Mike Kuglitsch

STATE REPRESENTATIVE • 84TH ASSEMBLY DISTRICT

Thank you Mr. Chair and Members of the Joint Committee for your consideration of Assembly Bill 27 and Senate Bill 47, the 2021 PSC/Utility Omnibus Bills.

I am here to request your support for Assembly Bill 27 and Senate Bill 47 and ensure Wisconsin continues leading in utility regulation by eliminating old and unnecessary statutes, codes and rules. The agreed-upon bill is a product of extensive discussions between the Chairs, the Investor Owned Utilities and the Public Service Commission and is being jointly proposed at their request.

Last Session, these bills were approved for adoption by the Senate and Assembly Utility Committees on unanimous votes and AB 712 passed the full Assembly on a voice vote before the pandemic sidelined further discussion in the Senate. I and my Co-Author are again asking for your support for these bills, which streamline agency operations and interactions between the regulators and the regulated community.

The PSC solicited input from both staff and stakeholders on how to update and reform the regulatory process to cut costs and increase efficiency in the Commission's review of utility applications and other operations. The bill increases certainty and fairness to Wisconsin ratepayers and utilities.

The Citizen's Utility Board, or CUB, currently exists as a non-profit corporation and intervenes in contested cases, hires expert witnesses, and provides testimony to the Commission. CUB's statutory responsibility is to provide representation for the interests of residential and small business utility customers when changes affecting utility rates are proposed.

Adoption of AB 27 and SB 47 will create a stable and sustainable funding source for the Citizen's Utility Board, allowing CUB to hire more in-house expertise to intervene in rate cases before the PSC. It is important to have a solvent Citizen's Utility Board in Wisconsin to advocate for lower utility rates for residential and small businesses.

The following is a list of what the bill includes:

1. **Requiring the PSC to use escrow accounting for utility pension costs if requested by the utility**. This allows utilities with Legacy Defined Benefit plans the flexibility to manage their pension costs, which are funded in rates, commensurate with advantageous market conditions and not be as vulnerable to extreme peaks and valleys due to market fluctuation;

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2. **Eliminating the EIS in the SEA.** Since the Strategic Energy Assessment is a snapshot of the energy picture and is not an energy planning document, requiring an Environmental Impact Statement is unnecessary and would be duplicative of any specifically proposed project's EIS. Eliminating it would reduce staff time and allow them to work on more time-sensitive issues;
3. **Extending the due date by one month for the utility Annual Reports to PSCW.** This would coincide with the issuance of utilities' annual reports to shareholders and eliminate the need to request filing extensions from the PSC;
4. **Eliminating the requirement for review of fuel cost plans if the parties have settled.** Once parties in a contested case have settled, there is no need to hold a repetitive proceeding on the fuel cost element of that case to approve what has already been agreed upon. This would save staff time both for the PSC and at the utilities;
5. **Increasing the threshold for Certificate of Necessity for gas projects from $2.5 million to $5 million.** This level has not been adjusted since 2011 and most of these cases already exceed $2.5 million. The effect would be to reduce the number of routine, non-controversial cases that the PSC would have to process, further freeing staff time;
6. **Extending the deadline for agency review of CAs by 15 days which currently applies to Certificates of Public Convenience and Necessity if the applicant agrees.** This would give both the applicant and the agency additional time to review an application if they both agree. This already exists for CPCN applications. (CPCNs are for large power plants, transmission lines and CAs are for smaller projects, interconnection, etc.)
7. **Gen-Tie.** Allows an applicant who proposes to construct a large electric generating facility and an associated high-voltage transmission line to submit a single application that covers the two PSC-issued certificates that are required, instead of submitting one application for the certificate for the facility and a separate application for the certificate for the line as required under current law. If a person submits a single application, the PSC must conduct a single proceeding for issuing the two certificates.
8. **Removes language relating to debt collection practices for the PSC**
   Currently, the PSC is required to confirm debts from utilities to the Department of Administration for collection. DOA does not have a collection process in place, nor the resources to implement a collection process. The PSC currently handles past due collections.
9. **Eliminates outdated 196.209 of the State Statutes - Privacy considerations.**
   WISCONSIN STATUTE 196.209 requires the PSC to establish guidelines applicable to telecommunications services. The PSC has not completed rulemaking pursuant to this section because state and federal laws and rules supersede it and rulemaking is no longer relevant. In addition, the PSC no longer regulates telecommunications companies.
10. **CUB Funding** –The Citizens Utility Board receives up to $900K annually through assessments on Investor Owned Utilities. CUB may also apply for up to $100,000 in Intervenor Compensation through the PSC per year. Funds could not be used to intervene in municipal cases or be used for lobbying. Finally, PSC would have oversight of the CUB budget.

Thank you Mr. Chair and Joint Committee Members for your time and I ask for your support of this legislation, which stabilizes the Citizen's Utility Board and streamlines the regulatory process. I am happy to take any questions.

JULIAN BRADLEY
WISCONSIN STATE SENATOR

February 24, 2021

Assembly Committee on Energy and Utilities

Senate Committee on Utilities, Technology and Telecommunications

Vice-Chair Steffen and Committee Members:

I am proud to be before you today to discuss Senate Bill 47/ Assembly Bill 27. This bill represents a broad, bi-partisan agreement on streamlining and improving the functioning of the Public Service Commission.

The bills before you today are reintroductions of Senate Bill 689 and Assembly Bill 712 from last session. Those bills passed unanimously in the Assembly and Senate committees, and on the Assembly floor. The stakeholders involved in working on this bill have reaffirmed their support for this bill in our meetings.

While this bill makes many important changes, among the most important are the clarifications it makes to the role of the Citizen's Utility Board (CUB) plays in the ratemaking process. CUB's mission is to represent residential, small commercial, and small industrial energy customers; they hire expert witnesses and provide insight into the effects of rate increases and other actions the Public Service Commission governs. This provides a robust consideration of contested issues and ensures a record of deliberation should it be necessary in later reviews.

While other states use taxpayer money to fund similar programs, Wisconsin's model ensures the existence of an independent, non-profit advocate is able to work effectively with all stakeholders. Senate Bill 47 creates a mechanism for the individuals and small companies whom CUB represents to fund the organization's work directly.

Senate Bill 47 contains other provisions that streamline processes and ensure that state law is updated to reflect current practice:

1. **Aligning permit times**: Currently, the DNR can offer extensions for permit deadlines for utilities projects. Review of a permit for small projects or interconnections are granted 30 days, while the deadline extension for reviewing permits for large power plants and transmission lines is 45 days. SB 47 grants the same timeline for both types of projects. Both the agency and the applicant would still need to agree to the timeline extension.
2. **Use of settlement agreements**: If a utility's fuel cost plan is impacted by a settlement agreement, this provision allows PSC to approve the plan without a hearing, allowing for a more efficient response.

WISCONSIN STATE CAPITOL
PHONE: (608) 266-5400 P.O. Box 7882, Madison, WI 53707 EMAIL: Sen.Bradley@legis.wi.gov

3. **Certificate of Necessity threshold**: The threshold for a CN for a natural gas project has not been reviewed since 2011, and is currently out of date. SB 47 raises the threshold from $2.5 million to $5 million for these projects, allowing PSC staff to focus on more challenging or controversial projects.
4. **Generation Transmission Tie-Ins**: Utilities applying for a large electric generating facility frequently also apply for an associated high-voltage transmission line. This provision allows the utility to combine these into a single application which would then either be approved or denied in full, streamlining applications by consolidating approvals.
5. **Environmental Impact Study Requirements**: Energy planning documents require an Environmental Impact Study component. However, the Strategic Energy Assessment is not a planning document, and requiring an EIS is duplicative and wasteful: eliminating this requirement is a simple streamlining measure. The requirement for an environmental impact study will remain for construction applications.
6. **Escrow Accounting for Legacy Pensions**: This provision prescribes escrow accounting for utilities, allowing them flexibility to ensure they are managing their pension funds responsibly.
7. **Past Due Collections**: Under current law, if a utility or other body owes a past due bill to the PSC, PSC must submit the bill to the Department of Administration for collection. Unfortunately, DOA never created a process for collections. The changes in this bill would allow the PSC to collect on these balances directly, streamlining the process.
8. **Aligning Reporting**: Currently, utilities must issue their Annual Reports to the PSC by April 1; however, they issue their annual report to shareholders, which is impacted by Securities and Exchange Commission reporting requirements, on May 1. Utilities frequently file extension requests to align their reporting and better manage staff time. Aligning these two dates will allow the utilities to streamline their reporting processes.
9. **Privacy Rules**: Current statute requires PSC to promulgate privacy guidelines for telecommunications companies; however, other state and federal law changes have superseded this requirement, and PSC no longer oversees most telecommunications companies in Wisconsin. This requirement is now outdated and unnecessary.

Again, SB 47 represents broad agreement between the Public Service Commission, the utilities, CUB, and legislators: exactly the kind of consensus-building this committee has been known for and will continue to promote. I hope you will support this bill, and am happy to answer any questions you may have.

Public Service Commission of Wisconsin

Rebecca Cameron Valcq, Chairperson

4822 Madison Yards Way
P.O Box 7854
Madison, WI 53707-7854

Testimony of Public Service Commission Chairperson Rebecca Cameron Valcq before a joint hearing of the Assembly Energy and Utilities and Senate Utilities, Technology, and Telecommunications Committees on Assembly Bill 27 and Senate Bill 47

February 24, 2021

Chairman Kuglitsch, Chairman Bradley, and committee members, I would like to start by thanking you for holding this hearing and allowing me to testify in support of the companion bills Assembly Bill 27 and Senate Bill 47. I'd also like to thank you for allowing me to present my testimony remotely and thank you for your leadership in that respect.

I'm Becky Valcq, Chairperson of the Public Service Commission of Wisconsin (PSC). As you know, we are an independent state agency that regulates more than 1,100 of Wisconsin's public utilities. AB-27 and SB-47 contain the same language of bills from last session that were the result of a collaborative effort among the PSC, the Citizen's Utility Board, and Wisconsin's investor-owned electric and natural gas utilities. These bills are identical to the bills from last session where they received unanimous support in both committees, but unfortunately didn't pass both houses before the end of the legislative session.

I would like to personally thank you, Representative Kuglitsch, and Senator Bradley for reintroducing these bills on behalf of the PSC.

The bills primarily contain a number of technical tweaks to state statute provisions where we could find efficiencies for both the PSC and utilities. I am going to briefly touch on those in a bit, but first I would like to talk about another piece of the bill that I am excited that we were able to find agreement on from our group of stakeholders. This provision provides a reasonable, stable, and predictable funding mechanism for the Citizen's Utility Board.

Let's take a step back and let me describe our process at the PSC and where CUB fits in. When a utility files an application with us to adjust rates, or build a power plant, my fellow commissioners and I take an impartial, quasi-judicial review of the request. And for that reason, we are somewhat limited in what we are able to consider when making that decision. We operate based on the powers the legislature vested in us via state statute and we can only base our decisions on the evidence that is presented to us as contained in the official written record.

That official record is compiled by our staff, usually over many months, and contains legal briefs by attorneys for all sides, evidence and testimony from experts, public comments, and information from our staff. When the record is complete, the three Commissioners meet and make a decision. "Is the utility's request to adjust rates justified and reasonable? Is that gas plant necessary to ensure customers are receiving natural gas safely and reliably at a reasonable price? What will the impact of this project be on customers and is it in the public interest?" That's where CUB comes in.

