

PSC Annual Reports

2023 MTAW Fall Conference

September 22, 2023

Amanda Slater, Public Utility Auditor
Division of Water Utility Regulation and Analysis

Today's Topics

- PSC Overview
- Annual Report Basics
- Recent Changes
- Information You Need to Collect when Filling out the Annual Report
- Filling out the Annual Report (Key Parts)
- Rate Case Application Tips
- Questions and Contact Info

PSC Mission Statement

The PSC ensures safe, reliable, affordable, and environmentally responsible utility services and equitable access to telecommunications and broadband services.



PSC Commissioners



**Chairperson
Rebecca Cameron
Valcq**



**Commissioner
Tyler Huebner**



**Commissioner
Summer Strand**

What We Do

- Commission authority is generally found in chapter 196 of the Wisconsin Statutes
- State law grants the Commission broad authority to regulate public utilities:
 - Wis. Stat. § 196.02(1) Jurisdiction. “The Commission has jurisdiction to supervise and regulate every public utility in this state and to do all things necessary and convenient to its jurisdiction.”
- Provides for the regulation of retail rates, construction, stock and bond issuance, accounting practices, mergers and acquisitions, and holding companies.
- Provides for addressing consumer complaints, quality of service and education of consumers.

Who Does the Commission Regulate?

- The PSC Regulates:
 - Investor Owned Electric Utilities (IOUs)
 - Municipal Electric Utilities
 - Water Utilities and Consolidated Water and Sewer Facilities
 - Natural Gas Utilities
 - American Transmission Company (ATC) (for construction projects, but not rates)
 - Telecommunications (Limited Authority)

Who We Don't Regulate?

- The PSC does not generally regulate:
 - Electric Cooperatives*
 - Independent Power Producers*
 - Municipal Wastewater, Stormwater Utilities, and Sewerage Districts**
 - Cable TV
 - Intrastate Gas Pipelines

*Except when those entities wish to construct large energy infrastructure, such as a power plant or a high voltage transmission line

**Except when there is a complaint brought pursuant to Wis. Stat. § 66.0821(5).

Frequent Types of Cases

- Common Actions of the Commission
 - Rate Cases
 - Construction Cases
 - Declaratory Rulings
 - Complaints
 - Rulemaking Requests

Annual Report Basics

- Per Wis. Stat. § 196.07(1) ,the deadline to file Annual Reports is May 1st
- Contact the help line or email if extension is needed
 - Call the Annual Report Helpline: 608-267-2335
 - Email: PSCWaterAnnualReports@Wisconsin.gov
- Per Wis. Stat. § 196.07(2), for utilities who fail to file, “the commission may prepare the report from the records of the public utility.”
- Reports can be amended.
- Reference the WEGS Help Document, Water Utility Reference Manual and Uniform System of Accounts.
- Contact the help desk with any issues.



Welcome to the Pub

The PSC of Wisconsin is an indepe
public interest.

The agency is responsible for the r
those that are municipally owned, s

- [Annual Reports](#)
- [Tariffs](#)
- [Docket Search \(CMS\)](#)
- [Electronic Records Filing \(ERF\) System](#)
- [Update Utility Address](#)
- [eServices Portal](#)



: View PDFs, Queries, and Programs

Commission of Wisconsin does not guarantee the accuracy of information found in these reports which were filed by the respective entities with the Commission. The statutory due date for annual reports is May 1 of the following calendar year. Please file for a particular entity if the annual report has not been filed with the Commission.

Annual Report Help Desk

Water & Sewer: (608) 267-2335 PSCWaterAnnualReports@wisconsin.gov
Electric & Gas: (608) 266-0699 PSCEnergyAnnualReports@wisconsin.gov
Investor Owned Utilities: (608) 266-1247 PSCIOUAnnualReports@wisconsin.gov



View Filed Annual Reports (PDF)

- [Investor Owned Utilities](#)
- [Water, Electric, Gas and Sewer](#) (Municipalities/Sanitary Districts)

Annual Report Queries

- [Investor Owned Utilities](#)
- [Water, Electric, Gas and Sewer](#) (Municipalities/Sanitary Districts)

Annual Report/Questionnaire Programs

- [Investor Owned Utilities](#)
- [Telecommunications Questionnaire](#)
- [Water, Electric, Gas and Sewer](#) (Municipalities/Sanitary Districts)

Annual Report Logon

Water, Electric, or Joint Utility Annual Report System

Logon Screen



We strongly recommend that you read the help file before starting the annual report.

