



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

VILLAGE OF RIDGEWAY MUNICIPAL WATER UTILITY

208 JARVIS STREET
RIDGEWAY, WI 53582-0028

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, or any rule, regulation or order of the Public Service Commission of Wisconsin, Chapter PSR 11.01, is a violation of the provisions of the Public Service Commission of Wisconsin, Chapter SPS 11.01, or any rule, regulation or order of the Public Service Commission of Wisconsin, Chapter PSR 11.01, and the violation of any provision 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: 01/01/1948

DNR Public Water System ID: 12500873

Safe Drinking Water Information System (SDWIS) Total Population Served: 690

I **Hailey Roessler, Clerk/Treasurer** of **VILLAGE OF RIDGEWAY MUNICIPAL WATER UTILITY**, 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: **4/14/2023**

Signature Page (Page ii)

General Footnote

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

The Village Board
Village of Ridgeway
Ridgeway, Wisconsin 53582

Management is responsible for the accompanying prescribed form of the Village of Ridgeway, Wisconsin Water Utility for the year ended December 31, 2022. 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 AICPA. We did not audit or review 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 this prescribed form.

Other Matter

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

Johnson Block and Company, Inc.
Johnson Block and Company, Inc.

Mineral Point, WI

April 21, 2023

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Hailey Roessler
Title: Clerk Treasurer
Mailing Address: 208 Jarvis Street
Ridgeway, WI 53582
Phone: (608) 924-5881
Email Address: clerk@ridgewaywi.gov

Accounting firm or consultant preparing this report (if applicable)

Name: Mikayla Bakken, CPA
Title: Senior Accountant
Mailing Address: Johnson Block and Company, Inc.
2500 Business Park Road
Mineral Point, WI 53565
Phone: (608) 987-2206
Email Address: mbakken@johnsonblock.com

Name and title of utility General Manager (or equivalent)

Name: Dale Peterson
Title: Director of Public Works
Mailing Address: 208 Jarvis Street
Ridgeway, WI 53582
Phone: (608) 924-5881
Email Address: publicworks@ridgewaywi.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: Michele Casper
Title: Village President
Mailing Address: 208 Jarvis St
Ridgeway, WI 53582
Phone: (608) 924-5881
Email Address: president@ridgewaywi.gov

Contact person for cybersecurity issues and events

Name: Hailey Roessler
Title: Clerk/Treasurer
Mailing Address: 208 Jarvis Street
Ridgeway, WI 53582
Phone: (608) 924-5881
Email Address: clerk@ridgewaywi.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: 05/03/2022

Period covered by most recent audit: 1/1/2021-12/31/2021

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

Name: Shawn Roelli

Title: Partner

Organization Name: Johnson Block and Company, Inc.

USPS Address: 2500 Business Park Road

City State Zip Mineral Point, WI 53565

Telephone: (608) 987-2206

Email Address: sroelli@johnsonblock.com

Report Preparation

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

Audit

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	4.00	4.00	0.00	1
Women	2.00	2.00	0.00	2
Minorities	0.00	0.00	0.00	3
Veterans	0.00	0.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	218,331	174,663	2
“CdYU]b[‘9I dYbgYg.			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	135,889	137,545	5
Depreciation Expense (403)	44,757	42,256	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	45,873	48,511	9
“HcHU`CdYU]b[‘9I dYbgYg	226,519	228,312	10
“BYhCdYU]b[`bVta Y	(8,188)	(53,649)	11
Income from Utility Plant Leased to Others (412-413)			12
“I H]ImCdYU]b[`bVta Y	(8,188)	(53,649)	13
OTHER INCOME			14
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	15
Income from Nonutility Operations (417)			16
Nonoperating Rental Income (418)			17
Interest and Dividend Income (419)	876	1,140	18
Miscellaneous Nonoperating Income (421)	0	199,879	19
“HcHU`CA Yf `bVta Y	876	201,019	20
“HcHU` `bVta Y	(7,312)	147,370	21
MISCELLANEOUS INCOME DEDUCTIONS			22
Miscellaneous Amortization (425)	(4,094)	(4,094)	23
Other Income Deductions (426)	9,426	8,266	24
“HcHU`A]gW`UbYci g`bVta Y8 YXi W]cbg	5,332	4,172	25
“`bVta Y6 YZfY`bhYfYgh7\ Uf[Yg	(12,644)	143,198	26
INTEREST CHARGES			27
Interest on Long-Term Debt (427)	24,194	18,311	28
Amortization of Debt Discount and Expense (428)	7,500		29
Amortization of Premium on Debt--Cr. (429)			30
Interest on Debt to Municipality (430)	0	0	31
Other Interest Expense (431)	0	0	32
Interest Charged to Construction--Cr. (432)			33
“HcHU` `bhYfYgh7\ Uf[Yg	31,694	18,311	34
“BYh`bVta Y	(44,338)	124,887	35
EARNED SURPLUS			36
Unappropriated Earned Surplus (Beginning of Year) (216)	1,199,459	1,074,572	37
Balance Transferred from Income (433)	(44,338)	124,887	38
Miscellaneous Credits to Surplus (434)			39
Miscellaneous Debits to Surplus--Debit (435)			40
Appropriations of Surplus--Debit (436)			41
Appropriations of Income to Municipal Funds--Debit (439)			42
“HcHU`i bUddfcd]UH`X`9UfbYX`Gi fd`i g`9bX`cZMYUf`fB% L	1,155,121	1,199,459	43

