



Signature Page (Page ii)

General Footnote

To the City Council
City of Osseo
Osseo, Wisconsin

Management is responsible for Osseo Municipal Water Utility's Annual Report to the Public Service Commission for the year ended December 31, 2023 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the Annual Report to the Public Service Commission included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Annual Report to the Public Service Commission included in the accompanying prescribed form.

The Annual Report to the Public Service Commission included in the accompanying prescribed form is presented in accordance with the requirements of the Public Service Commission of Wisconsin, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

BAKER TILLY US, LLP

Eau Claire, Wisconsin
February 26, 2024

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Steven J Durham

Title: Public Works Director

Mailing Address: PO Box 308
Osseo, WI 54748

Phone: (715) 597-2207

Email Address: dpw@cityofosseowi.us

Accounting firm or consultant preparing this report (if applicable)

Name: Sheanne Hediger

Title: Partner

Mailing Address: Baker Tilly US, LLP
3410 Oakwood Mall Dr. Suite 200
Eau Claire, WI 54701

Phone: (612) 876-4599

Email Address: sheanne.hediger@bakertilly.com

Name and title of utility General Manager (or equivalent)

Name: Mr. Bryan Kaatz

Title: Lead Operator

Mailing Address: PO Box 308
Osseo, WI 54748

Phone: (715) 597-2207

Email Address: osseoh20utility@tcc.coop

Outside contractor responsible for utility operations (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

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

Name: Joshua R. Pettis

Title: Mayor

Mailing Address: 12173 Alvestad Rd.
Osseo, WI 54748

Phone: (715) 597-2207

Email Address: jashuap@powertexgroup.com

Contact person for cybersecurity issues and events

Name: Blyann Johnson

Title: City Clerk/Treasurer

Mailing Address: PO Box 308
Osseo, WI 54748

Phone: (715) 597-2207

Email Address: cityofosseo@triwest.net

Identification and Ownership - Contacts

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

☐ Reports to utility board/commission

☒ Reports directly to city/village council

Audit Information

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

Date of most recent audit report: 04/14/2023

Period covered by most recent audit: 1/1/2022-12/31/2022

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

Name: Sheanne Hediger

Title: Partner

Organization Name: Baker Tilly US, LLP

USPS Address: 3410 Oakwood Mall Dr. Suite 200

City State Zip Eau Claire, WI 54701

Telephone: (612) 876-4599

Email Address: sheanne.hediger@bakertilly.com

Report Preparation

If an accounting firm or consultant assists with report preparation, select the type of assistance provided

Compilation

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any of the Utility's administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and /or current year (i.e., utility billing is done by another entity)?

NO

Workforce Diversity

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

Category (a)	Employee Count			
	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	9.00	2.00	0.00	1
Women	3.00	1.00	0.00	2
Minorities	0.00	0.00	0.00	3
Veterans	1.00	1.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	1,246,175	1,027,760	2
Operating Expenses (401-408)			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	348,959	329,580	5
Depreciation Expense (403)	100,179	97,189	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	127,189	106,740	9
Operating Income (409)	576,327	533,509	10
Other Income (410-416)	669,848	494,251	11
Income from Utility Plant Leased to Others (412-413)			12
Other Income (414-416)	669,848	494,251	13
OTHER INCOME			14
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	15
Income from Nonutility Operations (417)			16
Nonoperating Rental Income (418)			17
Interest and Dividend Income (419)	74,977	6,351	18
Miscellaneous Nonoperating Income (421)	0	555,923	19
Other Income (422-426)	74,977	562,274	20
Other Income (427-429)	744,825	1,056,525	21
MISCELLANEOUS INCOME DEDUCTIONS			22
Miscellaneous Amortization (425)	(15,549)	(15,545)	23
Other Income Deductions (426)	42,460	41,691	24
Miscellaneous Income Deductions (427-429)	26,911	26,146	25
Miscellaneous Income Deductions (430-432)	717,914	1,030,379	26
INTEREST CHARGES			27
Interest on Long-Term Debt (427)	84,415	32,374	28
Amortization of Debt Discount and Expense (428)		17,500	29
Amortization of Premium on Debt--Cr. (429)	238	238	30
Interest on Debt to Municipality (430)	0	0	31
Other Interest Expense (431)	0	2,148	32
Interest Charged to Construction--Cr. (432)			33
Interest Charges (433-435)	84,177	51,784	34
Interest Charges (436-438)	633,737	978,595	35
EARNED SURPLUS			36
Unappropriated Earned Surplus (Beginning of Year) (216)	4,094,775	3,116,180	37
Balance Transferred from Income (433)	633,737	978,595	38
Miscellaneous Credits to Surplus (434)			39
Miscellaneous Debits to Surplus--Debit (435)			40
Appropriations of Surplus--Debit (436)			41
Appropriations of Income to Municipal Funds--Debit (439)			42
Earned Surplus (440)	4,728,512	4,094,775	43