As Wisconsin's only consumer advocate, CUB intervenes in cases before the PSC on behalf of residential and small business utility customers. CUB plays the critical role of leveling the playing field when utility companies come to us to change rates or construct large projects. CUB provides the counterargument, the evidence, and the balance that makes our record more robust. That is good because then we have the information to make good decisions that benefit the public.

Without CUB's input as an intervenor in PSC cases, we would lack that counterbalance and leave residential and small business consumers without an equal advocate. This bill will ensure that CUB's funding will be more stable and sustainable, and keep CUB solvent and focused on its mission of advocating for the little guy who doesn't have an army of attorneys at his disposal.

As for the other parts of the bill, I will talk about some that we brought to the table and briefly touch on some of the utilities' items.

Collection of past due assessments. Currently, when a utility fails to pay its assessment to the PSC, statute requires us to go through a collection process at the Department of Administration, which has never been used. We would like to continue to collect through our own process at the PSC as we work regularly with the utilities and know our subject matter best.

Privacy guidelines for telecommunications services. This eliminates the PSC rulemaking requirement to establish privacy guidelines applicable to telecommunications services. State and federal wiretap statutes already provide privacy guidelines and requirements for telecommunications companies. They already supersede any rule that the PSC could promulgate.

The remainder of the bill are suggestions from the utilities that we can support.

Changing due dates for utility annual reports. Adjusts the due date by one month from April 1 to May 1 to coincide with federal reporting requirements. That will eliminate the utilities' need to ask us for due date extensions every year. Utilities are already filing their annual reports on the due date in the bill.

Escrow accounting for pension recovery. This is the most appropriate method for accounting for pension costs and serves the interests of all involved.

No longer requiring an environmental assessment on the PSC's strategic energy report. This is a report that the PSC produces every two years that describes the availability, reliability, and sustainability of Wisconsin's electric energy capacity and supply. It is not a prescriptive document that describes a particular project or activity. As Commissioners, we take no action on the SEA other than to approve the final document. That action, the approval of an informative report that describes Wisconsin's current and future electricity systems, has no direct environmental impact like the siting of a project would. So the environmental analysis provides no value to the report. Projects before the PSC would still receive a thorough environmental analysis.

Construction approval with one application. This allows for a power plant and the line tying it to the grid to be considered under one application and one proceeding at the PSC. Currently, each are considered separately.

Natural gas project threshold. Currently, any gas project with a cost estimate exceeding $2.5 million must be approved by the PSC. This dollar amount was set in 2011. Increasing this number to $5.0 million to account for inflation and higher construction costs makes sense.

Fuel cost plans. If a utility's fuel cost plan is part of a settlement agreement, the PSC can approve the plan for the first year of a 2-year settlement without holding a redundant hearing.

DNR permit extension. This gives both the DNR and the applicant requesting a transmission line additional time to review an application if they both agree to the extension. This is already in place for larger utility projects, and would extend it to smaller projects.

Many of the utilities' suggestions also save the PSC time and money without interfering with our mission, which is why we are in support of them.

Again, I'd like to thank Representative Kuglitsch and Senator Bradley for their leadership and I respectfully ask for your support of AB-27 and SB-47.

Thank you.

PSC Omnibus Bill – AB 27 and SB 47

CUB Testimony for Joint Hearing of the Assembly Committee on Energy and Utilities and the Senate Committee on Utilities, Technology and Telecommunications

February 24, 2021

Tom Content, Executive Director, Citizens Utility Board of Wisconsin

Good afternoon. Chairman Kuglitsch and Chairman Bradley, and members of the utilities committees. I'm Tom Content, executive director at the Citizens Utility Board. I'm testifying in favor of the PSC Omnibus Bill (AB 27 and SB 47) -- specifically the provision creating a stable and sustainable funding model for a consumer advocate representing millions of your constituents – and a half million small businesses -- across Wisconsin. I'm joined today by Corey Singletary, CUB's utility analyst.

CUB is the only voice representing every homeowner, renter and Main Street business in proceedings before the PSC. CUB is independent, nonpartisan, and nonprofit — working to ensure reliable, safe and affordable utility service for Wisconsin ratepayers.

Every year, the PSC makes decisions with multi-billion-dollar implications for ratepayers and balances the interests of utilities and their shareholders, against the interests of customers footing the bill.

For 40 years CUB has sought to level an uneven playing field for Wisconsin's small customers. Small customers are a big group: the Grandmother on a Fixed Income, the young family, the renter working two jobs, the family farmer struggling to make ends meet and the small business owner navigating challenge upon challenge. These folks can't afford to represent themselves before the PSC. CUB gives them a voice.

We focus on the bottom line, and we've delivered. We've helped save customers $170 for every dollar received: $3.6 billion in customer savings since 2006, including $157 million in 2020. All for less than a penny per month from a typical utility customer. AB 27 and SB 47 would provide funding stability for CUB, at a cost of just another penny per month on small customers' electric bills.

Three years ago, the Legislature enacted a law encouraging utilities to settle PSC cases – working together, across the table with customer groups – instead of fighting tooth and nail for months on end in litigation.

The settlements law has worked. It has streamlined the regulatory process, while still allowing for customer savings. However, there was an unintended consequence. This consequence is addressed in this bill. For years CUB has relied on national experts to testify in PSC cases. But the timelines in settlement cases are too short for CUB to get the PSC approval necessary to hire those national experts.

This bill empowers the PSC to approve ratepayer funding for CUB, at a cost of about 19 cents a year… less than two cents a month on a typical utility bill. This will enable CUB to employ technical experts who can meet these new timelines -- and advocate for customers more completely and effectively.

When a utility files a major case, they spare no expense. A typical case may involve hundreds of technical documents, with thousands of pages of evidence, including testimony from up to a dozen experts advocating FOR the utility. The cost to ratepayers is more than $4 million each year. When I was in front of you just over a year ago, prior to the pandemic, the utilities had more lobbyists in the hearing room than CUB's entire staff.

CUB is David against the utilities' Goliath. Even under AB 27 and SB 47 CUB will still be outspent at least 4-to-1 by utilities. But CUB is confident that with added technical knowhow on staff, we will deliver even more savings for customers.

A close look at utility finances from our team of experts will save ratepayers at least $12 million, a healthy return on the additional $400,000 CUB would be eligible to receive under this bill.

Just a penny extra a month, for a total cost of 19 cents a year, is a wise investment to help make Wisconsin's energy rates affordable. And we have more work to do. Wisconsin's electric rates are above the national average. Second highest in the Midwest, after Michigan.

Even if this bill is approved, ratepayers will still be spending less in Wisconsin for small customer advocacy than other Midwest states, which spend nearly three times as much as we do.

A word about small business: I'm appreciative that groups representing small manufacturers and small businesses – the National Federation of Independent Business and Wisconsin Manufacturers and Commerce – are supporting the PSC Omnibus bill.

We will be efficient stewards of funding from ratepayers. We embrace transparency. Our books are open for review. CUB has taken steps and, upon passage of the Omnibus Bill, will take further steps to enhance public awareness of our work:

- We have posted our IRS 990 Forms and Annual Audits on our website, and will forward our annual reports, 990s and audit to the clerks of these two committees. Our most recent reports were already forwarded to these committees.
- We will provide public notice to members and all ratepayers of CUB's quarterly board of directors meetings, and will open those meetings to the public.

Thank you, and now we would be happy to respond to your questions.

CITIZENS UTILITY BOARD

Funding Modernization

AB 27 / SB 47 — PSC Omnibus Bill

WHO IS CUB?

Created in 1979 by Wisconsin Legislature, CUB advocates at the PSC on behalf of Residential and Small Business utility customers for safe, reliable, and affordable rates.

CUB is:

- Independent
- Non-profit
- Non-partisan
- Not single–issue (e.g. environmental)

*CUB is the **only** consumer advocate for Wisconsin residential and small business utility customers.*

THE PROPOSAL

•Modernize the funding of the consumer advocate for residential and small business customers. Funded only by those customers instead of medium, large customers who now help fund CUB.

•Customer Cost Impact: Increase of less than 1¢ a month. Total funding = less than 2¢ a month on electric bills, for a customer now paying $85-$100 a month

•Creates Efficiencies: Enables advocate to fully and more efficiently participate in settlement cases that are preferred under Settlements Law Gov. Walker signed in 2018.

•Enables Consumer Voice in More Cases: CUB has historically focused exclusively on rate cases and large construction cases due to resource constraints; CUB's voice can help keep small business and residential customers in mind in other important cases with impact on bottom line.

$3.6 Billion
Amount CUB has saved customers since 2006
2020: $157 Million

170:1
Return on Ratepayer Investment

Midwest Consumer Advocate Funding

State	Funding
Minnesota	$ 3.1 million
Illinois	$ 3.1 million
Iowa	$ 3.1 million
Michigan	$ 1.5 million
Indiana	$ 6.5 million
Ohio	$ 5.6 million
Wisconsin Last	$ 0.5 million
Average	**$ 3.8 million**
Avg. (4 states bordering WI)	**$ 2.7 million**
Wisconsin. AB 712 Proposal 2020	**$0.9 million**

WHY CHANGE IS NEEDED

•Settlements law led to more settlements between utilities and customer groups, but mechanics of how these cases work requires update of this portion of PSC statute.

•CUB typically has gotten $300,000 per year plus $200,000 in outside experts/attorneys.

•PSC timelines of settlement cases make it impossible to hire outside experts for these cases. CUB is transitioning business model to hire, retain in-house experts.

•Bill would allow up to $900,000 per year, but PSC is given authority to review and approve actual CUB funding level.

•Funding would be collected only from small customers (residential and small business customers — the groups CUB represents).

Questions: Tom Content, Executive Director • content@cubwi.org • (414) 550-4712

OUTSPENT BY UTILITIES >4:1

•Utilities spend roughly $4.2 million a year on regulatory expense (costs linked to cases at the PSC). This conservative estimate likely does not include entire cost of the utilities' regulatory teams.

•This proposal still means utilities will continue to have far more resources for cases at the PSC.

•CUB's funding from ratepayers would be less than 2¢ per month of an average electric bill ($85-$100).

•Current funding = <1¢ per month.

$12 MILLION IN NEW SAVINGS PROJECTED

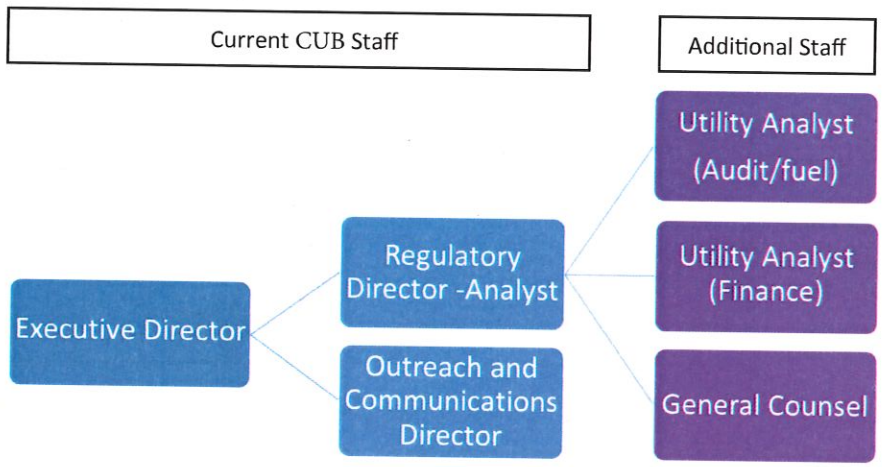
•Once CUB is able to add technical expertise to engage in review of spending by major utilities in rate cases, this work will generate savings of at least $12 million per year for ratepayers.

