Class C

WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

HARRISON UTILITIES

N8722 LAKE PARK RD
MENASHA, WI 54952-9483

For the Year Ended: DECEMBER 31, 2025

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

This form is required under Wis. Stat. Ä 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. Ä 196.66. The penalty which can be imposed by this section 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: 05/31/2026

Water Service Started Date: 12/29/1983

DNR Public Water System ID: 40800760

Safe Drinking Water Information System (SDWIS) Total Population Served: 4400

I ***Alissa Van Eperen***, ***Finance Director/Treasurer*** of ***HARRISON 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: ***5/26/2026***

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Jennu Pagel
Title: Utilities Superintendent
Mailing Address: N8722 Lake Park Rd
Menasha, WI 54952
Phone: (920) 989-1062 extn: 202
Email Address: jpagel@harrison.wi.gov

Accounting firm or consultant preparing this report (if applicable)

Name: Amber Drewieske
Title: Principal
Mailing Address: CliftonLarsonAllen, LLP
1175 Lombardi Avenue, Suite 200
Green Bau, WI 54304
Phone: (920) 455-4138
Email Address: amber.drewieske@claconnect.com

Name and title of utility General Manager (or equivalent)

Name: Chad Pelishek
Title: Village Manager
Mailing Address: W5298 State Rd 114
Menasha, WI 54952
Phone: (920) 989-1062 extn: 109
Email Address: cpelishek@harrison.wi.gov

Outside contractor responsible for utility operations (if applicable)

Name:
Title:
Mailing Address:
Phone:
Email Address:

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

Name: Scott Handschke
Title: Village President
Mailing Address: W5298 State Rd 114
Menasha, WI 54952
Phone: (920) 808-1596
Email Address: shandscke@harrison.wi.gov

Contact person for cybersecurity issues and events

Name: Jon DeMaster
Title: IT Manager
Mailing Address: W5298 State Rd 114
Menasha, WI 54952
Phone: (920) 808-1596 extn: 104
Email Address: jdemaster@harrison.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

_x_Reports directly to city/village council

Audit Information

Are utility records audited by individulas or firms other than utility employees? _x_Yes __No

Date of most recent audit report: 06/17/2025

Period covered by most recent audit: 1/1/2024 - 12/31/2024

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

Name: Amber Drewieske

Title: Principal

Organization Name: CliftonLarsonAllen, LLP

USPS Address: 1175 Lombardi Avenue, Suite 200

City State Zip Green Bay, WI 54304

Telephone: (920) 455-4138

Email Address: amber.drewieske@claconnect.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

- 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.
- 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.
- 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.

	Employee Count			
Category (a)	**Total (b)**	**Management (c)**	**Executive Leadership (d)**	
Total Utility Employees	2.96	1.08	0.17	1
Women	0.66	0.08	0.00	2
Minorities	0.00	0.00	0.00	3
Veterans	0.00	0.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	1,533,814	1,474,978	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	1,298,387	1,229,589	4
Depreciation Expense (403)	90,433	72,674	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	94,138	84,393	7
Total Operating Expenses	**1,482,958**	**1,386,656**	8
Net Operating Income	**50,856**	**88,322**	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	**50,856**	**88,322**	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	123,078	126,785	16
Miscellaneous Nonoperating Income (421)	852,266	936,111	17
Total Other Income	**975,344**	**1,062,896**	18
Total Income	**1,026,200**	**1,151,218**	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	0	0	21
Other Income Deductions (426)	194,218	177,127	22
Total Miscellaneous Income Deductions	**194,218**	**177,127**	23
Income Before Interest Charges	**831,982**	**974,091**	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	0	0	26
Amortization of Debt Discount and Expense (428)			27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	0	0	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	**0**	**0**	32
Net Income	**831,982**	**974,091**	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	12,192,255	11,218,164	35
Balance Transferred from Income (433)	831,982	974,091	36
Miscellaneous Credits to Surplus (434)	212,344	85,365	37
Miscellaneous Debits to Surplus--Debit (435)	170,730	85,365	38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	**13,065,851**	**12,192,255**	41

Income Statement Account Details

- Å 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.
- Å Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- Å If amount of Contributed Plant ï Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service ï Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	1,533,814		1,533,814	3
Total (Acct. 400)	**1,533,814**	**0**	**1,533,814**	4
Operation and Maintenance Expense (401-402)				5
Derived	1,298,387		1,298,387	6
Total (Acct. 401-402)	**1,298,387**	**0**	**1,298,387**	7
Depreciation Expense (403)				8
Derived	90,433		90,433	9
Total (Acct. 403)	**90,433**	**0**	**90,433**	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	**0**	**0**	**0**	13
Taxes (408)				14
Derived	94,138		94,138	15
Total (Acct. 408)	**94,138**	**0**	**94,138**	16
TOTAL UTILITY OPERATING INCOME	**50,856**	**0**	**50,856**	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	**0**	**0**	**0**	21
Interest and Dividend Income (419)				22
INTEREST ON CHECKING & SAVING ACCOUNTS	123,078		123,078	23
Total (Acct. 419)	**123,078**	**0**	**123,078**	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water		852,266	852,266	26
Impact Fees - Water			0	27
Total (Acct. 421)	**0**	**852,266**	**852,266**	28
TOTAL OTHER INCOME	**123,078**	**852,266**	**975,344**	29
MISCELLANEOUS INCOME DEDUCTIONS				30
Miscellaneous Amortization (425)				31
Regulatory Liability (253) Amortization	0		0	32
Total (Acct. 425)	**0**	**0**	**0**	33
Other Income Deductions (426)				34
Depreciation Expense on Contributed Plant - Water		194,218	194,218	35
Total (Acct. 426)	**0**	**194,218**	**194,218**	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	**0**	**194,218**	**194,218**	37
INTEREST CHARGES				38
Interest on Long-Term Debt (427)				39