Income Statement Account Details

- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g If amount of Contributed Plant - Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service - Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	1,246,175		1,246,175	3
Total (Acct. 400)	1,246,175	0	1,246,175	4
Operation and Maintenance Expense (401-402)				5
Derived	348,959		348,959	6
Total (Acct. 401-402)	348,959	0	348,959	7
Depreciation Expense (403)				8
Derived	100,179		100,179	9
Total (Acct. 403)	100,179	0	100,179	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	127,189		127,189	15
Total (Acct. 408)	127,189	0	127,189	16
TOTAL UTILITY OPERATING INCOME	669,848	0	669,848	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)				22
INTEREST INCOME	74,977		74,977	23
Total (Acct. 419)	74,977	0	74,977	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
Total (Acct. 421)	0	0	0	28
TOTAL OTHER INCOME	74,977	0	74,977	29
MISCELLANEOUS INCOME DEDUCTIONS				30
Miscellaneous Amortization (425)				31
Regulatory Liability (253) Amortization	(15,549)		(15,549)	32
Total (Acct. 425)	(15,549)	0	(15,549)	33
Other Income Deductions (426)				34
Depreciation Expense on Contributed Plant - Water		42,460	42,460	35
Total (Acct. 426)	0	42,460	42,460	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(15,549)	42,460	26,911	37
INTEREST CHARGES				38
Interest on Long-Term Debt (427)				39

Income Statement Account Details

- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g If amount of Contributed Plant . ~~Water~~ (421) does not match the total Additions During Year entered on Water Utility Plant in Service . ~~Plant~~ Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Derived	84,415		84,415	40
Total (Acct. 427)	84,415	0	84,415	41
Amortization of Premium on Debt--Cr. (429)				42
Amortization of Premium on Debt--Cr.	238		238	43
Total (Acct. 429)	238	0	238	44
Interest on Debt to Municipality (430)				45
Derived	0		0	46
Total (Acct. 430)	0	0	0	47
Other Interest Expense (431)				48
Derived	0		0	49
Total (Acct. 431)	0	0	0	50
TOTAL INTEREST CHARGES	84,177	0	84,177	51
NET INCOME	676,197	(42,460)	633,737	52
EARNED SURPLUS				53
Unappropriated Earned Surplus (Beginning of Year) (216)				54
Derived	2,175,889	1,918,886	4,094,775	55
Total (Acct. 216)	2,175,889	1,918,886	4,094,775	56
Balance Transferred from Income (433)				57
Derived	676,197	(42,460)	633,737	58
Total (Acct. 433)	676,197	(42,460)	633,737	59
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	2,852,086	1,876,426	4,728,512	60

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

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

Revenues Subject to Wisconsin Remainder Assessment

- g If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	1,246,175				1,246,175	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Revenues subject to Wisconsin Remainder Assessment	1,246,175	0	0	0	1,246,175	6

Full-Time Employees (FTE)

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

Industry (a)	FTE (b)	
Water	1.8	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSETS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	12,055,402	9,898,936	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,484,161	2,334,033	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
UTILITY PLANT	9,571,241	7,564,903	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	115,145	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
OTHER PROPERTY AND INVESTMENTS	115,145	0	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	1,764,518	1,311,299	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	108,682	110,695	23
Other Accounts Receivable (143)	0	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	15,005	15,005	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	2,182	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	37,104	34
CURRENT AND ACCRUED ASSETS	1,888,205	1,476,285	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	57,055	47,462	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	123,766	84,087	42
DEFERRED DEBITS	180,821	131,549	43
TOTAL ASSETS AND OTHER DEBITS	11,755,412	9,172,737	44

