

Signature Page (Page ii)

General Footnote

ACCOUNTANTS' COMPILATION REPORT

To the Germantown Village Board of
Germantown Water Utility

Management is responsible for the Germantown Water Utility Annual Report to the Public Service Commission for the year ended December 31, 2024 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.

Madison, Wisconsin
April 30, 2025

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Matthew Uselding
Title: Finance Director
Mailing Address: N112W17001 Mequon Rd
Germantown, WI 53022
Phone: (262) 250-4777
Email Address: muselding@germantownwi.gov

Accounting firm or consultant preparing this report (if applicable)

Name: Amanda Blomberg
Title: Managing Director
Mailing Address: Baker Tilly US, LLP
4807 Innovate Ln, PO Box 7398
Madison, WI 53707
Phone: (608) 240-2386
Email Address: amanda.blomberg@bakertilly.com

Name and title of utility General Manager (or equivalent)

Name: Matthew Mortwedt
Title: Director of Public Works
Mailing Address: N112W17001 Mequon Rd
Germantown, WI 53022
Phone: (262) 250-4725
Email Address: mmortwedt@germantownwi.gov

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: Robert Soderberg
Title: Village President
Mailing Address: N112W17001 Mequon Rd
Germantown, WI 53022
Phone: (262) 250-4700
Email Address: bsoderberg@germantownwi.gov

Contact person for cybersecurity issues and events

Name: Matthew Uselding
Title: Finance Director
Mailing Address: N112W17001 Mequon Rd
Germantown, WI 53022
Phone: (262) 250-4777
Email Address: muselding@germantownwi.gov

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: 07/30/2024

Period covered by most recent audit: 01/01/2023-12/31/2023

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

Name: Amanda Blomberg

Title: Managing Director

Organization Name: Baker Tilly US, LLP

USPS Address: 4807 Innovate Lane, PO Box 7398

City State Zip Madison, WI 53718

Telephone: (608) 240-2386

Email Address: amanda.blomberg@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	10.00	1.00	0.00	1
Women	2.00	0.00	0.00	2
Minorities	0.00	0.00	0.00	3
Veterans	0.00	0.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	3,383,387	3,705,905	2
''CdYfUjbl' '9I dYbgYg.			3
Operation and Maintenance Expense (401-402)	2,424,673	2,046,609	4
Depreciation Expense (403)	652,060	596,317	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	692,557	656,099	7
''HcHJ' CdYfUjbl' '9I dYbgYg	3,769,290	3,299,025	8
''BYhCdYfUjbl' 'bWta Y	(385,903)	406,880	9
Income from Utility Plant Leased to Others (412-413)			10
''I HJ]ImiCdYfUjbl' 'bWta Y	(385,903)	406,880	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	285,831	300,426	16
Miscellaneous Nonoperating Income (421)	490,259	1,404,146	17
''HcHJ' CH Yf' bWta Y	776,090	1,704,572	18
''HcHJ' bWta Y	390,187	2,111,452	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	0	(91,284)	21
Other Income Deductions (426)	589,381	476,924	22
''HcHJ' A]gW' UbYci g' bWta Y8 YXi Wjcbg	589,381	385,640	23
''bWta Y6 YZfY' bhfYgh7\ Uf[Yg	(199,194)	1,725,812	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	150,521	199,836	26
Amortization of Debt Discount and Expense (428)			27
Amortization of Premium on Debt--Cr. (429)	21,363	20,223	28
Interest on Debt to Municipality (430)	182,175	143,850	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
''HcHJ' bhfYgh7\ Uf[Yg	311,333	323,463	32
''BYh' bWta Y	(510,527)	1,402,349	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	28,123,578	26,963,979	35
Balance Transferred from Income (433)	(510,527)	1,402,349	36
Miscellaneous Credits to Surplus (434)	91,453		37
Miscellaneous Debits to Surplus--Debit (435)		242,750	38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
''HcHJ' i bUddfcdf]UHX'9UfbYX'Gi fd' i g'9bX'cZMYU' fE% L	27,704,504	28,123,578	41

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	3,383,387		3,383,387	3
Total (Acct. 400)	3,383,387	0	3,383,387	4
Operation and Maintenance Expense (401-402)				5
Derived	2,424,673		2,424,673	6
Total (Acct. 401-402)	2,424,673	0	2,424,673	7
Depreciation Expense (403)				8
Derived	652,060		652,060	9
Total (Acct. 403)	652,060	0	652,060	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	692,557		692,557	15
Total (Acct. 408)	692,557	0	692,557	16
TOTAL UTILITY OPERATING INCOME	(385,903)	0	(385,903)	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 ON INVESTMENTS	285,831		285,831	23
Total (Acct. 419)	285,831	0	285,831	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water		434,232	434,232	26
Impact Fees - Water		56,027	56,027	27
Total (Acct. 421)	0	490,259	490,259	28
TOTAL OTHER INCOME	285,831	490,259	776,090	29
MISCELLANEOUS INCOME DEDUCTIONS				30
Miscellaneous Amortization (425)				31
Regulatory Liability (253) Amortization	0		0	32
Total (Acct. 425)	0	0	0	33
Other Income Deductions (426)				34
Depreciation Expense on Contributed Plant - Water		487,713	487,713	35
Debt issuance costs	35,856		35,856	36
Refund of impact fees	65,812		65,812	37
Total (Acct. 426)	101,668	487,713	589,381	38
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	101,668	487,713	589,381	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)	
INTEREST CHARGES				40
Interest on Long-Term Debt (427)				41
Derived	150,521		150,521	42
Total (Acct. 427)	150,521	0	150,521	43
Amortization of Premium on Debt--Cr. (429)				44
Premiums	21,363		21,363	45
Total (Acct. 429)	21,363	0	21,363	46
Interest on Debt to Municipality (430)				47
Derived	182,175		182,175	48
Total (Acct. 430)	182,175	0	182,175	49
Other Interest Expense (431)				50
Derived	0		0	51
Total (Acct. 431)	0	0	0	52
TOTAL INTEREST CHARGES	311,333	0	311,333	53
NET INCOME	(513,073)	2,546	(510,527)	54
EARNED SURPLUS				55
Unappropriated Earned Surplus (Beginning of Year) (216)				56
Derived	8,319,367	19,804,211	28,123,578	57
Total (Acct. 216)	8,319,367	19,804,211	28,123,578	58
Balance Transferred from Income (433)				59
Derived	(513,073)	2,546	(510,527)	60
Total (Acct. 433)	(513,073)	2,546	(510,527)	61
Miscellaneous Credits to Surplus (434)				62
Prior year report correction	91,453		91,453	63
Total (Acct. 434)	91,453	0	91,453	64
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	7,897,747	19,806,757	27,704,504	65

