



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

ELROY MUNICIPAL ELECTRIC AND WATER UTILITY

225 MAIN ST
ELROY, WI 53929-1251

For the Year Ended: DECEMBER 31, 2016

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

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

Date Signed: **3/27/2017**

Signature Page (Page ii)

General Footnote

To the Members of the Common Council
Of the City of Elroy
Elroy, Wisconsin 53929

Management is responsible for the accompanying prescribed of the Elroy Municipal Electric and Water Utility, an enterprise fund of the City of Elroy, Wisconsin, as of December 31, 2016. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this prescribed form.

The accompanying prescribed form is intended to comply with the requirements of the Wisconsin Public Service Commission and is not intended to be a presentation in accordance with accounting principles generally accepted in the United State of America.

Johnson Block & Company, Inc.
Viroqua, Wisconsin
March 28, 2017

SSARS No. 1 provides that each page of financial statements compiled by the accountant should include a reference such as, "See Accountant's Compilation Report". The current version of WEGSARS does not allow for the placement of this reference at the bottom of each page. The above report should be considered for all of the following pages of this prescribed form.

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Carole Brown

Title: Utility Clerk

Mailing Address: 1717 Omaha Street
Elroy, WI 53929

Phone: (608) 462-2400

Email Address: cbrown@elroywi.com

Accounting firm or consultant preparing this report (if applicable)

Name: Melanie Lendosky

Title:

Mailing Address: Johnson Block & Company
1315 Bad Axe Court
Viroqua, WI 54665

Phone: (608) 637-2082

Email Address: mlendosky@johnsonblock.com

Name and title of utility General Manager (or equivalent)

Name: Mark Steward

Title: Administrator

Mailing Address: 1717 Omaha Street
Elroy, WI 53929

Phone: (608) 462-2400

Email Address: msteward@elroywi.com

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

Name: Joe Madden

Title: President

Mailing Address: 1717 Omaha Street
Elroy, WI 53929

Phone: (608) 462-2400

Email Address: cbrown@elroywi.com

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

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

Date of most recent audit report: 05/17/2016

Period covered by most recent audit: 1/1/15 - 12/31/15

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

Name: Melanie Lendosky

Title: Manager

Organization Name: Johnson Block & Company

USPS Address: 1315 Bad Axe Court

City State Zip Viroqua, WI 54665

Telephone: (608) 637-2082

Email Address: mlendosky@johnsonblock.com

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? **NO**

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	2,389,532	2,636,936	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	1,749,887	1,847,595	4
Depreciation Expense (403)	302,733	295,537	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	196,576	202,411	7
Total Operating Expenses	2,249,196	2,345,543	8
Net Operating Income	140,336	291,393	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	140,336	291,393	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	2,741	2,005	16
Miscellaneous Nonoperating Income (421)	6,120	24,126	17
Total Other Income	8,861	26,131	18
Total Income	149,197	317,524	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(8,813)	(8,813)	21
Other Income Deductions (426)	89,666	95,431	22
Total Miscellaneous Income Deductions	80,853	86,618	23
Income Before Interest Charges	68,344	230,906	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	80,866	147,737	26
Amortization of Debt Discount and Expense (428)	17,505	17,505	27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	1,006	1,480	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	99,377	166,722	32
Net Income	(31,033)	64,184	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	5,030,485	4,864,872	35
Balance Transferred from Income (433)	(31,033)	64,184	36
Miscellaneous Credits to Surplus (434)		101,429	37
Miscellaneous Debits to Surplus--Debit (435)			38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	4,999,452	5,030,485	41

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	2,389,532		2,389,532	3
Total (Acct. 400)	2,389,532	0	2,389,532	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	1,749,887		1,749,887	6
Total (Acct. 401-402)	1,749,887	0	1,749,887	7
Depreciation Expense (403)	0	0	0	8
Derived	302,733		302,733	9
Total (Acct. 403)	302,733	0	302,733	10
Amortization Expense (404-407)	0	0	0	11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)	0	0	0	14
Derived	196,576		196,576	15
Total (Acct. 408)	196,576	0	196,576	16
TOTAL UTILITY OPERATING INCOME	140,336	0	140,336	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	0		0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)	0	0	0	22
Electric Interest Income	1,985		1,985	23
Water interest income	756		756	24
Total (Acct. 419)	2,741	0	2,741	25
Miscellaneous Nonoperating Income (421)	0	0	0	26
Contributed Plant - Electric		5,103	5,103	27
Contributed Plant - Water		696	696	28
Impact Fees - Water			0	29
Misc income		321	321	30
Total (Acct. 421)	0	6,120	6,120	31
TOTAL OTHER INCOME	2,741	6,120	8,861	32
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	33
Miscellaneous Amortization (425)	0	0	0	34
Regulatory Liability (253) Amortization	(8,813)		(8,813)	35
Total (Acct. 425)	(8,813)	0	(8,813)	36
Other Income Deductions (426)	0	0	0	37
Depreciation Expense on Contributed Plant - Electric		27,590	27,590	38
Depreciation Expense on Contributed Plant - Water		62,076	62,076	39
Total (Acct. 426)	0	89,666	89,666	40

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(8,813)	89,666	80,853	41
INTEREST CHARGES	0	0	0	42
Interest on Long-Term Debt (427)	0	0	0	43
Derived	80,866		80,866	44
Total (Acct. 427)	80,866	0	80,866	45
Amortization of Debt Discount and Expense (428)	0	0	0	46
Amortization of debt discount	3,422		3,422	47
Amortization of deferred loss on refinancing	14,083		14,083	48
Total (Acct. 428)	17,505	0	17,505	49
Interest on Debt to Municipality (430)	0	0	0	50
Derived	1,006		1,006	51
Total (Acct. 430)	1,006	0	1,006	52
Other Interest Expense (431)	0	0	0	53
Derived	0		0	54
Total (Acct. 431)	0	0	0	55
TOTAL INTEREST CHARGES	99,377	0	99,377	56
NET INCOME	52,513	(83,546)	(31,033)	57
EARNED SURPLUS	0	0	0	58
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	59
Derived	2,013,657	3,016,828	5,030,485	60
Total (Acct. 216)	2,013,657	3,016,828	5,030,485	61
Balance Transferred from Income (433)	0	0	0	62
Derived	52,513	(83,546)	(31,033)	63
Total (Acct. 433)	52,513	(83,546)	(31,033)	64
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	2,066,170	2,933,282	4,999,452	65

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

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

Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	443,135	1,946,397			2,389,532	1
Less: interdepartmental sales	0	13,617			13,617	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Revenues subject to Wisconsin Remainder Assessment	443,135	1,932,780	0	0	2,375,915	6

Distribution of Total Payroll

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	81,719		81,719	1
Electric operating expenses	156,664		156,664	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	350		350	8
Electric utility plant accounts	1,041		1,041	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	239,774	0	239,774	20

Full-Time Employees (FTE)

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

Industry (a)	FTE (b)	
Water	1.7	1
Electric	2.2	2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	14,462,654	14,142,345	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,317,649	5,927,780	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	8,145,005	8,214,565	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	316,156	301,007	13
Depreciation Fund (126)	92,635	92,421	14
Other Special Funds (128)	375,155	373,762	15
Total Other Property and Investments	783,946	767,190	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	177,775	425,350	18
Special Deposits (134)	0	0	19
Working Funds (135)	10	74,547	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	25,799	25,799	22
Customer Accounts Receivable (142)	206,758	224,086	23
Other Accounts Receivable (143)	1,113	1,076	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	15,047	3,234	26
Plant Materials and Operating Supplies (154)	178,005	168,334	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	24,699	13,215	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	101,429	34
Total Current and Accrued Assets	629,206	1,037,070	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	134,745	152,251	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	129,626	0	42
Total Deferred Debits	264,371	152,251	43
TOTAL ASSETS AND OTHER DEBITS	9,822,528	10,171,076	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	785,146	785,146	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	4,999,452	5,030,485	5
Total Proprietary Capital	5,784,598	5,815,631	6
LONG-TERM DEBT			7
Bonds (221)	3,668,159	4,051,926	8
Advances from Municipality (223)	12,824	13,341	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	3,680,983	4,065,267	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	188,379	118,832	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	24,604	44,836	17
Interest Accrued (237)	20,359	21,384	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	60,252	32,960	20
Total Current and Accrued Liabilities	293,594	218,012	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	63,353	72,166	25
Total Deferred Credits	63,353	72,166	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	9,822,528	10,171,076	33

Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	6,993,591	7,148,754	0	0	2
	6,993,591	7,148,754	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,377,567	6,388,675			5
Utility Plant in Service - Contributed Plant (101.2)	2,630,494	1,048,494			6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)		17,424			11
Total Utility Plant	7,008,061	7,454,593	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,547,525	4,022,696			14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	467,098	280,330			15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	2,014,623	4,303,026	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	4,993,438	3,151,567	0	0	27

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	1,442,721	3,827,297	0	0	5,270,018	1
Credits during year						2
Charged Depreciation Expense (403)	104,953	197,780			302,733	3
Depreciation Expense on Meters Charged to Sewer	5,816				5,816	4
Salvage					0	5
Total credits	110,769	197,780	0	0	308,549	6
Debits during year						7
Book Cost of Plant Retired	5,965	2,381			8,346	8
Cost of Removal					0	9
Total debits	5,965	2,381	0	0	8,346	10
Balance end of year (111.1)	1,547,525	4,022,696	0	0	5,570,221	11

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	405,022	252,740	0	0	657,762	1
Credits during year						2
Charged Other Income Deductions (426)	62,076	27,590			89,666	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	62,076	27,590	0	0	89,666	6
Debits during year						7
Book Cost of Plant Retired	0	0			0	8
Cost of Removal					0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	467,098	280,330	0	0	747,428	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							1
Fuel (151)	23,725				23,725	24,210	2
Fuel stock expenses (152)					0	0	3
Plant mat. & oper. sup. (154)		138,558			138,558	131,289	4
Total Electric Utility	23,725	138,558	0	0	162,283	155,499	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	162,283	155,499	1
Water utility (154)	15,722	12,835	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	178,005	168,334	9

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Deferred Loss on refinancing	9,546	428	57,283	2
Deferred Loss on refinancing- Water	5,437	428	49,909	3
Electric 2004 MRB	2,522	428	17,653	4
Water 2006 MRB	900	428	9,900	5
Total	18,405		134,745	6
Unamortized premium on debt (251)				7
None				8
Total	0		0	9

Capital Paid in by Municipality (Acct. 200)

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

	Description (a)	Amount (b)	
Balance first of year		785,146	1
Balance end of year		785,146	2

Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2012 SDWLP	06/13/2012	05/01/2032	1.32%	370,840	1
2013 Electric MRB	12/05/2013	03/01/2023	1.90%	1,835,000	2
2014 SDWLP	12/10/2014	05/01/2034	1.15%	162,319	3
Water Refunding MRB	07/23/2015	05/01/2027	2.12%	1,300,000	4
Total				3,668,159	5

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
Advance From Munic	07/01/2001	06/01/2017	4.00%	12,824	2
Total for Account 223				12,824	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	44,836	1
Charged water department expense	20,193	2
Charged electric department expense	176,383	3
Charged gas department expense		4
Charged sewer department expense	2,346	5
Total accruals and other credits	198,922	6
County, state and local taxes	195,300	7
Social Security taxes	19,455	8
PSC Remainder Assessment	2,796	9
Gross Receipts Tax	1,603	10
Total payments and other debits	219,154	11
Balance end of year	24,604	12

Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
2013 ELECTRIC SYSTEM BONDS	14,855	42,523	43,340	14,038	2
SDWLP 2012	861	4,986	5,032	815	3
SDWLP 2014	328	1,906	1,921	313	4
Water MRB 2015	5,340	31,451	31,598	5,193	5
Subtotal Bonds (221)	21,384	80,866	81,891	20,359	6
Advances from Municipality (223)	0	0	0	0	7
Advance payable to General		1,006	1,006	0	8
Subtotal Advances from Municipality (223)	0	1,006	1,006	0	9
Other Long-Term Debt (224)	0	0	0	0	10
None				0	11
Subtotal Other Long-Term Debt (224)	0	0	0	0	12
Notes Payable (231)	0	0	0	0	13
None				0	14
Subtotal Notes Payable (231)	0	0	0	0	15
Customer Deposits (235)	0	0	0	0	16
None				0	17
Subtotal Customer Deposits (235)	0	0	0	0	18
Total	21,384	81,872	82,897	20,359	19

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Sinking Funds (125)	0	1
Electric Redemption fund	219,928	2
Water Redemption Funds	96,228	3
Total (Acct. 125)	316,156	4
Depreciation Fund (126)	0	5
Electric Depreciation Fund	35,985	6
Water Depreciation Fund	56,650	7
Total (Acct. 126)	92,635	8
Other Special Funds (128)	0	9
Electric reserve funds	233,477	10
Water Reserve Fund	141,678	11
Total (Acct. 128)	375,155	12
Cash and Working Funds (131)	0	13
Cash	177,775	14
Total (Acct. 131)	177,775	15
Electric cash	10	16
Total (Acct. 135)	10	17
Notes Receivable (141)	0	18
Long-term Advance from TIF district	25,799	19
Total (Acct. 141)	25,799	20
Customer Accounts Receivable (142)	0	21
Water	30,191	22
Electric	176,567	23
Total (Acct. 142)	206,758	24
Other Accounts Receivable (143)	0	25
Sewer (Non-regulated)		26
Merchandising, jobbing and contract work		27
Other Accounts Receivable	1,113	28
Total (Acct. 143)	1,113	29
Receivables from Municipality (145)	0	30
Advance to TIF by Electric	11,813	31
Advance to TIF by Water	3,234	32

Balance Sheet Detail - Other Accounts

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

Total (Acct. 145)	15,047	33
Prepayments (165)	0	34
Prepayments	24,699	35
Total (Acct. 165)	24,699	36
Miscellaneous Deferred Debits (186)	0	37
Net Deferred Outflows Inflows	129,626	38
Total (Acct. 186)	129,626	39
Accounts Payable (232)	0	40
Accounts Payable	188,379	41
Total (Acct. 232)	188,379	42
Electric Net Pension liability	18,472	43
Other accrued liabilities	32,055	44
Water Net Pension Liability	9,725	45
Total (Acct. 242)	60,252	46
Other Deferred Credits (253)	0	47
Regulatory Liability	61,677	48
Other deferred credits	1,676	49
Total (Acct. 253)	63,353	50

Balance Sheet Detail - Other Accounts

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

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

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

See account descriptions

Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	4,370,680	6,220,957			10,591,637	2
Materials and Supplies	14,278	158,891			173,169	3
Less Average						4
Reserve for Depreciation (111.1)	1,495,123	3,924,996			5,420,119	5
Customer Advances for Construction					0	6
Regulatory Liability	41,490	24,593			66,083	7
Average Net Rate Base	2,848,345	2,430,259	0	0	5,278,604	8
Net Operating Income	97,608	42,728			140,336	9
Net Operating Income as a percent of Average Net Rate Base	3.43%	1.76%	N/A	N/A	2.66%	10

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	44,257	26,233	0	0	70,490	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	5,533	3,280			8,813	5
Balance End of Year	38,724	22,953	0	0	61,677	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions
None

2. Leaseholder changes
None

3. Extensions of service
None

4. Estimated changes in revenues due to rate changes
None

5. Obligations incurred or assumed, excluding commercial paper
None

6. Formal proceedings with the Public Service Commission
None

7. Any additional matters
None

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	435,309	436,779	2
Total Sales of Water	435,309	436,779	3
Other Operating Revenues			4
Forfeited Discounts (470)	1,802	1,844	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	6,024	8,957	8
Total Other Operating Revenues	7,826	10,801	9
Total Operating Revenues	443,135	447,580	10
Operation and Maintenance Expenses			11
Source of Supply Expenses (600-605)	4,537	1,514	12
Pumping Expenses (620-625)	18,538	18,341	13
Water Treatment Expenses (630-635)	32,793	26,088	14
Transmission and Distribution Expenses (640-655)	47,232	51,816	15
Customer Accounts Expenses (901-906)	19,109	19,340	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	98,172	82,567	18
Total Operation and Maintenance Expenses	220,381	199,666	19
Other Operating Expenses			20
Depreciation Expense (403)	104,953	104,053	21
Amortization Expense (404-407)			22
Taxes (408)	20,193	19,010	23
Total Other Operating Expenses	125,146	123,063	24
Total Operating Expenses	345,527	322,729	25
NET OPERATING INCOME	97,608	124,851	26

Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	540	18,761	197,880	10
Commercial (461.2)	70	6,865	51,603	11
Industrial (461.3)	8	1,193	9,370	12
Public Authority (461.4)	16	1,235	11,985	13
Multifamily Residential (461.5)	8	838	7,726	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	642	28,892	278,564	16
Private Fire Protection Service (462)	4	1	4,596	17
Public Fire Protection Service (463)	647	1	152,149	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	1,293	28,894	435,309	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

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

Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	152,149	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	152,149	5
Forfeited Discounts (470)		6
Customer late payment charges	1,802	7
Total Forfeited Discounts (470)	1,802	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas		10
Total Rents from Water Property (472)	0	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	3,823	16
Fire Protection Penalty	817	17
Misc Service Revenues	649	18
Other Water Revenues	735	19
Total Other Water Revenues (474)	6,024	20

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Labor (600)			0	0	2
Purchased Water (601)			0	0	3
Operation Supplies and Expenses (602)			0	0	4
Maintenance of Water Source Plant (605)		4,537	4,537	1,514	5
Total Source of Supply Expenses	0	4,537	4,537	1,514	6
PUMPING EXPENSES					7
Operation Labor (620)		2,704	2,704	2,660	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)		15,834	15,834	15,545	10
Operation Supplies and Expenses (623)			0	136	11
Maintenance of Pumping Plant (625)			0	0	12
Total Pumping Expenses	0	18,538	18,538	18,341	13
WATER TREATMENT EXPENSES					14
Operation Labor (630)		29,146	29,146	23,411	15
Chemicals (631)		3,647	3,647	2,677	16
Operation Supplies and Expenses (632)			0	0	17
Maintenance of Water Treatment Plant (635)			0	0	18
Total Water Treatment Expenses	0	32,793	32,793	26,088	19
TRANSMISSION AND DISTRIBUTION EXPENSES					20
Operation Labor (640)			0	0	21
Operation Supplies and Expenses (641)		9,952	9,952	10,165	22
Maintenance of Distribution Reservoirs and Standpipes (650)		18,418	18,418	12,191 *	23
Maintenance of Mains (651)		9,261	9,261	15,391 *	24
Maintenance of Services (652)		4,004	4,004	9,357 *	25
Maintenance of Meters (653)		4,154	4,154	3,364	26
Maintenance of Hydrants (654)		1,271	1,271	1,318	27
Maintenance of Other Plant (655)		172	172	30	28
Total Transmission and Distribution Expenses	0	47,232	47,232	51,816	29
CUSTOMER ACCOUNTS EXPENSES					30
Meter Reading Labor (901)		436	436	877	31
Accounting and Collecting Labor (902)		18,673	18,673	18,463	32
Supplies and Expenses (903)			0	0	33
Uncollectible Accounts (904)			0	0	34
Customer Service and Informational Expenses (906)			0	0	35
Total Customer Accounts Expenses	0	19,109	19,109	19,340	36
SALES EXPENSES					37
Sales Expenses (910)			0	0	38
Total Sales Expenses	0	0	0	0	39
ADMINISTRATIVE AND GENERAL EXPENSES					40
Administrative and General Salaries (920)		10,541	10,541	10,457	41

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Office Supplies and Expenses (921)		14,360	14,360	13,829	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		9,595	9,595	7,357	44
Property Insurance (924)		9,520	9,520	9,952	45
Injuries and Damages (925)			0	0	46
Employee Pensions and Benefits (926)		36,113	36,113	33,586	47
Regulatory Commission Expenses (928)			0	0	48
Miscellaneous General Expenses (930)		1,275	1,275	1,975	49
Transportation Expenses (933)		6,535	6,535	5,147	50
Maintenance of General Plant (935)		10,233	10,233	264 *	51
Total Administrative and General Expenses	0	98,172	98,172	82,567	52
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	220,381	220,381	199,666	53

Water Operation & Maintenance Expenses

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

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 25% and \$5,000 higher or lower than the Last Year amount.

Account 650 - Increase due to well #4 computer repair, calibrate pump, repairs to standpipe

Account 651 - Decrease due to less main repair required during year.

Account 652 - Decrease due to less hours coded to maintenance of service -chg in recording of time.

Account 935 - Increase due to Utility portion of repairs to old City Hall and Utility's portion of new furnishing for new City Hall.

Taxes (Acct. 408 - Water)

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

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	15,300	15,300	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	2,346	2,526	2
Net Property Tax Equivalent	12,954	12,774	3
Social Security	6,762	5,821	4
PSC Remainder Assessment	477	415	5
Total Tax Expense	20,193	19,010	6

Water Property Tax Equivalent - Detail

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

COUNTY: JUNEAU(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.171940
2. County Tax Rate	mills	6.380794
3. Local Tax Rate	mills	10.462879
4. School Tax Rate	mills	11.859993
5. Vocational School Tax Rate	mills	1.589081
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	30.464687
9. Less: State Credit	mills	2.027956
11. Net Tax Rate	mills	28.436731

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	10.462879
13. Combined School Tax Rate	mills	13.449074
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	23.911953
16. Total Tax Rate	mills	30.464687
17. Ratio of Local and School Tax to Total	dec.	0.784907
18. Total Tax Net of State Credit	mills	28.436731
19. Net Local and School Tax Rate	mills	22.320196
20. Utility Plant, Jan 1	\$	6,993,591
21. Materials & Supplies	\$	12,835
22. Subtotal	\$	7,006,426
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	7,006,426
25. Assessment Ratio	dec.	0.990757
26. Assessed Value	\$	6,941,666
27. Net Local and School Tax Rate	mills	22.320196
28. Tax Equiv. Computed for Current Year	\$	154,939

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	6,993,591
2. Materials & Supplies	\$	12,835
3. Subtotal	\$	7,006,426
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	7,006,426
6. Assessed Value	\$	6,941,666
7. Tax Equiv. Computed for Current Year	\$	154,939
8. Tax Equivalent per 1994 PSC Report	\$	29,312
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	15,300
10. Tax Equivalent for Current Year (see notes)	\$	15,300

Water Property Tax Equivalent - Detail

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

Water Property Tax Equivalent - Total (Page W-07)

Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

Per rate case docket 1850-WR-103 on 2/11/2014 and correspondence with PSC during rate case application period, the City chose to set the maximum tax equivalent for water at \$15,300

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	1,500				1,500	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	1,500	0	0	0	1,500	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	23,655				23,655	7
Structures and Improvements (311)	229,115				229,115	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	154,907				154,907	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	407,677	0	0	0	407,677	14
PUMPING PLANT						15
Land and Land Rights (320)	125				125	16
Structures and Improvements (321)	195,364				195,364	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	374,784				374,784	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	9,188	1,353			10,541	21
Total Pumping Plant	579,461	1,353	0	0	580,814	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	5,479				5,479	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	7,747				7,747	28
Total Water Treatment Plant	13,226	0	0	0	13,226	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	8,872				8,872	32
Distribution Reservoirs and Standpipes (342)	49,229				49,229	33
Transmission and Distribution Mains (343)	2,094,170				2,094,170	34
Services (345)	439,029				439,029	35
Meters (346)	212,156	4,627	5,965		210,818	36
Hydrants (348)	301,702				301,702	37

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	658				658	38
Total Transmission and Distribution Plant	3,105,816	4,627	5,965	0	3,104,478	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0	13,759			13,759	42
Office Furniture and Equipment (391)	10,867				10,867	43
Computer Equipment (391.1)	39,596				39,596	44
Transportation Equipment (392)	42,380				42,380	45
Stores Equipment (393)	500				500	46
Tools, Shop and Garage Equipment (394)	27,226				27,226	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	10,234				10,234	49
Communication Equipment (397)	6,683				6,683	50
SCADA Equipment (397.1)	118,627				118,627	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	256,113	13,759	0	0	269,872	53
Total utility plant in service directly assignable	4,363,793	19,739	5,965	0	4,377,567	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	4,363,793	19,739	5,965	0	4,377,567	56