[WEGS Help Document](#)

NOTE: Utilities can not longer request a password, instead the primary contact will need to change the password.

Year:

Utility Name:

Utility Password:

Are you a robot? Check the box to prove you are human.

☐

I'm not a robot



reCAPTCHA
[Privacy](#) - [Terms](#)

Logon

[Change Password](#)



Passwords

Change Password

NOTES: If you want to change the password, please contact the primary contact at your utility.

Passwords must contain at least:

- 12 characters, but can not exceed 32 characters
- 1 uppercase letter (A-Z)
- 1 lowercase letter (a-z)
- 2 special characters from the following list: !@#\$%()?@_ (includes spaces, but leading and trailing spaces will be removed)
- 2 digits (0-9)


Instructions:

1. Choose your utility name and enter primary contact email.
2. Check the box "I'm not a robot".
3. Click the Send Code Now button. This will send a passcode to your primary contact email.
4. Enter the code from email in the One Time Code box.
5. Enter your New Password.
6. Enter the Confirm Password.
7. Click the Save New Password button.

Utility Name

Email Address

Are you a robot? Check the box to prove you are human.

☐ I'm not a robot 

[Privacy](#) [Terms](#)

One Time Code

New Password

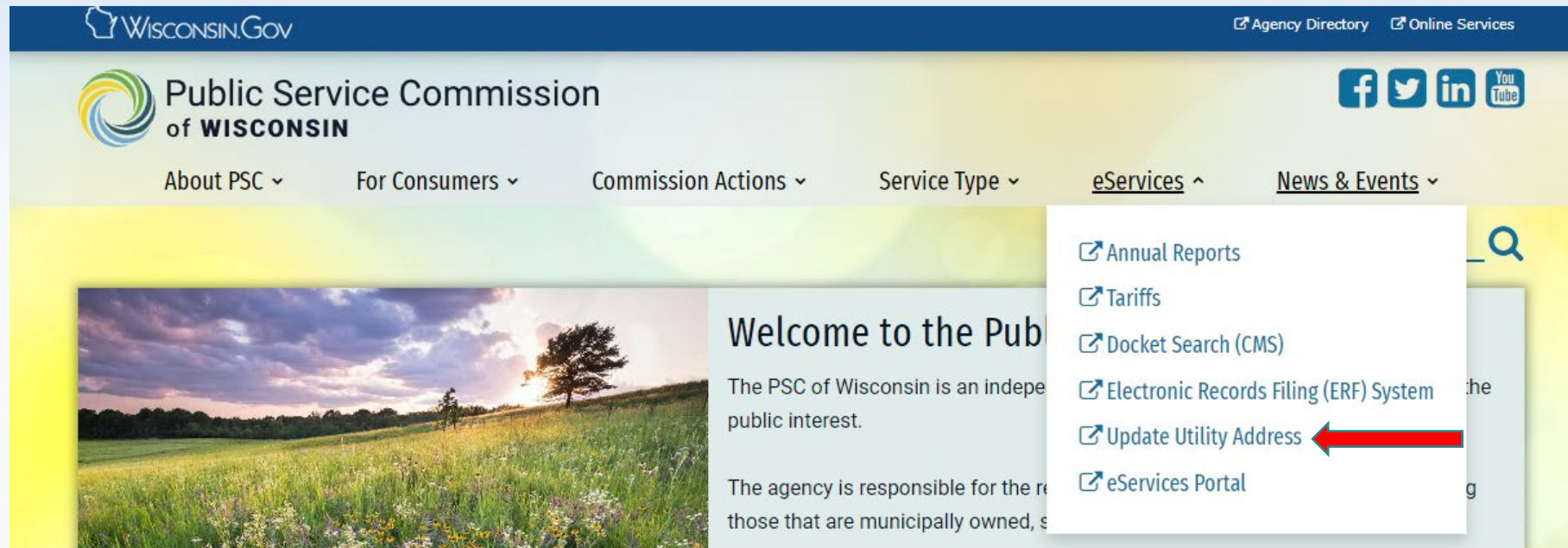
Confirm Password

[Login Page](#)

- 24-hour lock after 3 failed attempts.
- Access to primary contact email required.
- 1 password change allowed every 48 hours.