Income Statement Account Details

- Å 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.
- Å Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- Å If amount of Contributed Plant ï Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service ï Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Derived	0		0	40
Total (Acct. 427)	**0**	**0**	**0**	41
Interest on Debt to Municipality (430)				42
Derived	0		0	43
Total (Acct. 430)	**0**	**0**	**0**	44
Other Interest Expense (431)				45
Derived	0		0	46
Total (Acct. 431)	**0**	**0**	**0**	47
TOTAL INTEREST CHARGES	**0**	**0**	**0**	48
NET INCOME	**173,934**	**658,048**	**831,982**	49
EARNED SURPLUS				50
Unappropriated Earned Surplus (Beginning of Year) (216)				51
Derived	3,775,858	8,416,397	12,192,255	52
Total (Acct. 216)	**3,775,858**	**8,416,397**	**12,192,255**	53
Balance Transferred from Income (433)				54
Derived	173,934	658,048	831,982	55
Total (Acct. 433)	**173,934**	**658,048**	**831,982**	56
Miscellaneous Credits to Surplus (434)				57
Adjustment for late 2024 audit adjustment	41,614		41,614	58
Reallocate salvage from 2023 to correct column	170,730		170,730	59
Total (Acct. 434)	**212,344**	**0**	**212,344**	60
Miscellaneous Debits to Surplus--Debit (435)				61
Reallocate salvage from 2023 to correct column		170,730	170,730	62
Total (Acct. 435)	**0**	**170,730**	**170,730**	63
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	**4,162,136**	**8,903,715**	**13,065,851**	64

Income Statement Account Details

- 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.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- If amount of Contributed Plant ï Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service ï Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Income Statement Account Details (Page F-02)

Amount of Miscellaneous Debits to Surplus (Acct 435) exceeds $5,000, please explain fully.

Was posted backwards in 2024, correcting now so reconciliation agrees for 216.2.

General Footnote

See descriptions

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

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

Revenues Subject to Wisconsin Remainder Assessment

- Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat Ä 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	1,533,814				**1,533,814**	1
Less: interdepartmental sales	0				**0**	2
Less: interdepartmental rents	0				**0**	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					**0**	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					**0**	5
Revenues subject to Wisconsin Remainder Assessment	**1,533,814**	**0**	**0**	**0**	**1,533,814**	6

Distribution of Total Payroll

- Å Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- Å Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- Å 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.
- Å Provide additional information in the schedule footnotes when necessary.
- Å 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	212,265		**212,265**	1
Electric operating expenses			**0**	2
Gas operating expenses			**0**	3
Heating operating expenses			**0**	4
Sewer operating expenses			**0**	5
Merchandising and jobbing			**0**	6
Other nonutility expenses			**0**	7
Water utility plant accounts			**0**	8
Electric utility plant accounts			**0**	9
Gas utility plant accounts			**0**	10
Heating utility plant accounts			**0**	11
Sewer utility plant accounts			**0**	12
Accum. prov. for depreciation of water plant			**0**	13
Accum. prov. for depreciation of electric plant			**0**	14
Accum. prov. for depreciation of gas plant			**0**	15
Accum. prov. for depreciation of heating plant			**0**	16
Accum. prov. for depreciation of sewer plant			**0**	17
Clearing accounts			**0**	18
All other accounts			**0**	19
Total Payroll	**212,265**	**0**	**212,265**	20

Full-Time Employees (FTE)

Å 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.

Å 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	3.0	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	14,404,990	13,461,865	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,206,460	3,906,331	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	**10,198,530**	**9,555,534**	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	**0**	**0**	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	2,771,461	2,638,740	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	144,428	116,087	23
Other Accounts Receivable (143)	11,828	23,890	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	83,506	80,341	26
Plant Materials and Operating Supplies (154)	23,135	22,117	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
Total Current and Accrued Assets	**3,034,358**	**2,881,175**	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	82,493	112,469	42
Total Deferred Debits	**82,493**	**112,469**	43
TOTAL ASSETS AND OTHER DEBITS	**13,315,381**	**12,549,178**	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)	39,292	39,292	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	13,065,851	12,192,255	5
Total Proprietary Capital	**13,105,143**	**12,231,547**	6
LONG-TERM DEBT			7
Bonds (221)	0	0	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	**0**	**0**	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	146,189	154,172	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	69,435	17
Interest Accrued (237)	0	0	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	13,541	12,394	20
Total Current and Accrued Liabilities	**159,730**	**236,001**	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	50,507	81,630	25
Total Deferred Credits	**50,507**	**81,630**	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
Total Operating Reserves	**0**	**0**	32
TOTAL LIABILITIES AND OTHER CREDITS	**13,315,380**	**12,549,178**	33