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	36,737				36,737	7
Structures and Improvements (311)	302,072				302,072	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	267,013				267,013	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	605,822	0	0	0	605,822	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	25,738				25,738	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	33,558				33,558	21
Total Pumping Plant	59,296	0	0	0	59,296	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	9,652				9,652	28
Total Water Treatment Plant	9,652	0	0	0	9,652	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	129,787				129,787	33
Transmission and Distribution Mains (343)	1,482,425				1,482,425	34
Services (345)	141,262	696			141,958	35
Meters (346)	0				0	36
Hydrants (348)	45,907				45,907	37

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	1,799,381	696	0	0	1,800,077	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	2,503				2,503	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	153,144				153,144	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	155,647	0	0	0	155,647	53
Total utility plant in service directly assignable	2,629,798	696	0	0	2,630,494	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	2,629,798	696	0	0	2,630,494	56

Age of Water Mains

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

Pipe Size (a)	Feet of Main										Total (l)		
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)			
2.000			1,288									1,288	1
4.000			1,248									1,248	2
6.000			11,671						76	262		12,009	3
8.000			25,730					4,077	2,413	1,922		34,142	4
10.000			23,107					1,298	4,578	2,264		31,247	5
12.000			1,200									1,200	6
Total	0	0	64,244	0	0	0	0	5,375	7,067	4,448		81,134	7

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

Describe source of information used to develop data:
Information from 1997-2015 was taken from current PSC reports. The rest was put into the category of 1921-1940.

Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January	3,080		3,080				3,080	1
February	2,758		2,758				2,758	2
March	3,149		3,149				3,149	3
April	3,041		3,041				3,041	4
May	3,386		3,386				3,386	5
June	3,076		3,076				3,076	6
July	2,856		2,856				2,856	7
August	2,808		2,808				2,808	8
September	2,618		2,618				2,618	9
October	2,950		2,950				2,950	10
November	2,575		2,575				2,575	11
December	2,814		2,814				2,814	12
TOTAL	35,111	0	35,111	0	0	0	35,111	13

Water Audit and Other Statistics

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

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	35,111
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	35,111
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	28,894
Gallons (000s) of Non-Revenue Water	6,217
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	310
Subtotal: Unbilled Authorized Consumption	310
Total Water Loss	5,907
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	0
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	400
Gallons (000s) estimated due to unreported and background leakage	5,507
Subtotal Real Losses (leakage)	5,907
Non-Revenue Water as percentage of net water supplied	18%
Total Water Loss as percentage of net water supplied	17%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	230,000
Date of maximum	01/06/2016
Cause of maximum	
Main Break on Lake Street	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	41,000
Date of minimum	11/19/2016
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	137,251
If water is purchased:	
Vendor Name	
Point of Delivery	
Source of purchased water	
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	3
Number of service breaks repaired this year	1

Sources of Water Supply - Well Information

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

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yeild Per Day (gallons) (e)	In Service? (f)	
City 3	HO-683	450	18	1,296,000	Yes	1
City 4 High Capacity Well	NV-249	553	18	1,152,000	Yes	2
				2,448,000		3

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	Pump				Pump Motor or Standby Engine				
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
3	CITY	Primary	Reservoir	1996	Vertical Turbine	850	1996	Electric	75	1
4	111 ACKERMAN RD	Primary	Reservoir	2012	Vertical Turbine	450	2012	Natural Gas	225	2
BOOSTER STATION	CITY	Booster	Distribution	1992	Centrifugal	750	1992	Electric	15	3
BOOSTER STATION2	CITY-GROVE AVENUE	Booster	Distribution	2004	Centrifugal	1,050	2004	Electric	25	4

Reservoirs, Standpipes and Elevated Tanks

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

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
1	1	1950	Reservoir	Concrete	131	88,000	1
3	3	1993	Standpipe	Steel	170	235,000	2

Water Treatment Plant

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
3	1993	0	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	Yes	Wellhouse	1
4	2012	0	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	Yes	Wellhouse	2

Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	2	1,288				1,288	1
Other Metal	Distribution	4	1,248				1,248	2
Other Metal	Distribution	6	10,437				10,437	3
Other Plastic	Distribution	6	1,572				1,572	4
Other Metal	Distribution	8	21,801				21,801	5
Other Plastic	Distribution	8	12,361				12,361	6
Other Metal	Distribution	10	10,740				10,740	7
Other Plastic	Distribution	10	20,517				20,517	8
Other Metal	Distribution	12	380				380	9
Other Plastic	Distribution	12	820				820	10
Total Within Municipality			81,164				81,164	11
Total Utility			81,164				81,164	12

Water Service Laterals

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Service Laterals Not in Use at End of Year (h)	
Other Metal	0.750	313				313		1
Other Metal	1.000	356	1			357	15 *	2
Other Metal	1.250	3				3		3
Other Metal	1.500	6				6		4
Other Metal	2.000	27				27		5
Other Plastic	2.000	2				2		6
Other Metal	4.000	4				4		7
Other Metal	6.000	2				2		8
Other Metal	8.000	2				2		9
Utility Total		715	1			716	15	10

Water Service Laterals

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

Water Service Laterals (Page W-22)

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

Financed by customer

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter	First of Year	Added During Year	Retired During Year	Adjust. Increase or Decrease	End of Year	Tested During Year	Residential	Commercial	Industrial	Public Authority	Multifamily Residential	Irrigation	Wholesale	Inter-Departmental	Utility Use	Deduct Meters	In Stock	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
5/8	635	42	71	5	611	64	539	48	2	5	4						13	611	* 1
3/4	5		0	(5)	0	0												0	* 2
1	23		0	1	24	1	1	13	3	3							4	24	* 3
1 1/2	10		1		9	0		6	1		2							9	4
2	18	2	6		14	0		2	2	8	2							14	5
3	1		0		1	0		1										1	6
Total	692	44	78	1	659	65	540	70	8	16	8						17	659	7

1. Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
 - All meters replaced within 20 years of installation
 - Other schedule as approved by PSC

2. Indicate the method(s) used to read customer meters

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - Drive or walk-by technology
 - Radio Frequency - fixed network or other automatic infrastructure (AMI)
 - Other

Meters

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

Meters (Page W-23)

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

Adjust meter counts to actual.

Hydrants and Distribution System Valves

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	163				163	2
Total Fire Hydrants	163	0	0	0	163	3
Flushing Hydrants	1				1	4

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

Number of Hydrants operated during year	130
Number of Distribution System Valves end of year	310
Number of Distribution Valves operated during Year	75

List of All Station and Wholesale Meters

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

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)		
Station Meter	8	Well #3	Turbine	12/07/2016	*	1
Station Meter	8	Well #4	Magnetic	12/07/2016		2

List of All Station and Wholesale Meters

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

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

General Footnote

Well#3 is a propeller meter

Water Conservation Programs

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

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

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Elroy (City) **	644	1
Total - Juneau County	644	2
Total - Customers Served	644	3
Total - Within Muni Boundary **	644	4

** = *Within municipal boundary*

Electric Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Electricity			1
Sales of Electricity (440-448)	1,937,255	2,178,901	2
Total Sales of Electricity	1,937,255	2,178,901	3
Other Operating Revenues			4
Forfeited Discounts (450)	2,918	3,201	5
Miscellaneous Service Revenues (451)	143	1,426	6
Sales of Water and Water Power (453)	0	0	7
Rent from Electric Property (454)	3,855	3,855	8
Interdepartmental Rents (455)	0	0	9
Other Electric Revenues (456)	2,226	1,973	10
Amortization of Construction Grants (457)	0	0	11
Total Other Operating Revenues	9,142	10,455	12
Total Operating Revenues	1,946,397	2,189,356	13
Operation and Maintenance Expenses			14
Power Production Expenses (500-546)	1,249,131	1,458,092	15
Transmission Expenses (550-553)	0	0	16
Distribution Expenses (560-576)	104,061	61,830	17
Customer Accounts Expenses (901-904)	20,747	19,952	18
Customer Service and Informational Expenses (906)	0	0	19
Sales Expenses (910)	0	0	20
Administrative and General Expenses (920-935)	155,567	108,055	21
Total Operation and Maintenance Expenses	1,529,506	1,647,929	22
Other Expenses			23
Depreciation Expense (403)	197,780	191,484	24
Amortization Expense (404-407)			25
Taxes (408)	176,383	183,401	26
Total Other Expenses	374,163	374,885	27
Total Operating Expenses	1,903,669	2,022,814	28
NET OPERATING INCOME	42,728	166,542	29

