



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

CITY OF HARTFORD UTILITIES

109 N MAIN ST
HARTFORD, WI 53027-1521

For the Year Ended: DECEMBER 31, 2022

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

Violation of any provision of the Public Service Commission of Wisconsin, Chapter SPS 11.01, of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

Filed: 04/21/2023

Water Service Started Date: 12/01/1899

DNR Public Water System ID: 26701103

Safe Drinking Water Information System (SDWIS) Total Population Served: 15384

I **Dawn Timm, Finance Director/Treasurer** of **CITY OF HARTFORD UTILITIES**, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **4/20/2023**

Signature Page (Page ii)

General Footnote

ACCOUNTANTS' COMPILATION REPORT

To the Common Council
City of Hartford
Hartford, Wisconsin

Management is responsible for the City of Hartford Utilities Annual Report to the Public Service Commission for the year ended December 31, 2022 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the Annual Report to the Public Service Commission included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Annual Report to the Public Service Commission included in the accompanying prescribed form.

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

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

BAKER TILLY US, LLP

Milwaukee, Wisconsin
May 1, 2023

Table of Contents

Schedule Name	Page
INTRODUCTORY SECTION	
Signature Page	ii
Identification and Ownership - Contacts	iv
Identification and Ownership - Governing Authority and Audit Information	v
Identification and Ownership - Contract Operations	vi
Workforce Diversity	xi
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)	F-09
Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Acct. 221)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Balance Sheet Detail - Other Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
WATER SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Property Tax Equivalent - Detail	W-07
Water Utility Plant in Service - Plant Financed by Utility or Municipality	W-08
Water Utility Plant in Service - Plant Financed by Contributions	W-09
Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality	W-10
Water Accumulated Provision for Depreciation - Plant Financed by Contributions	W-12
Age of Water Mains	W-13

Table of Contents

WATER SECTION

Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Well Information	W-16
Sources of Water Supply - Intake Information	W-17
Pumping & Power Equipment	W-18
Reservoirs, Standpipes and Elevated Tanks	W-19
Water Treatment Plant	W-20
Water Mains	W-21
Utility-Owned Water Service Lines	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Water Conservation Programs	W-27
Water Customers Served	W-28
Privately-Owned Water Service Lines	W-29
Water Residential Customer Data . Disconnection, Arrears, and Tax Roll	W-30

ELECTRIC SECTION

Electric Operating Revenues & Expenses	E-01
Sales of Electricity by Rate Schedule	E-02
Electric Other Operating Revenues	E-03
Electric Operation & Maintenance Expenses	E-04
Taxes (Acct. 408 - Electric)	E-05
Electric Property Tax Equivalent - Detail	E-06
Electric Utility Plant in Service - Plant Financed by Utility or Municipality	E-07
Electric Utility Plant in Service - Plant Financed by Contributions	E-08
Electric Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality	E-09
Electric Accumulated Provision for Depreciation - Plant Financed by Contributions	E-10
Transmission and Distribution Lines	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Electric Generating Plant Statistics (Large Plants)	E-14
Purchased Power Statistics	E-15
Customer Owned Distributed Energy Resources	E-16
Hydroelectric Generating Plant Statistics (Large Plants)	E-17
Electric Generating Plant Statistics (Small Plants)	E-18
Substation Equipment	E-19
Electric Metering	E-20
Electric Customers Served	E-21
Low Income and Energy Efficiency Programs	E-22
Electric Meter Consumer Adjustment	E-23
Electric Residential Customer Data . Disconnection, Arrears, and Tax Roll	E-24

Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Dawn Timm
Title: Finance Director/Treasurer
Mailing Address: 109 North Main Street
Hartford, WI 53027
Phone: (262) 673-8203
Email Address: dtimm@hartford.wi.gov

Accounting firm or consultant preparing this report (if applicable)

Name: Wendi Unger
Title: Partner
Mailing Address: Baker Tilly US LLP
777 E. Wisconsin Avenue, 32nd Floor
Milwaukee, WI 53202
Phone: (414) 777-5423
Email Address: wendi.unger@bakertilly.com

Name and title of utility General Manager (or equivalent)

Name: Brian Rhodes
Title: Utility Director
Mailing Address: 109 North Main Street
Hartford, WI 53027
Phone: (262) 670-3710
Email Address: brhodes@hartfordutilities.org

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: Jeff Turchi
Title: Chair of utility committee
Mailing Address: 443 Big Bend Way
Hartford, WI 53027
Phone: (262) 442-5129
Email Address: jturchi@hartford.wi.gov

Contact person for cybersecurity issues and events

Name: Jack Ewing
Title: Technology Coordinator
Mailing Address: 109 North Main Street
Hartford, WI 53027
Phone: (262) 673-8232
Email Address: citytech@hartford.wi.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: 12/31/2022

Period covered by most recent audit: January 1, 2022 - December 31, 2022

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

Name: Wendi Unger

Title: Partner

Organization Name: Baker Tilly US LLP

USPS Address: 777 E. Wisconsin Avenue, 32nd Floor

City State Zip Milwaukee, WI 53202

Telephone: (414) 777-5423

Email Address: wendi.unger@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	18.00	2.00	0.00	1
Women	1.00	0.00	0.00	2
Minorities	0.00	0.00	0.00	3
Veterans	2.00	0.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	33,853,342	31,554,273	2
''CdYfUj]b['9I dYbgYg.			3
Operation and Maintenance Expense (401-402)	28,220,650	26,112,549	4
Depreciation Expense (403)	2,090,158	2,557,452	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,006,860	1,112,159	7
''HcHJ' CdYfUj]b['9I dYbgYg	31,317,668	29,782,160	8
''BYhCdYfUj]b['bWta Y	2,535,674	1,772,113	9
Income from Utility Plant Leased to Others (412-413)			10
''I]]miCdYfUj]b['bWta Y	2,535,674	1,772,113	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	59,996	51,410	13
Income from Nonutility Operations (417)	521,746		14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	133,624	43,989	16
Miscellaneous Nonoperating Income (421)	147,603	139,797	17
''HcHJ' CH Yf 'bWta Y	862,969	235,196	18
''HcHJ' 'bWta Y	3,398,643	2,007,309	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(77,270)	(77,270)	21
Other Income Deductions (426)	943,493	414,758	22
''HcHJ' A]gW' UbYci g' bWta Y8 YXi W]cbg	866,223	337,488	23
''bWta Y6 YZfY 'bhYfYgh7\ Uf[Yg	2,532,420	1,669,821	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	139,875	185,763	26
Amortization of Debt Discount and Expense (428)	55,542	75,594	27
Amortization of Premium on Debt--Cr. (429)	40,563	52,253	28
Interest on Debt to Municipality (430)	0	0	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
''HcHJ' 'bhYfYgh7\ Uf[Yg	154,854	209,104	32
''BYi'bWta Y	2,377,566	1,460,717	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	44,365,363	42,904,646	35
Balance Transferred from Income (433)	2,377,566	1,460,717	36
Miscellaneous Credits to Surplus (434)			37
Miscellaneous Debits to Surplus--Debit (435)			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	46,742,929	44,365,363	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	33,853,342		33,853,342	3
Total (Acct. 400)	33,853,342	0	33,853,342	4
Operation and Maintenance Expense (401-402)				5
Derived	28,220,650		28,220,650	6
Total (Acct. 401-402)	28,220,650	0	28,220,650	7
Depreciation Expense (403)				8
Derived	2,090,158		2,090,158	9
Total (Acct. 403)	2,090,158	0	2,090,158	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	1,006,860		1,006,860	15
Total (Acct. 408)	1,006,860	0	1,006,860	16
TOTAL UTILITY OPERATING INCOME	2,535,674	0	2,535,674	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	59,996	0	59,996	20
Total (Acct. 415-416)	59,996	0	59,996	21
Income from Nonutility Operations (417)				22
State grant - private lateral replacment	521,746		521,746	23
Total (Acct. 417)	521,746	0	521,746	24
Interest and Dividend Income (419)				25
ELECTRIC	102,257		102,257	26
WATER	31,367		31,367	27
Total (Acct. 419)	133,624	0	133,624	28
Miscellaneous Nonoperating Income (421)				29
Contributed Plant - Electric		101,380	101,380	30
Contributed Plant - Water			0	31
Impact Fees - Water			0	32
ELECTRIC	45,173		45,173	33
WATER	1,050		1,050	34
Total (Acct. 421)	46,223	101,380	147,603	35
TOTAL OTHER INCOME	761,589	101,380	862,969	36
MISCELLANEOUS INCOME DEDUCTIONS				37
Miscellaneous Amortization (425)				38
Regulatory Liability (253) Amortization	(77,270)		(77,270)	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)	
Total (Acct. 425)	(77,270)	0	(77,270)	40
Other Income Deductions (426)				41
Depreciation Expense on Contributed Plant - Electric		219,191	219,191	42
Depreciation Expense on Contributed Plant - Water		175,083	175,083	43
MEUW Dues Paid	20,928		20,928	44
Private lateral replacements	528,291		528,291	45
Total (Acct. 426)	549,219	394,274	943,493	46
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	471,949	394,274	866,223	47
INTEREST CHARGES				48
Interest on Long-Term Debt (427)				49
Derived	139,875		139,875	50
Total (Acct. 427)	139,875	0	139,875	51
Amortization of Debt Discount and Expense (428)				52
AMORTIZATION OF DEBT DISCOUNTS & ISSUANCE COSTS	55,542		55,542	53
Total (Acct. 428)	55,542	0	55,542	54
Amortization of Premium on Debt--Cr. (429)				55
AMORTIZATION OF PREMIUMS	40,563		40,563	56
Total (Acct. 429)	40,563	0	40,563	57
Interest on Debt to Municipality (430)				58
Derived	0		0	59
Total (Acct. 430)	0	0	0	60
Other Interest Expense (431)				61
Derived	0		0	62
Total (Acct. 431)	0	0	0	63
TOTAL INTEREST CHARGES	154,854	0	154,854	64
NET INCOME	2,670,460	(292,894)	2,377,566	65
EARNED SURPLUS				66
Unappropriated Earned Surplus (Beginning of Year) (216)				67
Derived	36,218,837	8,146,526	44,365,363	68
Total (Acct. 216)	36,218,837	8,146,526	44,365,363	69
Balance Transferred from Income (433)				70
Derived	2,670,460	(292,894)	2,377,566	71
Total (Acct. 433)	2,670,460	(292,894)	2,377,566	72
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	38,889,297	7,853,632	46,742,929	73

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)	2,936	950,063			952,999	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll		6,621			6,621	5
Materials		886,382			886,382	6
Taxes					0	7
Total costs and expenses	0	893,003	0	0	893,003	8
Net Income (or loss)	2,936	57,060	0	0	59,996	9

Revenues Subject to Wisconsin Remainder Assessment

g If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).
 Admin. Code Ch. PSC 5.