Updating Utility Contact Information

- The Commission sends all official correspondence to primary contact listed on the Universal Name File (UNF)
- Updating the information on schedule IV of the Annual Report does not change the primary contact on UNF.





E-Services Portal

Update Utility 1st Class Mail and Email Addresses

To streamline processes and save taxpayers printing and mailing costs, the Public Service Commission, acting in accordance with the Public Service Commission Act, requires utilities to update their current mailing and e-mail addresses.

Changes to the primary and billing addresses will be uploaded to the PSC Electronic Records Filing (ERF) system. Changes to the complaint processors will not be uploaded to ERF, but all change requests are logged for audit purposes.

Instructions

1. Enter your Utility ID
2. Enter the ERF Logon ID and Password used to file this request.
3. Click Go button.
4. Update Address Links will appear for your utility. Click the appropriate link to update your utility address information.

Utility ID:

[Lookup a Utility ID](#)

ERF Logon ID:


ERF Password:

Go


Electronic Records Filing System (ERF)

 WISCONSIN.GOV

Agency Directory Online Services

 Public Service Commission
of WISCONSIN

ERF
Electronic Records Filing System


 STATE OF WISCONSIN
OCR

Home

Welcome!

The Electronic Records Filing (ERF) System provides for the electronic submission of filed documents and online access of these documents including those submitted in formal cases before the Commission. With ERF Commission staff receive, circulate, process and publish thousands of electronically filed documents. ERF reduces the time necessary to make decisions on proposed actions, increases public access to formal case information, and provides an easy, convenient way for utilities, applicants, and other parties to participate in the Commission's formal case process.

Quick Single Docket Search



Case Information


Documents

[Don't know the utility ID?](#)

[View Documents Filed in the Last 2 Days](#)

PSC REF#:



ERF - EZ Subscriptions


To receive e-mail notifications when new documents are filed in a docket, simply enter the docket (case) number, your e-mail address and click the Subscribe button. You can unsubscribe any time by clicking the link in the e-mail notification.


Docket ID:


Email Address:


One-Time Code: [Send Code Now](#)



Advance Search


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Subscription



Account Management



Confidential Determination



Help


eServices ^ News & Events v


 Annual Reports

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 Electronic Records Filing (ERF) System


 Update Utility Address

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ERF Help Guides

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System

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[ERF Home](#) | [ERF - How To / Help](#)

How to use ERF

- [User Manual](#)
- [Quick Reference Guide](#)
- [Corporate Account Maintenance](#)
- [Frequently Asked Questions \(FAQs\)](#)
- [Document Type Definitions](#)
- [OCR ERF Instructions](#)

Assistance

- For assistance with Orders, Notices and general questions, please contact PSC Records Management by e-mail at PSCRecordsMail@wisconsin.gov or by phone at (608) 261-8524.
- For assistance with Office of the Commissioner of Railroads (OCR) ERF questions, please contact OCR by email at OCR@wisconsin.gov.

PSC Contacts



Contact Us

Contact PSC

Staff Listing

Visitors

Division of Business Operations & Office Management Records Management

For records mananagement as well as requesting copies of orders and notices email

✉ PSCrecordsmail@wisconsin.gov or call (608) 261-8524.

☎ (608) 261-8524

✉ EMAIL RECORDS MANAGEMENT

Tips for Filing Annual Reports

- Start early!
- Make sure your email address is up-to-date
- Understand assembling the necessary information often requires multiple utility staff
- Be proactive in scheduling your audit
- If consultant is preparing the report, confirm the data
- Reference the WEGS help document, Water Utility Reference Manual, and Uniform System of Accounts
- Provide detailed Footnotes

Information to Collect

- Finalized year end audit
- Accurate plant balances (Utility Financed vs Contributed)
- Billing and sales information for the year
- Expenses for the year (reasons for variances in expense accounts)
- Debt schedules
- Property Tax Equivalent Detail (Mill rates and assessment ratio)
- System Information (Wells, pumps, towers, water treatment, mains, etc.)