Balance Sheet

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	1,348,308	1,348,308	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	4,728,512	4,094,775	5
Proprietary Capital	6,076,820	5,443,083	6
LONG-TERM DEBT			7
Bonds (221)	5,401,051	3,284,575	8
Advances from Municipality (223)	0	0	9
Other long-Term Debt (224)	0	0	10
Long-Term Debt	5,401,051	3,284,575	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	147,890	309,981	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	18,598	12,220	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	11,262	9,875	20
Current and Accrued Liabilities	177,750	332,076	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	4,291	4,529	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	95,500	108,474	25
Deferred Credits	99,791	113,003	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Operating Reserves	0	0	32
Total Liabilities and Other Credits	11,755,412	9,172,737	33

Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	9,898,936	0	0	0	2
	9,898,936	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,000,482				5
Utility Plant in Service - Contributed Plant (101.2)	2,268,572				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)	5,786,348				10
Construction Work in Progress (107)	0				11
Total Utility Plant	12,055,402	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,589,170				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	894,991				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	2,484,161	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	9,571,241	0	0	0	27

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	1,485,036	0	0	0	1,485,036	1
Credits during year						2
Charged Depreciation Expense (403)	100,179				100,179	3
Depreciation Expense on Meters Charged to Sewer	3,955				3,955	4
Salvage					0	5
Total credits	104,134	0	0	0	104,134	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal					0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.1)	1,589,170	0	0	0	1,589,170	11

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	848,997	0	0	0	848,997	1
Credits during year						2
Charged Other Income Deductions (426)	42,460				42,460	3
Depreciation Expense on Meters Charged to Sewer	3,534				3,534	4
Salvage					0	5
Total credits	45,994	0	0	0	45,994	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal					0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	894,991	0	0	0	894,991	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							1
Fuel (151)					0	0	2
Fuel stock expenses (152)					0	0	3
Plant mat. & oper. sup. (154)					0	0	4
Total Electric Utility	0	0	0	0	0	0	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	15,005	15,005	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	15,005	15,005	9

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
None				2
Total	0		0	3
Unamortized premium on debt (251)				4
None				5
Unamortized premium	238	429	4,291	6
Total	238		4,291	7

Capital Paid in by Municipality (Acct. 200)

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

Description (a)		Amount (b)	
Balance first of year		1,348,308	1
Balance end of year		1,348,308	2

Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2021A GO Corporate Bonds	05/19/2021	03/01/2041	5.00%	410,000	1
2022A Safe Drinking Water Loan	05/25/2022	05/01/2052	1.76%	4,991,051	2
Total				5,401,051	3

Notes Payable & Miscellaneous Long-Term Debt

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

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

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	127,189	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	876	5
Total accruals and other credits	128,065	6
County, state and local taxes	117,243	7
Social Security taxes	9,737	8
PSC Remainder Assessment	1,085	9
Gross Receipts Tax		10
Total payments and other debits	128,065	11
Balance end of year	0	12

Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
2021A GO Corporate Bonds	4,083	12,250	12,500	3,833	2
2022A Safe Drinking Water Loan	8,137	72,165	65,537	14,765	3
Subtotal Bonds (221)	12,220	84,415	78,037	18,598	4
Advances from Municipality (223)	0	0	0	0	5
None				0	6
Subtotal Advances from Municipality (223)	0	0	0	0	7
Other Long-Term Debt (224)	0	0	0	0	8
None				0	9
Subtotal Other Long-Term Debt (224)	0	0	0	0	10
Notes Payable (231)	0	0	0	0	11
None				0	12
Subtotal Notes Payable (231)	0	0	0	0	13
Customer Deposits (235)	0	0	0	0	14
None				0	15
Subtotal Customer Deposits (235)	0	0	0	0	16
Total	12,220	84,415	78,037	18,598	17