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	4,401,406	29,451,936			33,853,342	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0	51,862			51,862	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	531	459			990	5
Revenues subject to Wisconsin Remainder Assessment	4,400,875	29,399,615	0	0	33,800,490	6

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	617,551	25,918	643,469	1
Electric operating expenses	519,118	641,300	1,160,418	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		114,396	114,396	8
Electric utility plant accounts		161,523	161,523	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	943,137	(943,137)	0	18
All other accounts			0	19
Total Payroll	2,079,806	0	2,079,806	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	5.0	1
Electric	13.0	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)	89,278,992	87,597,821	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	41,038,225	38,920,919	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	(168,110)	0	6
BYil H]mD'Ubh	48,072,657	48,676,902	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)	215,782	215,782	12
Sinking Funds (125)	3,138,850	1,738,441	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
HcHU' CA Yf DfcdYfmiUbX' =bj Ygfa Ybtg	3,354,632	1,954,223	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	6,358,547	6,876,825	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	1,869,133	1,976,516	22
Customer Accounts Receivable (142)	2,853,337	2,975,963	23
Other Accounts Receivable (143)	826,641	1,009,968	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	2,682,463	2,972,463	26
Plant Materials and Operating Supplies (154)	1,047,186	779,691	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	97,930	136,426	31
Interest and Dividends Receivable (171)	1,802	1,837	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
HcHU' 7 i ffYbhUbX' 5 VWfi YX' 5 ggYfg	15,737,039	16,729,689	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	71,680	127,222	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	3,301,517	2,864,764	42
HcHU' 8 YZffYX' 8 YV]fg	3,373,197	2,991,986	43
HCH5 @5 GG9HG' 5 B8 'CH< 9F ' 896 #HG	70,537,525	70,352,800	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)	11,697,807	11,697,807	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	46,742,929	44,365,363	5
“HcHJ” DfcdfjYUfm7 UdJkU	58,440,736	56,063,170	6
LONG-TERM DEBT			7
Bonds (221)	3,825,000	5,675,000	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	0	0	10
“HcHJ” @b[!HYfa 8 YVh	3,825,000	5,675,000	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	2,412,013	2,817,493	14
Payables to Municipality (233)	1,714,955	1,964,955	15
Customer Deposits (235)	1,056	1,096	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	58,125	81,750	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	1,577,583	1,378,568	20
“HcHJ” 7i ffYbhUbX’5 VVW! YX’ @UV]]hYg	5,763,732	6,243,862	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	45,214	85,777	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	2,462,843	2,284,991	25
“HcHJ” 8 YZffYX’7 fYX]Jg	2,508,057	2,370,768	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” CdYfU]b[’FYgYfj Yg	0	0	32
“HCH5 @@56 =@H9 G’5 B8 ’CH<9F ’7 F98 +HG	70,537,525	70,352,800	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	44,721,418	42,876,403	0	0	2
	44,721,418	42,876,403	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	33,525,660	37,191,305			5
Utility Plant in Service - Contributed Plant (101.2)	11,627,021	6,354,643			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)					10
Construction Work in Progress (107)	263,169	317,194			11
Total Utility Plant	45,415,850	43,863,142	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)	13,049,261	20,263,258			14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,326,831	4,398,875			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	16,376,092	24,662,133	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)	(385,599)	217,489			25
Total Other Utility Plant Accounts	(385,599)	217,489	0	0	26
Net Utility Plant	28,654,159	19,418,498	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)	12,198,715	19,328,197	0	0	31,526,912	1
Credits during year						2
Charged Depreciation Expense (403)	913,189	1,176,969			2,090,158	3
Depreciation Expense on Meters Charged to Sewer	45,466				45,466	4
Salvage	0	14,075			14,075	5
Total credits	958,655	1,191,044	0	0	2,149,699	6
Debits during year						7
Book Cost of Plant Retired	92,876	217,108			309,984	8
Cost of Removal	15,233	38,875			54,108	9
Total debits	108,109	255,983	0	0	364,092	10
Balance end of year (111.1)	13,049,261	20,263,258	0	0	33,312,519	11

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	3,151,748	4,242,259	0	0	7,394,007	1
Credits during year						2
Charged Other Income Deductions (426)	175,083	219,191			394,274	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0	0			0	5
Total credits	175,083	219,191	0	0	394,274	6
Debits during year						7
Book Cost of Plant Retired	0	53,620			53,620	8
Cost of Removal	0	8,955			8,955	9
Total debits	0	62,575	0	0	62,575	10
Balance end of year (111.2)	3,326,831	4,398,875	0	0	7,725,706	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)		958,934			958,934	713,146	4
Total Electric Utility	0	958,934	0	0	958,934	713,146	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	958,934	713,146	1
Water utility (154)	88,252	66,545	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	1,047,186	779,691	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)				
2011 W&E Revenue Bonds - Loss on Refunding	25,529	428	12,764	1
2017 W&E Revenue Bonds - Loss on Refunding	30,013	428	58,916	2
None				3
Total	55,542		71,680	4
Unamortized premium on debt (251)				
2011 W&E Revenue Bonds	8,351	429	4,174	5
2016 W&E Revenue Bonds	20,520	429	41,040	6
2017 W&E Revenue Bonds	11,692	429	0	7
None				8
Total	40,563		45,214	9

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		11,697,807	1
Balance end of year		11,697,807	2

Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2011 W & E REVENUE BONDS	10/12/2011	07/01/2023	2.84%	300,000	1
2017 W&E Revenue Bonds	12/28/2017	07/01/2024	2.97%	3,525,000	2
Total				3,825,000	3

Notes Payable & Miscellaneous Long-Term Debt

- | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none">g Report each class of debt included in Accounts 223, 224 and 231.g Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.g Enter interest rates in decimal form. For example, enter 6.75% as 0.0675 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	551,202	2
Charged electric department expense	455,658	3
Charged gas department expense		4
Charged sewer department expense	180	5
Total accruals and other credits	1,007,040	6
County, state and local taxes	835,009	7
Social Security taxes	139,306	8
PSC Remainder Assessment	30,526	9
Gross Receipts Tax	2,199	10
Total payments and other debits	1,007,040	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
2011 REVENUE BONDS	11,375	16,625	22,750	5,250	2
2016 Revenue Bonds	10,000	10,000	20,000	0	3
2017 Refunding Bonds	60,375	113,250	120,750	52,875	4
Subtotal Bonds (221)	81,750	139,875	163,500	58,125	5
Advances from Municipality (223)	0	0	0	0	6
None				0	7
Subtotal Advances from Municipality (223)	0	0	0	0	8
Other Long-Term Debt (224)	0	0	0	0	9
None				0	10
Subtotal Other Long-Term Debt (224)	0	0	0	0	11
Notes Payable (231)	0	0	0	0	12
None				0	13
Subtotal Notes Payable (231)	0	0	0	0	14
Customer Deposits (235)	0	0	0	0	15
None				0	16
Subtotal Customer Deposits (235)	0	0	0	0	17
Total	81,750	139,875	163,500	58,125	18

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)	
Other Investments (124)	0	1
WATERMAIN DUE UPON ANNEXATION	215,782	2
Total (Acct. 124)	215,782	3
Sinking Funds (125)	0	4
2011 REVENUE BONDS	483,382	5
2017 REVENUE BONDS	2,655,468	6
Total (Acct. 125)	3,138,850	7
Cash and Working Funds (131)	0	8
Cash and Working Funds (131)	0	9
Cash		10
CASH ON HAND	6,358,547	11
Total (Acct. 131)	6,358,547	12
Notes Receivable (141)	0	13
Note to CDA	1,869,133	14
Total (Acct. 141)	1,869,133	15
Customer Accounts Receivable (142)	0	16
Water	400,213	17
Electric	2,453,124	18
Total (Acct. 142)	2,853,337	19
Other Accounts Receivable (143)	0	20
Sewer (Non-regulated)		21
Merchandising, jobbing and contract work	824,570	22
MISCELLANEOUS ELECTRIC RECEIVABLE	2,071	23
Total (Acct. 143)	826,641	24
Receivables from Municipality (145)	0	25
Due from TIF 7 &10	967,508	26
DUE FROM WATER	1,714,955	27
Total (Acct. 145)	2,682,463	28
Prepayments (165)	0	29
HEALTH AND DENTAL INSURANCE PREMIUMS	97,930	30
Total (Acct. 165)	97,930	31
Interest and Dividends Receivable (171)	0	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.

ACCRUED INVESTMENT INTEREST	1,802	33
Total (Acct. 171)	1,802	34
Miscellaneous Deferred Debits (186)	0	35
Deferred Outflows - GASB 68/71	1,535,688	36
GAAP vs. Regulatory Reporting - GASB 68/75	1,429,823	37
NET PENSION ASSET	336,006	38
Total (Acct. 186)	3,301,517	39
Accounts Payable (232)	0	40
Accounts Payable	2,412,013	41
Total (Acct. 232)	2,412,013	42
Payables to Municipality (233)	0	43
DUE TO ELECTRIC	1,714,955	44
Total (Acct. 233)	1,714,955	45
Customer Deposits (235)	0	46
CUSTOMER DEPOSITS	1,056	47
Total (Acct. 235)	1,056	48
Miscellaneous Current and Accrued Liabilities (242)	0	49
OPEB liability	1,577,583	50
Total (Acct. 242)	1,577,583	51
Other Deferred Credits (253)	0	52
Regulatory Liability	77,259	53
Deferred Inflows - GASB 68/71	2,116,970	54
Deferred specials - watermain	268,614	55
Total (Acct. 253)	2,462,843	56

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

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)	33,309,245	36,842,692			70,151,937	2
Materials and Supplies	77,398	836,040			913,438	3
Less Average						4
Reserve for Depreciation (111.1)	12,623,988	19,795,727			32,419,715	5
Customer Advances for Construction					0	6
Regulatory Liability	41,854	74,040			115,894	7
Average Net Rate Base	20,720,801	17,808,965	0	0	38,529,766	8
Net Operating Income	1,228,562	1,307,112			2,535,674	9
Net Operating Income as a percent of Average Net Rate Base	5.93%	7.34%	N/A	N/A	6.58%	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	55,806	98,723	0	0	154,529	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	27,904	49,366			77,270	5
Balance End of Year	27,902	49,357	0	0	77,259	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	4,391,372	4,450,208	2
Total Sales of Water	4,391,372	4,450,208	3
Other Operating Revenues			4
Forfeited Discounts (470)	8,164	6,297	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	1,870	10,242	8
Total Other Operating Revenues	10,034	16,539	9
Total Operating Revenues	4,401,406	4,466,747	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	88,478	100,233	12
Pumping Expenses (620-633)	322,585	352,913	13
Water Treatment Expenses (640-652)	79,958	84,693	14
Transmission and Distribution Expenses (660-678)	413,436	423,096	15
Customer Accounts Expenses (901-906)	148,666	150,316	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	655,330	622,231	18
Total Operation and Maintenance Expenses	1,708,453	1,733,482	19
Other Operating Expenses			20
Depreciation Expense (403)	913,189	1,089,172	21
Amortization Expense (404-407)			22
Taxes (408)	551,202	608,067	23
Total Other Operating Expenses	1,464,391	1,697,239	24
Total Operating Expenses	3,172,844	3,430,721	25
NET OPERATING INCOME	1,228,562	1,036,026	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)	11	6,279	8,424	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)	11	6,279	8,424	8
Metered Sales to General Customers (461)				9
Residential (461.1)	5,608	231,061	2,046,931	10
Commercial (461.2)	554	42,637	255,809	11
Industrial (461.3)	84	160,801	677,146	12
Public Authority (461.4)	83	20,229	119,190	13
Multifamily Residential (461.5)	145	31,383	194,620	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	6,474	486,111	3,293,696	16
Private Fire Protection Service (462)	89		62,257	17
Public Fire Protection Service (463)	1		1,026,995	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	6,575	492,390	4,391,372	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)	1,026,995	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)	1,026,995	5
Forfeited Discounts (470)		6
Customer late payment charges	8,164	7
Total Forfeited Discounts (470)	8,164	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas		10
Total Rents from Water Property (472)	0	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	1,870	16
Total Other Water Revenues (474)	1,870	17

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)			0	0	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)			0	0	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)	47,796		47,796	25,628	7
Maintenance of Structures and Improvements (611)			0	0	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)	40,682		40,682	74,605	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	88,478	0	88,478	100,233	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)			0	0	16
Fuel for Power Production (621)			0	0	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		130,250	130,250	117,278	19
Pumping Labor and Expenses (624)	26,494		26,494	33,935	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)			0	0	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	50,256		50,256	48,882	24
Maintenance of Structures and Improvements (631)			0	0	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)		115,585	115,585	152,818	27
Total Pumping Expenses	76,750	245,835	322,585	352,913	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)			0	0	30
Chemicals (641)		46,307	46,307	45,957	31
Operation Labor and Expenses (642)	29,632	3,870	33,502	38,604	32
Miscellaneous Expenses (643)			0	0	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)		149	149	132	35
Maintenance of Structures and Improvements (651)			0	0	36
Maintenance of Water Treatment Equipment (652)			0	0	37
Total Water Treatment Expenses	29,632	50,326	79,958	84,693	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)			0	0	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)			0	0	41
Transmission and Distribution Lines Expenses (662)	20,465	6,030	26,495	22,831	42
Meter Expenses (663)			0	0	43
Customer Installations Expenses (664)	11,404	23,391	34,795	8,889	44
Miscellaneous Expenses (665)	2,368		2,368	1,261	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)			0	0	48
Maintenance of Distribution Reservoirs and Standpipes (672)		14,556	14,556	20,068	49
Maintenance of Transmission and Distribution Mains (673)	130,441	54,843	185,284	207,399	50
Maintenance of Services (675)	38,146	57,559	95,705	80,958	51
Maintenance of Meters (676)	26,048	7,907	33,955	34,858	52
Maintenance of Hydrants (677)	13,389	6,889	20,278	46,832	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	242,261	171,175	413,436	423,096	55
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)			0	0	57
Meter Reading Expenses (902)	11,298		11,298	9,095	58
Customer Records and Collection Expenses (903)	85,903	50,934	136,837	141,221	59
Uncollectible Accounts (904)		531	531	0	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	97,201	51,465	148,666	150,316	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)	54,534		54,534	61,573	68
Office Supplies and Expenses (921)		16,279	16,279	15,054	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		135,562	135,562	162,369	71
Property Insurance (924)		29,914	29,914	29,114	72
Injuries and Damages (925)			0	0	73
Employee Pensions and Benefits (926)	8,784	249,917	258,701	212,253	74
Regulatory Commission Expenses (928)		15,263	15,263	17,186	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		98,287	98,287	42,241	77
Rents (931)			0	0	78
Maintenance of General Plant (932)	19,911	26,879	46,790	82,441	79
Total Administrative and General Expenses	83,229	572,101	655,330	622,231	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	617,551	1,090,902	1,708,453	1,733,482	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.