Summary of Changes

- Recently added schedules
- Password changes – Commission Staff no longer has access to reports that are in progress
- Annual Report Quality Control – Pilot Program
- Several small changes intended to improve quality of data
 - Improving rate case processing time

XI- Workforce Diversity

- Provide information for total employees, management employees and executive leadership in various demographic categories
- Women, racial and ethnic minorities, veterans and disabilities
- Enter part time employees as a decimal based on the numbers worked out of 2080 hrs for a fiscal year
- Use footnotes to provide explanations for any variance with Schedule F-06 and information about how many staff are part-time employees
- Small utilities may have little distinction between staff categories so they should select the category that best aligns with their organizational structure.

W-30, Water Residential Customer Data – Disconnections, Arrears, and Tax Roll

Water Residential Customer Data – Disconnection, Arrears, and Tax Roll

- For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags, or other personal contact attempts.
- For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- For residential arrears, include billed amounts past due and unpaid.
- For tax roll customers, report number of residential customers transferred to the tax roll as required by Wis. Stat. § 66.0809.
- For tax roll arrears, report dollar amount of residential arrears transferred to the tax roll as required by Wis. Stat. § 66.0809.


Description (a)	Amount (b)
Disconnections	
1. Total number of disconnection notices sent to residential customers for non-payment during the year	0
2. Total number of residential disconnections of service performed for non-payment during the year	0
Arrears	
1. Total number of residential customers with arrears as of March 31	417
2. Total dollar amount of residential customer arrears as of March 31	54,973
3. Total number of residential customers with arrears as of June 30	582
4. Total dollar amount of residential customer arrears as of June 30	79,930
5. Total number of residential customers with arrears as of September 30	484
6. Total dollar amount of residential customer arrears as of September 30	96,022
7. Total number of residential customers with arrears as of December 31	456
8. Total dollar amount of residential customer arrears as of December 31	53,518
Tax Roll	
1. Total number of residential customers with arrears placed on the tax roll	75
2. Total dollar amount of residential arrears placed on the tax roll	46,700

- For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- For residential arrears, include billed amounts past due and unpaid.
- For tax roll customers, report number of residential customers transferred to the tax roll as required by Wis. Stat. § 66.0809
- For tax roll arrears, report dollar amount of residential arrears transferred to the tax roll as required by Wis. Stat. § 66.0809

PSC Annual Report Quality Control Pilot

- Water Operating Revenues
- AM-1 Water Meters
- Meter Count Discrepancies
- Contributed Plant
- Others?

UTILITY NO. 3630
Class D



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

OF

MERRIMAC MUNICIPAL WATER UTILITY
100 COOK ST.
MERRIMAC, WI 53561

For the Year Ended: DECEMBER 31, 2022

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.

Filed: 03/22/2023
Refilled: 03/22/2023

Water Service Started Date: 01/01/1960
DNR Public Water System ID: 15700938
Safe Drinking Water Information System (SDWIS) Total Population Served: 420

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

Date Signed: _____

Date Printed: 3/22/2023 3:06:29 PM PSCW Annual Report

W-02, Water Operating Revenue, Sales of Water

Water Operating Revenues - Sales of Water			
<ul style="list-style-type: none"> 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). Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474. 			
Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)
Unmetered Sales to General Customers (460)			
Residential (460.1)			
Commercial (460.2)			
Industrial (460.3)			
Public Authority (460.4)			
Multifamily Residential (460.5)			
Irrigation (460.6)			
Total Unmetered Sales to General Customers (460)	0	0	0
Metered Sales to General Customers (461)			
Residential (461.1)	699	23,968	278,989
Commercial (461.2)	114	15,018	115,347
Industrial (461.3)	18	124,735	1,060,047
Public Authority (461.4)	22	3,752	42,357
Multifamily Residential (461.5)	40	5,046	77,211
Irrigation (461.6)			
Total Metered Sales to General Customers (461)	893	172,519	1,573,951
Private Fire Protection Service (462)	1		10,267
Public Fire Protection Service (463)	1		323,429
Other Water Sales (465)			
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)			
Total Sales of Water	895	172,519	1,907,647