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.

Income Statement Account Details (Page F-02)

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 explain fully.

\$375,000 contributed from another municipality and the County for the water tower project completed during the year. Additions are accurately recorded.

\$59,232 contributed from another municipality for planning and engineering costs incurred by the Utility; costs are currently reported in construction work in progress and will get capitalized when the asset is in service.

\$56,027 received from impact fees; capital will be recorded when assets are constructed and placed in service.

General Footnote

Prior year report correction is from net revenue recorded after submittal of 2023 PSC report.

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

Distribution of Total Payroll

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,000,239		1,000,239	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,000,239	0	1,000,239	20

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	10.0	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	63,949,084	53,520,910	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	18,460,661	17,448,099	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BYil H]mD'Ubh	45,488,423	36,072,811	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)	0	0	13
Depreciation Fund (126)	50,590	50,590	14
Other Special Funds (128)	1,254,668	1,194,634	15
HcHU' CA Yf DfcdYfImiUbX' bJ Ygfa Ybtg	1,305,258	1,245,224	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	285,799	6,897,686	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)	834,801	1,576,979	23
Other Accounts Receivable (143)	0	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	1,165,000	1,348,773	26
Plant Materials and Operating Supplies (154)	0	0	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	13,878	13,878	31
Interest and Dividends Receivable (171)	6,017	6,017	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	680,800	0	34
HcHU' 7 i ffYbhUbX' 5 VVfi YX' 5 ggYfg	2,986,295	9,843,333	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)	107,945	107,945	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	453,152	648,719	42
HcHU' 8 YZffYX' 8 YV]fg	561,097	756,664	43
HCH5 @5 GG9 HG' 5 B8 'CH< 9F ' 896 #HG	50,341,073	47,918,032	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	12,450,417	9,377,522	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	27,704,504	28,123,578	5
“HcHJ” DfcdfjYUfm7 UdJkU	40,154,921	37,501,100	6
LONG-TERM DEBT			7
Bonds (221)	3,948,160	4,228,067	8
Advances from Municipality (223)	3,990,000	4,165,000	9
Other Long-Term Debt (224)	1,220,000	0	10
“HcHJ” @cb[!HYfa 8 YVh	9,158,160	8,393,067	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	183,207	414,993	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	622,473	17
Interest Accrued (237)	91,546	87,474	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	18,723	29,281	20
“HcHJ” 7i ffYbhUbX’5 VWwI YX’ @UV]’jYg	293,476	1,154,221	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	359,686	312,670	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	374,830	556,974	25
“HcHJ” 8 YZffYX’7 fYX]Jg	734,516	869,644	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
“HcHJ” CdYfUj[b[’FYgYfj Yg	0	0	32
“HCH5 @@56 =@H9 G’5 B8 ’CH<9F ’7 F98 +HG	50,341,073	47,918,032	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	53,520,910	0	0	0	2
	53,520,910	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	31,363,975				5
Utility Plant in Service - Contributed Plant (101.2)	28,690,910				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)	3,781,228				10
Construction Work in Progress (107)	112,971				11
Total Utility Plant	63,949,084	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)	9,338,515				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	9,122,146				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	18,460,661	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	45,488,423	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)	8,772,529	0	0	0	8,772,529	1
Credits during year						2
Charged Depreciation Expense (403)	652,060				652,060	3
Depreciation Expense on Meters Charged to Sewer	58,712				58,712	4
Adjustment from prior report	24,814				24,814	5
Salvage	0				0	6
Total credits	735,586	0	0	0	735,586	7
Debits during year						8
Book Cost of Plant Retired	169,600				169,600	9
Cost of Removal	0				0	10
Total debits	169,600	0	0	0	169,600	11
Balance end of year (111.1)	9,338,515	0	0	0	9,338,515	12

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)	8,675,570	0	0	0	8,675,570	1
Credits during year						2
Charged Other Income Deductions (426)	487,713				487,713	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	487,713	0	0	0	487,713	6
Debits during year						7
Book Cost of Plant Retired	41,137				41,137	8
Cost of Removal	0				0	9
Total debits	41,137	0	0	0	41,137	10
Balance end of year (111.2)	9,122,146	0	0	0	9,122,146	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)			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	0	0	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
2022 C	20,223	429	292,447	5
2024 B	4,085	429	67,239	6
Total	24,308		359,686	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	9,377,522	1
Donges Bay (TID 9 & Village)	90,786	2
Storage tank and booster project (TID 8)	2,499,792	3
Town 9 Parkway (TID 9)	482,317	4
Balance end of year	12,450,417	5