Sales of Electricity by Rate Schedule

- Column (i) is the sum of the 12 monthly billed peak demands for all of the customers in each class.
- Column (j) is the sum of the 12 monthly customer (or Distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	TOD Rate (c)	Demand Rate (d)	Average Number Customers (e)	kWh (f)	On-Peak kWh (g)	Off-Peak kWh (h)	Billed Demand kW (i)	Customer Demand kW (j)	Tariff Revenues (k)	PCAC Revenues (l)	Total Revenues (k+l) (m)	
Residential Sales													
Residential	RG-1	N	N	687	5,321,746					530,201	22,186	552,387	1
TOTAL				687	5,321,746	0	0	0	0	530,201	22,186	552,387	2
Commercial & Industrial													
General Service	CP-1	N	N	7	589,994					55,543	2,397	57,940	3
Large Power	CP-2	N	Y	7	5,177,352			14,674	17,668	435,579	19,618	455,197	4
Industrial Power	CP-3	N	Y	3	7,066,200			23,188	26,270	525,034	29,714	554,748	5
Interruptible Power	CP-4	Y	Y									0	6
General Service	GS-1	N	N	134	2,713,519					276,040	11,577	287,617	7
TOTAL				151	15,547,065	0	0	37,862	43,938	1,292,196	63,306	1,355,502	8
Lighting Service													
Street Lighting	MS-1	N	N	1	171,622					28,614	752	29,366	9
TOTAL				1	171,622	0	0	0	0	28,614	752	29,366	10
GRAND TOTAL				839	21,040,433	0	0	37,862	43,938	1,851,011	86,244	1,937,255	11

Does the utility serve any dairy farms? YES

Lighting Service - Additional Detail			
Lighting Service	Description	No. of Light	
MS-1	High Pressure Sodium - 100 W	116	1
MS-1	High Pressure Sodium - 150 W	10	2
MS-1	High Pressure Sodium - 250 W	49	3
MS-1	High Pressure Sodium - 400 W	2	4
MS-1	LED - 100 W	3	5
MS-1	LED - 150 W	5	6
MS-1	LED - 250 W	43	7

Electric Other Operating Revenues

- Report revenues relating to each account and fully describe each item using other than the account title.
- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and all other lesser amounts grouped as Miscellaneous.

Description (a)	Amount (b)	
Forfeited Discounts (450)		1
Customer late payment charges	2,918	2
Total Forfeited Discounts (450)	2,918	3
Miscellaneous Service Revenues (451)		4
Misc Service Revenues	143	5
Total Miscellaneous Service Revenues (451)	143	6
Sales of Water and Water Power (453)		7
None		8
Total Sales of Water and Water Power (453)	0	9
Rent from Electric Property (454)		10
Rent from Electric Prop	3,855	11
Total Rent from Electric Property (454)	3,855	12
Interdepartmental Rents (455)		13
None		14
Total Interdepartmental Rents (455)	0	15
Other Electric Revenues (456)		16
Other Electric Revenue	2,226	17
Total Other Electric Revenues (456)	2,226	18
Amortization of Construction Grants (457)		19
None		20
Total Amortization of Construction Grants (457)	0	21

Electric Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
POWER PRODUCTION EXPENSES					1
STEAM POWER GENERATION EXPENSES					2
Operation Supervision and Labor (500)			0	0	3
Fuel (501)			0	0	4
Operation Supplies and Expenses (502)			0	0	5
Steam from Other Sources (503)			0	0	6
Steam Transferred -- Credit (504)			0	0	7
Maintenance of Steam Production Plant (506)			0	0	8
Total Steam Power Generation Expenses	0	0	0	0	9
HYDRAULIC POWER GENERATION EXPENSES					10
Operation Supervision and Labor (530)			0	0	11
Water for Power (531)			0	0	12
Operation Supplies and Expenses (532)			0	0	13
Maintenance of Hydraulic Production Plant (535)			0	0	14
Total Hydraulic Power Generation Expenses	0	0	0	0	15
OTHER POWER GENERATION EXPENSES					16
Operation Supervision and Labor (538)		42,946	42,946	41,089	17
Fuel (539)		8,070	8,070	3,569	18
Operation Supplies and Expenses (540)		19,709	19,709	22,886	19
Maintenance of Other Power Production Plant (543)		25,632	25,632	12,097 *	20
Total Other Power Generation Expenses	0	96,357	96,357	79,641	21
OTHER POWER SUPPLY EXPENSES					22
Purchased Power (545)		1,152,774	1,152,774	1,378,451	23
Other Expenses (546)			0	0	24
Total Other Power Supply Expenses	0	1,152,774	1,152,774	1,378,451	25
Total Power Production Expenses	0	1,249,131	1,249,131	1,458,092	26
TRANSMISSION EXPENSES					27
Operation Supervision and Labor (550)			0	0	28
Operation Supplies and Expenses (551)			0	0	29
Maintenance of Transmission Plant (553)			0	0	30
Total Transmission Expenses	0	0	0	0	31
DISTRIBUTION EXPENSES					32
Operation Supervision Expenses (560)			0	0	33
Line and Station Labor (561)		696	696	2,241	34
Line and Station Supplies and Expenses (562)		4,479	4,479	1,675	35
Street Lighting and Signal System Expenses (565)		4,492	4,492	768	36
Meter Expenses (566)			0	113	37
Customer Installations Expenses (567)			0	75	38
Miscellaneous Distribution Expenses (569)		15,629	15,629	2,134 *	39
Maintenance of Structures and Equipment (571)		7,362	7,362	3,356	40
Maintenance of Lines (572)		42,293	42,293	29,185 *	41

Electric Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Maintenance of Line Transformers (573)		3,014	3,014	2,921	42
Maintenance of Street Lighting and Signal Systems (574)		248	248	10	43
Maintenance of Meters (575)		4,910	4,910	2,018	44
Maintenance of Miscellaneous Distribution Plant (576)		20,938	20,938	17,334	45
Total Distribution Expenses	0	104,061	104,061	61,830	46
CUSTOMER ACCOUNTS EXPENSES					
Meter Reading Labor (901)		2,226	2,226	1,582	48
Accounting and Collecting Labor (902)		18,521	18,521	18,370	49
Supplies and Expenses (903)			0	0	50
Uncollectible Accounts (904)			0	0	51
Total Customer Accounts Expenses	0	20,747	20,747	19,952	52
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
Customer Service and Informational Expenses (906)			0	0	54
Total Customer Service and Informational Expenses	0	0	0	0	55
SALES EXPENSES					
Sales Expenses (910)			0	0	57
Total Sales Expenses	0	0	0	0	58
ADMINISTRATIVE AND GENERAL EXPENSES					
Administrative and General Salaries (920)		10,541	10,541	10,779	60
Office Supplies and Expenses (921)		18,389	18,389	28,203 *	61
Administrative Expenses Transferred -- Credit (922)			0	0	62
Outside Services Employed (923)		14,783	14,783	6,149 *	63
Property Insurance (924)		10,644	10,644	11,609	64
Injuries and Damages (925)			0	0	65
Employee Pensions and Benefits (926)		56,357	56,357	33,542 *	66
Regulatory Commission Expenses (928)		1,860	1,860	1,994	67
Miscellaneous General Expenses (930)		6,978	6,978	3,571	68
Transportation Expenses (933)		11,207	11,207	12,208	69
Maintenance of General Plant (935)		24,808	24,808	0 *	70
Total Administrative and General Expenses	0	155,567	155,567	108,055	71
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	1,529,506	1,529,506	1,647,929	72

Electric Operation & Maintenance Expenses

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

Electric Operation & Maintenance Expenses (Page E-04)

Explain all This Year amounts that are more than 25% and \$5,000 higher or lower than the Last Year amount.