- 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).
- Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474 (Other Water Revenues)
- Confirm water sold and revenue is accurate for each customer class

W-23, Meters

- Meters reported should reflect a Utility's beginning and end of year balance
- Am-1 meters should be included under Additional Meters
- Explain large variances from Schedule W-02

Contributed Plant Variance

- Contributions in Aid of Construction (CIAC) should be consistent with assets recorded as Contributed Plant.
- Contributions are recorded on Schedule F-02 in Account 421 (Miscellaneous Non-Operating Revenue)
- Contributed Plant assets are recorded on Schedule W-09.
- Plant to be financed by contributions should be recorded as contributed plant when the plant is placed in service.
- Commission staff recommends the Utility review PSC Annual Reports back to 2003 to identify the cause of the variance.
- Impact fees and sewer contributions are common items Commission staff finds to be incorrectly recorded when a Utility has a CIAC variance.
- If a Utility has plant that is in service for which impact fees are still being collected, this could reasonably explain a variance. If the Utility is collecting impact fees for plant that has yet to be constructed, this could also result in a reasonable variance.

Water Operating Revenues

- If the Utility bills in cubic feet make sure to convert to gallons (multiply by 7.48)
- Correctly classify customers by customer class (single meter servicing 3 or more family units should be classified as multifamily)
- Do not include meters or revenue billed under Schedule Am-1 in Account 461 (record them in account 474)
- On Schedule W-04 fully describe each item in Account 474
- 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

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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) must be fully explained in the schedule footnotes.
- Include a breakdown of individual costs that contributed to the difference
- Review the Uniform System of Accounts to properly classify expenses
- Review allocations of shared expenses

Water Utility Plant in Service

- For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements.
- If the Utility has a major project, the footnotes should cite the PSC docket number associated with the project
- Only use account titles listed (combine subaccounts used by the Utility)
- Please review the Uniform System of Accounts to determine if the plant recorded in Account 332 (Sand or Other Media Filtration) is accurate. There have been updates to the accounts, including changing Account 332 to be more specific and the addition of Account 334 (Other Water Treatment Equipment).
- Properly classify Utility Financed Plant and Contributed Plant

Footnotes - Does this offer additional detail?

Explain all This Year amounts that are more than 15% and \$5,000 higher or lower than the Last Year amount.

625 - Increase in maintenance of pumping plant from PY. This account will vary from year to year.

631 - Increase in the purchase of chemicals in the CY.

650 - Decrease in the maintenance of reservoirs and standpipes in the CY.

651 - Increase in maintenance of mains in the CY. This account will vary from year to year.

654 - Increase in maintenance of hydrants in the CY. This account will vary from year to year.

921 - Increase in the purchase of office supplies in the CY.

930 - Increase in wages in the CY.

Detailed Footnotes

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

633: There were no well rehabs completed in 2020. In 2021 the utility rehabbed well #6 and a booster pump was replaced at well #4. The expense related portion associated with maint of pumping equip was a cost of \$37,064.

677: 2021 actual costs were higher than 2021 actual due to hydrant sandblasting and painting in 2021. No major maintenance projects were done in 2020.

903: 2021 actual costs were higher than 2020 due to CL&W paying Credit card fees for customers that used their credit cards to pay utility bills. Prior to 2021 customers were responsible for fees charged by the credit card company Paymentus. Additional fees were also charged starting in 2021 for business & reward credit cards.

920: 2021's actual costs were higher than 2020 due to a increase in labor hours from having more employees due to two new Journeyman hires.