•The breakdown:

Total Electric Utility O&M Spending = $4.7 Billion per year.

CUB projects conservatively that its staff analysts will reduce that by 0.25%, which equates to savings of $12 million/year. (If CUB can trim spending by 0.5%, savings will double to $24 million.)

•This is 30X the additional ratepayer investment of $400,000 for CUB to operate as a professional consumer advocate with in-house technical resources.



All new staff will be regulatory/technical

Building Capacity

Staffing Plan: 2022

•Transition to professional consumer advocate model means hiring attorney and two technical analysts.

•Need for technical skills underscores need to benchmark salaries and benefits to retain employees.

Former Staff Attorney Received 30% Raise to Join State Government. CUB could not compete. (August 2019)

"We are pleased that Citizens Utility Board of Wisconsin has increased its outreach and engagement with small businesses in recent years. But CUB lacks the resources that ratepayers in other states provide to help their consumer advocates to make a dent in energy bills. A stronger voice to work for and engage with customers is critical, given the trends in energy costs over the years."

Lisa Geason-Bauer
CUB MEMBER Evolution Marketing, LLC
Nashotah

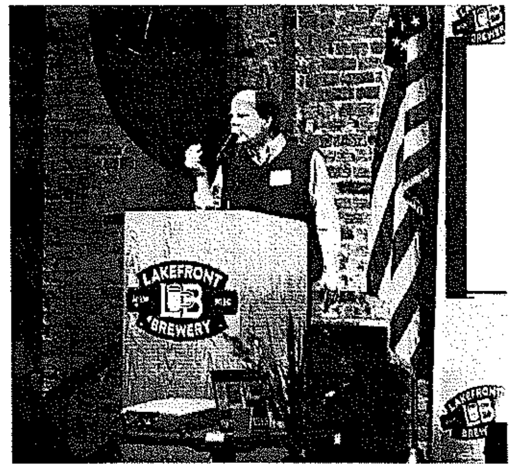
"Energy costs for a business can be hard to control. It's not like the price of gas where you can see the price at the pump on every corner before you buy. CUB is the ONLY voice at the PSC advocating for small business and negotiating with the utilities on our behalf to ensure that the utility rates are affordable and fair."

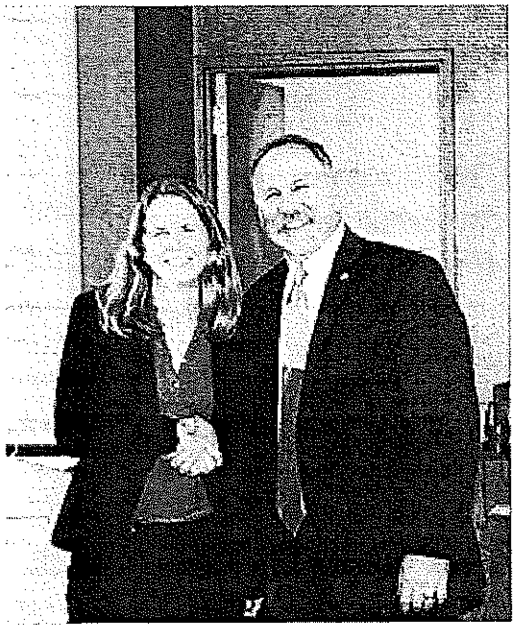
Mike Herro
CUB MEMBER Oconomowoc Realty
Oconomowoc

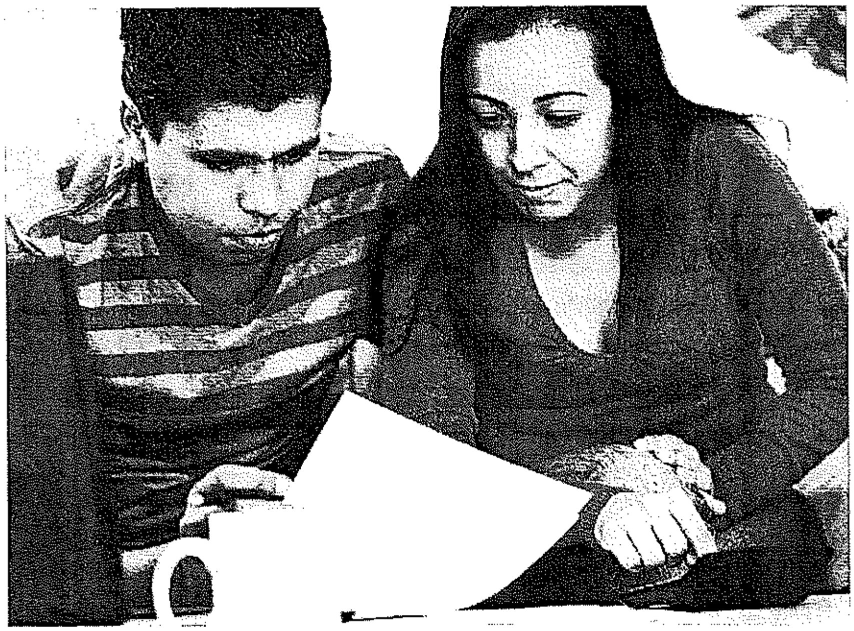
"CUB projects that it can save businesses, homeowners and renters across the state $12 million a year if its funding plan is endorsed. The increase CUB is seeking is a small price to pay to help ensure the small business customer advocate can deliver these savings."

Russ Klisch
CUB MEMBER Lakefront Brewery
Milwaukee

Questions: Tom Content, Executive Director • content@cubwi.org • (414) 550-4712







CUB CITIZENS UTILITY BOARD

ANNUAL REPORT 2019

CUB IS NEEDED NOW, MORE THAN EVER!

Our society today is facing unprecedented challenges, from the global pandemic to high unemployment and unsustainable economic disparity. The ways we work, live and congregate have all changed. Utilities are operating their systems in different ways, and they worked during the pandemic to keep the lights on for those who can least afford it, in accordance with executive orders from Gov. Tony Evers.

We don't know all the ramifications for what 2020's changes mean for our energy system, but we do know that the crisis underscores the need for a strong voice for residential and small business customers.

We need to be vocal, to all who will listen, that this is the time to ease the path toward economic recovery for low-income residents and struggling small businesses trying to make ends meet.

We need to be vigilant in making sure that monopoly utilities and utility regulators recognize the tough spot that utility customers are in this year – and may be in for a while. To that end, our staff has been working hard over the last year to build a stronger funding foundation for CUB in the years and decades to come.

Today, I am grateful to have the opportunity to work with a team of passionate advocates for fairness. Grateful for a board that offers sage counsel and shares the passion and vision outlined for CUB so many years ago. Grateful for longtime members like Jim Wahner, affectionately known as CUB's "Papa Bear" for his work in the 1970s. Jim's still a valued member and supporter to this day.

Above all, I'm grateful for you. For the donations large and small that you've made to help sustain CUB over the last forty years!

Thank you,

Thomas Content

Tom Content
CUB Executive Director

REFLECTIONS ON OUR PIONEERING PAST & FUTURE

In November 1979, just after the bill creating CUB passed, Ralph Nader wrote a letter congratulating Wisconsin Assembly Majority Leader Jim Wahner, whose dogged work over four years shepherded CUB from concept to reality.

"As a result of your efforts," Nader wrote to Wahner, "Wisconsin once again has the honor of being the first state in the nation to come up with a progressive and democratic solution to a central and perplexing national problem.

"And it is clear that legislators and citizens all over the country will be watching the progress of CUB in Wisconsin closely, and that they will soon be making their own evaluations of whether this manner of encouraging citizen participation truly is feasible.

"I am confident that if CUB continues to receive the kind of support that you have given it over the past few years, it will easily fulfill the full range of its potential. Your victory for the people of Wisconsin will then become a victory for consumers all over our country."

Four decades later, we can say that the CUB experiment works. It hasn't always been perfect, but look what we've done. And look what we're doing.

In 2019, CUB saved us – the ratepayers of Wisconsin – $159 million. CUB has saved us $3.5 billion since 2006. Together with our residential and small business members, we celebrated 40 years of advocacy as your independent consumer voice.

Over the last year, staff has been working diligently to create a modernization plan that would enable CUB to operate more effectively in cases involving the state's biggest utilities. They have been working with utilities, elected officials, the Public Service Commission and a host of groups representing businesses to pass legislation that would help make CUB more sustainable and independent.

On behalf of CUB's volunteer board, I am thankful to all the CUB partners, supporters, and elected officials who have helped with the modernization legislation, and supported CUB's advocacy work in the last year. **Please take pride knowing that your hard-earned dollars continue to make CUB a victory for consumers, just as Ralph Nader envisioned** in 1979.

Thank you,

Joel Dresang

Joel Dresang on behalf of CUB's Board of Directors

FUNDING MODERNIZATION
AB 712 /SB 689 – PSC OMNIBUS BILL

MISSION

CUB is a member-supported, nonprofit organization whose purpose is to:

- Provide public interest legal services to ensure effective and democratic representation of residential and small business utility customers before regulatory agencies, the legislature, and the courts;
- Advocate for reliable, affordable and sound utility service; and
- Educate consumers on matters relating to utility regulation and energy policy.

THE PROPOSAL

Modernize the funding of the consumer advocacy work for residential and small business customers, while enabling CUB to fully and more efficiently participate in settlement cases that are preferred under the settlements law enacted in 2018. This proposal will enable CUB to be better equipped to negotiate in cases tied to small business and residential rates.

WHY CHANGE IS NEEDED

The traditional role for CUB is that we hire national experts to vet utility proposals when they come to the PSC asking to raise your rates or build a new power plant or transmission line.

That role is changing in part because of a law the Legislature passed in 2018. The challenge for CUB, though, is that the timelines set up in the settlements law put us in a nearly impossible position, because we can't get the funding we need to hire the national experts we typically have hired to vet utility proposals.

To negotiate the best deal possible for customers in the years ahead, and on timelines spelled out in the settlements law, CUB needs to transition from relying on those national experts to relying on an in-house group of utility analysts.

"CUB FUNDING FIX WILL COST LESS THAN 2 CENTS A MONTH ON A RESIDENTIAL OR SMALL BUSINESS CUSTOMER'S BILL!"

SOLUTION

CUB $900,000 a year funding (the equivalent of just 2¢ a month). That's the goal of the CUB Funding Modernization Plan pending in the legislature. Under the plan, CUB would be eligible to receive up to $900,000 a year in funding, to be awarded annually by the PSC.

That would be an increase from about $500,000 a year we've received on average over the past eight years. We still won't have the resources that consumer advocates receive in nearby Midwest states, but it would be a major step forward.

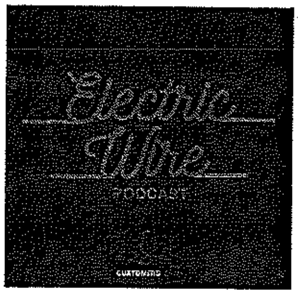
We spent much of 2019 crafting this plan and talking with utilities, business groups and legislators about it. And we're happy to report that it has the support of utilities, the Customers First Coalition and business trade associations including NFIB-Wisconsin and Wisconsin Manufacturers and Commerce.

WHAT STAKEHOLDERS ARE SAYING

"As Wisconsin's only consumer advocate, CUB . . . plays the critical role of leveling the playing field. This bill will . . . ensure that CUB's funding will be more stable and sustainable and keep CUB . . . focused on its mission of advocating for the little guy who doesn't have an army of attorneys at his disposal."