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)	
2009 REVENUE BONDS	11/12/2009	05/01/2029	2.67%	243,160	1
2022 REVENUE BONDS	05/18/2022	05/18/2035	4.00%	3,705,000	2
Total				3,948,160	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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
2022 Corporate Purpose bonds	12/01/2022	03/01/2042	5.00%	3,990,000	2
Total for Account 223				3,990,000	3
Other Long-Term Debt (224)					4
2024 Promissory Note	11/07/2024	03/01/2034	5.00%	1,220,000	5
Total for Account 224				1,220,000	6

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	622,473	1
Charged water department expense	692,557	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	12,852	5
Total accruals and other credits	705,409	6
County, state and local taxes	1,275,354	7
Social Security taxes	48,006	8
PSC Remainder Assessment	4,522	9
Gross Receipts Tax		10
Total payments and other debits	1,327,882	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
2009 REVENUE BONDS	1,281	7,087	7,287	1,081	2
2022 Revenue Bonds	24,010	134,680	136,246	22,444	3
Subtotal Bonds (221)	25,291	141,767	143,533	23,525	4
Advances from Municipality (223)	0	0	0	0	5
2022 Corporate purchase bonds	62,183	182,175	185,091	59,267	6
Subtotal Advances from Municipality (223)	62,183	182,175	185,091	59,267	7
Other Long-Term Debt (224)	0	0	0	0	8
2024 Promissory Note		8,754	0	8,754	9
Subtotal Other Long-Term Debt (224)	0	8,754	0	8,754	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	87,474	332,696	328,624	91,546	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)	
Depreciation Fund (126)	0	1
Depreciation Fund	50,590	2
Total (Acct. 126)	50,590	3
Other Special Funds (128)	0	4
IMPACT FEE ACCOUNT	565,086	5
REDEMPTION ACCOUNT	275,582	6
RESERVE ACCOUNT	414,000	7
Total (Acct. 128)	1,254,668	8
Cash and Working Funds (131)	0	9
Cash	285,799	10
Total (Acct. 131)	285,799	11
Customer Accounts Receivable (142)	0	12
Water	834,801	13
Total (Acct. 142)	834,801	14
Other Accounts Receivable (143)	0	15
Sewer (Non-regulated)		16
Merchandising, jobbing and contract work		17
Total (Acct. 143)	0	18
Receivables from Municipality (145)	0	19
Advance due from TIF Districts	1,165,000 *	20
Total (Acct. 145)	1,165,000	21
Prepayments (165)	0	22
Prepaid expenses	13,878	23
Total (Acct. 165)	13,878	24
Interest and Dividends Receivable (171)	0	25
INTEREST RECEIVABLE	6,017	26
Total (Acct. 171)	6,017	27
Miscellaneous Current and Accrued Assets (174)	0	28
Water tower account	680,800	29
Total (Acct. 174)	680,800	30
Preliminary Survey and Investigation Charges (183)	0	31
PRELIMINARY SURVEY & INVESTIGATION CHARGES	107,945	32

Balance Sheet Detail - Other Accounts

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

Total (Acct. 183)	107,945	33
Miscellaneous Deferred Debits (186)	0	34
DEFERRED OUTFLOW - PENSION	391,223	35
Regulatory Asset - Pension	61,929	36
Total (Acct. 186)	453,152	37
Accounts Payable (232)	0	38
Accounts Payable	183,207	39
Total (Acct. 232)	183,207	40
Miscellaneous Current and Accrued Liabilities (242)	0	41
ACCRUED WAGES	18,723	42
Total (Acct. 242)	18,723	43
Other Deferred Credits (253)	0	44
Regulatory Liability	0	45
Compensated Absences	75,212	46
Deferred Inflows - Pensions	255,545	47
Net pension liability	44,073	48
Total (Acct. 253)	374,830	49

Balance Sheet Detail - Other Accounts

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

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

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Done within schedule

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)	28,263,919				28,263,919	2
Materials and Supplies	0				0	3
Less Average						4
Reserve for Depreciation (111.1)	9,055,522				9,055,522	5
Customer Advances for Construction					0	6
Regulatory Liability	0				0	7
Average Net Rate Base	19,208,397	0	0	0	19,208,397	8
Net Operating Income	-385,903				-385,903	9
Net Operating Income as a percent of Average Net Rate Base	-2.01%	N/A	N/A	N/A	-2.01%	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	0	0	0	0	0	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)					0	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

2210-CW-109: Authority to Construct a Booster Station and Elevated Storage Tank - this project was completed in the current year.

4. Estimated changes in revenues due to rate changes

2210-WR-106: New rates went into effect after 12/15/24 meter reading date.

5. Obligations incurred or assumed, excluding commercial paper

Issuance of \$1,220,000 in GO Promissory Notes to finance water projects.

6. Formal proceedings with the Public Service Commission

2210-CW-110 & 2210-CW-111 related to construction of new Well and new Well House No. 12; construction has not started as of 12/31/24.