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Sinking Funds (125)	0	1
Bond Redemption	115,145	2
Total (Acct. 125)	115,145	3
Cash and Working Funds (131)	0	4
Cash	1,764,518	5
Total (Acct. 131)	1,764,518	6
Customer Accounts Receivable (142)	0	7
Water	108,682	8
Total (Acct. 142)	108,682	9
Other Accounts Receivable (143)	0	10
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Total (Acct. 143)	0	13
Preliminary Survey and Investigation Charges (183)	0	14
Preliminary Survey and Investigation Charges	57,055	15
Total (Acct. 183)	57,055	16
Miscellaneous Deferred Debits (186)	0	17
Deferred Outflow - Pension Related	118,728	18
Regulatory Asset for Pensions	5,038	19
Total (Acct. 186)	123,766	20
Accounts Payable (232)	0	21
Accounts Payable	147,890	22
Total (Acct. 232)	147,890	23
Accrued Payroll and Benefits	11,262	24
Total (Acct. 242)	11,262	25
Other Deferred Credits (253)	0	26
Regulatory Liability	0	27
Deferred Inflows - Pension Related Amounts	65,297	28
Net Pension Liability	30,203	29
Total (Acct. 253)	95,500	30

Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	3,993,931				3,993,931	2
Materials and Supplies	15,005				15,005	3
Less Average						4
Reserve for Depreciation (111.1)	1,537,103				1,537,103	5
Customer Advances for Construction					0	6
Regulatory Liability	7,774				7,774	7
Average Net Rate Base	2,464,059	0	0	0	2,464,059	8
Net Operating Income	669,848				669,848	9
Net Operating Income as a percent of Average Net Rate Base	27.18%	N/A	N/A	N/A	27.18%	10

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	15,549	0	0	0	15,549	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	15,549				15,549	5
Balance End of Year	0	0	0	0	0	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	1,236,599	1,018,339	2
Total Sales of Water	1,236,599	1,018,339	3
Other Operating Revenues			4
Forfeited Discounts (470)	2,413	1,724	5
Rents from Water Property (472)	1,000	1,200	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	6,163	6,497	8
Total Other Operating Revenues	9,576	9,421	9
Total Operating Revenues	1,246,175	1,027,760	10
Operation and Maintenance Expenses			11
Plant Operation and Maintenance Expenses (600-660)	209,962	190,958	12
General Operating Expenses (680-691)	138,997	138,622	13
Total Operation and Maintenance Expenses	348,959	329,580	14
Other Operating Expenses			15
Depreciation Expense (403)	100,179	97,189	16
Amortization Expense (404-407)			17
Taxes (408)	127,189	106,740	18
Total Other Operating Expenses	227,368	203,929	19
Total Operating Expenses	576,327	533,509	20
NET OPERATING INCOME	669,848	494,251	21

Water Operating Revenues - Sales of Water

- g Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- g Report estimated gallons for unmetered sales.
- g Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- g Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- g **Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).**
- g **Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.**

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)	1	1	45	2
Commercial (460.2)	6	925	14,865	3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	7	926	14,910	8
Metered Sales to General Customers (461)				9
Residential (461.1)	716	22,124	465,607	10
Commercial (461.2)	100	15,980	224,971	11
Industrial (461.3)	15	2,691	39,327	12
Public Authority (461.4)	23	8,124	96,021	13
Multifamily Residential (461.5)	10	1,263	21,677	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	864	50,182	847,603	16
Private Fire Protection Service (462)	16		20,124	17
Public Fire Protection Service (463)	1		353,962	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	888	51,108	1,236,599	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.
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- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	353,962	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	353,962	5
Forfeited Discounts (470)		6
Customer late payment charges	2,413	7
Total Forfeited Discounts (470)	2,413	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	1,000	10
Total Rents from Water Property (472)	1,000	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	2,743	16
Additional meter charges	415	17
Miscellaneous revenue	3,005 *	18
Total Other Water Revenues (474)	6,163	19

Other Operating Revenues (Water)

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

Other Operating Revenues (Water) (Page W-04)

Explain all amounts in Account 474 in excess of \$2,000.

\$2,538 of monthly meter rental charges for deduct meters. \$467 of miscellaneous revenue.