PSC of WISCONSIN

Rebecca Cameron Valcq, chair, Public Service Commission, in testimony to Assembly committee Jan. 14, 2020



"CUB is going to be important because when we make that transition to more solar and wind the consumer advocate is going to be looking out for the retired couple at the end of the street, and Grandma, and the small shops on Main Street that can't represent themselves. . . . It's important that we have someone looking out for the consumer."

Rep. Mike Kuglitsch, R-New Berlin, Chair of Assembly Energy and Utilities Committee, on the Customers First Electric Wire Podcast

"Energy costs for a business can be hard to control. It's not like the price of gas where you can see the price at the pump on every corner before you buy. CUB is the only voice at the PSC advocating for small business and negotiating with the utilities on our behalf to ensure that the utility rates are affordable and fair."

OCONOMOWOC REALTY LLC

Mike Herro, Oconomowoc Realty
CUB Small Business Member

CUB CITIZENS UTILITY BOARD + COMMUNITY SHARES OF WISCONSIN

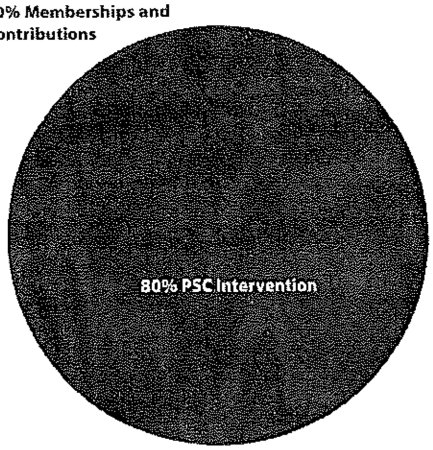
CUB AND COMMUNITY SHARES, WORKING TOGETHER

CUB is a proud member of Community Shares of Wisconsin. Since 1971, its member nonprofits have worked to advance social justice and lead efforts throughout Wisconsin to protect our civil rights as well as build a safe and sustainable future where everyone is safe, healthy, and able to thrive.

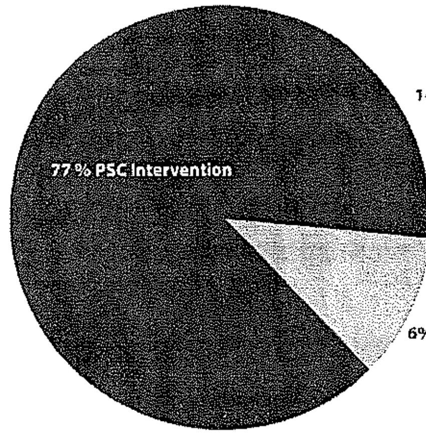
To help out during these times of tremendous uncertainty, Community Shares of Wisconsin initiated a new urgent campaign – The Fund for A Just Recovery at https://www.communityshares.com/the-fund-for-a-just-recovery/ to ensure that member nonprofits can continue. You can help us make sure the work to create a better, more equitable world goes on.

2019 FINANCIALS

INCOME: $596,631



EXPENSES: $623,640



CUB would like to thank the following for their support in 2019

- Public Service Commission of Wisconsin
- Community Shares of Wisconsin

Thank You

CUB would like to thank the following for their support for CUB's 40th Anniversary events and outreach in 2019.

ANNIVERSARY SPONSORS & SMALL BUSINESS SPONSORS:

American Family Insurance
Arch Electric
Bounce Milwaukee
Evolution Marketing
Focus on Energy
Healium Hot Yoga
HGA
Lakefront Brewery
Milwaukee Comedy!
Oconomowoc Realty
Outpost Natural Foods
Pizza Shuttle
Reynolds Transfer & Storage Inc.
Slipstream Inc.
Stone Arch Brewpub

NONPROFIT PARTNERS:

Community Shares of Wisconsin
Midwest Renewable Energy Association
Milwaukee Shines
Passive House Alliance-Wisconsin
Renew Wisconsin
U.S. Green Building Council-Wisconsin
Wisconsin Office of Energy Innovation
Wisconsin Sustainable Business Council

CUB 2019 IN REVIEW

SAVINGS FOR CUSTOMERS TOTAL $159 MILLION

Here's a quick look at our wins and losses in rate cases during 2019. Tallying all of the cases together, CUB estimates we helped save $159 million from what the utilities were asking. In addition, customers will see additional savings, though exactly how much is still unclear, from decisions the PSC made on two big solar farms that were approved last year.

TOTAL SAVINGS TO CUSTOMERS SINCE 2006 = $3.5 BILLION

WE ENERGIES RATE CASE

CUB negotiated a settlement in this case that was ultimately approved by the PSC. Some highlights:

We Energies overall increase

$165 million requested

$15 million approved

No fixed charge hike (these fees impact low energy users)

$17.65 requested

$15 approved

No solar tax: We Energies won't charge a fee on homes with solar panels.

Coal savings: A compromise regarding the mothballed Pleasant Prairie power plant will save tens of millions of dollars and reduce the profit We Energies earns from the plant.

Profit in check

10.35% requested

10% approved **Saving customers $15 million in 2020**

Collaboration commitment: The utility pledged to work with CUB on its planning for retirement of future power plants, planning for alternatives to the costly Point Beach power purchase agreement, as well as innovative rate proposals and a study about the energy burden facing low-income customers.

WIS. PUBLIC SERVICE RATE CASE

CUB negotiated a settlement in this case that was approved by the PSC. Highlights:

WPS overall increase

$98 million requested

$15 million approved

No Fixed charge hike

$24 requested

$21 approved

Profit in check

10.35% requested

10% approved **Saving customers $7.5 million in 2020**

Collaboration commitment: The utility committed to work with CUB on its planning for retirement of future power plants, as well as innovative rate proposals and a study about the energy burden facing low-income customers.

Footing the bill for overruns: The PSC sided with WPS and against CUB and others by making customers pay for $89 million in cost overruns on a risky pollution control project that the utility mismanaged. CUB had warned years ago that this unproven technology wasn't deployed anywhere else in the US, and that cost overruns could be a concern.

The PSC clearly missed the mark here, deciding that the utility customers should have to pay for all of the overruns and finding no problems with utility management of the construction project.

A WIN ON THIS ISSUE WOULD HAVE SAVED MILLIONS FOR WPS CUSTOMERS IN 2020.

XCEL ENERGY RATE CASE

CUB negotiated a settlement with the utility that the PSC approved. Highlights:

- **Overdue break from rate hikes:** Xcel electricity customers are saving **$15 million**, with help from corporate tax cuts that Congress passed in 2017. This marked the first case without an increase, after nine straight years of increases.
- **Natural gas savings:** Xcel customers **saved $3.2 million** as a result of the settlement.
- **No fixed charge hike:** The customer charge won't change for four straight years, until January 2024. **CUB has held the line against increases** in fees that discourage efficient energy use.
- **Collaboration:** Xcel pledged to collaborate on innovative rate proposals to benefit customers.

SOLAR ACQUISITION CASE FOR MG&E, WPS

- **No overrun allowance:** The utilities sought to purchase two large solar projects in southwest and northeast Wisconsin. The utilities asked to collect construction cost overruns even though solar developers – not the utilities – would build the projects. CUB estimates ratepayers' **future savings could approach $40 million to $68 million!**

CARDINAL-HICKORY CREEK POWER LINE CASE

- **Need, savings not shown:** CUB concluded more analysis was needed before the state chose to go ahead and approve a $500 million transmission line linking Madison and Dubuque, Iowa, but the PSC approved it anyway. CUB's consultant concluded the **line was not needed for reliability and may not deliver the benefits utilities promised.** CUB's expert further concluded the line is poised to provide more benefits to out-of-state power producers than Wisconsin ratepayers, and there is a "significant risk that the line, if constructed, **will result in net costs rather than net benefits** for Wisconsin customers."

LESS THAN A PENNY A MONTH HAS TRANSLATED INTO BIG SAVINGS

CUB EDUCATION AND OUTREACH HELPS CUSTOMERS

- **Consumer education and engagement:** CUB hosted Utility Bill Clinics to educate consumers about how to save on energy bills at all four locations of Outpost Natural Foods in Milwaukee and at the MREA Energy and Sustainable Living Fair in Custer.

- **High school partnership:** Students at Oconomowoc High School's combined Global Sustainability and Spanish class worked to translate CUB consumer education materials into Spanish and assisted at CUB's Anniversary Celebration. That led to the debut of CUB's Spanish resources web page (cubwi.org/Spanish) earlier this year.

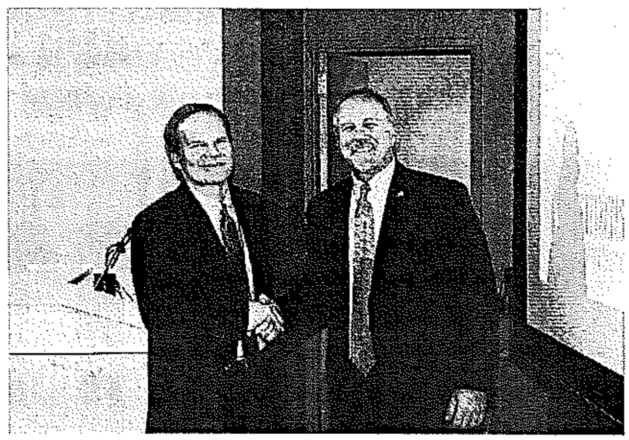
CUB HAS SAVED $170 FOR EVERY $1 RECEIVED OVER THE PAST 8 YEARS.

COLLABORATION GIVES CONSUMERS A VOICE ON ENERGY POLICY

A stronger voice for you: CUB's gaining a reputation for the **wisdom of utility analyst Corey Singletary** and the experience and knowledge of its staff. CUB staff members serve on the boards of directors of the Customers First Coalition, Wisconsin Public Utility Institute, and on the Dane County Climate Change Task Force. **At the national level, CUB has started to take a more active role on energy policy** through the National Association of State Utility Consumer Advocates. In 2019. Corey participated in a national dialogue on electric vehicle policies and Tom Content took part in a national forum on "Just Transition" toward lower-carbon energy resources for utilities.

NATION'S FIRST CUB MARKS 40 YEARS WITH CELEBRATIONS

Recalling our roots: CUB celebrated 40 years since the Wisconsin Legislature created the very first Citizens Utility Board in America. **We are proud of our track record delivering savings and being a voice for customers** and were honored to host celebration events in 2019 at Small Business member Lakefront Brewery in Milwaukee and at American Family Insurance Co. in Madison.



CUB FUNDING MODERNIZATION PLAN UNVEILED, MOVED FORWARD

Toward a Stronger Voice: CUB's November Anniversary event marked the first public announcement of **plans to secure a stronger future for CUB.** PSC Chair Rebecca Cameron Valcq and Republican state Rep. Mike Kuglitsch announced their support for a plan to create a stable, sustainable funding source for CUB.
Funding bill advances: That unveiling was followed by the drafting of the PSC Omnibus Bill (AB712/SB689). The bill was approved, on unanimous votes, by two legislative committees and the state Assembly in early 2020.

★ CUB BOARD ELECTIONS 2020 ★

IT'S TIME TO VOTE FOR MEMBERS OF THE CUB BOARD OF DIRECTORS.