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)	3,257,748	3,631,340	2
Total Sales of Water	3,257,748	3,631,340	3
Other Operating Revenues			4
Forfeited Discounts (470)	0	0	5
Rents from Water Property (472)	83,448	31,297	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	42,191	43,268	8
Total Other Operating Revenues	125,639	74,565	9
Total Operating Revenues	3,383,387	3,705,905	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	306,092	107,987	12
Pumping Expenses (620-633)	438,774	363,146	13
Water Treatment Expenses (640-652)	130,936	139,210	14
Transmission and Distribution Expenses (660-678)	1,032,166	491,105	15
Customer Accounts Expenses (901-906)	88,298	94,588	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	428,407	850,573	18
Total Operation and Maintenance Expenses	2,424,673	2,046,609	19
Other Operating Expenses			20
Depreciation Expense (403)	652,060	596,317	21
Amortization Expense (404-407)			22
Taxes (408)	692,557	656,099	23
Total Other Operating Expenses	1,344,617	1,252,416	24
Total Operating Expenses	3,769,290	3,299,025	25
NET OPERATING INCOME	(385,903)	406,880	26

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)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	5,143	241,955	1,388,308	10
Commercial (461.2)	470	123,151	461,116	11
Industrial (461.3)	25	108,077	368,703	12
Public Authority (461.4)	34	9,950	28,101	13
Multifamily Residential (461.5)	149	55,103	232,530	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	5,821	538,236	2,478,758	16
Private Fire Protection Service (462)	298		190,171	17
Public Fire Protection Service (463)	5,822		588,819	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	11,941	538,236	3,257,748	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

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

Other Operating Revenues (Water)

- 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)	588,819	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)	588,819	5
Forfeited Discounts (470)		6
Customer late payment charges		* 7
Total Forfeited Discounts (470)	0	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	83,448	10
Total Rents from Water Property (472)	83,448	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	19,322 *	16
Deduct meter revenue	16,092	17
Reimbursement for project administration costs	6,102	18
Water connection fees	675	19
Total Other Water Revenues (474)	42,191	20

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 \$10,000.

Done within schedule

If Total Forfeited Discounts (470) is zero, please explain

None.

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)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)		3,026	3,026	140	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)		48,119	48,119	7,987 *	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)	24,320	9,066	33,386	22,787 *	7
Maintenance of Structures and Improvements (611)	2,979	198,742	201,721	62,933 *	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)			0	0	10
Maintenance of Wells and Springs (614)			0	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)		19,840	19,840	14,140	13
Total Source of Supply Expenses	27,299	278,793	306,092	107,987	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)		8,020	8,020	14,555	16
Fuel for Power Production (621)		3,624	3,624	8,850	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		276,092	276,092	221,291 *	19
Pumping Labor and Expenses (624)	118,724		118,724	68,722 *	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)			0	0	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)		163	163	1,494	24
Maintenance of Structures and Improvements (631)	2,821	13,888	16,709	26,055	25
Maintenance of Power Production Equipment (632)		11,442	11,442	11,275	26
Maintenance of Pumping Equipment (633)		4,000	4,000	10,904	27
Total Pumping Expenses	121,545	317,229	438,774	363,146	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)		25,311	25,311	15,864	30
Chemicals (641)		42,317	42,317	68,934 *	31
Operation Labor and Expenses (642)		42,612	42,612	32,880	32
Miscellaneous Expenses (643)		12,741	12,741	4,482	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	4,925	2,499	7,424	7,968	36
Maintenance of Water Treatment Equipment (652)	531		531	9,082	37
Total Water Treatment Expenses	5,456	125,480	130,936	139,210	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)		9,909	9,909	14,156	40

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)	
Storage Facilities Expenses (661)	244	17,130	17,374	1,213	* 41
Transmission and Distribution Lines Expenses (662)		3,524	3,524	2,275	42
Meter Expenses (663)		1,208	1,208	3,600	43
Customer Installations Expenses (664)		7,554	7,554	7,200	44
Miscellaneous Expenses (665)		15,143	15,143	19,807	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)		15,442	15,442	14,633	48
Maintenance of Distribution Reservoirs and Standpipes (672)		200,101	200,101	0	* 49
Maintenance of Transmission and Distribution Mains (673)	560,391	90,628	651,019	288,156	* 50
Maintenance of Services (675)		17,060	17,060	58,752	* 51
Maintenance of Meters (676)		5,897	5,897	2,268	52
Maintenance of Hydrants (677)		84,032	84,032	77,547	53
Maintenance of Miscellaneous Plant (678)		3,903	3,903	1,498	54
Total Transmission and Distribution Expenses	560,635	471,531	1,032,166	491,105	55
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)			0	0	57
Meter Reading Expenses (902)			0	1,138	58
Customer Records and Collection Expenses (903)		18,654	18,654	14,195	59
Uncollectible Accounts (904)			0	0	60
Miscellaneous Customer Accounts Expenses (905)	7,352	62,292	69,644	79,255	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	7,352	80,946	88,298	94,588	63
SALES EXPENSES					
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					
Administrative and General Salaries (920)	26,364		26,364	540,707	* 68
Office Supplies and Expenses (921)		12,029	12,029	6,768	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		74,398	74,398	45,887	* 71
Property Insurance (924)		37,986	37,986	38,473	72
Injuries and Damages (925)			0	0	73
Employee Pensions and Benefits (926)	251,588		251,588	205,636	* 74
Regulatory Commission Expenses (928)		285	285	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		209	209	801	77
Rents (931)			0	0	78
Maintenance of General Plant (932)		25,548	25,548	12,301	* 79
Total Administrative and General Expenses	277,952	150,455	428,407	850,573	80

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)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	1,000,239	1,424,434	2,424,673	2,046,609	81

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 \$10,000 higher or lower than the Last Year amount. Please see the help document for examples.

- 603 - Increase due to utility bills for wastewater at Well houses.
- 610, 624, 673, 920 - Labor costs were evaluated and manually adjusted at year end based on work done during the year. More well, pump, and main maintenance and less administrative duties were needed in current year; additionally, more effort to put labor costs in appropriate function as opposed to just administrative.
- 611 - Increase due to Well #5 rehabilitation costs needed in current year.
- 623 - Increase in costs of power; \$36,668 of 2023 invoices were included in 2024.
- 641 - Decrease in purchases of chemicals required compared to prior year.
- 661 - Landscaping around storage facilities required in current year.
- 672 - Water Tower #1 repairs and Water Tower #3 rehabilitation needed in current year.
- 675 - Decrease due to significant service line repair required in prior year.
- 923 - Increase in annual fees for new accounting system.
- 926 - Increase in health insurance costs.
- 932 - SCADA system costs in current year not incurred in prior year.