- 610 ~~Á~~ Fund 610 labor increased to offset the labor overhead costs (fund 185) due to a decrease in the quantity of workorders in 2021. Expenses in this account fluctuate based on work order projects each year.
 - 614 ~~Á~~ Reduced labor and vehicle expenses in 2022 as compared to 2021.
 - 633 ~~Á~~ Reduced expenses related to general maintenance and UCMR 4 water samples in 2022.
 - 664 ~~Á~~ Increased expenses for outside services are related to the Cross Connection Inspection program.
 - 675 ~~Á~~ Increased expenses for outside services are related to the replacement of utility-owned lead service laterals.
 - 677 ~~Á~~ Paused the hydrant painting program in 2022 which resulted in reduced expenses in labor and outside services.
 - 923 ~~Á~~ Reduction in engineering expenses in 2022.
 - 926 ~~Á~~ Wages and benefits allocated to this account are up over the prior year. Also, accrued vacation and sick pay adjustments fluctuate annually.
 - 932 ~~Á~~ 2022 had a reduction of software expenses related to Open Point, map clean-up, etc.
-

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	491,675	546,490	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	180	68	2
Net Property Tax Equivalent	491,495	546,422	3
Social Security	48,444	48,527	4
PSC Remainder Assessment	15,263	17,186	5
PILOT CHARGED TO OVERHEAD	(4,000)	(4,068)	6
Total Tax Expense	551,202	608,067	7

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	4.667202
2. County Tax Rate	mills	1.759437	13. Combined School Tax Rate	mills	7.137985
3. Local Tax Rate	mills	4.667202	14. Other Tax Rate - Local	mills	0.000000
4. School Tax Rate	mills	6.670038	15. Total Local & School Tax Rate	mills	11.805187
5. Vocational School Tax Rate	mills	0.467947	16. Total Tax Rate	mills	13.564624
6. Other Tax Rate - Local	mills	0.000000	17. Ratio of Local and School Tax to Total	dec.	0.870292
7. Other Tax Rate - Non-Local	mills	0.000000	18. Total Tax Net of State Credit	mills	12.412230
8. Total Tax Rate	mills	13.564624	19. Net Local and School Tax Rate	mills	10.802267
9. Less: State Credit	mills	1.152394	20. Utility Plant, Jan 1	\$	44,721,418
11. Net Tax Rate	mills	12.412230	21. Materials & Supplies	\$	66,545
			22. Subtotal	\$	44,787,963
			23. Less: Plant Outside Limits	\$	94,365
			24. Taxable Assets	\$	44,693,598
			25. Assessment Ratio	dec.	1.018400
			26. Assessed Value	\$	45,515,960
			27. Net Local and School Tax Rate	mills	10.802267
			28. Tax Equiv. Computed for Current Year	\$	491,675

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION	
1. Utility Plant, Jan 1	\$ 44,721,418
2. Materials & Supplies	\$ 66,545
3. Subtotal	\$ 44,787,963
4. Less: Plant Outside Limits	\$ 94,365
5. Taxable Assets	\$ 44,693,598
6. Assessed Value	\$ 45,515,960
7. Tax Equiv. Computed for Current Year	\$ 491,675
8. Tax Equivalent per 1994 PSC Report	\$ 177,264
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$
10. Tax Equivalent for Current Year (see notes)	\$ 491,675

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)	204,119				204,119	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	20,710				20,710	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	1,034,713				1,034,713	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	1,259,542	0	0	0	1,259,542	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	263,624			(54,733)	208,891	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	115,332			575,869	691,201	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	4,400			(4,400)	0	21
Total Pumping Plant	383,356	0	0	516,736	900,092	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	5,431,785				5,431,785	25
Sand or Other Media Filtration Equipment (332)	1,525,926				1,525,926	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	6,957,711	0	0	0	6,957,711	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	6,509				6,509	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	3,133,005				3,133,005	33
Transmission and Distribution Mains (343)	14,720,137	147,872	7,086	(516,736)	14,344,187 *	34
Services (345)	2,157,644	194,844	138		2,352,350 *	35
Meters (346)	1,641,932	103,642	80,584		1,664,990 *	36

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	1,324,897	25,761	5,068		1,345,590	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	22,984,124	472,119	92,876	(516,736)	22,846,631	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	751,313				751,313	42
Office Furniture and Equipment (391)	11,057				11,057	43
Computer Equipment (391.1)	139,908			41,526	181,434	44
Transportation Equipment (392)	273,051				273,051	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	52,465				52,465	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	8,377				8,377	49
Communication Equipment (397)	2,601				2,601	50
SCADA Equipment (397.1)	267,394	53,587		(41,526)	279,455 *	51
Miscellaneous Equipment (398)	1,931				1,931	52
Total General Plant	1,508,097	53,587	0	0	1,561,684	53
Total utility plant in service directly assignable	33,092,830	525,706	92,876	0	33,525,660	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	33,092,830	525,706	92,876	0	33,525,660	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.
- 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 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.

- 343 - Harker Avenue project
- 345 - Harker Avenue project and replacement at several personal residence
- 346 - AMI water meter installs
- 397.1 - SCADA system improvement

General Footnote

Adjustments were made for continued cleanup of various capital asset records to supporting documentation and general ledger.

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

- 346 - AMI water meter installs
-

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	9,879,766				9,879,766	34
Services (345)	1,183,646				1,183,646	35
Meters (346)	7,848				7,848	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)	555,761				555,761	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	11,627,021	0	0	0	11,627,021	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	11,627,021	0	0	0	11,627,021	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	11,627,021	0	0	0	11,627,021	56

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)	0							0	2
Collecting and Impounding Reservoirs (312)	20,710	1.70%						20,710	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	527,511	2.90%	30,007					557,518	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	548,221		30,007	0	0	0	0	578,228	8
PUMPING PLANT									9
Structures and Improvements (321)	158,367	3.20%	7,560				(32,576)	133,351	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	115,332	4.40%	17,744				337,867	470,943	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	4,400	4.40%					(4,400)	0	14
Total Pumping Plant	278,099		25,304	0	0	0	300,891	604,294	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	2,429,982	2.90%	315,044					2,745,026	17
Sand or Other Media Filtration Equipment (332)	643,616	6.00%	91,556					735,172	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	3,073,598		406,600	0	0	0	0	3,480,198	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	882,833	1.90%	59,527					942,360	24
Transmission and Distribution Mains (343)	3,390,550	1.30%	185,559	7,086	1,229		(323,689)	3,244,105	25
Services (345)	1,065,823	2.90%	65,395	138	427		1,008	1,131,661	26
Meters (346)	1,622,892	5.50%	90,933	80,584				1,633,241	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)	574,537	2.20%	29,375	5,068	13,577			585,267	28
Other Transmission and Distribution Plant (349)	0	5.00%						0	29
Total Transmission and Distribution Plant	7,536,635		430,789	92,876	15,233	0	(322,681)	7,536,634	30
GENERAL PLANT									31
Structures and Improvements (390)	430,132	2.90%	21,788				21,794	473,714	32
Office Furniture and Equipment (391)	5,673	5.80%	641					6,314	33
Computer Equipment (391.1)	139,908	26.70%						139,908	34
Transportation Equipment (392)	256,918	13.30%	16,133					273,051	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	52,136	5.80%	328					52,464	37
Laboratory Equipment (395)	0	5.80%						0	38
Power Operated Equipment (396)	8,377	7.50%						8,377	39
Communication Equipment (397)	2,601	15.00%						2,601	40
SCADA Equipment (397.1)	250,089	9.20%	27,065					277,154	41
Miscellaneous Equipment (398)	1,930	5.80%						1,930	42
Total General Plant	1,147,764		65,955	0	0	0	21,794	1,235,513	43
Total accum. prov. directly assignable	12,584,317		958,655	92,876	15,233	0	4	13,434,867	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	12,584,317		958,655	92,876	15,233	0	4	13,434,867	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.

Adjustments were made for continued cleanup of various capital asset records to supporting documentation and general ledger.

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)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		0	0	0	0	0	0	8
PUMPING PLANT									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	0		0	0	0	0	0	0	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	0		0	0	0	0	0	0	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	2,449,479	1.30%	128,437				(141,884)	2,436,032	25
Services (345)	505,391	2.90%	34,326				111,331	651,048	26
Meters (346)	5,996	5.50%	93				1,759	7,848	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)	190,882	2.20%	12,227				28,794	231,903	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	3,151,748		175,083	0	0	0	0	3,326,831	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	3,151,748		175,083	0	0	0	0	3,326,831	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	3,151,748		175,083	0	0	0	0	3,326,831	46

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

Water Accumulated Provision for Depreciation - Plant Financed by Contributions (Page W-12)

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

Adjustments were made for continued cleanup of various capital asset records to supporting documentation and general ledger.

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)		
0.250	0	0	0	0		0	0	0	0	526,478	4,282	530,760	1
Total	0	0	0	0	0	0	0	0	0	526,478	4,282	530,760	2

Describe source of information used to develop data:
Plant Ledgers

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	43,686		43,499				43,499	1
February	39,877		39,706				39,706	2
March	44,061		43,872				43,872	3
April	42,504		42,322				42,322	4
May	49,468		49,256				49,256	5
June	49,183		48,972				48,972	6
July	50,029		49,815				49,815	7
August	49,390		49,178				49,178	8
September	46,041		45,844				45,844	9
October	45,765		45,569				45,569	10
November	41,559		41,381				41,381	11
December	41,928		41,748				41,748	12
TOTAL	543,491	0	541,162	0	0	0	541,162	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)	541,162	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	541,162	4
Less: Gallons (000s) sold to retail customers (billed, metered)	486111	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	6279	7
Gallons (000s) of Non-Revenue Water	48,772	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	119	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	15,504	10
Subtotal: Unbilled Authorized Consumption	15,623	11
Total Water Loss	33,149	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)	1,953	18
Gallons (000s) estimated due to unreported and background leakage	31,196	19
Subtotal Real Losses (leakage)	33,149	20
Non-Revenue Water as percentage of net water supplied	9%	21
Total Water Loss as percentage of net water supplied	6%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	2,013	24
Date of maximum	11/07/2022	25
Cause of maximum		26
System Maintenance		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	1,092	28
Date of minimum	04/17/2022	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,035,616	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	10	41
Number of service breaks repaired this year	8	42
Does the utility have an asset management plan?	Yes	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)	
6043 HWY 60 EAST	BH254	75	18	73,446	Yes	1
EAST EAGLE POINT ROAD	BH252	50	20	58,857	Yes	2
END OF TERI LANE	BH253	74	18	71,610	Yes	3
GOODLAND ROAD	EQ926	182	20	180,318	Yes	4
HWY 60 WEST	WJ889	154	40	158,780	Yes	5
				543,011		6