Current CUB members in good standing are entitled to vote in this election. You are eligible if you've made a contribution to CUB of at least $5 on or after January 1, 2019. The candidates include current president Eileen Hannigan and vice president John Hendrick, who are running for their third terms on the CUB Board. Carol Stemrich and Joel Dresang are running for their second terms, and Andrew Hartinger is seeking his first term. CUB members elect who will serve on the board. The board elects its own officers annually.

PLEASE USE THE BALLOT ENVELOPE ENCLOSED WITH THIS ANNUAL REPORT TO CAST YOUR VOTE. PLEASE MAIL YOUR BALLOT BY AUGUST 10, 2020

Bob Norcross, a CUB board member since 2016, did not seek re-election. We thank Bob for his counsel and wisdom to CUB's board and staff, and we commend him for four decades of service to Wisconsin, including 36 years as administrator and other roles at the Public Service Commission. Thank you, Bob!

HERE IS INFORMATION ABOUT THE NOMINEES FOR THE CUB BOARD FOR TERMS RUNNING FROM JULY 1, 2020 THROUGH JUNE 30, 2023.

EILEEN HANNIGAN

Eileen is principal with Illume Advising in Madison. She brings many years of experience with energy efficiency programs including program planning, cost-benefit analysis, implementation, and evaluation. Her experience provides a good foundation for understanding and assessing the issues around utility rate cases and infrastructure investments in general, and especially where energy efficiency is a viable alternative.

Eileen values CUB's mission of providing a voice for residential ratepayers. Adequate representation of all stakeholders is crucial to ensuring Wisconsin has utility service that is reliable, affordable, and sound. In addition, she believes that communities throughout Wisconsin benefit from CUB's work which helps strengthen local economies by protecting ratepayers from unnecessary rate increases. She is also interested in ensuring the role of energy and water efficiency as an alternative to capital improvements, where appropriate and cost-effective.

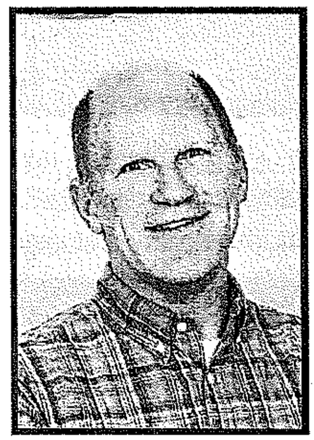
Eileen was elected to the board in 2014 and has served as CUB's president since 2017.

JOHN HENDRICK

John has been a public interest attorney in the areas of labor law, cooperatives, family law and elder law and is currently director of the Elder Financial Empowerment Project at Coalition of Wisconsin Aging and Health Groups, where he provides support to and advocacy for elder victims of financial abuse.

For 24 years, he served Dane County as county supervisor and board chair. John had long admired the work of CUB and supported its mission. **Elected to the CUB board in 2014, he has focused on CUB's sustainability and resilience as Wisconsin faces an uncertain energy future**. John has served as CUB's vice president since 2017.

JOEL DRESANG



Joel has focused on consumer-oriented communications for much of his career, helping people make sense of the increasingly complicated world around them and offering consumers ways to make life better for themselves and their families.

At Landaas & Company, Joel oversees investor education through freely available staff-created articles, videos, newsletters and a weekly podcast. Prior to that, Joel's experience including covering consumer affairs at The Milwaukee Journal and writing the Ask Money column at USA Today. In addition, Joel has volunteered for nonprofit agencies such as the MPC Endowment, Ex Fabula and the Shorewood Foundation.

At CUB, Joel has advocated for raising awareness and building membership among both residential and small business utility customers. He hopes CUB can continue to benefit from his experience in multimedia communications as well as his passion for giving consumers a voice. Joel was elected to the board in 2017 and has served as CUB's board secretary since then.

CAROL STEMRICH

Carol holds a BS from the University of Wisconsin in Civil and Environmental Engineering. Carol retired from the Public Service Commission of Wisconsin in 2016 after more than 30 years of service. In her last eight years there she served as an Assistant Administrator in the Division of Energy Regulation.

As an Assistant Administrator, Carol directly supervised PSC staff responsible for analyses, development and enforcement of electric and natural gas rate, finance, and accounting proposals and policies. She also provided day-to-day oversight of Wisconsin's statewide energy efficiency and renewable programs (Focus on Energy).

Carol's long tenure at the PSC provides valuable insights to the CUB Board regarding the institutional workings of the commission. **Her broad understanding of numerous disciplines provides the CUB Board with insights regarding the effect various policies are likely to have on the cost of electric and natural gas service to residential and small commercial customers.**

Carol was elected to the board in 2017.

ANDREW HARTINGER

Andrew Hartinger of Wauwatosa is vice president of finance at Raffel Systems in Germantown. He has served in a variety of finance and accounting and auditing roles, as a corporate controller, audit manager, among others – and has both a bachelor's and master's degree in accounting from University of Wisconsin-Milwaukee.

Andrew believes in CUB's mission to advocate for consumers for fair prices from utility companies, and that Wisconsin needs CUB as a voice to represent consumers because of the utilities' status as a regulated monopoly.

If elected to the board, Andrew hopes to use his skills in the areas of finance, internal controls, and financial reporting to help CUB in budgeting, reviewing financial results. This will ensure CUB can sustain consistent operations and maximize its funding to further its mission. He also offered to review CUB's financial reporting and explain results to constituents and other board members.

VOLUNTEER OPPORTUNITY: CONSIDER SERVICE ON THE CUB BOARD OF DIRECTORS

The CUB board of directors is seeking nominations for new members as CUB considers expanding the size of the current board. Nominees should share CUB's commitment that ratepayers deserve fairness and a strong voice to ensure safe, reliable utility service at reasonable rates. Nominees must be current CUB members. In particular, CUB is seeking nominees with skills or background in:

- Fundraising/Development
- Human Resources
- Nonprofit Governance/Management
- Equity/Inclusion Advocacy
- Finance
- Marketing/Engagement/Outreach
- Strategic Planning
- Energy Policy

Interested in serving a 3-year term on the CUB Board of Directors? Please submit your resume and your response to the following questions by Sept. 1, 2020 to content@cubwi.org.

Tom Content, Executive Director
Citizens Utility Board
6401 Odana Road, Suite 24, Madison, WI 53719

Questions:

1. What skills and experience would you bring to the board? (200 words maximum)
2. Why do you want to be on the CUB board of directors and what do you hope to accomplish during your 3-year term? (200 words maximum)

WHAT'S YOUR LEGACY?

HOW ABOUT HELPING ENSURE ANOTHER 40 YEARS FOR CUB?

Interested in helping CUB well into the future? Please consider making a planned gift to Citizens Utility Board of Wisconsin. It's another way to support CUB in addition to a donation. By including CUB in your legacy giving your gift will last for generations, ensuring an independent voice for Wisconsin's utility customers well into the future.

We recommend you consult with your attorney or tax advisor about the various tax benefits and restrictions that may apply to your specific situation. You and your advisors are welcome to contact CUB with any questions.

CUB WORKING WITH SMALL BUSINESSES

HIGHLIGHTS OF WHAT WE'VE BEEN WORKING ON:

✔ Representation: Negotiated rate settlements that helped save money for Xcel, We Energies and Wisconsin Public Service customers in 2019.

✔ Engagement/Education: CUB partnered with Small Business Member Outpost Natural Foods, which published "Summer Energy Tips" in its quarterly newsletter and hosted consumer education events, CUB Utility Bill Clinics, at all four of its stores in 2019.

✔ Advocacy: CUB assists Small Business members with questions about their utility bills and services, and be a voice for them at the PSC.

TIME TO RENEW OR JOIN: If you're a small business member, consider renewing your membership at $100 or higher in the enclosed envelope, and please share a copy of our report with like-minded businesses or your local chamber. Please ask us for more copies if you need them. CUB is available to speak to chambers, civic clubs and businesses about saving on energy costs, steps toward a consumer-centric energy future and other topics. Contact Tom Content at content@cubwi.org.
Not a small business member yet? Head to cubwi.org/give and sign up.

COVID-19 RESOURCES FOR ENERGY, WATER UTILITY CUSTOMERS

CUB has published resources for utility customers regarding the COVID-19 pandemic. The need to shelter in place to flatten the curve prompted Gov. Tony Evers to issue an executive order barring disconnections of customers during the Public Health Emergency. See FAQs and more details at www.cubwi.org/covid19.

For those having trouble paying their bills, the Wisconsin Home Energy Assistance Program has adjusted its income eligibility requirements as a result of the pandemic and the economic disruption that followed. Details at homeenergyplus.wi.gov or call 866-HEATWIS (866-432-8947).

INCOME GUIDELINES FOR THE 2019-2020 HOME ENERGY PLUS PROGRAM YEAR

60 Percent of State Median Income Guidelines

Household Size	One Month Income	Annual Income
1	$2,389.42	$28,673
2	$3,124.67	$37,496
3	$3,859.83	$46,318
4	$4,595.08	$55,141
5	$5,330.33	$63,964
6	$6,065.50	$72,786
7	$6,203.33	$74,440
8	$6,341.25	$76,095

CONTACT YOUR UTILITY

Check out cubwi.org/covid19 for links to utilities' COVID 19 web pages. Here's how to contact your utility:

Alliant Energy/Wisconsin Power and Light 800-255-4268
Madison Gas and Electric 608-252-7222
We Energies 800-842-4565
Wisconsin Public Service 800-450-7260
Xcel Energy/Northern States Power 800-895-4999
WPPI Energy 608-834-4500
Superior Water, Light and Power 800-227-7957
Milwaukee Water Works 414-286-2830
Madison Water Utility 608-266-4641

CITIZEN UTILITY BOARD OF WISCONSIN, INC.

FINANCIAL STATEMENTS WITH
SUPPLEMENTARY INFORMATION

As of and for Years Ended December 31, 2019 and 2018

TABLE OF CONTENTS

KMA Bodilly CPAs & Consultants S.C.
1200 John Q. Hammons Dr. Suite 500
Madison, WI 53717
Phone: 608.664.1040
Fax: 608.664.1050
cpakma.com

KMA Bodilly

We're invested in you.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Citizens Utility Board of Wisconsin, Inc.
Madison, Wisconsin

KMA, S.C., formally known as KMA Bodilly CPAs & Consultants, S.C. ("we" and "our") were engaged to audit the accompanying financial statements of Citizens Utility Board of Wisconsin, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Citizens Utility Board of Wisconsin, Inc., as of December 31, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 9 to the financial statements, in March 2020, the World Health Organization classified COVID-19 as a pandemic and multiple jurisdictions in the United States of America have declared a state of emergency. Our opinion is not modified with respect to this matter.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses on page 5 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited the Citizens Utility Board of Wisconsin, Inc. financial statements, and we expressed an unmodified audit opinion on those financial statements in our report dated October 14, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

KMA, S.C.

KMA, S.C., formally known as KMA Bodilly CPAs & Consultants, S.C.
Madison, Wisconsin
September 23, 2020

CITIZENS UTILITY BOARD OF WISCONSIN, INC.
STATEMENTS OF FINANCIAL POSITION
December 31,

	2019	2018
ASSETS		
CURRENT ASSETS		
Cash	$ 193,473	$ 228,943
Contract receivables	71,888	2,569
Contributions receivable	-	1,568
Total current assets	265,361	233,080
FIXED ASSETS		
Office equipment	22,242	22,242
Less: Accumulated depreciation	(22,242)	(22,242)
Net fixed assets	-	-
DEPOSIT	1,514	1,514
Total assets	$ 266,875	$ 234,594
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 4,148	$ 13,547
Accrued intervenor expenses	72,021	-
Accrued retirement plan payable	-	567
Accrued compensation absences	11,030	13,159
Total current liabilities	87,199	27,273
NET ASSETS		
Without donor restrictions	(55,248)	94,987
With donor restrictions	234,924	112,334
Total net assets	179,676	207,321
Total liabilities and net assets	$ 266,875	$ 234,594

See accompanying notes and
independent auditor's report.