Net Utility Plant

Å 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	13,461,865	0	0	0	2
	13,461,865	**0**	**0**	**0**	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,558,036				5
Utility Plant in Service - Contributed Plant (101.2)	11,841,930				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)	5,024				11
Total Utility Plant	**14,404,990**	**0**	**0**	**0**	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,261,488				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,944,972				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	**4,206,460**	**0**	**0**	**0**	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	**0**	**0**	**0**	**0**	26
Net Utility Plant	**10,198,530**	**0**	**0**	**0**	27

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

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

- Report the amounts charged in the operating sections to Depreciation Expense (403).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 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.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	1,155,577	0	0	0	**1,155,577**	1
Credits during year						2
Charged Depreciation Expense (403)	90,433				**90,433**	3
Depreciation Expense on Meters Charged to Sewer	25,728				**25,728**	4
Salvage					**0**	5
Total credits	**116,161**	**0**	**0**	**0**	**116,161**	6
Debits during year						7
Book Cost of Plant Retired	10,250				**10,250**	8
Cost of Removal					**0**	9
Total debits	**10,250**	**0**	**0**	**0**	**10,250**	10
Balance end of year (111.1)	**1,261,488**	**0**	**0**	**0**	**1,261,488**	11

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

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

- Å Report the amounts charged in the operating sections to Other Income Deductions (426).
- Å If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Å 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.
- Å 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)	2,750,754	0	0	0	**2,750,754**	1
Credits during year						2
Charged Other Income Deductions (426)	194,218				**194,218**	3
Depreciation Expense on Meters Charged to Sewer					**0**	4
Salvage					**0**	5
Total credits	**194,218**	**0**	**0**	**0**	**194,218**	6
Debits during year						7
Book Cost of Plant Retired	0				**0**	8
Cost of Removal					**0**	9
Total debits	**0**	**0**	**0**	**0**	**0**	10
Balance end of year (111.2)	**2,944,972**	**0**	**0**	**0**	**2,944,972**	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	**0**	**0**	1
Water utility (154)	23,135	**22,117**	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	**23,135**	**22,117**	9

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

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

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

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	39,292	1
Balance end of year	**39,292**	2

Bonds (Acct. 221)

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

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

Notes Payable & Miscellaneous Long-Term Debt

- Report each class of debt included in Accounts 223, 224 and 231.
- Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 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	69,435	1
Charged water department expense	94,138	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	2,799	5
Total accruals and other credits	**96,937**	6
County, state and local taxes	150,053	7
Social Security taxes	14,775	8
PSC Remainder Assessment	1,544	9
Gross Receipts Tax		10
Total payments and other debits	**166,372**	11
Balance end of year	**0**	12

Interest Accrued (Acct. 237)

- Å Report below interest accrued on each utility obligation.
- Å 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
None				**0**	2
Subtotal Bonds (221)	**0**	**0**	**0**	**0**	3
Advances from Municipality (223)	0	0	0	**0**	4
None				**0**	5
Subtotal Advances from Municipality (223)	**0**	**0**	**0**	**0**	6
Other Long-Term Debt (224)	0	0	0	**0**	7
None				**0**	8
Subtotal Other Long-Term Debt (224)	**0**	**0**	**0**	**0**	9
Notes Payable (231)	0	0	0	**0**	10
None				**0**	11
Subtotal Notes Payable (231)	**0**	**0**	**0**	**0**	12
Customer Deposits (235)	0	0	0	**0**	13
None				**0**	14
Subtotal Customer Deposits (235)	**0**	**0**	**0**	**0**	15
Total	**0**	**0**	**0**	**0**	16

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)	
Cash and Working Funds (131)	0	1
Cash	2,771,461	2
Total (Acct. 131)	**2,771,461**	3
Customer Accounts Receivable (142)	0	4
Water	144,428	5
Total (Acct. 142)	**144,428**	6
Other Accounts Receivable (143)	0	7
Sewer (Non-regulated)		8
Merchandising, jobbing and contract work		9
Assessments Receivable	7,186	10
Due From Developers	4,642	11
Total (Acct. 143)	**11,828**	12
Receivables from Municipality (145)	0	13
Due from Menasha-Fire Protection	72,749	14
Receivable from Municipality	10,757	15
Total (Acct. 145)	**83,506**	16
Miscellaneous Deferred Debits (186)	0	17
WRS Pension Deferred Outflows	82,493	18
Total (Acct. 186)	**82,493**	19
Accounts Payable (232)	0	20
Accounts Payable	146,189	21
Total (Acct. 232)	**146,189**	22
Pension Liability	13,541	23
Total (Acct. 242)	**13,541**	24
Other Deferred Credits (253)	0	25
Regulatory Liability	0	26
Regulatory Liability for Pension	9,706	27
WRS Deferred Inflows	40,801	28
Total (Acct. 253)	**50,507**	29