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 Destination (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horsepower (l)	
BOOSTER 10 #2	EAST EAGLE POINT ROAD		Booster	Distribution	1962	Vertical Turbine	480	1960	480	Other	75	1
BOOSTER STATION #1	1580 HWY U		Booster	Distribution	1999	Centrifugal	750	1999	750	Electric	25	2
BOOSTER STATION #2	1580 HWY U		Booster	Distribution	1999	Centrifugal	750	1999	750	Electric	25	3
BOOSTER STATION #3	1580 HWY U		Standby	Distribution	1999	Centrifugal	750	1999	750	Natural Gas	80	4
POWDER HILL	3235 POWDER HILL ROAD		Standby	Distribution	2006	Vertical Turbine	750	2006	750	Natural Gas	176	5
POWDER HILL #1	3235 POWDER HILL ROAD		Booster	Distribution	2006	Vertical Turbine	50	2006	50	Electric	2	6
POWDER HILL #2	3235 POWDER HILL ROAD		Booster	Distribution	2006	Vertical Turbine	50	2005	50	Electric	2	7
POWDER HILL #3	3235 POWDER HILL ROAD		Booster	Distribution	2006	Vertical Turbine	475	2006	475	Electric	15	8
POWDER HILL #4	3235 POWDER HILL ROAD		Booster	Distribution	2006	Vertical Turbine	475	2006	475	Electric	15	9
WELL #16	W805 HWY 60		Primary	Reservoir	2009	Submersible	1,100	2009	1100	Electric	100	10
WELL 10	6033 EAGLE POINT ROAD		Primary	Treatment	1962	Vertical Turbine	490	1960	490	Electric	15	11
WELL 10 #2	6033 EAGLE POINT ROAD		Standby	Treatment	1960	Vertical Turbine	490	1960	490	Other	40	12
WELL 11	95 S. TERI LANE		Primary	Distribution	1968	Vertical Turbine	300	2015	300	Electric	40	13
WELL 11 #2	95 S. TERI LANE		Standby	Distribution	1968	Vertical Turbine	280	1968	280	Other	40	14
WELL 12	6043 HWY 60 EAST		Primary	Distribution	1994	Vertical Turbine	440	1996	440	Electric	40	15
WELL 12 #2	6043 HWY 60 EAST		Standby	Distribution	1972	Vertical Turbine	120	1972	120	Propane	50	16
WELL 15	2793 GOODLAND ROAD		Primary	Distribution	1993	Vertical Turbine	1,080	2015	1080	Electric	100	17
WELL 15 #2	2793 GOODLAND ROAD		Standby	Distribution	1999	Vertical Turbine	1,080	1999	1080	Diesel	200	18
WELL 16	W805 HWY 60		Standby	Distribution	2009	Vertical Turbine	760	2009	760	Diesel	1500	19
WELL 16 #1	W805 HWY 60		Booster	Distribution	2009	Vertical Turbine	990	2009	990	Electric	30	20
WELL 16 #2	W805 HWY 60		Booster	Distribution	2009	Vertical Turbine	960	2009	960	Electric	30	21

Pumping & Power Equipment

Identification (a)	Location (b)	DNR Well Id (c)	Primary Purpose (d)	Pump				Pump Motor or Standby Engine				
				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)	
WELL 16 #3	W805 HWY 60		Booster	Distribution	2009	Vertical Turbine	980	2009	980	Electric	75	22

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)	
HIGH STREET TOWER	1	1948	Elevated Tank	Steel	112	150,000	1
HWY K WATER TOWER	2	1998	Elevated Tank	Steel	117	300,000	2
HWY U TOWER	3	1976	Elevated Tank	Steel	80	500,000	3
TOWER 4	6	2010	Elevated Tank	Other	45	750,000	4
WELL 10	4	1961	Reservoir	Concrete	1	150,000	5
WELL 16	5	2009	Reservoir	Concrete	1	250,000	6

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 10	1960	1	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion x Other	Yes	Wellhouse	Phosphate is added at the well.	1
WELL 11	1968	1	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion x Other	Yes	Wellhouse	Phosphate is added at the well.	2
WELL 12	1969	1	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse		3
WELL 15	1993	2	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	Phosphate is added at the well.	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)	5
WELL 16	2009	2	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	Phosphate is added at the well.	

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	1	202				202	1
Other Metal	Distribution	1 1/4	204				204	2
Other Metal	Distribution	3	343				343	3
Other Metal	Distribution	4	84,361				84,361	4
Other Metal	Distribution	6	36,378		2,435		33,943	5
Other Metal	Distribution	8	171,595	2,435			174,030	6
Other Metal	Transmission	8	3,164				3,164	7
Other Metal	Distribution	10	46,179				46,179	8
Other Metal	Transmission	10	11,755		700		11,055	9
Other Metal	Distribution	12	65,092				65,092	10
Other Metal	Transmission	12	10,309				10,309	11
Other Metal	Transmission	16	72,036				72,036	12
Total Within Municipality			501,618	2,435	3,135		500,918	13
Other Metal	Transmission	8	8,512				8,512	14
Other Metal	Transmission	10	1,659				1,659	15
Other Metal	Transmission	12	10,599				10,599	16
Other Metal	Transmission	16	8,360				8,360	17
Total Outside Municipality			29,130				29,130	18
Total Utility			530,748	2,435	3,135		530,048	19

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 36" diameter in the 36" 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.

Additions were financed with cash on hand.

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)	
Lead	0.750	354		22		332		1
Copper	0.750	1,613	20			1,633		2
Copper	1.000	1,655	2			1,657	75	3
HDPE	1.250	5				5		4
Copper	1.250	97		39		58		5
Other Plastic	1.250	88	39			127		6
Copper	1.500	124		2		122		7
Other Plastic	1.500		2			2		8
HDPE	2.000	8				8		9
Copper	2.000	134		2		132		10
Other Plastic	2.000	12	2			14		11
Unlined Cast Iron (pre-early 1950's)	3.000	1				1		12
Ductile Iron, Lined (late 1960's to present)	4.000	89				89		13
Unlined Cast Iron (pre-early 1950's)	4.000	11				11		14
Ductile Iron, Lined (late 1960's to present)	6.000	160				160	10	15
Unlined Cast Iron (pre-early 1950's)	6.000	2				2		16
Ductile Iron, Lined (late 1960's to present)	8.000	15				15		17
Ductile Iron, Lined (late 1960's to present)	10.000	6				6		18
Ductile Iron, Lined (late 1960's to present)	12.000	2				2		19
Utility Total		4,376	65	65		4,376	85	20

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.

Additions were financed with cash on hand.

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	6,596	600	357	204	7,043	300	5,591	424	9	23	56						940	7,043	1
1	78	17	10	52	137	2	4	60	11	19	26						17	137	2
1 1/2	68		1	44	111	0		11	22	12	42						24	111	3
2	66		1	31	96	1		24	14	12	19						27	96	4
3	25	2		40	67	0		35	15	9							8	67	5
4	26	4		6	36	0			18	8	2						8	36	6
Total	6,859	623	369	377	7,490	303	5,595	554	89	83	145						1,024	7,490	7

1. Indicate your residential meter replacement schedule:

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

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

- Manually - inside the premises or remote register
- Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 4836)
- Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 1630)
- Other

Meters

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

Meters (Page W-23)

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

Adjustments are made to properly reflect activity based on conversion to new asset management system.

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

Meters are tested or replaced as required by administrative code.

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

Meters are tested or replaced as required by administrative code.

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	19				19	1
Fire - Within Municipality	914	7	5		916	2
Total Fire Hydrants	933	7	5	0	935	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	935
Number of Distribution System Valves end of year	1,622
Number of Distribution Valves operated during Year	399

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 12	Other	07/08/2021	1
Station Meter	8	Well 10	Other	07/08/2021	2
Station Meter	8	Well 11	Magnetic	07/08/2021	3
Station Meter	8	Well 15	Other	07/08/2021	4
Station Meter	10	Well 10 Booster	Other	07/08/2021	5
Station Meter	16	Well 16	Magnetic	10/07/2021	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)

There are one or more meters where Type is "Other," please explain.

Other = Propeller

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~~ ^{within} Muni Boundary ~~A~~ refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Hartford (City) **	6,174	1
Total - Washington County	6,174	2
Total - Customers Served	6,174	3
Total - Within Muni Boundary **	6,174	4

** = *Within municipal boundary*

Privately-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Customer Owned Service Laterals Not in Use at End of Year (h)	Replaced During Year Using Financial Assistance from Utility (i)
Galvanized	0.500	58		23		35		1
Lead	0.500	4		4		0		2
Copper	0.500	8	6			14		3
Other Plastic	0.500		3			3		4
Galvanized	0.750	117	0	53		64		5
Lead	0.750	20		19		1		6
Copper	0.750	1,601	64			1,665		7
Other Plastic	0.750	7	4			11		8
Galvanized	1.000	27		12		15		9
Lead	1.000	68		67		1		10
Copper	1.000	1,602	21			1,623		11
Other Plastic	1.000	439	24			463		12
Galvanized	1.250	3	1	0		4		13
Lead	1.250	2		2		0		14
Copper	1.250	122		3		119		15
Other Plastic	1.250	883	153			1,036		16
Galvanized	1.500	2		2		0		17
Copper	1.500	113	20			133		18
Other Plastic	1.500	161	13			174		19
Copper	2.000	135		10		125		20
Other Plastic	2.000	95	4			99		21
Lined Cast Iron (mide-1950's to early 1970)	3.000	2		2		0		22
Ductile Iron, Lined (late 1960's to present)	4.000	88	8			96		23
Lined Cast Iron (mide-1950's to early 1970)	4.000	5				5		24
Other Plastic	4.000	3	2			5		25
Ductile Iron, Lined (late 1960's to present)	6.000	174	19			193		26
Lined Cast Iron (mide-1950's to early 1970)	6.000	3		1		2		27
Other Plastic	6.000	2				2		28
Ductile Iron, Lined (late 1960's to present)	8.000	13	9			22		29
Ductile Iron, Lined (late 1960's to present)	10.000	6				6		30
Ductile Iron, Lined (late 1960's to present)	12.000	2	1			3		31
Utility Total		5,765	352	198		5,919		32

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.

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)
Disconnections		
1.	Total number of disconnection notices sent to residential customers for non-payment during the year	1,409
2.	Total number of residential disconnections of service performed for non-payment during the year	0
Arrears		
1.	Total number of residential customers with arrears as of March 31	5,934
2.	Total dollar amount of residential customer arrears as of March 31	32,897
3.	Total number of residential customers with arrears as of June 30	6,357
4.	Total dollar amount of residential customer arrears as of June 30	12,079
5.	Total number of residential customers with arrears as of September 30	5,226
6.	Total dollar amount of residential customer arrears as of September 30	23,941
7.	Total number of residential customers with arrears as of December 31	1,242
8.	Total dollar amount of residential customer arrears as of December 31	28,246
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	8
2.	Total dollar amount of residential arrears placed on the tax roll	2,242
	Footnotes	No

Electric Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Electricity			1
Sales of Electricity (440-448)	29,373,064	26,997,930	2
Total Sales of Electricity	29,373,064	26,997,930	3
Other Operating Revenues			4
Forfeited Discounts (450)	27,010	21,896	5
Miscellaneous Service Revenues (451)	0	0	6
Sales of Water and Water Power (453)	0	0	7
Rent from Electric Property (454)	0	0	8
Interdepartmental Rents (455)	51,862	67,700	9
Other Electric Revenues (456)	0	0	10
Total Other Operating Revenues	78,872	89,596	11
Total Operating Revenues	29,451,936	27,087,526	12
Operation and Maintenance Expenses			13
Power Production Expenses (500-557)	25,005,229	22,864,027	14
Transmission Expenses (560-573)	0	0	15
Distribution Expenses (580-598)	565,942	552,525	16
Customer Accounts Expenses (901-905)	212,072	200,897	17
Customer Service and Informational Expenses (906)	0	0	18
Sales Expenses (911-916)	9,302	7,176	19
Administrative and General Expenses (920-932)	719,652	754,442	20
Total Operation and Maintenance Expenses	26,512,197	24,379,067	21
Other Expenses			22
Depreciation Expense (403)	1,176,969	1,468,280	23
Amortization Expense (404-407)			24
Taxes (408)	455,658	504,092	25
Total Other Expenses	1,632,627	1,972,372	26
Total Operating Expenses	28,144,824	26,351,439	27
NET OPERATING INCOME	1,307,112	736,087	28