CITIZENS UTILITY BOARD OF WISCONSIN, INC.
STATEMENTS OF ACTIVITIES
Years ended December 31,

	2019	2018
NET ASSETS WITHOUT DONOR RESTRICTIONS		
REVENUES, GAINS AND OTHER SUPPORT		
Membership dues and contributions	$ 119,121	$ 122,665
Public Service Commission of Wisconsin	177,509	225,986
Interest income	1	2
Total revenues, gains and other support	296,631	348,653
Net assets released from restrictions	177,410	229,779
Total revenues	474,041	578,432
EXPENSES		
PROGRAM SERVICES		
PSC intervention	479,751	371,534
Consumer education	37,376	42,304
Energy policy	12,451	15,824
Total program services	529,578	429,662
SUPPORTING SERVICES		
Lobbying	6,960	7,035
Fundraising expenses	70,644	80,379
Management and General	17,094	16,048
Total supporting services	94,698	103,462
Total expenses	624,276	533,124
Net change in net assets without donor restrictions	(150,235)	45,308
NET ASSETS WITH DONOR RESTRICTIONS		
Grants	300,000	300,000
Net assets released from restrictions	(177,410)	(229,779)
Net change in net assets with donor restrictions	122,590	70,221
Change in net assets	(27,645)	115,529
Net assets at beginning of year	207,321	91,792
Net assets at end of year	$ 179,676	$ 207,321

See accompanying notes and
independent auditor's report.

CITIZENS UTILITY BOARD OF WISCONSIN, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year ended December 31, 2019
(With Comparative Totals Year Ended December 31, 2018)

	Programs			Supporting Services			Totals	
	PSC Intervention	Consumer Education	Energy Policy	Lobbying	Fundraising	Management & General	2019	2018
Personnel	$ 266,479	$ 17,063	$ 10,209	$ 5,707	$ 50,305	$ 14,017	$ 363,780	$ 373,397
Intervenor, legal and consultants	154,768	-	-	-	-	-	154,768	20,486
Development	-	-	-	-	9,295	-	9,295	23,104
Communications	26,270	18,249	1,006	563	4,959	1,382	52,429	63,702
Professional fees	6,718	430	257	144	1,268	353	9,170	8,425
Office expenses	24,168	1,548	927	517	4,563	1,271	32,994	41,244
Travel	601	38	23	13	113	32	820	176
Interest	172	11	7	4	33	9	236	-
Subscriptions and memberships	575	37	22	12	108	30	784	2,590
Total	$ 479,751	$ 37,376	$ 12,451	$ 6,960	$ 70,644	$ 17,094	$ 624,276	$ 533,124

See accompanying notes and
independent auditor's report.

CITIZENS UTILITY BOARD OF WISCONSIN, INC.
STATEMENT OF CASH FLOWS
Years ended December 31,

		2019		2018
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in net assets	$	(27,645)	$	115,529
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:				
Changes in:				
Contract receivables		(69,319)		39,821
Contributions receivable		1,568		2,627
Accounts payable		(9,399)		288
Accrued intervenor expenses		72,021		(30,858)
Accrued retirement plan payable		(567)		(578)
Accrued compensated absences		(2,129)		(1,642)
Other accrued liabilities		-		(1,568)
Net cash provided by (used in) operating activities		(35,470)		123,619
Change in cash		(35,470)		123,619
Cash at beginning of year		228,943		105,324
Cash at end of year	$	193,473	$	228,943

See accompanying notes and
independent auditor's report.

NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Organizational Purpose – The Citizens Utility Board of Wisconsin, Inc. (the "Organization") is a non-profit organization that provides services to residential, farm, and small business utility consumers in the State of Wisconsin. These services include communication and education to its member consumers, representation before regulatory agencies, the legislature, the courts, and other public bodies, and advocating for reliable, affordable and environmentally sound utility services. The Organization is primarily supported by membership fees, contributions, grants and intervenor compensation from the Public Service Commission of Wisconsin ("PSC").

The following is a summary of certain significant accounting policies followed in the preparation of these financial statements. The policies conform to accounting principles generally accepted in the United States of America as contained in the Accounting Standards Codification ("ASC") issued by the Financial Standards Accounting Board ("FASB"), and have been consistently applied.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Classes of Net Assets

Net assets without donor restrictions are net assets not subject to donor-imposed stipulations. Donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires, restricted net assets are reclassified to net assets without donor restrictions.

Net assets with donor restrictions are stipulated by donors for specific operating purposes or are time restricted.

Cash

Cash includes amounts in a checking account and savings account.

Contract Receivables

The Organization considers all contract receivables to be fully collectible. Accordingly, no allowance for doubtful accounts has been established. If amounts become uncollectible, they will be charged to operations when that determination is made.

Fixed Assets

The Organization capitalizes fixed assets over $5,000. Lesser amounts are expensed. Purchased fixed assets are stated at cost. Fixed assets are depreciated using the straight-line method over five years.

Income Taxes

The Organization is a not-for-profit organization that is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). The Organization is also exempt from Wisconsin franchise or income tax.

NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Revenue and Expenses

Revenues are recognized in accordance with Accounting Standards Codification Topic 606 as a result of the Organization's adoption of ASU 2014-09, *Revenue from Contracts with Customers*, effective January 1, 2019, using the modified retrospective approach. The ASU requires revenue to be recognized when a customer obtains control of promised goods or services in an amount that reflects the consideration to which the Organization expects to be entitled in exchange for those goods or services. There was no material impact on the Organization's results of operations or financial condition upon adoption of the new standard.

Revenue is recognized when earned and support when contributions are made. Certain grant agreements require the organization to spend grant funds consistent with the grant application. Costs allocated to these programs are in accordance with established procedures and are subject to review by the grantor. No determination has been made regarding the effect, if any; such review could have on the financial statements.

Expenses are recorded when incurred.

Functional Allocation of Expenses

The costs of providing the Organization's various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Risk Management

The Organization is exposed to various risks of losses to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The Organization maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses.

Subsequent Events

The Plan has evaluated subsequent events through the date of this report, which is the date the financial statements were available to be issued, for events requiring recording or disclosure in the Plan's financial statements.

NOTE 2 – CONTRACT RECEIVABLES

Contract receivables with PSC totaled $71,888 and $2,569 as of December 31, 2019 and 2018.

NOTE 3 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions with PSC totaled $234,924 and $112,334 as of December 31, 2019 and 2018.

Net assets with donor restrictions were released from restrictions as follows for the years ended December 31:

Purpose restriction	2019	2018
Public Service Commission of Wisconsin	$ 177,410	$ 187,666
CUB NextGen: Branding & Small Business Engagement	-	42,113
Total	$ 177,410	$ 229,779

NOTE 4 – OPERATING LEASES, AS LESSEE

The Organization, as lessee, leases office space and office equipment on long-term operating leases. Total rental expense on all operating leases approximated $21,700 and $20,900 for the years ended December 31, 2019 and 2018, respectively. Future minimum lease payments required under the operating lease agreements for the years ending December 31 are as follows:

2020	$ 22,742
2021	3,468
2022	3,468
2023	3,468
2024	2,312
Total	$ 35,458

NOTE 5 – ECONOMIC DEPENDENCY

For the years ended December 31, 2019 and 2018, the Organization received revenues of approximately 81%, respectively, of total revenues from one entity.

NOTE 6 – JOINT COSTS

The Organization incurred joint costs in direct mail and website for fundraising and communications. For the years ended December 31, 2019 and 2018, joint costs in these activities totaled $9,998 and $21,982, respectively. Fifty percent of these costs were allocated to programs and fifty percent were allocated to fundraising.

NOTE 7 – EMPLOYEE BENEFIT PLAN

Starting in 2019, the Organization adopted a 401(k) retirement plan (the "Plan') that covers all employees who satisfy minimum service requirements. The Plan provides for discretionary matching contributions as a percentage of each eligible employee's salary. For the year ended December 31, 2019, the Organization made discretionary matching contributions totaling $12,802.

During 2018, the Organization sponsored a Savings Incentive Match Plan for Employees ("SIMPLE") IRA plan covering all employees. Under the SIMPLE, the Organization matched dollar for dollar up to 3 percent of each eligible employee's salary. For the year ended December 31, 2018, the Organization paid matching contributions totaling $7,606.

NOTE 8 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Organization's financial assets at December 31, reduced by amounts not available for general expenditure within one year of the balance sheet date:

	2019	2018
Total financial assets	$ 265,361	$ 233,080
Less those available for general expenditure within one year due to :		
Purpose restrictions	(234,924)	(112,334)
Financial assets available to meet cash needs for general expenditures within one year	$ 30,437	$ 120,746

NOTE 9 – COVID-19

Subsequent to December 31, 2019, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease ("COVID-19"), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the Organization as of the date these financial statements were available to be issued, management believes that a material impact on the Organization's operations is reasonably possible.

SUPPLEMENTARY INFORMATION

KMA Bodilly CPAs & Consultants S.C.
1200 John Q. Hammons Dr. Suite 500
Madison, WI 53717
Phone: 608.664.1040
Fax: 608.664.1050
cpakma.com

KMA Bodilly

We're invested in you.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH PUBLIC SERVICE COMMISSION OF WISCONSIN AUDIT REQUIREMENTS

To the Board of Directors
Citizens Utility Board of Wisconsin, Inc.

KMA, S.C., formally known as KMA Bodilly CPAs & Consultants, S.C. ("we" and "our") were engaged to audit the financial statements of Citizens Utility Board of Wisconsin, Inc., as of and for the years ended December 31, 2019 and 2018 and have issued our report thereon dated September 23, 2020.

We have applied procedures to test Citizens Utility Board of Wisconsin, Inc.'s compliance with the requirements applicable to the Public Service Commission of Wisconsin Rule 3 Section 3.08 for the years ended December 31, 2019 and 2018. Our procedures were substantially less in scope than that of an audit, the objective of which is the expression of an opinion on Citizens Utility Board of Wisconsin, Inc.'s compliance with the requirements listed in the preceding sentence. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of the procedures disclosed no material instances of noncompliance with the requirement listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Citizens Utility Board of Wisconsin, Inc. had not complied, in all material respects, with the requirements.

This report is intended solely for the information and use of the board of directors, management and the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than these specified parties.

KMA, S.C.

KMA, S.C., formally known as KMA Bodilly CPAs & Consultants, S.C.
Madison, Wisconsin
September 23, 2020

EXTENDED TO NOVEMBER 16, 2020

Form **990** (Rev. January 2020) Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 **2019** Open to Public Inspection

A For the 2019 calendar year, or tax year beginning and ending

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Final return/terminated [ ] Amended return [ ] Application pending	C Name of organization: CITIZENS UTILITY BOARD OF WISCONSIN, INC Doing business as Number and street (or P.O. box if mail is not delivered to street address) / Room/suite: 6401 ODANA ROAD, SUITE 24 City or town, state or province, country, and ZIP or foreign postal code: MADISON, WI 53719-1126 F Name and address of principal officer: EILEEN HANNIGAN SAME AS C ABOVE	D Employer identification number: 39-1555109 E Telephone number: 608-251-3322 G Gross receipts $ 596,633. H(a) Is this a group return for subordinates? [ ] Yes [X] No H(b) Are all subordinates included? [ ] Yes [ ] No If "No," attach a list. (see instructions) H(c) Group exemption number ▶

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW.CUBWI.ORG

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶ L Year of formation: 1986 M State of legal domicile: WI

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: PROVIDE PUBLIC INTEREST LEGAL/ADVOCACY SERVICES FOR UTILITY CUSTOMERS.