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 $5,000. 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

- The data used in calculating rate base are averages.
- 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.
- 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.
- 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)	2,515,118				**2,515,118**	2
Materials and Supplies	22,626				**22,626**	3
Less Average						4
Reserve for Depreciation (111.1)	1,208,532				**1,208,532**	5
Customer Advances for Construction					**0**	6
Regulatory Liability	0				**0**	7
Average Net Rate Base	**1,329,212**	**0**	**0**	**0**	**1,329,212**	8
Net Operating Income	50,856				**50,856**	9
Net Operating Income as a percent of Average Net Rate Base	**3.83%**	**N/A**	**N/A**	**N/A**	**3.83%**	10

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

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

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service
Developer funded projects were added in 2025; Breezy meadows: 1623' water main, Harrison Heights: 2240' water main, Cedar View: 800' water main.

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	1,506,422	1,457,737	2
Total Sales of Water	**1,506,422**	**1,457,737**	3
Other Operating Revenues			4
Forfeited Discounts (470)	2,818	2,502	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	24,574	14,739	8
Total Other Operating Revenues	**27,392**	**17,241**	9
Total Operating Revenues	**1,533,814**	**1,474,978**	10
Operation and Maintenenance Expenses			11
Source of Supply Expenses (600-605)	894,072	832,966	12
Pumping Expenses (620-625)	0	0	13
Water Treatment Expenses (630-635)	0	0	14
Transmission and Distribution Expenses (640-655)	178,731	169,747	15
Customer Accounts Expenses (901-906)	67,635	57,626	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	157,949	169,250	18
Total Operation and Maintenenance Expenses	**1,298,387**	**1,229,589**	19
Other Operating Expenses			20
Depreciation Expense (403)	90,433	72,674	21
Amortization Expense (404-407)			22
Taxes (408)	94,138	84,393	23
Total Other Operating Expenses	**184,571**	**157,067**	24
Total Operating Expenses	**1,482,958**	**1,386,656**	25
NET OPERATING INCOME	**50,856**	**88,322**	26

Water Operating Revenues - Sales of Water

- Å Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- Å Report estimated gallons for unmetered sales.
- Å Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- Å 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).
- Å **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).**
- Å **Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.**

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	**0**	**0**	**0**	8
Metered Sales to General Customers (461)				9
Residential (461.1)	2,789	119,108	1,017,454	10
Commercial (461.2)	79	16,079	103,362	11
Industrial (461.3)				12
Public Authority (461.4)	8	3,953	23,523	13
Multifamily Residential (461.5)	34	18,576	117,935	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	**2,910**	**157,716**	**1,262,274**	16
Private Fire Protection Service (462)	59		19,439	17
Public Fire Protection Service (463)	2,918		224,709	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	**5,887**	**157,716**	**1,506,422**	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)

- Report revenues relating to each account and fully describe each item using other than the account title.
- 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.
- 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)	224,709	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)	**224,709**	5
Forfeited Discounts (470)		6
Customer late payment charges	2,818	7
Total Forfeited Discounts (470)	**2,818**	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	14,389	16
Other Water Revenues	3,289	17
Real Estate Inquiry Charges (Per OC-1)	4,750	18
Recording of Special Assessments	2,146	19
Total Other Water Revenues (474)	**24,574**	20

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- 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.
- For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

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

Explain all amounts in Account 474 in excess of $5,000.

Done

Water Operation & Maintenance Expenses

- Å 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.
- Å 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 Labor (600)			0	0	2
Purchased Water (601)		894,072	894,072	832,966	3
Operation Supplies and Expenses (602)			0	0	4
Maintenance of Water Source Plant (605)			0	0	5
Total Source of Supply Expenses	**0**	**894,072**	**894,072**	**832,966**	6
PUMPING EXPENSES					7
Operation Labor (620)			0	0	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)			0	0	10
Operation Supplies and Expenses (623)			0	0	11
Maintenance of Pumping Plant (625)			0	0	12
Total Pumping Expenses	**0**	**0**	**0**	**0**	13
WATER TREATMENT EXPENSES					14
Operation Labor (630)			0	0	15
Chemicals (631)			0	0	16
Operation Supplies and Expenses (632)			0	0	17
Maintenance of Water Treatment Plant (635)			0	0	18
Total Water Treatment Expenses	**0**	**0**	**0**	**0**	19
TRANSMISSION AND DISTRIBUTION EXPENSES					20
Operation Labor (640)		118,431	118,431	108,091	21
Operation Supplies and Expenses (641)		15,697	15,697	13,790	22
Maintenance of Distribution Reservoirs and Standpipes (650)			0	0	23
Maintenance of Mains (651)		16,927	16,927	26,515	24
Maintenance of Services (652)		11,439	11,439	14,798	25
Maintenance of Meters (653)		4,565	4,565	6,553	26
Maintenance of Hydrants (654)		11,672	11,672	0	27
Maintenance of Other Plant (655)			0	0	28
Total Transmission and Distribution Expenses	**0**	**178,731**	**178,731**	**169,747**	29
CUSTOMER ACCOUNTS EXPENSES					30
Meter Reading Labor (901)			0	0	31
Accounting and Collecting Labor (902)		56,504	56,504	52,646	32
Supplies and Expenses (903)		11,131	11,131	4,980	33
Uncollectible Accounts (904)			0	0	34
Customer Service and Informational Expenses (906)			0	0	35
Total Customer Accounts Expenses	**0**	**67,635**	**67,635**	**57,626**	36
SALES EXPENSES					37
Sales Expenses (910)			0	0	38
Total Sales Expenses	**0**	**0**	**0**	**0**	39
ADMINISTRATIVE AND GENERAL EXPENSES					40