Sales of Electricity by Rate Schedule

g Column (i) is the sum of the 12 monthly billed peak demands for all of the customers in each class.
 g Column (j) is the sum of the 12 monthly customer (or Distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	TOD Rate (c)	Demand Rate (d)	Average Number Customers (e)	kWh (f)	On-Peak kWh (g)	Off-Peak kWh (h)	Billed Demand kW (i)	Customer Demand kW (j)	Tariff Revenues (k)	PCAC Revenues (l)	Total Revenues (k+l) (m)	
Residential Sales													
Residential	RG-1	N	N	6,927	52,349,974					6,143,555	410,823	6,554,378	1
Residential	RG-2	Y	N		148,636	26,757	121,879			12,141	1,723	13,864	2
TOTAL				6,927	52,498,610	26,757	121,879	0	0	6,155,696	412,546	6,568,242	3
Commercial & Industrial													
Small Power	CP-1	N	Y	47	16,177,820			52,827	69,924	1,574,912	110,110	1,685,022	4
Large Power	CP-2	Y	Y	21	46,977,702	21,172,116	25,805,586	121,058	139,148	5,045,031	348,538	5,393,569	5
Industrial Power	CP-3	Y	Y	6	103,710,907	40,166,326	63,544,581	217,522	239,186	7,085,480	740,547	7,826,027	6
Industrial Power	CP-4	Y	Y	2	74,380,840	26,975,956	47,404,884	131,496	150,678	5,486,205	529,024	6,015,229	7
General Service	GS-1	N	N	793	14,087,766					1,494,027	103,458	1,597,485	8
TOTAL				869	255,335,035	88,314,398	136,755,051	522,903	598,936	20,685,655	1,831,677	22,517,332	9
Lighting Service													
Street Lighting	MS-1	N	N	4	860,334					282,350	5,140	287,490	10
TOTAL				4	860,334	0	0	0	0	282,350	5,140	287,490	11
GRAND TOTAL				7,800	308,693,979	88,341,155	136,876,930	522,903	598,936	27,123,701	2,249,363	29,373,064	12

Does the utility serve any dairy farms? YES

Lighting Service - Additional Detail			
Lighting Service	Description	No. of Light	
MS-1	High Pressure Sodium - 70 W	13	1
MS-1	High Pressure Sodium - 100 W	109	2
MS-1	High Pressure Sodium - 150 W	375	3
MS-1	High Pressure Sodium - 250 W	88	4
MS-1	LED - 40 W	22	5
MS-1	LED - 150 W	517	6
MS-1	LED - 250 W	51	7

Electric Other Operating Revenues

- 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 all other lesser amounts grouped as Miscellaneous.

Description (a)	Amount (b)	
Forfeited Discounts (450)		1
Customer late payment charges	27,010	2
Total Forfeited Discounts (450)	27,010	3
Miscellaneous Service Revenues (451)		4
None		5
Total Miscellaneous Service Revenues (451)	0	6
Sales of Water and Water Power (453)		7
None		8
Total Sales of Water and Water Power (453)	0	9
Rent from Electric Property (454)		10
None		11
Total Rent from Electric Property (454)	0	12
Interdepartmental Rents (455)		13
Interdepartmental Rents	51,862	14
Total Interdepartmental Rents (455)	51,862	15
Other Electric Revenues (456)		16
None		17
Total Other Electric Revenues (456)	0	18

Electric Operation & Maintenance Expenses

- g Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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)	
POWER PRODUCTION EXPENSES					1
STEAM POWER GENERATION EXPENSES					2
Operation Supervision and Engineering (500)			0	0	3
Fuel (501)			0	0	4
Steam Expenses (502)			0	0	5
Steam from Other Sources (503)			0	0	6
Steam Transferred -- Credit (504)			0	0	7
Electric Expenses (505)			0	0	8
Miscellaneous Steam Power Expenses (506)			0	0	9
Rents (507)			0	0	10
Maintenance Supervision and Engineering (510)			0	0	11
Maintenance of Structures (511)			0	0	12
Maintenance of Boiler Plant (512)			0	0	13
Maintenance of Electric Plant (513)			0	0	14
Maintenance of Miscellaneous Steam Plant (514)			0	0	15
Total Steam Power Generation Expenses	0	0	0	0	16
HYDRAULIC POWER GENERATION EXPENSES					17
Operation Supervision and Engineering (535)			0	0	18
Water for Power (536)			0	0	19
Hydraulic Expenses (537)			0	0	20
Electric Expenses (538)			0	0	21
Miscellaneous Hydraulic Power Generation Expenses (539)			0	0	22
Rents (540)			0	0	23
Maintenance Supervision and Engineering (541)			0	0	24
Maintenance of Structures (542)			0	0	25
Maintenance of Reservoirs, Dams and Waterways (543)			0	0	26
Maintenance of Electric Plant (544)			0	0	27
Maintenance of Miscellaneous Hydraulic Plant (545)			0	0	28
Total Hydraulic Power Generation Expenses	0	0	0	0	29
OTHER POWER GENERATION EXPENSES					30
Operation Supervision and Engineering (546)			0	0	31
Fuel (547)			0	0	32
Generation Expenses (548)			0	0	33
Miscellaneous Other Power Generation Expenses (549)			0	0	34
Rents (550)			0	0	35
Maintenance Supervision and Engineering (551)			0	0	36
Maintenance of Structures (552)			0	0	37
Maintenance of Generating and Electric Plant (553)			0	0	38
Maintenance of Miscellaneous Other Power Generating Plant (554)			0	0	39
Total Other Power Generation Expenses	0	0	0	0	40

Electric Operation & Maintenance Expenses

- g Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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)	
OTHER POWER SUPPLY EXPENSES					41
Purchased Power (555)		25,005,229	25,005,229	22,864,027	42
System Control and Load Dispatching (556)			0	0	43
Other Expenses (557)			0	0	44
Total Other Power Supply Expenses	0	25,005,229	25,005,229	22,864,027	45
Total Power Production Expenses	0	25,005,229	25,005,229	22,864,027	46
TRANSMISSION EXPENSES					47
Operation Supervision and Engineering (560)			0	0	48
Load Dispatching (561)			0	0	49
Station Expenses (562)			0	0	50
Overhead Line Expenses (563)			0	0	51
Underground Line Expenses (564)			0	0	52
Miscellaneous Transmission Expenses (566)			0	0	53
Rents (567)			0	0	54
Maintenance Supervision and Engineering (568)			0	0	55
Maintenance of Structures (569)			0	0	56
Maintenance of Station Equipment (570)			0	0	57
Maintenance of Overhead Lines (571)			0	0	58
Maintenance of Underground Lines (572)			0	0	59
Maintenance of Miscellaneous Transmission Plant (573)			0	0	60
Total Transmission Expenses	0	0	0	0	61
DISTRIBUTION EXPENSES					62
Operation Supervision and Engineering (580)	75,645		75,645	23,943	63
Load Dispatching (581)			0	0	64
Station Expenses (582)	12,931	33,645	46,576	30,347	65
Overhead Line Expenses (583)			0	0	66
Underground Line Expenses (584)			0	0	67
Street Lighting and Signal System Expenses (585)			0	0	68
Meter Expenses (586)	26,807	3,852	30,659	12,205	69
Customer Installations Expenses (587)			0	0	70
Miscellaneous Distribution Expenses (588)	690	80	770	10,894	71
Rents (589)			0	0	72
Maintenance Supervision and Engineering (590)			0	0	73
Maintenance of Structures (591)			0	0	74
Maintenance of Station Equipment (592)			0	0	75
Maintenance of Overhead Lines (593)	114,382	142,502	256,884	257,588	76
Maintenance of Underground Lines (594)	39,562	65,306	104,868	178,256	77
Maintenance of Line Transformers (595)	850	14,232	15,082	5,207	78
Maintenance of Street Lighting and Signal Systems (596)	18,508	16,950	35,458	34,085	79
Maintenance of Meters (597)			0	0	80

Electric Operation & Maintenance Expenses

- g Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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)	
Maintenance of Miscellaneous Distribution Plant (598)			0	0	81
Total Distribution Expenses	289,375	276,567	565,942	552,525	82
CUSTOMER ACCOUNTS EXPENSES					83
Supervision (901)			0	0	84
Meter Reading Expenses (902)	10,133	34,946	45,079	31,157	85
Customer Records and Collection Expenses (903)	107,080	59,454	166,534	165,574	86
Uncollectible Accounts (904)		459	459	4,166	87
Miscellaneous Customer Accounts Expenses (905)			0	0	88
Total Customer Accounts Expenses	117,213	94,859	212,072	200,897	89
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					90
Customer Service and Informational Expenses (906)			0	0	91
Total Customer Service and Informational Expenses	0	0	0	0	92
SALES EXPENSES					93
Supervision (911)			0	0	94
Demonstrating and Selling Expenses (912)			0	0	95
Advertising Expenses (913)			0	0	96
Miscellaneous Sales Expenses (916)		9,302	9,302	7,176	97
Total Sales Expenses	0	9,302	9,302	7,176	98
ADMINISTRATIVE AND GENERAL EXPENSES					99
Administrative and General Salaries (920)	67,295		67,295	73,052	100
Office Supplies and Expenses (921)		12,043	12,043	9,921	101
Administrative Expenses Transferred -- Credit (922)			0	0	102
Outside Services Employed (923)		112,228	112,228	103,642	103
Property Insurance (924)		46,136	46,136	44,992	104
Injuries and Damages (925)			0	0	105
Employee Pensions and Benefits (926)	29,599	243,850	273,449	345,580	106
Regulatory Commission Expenses (928)		15,263	15,263	17,373	107
Duplicate Charges -- Credit (929)			0	0	108
Miscellaneous General Expenses (930)	0	156,853	156,853	69,215	109
Rents (931)			0	0	110
Maintenance of General Plant (932)	15,636	20,749	36,385	90,667	111
Total Administrative and General Expenses	112,530	607,122	719,652	754,442	112
TOTAL OPERATION AND MAINTENANCE EXPENSES	519,118	25,993,079	26,512,197	24,379,067	113

Electric Operation & Maintenance Expenses

- g Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- g Class C and class D report all expenses in Other Expense (column c)

Electric Operation & Maintenance Expenses (Page E-04)

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.

580 ~~Á~~ Fund 580 labor was reduced to offset the labor overhead costs (fund 185) due to an increase in the quantity of workorders in 2021. Expenses in this account fluctuate based on work order projects each year.

582 ~~Á~~ Substation expenses increased in 2022 due to manufacturers recommended preventative maintenance cycles.

586 ~~Á~~ Additional AMI meters were replaced in 2022 which resulted in increased labor expenses.

588 ~~Á~~ Increased labor expenses in 2021 were related to updating maps and records for our asset management software. Expenses have returned to normal.

594 ~~Á~~ Reduction in outsider services in 2022 along with a decrease in labor and vehicle expenses when compared to 2021.

902 ~~Á~~ Increase in labor and IT support from WPPI in 2022.

926 ~~Á~~ Wages and benefits allocated to this account are down over the prior year. Also, accrued vacation and sick pay adjustments fluctuate annually.

932 ~~Á~~ 2022 had a reduction of software expenses related to Open Point, map clean-up, etc.