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	1450
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	1450
5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	5
6	Total number of volunteers (estimate if necessary)	6	5
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 39	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	422,665.	419,122.
	9	Program service revenue (Part VIII, line 2g)	225,986.	177,510.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2.	1.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	648,653.	596,633.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	373,398.	363,779.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 70,645.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	159,727.	260,497.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	533,125.	624,276.
	19	Revenue less expenses. Subtract line 18 from line 12	115,528.	-27,643.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	234,594.	266,878.
	21	Total liabilities (Part X, line 26)	27,273.	87,200.
	22	Net assets or fund balances. Subtract line 21 from line 20	207,321.	179,678.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer — Date

▶ EILEEN HANNIGAN, PRESIDENT
Type or print name and title

Paid Preparer Use Only				
Print/Type preparer's name: MICHELLE ENO, CPA/PFS	Preparer's signature: MICHELLE ENO, CPA/PF	Date	Check [ ] if self-employed	PTIN P00159868
Firm's name ▶ KMA, S.C.			Firm's EIN ▶ 45-2904270	
Firm's address ▶ 1200 JOHN Q HAMMONS DR STE 500 MADISON, WI 53717-2199			Phone no. (608) 664-1040	

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:
PROVIDE PUBLIC INTEREST LEGAL/ADVOCACY SERVICES TO ENSURE EFFECTIVE AND DEMOCRATIC REPRESENTATION OF RESIDENTIAL, FARM, AND SMALL BUSINESS UTILITY CUSTOMERS BEFORE REGULATORY AGENCIES, THE LEGISLATURE, THE COURTS, AND OTHER PUBLIC BODIES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 479,752. including grants of $) (Revenue $ 177,510.)
PARTICIPATED IN PUBLIC SERVICE COMMISSION PROCEEDINGS RELATED TO CONSUMER GAS, ELECTRIC, AND WATER UTILITY SERVICES.

4b (Code:) (Expenses $ 37,376. including grants of $) (Revenue $)
PROVIDED EDUCATIONAL MATERIALS AND INFORMATION TO CONSUMERS ON UTILITY ISSUES.

4c (Code:) (Expenses $ 12,450. including grants of $) (Revenue $)
ENGAGED IN VARIOUS NON-PUBLIC SERVICE COMMISSION VENUES ON UTILITY ISSUES AFFECTING CONSUMER GAS, ELECTRIC, AND WATER UTILITY SERVICES.

4d Other program services (Describe on Schedule O.)
(Expenses $ 6,959. including grants of $) (Revenue $)

4e Total program service expenses ▶ 536,537.

Part IV | Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV | Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V | Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	3			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 5			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		X

Part VI | Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ..... [X]

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year ..... 1a: 1450. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b: 1450			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	15b	X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶WI

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[X] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

THOMAS CONTENT - 608-251-3322

6401 ODANA ROAD, SUITE 24, MADISON, WI 53719-1126

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) EILEEN HANNIGAN DIRECTOR, PRESIDENT	2.00	X		X				0.	0.	0.
(2) JOHN HENDRICK DIRECTOR, VICE-PRESIDENT	2.00	X		X				0.	0.	0.
(3) JOEL DRESANG DIRECTOR, SECRETARY	2.00	X		X				0.	0.	0.
(4) BOB NORCROSS DIRECTOR, TREASURER	2.00	X		X				0.	0.	0.
(5) CAROL STEMRICH DIRECTOR	2.00	X						0.	0.	0.
(6) THOMAS CONTENT EXECUTIVE DIRECTOR (ED)	40.00			X				86,634.	0.	0.
(7) KURT RUNZLER EXECUTIVE DIRECTOR (ED)	13.70			X				17,090.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
1b Subtotal ▶								103,724.	0.	0.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								103,724.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 0

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

932008 01-20-20

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a	5,765.				
	b Membership dues	1b	113,357.				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	300,000.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h Total. Add lines 1a-1f ▶			419,122.			
Program Service Revenue			Business Code				
	2 a INTERVENOR COMP		541900	177,510.	177,510.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f ▶			177,510.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			1.			1.
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
			(i) Real / (ii) Personal				
	6 a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss) ▶						
			(i) Securities / (ii) Other				
	7 a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss) ▶						
	8 a Gross income from fundraising events (not including $ ____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events ▶						
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities ▶						
	10 a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory ▶						
Miscellaneous Revenue			Business Code				
	11 a						
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d ▶						
	12 Total revenue. See instructions ▶			596,633.	177,510.	0.	1.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX [X]

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	103,725.	95,061.	4,332.	4,332.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	172,415.	132,253.	6,308.	33,854.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	12,802.	10,539.	493.	1,770.
9 Other employee benefits	50,592.	41,647.	1,949.	6,996.
10 Payroll taxes	24,245.	19,958.	934.	3,353.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	9,170.	7,549.	353.	1,268.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	164,911.	163,117.	391.	1,403.
12 Advertising and promotion	39,654.	26,171.	991.	12,492.
13 Office expenses	25,850.	23,324.	551.	1,975.
14 Information technology				
15 Royalties				
16 Occupancy	18,713.	15,404.	721.	2,588.
17 Travel	820.	675.	32.	113.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	360.			360.
20 Interest	236.	194.	9.	33.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SUBSCRIP. & MEMBERSHIPS	783.	645.	30.	108.
b				
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	624,276.	536,537.	17,094.	70,645.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ [ ] if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	223,706.	1	193,239.
	2	Savings and temporary cash investments	5,237.	2	237.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	4,137.	4	71,888.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a 22,242.			
	b	Less: accumulated depreciation — 10b 22,242.	0.	10c	0.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	1,514.	15	1,514.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	234,594.	16	266,878.
Liabilities	17	Accounts payable and accrued expenses	27,273.	17	87,200.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	27,273.	26	87,200.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ [X] and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	94,987.	27	0.
	28	Net assets with donor restrictions	112,334.	28	179,678.
		Organizations that do not follow FASB ASC 958, check here ▶ [ ] and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	207,321.	32	179,678.
	33	Total liabilities and net assets/fund balances	234,594.	33	266,878.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	596,633.
2	Total expenses (must equal Part IX, column (A), line 25)	2	624,276.
3	Revenue less expenses. Subtract line 2 from line 1	3	-27,643.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	207,321.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	179,678.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: CITIZENS UTILITY BOARD OF WISCONSIN, INC

Employer identification number: 39-1555109

Part I **Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: ______

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: ______

10 [ ] An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations ....

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	462,621.	135,582.	185,674.	422,665.	419,122.	1625664.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	462,621.	135,582.	185,674.	422,665.	419,122.	1625664.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						1625664.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	462,621.	135,582.	185,674.	422,665.	419,122.	1625664.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	156.	33.	2.	2.	1.	194.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						1625858.

12 Gross receipts from related activities, etc. (see instructions) ..... 12 | 1,345,779.

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) ..... 14 | 99.99 %

15 Public support percentage from 2018 Schedule A, Part II, line 14 ..... 15 | 99.98 %

16a **33 1/3% support test - 2019.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ [X]

b **33 1/3% support test - 2018.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2019.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2018.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2019** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2018** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV **Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in* **Part VI**, *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in* **Part VI.**	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a government entity (see instructions).*

			Yes	No
2	Activities Test. **Answer (a) and (b) below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. **Answer (a) and (b) below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* **Part VI.**	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	3b		

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (explain in detail in **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions	**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in **Part VI**). See instructions.	
7 **Total annual distributions.** Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	**(i)** Excess Distributions	**(ii)** Underdistributions Pre-2019	**(iii)** Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in **Part VI**. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in **Part VI**. See instructions.			
7 **Excess distributions carryover to 2020.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Name of the organization: CITIZENS UTILITY BOARD OF WISCONSIN, INC

Employer identification number: 39-1555109

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year .... ▶ $ ____________

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization: CITIZENS UTILITY BOARD OF WISCONSIN, INC

Employer identification number: 39-1555109

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	COMMUNITY SHARES OF WISCONSIN 612 W MAIN STREET, SUITE 200 MADISON, WI 53703	$ 5,765.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	PUBLIC SERVICE COMMISSION 4822 MADISON YARDS WAY MADISON, WI 53705	$ 300,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Schedule B (Form 990, 990-EZ, or 990-PF) (2019)

Name of organization	Employer identification number
CITIZENS UTILITY BOARD OF WISCONSIN, INC	39-1555109

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	**(b) Description of noncash property given**	**(c) FMV (or estimate) (See instructions.)**	**(d) Date received**
		$	
(a) No. from Part I	**(b) Description of noncash property given**	**(c) FMV (or estimate) (See instructions.)**	**(d) Date received**
		$	
(a) No. from Part I	**(b) Description of noncash property given**	**(c) FMV (or estimate) (See instructions.)**	**(d) Date received**
		$	
(a) No. from Part I	**(b) Description of noncash property given**	**(c) FMV (or estimate) (See instructions.)**	**(d) Date received**
		$	
(a) No. from Part I	**(b) Description of noncash property given**	**(c) FMV (or estimate) (See instructions.)**	**(d) Date received**
		$	

Name of organization

CITIZENS UTILITY BOARD OF WISCONSIN, INC

Employer identification number

39-1555109

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of $1,000 or less for the year. (Enter this info. once.) ▶ $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE C (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization: CITIZENS UTILITY BOARD OF WISCONSIN, INC

Employer identification number: 39-1555109

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures ▶ $

3 Volunteer hours for political campaign activities

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)	6,959.	
c Total lobbying expenditures (add lines 1a and 1b)	6,959.	
d Other exempt purpose expenditures	617,317.	
e Total exempt purpose expenditures (add lines 1c and 1d)	624,276.	
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	118,641.	

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

	(a) Filing organization's totals	(b) Affiliated group totals
g Grassroots nontaxable amount (enter 25% of line 1f)	29,660.	
h Subtract line 1g from line 1a. If zero or less, enter -0-	0.	
i Subtract line 1f from line 1c. If zero or less, enter -0-	0.	
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	☐ Yes	☐ No

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
2a Lobbying nontaxable amount	87,538.	114,588.	104,969.	118,641.	425,736.
b Lobbying ceiling amount (150% of line 2a, column(e))					638,604.
c Total lobbying expenditures	3,612.	5,944.	7,035.	6,959.	23,550.
d Grassroots nontaxable amount	21,885.	28,647.	26,242.	29,660.	106,434.
e Grassroots ceiling amount (150% of line 2d, column (e))					159,651.
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1		
2 Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2019
Open to Public Inspection

Name of the organization: CITIZENS UTILITY BOARD OF WISCONSIN, INC

Employer identification number: 39-1555109

Part I **Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II **Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ ______

4 Number of states where property subject to conservation easement is located ▶ ______

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ ______

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ ______

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ ______

(ii) Assets included in Form 990, Part X ▶ $ ______

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $ ______

b Assets included in Form 990, Part X ▶ $ ______

Part III | Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV | Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V | Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ ______ %

b Permanent endowment ▶ ______ %

c Term endowment ▶ ______ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI | Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		22,242.	22,242.	0.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				0.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	596,633.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	596,633.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	596,633.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	624,276.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	624,276.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	624,276.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization	Employer identification number
CITIZENS UTILITY BOARD OF WISCONSIN, INC	39-1555109

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

ADVOCATE FOR RELIABLE, AFFORDABLE, AND SOUND UTILITY SERVICE. EDUCATE CONSUMERS ON UTILITY SERVICE THROUGH THE PREPARATION, COMPILATION, ANALYSIS, AND DISSEMINATION OF INFORMATION AND RESOURCE MATERIALS RELATING TO UTILITIES REGULATION AND PUBLIC ENERGY AND WATER POLICY, AND GENERALLY ENGAGE IN AND SUPPORT PUBLIC EDUCATION REGARDING UTILITIES REGULATION AND PUBLIC ENERGY AND WATER POLICY.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

PROVIDED EDUCATIONAL MATERIALS AND INFORMATION TO CONSUMERS ON UTILITY ISSUES IMPACTING RESIDENTIAL AND SMALL BUSINESS UTILITY CUSTOMERS.