Water Operation & Maintenance Expenses

- Å 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.
- Å 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)	
Administrative and General Salaries (920)		37,330	37,330	27,200	41
Office Supplies and Expenses (921)		12,131	12,131	14,352	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		28,589	28,589	51,240	44
Property Insurance (924)		9,947	9,947	12,248	45
Injuries and Damages (925)			0	0	46
Employee Pensions and Benefits (926)		52,776	52,776	46,560	47
Regulatory Commission Expenses (928)			0	0	48
Miscellaneous General Expenses (930)		9,243	9,243	9,424	49
Transportation Expenses (933)		4,388	4,388	3,914	50
Maintenance of General Plant (935)		3,545	3,545	4,312	51
Total Administrative and General Expenses	**0**	**157,949**	**157,949**	**169,250**	52
TOTAL OPERATION AND MAINTENANCE EXPENSES	**0**	**1,298,387**	**1,298,387**	**1,229,589**	53

Water Operation & Maintenance Expenses

- 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.
- 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 $5,000 higher or lower than the Last Year amount.

Account 651 - additional main valve repairs
Account 654 - relocation, painting
Account 903 - postage purchases
Account 920 - reallocation of wages based on actual
Account 923 - accounting assistance, financial assistance, and ordinance rewriting and GIS mapping in the PY

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

Harrison Utilities does not conduct pumping, as our water pressure is maintained by our wholesale water provider (Appleton Water).

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	80,618	69,435	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	2,799		2
Net Property Tax Equivalent	**77,819**	**69,435**	3
Social Security	14,775	13,156	4
PSC Remainder Assessment	1,544	1,802	5
Total Tax Expense	**94,138**	**84,393**	6

Water Property Tax Equivalent - Detail

- Å No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Å 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.
- Å The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- Å 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.
- Å 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.
- Å **Property Tax Equivalent - Total**
  If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

COUNTY: CALUMET(1)

SUMMARY OF TAX RATES		
1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	3.384320
3. Local Tax Rate	mills	2.338648
4. School Tax Rate	mills	5.674585
5. Vocational School Tax Rate	mills	0.681666
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	**12.079219**
9. Less: State Credit	mills	0.967519
11. Net Tax Rate	mills	**11.111700**

PROPERTY TAX EQUIVALENT CALCULATION		
12. Local Tax Rate	mills	**2.338648**
13. Combined School Tax Rate	mills	**6.356251**
14. Other Tax Rate - Local	mills	**0.000000**
15. Total Local & School Tax Rate	mills	**8.694899**
16. Total Tax Rate	mills	**12.079219**
17. Ratio of Local and School Tax to Total	dec.	**0.719823**
18. Total Tax Net of State Credit	mills	**11.111700**
19. Net Local and School Tax Rate	mills	**7.998457**
20. Utility Plant, Jan 1	$	13,461,865
21. Materials & Supplies	$	22,117
22. Subtotal	$	**13,483,982**
23. Less: Plant Outside Limits	$	3,509,711
24. Taxable Assets	$	**9,974,271**
25. Assessment Ratio	dec.	1.010517
26. Assessed Value	$	**10,079,170**
27. Net Local and School Tax Rate	mills	**7.998457**
28. Tax Equiv. Computed for Current Year	$	**80,618**

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION		
1. Utility Plant, Jan 1	$	13,461,865
2. Materials & Supplies	$	22,117
3. Subtotal	$	**13,483,982**
4. Less: Plant Outside Limits	$	3,509,711
5. Taxable Assets	$	**9,974,271**
6. Assessed Value	$	**10,079,170**
7. Tax Equiv. Computed for Current Year	$	**80,618**
8. Tax Equivalent per 1994 PSC Report	$	
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	$	
10. Tax Equivalent for Current Year (see notes)	**$**	**80,618**

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

- Å All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Å Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- Å 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.
- Å 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.
- Å The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- Å 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)	22,180				**22,180**	12
Other Water Source Plant (317)	0				**0**	13
Total Source of Supply Plant	**22,180**	**0**	**0**	**0**	**22,180**	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)	70,720				**70,720**	31
Structures and Improvements (341)	336,515				**336,515**	32
Distribution Reservoirs and Standpipes (342)	0				**0**	33
Transmission and Distribution Mains (343)	243,209	22,455			**265,664**	34
Services (345)	180,958	35,112	1,200		**214,870**	35
Meters (346)	936,173	6,620	9,050		**933,743**	36