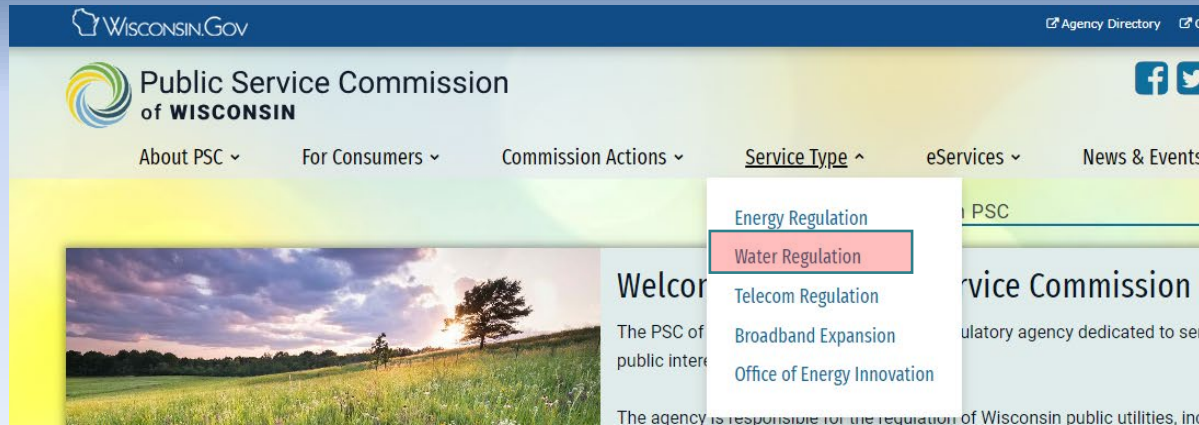
923: In 2020 we consulted legal counsel and our auditors regarding use of impact fees in our water rate case. We also had an outside contractor start an impact fee study to update the original study that occurred in 2006. In addition, we worked with an outside consultant to do a compensation study. The impact fee consultations/studies represented a total of \$16,274 and the comp study was \$6,264. These types of consulting fees did not occur in 2021.

926: Health/dental & long term disability insurance expense was more than prior year, primarily due to an increase in cost of health and dental insurance. Vacation and sick leave liability was \$13,400 higher than expected which can fluctuate each year due to employee's age, years of service and accumulated balances of sick/vacation time at end of year.

928: 2021 is lower than 2020's actual costs as there was no rate case done. 2020 costs also included additional costs due to the impact fee eligibility study that was done.

930: 2021 actual is less than 2020's actual due to costs being more in 2020 that were primarily due to COVID-19, which included employee hours approx. \$7,200, and additional expenses approx \$1,000. 2021 COVID-19 costs were \$680. In 2020 there was also a direct hire fee of \$3,600 for the new Receptionists, and \$300 for various employment adds, that did not occur in 2021.

Water Utility Reference Manual And Uniform System of Accounts



Reference Materials

Query and Download Water Utility Data

- [Municipal Utility Annual Report Database](#)
- [Investor Owned Utility Annual Report Database](#)

Water Utility Reference Manual

The PSC's Water Utility Reference Manual is designed to help utilities interpret the Uniform System of Accounts, prepare annual reports, and apply tariffed rates properly.

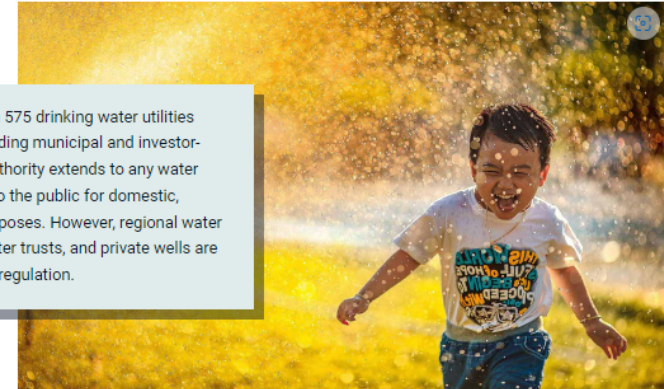
- [Water Utility Reference Manual](#)
- [Benchmark Retirement Costs for Small Water Utilities Without Property Record](#)

Other

- [Uniform System of Accounts for Municipally Owned Water Utilities](#)
- [Expense Depreciation: Tips for Filing](#)

Water Regulation Topics

The PSC oversees more than 575 drinking water utilities operating in Wisconsin, including municipal and investor-owned utilities. The PSC's authority extends to any water system that provides water to the public for domestic, commercial, or industrial purposes. However, regional water authorities, cooperatives, water trusts, and private wells are generally not subject to PSC regulation.