EXPENSES $ 6,959. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

FORM 990, PART VI, SECTION A, LINE 6:

INDIVIDUALS, ORGANIZATIONS, AND BUSINESSES BECOME MEMBERS BY PAYING ANNUAL DUES.

FORM 990, PART VI, SECTION A, LINE 7A:

MEMBERS MAY VOTE AT ANNUAL, REGULAR, OR SPECIAL MEETINGS ON MATTERS DESCRIBED IN WIS. STAT. S. 181.0723(2), 181.0804(1), 181.0831, 181.0873(4), 181.1003, 181.1021, 181.1105, 181.1202, 181.1401 OR ON ISSUES RAISED BY MEMBERS UNDER S. 181.0705(5).

FORM 990, PART VI, SECTION A, LINE 7B:

MEMBERS MAY VOTE AT ANNUAL, REGULAR, OR SPECIAL MEETINGS ON MATTERS DESCRIBED IN WIS. STAT. S. 181.0723(2), 181.0804(1), 181.0831, 181.0873(4), Name of the organization: CITIZENS UTILITY BOARD OF WISCONSIN, INC

Employer identification number: 39-1555109

181.1003, 181.1021, 181.1105, 181.1202, 181.1401 OR ON ISSUES RAISED BY MEMBERS UNDER S. 181.0705(5).

FORM 990, PART VI, SECTION B, LINE 11B:

THE BOARD PRESIDENT REVIEWED FORM 990 WITH THE EXECUTIVE DIRECTOR. BEFORE FILING IT WITH THE IRS, FORM 990 WAS PROVIDED TO THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 12C:

DIRECTORS AND KEY EMPLOYEES MUST READ AND SIGN A CONFLICT OF INTEREST STATEMENT ANNUALLY.

FORM 990, PART VI, SECTION B, LINE 15:

REGARDING THE DETERMINATION OF COMPENSATION FOR THE EXECUTIVE DIRECTOR, MEMBERS OF THE BOARD OF DIRECTORS REVIEWED SALARY INFORMATION OF OTHER SIMILAR ORGANIZATIONS. REGARDING THE DETERMINATION OF COMPENSATION FOR KEY EMPLOYEES OF THE ORGANIZATION, THE EXECUTIVE DIRECTOR REVIEWED SALARY INFORMATION OF OTHER SIMILAR ORGANIZATIONS.

FORM 990, PART VI, SECTION C, LINE 19:

CITIZENS UTILITY BOARD MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE FOR PUBLIC INSPECTION AT THE CITIZENS UTILITY BOARD OFFICE.

FORM 990, PART IX, LINE 11G, OTHER FEES:

CONSULTANTS:

PROGRAM SERVICE EXPENSES	163,117.
MANAGEMENT AND GENERAL EXPENSES	391.
FUNDRAISING EXPENSES	1,403.

Name of the organization: CITIZENS UTILITY BOARD OF WISCONSIN, INC

Employer identification number: 39-1555109

TOTAL EXPENSES	164,911.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	164,911.

Form **8868** (Rev. January 2020)

Department of the Treasury Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

▶ **File a separate application for each return.**

▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	CITIZENS UTILITY BOARD OF WISCONSIN, INC	39-1555109
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 6401 ODANA ROAD, SUITE 24	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MADISON, WI 53719-1126	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ THOMAS CONTENT 6401 ODANA ROAD, SUITE 24 - MADISON, WI 53719-1126

  Telephone No. ▶ 608-251-3322 Fax No. ▶
- If the organization does not have an office or place of business in the United States, check this box .... ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______. If this is for the whole group, check this box ▶ ☐. If it is for part of the group, check this box ▶ ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until NOVEMBER 16, 2020, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ ☒ calendar year 2019 or

▶ ☐ tax year beginning ______, and ending ______.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$ 0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$ 0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$ 0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.** Form **8868** (Rev. 1-2020)

923841 12-30-19

Statement Before the Joint Hearing of

Assembly Committee on Energy and Utilities
and
Senate Committee on Utilities, Technology and Telecommunications

By

Bill G. Smith
State Director
National Federation of Independent Business
Wisconsin

Wednesday, February 24, 2021

Assembly Bill 27
Senate Bill 47

Senator Bradley, Representative Kuglitsch, and members of the committees, my name is Bill G. Smith, Wisconsin State Director for the National Federation of Independent Business, The Voice of Small Business for over 75 years.

Assembly Bill 27 and Senate Bill 47 would require investor owned utilities to provide funding for a consumer advocate who would represent and protect the interests of residential, small commercial, and small industrial energy utility ratepayers in proceedings before the Public Service Commission.

Since 1979, the Citizens Utility Board has been an aggressive, effective advocate on behalf of ratepayers before the Wisconsin Public Service Commission, saving consumers millions of dollars in energy costs.

During the debate in the early 80's over legislation to allow utility diversification, NFIB was closely allied with CUB to ensure the diversification legislation was fair to small business, would preserve and protect affordable energy costs, and promote reliable energy supplies.

Assembly Bill 27 and Senate Bill 47 would establish a stable funding mechanism, and an important operational structure for consumer advocacy at the PSC.

While a consumer advocate will have the expertise and presence at the Public Service Commission, NFIB will partner with the advocate whenever it is helpful toward producing the desired outcome on behalf of our state's small business ratepayers.

Our small businesses employ nearly half of the state's workforce, they have a vital role creating jobs, and strengthening the economies of communities throughout the state. These entrepreneurs and dedicated small business owners depend on energy supplies at affordable prices to operate and effectively run their businesses. According to NFIB's Energy Consumption Poll, energy costs are one of the top three business expenses for 35 percent of small businesses participating in the study.

The consumer advocate position, as proposed and described in this legislation, is important to small business, and **I respectfully urge members of the committees to support passage of these proposals.**

On behalf of our state's small and independent business community, thank you for your consideration.

WUA 44 East Mifflin Street · Suite 402 · Madison, Wisconsin 53703 · 608/257-3151

To: **Wisconsin Legislature**

From: **Bill Skewes, Executive Director**
Wisconsin Utilities Association

Re: **Testimony in Support of AB 27, SB 47**

Date: **February 24, 2021**

Good morning Chairmen Kuglitsch and Bradley and members of the Committees. Thank you for the opportunity to testify in favor of AB 27 and SB 47. My name is Bill Skewes and I am the Executive Director of the Wisconsin Utilities Association, representing our state's investor-owned gas and electric energy providers.

Joining me is Matt Spencer of Madison Gas & Electric, and my WUA member company colleagues, Elise Nelson of Alliant Energy, Matt Pagel of Northern States Power, Joel Haubrich of We Energies, and Chris LaRowe of Wisconsin Public Service. We are here to testify in support of AB 27/SB 47.

As you may know, it has been the custom for the past several sessions for the chairs of the Energy & Utilities Committees, together with the PSC, to author a joint Omnibus bill intended to streamline agency operations and interactions between the regulators and the regulated community. The agreed-upon bill is a product of extensive discussion between the chairs, the utilities, the Commission and other stakeholders and is being proposed at the PSC's request.

It includes several key provisions that generally eliminate unnecessary filings, update obsolete thresholds and adjust procedures to improve the regulatory process. No major policy changes were included in this package. However, a significant funding increase is proposed to further protect the interests of residential and small business utility customers before the PSC, with the utilities' support. These provisions include:

1. **Requiring the PSC to use escrow accounting for utility pension costs if requested by the utility**. This allows utilities with legacy Defined Benefit plans the flexibility to manage their pension costs, which are funded in rates, commensurate with advantageous market conditions and not be as vulnerable to extreme peaks and valleys due to market fluctuation;
2. **Eliminating the EIS in the SEA**. Since the Strategic Energy Assessment is a snapshot of the energy picture and is not an energy planning document, requiring an Environmental Impact Statement is unnecessary and would be duplicative of any

specifically proposed project's EIS. Eliminating it would reduce PSC staff time and allow them to work on more time-sensitive issues;

3. **Extending the due date by one month for the utility Annual Reports to PSC**. This would coincide with the issuance of utilities' annual reports to shareholders and eliminate the need for utilities to request filing extensions from the PSC;
4. **Eliminating the requirement for review of fuel cost plans if the parties have settled.** Once parties in a contested case have settled, there is no need to hold a repetitive proceeding on the fuel cost element of that case to approve what has already been agreed upon. This would save staff time both for the PSC and the utilities;
5. **Increasing the threshold for Certificate of Necessity for gas projects from $2.5 million to $5 million**. This level has not been adjusted since 2011 and most of these cases already exceed $2.5 million. The effect would be to reduce the number of routine, non-controversial cases that the PSC would have to process, further freeing staff time;
6. **Extending the deadline for agency review of CAs by 15 days which currently applies to CPCNs if the applicant agrees.** This would give both the applicant and the agency additional time to review an application if they both agree. This already exists for CPCN applications. (CPCNs are for large power plants, transmission lines and CAs are for smaller projects, interconnection, etc.)
7. **Gen-Tie.** This provision allows an applicant to submit a single application for a generation facility and the tie-in line connecting it to the transmission system.

8. **CUB Funding**

This bill requires utilities to pay the Citizens Utility Board (CUB) no more than $900K annually and allows CUB to apply for up to $100K in Intervenor Compensation. Utilities would make payments to CUB based on their size through PSC Orders. Funds could not be used to intervene in municipal cases or be used for lobbying and there is no automatic indexing under the bill. PSC would have oversight of the CUB budget.

CUB currently exists as a non-profit corporation under Ch. 181 Wis.Stats. and intervenes in contested cases, hires expert witnesses, and provides testimony to the Commission. Under the bill, their statutory responsibility is to provide representation for the interests of residential and small business utility customers before the PSC. Specifically, the bill states:

*"**196.315 Consumer advocate funding. (1)*** LEGISLATIVE STATEMENT OF PURPOSE AND INTENT. *It is in the public interest that there be an independent, nonpartisan consumer advocate for residential and small commercial and industrial energy utility customers of this state and that the advocate be sufficiently funded by those customers to allow for the representation and protection of their interests before the commission and other venues. All actions by the advocate funded under this section shall be directed toward such duty."*

Other states use taxpayer funding to provide these positions, often through the Office of the Attorney General. There would be a net PR reduction of $1 million under the bill.

There are three other provisions in the bill regarding PSC debt collection procedures and privacy in telecommunications services. WUA does not object to those changes.

WUA, the PSC and CUB support this bill and urge your favorable vote on this important, agreed-upon legislation to update and streamline the regulatory process for the benefit of customers, energy providers and agency operations.