Taxes (Acct. 408 - Electric)

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

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	437,667	482,241	1
Social Security	90,862	86,405	2
Wisconsin Gross Receipts Tax	2,199	2,314	3
PSC Remainder Assessment	15,263	17,373	4
FICA CHARGED TO OVERHEAD	(59,333)	(53,241)	5
PILOT CHARGED TO OVERHEAD	(31,000)	(31,000)	6
Total Tax Expense	455,658	504,092	7

Electric Property Tax Equivalent - Detail

- 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(2)

SUMMARY OF TAX RATES			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.000000	12. Local Tax Rate	mills	4.667202
2. County Tax Rate	mills	1.759437	13. Combined School Tax Rate	mills	7.137985
3. Local Tax Rate	mills	4.667202	14. Other Tax Rate - Local	mills	0.000000
4. School Tax Rate	mills	6.670038	15. Total Local & School Tax Rate	mills	11.805187
5. Vocational School Tax Rate	mills	0.467947	16. Total Tax Rate	mills	13.564624
6. Other Tax Rate - Local	mills	0.000000	17. Ratio of Local and School Tax to Total	dec.	0.870292
7. Other Tax Rate - Non-Local	mills	0.000000	18. Total Tax Net of State Credit	mills	12.412230
8. Total Tax Rate	mills	13.564624	19. Net Local and School Tax Rate	mills	10.802267
9. Less: State Credit	mills	1.152394	20. Utility Plant, Jan 1	\$	42,876,403
11. Net Tax Rate	mills	12.412230	21. Materials & Supplies	\$	713,146
			22. Subtotal	\$	43,589,549
			23. Less: Plant Outside Limits	\$	3,803,502
			24. Taxable Assets	\$	39,786,047
			25. Assessment Ratio	dec.	1.018353
			26. Assessed Value	\$	40,516,240
			27. Net Local and School Tax Rate	mills	10.802267
			28. Tax Equiv. Computed for Current Year	\$	437,667

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION	
1. Utility Plant, Jan 1	\$ 42,876,403
2. Materials & Supplies	\$ 713,146
3. Subtotal	\$ 43,589,549
4. Less: Plant Outside Limits	\$ 3,803,502
5. Taxable Assets	\$ 39,786,047
6. Assessed Value	\$ 40,516,240
7. Tax Equiv. Computed for Current Year	\$ 437,667
8. Tax Equivalent per 1994 PSC Report	\$ 283,971
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$
10. Tax Equivalent for Current Year (see notes)	\$ 437,667

Electric 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.

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
STEAM PRODUCTION PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Boiler Plant Equipment (312)	0				0	9
Engines and Engine Driven Generators (313)	0				0	10
Turbogenerator Units (314)	0				0	11
Accessory Electric Equipment (315)	0				0	12
Miscellaneous Power Plant Equipment (316)	0				0	13
Total Steam Production Plant	0	0	0	0	0	14
HYDRAULIC PRODUCTION PLANT						15
Land and Land Rights (330)	0				0	16
Structures and Improvements (331)	0				0	17
Reservoirs, Dams and Waterways (332)	0				0	18
Water Wheels, Turbines and Generators (333)	0				0	19
Accessory Electric Equipment (334)	0				0	20
Miscellaneous Power Plant Equipment (335)	0				0	21
Roads, Railroads and Bridges (336)	0				0	22
Total Hydraulic Production Plant	0	0	0	0	0	23
OTHER PRODUCTION PLANT						24
Land and Land Rights (340)	0				0	25
Structures and Improvements (341)	0				0	26
Fuel Holders, Producers and Accessories (342)	0				0	27
Prime Movers (343)	0				0	28
Generators (344)	0				0	29
Accessory Electric Equipment (345)	0				0	30
Miscellaneous Power Plant Equipment (346)	0				0	31
Total Other Production Plant	0	0	0	0	0	32
TRANSMISSION PLANT						33
Land and Land Rights (350)	0				0	34
Structures and Improvements (351)	0				0	35
Station Equipment (353)	0				0	36

Electric 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.

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)	
Towers and Fixtures (354)	0				0	37
Poles and Fixtures (355)	0				0	38
Overhead Conductors and Devices (356)	0				0	39
Underground Conduit (357)	0				0	40
Underground Conductors and Devices (358)	0				0	41
Roads and Trails (359)	0				0	42
Total Transmission Plant	0	0	0	0	0	43
DISTRIBUTION PLANT						44
Land and Land Rights (360)	26,075				26,075	45
Structures and Improvements (361)	6,497,537				6,497,537	46
Station Equipment (362)	697,060				697,060	47
Storage Battery Equipment (363)	0				0	48
Poles, Towers and Fixtures (364)	3,312,428	95,328	45,044	(1,467)	3,361,245 *	49
Overhead Conductors and Devices (365)	3,190,377	55,701	37,104	(91)	3,208,883 *	50
Underground Conduit (366)	1,224,027	3,176	1,685	11,201	1,236,719	51
Underground Conductors and Devices (367)	8,873,413	48,645	27,729	14,605	8,908,934	52
Line Transformers (368)	3,904,327	303,643	22,672		4,185,298 *	53
Services (369)	1,805,718	136,904	16,708	143	1,926,057 *	54
Meters (370)	1,699,831	30,259	4,049		1,726,041	55
Installations on Customers' Premises (371)	0				0	56
Leased Property on Customers' Premises (372)	0				0	57
Street Lighting and Signal Systems (373)	1,209,147	133,323	62,117	2,176	1,282,529 *	58
Total Distribution Plant	32,439,940	806,979	217,108	26,567	33,056,378	59
GENERAL PLANT						60
Land and Land Rights (389)	27,947				27,947	61
Structures and Improvements (390)	1,451,632				1,451,632	62
Office Furniture and Equipment (391)	32,696				32,696	63
Computer Equipment (391.1)	321,087				321,087	64
Transportation Equipment (392)	1,468,494				1,468,494	65
Stores Equipment (393)	461				461	66
Tools, Shop and Garage Equipment (394)	229,078				229,078	67
Laboratory Equipment (395)	33,582	27,200			60,782	68
Power Operated Equipment (396)	88,033				88,033	69
Communication Equipment (397)	352,340	53,588			405,928 *	70
SCADA Equipment (397.1)	16,189				16,189	71
Miscellaneous Equipment (398)	32,600				32,600	72

Electric 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.

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)	
Other Tangible Property (399)	0				0	73
Total General Plant	4,054,139	80,788	0	0	4,134,927	74
Total utility plant in service directly assignable	36,494,079	887,767	217,108	26,567	37,191,305	75
Common Utility Plant Allocated to Electric Department	0				0	76
TOTAL UTILITY PLANT IN SERVICE	36,494,079	887,767	217,108	26,567	37,191,305	77

Electric 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.

Electric Utility Plant in Service - Plant Financed by Utility or Municipality (Page E-07)

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

- 364 - rebuild E Lincoln/Evergreen area, replace street lights and poles on airport drive, pond road and hwy 60, cedar street
- 365 - rebuild E Lincoln/Evergreen area, replace light poles at airport drive, pond road and hwy 60
- 368 -install of services at numerous locations throughout the city during 2022
- 369 - rebuild E Lincoln/Evergreen area, install UG electric service at multiple properties, line extension to Culvers, service assistance with Festival foods
- 373 -rebuild E Lincoln/Evergreen area, LED street light installs, line extension to Culvers, move various street lights
- 397 - SCADA system upgrade

General Footnote

Adjustments were made for continued cleanup of various capital asset records to supporting documentation and general ledger.

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

- 373 -rebuild E Lincoln/Evergreen area, LED street light installs, line extension to Culvers, move various street lights
-

Electric 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.

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
STEAM PRODUCTION PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Boiler Plant Equipment (312)	0				0	9
Engines and Engine Driven Generators (313)	0				0	10
Turbogenerator Units (314)	0				0	11
Accessory Electric Equipment (315)	0				0	12
Miscellaneous Power Plant Equipment (316)	0				0	13
Total Steam Production Plant	0	0	0	0	0	14
HYDRAULIC PRODUCTION PLANT						15
Land and Land Rights (330)	0				0	16
Structures and Improvements (331)	0				0	17
Reservoirs, Dams and Waterways (332)	0				0	18
Water Wheels, Turbines and Generators (333)	0				0	19
Accessory Electric Equipment (334)	0				0	20
Miscellaneous Power Plant Equipment (335)	0				0	21
Roads, Railroads and Bridges (336)	0				0	22
Total Hydraulic Production Plant	0	0	0	0	0	23
OTHER PRODUCTION PLANT						24
Land and Land Rights (340)	0				0	25
Structures and Improvements (341)	0				0	26
Fuel Holders, Producers and Accessories (342)	0				0	27
Prime Movers (343)	0				0	28
Generators (344)	0				0	29
Accessory Electric Equipment (345)	0				0	30
Miscellaneous Power Plant Equipment (346)	0				0	31
Total Other Production Plant	0	0	0	0	0	32
TRANSMISSION PLANT						33
Land and Land Rights (350)	0				0	34
Structures and Improvements (351)	0				0	35
Station Equipment (353)	0				0	36

Electric 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.

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)	
Towers and Fixtures (354)	0				0	37
Poles and Fixtures (355)	0				0	38
Overhead Conductors and Devices (356)	0				0	39
Underground Conduit (357)	0				0	40
Underground Conductors and Devices (358)	0				0	41
Roads and Trails (359)	0				0	42
Total Transmission Plant	0	0	0	0	0	43
DISTRIBUTION PLANT						44
Land and Land Rights (360)	0				0	45
Structures and Improvements (361)	0				0	46
Station Equipment (362)	0				0	47
Storage Battery Equipment (363)	0				0	48
Poles, Towers and Fixtures (364)	227,386		3,345	(109)	223,932	49
Overhead Conductors and Devices (365)	195,770		2,412	(6)	193,352	50
Underground Conduit (366)	425,544	16,542	653	(11,201)	430,232	51
Underground Conductors and Devices (367)	4,280,208	52,789	13,717	(14,605)	4,304,675	52
Line Transformers (368)	0				0	53
Services (369)	696,651	30,574	7,051	(46)	720,128	54
Meters (370)	0				0	55
Installations on Customers' Premises (371)	0				0	56
Leased Property on Customers' Premises (372)	0				0	57
Street Lighting and Signal Systems (373)	507,890	1,475	26,442	(599)	482,324	58
Total Distribution Plant	6,333,449	101,380	53,620	(26,566)	6,354,643	59
GENERAL PLANT						60
Land and Land Rights (389)	0				0	61
Structures and Improvements (390)	0				0	62
Office Furniture and Equipment (391)	0				0	63
Computer Equipment (391.1)	0				0	64
Transportation Equipment (392)	0				0	65
Stores Equipment (393)	0				0	66
Tools, Shop and Garage Equipment (394)	0				0	67
Laboratory Equipment (395)	0				0	68
Power Operated Equipment (396)	0				0	69
Communication Equipment (397)	0				0	70
SCADA Equipment (397.1)	0				0	71
Miscellaneous Equipment (398)	0				0	72

Electric 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.

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)	
Other Tangible Property (399)	0				0	73
Total General Plant	0	0	0	0	0	74
Total utility plant in service directly assignable	6,333,449	101,380	53,620	(26,566)	6,354,643	75
Common Utility Plant Allocated to Electric Department	0				0	76
TOTAL UTILITY PLANT IN SERVICE	6,333,449	101,380	53,620	(26,566)	6,354,643	77

Electric 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.

Electric Utility Plant in Service - Plant Financed by Contributions (Page E-08)

5 XXJhcbg Zf cbY cf a cfY UWWi brg Yl WYX) \$\$\$zd YUgYI d Ujb " ZUdd JVVV Yzdfcj JXYVtbgfif Wjcb Ui h cf jnUjcb UbX DG7 XcW_Yh number.