Browse Topics:

Drinking Water Infrastructure

[Construction Authorization Process](#)
[Lead Service Line \(LSL\) Replacement](#)

Conservation and Efficiency

[Overview of Water Conservation](#)
[Utility Conservation Programs](#)
[Water Loss Control Initiative](#)

Water Utility Training

[Presentations](#)
[Accounting](#)
[Reports and Resources](#)

Rate Setting

[Overview of Rate Setting](#)
[Conventional Rate Case Overview](#)
[Revenue Requirement](#)
[Cost of Service and Rate Design](#)
[Tariffs](#)
[Simplified Rate Case](#)
[Purchased Water Adjustment Clause \(PWAC\)](#)
[Public Fire Protection](#)
[Sewer and Stormwater](#)

Additional Utility Resources

[Records Retention and Forms](#)

Quick Links: eServices

[Conventional Rate Case](#)
[Simplified Rate Case](#)
[Water Utility Tariffs](#)
[Annual Reports](#)
[Data: Municipal Utility](#)
[Data: Investor Owned Water Utility](#)
[Water Bill Comparison](#)

External Resources

[Wisconsin Rates Dashboard](#)

Electric and Gas Uniform System of Accounts

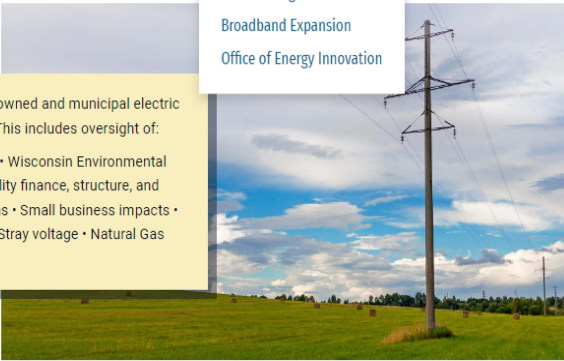
**Public Service Commission
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Energy Regulation Topics

[Energy Regulation](#)[Water Regulation](#)[Telecom Regulation](#)[Broadband Expansion](#)[Office of Energy Innovation](#)



The PSC regulates all investor-owned and municipal electric and gas utilities in Wisconsin. This includes oversight of:

- Rates • Construction projects • Wisconsin Environmental Policy Act (WEPA) reviews • Utility finance, structure, and mergers • Consumer protections • Small business impacts • Energy use and conservation • Stray voltage • Natural Gas Pipeline Safety

Browse Topics:

General Energy Regulation Topics

- [Regional Energy Markets](#)
- [Energy Project Filing Requirements](#)
- [Electric and Magnetic Fields](#)
- [Stray Voltage](#)
- [Uniform System of Accounts](#)**

Programs


- [Pipeline Safety Program](#)
- [Renewable Energy](#)

eServices Quick Links

- [Tariffs](#)
- [Annual Reports](#)
- [Electric Bill Comparison Tool](#)

Additional Utility Resources

- [Records Retention and Forms](#)

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Electric and Gas Uniform System of Accounts

The PSC has established an accounting framework for utilities to use in reporting required financial information. Following is information on the Uniform System of Accounts for the electric and natural gas industry.

Industry	Uniform System of Accounts	For assistance contact:
Electric	Municipally Owned Electric Utilities	PSCEnergyAnnualReports@wisconsin.gov (608) 266-0699
	Privately Owned Electric Utilities	PSCIOUAnnualReports@wisconsin.gov (608) 266-1247
Natural Gas	Privately Owned Gas Utilities	PSCIOUAnnualReports@wisconsin.gov (608) 266-1247

Questions?

- Annual Report
 - 608-267-2335
 - Email: PSCWaterAnnualReports@Wisconsin.gov