Explain why ((Fuel or Power Purchased for Pumping * 100) / Water Audit and Other Statistics - Total KWH used by the utility), is less than 5 or greater than 15.

- \$36,668 of 2023 invoices were included in 2024. When removed, this number is 15.76 which is comparable to increased average cost of power in the state.
-

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	650,242	620,751	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	12,852	15,033	2
Net Property Tax Equivalent	637,390	605,718	3
Social Security	50,645	47,130	4
PSC Remainder Assessment	4,522	3,251	5
Total Tax Expense	692,557	656,099	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: WASHINGTON(1)

SUMMARY OF TAX RATES			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.000000	12. Local Tax Rate	mills	4.543877
2. County Tax Rate	mills	1.508450	13. Combined School Tax Rate	mills	8.980060
3. Local Tax Rate	mills	4.543877	14. Other Tax Rate - Local	mills	0.000000
4. School Tax Rate	mills	8.181303	15. Total Local & School Tax Rate	mills	13.523937
5. Vocational School Tax Rate	mills	0.798757	16. Total Tax Rate	mills	15.032387
6. Other Tax Rate - Local	mills	0.000000	17. Ratio of Local and School Tax to Total	dec.	0.899653
7. Other Tax Rate - Non-Local	mills	0.000000	18. Total Tax Net of State Credit	mills	13.472850
8. Total Tax Rate	mills	15.032387	19. Net Local and School Tax Rate	mills	12.120894
9. Less: State Credit	mills	1.559537	20. Utility Plant, Jan 1	\$	53,520,910
11. Net Tax Rate	mills	13.472850	21. Materials & Supplies	\$	0
			22. Subtotal	\$	53,520,910
			23. Less: Plant Outside Limits	\$	0
			24. Taxable Assets	\$	53,520,910
			25. Assessment Ratio	dec.	1.002344
			26. Assessed Value	\$	53,646,363
			27. Net Local and School Tax Rate	mills	12.120894
			28. Tax Equiv. Computed for Current Year	\$	650,242

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION		
1. Utility Plant, Jan 1	\$	53,520,910
2. Materials & Supplies	\$	0
3. Subtotal	\$	53,520,910
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	53,520,910
6. Assessed Value	\$	53,646,363
7. Tax Equiv. Computed for Current Year	\$	650,242
8. Tax Equivalent per 1994 PSC Report	\$	352,393
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	650,242

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)	112,175				112,175	7
Structures and Improvements (311)	19,796				19,796	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	562,282				562,282	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	694,253	0	0	0	694,253	14
PUMPING PLANT						15
Land and Land Rights (320)	1,000				1,000	16
Structures and Improvements (321)	638,569	1,446,108			2,084,677 *	17
Other Power Production Equipment (323)	60,347	236,561			296,908 *	18
Electric Pumping Equipment (325)	877,396	176,513	114,929		938,980 *	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	14,180				14,180	21
Total Pumping Plant	1,591,492	1,859,182	114,929	0	3,335,745	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	871,237	3,170			874,407	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	685,061				685,061	28
Total Water Treatment Plant	1,556,298	3,170	0	0	1,559,468	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	3,535				3,535	31
Structures and Improvements (341)	1,442				1,442	32
Distribution Reservoirs and Standpipes (342)	2,369,906	2,410,535			4,780,441 *	33
Transmission and Distribution Mains (343)	12,787,311	1,629,163	54,671	45,466	14,407,269 *	34
Services (345)	1,189,302	60,279			1,249,581 *	35
Meters (346)	2,120,173	29,634			2,149,807	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.
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- 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)	1,388,809	86,400		154,250	1,629,459 *	37	
Other Transmission and Distribution Plant (349)	55,388				55,388	38	
Total Transmission and Distribution Plant	19,915,866	4,216,011	54,671	199,716	24,276,922	39	
GENERAL PLANT							40
Land and Land Rights (389)	0				0	41	
Structures and Improvements (390)	31,930				31,930	42	
Office Furniture and Equipment (391)	31,443				31,443	43	
Computer Equipment (391.1)	172,035				172,035	44	
Transportation Equipment (392)	471,380	41,633		50,000	563,013 *	45	
Stores Equipment (393)	0				0	46	
Tools, Shop and Garage Equipment (394)	17,801				17,801	47	
Laboratory Equipment (395)	47,040				47,040	48	
Power Operated Equipment (396)	95,945				95,945	49	
Communication Equipment (397)	58,881				58,881	50	
SCADA Equipment (397.1)	383,075				383,075	51	
Miscellaneous Equipment (398)	96,424				96,424	52	
Total General Plant	1,405,954	41,633	0	50,000	1,497,587	53	
Total utility plant in service directly assignable	25,163,863	6,119,996	169,600	249,716	31,363,975	54	
Common Utility Plant Allocated to Water Department	0				0	55	
TOTAL UTILITY PLANT IN SERVICE	25,163,863	6,119,996	169,600	249,716	31,363,975	56	

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.
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- 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.
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Water Utility Plant in Service - Plant Financed by Utility or Municipality (Page W-08)

Additions for one or more accounts exceed \$50,000, please explain. If applicable, provide construction authorization and PSC docket number.