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
PLANT OPERATION AND MAINTENANCE EXPENSES					1
Salaries and Wages (600)		85,693	85,693	81,394	2
Purchased Water (610)			0	0	3
Fuel or Power Purchased for Pumping (620)		33,744	33,744	27,130 *	4
Chemicals (630)		52,147	52,147	42,016 *	5
Supplies and Expenses (640)		18,909	18,909	17,189	6
Repairs of Water Plant (650)		15,928	15,928	20,384 *	7
Transportation Expenses (660)		3,541	3,541	2,845	8
Total Plant Operation and Maintenance Expenses	0	209,962	209,962	190,958	9
GENERAL OPERATING EXPENSES					10
Administrative and General Salaries (680)		38,914	38,914	34,361	11
Office Supplies and Expenses (681)		8,886	8,886	8,658	12
Outside Services Employed (682)		35,676	35,676	47,940 *	13
Insurance Expense (684)		9,081	9,081	7,929	14
Employees Pensions and Benefits (686)		42,690	42,690	32,446 *	15
Regulatory Commission Expenses (688)			0	350	16
Miscellaneous General Expenses (689)		3,750	3,750	6,938 *	17
Uncollectible Accounts (690)			0	0	18
Customer Service and Informational Expenses (691)			0	0	19
Total General Operating Expenses	0	138,997	138,997	138,622	20
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	348,959	348,959	329,580	21

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 15% and \$1,000 higher or lower than the Last Year amount.

(620) - In 2023 energy usage increased due to Well #3 construction.

(630) - In 2023 chemical usage for Well #2 increased.

(650) - In 2022 \$7,692 was paid for a water main repair. No such costs in 2023.

(682) - In 2022 \$21,000 was paid for grant loan application fees. No such costs in 2023.

(686) - In 2023 wage splits were restructured to allocate more to the water utility. Increase in pensions and benefits consistent with increase in salary and wage accounts.

(689) - In 2022 \$4,786 was paid for overbilling correction. No such costs in 2023.

Taxes (Acct. 408 - Water)

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

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	117,243	97,507	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	876	993	2
Net Property Tax Equivalent	116,367	96,514	3
Social Security	9,737	8,966	4
PSC Remainder Assessment	1,085	1,260	5
Total Tax Expense	127,189	106,740	6

Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- g An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- g **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be included in the notes.

COUNTY: TREMPLEAU(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	6.549317
3. Local Tax Rate	mills	6.842625
4. School Tax Rate	mills	8.732518
5. Vocational School Tax Rate	mills	0.807986
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	22.932446
9. Less: State Credit	mills	1.667101
11. Net Tax Rate	mills	21.265345

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	6.842625
13. Combined School Tax Rate	mills	9.540504
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	16.383129
16. Total Tax Rate	mills	22.932446
17. Ratio of Local and School Tax to Total	dec.	0.714408
18. Total Tax Net of State Credit	mills	21.265345
19. Net Local and School Tax Rate	mills	15.192138
20. Utility Plant, Jan 1	\$	9,898,936
21. Materials & Supplies	\$	15,005
22. Subtotal	\$	9,913,941
23. Less: Plant Outside Limits	\$	495,000
24. Taxable Assets	\$	9,418,941
25. Assessment Ratio	dec.	0.819342
26. Assessed Value	\$	7,717,334
27. Net Local and School Tax Rate	mills	15.192138
28. Tax Equiv. Computed for Current Year	\$	117,243

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	9,898,936
2. Materials & Supplies	\$	15,005
3. Subtotal	\$	9,913,941
4. Less: Plant Outside Limits	\$	495,000
5. Taxable Assets	\$	9,418,941
6. Assessed Value	\$	7,717,334
7. Tax Equiv. Computed for Current Year	\$	117,243
8. Tax Equivalent per 1994 PSC Report	\$	48,646
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	117,243

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

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	10,439				10,439	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	16,741				16,741	11
Supply Mains (316)	2,085				2,085	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	29,265	0	0	0	29,265	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	3,095				3,095	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	637,175				637,175	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	640,270	0	0	0	640,270	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	124,633				124,633	24
Structures and Improvements (331)	18,018				18,018	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	37,012				37,012	28
Total Water Treatment Plant	179,663	0	0	0	179,663	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	760				760	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	607,722				607,722	33
Transmission and Distribution Mains (343)	1,753,003				1,753,003	34
Services (345)	205,485				205,485	35
Meters (346)	140,829	5,991			146,820	36