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

- Å All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Å Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- Å 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.
- Å 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.
- Å The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- Å 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)	68,207	15,711			**83,918**	37
Other Transmission and Distribution Plant (349)	0				**0**	38
Total Transmission and Distribution Plant	**1,835,782**	**79,898**	**10,250**	**0**	**1,905,430**	39
GENERAL PLANT						40
Land and Land Rights (389)	0				**0**	41
Structures and Improvements (390)	374,145	6,138			**380,283**	42
Office Furniture and Equipment (391)	61,208				**61,208**	43
Computer Equipment (391.1)	44,912	2,480			**47,392**	44
Transportation Equipment (392)	100,752	3,337			**104,089**	45
Stores Equipment (393)	3,553				**3,553**	46
Tools, Shop and Garage Equipment (394)	8,129	4,232			**12,361**	47
Laboratory Equipment (395)	0				**0**	48
Power Operated Equipment (396)	21,540				**21,540**	49
Communication Equipment (397)	0				**0**	50
SCADA Equipment (397.1)	0				**0**	51
Miscellaneous Equipment (398)	0				**0**	52
Total General Plant	**614,239**	**16,187**	**0**	**0**	**630,426**	53
Total utility plant in service directly assignable	**2,472,201**	**96,085**	**10,250**	**0**	**2,558,036**	54
Common Utility Plant Allocated to Water Department	0				**0**	55
TOTAL UTILITY PLANT IN SERVICE	**2,472,201**	**96,085**	**10,250**	**0**	**2,558,036**	56

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- 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.
- 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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- 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 $25,000, please explain. If applicable, provide construction authorization and PSC docket number.

Routine additions

Water Utility Plant in Service - Plant Financed by Contributions

Å All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
Å Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
Å 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.
Å 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.
Å The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
Å 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)	7,714,281	380,878			**8,095,159**	34
Services (345)	1,902,509	256,001			**2,158,510**	35
Meters (346)	0				**0**	36

Water Utility Plant in Service - Plant Financed by Contributions

Å All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.

Å Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.

Å 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.

Å 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.

Å The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.

Å 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)	1,372,874	215,387			**1,588,261**	37
Other Transmission and Distribution Plant (349)	0				**0**	38
Total Transmission and Distribution Plant	**10,989,664**	**852,266**	**0**	**0**	**11,841,930**	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	**10,989,664**	**852,266**	**0**	**0**	**11,841,930**	54
Common Utility Plant Allocated to Water Department	0				**0**	55
TOTAL UTILITY PLANT IN SERVICE	**10,989,664**	**852,266**	**0**	**0**	**11,841,930**	56

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- 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.
- 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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- PSC Uniform System of Accounts

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

Additions for one or more accounts exceed $25,000, please explain. If applicable, provide construction authorization and PSC docket number.

Harrison Heights Phase 3, Breezy Meadows, Cedar View - Developer Financed

Age of Water Mains

- Å 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.
- Å If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Å Report all pipe larger than 72òin diameter in the 72òcategory.

	Feet of Main												
Pipe Size (a)	**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)**	**Total (m)**	
6.000	0	0	0	0	0	0	21,747	3,965	296	281	201	**26,490**	1
8.000	0	0	0	0	0	0	10,120	53,580	71,969	25,148	24,238	**185,055**	2
10.000	0	0	0	0	0	0	13,268	18,034	29,155	9,176	590	**70,223**	3
12.000	0	0	0	0	0	0	0	0	4,266	0	276	**4,542**	4
Total	**0**	**0**	**0**	**0**	**0**	**0**	**45,135**	**75,579**	**105,686**	**34,605**	**25,305**	**286,310**	5

Describe source of information used to develop data:
Developer summaries of final costs and quantities for contributions.

Age of Water Mains

- Å 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.
- Å If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Å Report all pipe larger than 72òin diameter in the 72òcategory.

Age of Water Mains (Page W-13)

The Transmission and Distribution Mains (343) have Additions During Year (W-08 or W-09), please explain.

Commerce Park and Crossroads Business Park

Sources of Water Supply - Statistics

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

	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
Month (a)	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January					0	12,787	**12,787**	1
February					0	11,934	**11,934**	2
March					0	13,142	**13,142**	3
April					0	12,783	**12,783**	4
May					0	17,020	**17,020**	5
June					4	17,947	**17,951**	6
July					0	16,785	**16,785**	7
August					0	17,230	**17,230**	8
September					0	16,136	**16,136**	9
October					10	15,434	**15,444**	10
November					0	11,428	**11,428**	11
December					0	15,774	**15,774**	12
TOTAL	**0**	**0**	**0**	**0**	**14**	**178,400**	**178,414**	13