- 321 - TID 8 Booster structure (2210-CW-109)
- 323 - Installation of new Well 7 Generator
- 325 - TID 8 Booster equipment (2210-CW-109)
- 342 - TID 8 Storage Tank (2210-CW-109)
- 343 - Routine replacement of mains during street reconstructions (\$612,468); TID 8 Booster project (\$591,428) 2210-CW-109; TID 9 Town 9 Parkway extension (\$426,267).
- 345 - Routine replacement of services during street reconstructions

General Footnote

- Adjustment to 343 & 348 - Includes assets installed during street construction in the prior year.
- Adjustment to 392 - Includes \$50,000 truck purchase from Sewer Utility.

Retirements for one or more accounts exceed \$50,000, please explain.

- 325 - Retirement of Well 7 Generator replaced.
- 343 - Routine replacement of mains during street reconstructions

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)	23,740				23,740	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)	430,458				430,458	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	454,198	0	0	0	454,198	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	64,392				64,392	18
Electric Pumping Equipment (325)	84,867				84,867	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	149,259	0	0	0	149,259	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	850,237				850,237	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	494,224				494,224	28
Total Water Treatment Plant	1,344,461	0	0	0	1,344,461	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)	385,000	375,000			760,000 *	33
Transmission and Distribution Mains (343)	20,965,129		35,283		20,929,846	34
Services (345)	2,484,943		5,854		2,479,089	35
Meters (346)	0				0	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)	2,574,057				2,574,057	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	26,409,129	375,000	41,137	0	26,742,992	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	28,357,047	375,000	41,137	0	28,690,910	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	28,357,047	375,000	41,137	0	28,690,910	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](#)

Water Utility Plant in Service - Plant Financed by Contributions (Page W-09)

5 XXJhcbg Zf'cbYcf'a cfYUWti brg'YI WYX") \$\$\$\$zd'YUgYI d'Ujb" ZUdd'JWU'YZdfcj JXYVtbgfif Wjcb'Ui h cfJnUjcb'UbX'DG7'XcW_Yh number.

342 - TID 8 Tower construction (2210-CW-109); contributions received from another municipality and the County.

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

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 in a schedule footnote.
 g If more than one depreciation rate is used, report the average rate in column (c).
 g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	11,055	3.20%	633					11,688	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	446,302	2.90%	16,306					462,608	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	457,357		16,939	0	0	0	0	474,296	8
PUMPING PLANT									9
Structures and Improvements (321)	433,388	3.20%	43,572					476,960	10
Other Power Production Equipment (323)	45,466	4.40%	7,860					53,326	11
Electric Pumping Equipment (325)	544,836	4.40%	39,960	114,929				469,867	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	14,180	4.40%						14,180	14
Total Pumping Plant	1,037,870		91,392	114,929	0	0	0	1,014,333	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	342,816	3.20%	27,930					370,746	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	661,233	6.00%	23,828					685,061	20
Total Water Treatment Plant	1,004,049		51,758	0	0	0	0	1,055,807	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	1,290	3.20%	46					1,336	23
Distribution Reservoirs and Standpipes (342)	1,176,903	1.90%	67,928					1,244,831	24
Transmission and Distribution Mains (343)	1,721,008	1.30%	177,061	54,671			(193)	1,843,205	25
Services (345)	526,151	2.90%	35,364					561,515	26
Meters (346)	1,287,640	5.50%	117,424					1,405,064	27

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

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 in a schedule footnote.
 g If more than one depreciation rate is used, report the average rate in column (c).
 g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	294,430	2.20%	34,898				1,697	331,025	28
Other Transmission and Distribution Plant (349)	55,387	5.00%						55,387	29
Total Transmission and Distribution Plant	5,062,809		432,721	54,671	0	0	1,504	5,442,363	30
GENERAL PLANT									31
Structures and Improvements (390)	28,924	2.90%	926					29,850	32
Office Furniture and Equipment (391)	27,621	5.80%	1,824					29,445	33
Computer Equipment (391.1)	172,035	26.70%						172,035	34
Transportation Equipment (392)	445,817	13.30%	72,112				22,826	540,755	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	11,502	5.80%	1,032					12,534	37
Laboratory Equipment (395)	12,275	5.80%	1,016					13,291	38
Power Operated Equipment (396)	95,945	7.50%						95,945	39
Communication Equipment (397)	54,806	15.00%	4,075					58,881	40
SCADA Equipment (397.1)	267,313	9.20%	35,243					302,556	41
Miscellaneous Equipment (398)	94,691	5.80%	1,733					96,424	42
Total General Plant	1,210,929		117,961	0	0	0	22,826	1,351,716	43
Total accum. prov. directly assignable	8,773,014		710,771	169,600	0	0	24,330	9,338,515	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	8,773,014		710,771	169,600	0	0	24,330	9,338,515	46

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- 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 in a schedule footnote.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality (Page W-10)

Adjustments are nonzero for one or more accounts, please explain.

Depreciation adjustment related to adjustments on plant schedule.