Line extensions to Festival foods, The Shops at Bell Avenue, Culvers and Dodge Dental Studio

General Footnote

Electric 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)	
STEAM PRODUCTION PLANT									1
Structures and Improvements (311)	0							0	2
Boiler Plant Equipment (312)	0							0	3
Engines and Engine Driven Generators (313)	0							0	4
Turbogenerator Units (314)	0							0	5
Accessory Electric Equipment (315)	0							0	6
Miscellaneous Power Plant Equipment (316)	0							0	7
Total Steam Production Plant	0		0	0	0	0	0	0	8
HYDRAULIC PRODUCTION PLANT									9
Structures and Improvements (331)	0							0	10
Reservoirs, Dams and Waterways (332)	0							0	11
Water Wheels, Turbines and Generators (333)	0							0	12
Accessory Electric Equipment (334)	0							0	13
Miscellaneous Power Plant Equipment (335)	0							0	14
Roads, Railroads and Bridges (336)	0							0	15
Total Hydraulic Production Plant	0		0	0	0	0	0	0	16
OTHER PRODUCTION PLANT									17
Structures and Improvements (341)	0							0	18
Fuel Holders, Producers and Accessories (342)	0							0	19
Prime Movers (343)	0							0	20
Generators (344)	0							0	21
Accessory Electric Equipment (345)	0							0	22
Miscellaneous Power Plant Equipment (346)	0							0	23
Total Other Production Plant	0		0	0	0	0	0	0	24
TRANSMISSION PLANT									25
Structures and Improvements (352)	0							0	26
Station Equipment (353)	0							0	27

Electric 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)	
Towers and Fixtures (354)	0							0	28
Poles and Fixtures (355)	0							0	29
Overhead Conductors and Devices (356)	0							0	30
Underground Conduit (357)	0							0	31
Underground Conductors and Devices (358)	0							0	32
Roads and Trails (359)	0							0	33
Total Transmission Plant	0		0	0	0	0	0	0	34
DISTRIBUTION PLANT									35
Structures and Improvements (361)	3,858,448	2.90%	188,429					4,046,877	36
Station Equipment (362)	463,067	3.10%	21,609					484,676	37
Storage Battery Equipment (363)	0							0	38
Poles, Towers and Fixtures (364)	1,325,919	3.90%	130,137	45,044	14,122	5,410	(1,467)	1,400,833	39
Overhead Conductors and Devices (365)	1,517,511	3.20%	102,388	37,104	9,452		(91)	1,573,252	40
Underground Conduit (366)	89,783	2.50%	30,759	1,685	35		273	119,095	41
Underground Conductors and Devices (367)	3,679,569	3.30%	293,409	27,729	6,162		366	3,939,453	42
Line Transformers (368)	2,785,440	3.20%	129,434	22,672				2,892,202	43
Services (369)	904,645	4.40%	82,099	16,708	2,986		91	967,141	44
Meters (370)	418,346	3.60%	61,666	4,049				475,963	45
Installations on Customers' Premises (371)	0	5.50%						0	46
Leased Property on Customers' Premises (372)	0							0	47
Street Lighting and Signal Systems (373)	886,624	4.10%	51,079	62,117	6,118	8,665	1,495	879,628	48
Total Distribution Plant	15,929,352		1,091,009	217,108	38,875	14,075	667	16,779,120	49
GENERAL PLANT									50
Structures and Improvements (390)	719,268	2.50%	36,291					755,559	51
Office Furniture and Equipment (391)	32,696	5.40%						32,696	52
Computer Equipment (391.1)	321,087	14.30%						321,087	53
Transportation Equipment (392)	1,468,494	15.00%						1,468,494	54

Electric 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)	
Stores Equipment (393)	461	4.00%						461	55
Tools, Shop and Garage Equipment (394)	180,514	5.00%	11,454					191,968	56
Laboratory Equipment (395)	33,582	5.00%	2,359					35,941	57
Power Operated Equipment (396)	60,669	15.00%	13,205					73,874	58
Communication Equipment (397)	330,952	6.70%	20,337					351,289	59
SCADA Equipment (397.1)	1,157	14.30%	2,315					3,472	60
Miscellaneous Equipment (398)	32,600	5.00%						32,600	61
Other Tangible Property (399)	0							0	62
Total General Plant	3,181,480		85,961	0	0	0	0	3,267,441	63
Total accum. prov. directly assignable	19,110,832		1,176,970	217,108	38,875	14,075	667	20,046,561	64
Common Utility Plant Allocated to Electric Department	0							0	65
TOTAL ACCUM, PROV, FOR DEPRECIATION	19,110,832		1,176,970	217,108	38,875	14,075	667	20,046,561	66

Electric 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

Electric Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality (Page E-09)

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

Adjustments were made for continued cleanup of various capital asset records to supporting documentation and general ledger.

Electric 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)	
STEAM PRODUCTION PLANT									1
Structures and Improvements (311)	0							0	2
Boiler Plant Equipment (312)	0							0	3
Engines and Engine Driven Generators (313)	0							0	4
Turbogenerator Units (314)	0							0	5
Accessory Electric Equipment (315)	0							0	6
Miscellaneous Power Plant Equipment (316)	0							0	7
Total Steam Production Plant	0		0	0	0	0	0	0	8
HYDRAULIC PRODUCTION PLANT									9
Structures and Improvements (331)	0							0	10
Reservoirs, Dams and Waterways (332)	0							0	11
Water Wheels, Turbines and Generators (333)	0							0	12
Accessory Electric Equipment (334)	0							0	13
Miscellaneous Power Plant Equipment (335)	0							0	14
Roads, Railroads and Bridges (336)	0							0	15
Total Hydraulic Production Plant	0		0	0	0	0	0	0	16
OTHER PRODUCTION PLANT									17
Structures and Improvements (341)	0							0	18
Fuel Holders, Producers and Accessories (342)	0							0	19
Prime Movers (343)	0							0	20
Generators (344)	0							0	21
Accessory Electric Equipment (345)	0							0	22
Miscellaneous Power Plant Equipment (346)	0							0	23
Total Other Production Plant	0		0	0	0	0	0	0	24
TRANSMISSION PLANT									25
Structures and Improvements (352)	0							0	26
Station Equipment (353)	0							0	27

Electric 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)	
Towers and Fixtures (354)	0							0	28
Poles and Fixtures (355)	0							0	29
Overhead Conductors and Devices (356)	0							0	30
Underground Conduit (357)	0							0	31
Underground Conductors and Devices (358)	0							0	32
Roads and Trails (359)	0							0	33
Total Transmission Plant	0		0	0	0	0	0	0	34
DISTRIBUTION PLANT									35
Structures and Improvements (361)	0							0	36
Station Equipment (362)	0							0	37
Storage Battery Equipment (363)	0							0	38
Poles, Towers and Fixtures (364)	151,179	3.90%	8,733	3,345	1,106		(109)	155,352	39
Overhead Conductors and Devices (365)	130,417	3.20%	6,187	2,412	615		(6)	133,571	40
Underground Conduit (366)	265,969	2.50%	10,756	653	13		(273)	275,786	41
Underground Conductors and Devices (367)	2,876,463	3.20%	142,054	13,717	3,048		(366)	3,001,386	42
Line Transformers (368)	0							0	43
Services (369)	470,995	4.40%	31,686	7,051	1,260		6	494,376	44
Meters (370)	0							0	45
Installations on Customers' Premises (371)	0							0	46
Leased Property on Customers' Premises (372)	0							0	47
Street Lighting and Signal Systems (373)	347,113	4.10%	19,775	26,442	2,913		81	337,614	48
Total Distribution Plant	4,242,136		219,191	53,620	8,955	0	(667)	4,398,085	49
GENERAL PLANT									50
Structures and Improvements (390)	0							0	51
Office Furniture and Equipment (391)	0							0	52
Computer Equipment (391.1)	0							0	53
Transportation Equipment (392)	0							0	54

Electric 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)	
Stores Equipment (393)	0							0	55
Tools, Shop and Garage Equipment (394)	0							0	56
Laboratory Equipment (395)	0							0	57
Power Operated Equipment (396)	0							0	58
Communication Equipment (397)	0							0	59
SCADA Equipment (397.1)	0							0	60
Miscellaneous Equipment (398)	0							0	61
Other Tangible Property (399)	0							0	62
Total General Plant	0		0	0	0	0	0	0	63
Total accum. prov. directly assignable	4,242,136		219,191	53,620	8,955	0	(667)	4,398,085	64
Common Utility Plant Allocated to Electric Department	0							0	65
TOTAL ACCUM, PROV, FOR DEPRECIATION	4,242,136		219,191	53,620	8,955	0	(667)	4,398,085	66

Electric 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

Electric Accumulated Provision for Depreciation - Plant Financed by Contributions (Page E-10)

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

Adjustments were made for continued cleanup of various capital asset records to supporting documentation and general ledger.

Transmission and Distribution Lines

Enter the miles of distribution and transmission lines in your system. Enter the lines as either distribution or transmission in the same manner in which they are booked for accounting purposes.

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) Æ Urban						1
Pole Lines						2
2.4/4.16 kV (4kV)	50				50	3
7.2/12.5 kV (12kV)	0				0	4
14.4/24.9 kV (25kV)	26				26	5
19.9/34.5 kV (34.5kV)	0				0	6
All Secondary	0				0	7
Underground Lines						8
2.4/4.16 kV (4kV)	50				50	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	106				106	11
19.9/34.5 kV (34.5kV)	0				0	12
All Secondary	0				0	13
Primary Distribution System Voltage(s) Æ Rural						14
Pole Lines						15
2.4/4.16 kV (4kV)	0				0	16
7.2/12.5 kV (12kV)	0				0	17
14.4/24.9 kV (25kV)	0				0	18
19.9/34.5 kV (34.5kV)	0				0	19
All Secondary	0				0	20
Underground Lines						21
2.4/4.16 kV (4kV)	0				0	22
7.2/12.5 kV (12kV)	0				0	23
14.4/24.9 kV (25kV)	39				39	24
19.9/34.5 kV (34.5kV)	0				0	25
All Secondary	0				0	26
Transmission System						27
Pole Lines						28
34.5 kV	0				0	29
69 kV	0				0	30
115 kV	0				0	31
138 kV	0				0	32
Underground Lines						33
34.5 kV	0				0	34
69 kV	0				0	35
115 kV	0				0	36
138 kV	0				0	37

Monthly Peak Demand and Energy Usage

- g Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) kilowatt-hours.
- g Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
- g Monthly energy usage should be the sum of the respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account Schedule.
- g If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
- g Time reported in column (e) should be in military time (e.g., 6:00 pm would be reported as 18:00).
- g If the utility has class coincident peak demand report class demand at the time of the utility's peak and total monthly class energy.

SYSTEM: HARTFORD

Type of Reading: instantaneous integrated

Supplier: Wisconsin Public Power (WPPI)

Month (a)	Monthly Peak Usage				Time Ending (HH:MM) (e)	Monthly Energy Usage (kWh) (f)	
	kW (b)	Day of Week (c)	Date (d)				
January	43,059	Wednesday	01/26/2022	11:00	26,122,765	1	
February	44,384	Tuesday	02/15/2022	14:00	24,374,413	2	
March	42,370	Thursday	03/10/2022	15:00	26,273,247	3	
April	41,777	Wednesday	04/06/2022	14:00	24,482,743	4	
May	51,887	Thursday	05/12/2022	16:00	25,799,612	5	
June	56,405	Wednesday	06/15/2022	15:00	27,174,789	6	
July	54,904	Monday	07/18/2022	16:00	28,888,989	7	
August	52,012	Tuesday	08/02/2022	16:00	29,853,341	8	
September	52,339	Thursday	09/01/2022	15:00	26,627,627	9	
October	42,929	Monday	10/24/2022	14:00	25,735,807	10	
November	43,094	Wednesday	11/02/2022	13:00	23,505,195	11	
December	43,498	Wednesday	12/14/2022	11:00	25,148,287	12	
Total	568,658				313,986,815	13	

Monthly Peak Demand and Energy Usage

- g Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) kilowatt-hours.
- g Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
- g Monthly energy usage should be the sum of the respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account Schedule.
- g If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
- g Time reported in column (e) should be in military time (e.g., 6:00 pm would be reported as 18:00).
- g If the utility has class coincident peak demand report class demand at the time of the utility's peak and total monthly class energy.