Water Audit and Other Statistics

- Å 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 ï Water Audits and Loss Control Programs.
- Å For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- Å 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)		178,414	2
Less: Gallons (000s) sold to wholesale customers (exported water)		0	3
Subtotal: Net gallons (000s) entering distribution system		**178,414**	4
Less: Gallons (000s) sold to retail customers (billed, metered)		157716	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)		0	7
Gallons (000s) of Non-Revenue Water		**20,698**	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)		0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)		4,469	10
Subtotal: Unbilled Authorized Consumption		**4,469**	11
Total Water Loss		**16,229**	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)		421	18
Gallons (000s) estimated due to unreported and background leakage		15,808	19
Subtotal Real Losses (leakage)		**16,229**	20
Non-Revenue Water as percentage of net water supplied		12%	21
Total Water Loss as percentage of net water supplied		9%	22
OTHER STATISTICS			23
Maximum gallons (000s) pumped by all methods in any one day during reporting year		524	24
Date of maximum		06/25/2025	25
Cause of maximum			26
elevated usage			27
Minimum gallons (000s) pumped by all methods in any one day during reporting year		382	28
Date of minimum		02/28/2025	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)		0	30
If water is purchased:			31
Vendor Name	Appleton Water Department		32
Point of Delivery	Midway Rd		33
Source of purchased water	Surface		34
Vendor Name (2)	Fox Crossing Utilities		35
Point of Delivery (2)	HWY 10/114		36
Source of purchased water (2)	Ground		37
Vendor Name (3)			38
Point of Delivery (3)			39
Source of purchased water (3)			40
Number of main breaks repaired this year		2	41
Number of service breaks repaired this year		1	42
Does the utility have an asset management plan?		Yes	43

Water Audit and Other Statistics

Å 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 ï Water Audits and Loss Control Programs.

Å For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.

Å 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

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

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

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

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

Pumping & Power Equipment

Pumping & Power Equipment (Page W-18)

Explain why the utility does not have any entries in the schedule.

The Utility purchases all water, thus not applicable.

Reservoirs, Standpipes and Elevated Tanks

Å 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.

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

Water Treatment Plant

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

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

Water Mains

- Å Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Å Explain all reported adjustments as a schedule footnote.
- Å For main additions reported in column (e), as a schedule footnote:
  - Ǔ Explain how the additions were funded.
  - Ǔ Also report the amount assessed and the feet of main recorded under this method.
  - Ǔ 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.
- Å Report all pipe larger than 72òin diameter in the 72òcategory.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
Other Plastic	Distribution	6	24,732	120			**24,852**	1
Other Plastic	Distribution	8	116,013	4,543			**120,556**	2
Other Plastic	Supply	8	12				**12**	3
Other Plastic	Distribution	10	60,791				**60,791**	4
Other Plastic	Distribution	12	4,370				**4,370**	5
Other Plastic	Supply	12	107				**107**	6
Total Within Municipality			**206,025**	**4,663**			**210,688**	7
Other Plastic	Distribution	6	1,638				**1,638**	8
Ductile Iron, Lined (late 1960's to present)	Distribution	8	93				**93**	9
Other Plastic	Distribution	8	64,325				**64,325**	10
Other Plastic	Supply	8	69				**69**	11
Other Plastic	Distribution	10	9,432				**9,432**	12
Other Plastic	Supply	12	65				**65**	13
Total Outside Municipality			**75,622**				**75,622**	14
Total Utility			**281,647**	**4,663**			**286,310**	15

Water Mains

- Å Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Å Explain all reported adjustments as a schedule footnote.
- Å For main additions reported in column (e), as a schedule footnote:
  - Ǔ Explain how the additions were funded.
  - Ǔ Also report the amount assessed and the feet of main recorded under this method.
  - Ǔ 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.
- Å Report all pipe larger than 72òin diameter in the 72òcategory.

Water Mains (Page W-21)

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

TID financed

Utility-Owned Water Service Lines

- Å The utility's service line is the pipe from the main to and through the curb stop.
- Å Explain all reported adjustments as a schedule footnote.
- Å 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.
- Å For service lines added during the year in column (d), as a schedule footnote:
  - Ŭ Explain how the additions were financed.
  - Ŭ If assessed against property owners, explain the basis of the assessments.
  - Ŭ 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.
  - Ŭ If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- Å Report service lines separately by diameter and pipe materials.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Copper	0.750	48				48		1
Copper	1.000	1,036		1		1,035		2
Other Plastic	1.000	919				919	25	3
Other Plastic	1.250	900	94	3		991	154	4
Other Plastic	1.500	80				80		5
Copper	2.000	10				10		6
Other Plastic	2.000	13	1			14		7
Copper	4.000	1				1		8
Other Plastic	4.000	47				47		9
Other Plastic	6.000	4				4		10
Copper	8.000	1				1		11
Other Plastic	8.000	9				9		12
Utility Total		**3,068**	**95**	**4**		**3,159**	**179**	13

Utility-Owned Water Service Lines

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- 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.
- 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.
- 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.