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

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	264,683	7,110			271,793	37
Other Transmission and Distribution Plant (349)	29,554				29,554	38
Total Transmission and Distribution Plant	3,002,036	13,101	0	0	3,015,137	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	1,667				1,667	43
Computer Equipment (391.1)	14,804				14,804	44
Transportation Equipment (392)	69,690				69,690	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	9,535				9,535	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	40,451				40,451	52
Total General Plant	136,147	0	0	0	136,147	53
Total utility plant in service directly assignable	3,987,381	13,101	0	0	4,000,482	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	3,987,381	13,101	0	0	4,000,482	56

Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	1,987				1,987	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	1,987	0	0	0	1,987	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	376,737				376,737	33
Transmission and Distribution Mains (343)	1,141,204				1,141,204	34
Services (345)	457,383				457,383	35
Meters (346)	128,509				128,509	36

Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	162,752				162,752	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	2,266,585	0	0	0	2,266,585	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	2,268,572	0	0	0	2,268,572	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	2,268,572	0	0	0	2,268,572	56

Age of Water Mains

- g

If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- g

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

Report all pipe larger than 16 in diameter in the 16 in category.

Pipe Size (a)	Feet of Main											Total (m)	
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)	2021-2030 (l)		
2.000			151				78					229	1
3.000					467							467	2
4.000			1,922	337	157			1,170	0	71		3,657	3
6.000			8,741	4,327	6,031	7,850	1,535	370	592	434		29,880	4
8.000					522	12,128	4,863	7,006	10,301	8,595		43,415	5
10.000							4,581	3,118	304	146		8,149	6
12.000							2,328	6,562	4,726	4,097		17,713	7
Total	0	0	10,814	4,664	7,177	19,978	13,385	18,226	15,923	13,343	0	103,510	8

Describe source of information used to develop data:
Auditor used PSC data request for water main information from 1994-2014. Other main information was gathered by city public works director using survey and development maps. Current additions and removals gathered from contractor invoices.

Sources of Water Supply - Statistics

- g For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- g For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- g If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January	4,070		3,450				3,450	1
February	3,991		3,487				3,487	2
March	4,538		3,978				3,978	3
April	4,464		4,284				4,284	4
May	5,611		5,611				5,611	5
June	6,600		6,600				6,600	6
July	6,006		6,006				6,006	7
August	7,208		7,208				7,208	8
September	6,551		6,551				6,551	9
October	4,940		4,940				4,940	10
November	3,870		3,837				3,837	11
December	3,827		3,695				3,695	12
TOTAL	61,676	0	59,647	0	0	0	59,647	13

Water Audit and Other Statistics

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

Description (a)	Value (b)	
WATER AUDIT STATISTICS		1
Finished Water pumped or purchased (000s)	59,647	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	59,647	4
Less: Gallons (000s) sold to retail customers (billed, metered)	50182	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	926	7
Gallons (000s) of Non-Revenue Water	8,539	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	74	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	2,387	10
Subtotal: Unbilled Authorized Consumption	2,461	11
Total Water Loss	6,078	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0	14
Gallons (000s) estimated due to data and billing errors	0	15
Gallons (000s) estimated due to customer meter under-registration	0	16
Subtotal Apparent Losses	0	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	0	18
Gallons (000s) estimated due to unreported and background leakage	6,078	19
Subtotal Real Losses (leakage)	6,078	20
Non-Revenue Water as percentage of net water supplied	14%	21
Total Water Loss as percentage of net water supplied	10%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	300	24
Date of maximum	08/03/2023	25
Cause of maximum		26
Demand was high due to a dry summer and a company was drawing water for a construction project.		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	46	28
Date of minimum	12/14/2023	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	233,552	30
If water is purchased:		31
Vendor Name		32
Point of Delivery		33
Source of purchased water		34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	0	41
Number of service breaks repaired this year	0	42
Does the utility have an asset management plan?	No	43

Water Audit and Other Statistics

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

Sources of Water Supply - Well Information

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

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
Well #2	BH066	170	15	85,000	Yes	1
Well #3	BH067	222	20	140,000	Yes	2
				225,000		3