Monthly Peak Usage By Rate Schedule

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Residential Sales													1
RG-1 kW at Peak													2
RG-1 Monthly Usage kWh													3
RG-2 kW at Peak													4
RG-2 Monthly Usage kWh													5
Commercial & Industrial													6
CP-1 kW at Peak													7
CP-1 Monthly Usage kWh													8
CP-2 kW at Peak													9
CP-2 Monthly Usage kWh													10
CP-3 kW at Peak													11
CP-3 Monthly Usage kWh													12
CP-4 kW at Peak													13
CP-4 Monthly Usage kWh													14
GS-1 kW at Peak													15
GS-1 Monthly Usage kWh													16
Lighting Service													17
MS-1 kW at Peak													18
MS-1 Monthly Usage kWh													19

Electric Energy Account

Description (a)	kWh (b)
SOURCE OF ENERGY	
Generation (excluding Station Use):	
Steam	
Nuclear Steam	
Hydraulic	
Combustion Turbine	
Internal Combustion	
Non-Conventional (wind, photovoltaic, etc.)	
Total Generation	0
Purchases	313,986,815
Interchanges:	
In (gross)	
Out (gross)	
Net	0
Transmission for/by others (wheeling):	
Received	
Delivered	
Net	0
Total Source of Energy	313,986,815
DISPOSITION OF ENERGY	
Sales to Ultimate Consumers (including interdepartmental sales)	308,693,979
Sales For Resale	
Energy Used by the Company (excluding station use):	
Electric Utility	103,360
Common (office, shops, garages, etc. serving 2 or more util. depts.)	147,096
Total Used by Company	250,456
Total Sold and Used	308,944,435
Energy Losses:	
Transmission Losses (if applicable)	
Distribution Losses	5,042,380
Total Energy Losses	5,042,380
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.6059%
Total Disposition of Energy	313,986,815

Electric Generating Plant Statistics (Large Plants)

- g Report data for plant in service only.
- g Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, sand nuclear plants.
- g Indicate by a footnote any plant leased or operated as a joint facility.
- g If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- g If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
- g If gas is used and purchased on a therm basis report the BTU content of the gas and the quantity of fuel burned converted to MCT.
- g Quantities of fuel burned and average cost per unit of fuel burned must be consistent with charges to expense accounts 501 and 547 as shown on line 20
- g If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

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

Purchased Power Statistics

- g Use separate entries for each point of delivery, where a different wholesale supplier contract applies.
- g For purchased power suppliers with multiple delivery points, you may combine into a single delivery point.

Source: 1

Name of Vender	Type of Power Purchased	Point of Delivery
Wisconsin Public Power (WPPI)	Firm	HTFD BULK #1

Voltage at Which Delivered:	138.0
Voltage at Point of Metering:	138.0
Total of 12 Monthly Maximum Demands -- kW:	568,658
Average Load Factor:	75.6375
Total Cost of Purchased Power:	25,005,229
Average cost per kWh:	0.0796
On-Peak Hours (if applicable):	

Monthly Purchases --- kWh		
	on-Peak	off-Peak
January	8,990,764	17,132,001
February	8,578,743	15,795,670
March	9,583,683	16,689,564
April	8,555,013	15,927,730
May	9,359,426	16,440,186
June	10,605,994	16,568,795
July	10,505,870	18,383,119
August	11,476,199	18,377,142
September	9,836,298	16,791,329
October	8,750,280	16,985,527
November	8,399,818	15,105,377
December	8,716,239	16,432,048
Total kWh	113,358,327	200,628,488

Customer Owned Distributed Energy Resources

- g Report each customer owned distributed energy resource with an installed capacity of 20 kilowatts or greater.
- g Report as monthly purchases, all energy delivered to the company.
- g If energy purchases are not made according on-peak and off-peak periods, provide monthly purchase amounts according to the on-peak and off-peak hours of the utility's primary purchased power supplier, and explain in footnote.
- g If the utility is unable to separate energy purchases into on-peak and off-peak periods, explain in footnote.
- g Report voltage at the point of metering in volts.

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

Hydroelectric Generating Plant Statistics (Large Plants)

- g Large plants are hydro plans of 10,000 kW or more of installed capacity (nameplate ratings). Small plants are entered in Schedule E-17.
- g If any plant is leased, operated under a license from the Federal Energy Regulatory Commission (FERC), or operated as a joint facility, indicate such facts in a footnote. If a FERC licensed project, give project number.
- g If net peak demand for 60 minutes is not available, give that which is available, specifying period.
- g If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

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

Electric Generating Plant Statistics (Small Plants)

- g Small generating plants are steam plants of less than 25,000 kW, internal combustion and gas-turbine plants, conventional hydro plants, solar and pumped storage plants of less than 10,000 kW installed capacity (name plate rating).
- g Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Plant Name (a)	Unit ID (b)	Kind of Plant (c)	Year Originally Constructed (d)	Installed Capacity Name Plate Rating (in kW) (e)	Net Peak Demand kW (60 min.) (f)	Net Generation Excluding Plant Use kWh (g)	Cost of Plant (Including Asset Retirement Costs) (h)	Plant Cost (Including Asset Retirement Cost) per kW (i)	Operating Excluding Fuel (j)	Production Expenses Fuel (k)	Production Expenses Maintenance (l)	Kind of Fuel (m)	Fuel Costs (In cents per Million BTU) (n)
-------------------	----------------	----------------------	------------------------------------	-----------------------------------------------------	-------------------------------------	-----------------------------------------------	---------------------------------------------------------	------------------------------------------------------------	---------------------------------	---------------------------------	----------------------------------------	---------------------	----------------------------------------------

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

Substation Equipment

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Substation Name (a)	Voltage High Side kV (b)	Voltage Low Side kV (c)	Number of Main Transformers in Operation (d)	Total Capacity of Transformers in kVA (e)	Number of Spare Transformers on Hand (f)	15-Minute Maximum Demand in kW (g)	Date and Hour of Maximum Demand (h)	kWh Annual Throughput (i)	*	10
AIRPORT DRIVE	24.9	4.2	1	3,750	0	1,770	06/21/2022 01:30 PM	5,015,928	*	1
ARTHUR ROAD	138.0	24.9	1	56,000	0	31,721	09/29/2022 05:00 PM	121,210,247	*	2
Hartford Bulk #2	138.0	24.9	1	56,000	0	30,659	10/04/2022 10:00 AM	148,972,956	*	3
HTFD BULK #1	138.0	24.9	1	60,000	0	33,681	09/30/2022 05:00 PM	88,061,484	*	4
MONROE #1	24.9	4.2	1	5,000	0	1,862	06/21/2022 04:45 PM	6,364,488	*	5
MONROE #2	24.9	4.2	1	3,750	0	2,230	06/21/2022 06:15 PM	7,941,216	*	6
RURAL ST #1	24.9	4.2	1	3,750	0	3,088	06/21/2022 05:00 PM	11,069,664	*	7
RURAL ST. #2	24.9	4.2	1	3,750	0	2,345	08/23/2022 04:00 PM	6,182,232	*	8
WILSON AVE #1	24.9	4.2	1	3,750	0	1,845	08/24/2022 04:30 PM	3,642,792	*	9
WILSON AVE #2	24.9	4.2	1	3,750	0	1,730	06/14/2022 04:15 PM	6,211,752	*	10

Electric Metering

g Please enter the number of meters currently in use for each customer class.
 g For **Meter Types** enter the number of meters with that function, regardless of actual use.
 g For **Read Method** enter the number of meters with that capability, regardless of actual read method.
 g For **Tested** enter the number of meters tested in the annual report year.

Description (a)	Meter Count (b)	Meter Types				Read Method			Tested (j)	
		Energy Only (c)	Energy TOU (d)	Demand (e)	Demand TOU (f)	Manual (g)	Drive-by (h)	Remote (i)		
RG-1 Residential	6,887	3			6,884			6,884	144	1
RG-2 Residential	21				21			21	0	2
CP-1 Small Power	58				58			58	26	3
CP-2 Large Power	27				27			27	23	4
CP-3 Industrial Power	6				6			6	6	5
CP-4 Industrial Power	3				3			3	1	6
GS-1 General Service	863				863			863	23	7
MS-1 Street Lighting	12				12			12	0	8
Stock	2,174	1,548		235	391		1,783	391	0	9
TOTAL:	10,051	1,551	0	235	8,265	0	1,783	8,265	223	10

Electric Customers Served

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

Municipality (a)	Customers End of Year (b)	
Hartford (City) **	7,893	1
Total - Washington County	7,893	2
Total - Customers Served	7,893	3
Total - Within Muni Boundary **	7,893	4

** = *Within municipal boundary*

Low Income and Energy Efficiency Programs

- g Use checkboxes to identify whether you contribute public benefits funds to statewide programs (Focus on Energy and/or DOA Low-Income) or keep funds for commitment to community programs. Check the "Voluntary" box if you fund programs above the level required by public benefits statutes, such as for voluntary programs or to meet the conditions of legal settlements.
- g Record your efficiency and low-income account balances as of the beginning of the calendar year.
- g Record total Account 253 collections for efficiency and low-income programs during the calendar year.
 - Under "Public Benefits Collections," record total collections related to statutory public benefits requirements.
 - Under "Additional Collections," record any collections in excess of public benefits requirements.
- g Identify the number of customers whose bills were adjusted in order to comply with the statutory cap on public benefits collections, which prohibits collections in excess of \$750 per month or 3.0 percent of a customer bill, whichever is lesser. Count all customers affected at least one month of the year.
 - Some utilities may not be able to easily identify affected customers. For example, billing systems may make it time-consuming or impossible to identify the customers receiving adjustments. If you cannot efficiently identify the number of customers affected, leave the entry blank and add a footnote to the page explaining your difficulty.
- g Record total Account 186 expenditures for efficiency and low-income programs during the calendar year.
 - Under "Statewide Program Contributions", include all payments made to Focus on Energy for Energy Efficiency, and to DOA for Low-Income Programs.
 - Under "Utility Expenditures," include all expenditures on commitment to community programs and additional activities.
- g Record the Net Balance in the efficiency and low-income accounts at the end of the calendar year.

Expenditures and Revenues

	Low Income	Energy Efficiency	Public Benefits Total	
Commitment to Community	X			1
State Program Participant (DOA Low Income/Focus on Energy)		X		2
Additional Programming				3
Revenues				4
Beginning of the Year Balance				5
Account 253 Collections	59,449	59,449	118,898	6
Public Benefits Collections	59,449	59,449	118,898	7
Additional Collections				8
Number of Customers Affected by Statutory Cap on Public Benefits Collection				9
Expenditures				10
Account 186 Expenditures	59,449	59,449	118,898	11
Statewide Program Contributions	59,449	59,449	118,898	12
Utility Expenditures				13
Net Balance	0	0	0	14

Electric Meter Consumer Adjustment

- g A classified record shall be kept of the number and amount of refunds and charges made because of inaccurate meters, stopped or broken meters, faulty or incorrect metering installations, failure to apply appropriate multipliers or application of incorrect multipliers, misapplication of rates, fraud or theft of service and other erroneous billing.
- g The report shall show the number and amount of refunds or charges under each of the categories listed above.
- g A record shall also be kept of the complaint or customer requested tests made and the total number for the year included in this report.

Description (a)	Credits/Refunds		Charges		
	Total Number of Credits/Refund (b)	Total Dollars (c)	Total Number of Charges (d)	Total Dollars (e)	
Inaccurate Meter					1
Stopped/Broken Meter					2
Faulty/Incorrect Meter					3
Incorrect Meter Multiplier					4
Misapplication of Rates	2	41	12	778	5
Fraud/Theft of Service					6
Switched Meters	1	3,008	1	3,017	7
Other Erroneous Billing	1	1,552	0		8
TOTAL:	4	4,601	13	3,795	9

Number of Meter Complaint: 0

Customer Requested Tests Performed: 0

Electric 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)
Disconnections		
1.	Total number of disconnection notices sent to residential customers for non-payment during the year	1,409
2.	Total number of residential disconnections of service performed for non-payment during the year	413
Arrears		
1.	Total number of residential customers with arrears as of March 31	5,934
2.	Total dollar amount of residential customer arrears as of March 31	153,901
3.	Total number of residential customers with arrears as of June 30	6,357
4.	Total dollar amount of residential customer arrears as of June 30	44,881
5.	Total number of residential customers with arrears as of September 30	5,226
6.	Total dollar amount of residential customer arrears as of September 30	133,390
7.	Total number of residential customers with arrears as of December 31	4,773
8.	Total dollar amount of residential customer arrears as of December 31	101,109
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	31
2.	Total dollar amount of residential arrears placed on the tax roll	8,618
Footnotes		No