PSC of WISCONSIN

5-AF-105 COVID-19 Accounting Report Survey
* July 1 - September 30, 2020

Preparing for the Survey

On May 14, 2020, in docket 5-AF-105, the Commission defined the COVID-19-related expenses, foregone revenues, and carrying costs that are eligible for deferral and ordered utilities to report on these costs (PSC REF#: 389500). The following survey provides a standardized method for all utilities to report costs by Federal Energy Regulatory Commission (FERC) or Uniform System of Accounts (USOA) accounts.

This survey is for the reporting period of July 1 - September 30, 2020.

- **All utilities are required to complete this current survey, including:**
  - **All utility classes,**
  - **Utilities with no COVID-related costs to report, still need to submit the survey**

NOTE: Class AB utilities that provided July data in a previous survey should resubmit July data as part of this Survey.

To preview a sample of the survey, click on the utility's reporting class size below. Once you have responses prepared, click "Next" at the bottom of the page to enter the survey.

Sample Surveys (To complete the survey, click the next button)

- **Electric – Municipal Class AB**
- **Electric - Municipal Class C**
- **Electric - Municipal Class D**
- **Electric – IOU-Major**
- **Electric – IOU-Non-major**
- **Gas – Municipal Class AB**
- **Gas – IOU-Major**
- **Gas – IOU-Non-major**
- **Water – Municipal Class AB**
- **Water - Municipal Class C**
- **Water - Municipal Class D**
- **Water - Private**
- **Water – IOU**
- **Sewer - *unregulated sewer utilities should not complete the survey.**

To go to the Survey, click "Next" below.

Sample Survey

For questions about the survey and how to report on COVID-19 expenses, please contact the following Commission staff:

Water Utilities: Kathy Butzlaff, kathy.butzlaff@wisconsin.gov
Electric and Gas Utilities: Debra Probst, debra.probst@wisconsin.gov

Sample Survey

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Utility Information

Please provide the following information for your utility.

Please remember:

*** Reporting Period: July 1 - September 30, 2020**

*** Report all numbers in whole numbers. Do not use decimals.**

*** Nothing to report? If the utility has no COVID-19-related expenses, foregone revenues, or reimbursements to report, complete questions 1-6 and click "Next".**

*** If the utility has more than one service type, you will be prompted to complete the survey for the first service type. You will then need to start a new survey from the same weblink and repeat the survey for the second service type. This can be repeated for all service types of a single utility.**

*** Unregulated sewer utilities should not complete the survey.**

If you have data entry problems, please click here for a list of supported browsers.

Sample Survey

* 1. Utility ID

* 2. Utility Name

* 3. Submitter Name

* 4. Submitter Email

* 5. Please select the utility's service type
Note: Only one service type can be added at a time. If the utility has more than one service type, you will be prompted to add additional service types later in the survey.

- ◯ Electric
- ◯ Gas
- ◯ Water
- ◯ Sewer *Unregulated sewer utilities should not complete the survey. Please exit the survey now.

* 6. Does the utility have any COVID-19-related expenses, foregone revenues, or reimbursements to report for this reporting period?

- ◯ Yes
- ◯ No

Sample Survey

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Utility Reporting Class Size

* 7. Please select your reporting class size.
Note that the utility should use the reporting class, not actual class.

- Electric - Municipal Class AB
- Electric - Municipal Class C
- Electric - Municipal Class D
- Electric - IOU-Major
- Electric - IOU-Non-major
- Gas - Municipal Class AB
- Gas - IOU-Major
- Gas - IOU-Non-major - Only Class A or B utilities are required to submit monthly survey
- Water - Municipal Class AB
- Water - Municipal Class C
- Water - Municipal Class D
- Water - Private
- Water - IOU
- Sewer *Unregulated sewer utilities should not complete the survey. Please exit the survey now.

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Reporting COVID-19-related Costs - Water IOU

Please report the COVID-19-related expenses, foregone revenue, and carrying costs that are eligible for deferral per docket 5-AF-105. Provide the total amount for each of the accounts listed below, as appropriate. If the utility has no costs for listed accounts, please leave blank.

80. Please add the total amount of **foregone revenue** due to COVID-19 for each of the accounts below, if appropriate. If the utility has no revenues for a particular account(s), please leave the amount blank.

470 - Forfeited Discounts (Late Payment Charges)

474 - Other Water Revenues (Reconnection Charges)

Sample Survey

81. Please add the total amount of **incremental costs** due to COVID-19 for each of the accounts below, if appropriate. If the utility has no expenses for a particular account(s), please leave the amount blank. Incremental costs refer to those costs that are above what is included in rates (i.e. overtime expense, PPE purchases, etc.).

601 - Operation Labor and Expenses	
603 - Miscellaneous Expenses	
624 - Operation Labor and Expenses	
626 - Miscellaneous Expenses	
642 - Operation Labor and Expenses	
643 - Miscellaneous Expenses	
662 - Operation Labor and Expenses	
665 - Miscellaneous Expenses	
903 - Customer Records and Collection Expense	
904 - Uncollectible Accounts (Bad Debt)	
905 - Miscellaneous Customer Accounts Expense	
920 - Administrative & General Salaries	
921 - Office Supplies and Expenses	
923 - Outside Services Employed	
930.2 - Miscellaneous General Expense	

Sample Survey

82. Please add the total amount of **capital expenditures** due to COVID-19 for each of the accounts below, if appropriate. If the utility has no expenditures for a particular account(s), please leave the amount blank.

391 - Office Furniture and Equipment	
391.1 - Computer Equipment	

83. Please report any accrued **carrying costs** that were associated with balances deferred and accumulated as a result of COVID-19.

84. Please report any **federal or state reimbursements** received by the utility related to COVID-19.

Paycheck Protection Program - Loan	
Paycheck Protection Program - Grant	
Funds from Government Entities - Loan	
Funds from Government Entities - Grant	

* 85. Does the utility have any additional costs to report in accounts not listed above?

- Yes
- No

Sample Survey

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Additional Costs in Accounts not listed above

92. Please list the account, dollar amount, and any relevant notes for Costs that are in accounts not listed above. For example: 123; 23,500; purchased equipment

Account #; Dollar amount; Notes

Account #; Dollar amount; Notes

Account #; Dollar amount; Notes

Account #; Dollar amount; Notes

Account #; Dollar amount; Notes

93. Please add any additional notes on revenues, expenses, or costs not addressed in the above questions

Sample Survey

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Modifications from last survey?

94. If the utility needs to modify any of the responses from the previous reporting periods, please add the reporting period, account, dollar amount, and any relevant notes below. For example, Account 123; amount should be changed to $234,567; increased costs.

If the utility has no modifications from the prior reporting period, select "Next" to continue the survey.

Sample Survey

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Additional Service Types?

95. Does the Utility have additional service types? If the utility has an additional service type, please select "yes" regardless of whether there are additional costs to report.

- ◯ Yes
- ◯ No

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At this time, the COVID-19 Utility Reporting Survey only gathers responses for one service type at a time. If you have additional service types for your utility, please complete the survey for the first service type in the next screen, and then re-enter by the survey weblink to repeat the survey for the second service type. Completely new survey answers are needed for each service type.

Sample Survey

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Final Survey Questions

96. That completes the survey. Please rate your satisfaction of this survey as a means to report your COVID-19 related costs:

Satisfied	Neutral	Not Satisfied
○	○	○

97. Please use up to 500 characters to add any specific comments on how this survey could be improved for your next reporting period.

Sample Survey