Account 543 - Increase due to repair/maintenance contract for generator & maint on generator hoses and pump

Account 569 - Increase due to new labor account for utilities to more effectively track labor expenses separately from vendor expenses

Account 572 - Increase due to new labor account for utilities to more effectively track labor expenses separately from vendor expenses

Account 921 - Decrease due to less training (payroll) coded to this acct in current year.

Account 923 - Increase due to system study done by Krause power engineers

Account 926 - Increase due to PY without an electric superintendent for a few months.

Account 935 - Increase due to new labor account for utilities to more effectively track labor expenses separately from vendor expenses

Taxes (Acct. 408 - Electric)

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

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	159,769	168,520	1
Social Security	12,692	11,077	2
Wisconsin Gross Receipts Tax	1,603	1,783	3
PSC Remainder Assessment	2,319	2,021	4
Total Tax Expense	176,383	183,401	5

Electric Property Tax Equivalent - Detail

- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

COUNTY: JUNEAU(2)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.171940
2. County Tax Rate	mills	6.380794
3. Local Tax Rate	mills	10.462879
4. School Tax Rate	mills	11.859993
5. Vocational School Tax Rate	mills	1.589081
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	30.464687
9. Less: State Credit	mills	2.027956
11. Net Tax Rate	mills	28.436731

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	10.462879
13. Combined School Tax Rate	mills	13.449074
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	23.911953
16. Total Tax Rate	mills	30.464687
17. Ratio of Local and School Tax to Total	dec.	0.784907
18. Total Tax Net of State Credit	mills	28.436731
19. Net Local and School Tax Rate	mills	22.320196
20. Utility Plant, Jan 1	\$	7,148,754
21. Materials & Supplies	\$	155,499
22. Subtotal	\$	7,304,253
23. Less: Plant Outside Limits	\$	79,430
24. Taxable Assets	\$	7,224,823
25. Assessment Ratio	dec.	0.990757
26. Assessed Value	\$	7,158,044
27. Net Local and School Tax Rate	mills	22.320196
28. Tax Equiv. Computed for Current Year	\$	159,769

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	7,148,754
2. Materials & Supplies	\$	155,499
3. Subtotal	\$	7,304,253
4. Less: Plant Outside Limits	\$	79,430
5. Taxable Assets	\$	7,224,823
6. Assessed Value	\$	7,158,044
7. Tax Equiv. Computed for Current Year	\$	159,769
8. Tax Equivalent per 1994 PSC Report	\$	39,560
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	159,769

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	500				500	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	500	0	0	0	500	5
STEAM PRODUCTION PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Boiler Plant Equipment (312)	0				0	9
Engines and Engine Driven Generators (313)	0				0	10
Turbogenerator Units (314)	0				0	11
Accessory Electric Equipment (315)	0				0	12
Miscellaneous Power Plant Equipment (316)	0				0	13
Total Steam Production Plant	0	0	0	0	0	14
HYDRAULIC PRODUCTION PLANT						15
Land and Land Rights (330)	0				0	16
Structures and Improvements (331)	0				0	17
Reservoirs, Dams and Waterways (332)	0				0	18
Water Wheels, Turbines and Generators (333)	0				0	19
Accessory Electric Equipment (334)	0				0	20
Miscellaneous Power Plant Equipment (335)	0				0	21
Roads, Railroads and Bridges (336)	0				0	22
Total Hydraulic Production Plant	0	0	0	0	0	23
OTHER PRODUCTION PLANT						24
Land and Land Rights (340)	835				835	25
Structures and Improvements (341)	341,955				341,955	26
Fuel Holders, Producers and Accessories (342)	189,264				189,264	27
Prime Movers (343)	221,847	226,697			448,544 *	28
Generators (344)	1,290,135				1,290,135	29
Accessory Electric Equipment (345)	262,762				262,762	30
Miscellaneous Power Plant Equipment (346)	0				0	31
Total Other Production Plant	2,306,798	226,697	0	0	2,533,495	32
TRANSMISSION PLANT						33
Land and Land Rights (350)	0				0	34
Structures and Improvements (352)	0				0	35
Station Equipment (353)	143,836				143,836	36
Towers and Fixtures (354)	0				0	37

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Poles and Fixtures (355)	0				0	38
Overhead Conductors and Devices (356)	0				0	39
Underground Conduit (357)	0				0	40
Underground Conductors and Devices (358)	0				0	41
Roads and Trails (359)	0				0	42
Total Transmission Plant	143,836	0	0	0	143,836	43
DISTRIBUTION PLANT						44
Land and Land Rights (360)	0				0	45
Structures and Improvements (361)	0				0	46
Station Equipment (362)	795,407				795,407	47
Storage Battery Equipment (363)	0				0	48
Poles, Towers and Fixtures (364)	359,236	180			359,416	49
Overhead Conductors and Devices (365)	699,337				699,337	50
Underground Conduit (366)	0				0	51
Underground Conductors and Devices (367)	689,281				689,281	52
Line Transformers (368)	367,326	24,011			391,337	53
Services (369)	132,160	740			132,900	54
Meters (370)	147,372				147,372	55
Installations on Customers' Premises (371)	0				0	56
Leased Property on Customers' Premises (372)	0				0	57
Street Lighting and Signal Systems (373)	67,028	20,620	2,081		85,567	58
Total Distribution Plant	3,257,147	45,551	2,081	0	3,300,617	59
GENERAL PLANT						60
Land and Land Rights (389)	0				0	61
Structures and Improvements (390)	0	58,372			58,372 *	62
Office Furniture and Equipment (391)	15,790				15,790	63
Computer Equipment (391.1)	17,071				17,071	64
Transportation Equipment (392)	98,276				98,276	65
Stores Equipment (393)	0				0	66
Tools, Shop and Garage Equipment (394)	48,799	7,197	300		55,696 *	67
Laboratory Equipment (395)	0				0	68
Power Operated Equipment (396)	165,022				165,022	69
Communication Equipment (397)	0				0	70
SCADA Equipment (397.1)	0				0	71
Miscellaneous Equipment (398)	0				0	72
Other Tangible Property (399)	0				0	73
Total General Plant	344,958	65,569	300	0	410,227	74
Total utility plant in service directly assignable	6,053,239	337,817	2,381	0	6,388,675	75

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Common Utility Plant Allocated to Electric Department	0				0	76
TOTAL UTILITY PLANT IN SERVICE	6,053,239	337,817	2,381	0	6,388,675	77

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

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

Electric Utility Plant in Service - Plant Financed by Utility or Municipality (Page E-07)**Additions for one or more accounts exceed \$50,000, please explain.**

Acct # 343 - Aquatower \$18,200 & Catalytic converter \$208,497

Acct# 390 - Cold storage building \$44,613.59 & New City hall electric portion \$13,758.42

acct #394 - HVAC new 100,000 BTU hanging heater \$7,197

Electric Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
STEAM PRODUCTION PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Boiler Plant Equipment (312)	0				0	9
Engines and Engine Driven Generators (313)	0				0	10
Turbogenerator Units (314)	0				0	11
Accessory Electric Equipment (315)	0				0	12
Miscellaneous Power Plant Equipment (316)	0				0	13
Total Steam Production Plant	0	0	0	0	0	14
HYDRAULIC PRODUCTION PLANT						15
Land and Land Rights (330)	0				0	16
Structures and Improvements (331)	0				0	17
Reservoirs, Dams and Waterways (332)	0				0	18
Water Wheels, Turbines and Generators (333)	0				0	19
Accessory Electric Equipment (334)	0				0	20
Miscellaneous Power Plant Equipment (335)	0				0	21
Roads, Railroads and Bridges (336)	0				0	22
Total Hydraulic Production Plant	0	0	0	0	0	23
OTHER PRODUCTION PLANT						24
Land and Land Rights (340)	0				0	25
Structures and Improvements (341)	789,907				789,907	26
Fuel Holders, Producers and Accessories (342)	0				0	27
Prime Movers (343)	0				0	28
Generators (344)	0				0	29
Accessory Electric Equipment (345)	0				0	30
Miscellaneous Power Plant Equipment (346)	0				0	31
Total Other Production Plant	789,907	0	0	0	789,907	32
TRANSMISSION PLANT						33
Land and Land Rights (350)	0				0	34
Structures and Improvements (352)	0				0	35
Station Equipment (353)	0				0	36
Towers and Fixtures (354)	0				0	37