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	Pump						Pump Motor or Standby Engine				
		DNR Well Id (c)	Primary Purpose (d)	Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
BH066 - 1	12th		Primary	Reservoir	2021	Submersible	170	2014	2021	Electric	190	1
BH066 - 2	12th		Booster	Distribution	1975	Vertical Turbine	500	2014	1975	Electric	190	2
BH067 - 1	9th		Primary	Reservoir	2023	Vertical Turbine	450	2000	2023	Electric	25	3
BH067 - 2	9th		Booster	Distribution	2023	Vertical Turbine	450	2000	2023	Electric	25	4

Reservoirs, Standpipes and Elevated Tanks

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

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
Elevated Tank	3	1984	Elevated Tank	Steel	136	250,000	1
Reservoir	2	1975	Reservoir	Concrete	50	250,000	2
Reservoir	4	1997	Reservoir	Steel	45	400,000	3

Water Treatment Plant

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
1	2014	0	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Ion Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nitrate Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Corrosion <input type="checkbox"/> Other	No	Wellhouse	1
2	2023	0	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input checked="" type="checkbox"/> Flocculation/Sedimentation <input checked="" type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Ion Exchange <input checked="" type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nitrate Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Corrosion <input type="checkbox"/> Other	No	Wellhouse	2

Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
 Explain how the additions were funded.
 Also report the amount assessed and the feet of main recorded under this method.
 If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 16" in diameter in the 16" category.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
Lined Cast Iron (mide-1950's to early 1970)	Distribution	2	229				229
Lined Cast Iron (mide-1950's to early 1970)	Distribution	3	467				467
Lined Cast Iron (mide-1950's to early 1970)	Distribution	4	3,657				3,657
Lined Cast Iron (mide-1950's to early 1970)	Distribution	6	29,652				29,652
PVC	Distribution	6	228				228
Lined Cast Iron (mide-1950's to early 1970)	Distribution	8	22,688				22,688
PVC	Distribution	8	20,727				20,727
Lined Cast Iron (mide-1950's to early 1970)	Distribution	10	4,727				4,727
PVC	Distribution	10	3,422				3,422
Lined Cast Iron (mide-1950's to early 1970)	Distribution	12	2,808				2,808
PVC	Distribution	12	14,905				14,905
Total Within Municipality			103,510				103,510
Total Utility			103,510				103,510

Utility-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Copper	0.750	551				551	12	1
Copper	1.000	235				235	92	2
PVC	1.000	78				78		3
Copper	1.250	3				3		4
Copper	1.500	20				20	7	5
Copper	2.000	18				18	9	6
Copper	3.000	3				3		7
Ductile Iron, Lined (late 1960's to present)	4.000	10				10	2	8
Ductile Iron, Lined (late 1960's to present)	6.000	11				11	6	9
PVC	6.000	2				2		10
Ductile Iron, Lined (late 1960's to present)	8.000	4				4	1	11
PVC	8.000	2				2	2	12
PVC	12.000	2				2		13
Utility Total		939				939	131	14

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)	
3/4	1,113			(1)	1,112	44	716	62	9	10	1					16	298	1,112	1
1	27			1	28	0		13	1	2	6					1	5	28	2
1 1/2	18				18	0		11	1	3	3							18	3
2	18				18	8		7	3	4						3	1	18	4
3	12	2			14	7		5	1	3							5	14	5
4	3				3	1		2		1								3	6
Total	1,191	2		0	1,193	60	716	100	15	23	10					20	309	1,193	7

1. Indicate your residential meter replacement schedule:

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

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

- ☒ Manually - inside the premises or remote register (# of meter: 62)
- ☒ Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 1131)
- Advanced Metering Infrastructure (AMI) - fixed network
- Other

Meters

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

Meters (Page W-23)

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

Adjustment made to better match the Utilities' records.

Wisconsin Administrative Code requires that meters 1 1/2 and 2 inches be tested or replaced every 4 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

Meters were changed to brand new meters to implement radio read system in 2022. The old meters are currently being tested and put back into inventory or scrapped.

Wisconsin Administrative Code requires that meters 1 inch or smaller be tested every 10 years or replaced every 20 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

Meters were changed to brand new meters to implement radio read system in 2022. The old meters are currently being tested and put back into inventory or scrapped.

Wisconsin Administrative Code requires that meters 3 and 4 inches be tested or replaced every 2 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

Meters were changed to brand new meters to implement radio read system in 2022. The old meters are currently being tested and put back into inventory or scrapped.