TID financed

Meters

- Å Include in Columns (b-f) meters in stock as well as those in service.
- Å 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.
- Å Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Å Totals by size in Column (f) should equal same size totals in Column (s).
- Å Explain all reported adjustments as schedule footnote.
- Å 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 (0)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)	
5/8	2,997		102		2,895	133	2,809	54		2					4		26	**2,895**	1
1	38	4	3		39	3	26	8		3					1		1	**39**	2
1 1/2	2				2	1		1									1	**2**	3
2	46		2		44	15		12		2	29						1	**44**	4
3	11		1		10	5		1		1	5				3			**10**	5
4	1	1			2	1		2										**2**	6
Total	**3,095**	**5**	**108**		**2,992**	**158**	**2,835**	**78**		**8**	**34**				**8**		**29**	**2,992**	7

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

X All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

X Manually - inside the premises or remote register (# of meter: 6)

X Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 2957)

Advanced Metering Infrastructure (AMI) - fixed network

Other

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- 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.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Meters (Page W-23)

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

The Utility is replacing as needed based on testing.

Hydrants and Distribution System Valves

- Å Distinguish between fire and flushing hydrants by lead size.
    - Ǔ Fire hydrants normally have a lead size of 6 inches or greater.
    - Ǔ Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- Å Explain all reported adjustments in the schedule footnotes.
- Å Report fire hydrants as within or outside the municipal boundaries.
- Å Number of hydrants operated during year means: opened and water withdrawn.
- Å 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	**184**				**184**	1
Fire - Within Municipality	**429**	8			**437**	2
Total Fire Hydrants	**613**	**8**	**0**	**0**	**621**	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	621
Number of Distribution System Valves end of year	1,258
Number of Distribution Valves operated during Year	629

List of All Station and Wholesale Meters

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

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

List of All Station and Wholesale Meters

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

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

Explain how you measure water produced and your plans on measuring this in the future.

The Utility purchases all water and does not maintain any station or wholesale meters.

Water Conservation Programs

- Å 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.
- Å 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

- Å 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.
- Å 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 ñWithin Muni Boundaryò refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Appleton (City)	69	1
Harrison (Village) **	1,659	2
Menasha (City)	1,229	3
Total - Calumet County	**2,957**	4
Total - Customers Served	**2,957**	5
Total - Outside Muni Boundary	**1,298**	6
Total - Within Muni Boundary **	**1,659**	7

** = *Within municipal boundary*

Privately-Owned Water Service Lines

- Å The privately owned service line is the pipe from the curb stop to the meter.
- Å Explain all reported adjustments in columns(f) as a schedule footnote.
- Å 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.
- Å 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)	
Copper	0.750	48				48			1
Copper	1.000	621		4		617			2
Other Plastic	1.000	1,029	1			1,030			3
Copper	1.250	2				2			4
Other Plastic	1.250	1,077	96			1,173			5
Copper	1.500	1				1			6
Other Plastic	1.500	17	1			18			7
Copper	2.000	7				7			8
Other Plastic	2.000	16	1			17			9
Other Plastic	4.000	48				48			10
Other Plastic	6.000	4				4			11
Other Plastic	8.000	10				10			12
Utility Total		**2,880**	**99**	**4**		**2,975**			13

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

- Å 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.
- Å For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- Å For residential arrears, include billed amounts past due and unpaid.
- Å For tax roll customers, report number of residential customers transferred to the tax roll as required by Wis. Stat. Ä 66.0809.
- Å For tax roll arrears, report dollar amount of residential arrears transferred to the tax roll as required by Wis. Stat. Ä 66.0809.
- Å When providing quarterly data, provide the amounts of notices/customers that occur during each separate quarter, rather than providing a snapshot of numbers on the last day of the quarter or a running total through the year.

	Description (a)	Amount (b)
Disconnection Notices		
1.	Total number of disconnection notices sent to residential customers for non-payment as of March 31	0
2.	Total number of disconnection notices sent to residential customers for non-payment as of June 30	0
3.	Total number of disconnection notices sent to residential customers for non-payment as of September 30	0
4.	Total number of disconnection notices sent to residential customers for non-payment as of December 31	0
Disconnections		
1.	Total number of residential disconnections of service performed for non-payment as of March 31	0
2.	Total number of residential disconnections of service performed for non-payment as of June 30	0
3.	Total number of residential disconnections of service performed for non-payment as of September 30	0
4.	Total number of residential disconnections of service performed for non-payment as of December 31	0
Arrears (Customers)		
1.	Total number of residential customers with arrears as of March 31	242
2.	Total number of residential customers with arrears as of June 30	266
3.	Total number of residential customers with arrears as of September 30	268
4.	Total number of residential customers with arrears as of December 31	234
Arrears (Dollar Amounts)		
1.	Total dollar amount of residential customer arrears as of March 31	18,132
2.	Total dollar amount of residential customer arrears as of June 30	19,666
3.	Total dollar amount of residential customer arrears as of September 30	23,214
4.	Total dollar amount of residential customer arrears as of December 31	13,763
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	41
2.	Total dollar amount of residential arrears placed on the tax roll	19,669
	Footnotes	**No**