Electric Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Poles and Fixtures (355)	0				0	38
Overhead Conductors and Devices (356)	0				0	39
Underground Conduit (357)	0				0	40
Underground Conductors and Devices (358)	0				0	41
Roads and Trails (359)	0				0	42
Total Transmission Plant	0	0	0	0	0	43
DISTRIBUTION PLANT						44
Land and Land Rights (360)	0				0	45
Structures and Improvements (361)	0				0	46
Station Equipment (362)	0				0	47
Storage Battery Equipment (363)	0				0	48
Poles, Towers and Fixtures (364)	1,621				1,621	49
Overhead Conductors and Devices (365)	12,054				12,054	50
Underground Conduit (366)	0				0	51
Underground Conductors and Devices (367)	56,533				56,533	52
Line Transformers (368)	40,431				40,431	53
Services (369)	132,309	5,103			137,412	54
Meters (370)	0				0	55
Installations on Customers' Premises (371)	0				0	56
Leased Property on Customers' Premises (372)	0				0	57
Street Lighting and Signal Systems (373)	3,026				3,026	58
Total Distribution Plant	245,974	5,103	0	0	251,077	59
GENERAL PLANT						60
Land and Land Rights (389)	0				0	61
Structures and Improvements (390)	0				0	62
Office Furniture and Equipment (391)	0				0	63
Computer Equipment (391.1)	0				0	64
Transportation Equipment (392)	7,510				7,510	65
Stores Equipment (393)	0				0	66
Tools, Shop and Garage Equipment (394)	0				0	67
Laboratory Equipment (395)	0				0	68
Power Operated Equipment (396)	0				0	69
Communication Equipment (397)	0				0	70
SCADA Equipment (397.1)	0				0	71
Miscellaneous Equipment (398)	0				0	72
Other Tangible Property (399)	0				0	73
Total General Plant	7,510	0	0	0	7,510	74
Total utility plant in service directly assignable	1,043,391	5,103	0	0	1,048,494	75

Electric Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Common Utility Plant Allocated to Electric Department	0				0	76
TOTAL UTILITY PLANT IN SERVICE	1,043,391	5,103	0	0	1,048,494	77

Transmission and Distribution Lines

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

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) – Urban						1
Pole Lines						2
2.4/4.16 kV (4kV)	6				6	3
7.2/12.5 kV (12kV)	1				1	4
14.4/24.9 kV (25kV)	0				0	5
19.9/34.5 kV (34.5kV)	0				0	6
All Secondary	0				0	7
Underground Lines						8
2.4/4.16 kV (4kV)	4				4	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	0				0	11
19.9/34.5 kV (34.5kV)	0				0	12
All Secondary	0				0	13
Primary Distribution System Voltage(s) – Rural						14
Pole Lines						15
2.4/4.16 kV (4kV)	8				8	16
7.2/12.5 kV (12kV)	0				0	17
14.4/24.9 kV (25kV)	0				0	18
19.9/34.5 kV (34.5kV)	0				0	19
All Secondary	0				0	20
Underground Lines						21
2.4/4.16 kV (4kV)	0				0	22
7.2/12.5 kV (12kV)	0				0	23
14.4/24.9 kV (25kV)	0				0	24
19.9/34.5 kV (34.5kV)	0				0	25
All Secondary	0				0	26
Transmission System						27
Pole Lines						28
34.5 kV	0				0	29
69 kV	0				0	30
115 kV	0				0	31
138 kV	0				0	32
Underground Lines						33
34.5 kV	0				0	34
69 kV	0				0	35
115 kV	0				0	36
138 kV	0				0	37

Monthly Peak Demand and Energy Usage

- Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) kilowatt-hours.
- Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
- 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.
- If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
- Time reported in column (e) should be in military time (e.g., 6:00 pm would be reported as 18:00).
- 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: ELROY

Type of Reading: 60 minutes integrated

Supplier: Dairyland Power Cooperative

Month (a)	Monthly Peak Usage				Time Ending (HH:MM) (e)	Monthly Energy Usage (kWh) (f)	
	kW (b)	Day of Week (c)	Date (d)				
January	4,435	Saturday	01/16/2016	09:00	2,055,913	1	
February	4,131	Wednesday	02/10/2016	11:00	1,900,516	2	
March	3,898	Wednesday	03/02/2016	12:00	1,902,688	3	
April	3,832	Monday	04/04/2016	12:00	1,750,554	4	
May	4,074	Wednesday	05/25/2016	14:00	1,739,139	5	
June	4,049	Monday	06/27/2016	14:00	1,834,924	6	
July	4,704	Thursday	07/21/2016	15:00	1,863,882	7	
August	4,638	Wednesday	08/10/2016	15:00	2,057,708	8	
September	4,327	Tuesday	09/06/2016	17:00	1,789,106	9	
October	4,009	Monday	10/17/2016	14:00	1,819,001	10	
November	3,732	Wednesday	11/16/2016	12:00	1,748,645	11	
December	3,996	Sunday	12/18/2016	11:00	1,851,482	12	
Total	49,825				22,313,558	13	

Monthly Peak Demand and Energy Usage

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

Monthly Peak Usage By Rate Schedule

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Residential Sales													1
RG-1 kW at Peak													2
RG-1 Monthly Usage kWh	604490	481624	424466	409935	331006	409738	503967	500726	400845	368771	385878	500300	3
Commercial & Industrial													4
CP-1 kW at Peak													5
CP-1 Monthly Usage kWh													6
CP-2 kW at Peak													7
CP-2 Monthly Usage kWh	470952	429104	443176	446304	457944	460416	432600	469904	429280	389416	395784	352472	8
CP-3 kW at Peak													9
CP-3 Monthly Usage kWh	526200	573000	612000	562200	572400	549000	509400	607200	655200	664800	679200	555600	10
CP-4 kW at Peak													11
CP-4 Monthly Usage kWh													12
GS-1 kW at Peak													13
GS-1 Monthly Usage kWh	289136	237792	213817	214722	195866	224816	239590	246033	221257	200494	202713	227283	14
Lighting Service													15
MS-1 kW at Peak													16
MS-1 Monthly Usage kWh	18033	15822	15902	13694	11154	11258	11357	12301	15216	13594	14591	18700	17

Electric Energy Account

Description (a)	kWh (b)
SOURCE OF ENERGY	
Generation (excluding Station Use):	
Steam	
Nuclear Steam	
Hydraulic	
Combustion Turbine	
Internal Combustion	34,656
Non-Conventional (wind, photovoltaic, etc.)	
Total Generation	34,656
Purchases	22,313,558
Interchanges:	
In (gross)	
Out (gross)	
Net	0
Transmission for/by others (wheeling):	
Received	
Delivered	
Net	0
Total Source of Energy	22,348,214
DISPOSITION OF ENERGY	
Sales to Ultimate Consumers (including interdepartmental sales)	21,040,433
Sales For Resale	
Energy Used by the Company (excluding station use):	
Electric Utility	
Common (office, shops, garages, etc. serving 2 or more util. depts.)	
Total Used by Company	0
Total Sold and Used	21,040,433
Energy Losses:	
Transmission Losses (if applicable)	
Distribution Losses	1,307,781
Total Energy Losses	1,307,781
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.8518%
Total Disposition of Energy	22,348,214

Electric Generating Plant Statistics (Large Plants)

- Report data for plant in service only.
- Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
- Indicate by a footnote any plant leased or operated as a joint facility.
- If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
- 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 MCT.
- Quantities of fuel burned and average cost per unit of fuel burned must be consistent with charges to expense accounts 501 and 547 as shown on line 20
- If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

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

Purchased Power Statistics

- Use separate entries for each point of delivery, where a different wholesale supplier contract applies.
- For purchased power suppliers with multiple delivery points, you may combine into a single delivery point.