Hydrants and Distribution System Valves

- g Distinguish between fire and flushing hydrants by lead size.
Fire hydrants normally have a lead size of 6 inches or greater.
Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- g Explain all reported adjustments in the schedule footnotes.
- g Report fire hydrants as within or outside the municipal boundaries.
- g Number of hydrants operated during year means: opened and water withdrawn.
- g Number of distribution valves operated during year means: fully opened and closed (exercised).

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	6				6	1
Fire - Within Municipality	187	2			189	2
Total Fire Hydrants	193	2	0	0	195	3
Flushing Hydrants	2				2	4

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

Number of Hydrants operated during year	195
Number of Distribution System Valves end of year	392
Number of Distribution Valves operated during Year	12

List of All Station and Wholesale Meters

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

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)		
Station Meter	4	Well #2	Turbine	07/28/2017	*	1
Station Meter	6	Well #3	Magnetic	06/01/2023	*	2

List of All Station and Wholesale Meters

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

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

Wisconsin Administrative Code requires that station meters be tested for accuracy at least once every 2 years. The Utility did not meet these requirements. Please explain the Utility's program for testing and replacing meters.

The utility has a new station meter on hand for Well #2 and was unable to install due the work being done on Well #3. The meter will be replaced in 2024.

Water Conservation Programs

- g List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives. Do not include leak detection, other water loss program costs.
- g If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

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

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Osseo (City) **	862	1
Sumner (Town)	2	2
Total - Trempealeau County	864	3
Total - Customers Served	864	4
Total - Outside Muni Boundary	2	5
Total - Within Muni Boundary **	862	6

** = *Within municipal boundary*

Privately-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Customer Owned Service Laterals Not in Use at End of Year (h)	Replaced During Year Using Financial Assistance from Utility (i)
Galvanized	0.625	1				1		1
Galvanized	0.750	12				12		2
Lead	0.750	4				4		3
Copper	0.750	626				626		4
Other Plastic	0.750	6				6		5
Copper	1.000	123				123		6
Other Plastic	1.000	29				29		7
Copper	1.500	5				5		8
Ductile Iron, Lined (late 1960's to present)	2.000	3				3		9
Galvanized	2.000	2				2		10
Copper	2.000	31				31		11
Other Plastic	2.000	4				4		12
Ductile Iron, Lined (late 1960's to present)	3.000	1				1		13
Copper	3.000	1				1		14
Ductile Iron, Lined (late 1960's to present)	4.000	12				12		15
Unlined Cast Iron (pre-early 1950's)	4.000	1				1		16
Ductile Iron, Lined (late 1960's to present)	6.000	5				5		17
Ductile Iron, Lined (late 1960's to present)	8.000	3				3		18
Utility Total		869				869		19

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

- g For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- g For residential arrears, include billed amounts past due and unpaid.
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Description (a)	Amount (b)
Disconnection Notices	
1. Total number of disconnection notices sent to residential customers for non-payment as of March 31	0
2. Total number of disconnection notices sent to residential customers for non-payment as of June 30	0
3. Total number of disconnection notices sent to residential customers for non-payment as of September 30	0
4. Total number of disconnection notices sent to residential customers for non-payment as of December 31	444
Disconnections	
1. Total number of residential disconnections of service performed for non-payment as of March 31	0
2. Total number of residential disconnections of service performed for non-payment as of June 30	0
3. Total number of residential disconnections of service performed for non-payment as of September 30	0
4. Total number of residential disconnections of service performed for non-payment as of December 31	4
Arrears (Customers)	
1. Total number of residential customers with arrears as of March 31	72
2. Total number of residential customers with arrears as of June 30	74
3. Total number of residential customers with arrears as of September 30	73
4. Total number of residential customers with arrears as of December 31	98
Arrears (Dollar Amounts)	
1. Total dollar amount of residential customer arrears as of March 31	7,009
2. Total dollar amount of residential customer arrears as of June 30	6,087
3. Total dollar amount of residential customer arrears as of September 30	6,501
4. Total dollar amount of residential customer arrears as of December 31	9,697
Tax Roll	
1. Total number of residential customers with arrears placed on the tax roll	4
2. Total dollar amount of residential arrears placed on the tax roll	629
Footnotes	No