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

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 in a schedule footnote.
 g If more than one depreciation rate is used, report the average rate in column (c).
 g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	162,282	2.90%	12,483					174,765	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	162,282		12,483	0	0	0	0	174,765	8
PUMPING PLANT									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	36,832	4.40%	2,833					39,665	11
Electric Pumping Equipment (325)	48,543	4.40%	3,734					52,277	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	85,375		6,567	0	0	0	0	91,942	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	353,700	3.20%	27,208					380,908	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	360,499	6.00%	29,653					390,152	20
Total Water Treatment Plant	714,199		56,861	0	0	0	0	771,060	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	149,958	1.90%	10,878					160,836	24
Transmission and Distribution Mains (343)	5,225,649	1.30%	272,317	35,283				5,462,683	25
Services (345)	1,413,212	2.90%	71,978	5,854				1,479,336	26
Meters (346)	0							0	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

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 in a schedule footnote.
 g If more than one depreciation rate is used, report the average rate in column (c).
 g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	924,895	2.20%	56,629					981,524	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	7,713,714		411,802	41,137	0	0	0	8,084,379	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	0							0	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	0							0	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	0		0	0	0	0	0	0	43
Total accum. prov. directly assignable	8,675,570		487,713	41,137	0	0	0	9,122,146	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	8,675,570		487,713	41,137	0	0	0	9,122,146	46

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" diameter in the 16" 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)		
6.000					10,559	7,267	7,337	8,493	573	4,331	2,657	41,217	1
8.000						9,599	48,649	80,806	56,756	25,804	18,089	239,703	2
10.000							1,568		417	919	151	3,055	3
12.000							15,135	40,477	65,061	35,329	20,879	195,020	4
16.000					12,000	16,944	7,883	20,265	3,352	16,000	1,997	78,441	5
Total	0	0	0	0	22,559	48,945	105,914	174,625	96,427	67,933	41,033	557,436	6

Describe source of information used to develop data:

PSC Water Main additions from W-21: Village GIS System and asset management detail

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 Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January	46,884		46,884				46,884	1
February	46,284		46,284				46,284	2
March	45,435		45,435				45,435	3
April	50,157		50,157				50,157	4
May	57,994		57,994				57,994	5
June	53,853		53,853				53,853	6
July	60,920		60,920				60,920	7
August	59,155		59,155				59,155	8
September	62,650		62,650				62,650	9
October	54,499		54,499				54,499	10
November	46,644		46,644				46,644	11
December	49,854		49,854				49,854	12
TOTAL	634,329	0	634,329	0	0	0	634,329	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)	634,329	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	634,329	4
Less: Gallons (000s) sold to retail customers (billed, metered)	538236	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	96,093	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	0	10
Subtotal: Unbilled Authorized Consumption	0	11
Total Water Loss	96,093	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)	35,000	18
Gallons (000s) estimated due to unreported and background leakage	61,093	19
Subtotal Real Losses (leakage)	96,093	20
Non-Revenue Water as percentage of net water supplied	15%	21
Total Water Loss as percentage of net water supplied	15%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	710	24
Date of maximum	04/25/2024	25
Cause of maximum		26
Hydrant flushing		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	52	28
Date of minimum	02/08/2024	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,518,984	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	2	41
Number of service breaks repaired this year	2	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)	
11	WJ910	1,401	15	327,000	Yes	1
2	245	342	15	185,000	Yes	2
3	246	891	14	264,000	Yes	3
4	247	1,271	10	248,000	Yes	4
5	277	405	12	436,000	Yes	5
7	169	370	16	455,000	Yes	6
				1,915,000		7

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	DNR Well Id (c)	Pump				Pump Motor or Standby Engine					
			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)	
#1	AUXILIARY FIRE PUMP #1		Standby	Distribution	2019	Vertical Turbine	2,500	2019	2019	Electric	100	1
#11	WELL #11		Primary	Distribution	2021	Vertical Turbine	620	2018	2018	Electric	200	2
#3	WELL #3		Primary	Distribution	2018	Vertical Turbine	644	2018	2018	Electric	150	3
#4	WELL #4		Primary	Distribution	2021	Vertical Turbine	420	2019	2019	Electric	125	4
#5	WELL #5		Primary	Distribution	2013	Vertical Turbine	610	2007	2024	Electric	75	5
#7	WELL #7		Primary	Distribution	2014	Vertical Turbine	1,165	2018	2018	Electric	100	6
Booster Station Pump #1	Booster Station		Booster	Distribution	2024	Other	1,250	2024	2024	Electric	60 *	7
Booster Station Pump #2	Booster Station		Booster	Distribution	2024	Other	850	2024	2024	Electric	60 *	8
WELL #2	WELL #2		Primary	Distribution	2016	Vertical Turbine	417	2016	2016	Electric	50	9

Pumping & Power Equipment

Pumping & Power Equipment (Page W-18)

General Footnote

Other - Split Case

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)	
Tower #1	1	1991	Elevated Tank	Steel	111	500,000	1
Tower #2	2	1990	Elevated Tank	Steel	124	500,000	2
Tower #3	3	2003	Elevated Tank	Steel	137	1,000,000	3
Tower #4	4	2024	Elevated Tank	Steel	173	500,000	4

Water Treatment Plant

g Provide a generic description for (a). Do not give specific address of location.
 g Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
 g 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)	
Well #11	2009	345600	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal x Radium Removal _ Corrosion _ Other	Yes	Well #11	Rated capacity is assuming an 8 hr hour day (720 MG/minute)	1
Well #3	2006	345600	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal x Radium Removal _ Corrosion _ Other	Yes	Well #3	Rated capacity is assuming an 8 hr hour day (720 MG/minute)	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" diameter in the 16" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	6	3,150				3,150	1
Other Plastic	Distribution	6	37,865	347	145		38,067	2
Other Metal	Distribution	8	1,059				1,059	3
Other Plastic	Distribution	8	237,360	2,554	1,270		238,644	4
Other Plastic	Distribution	10	3,055				3,055	5
Asbestos-Cement (Transite)	Distribution	12	2,618				2,618	6
Other Metal	Distribution	12	13,316				13,316	7
Other Plastic	Distribution	12	175,823	4,452	1,189		179,086	8
Other Metal	Distribution	16	42,173				42,173	9
Other Plastic	Distribution	16	36,268				36,268	10
Total Within Municipality			552,687	7,353	2,604		557,436	11
Total Utility			552,687	7,353	2,604		557,436	12

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" diameter in the 16" category.

