Water net plant.

Accumulated Depreciation is allocated on net Electric, Gas, and Water net plant.

O&M Expenses are allocated on actual expenses as recorded in current year.

Depreciation Expense:

Account 392 is charged to clearing accounts and then cleared to O&M expense accounts, clearing accounts, construction work and cost to retire on the basis of time each month.

Account 396 is allocated on engineering estimate of 67% Gas and 33% Water.

All other accounts are allocated on same basis of as Common Plant.

Property Leases are excluded from common plant total above.

2023 Electric 44%, Gas 18%, Water 38%.

Federal Power Commission letter dated 1/19/71.



AN ALLETE COMPANY

### Superior Water Light & Power (SWLP) 2023 Wisconsin PSC Annual Report Supplier Diversity

#### Supplier Diversity Filing Requirements:

For **Supplier Diversity**, utilities will file all procurement goals and actual spending for women-owned, minority-owned, veteran-owned, disability-owned, and LGBT businesses in the previous calendar year, and the utilities’ plan for implementing and realizing their goals for the following year. For purposes of filing this report,

**Ownership** means a for-profit business at least 51% owned by the identified group, as defined below:

- **Women-Owned Businesses:** at least 51% owned and controlled by one or more women.
- **Minority-Owned Businesses:** at least 51% owned and controlled by a minority group member(s) of one of the following ethnicities: African American, Asian-Indian American, Asian- Pacific American, Hispanic American, Native American.
- **Veteran-Owned Businesses:** at least 51% owned and controlled by one or more veterans or service-disabled veterans.
- **Disability-Owned Enterprises:** at least 51% owned, managed, and controlled by a person with a disability.
- **LGBT-Owned Businesses:** at least 51% owned and controlled by one or more LGBT individuals.
- **Small Businesses:** a business that satisfies the U.S. Small Business Administrations size standard based on their number of employees or annual revenue. See [U.S. SBA](#) for more details.

Actual Spend - 2023	Certified	Self-Classified	Tier II (Direct & Indirect)	Credit Card	TOTAL
Women-Owned Businesses:	\$3,393,260	\$50,503	\$17,823	\$21,019	\$3,482,605
Minority-Owned Businesses:	\$56,248	-	\$2,786	\$317	\$59,351
Veteran-Owned Businesses:	\$33,549	\$423	\$1,459	\$2,874	\$38,305
Disability-Owned Enterprises:	-	-	\$45	-	\$45
LGBT-Owned Businesses:	-	-	-	-	-
<i>Small Businesses:</i>	\$3,490,913	\$17,572	\$264,842	\$177,754	\$3,951,081
<b>Total 2023 diverse supplier spend:</b>	<b>\$3,483,057</b>	<b>\$50,926</b>	<b>\$22,114</b>	<b>\$24,210</b>	<b>\$3,580,306</b>



AN ALLETE COMPANY

ALLETE, Inc. (“ALLETE”) and its subsidiary companies, including Superior Water Light & Power, are continuing to enhance its Supplier Diversity Program. The goal of the program is to have a supplier base that is reflective of the communities and customers we serve. Below are new and ongoing processes ALLETE has incorporated.

ALLETE is tracking:

- Tier I spend with diverse suppliers: *money that is paid directly to diverse suppliers*
- Tier II spend through suppliers: *money that is paid to a prime contractor who then pays a subcontractor who is a diverse supplier*
- Corporate credit card spend: *diverse supplier spend on corporate cards.*

**2023 ALLETE Goals for Supplier Diversity:**

1. Continue to build supplier diversity infrastructure.
  - a. Increase number of diverse suppliers in our supplier database by 5% over 2022 numbers.
  - b. Yes, increased our database by 6% from 1/1/2023 – 12/31/2023.
2. Seek qualified diverse suppliers to provide competitive and high-quality materials and services (Tier I spend). Include supplier diversity questions in RFPs over \$250,000.
  - a. Yes, included questions in RFPs over \$250,000.
3. Increase number of prime contractors that report Tier II diverse spend by 5%.
  - a. Yes, increased number of prime contractors in our program, increased by 86%.
4. Attend minimum of five external outreach events to connect with diverse suppliers that potentially can partner with our company for bidding and work opportunities.
  - a. Yes, ALLETE participated in 10 external outreach events in 2023.

**2024 ALLETE Goals for Supplier Diversity:**

1. Continue to build supplier diversity program infrastructure:
  - a. Create and implement a company-wide supplier diversity policy,
  - b. Create and disseminate a best practices playbook for employees,
  - c. Standardize supplier diversity scorecards for sourcing events and develop and implement policies and procedures for utilizing those scorecards,
  - d. Monitor and boost Tier 2 reporting program with prime suppliers and contractors.
  - e. Continue to seek qualified diverse suppliers to provide competitive and high-quality materials and services (Tier I spend). Include supplier diversity questions in RFPs over \$250,000.
2. Outreach, awareness, and training:
  - a. Attend external supplier diversity outreach events,
  - b. Leverage relationships via community partners and Tribal engagement, to increase supplier diversity,
  - c. Provide internal training for employees to learn about the program and how to provide opportunities to diverse and small businesses.

### SWL&P - Utility Burden Appendix (2023)

**Average Annual Electric, Natural Gas and Water Residential Utility Bills as Percentage of Median Household Income:**

		Electric	Gas	Water
Average Annual Bill		\$982	\$904	\$472
		Electric	Gas	Water
County	Median Household Income (in 2022)			
Douglas County	\$64,682	1.52%	1.40%	0.73%

**Methodology and Inputs:**

Metrics were calculated using residential revenues and average number of customers for Wisconsin jurisdictional operations reported on pages E-03, G-03 and W-02 in the 2023 Annual Report divided by the 2023 median household income by county served by SWL&P. Information was gathered from Censusreporter.or

**Average Annual Electric, Natural Gas and Water Residential Utility Bills as Percentage of Federal Poverty Levels (FPLs) for three and five person households:**

	Poverty Guidelines
Three Person Household	\$23,030
Five Person Household	\$32,470

Federal Poverty Levels	Electric		Gas		Water	
	Three Person Households	Five Person Households	Three Person Households	Five Person Households	Three Person Households	Five Person Households
50%	8.53%	6.05%	7.85%	5.57%	4.10%	2.91%
100%	4.26%	3.02%	3.92%	2.78%	2.05%	1.45%
200%	2.13%	1.51%	1.96%	1.39%	1.02%	0.73%
300%	1.42%	1.01%	1.31%	0.93%	0.68%	0.48%

**Methodology and Inputs:**

Metrics were calculated by using residential revenues and average number of customers for Wisconsin reported on the jurisdictional report for 2023 divided by the 2023 Federal Poverty Guidelines for Three person and Five Person households at 50%, 100%, 200% and 300% FPLs as established by the U.S. Department of Health and Human Services (aspe.hhs.gov).