Source: 1

Name of Vender	Type of Power Purchased	Point of Delivery
Dairyland Power Cooperative	Non-Firm	Municipal

Voltage at Which Delivered:	69.0
Voltage at Point of Metering:	12.5
Total of 12 Monthly Maximum Demands -- kW:	49,825
Average Load Factor:	61.3478
Total Cost of Purchased Power:	1,152,774
Average cost per kWh:	0.0517
On-Peak Hours (if applicable):	

Monthly Purchases --- kWh		
	on-Peak	off-Peak
January	384,056	1,671,858
February	402,172	1,575,574
March	0	1,887,238
April	0	1,722,326
May	0	1,777,284
June	538,682	1,278,286
July	509,554	1,365,648
August	614,366	1,448,170
September	0	1,760,982
October	0	1,849,550
November	0	1,746,579
December	326,581	1,454,652
Total kWh	2,775,411	19,538,147

Customer Owned Distributed Energy Resources

- Report each customer owned distributed energy resource with an installed capacity of 20 kilowatts or greater.
- Report as monthly purchases, all energy delivered to the company.
- If energy purchases are not made according on-peak and off-peak periods, provide monthly purchase amounts according to the on-peak and off-peak hours of the utility's primary purchased power supplier, and explain in footnote.
- If the utility is unable to separate energy purchases into on-peak and off-peak periods, explain in footnote.
- Report voltage at the point of metering in volts.

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

Hydroelectric Generating Plant Statistics (Large Plants)

- Large plants are hydro plans of 10,000 kW or more of installed capacity (nameplate ratings). Small plants are entered in Schedule E-17.
- If any plant is leased, operated under a license from the Federal Energy Regulatory Commission (FERC), or operated as a joint facility, indicate such facts in a footnote. If a FERC licensed project, give project number.
- If net peak demand for 60 minutes is not available, give that which is available, specifying period.
- If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

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

Electric Generating Plant Statistics (Small Plants)

- Small generating plants are steam plants of less than 25,000 kW, internal combustion and gas-turbine plants, conventional hydro plants, solar and pumped storage plants of less than 10,000 kW installed capacity (name plate rating).
- Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Plant Name (a)	Unit ID (b)	Kind of Plant (c)	Year Originally Constructed (d)	Installed Capacity Name Plate Rating (in kW) (e)	Net Peak Demand kW (60 min.) (f)	Net Generation Excluding Plant Use kWh (g)	Cost of Plant (Including Asset Retirement Costs) (h)	Plant Cost (Including Asset Retirement Cost) per kW (i)	Operating Excluding Fuel (j)	Production Expenses Fuel (k)	Production Expenses Maintenance (l)	Kind of Fuel (m)	Fuel Costs (In cents per Million BTU) (n)	
Generator 1	1	Internal Combustion	2005	2310.00	2200.0	12896						Diesel		1
Generator 2	2	Internal Combustion	2005	2310.00	2220.0	10540						Diesel		2
Generator 5	5	Internal Combustion	1972	2070.00	2220.0	11220						Diesel	*	3
Total Internal Combustion				6690.00		34656	0		0	0	0			4
Utility Total				6690.00		34656	0		0	0	0			5

Electric Generating Plant Statistics (Small Plants)

- Small generating plants are steam plants of less than 25,000 kW, internal combustion and gas-turbine plants, conventional hydro plants, solar and pumped storage plants of less than 10,000 kW installed capacity (name plate rating).
- 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.

Electric Generating Plant Statistics (Small Plants) (Page E-18)

General Footnote

Generator #5 is internal combustion and natural gas

Substation Equipment

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

Substation Name (a)	Voltage High Side kV (b)	Voltage Low Side kV (c)	Number of Main Transformers in Operation (d)	Total Capacity of Transformers in kVA (e)	Number of Spare Transformers on Hand (f)	15-Minute Maximum Demand in kW (g)	Date and Hour of Maximum Demand (h)	kWh Annual Throughput (i)	*	1
Municipal	69.0	12.5	2	7,500	0	4,704	07/21/2016 03:00 PM	22,313,558	*	1

Electric Metering

- Please enter the number of meters currently in use for each customer class.
- For **Meter Types** enter the number of meters with that function, regardless of actual use.
- For **Read Method** enter the number of meters with that capability, regardless of actual read method.
- For **Tested** enter the number of meters tested in the annual report year.

Description (a)	Meter Count (b)	Meter Types				Read Method			Tested (j)	
		Energy Only (c)	Energy TOU (d)	Demand (e)	Demand TOU (f)	Manual (g)	Drive-by (h)	Remote (i)		
RG-1 Residential	683	683				8		675	1	
CP-1 General Service									2	
CP-2 Large Power	7			7		6		1	3	
CP-3 Industrial Power	3			3		2		1	4	
CP-4 Interruptible Power									5	
GS-1 General Service	141	141				16		125	6	
MS-1 Street Lighting	228	228				228			7	
Stock									8	
TOTAL:	1,062	1,052	0	10	0	260	0	802	0	9

Electric Customers Served

- List the number of customer accounts in each municipality for which your utility provides retail service. Do not include wholesale customers.
- 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)	
Elroy (City) **	796	1
Plymouth (Town)	24	2
Wonewoc (Town)	15	3
Total - Juneau County	835	4
Glendale (Town)	2	5
Total - Monroe County	2	6
Total - Customers Served	837	7
Total - Outside Muni Boundary	41	8
Total - Within Muni Boundary **	796	9

** = *Within municipal boundary*

Low Income and Energy Efficiency Programs

- Use checkboxes to identify whether you contribute public benefits funds to statewide programs (Focus on Energy and/or DOA Low-Income) or keep funds for commitment to community programs. Check the "Voluntary" box if you fund programs above the level required by public benefits statutes, such as for voluntary programs or to meet the conditions of legal settlements.
- Record your efficiency and low-income account balances as of the beginning of the calendar year.
- Record total Account 253 collections for efficiency and low-income programs during the calendar year.
 - Under "Public Benefits Collections," record total collections related to statutory public benefits requirements.
 - Under "Additional Collections," record any collections in excess of public benefits requirements.
- Identify the number of customers whose bills were adjusted in order to comply with the statutory cap on public benefits collections, which prohibits collections in excess of \$750 per month or 3.0 percent of a customer bill, whichever is lesser. Count all customers affected at least one month of the year.
 - Some utilities may not be able to easily identify affected customers. For example, billing systems may make it time-consuming or impossible to identify the customers receiving adjustments. If you cannot efficiently identify the number of customers affected, leave the entry blank and add a footnote to the page explaining your difficulty.
- Record total Account 186 expenditures for efficiency and low-income programs during the calendar year.
 - Under "Statewide Program Contributions", include all payments made to Focus on Energy for Energy Efficiency, and to DOA for Low-Income Programs.
 - Under "Utility Expenditures," include all expenditures on commitment to community programs and additional activities.
- Record the Net Balance in the efficiency and low-income accounts at the end of the calendar year.

Expenditures and Revenues

	Low Income	Energy Efficiency	Public Benefits Total	
Commitment to Community				1
State Program Participant (DOA Low Income/Focus on Energy)	X	X		2
Additional Programming				3
Revenues				4
Beginning of the Year Balance		1,676		5
Account 253 Collections	6,690	6,687	13,377	6
Public Benefits Collections	6,690	6,687	13,377	7
Additional Collections				8
Number of Customers Affected by Statutory Cap on Public Benefits Collection				9
Expenditures				10
Account 186 Expenditures	6,690	6,689	13,379	11
Statewide Program Contributions	6,690	6,689	13,379	12
Utility Expenditures				13
Net Balance	0	1,674	1,674	14

Electric Meter Consumer Adjustment

- 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.
- The report shall show the number and amount of refunds or charges under each of the categories listed above.
- A record shall also be kept of the complaint or customer requested tests made and the total number for the year included in this report.

Description (a)	Credits/Refunds		Charges		
	Total Number of Credits/Refund (b)	Total Dollars (c)	Total Number of Charges (d)	Total Dollars (e)	
Inaccurate Meter					1
Stopped/Broken Meter					2
Faulty/Incorrect Meter					3
Incorrect Meter Multiplier					4
Misapplication of Rates					5
Fraud/Theft of Service					6
Switched Meters					7
Other Erroneous Billing			1	412	8
TOTAL:	0	0	1	412	9

Number of Meter Complaint: 2

Customer Requested Tests Performed: 0