Water Mains (Page W-21)

Added During Year total is greater than zero, please explain financing following the criteria listed in the schedule headnotes.

The additions were fund through Village's GO and Water Revenue Bonds

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)
HDPE	0.750	201				201	1
HDPE	1.000	2,906				2,906	2
HDPE	1.250	387	859	853		393	3
HDPE	1.500	2,904				2,904	4
HDPE	2.000	230				230	5
PVC	4.000	15				15	6
PVC	6.000	143				143	7
PVC	8.000	391				391	8
PVC	10.000	14				14	9
PVC	12.000	163				163	10
Utility Total		7,354	859	853		7,360	11

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.

Utility-Owned Water Service Lines (Page W-22)

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

The additions were fund through Village's GO and Water Revenue Bonds

Total Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All services in use at end of year

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)	
5/8	5,494			(5)	5,489	0	5,142	243	4	8	7					29	56	5,489	* 1
1	174	8		(4)	178	0	1	109	5	10	38					14	1	178	* 2
1 1/2	207	10		(4)	213	0		72	4	7	87					13	30	213	* 3
2	75				75	0		34	5	5	13					7	11	75	* 4
3	33	1			34	0		11	5	3	4					1	10	34	* 5
4	2			2	4	2		1	1								2	4	* 6
6	4				4	4			1	1							2	4	* 7
Total	5,989	19		(11)	5,997	6	5,143	470	25	34	149					64	112	5,997	8

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
- Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 5882)
Advanced Metering Infrastructure (AMI) - fixed network
- Other (# of meter: 3)

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.

Adjustments to match count

Explain Other method used to read meters

AMA - Automatic Meter Analysis

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.

Replaced / tested on a rotational basis to meet the requirements.

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.

Replaced / tested on a rotational basis to meet the requirements.

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.

Replaced / tested on a rotational basis to meet the requirements.

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	1			(1)	0	1
Fire - Within Municipality	1,454	15			1,469	2
Total Fire Hydrants	1,455	15	0	(1)	1,469	3
Flushing Hydrants	0				0	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	1,494
Number of Distribution System Valves end of year	3,356
Number of Distribution Valves operated during Year	60

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).

Hydrants and Distribution System Valves (Page W-25)

Adjustments are nonzero for one or more accounts, please explain.

To remove hydrant previously reported; it was confirmed there is not one outside municipal limits.

If a value is reported for Hydrants Outside the Municipality, then value should also be reported on schedule W-07 - Water Property Tax Equivalent - Detail, Plant Outside Limits.

The utility has removed this hydrant, as there is no one outside municipal limits.

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	6	Well #2 W153 N11371 Potomoc Cr	Magnetic	05/06/2024	1
Station Meter	6	Well #4 N106 W16730 Old Farm	Magnetic	05/06/2024	2
Station Meter	8	Well #11 N112 W13575 Mequon Rd	Magnetic	05/06/2024	3
Station Meter	8	Well #3 W180 N11625 River Lane	Magnetic	05/06/2024	4
Station Meter	8	Well #5 W168 N11301 Western Av	Magnetic	05/06/2024	5
Station Meter	8	Well #7 W168 N11283 Western Av	Magnetic	05/06/2024	6

List of All Station and Wholesale Meters

- | |
|---|
| <ul style="list-style-type: none">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)

General Footnote

Wholesale Meter installed 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 Muni Boundary~~A~~ refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Germantown (Village) **	5,830	1
Total - Washington County	5,830	2
Total - Customers Served	5,830	3
Total - Within Muni Boundary **	5,830	4

** = *Within municipal boundary*

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 Muni Boundary~~Å~~ refers to those located inside the jurisdiction that owns the water utility.

Water Customers Served (Page W-28)

General Footnote

In 2023, the village notified by the PSC that the village was incorrectly billing the lake park condo properties. The village listed each condo as "customer" when, per our tariff and Wisconsin admin codes, we should have billed the association for each building. This was corrected beginning with the 1st quarter of 2024.

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)	
Unknown - Does Not Contain Lead	0.750	2				2			1
HDPE	1.000	7				7			2
Unknown - Does Not Contain Lead	1.000	2,506				2,506			3
HDPE	1.250	1				1			4
Unknown - Does Not Contain Lead	1.250	360				360			5
HDPE	1.500	65				65			6
Unknown - Does Not Contain Lead	1.500	201				201			7
PVC	2.000	1				1			8
Unknown - Does Not Contain Lead	2.000	400				400			9
Unknown - Does Not Contain Lead	4.000	5				5			10
PVC	6.000	10				10			11
Unknown - Does Not Contain Lead	6.000	72				72			12
PVC	8.000	3				3			13
Unknown - Does Not Contain Lead	8.000	14				14			14
PVC	10.000	2				2			15
Unknown - Does Not Contain Lead	10.000	2				2			16
PVC	12.000	6				6			17
Unknown - Does Not Contain Lead	12.000	1				1			18
Utility Total		3,658				3,658			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.

	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	0
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	0
Arrears (Customers)		
1.	Total number of residential customers with arrears as of March 31	654
2.	Total number of residential customers with arrears as of June 30	697
3.	Total number of residential customers with arrears as of September 30	664
4.	Total number of residential customers with arrears as of December 31	518
Arrears (Dollar Amounts)		
1.	Total dollar amount of residential customer arrears as of March 31	82,719
2.	Total dollar amount of residential customer arrears as of June 30	83,642
3.	Total dollar amount of residential customer arrears as of September 30	102,275
4.	Total dollar amount of residential customer arrears as of December 31	42,051
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	236
2.	Total dollar amount of residential arrears placed on the tax roll	52,081
	Footnotes	No