Income Statement Account Details

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

g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

g If amount of Contributed Plant - Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service - Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	1
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	218,331		218,331	3
Total (Acct. 400)	218,331	0	218,331	4
Operation and Maintenance Expense (401-402)				5
Derived	135,889		135,889	6
Total (Acct. 401-402)	135,889	0	135,889	7
Depreciation Expense (403)				8
Derived	44,757		44,757	9
Total (Acct. 403)	44,757	0	44,757	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	45,873		45,873	15
Total (Acct. 408)	45,873	0	45,873	16
TOTAL UTILITY OPERATING INCOME	(8,188)	0	(8,188)	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 and Dividend Income	876		876	23
Total (Acct. 419)	876	0	876	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
Total (Acct. 421)	0	0	0	28
TOTAL OTHER INCOME	876	0	876	29
MISCELLANEOUS INCOME DEDUCTIONS				30
Miscellaneous Amortization (425)				31
Regulatory Liability (253) Amortization	(4,094)		(4,094)	32
Total (Acct. 425)	(4,094)	0	(4,094)	33
Other Income Deductions (426)				34
Depreciation Expense on Contributed Plant - Water		9,426	9,426	35
Total (Acct. 426)	0	9,426	9,426	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(4,094)	9,426	5,332	37
INTEREST CHARGES				38
Interest on Long-Term Debt (427)				39

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Derived	24,194		24,194	40
Total (Acct. 427)	24,194	0	24,194	41
Amortization of Debt Discount and Expense (428)				42
Bond Issuance Cost	7,500		7,500	43
Total (Acct. 428)	7,500	0	7,500	44
Interest on Debt to Municipality (430)				45
Derived	0		0	46
Total (Acct. 430)	0	0	0	47
Other Interest Expense (431)				48
Derived	0		0	49
Total (Acct. 431)	0	0	0	50
TOTAL INTEREST CHARGES	31,694	0	31,694	51
NET INCOME	(34,912)	(9,426)	(44,338)	52
EARNED SURPLUS				53
Unappropriated Earned Surplus (Beginning of Year) (216)				54
Derived	565,116	634,343	1,199,459	55
Total (Acct. 216)	565,116	634,343	1,199,459	56
Balance Transferred from Income (433)				57
Derived	(34,912)	(9,426)	(44,338)	58
Total (Acct. 433)	(34,912)	(9,426)	(44,338)	59
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	530,204	624,917	1,155,121	60

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

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

Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	218,331				218,331	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	218,331	0	0	0	218,331	6

Full-Time Employees (FTE)

g Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

g Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	0.5	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)	2,892,161	2,672,842	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	504,380	512,085	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BYhil H]mD'Ubh	2,387,781	2,160,757	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)	19,388	19,608	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
HcHU' CA Yf DfcdYfmiUbX' =bj Ygfa Ybtg	19,388	19,608	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	7,206	33,322	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)	13,439	7,435	23
Other Accounts Receivable (143)	0	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	1,764	5,486	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	7,639	1,250	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
HcHU' 7 i ffYbhiUbX' 5 VWfi YX' 5 ggYfg	30,048	47,493	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)	245,727	294,873	42
HcHU' 8 YZffYX' 8 YV]fg	245,727	294,873	43
HCH5 @5 GG9 HG' 5 B8 ' CH< 9F ' 896 #HG	2,682,944	2,522,731	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)	535,122	535,122	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	1,155,121	1,199,459	5
“HcHJ” DfcdfjYUfmi7 UdjHJ	1,690,243	1,734,581	6
LONG-TERM DEBT			7
Bonds (221)	510,520	157,484	8
Advances from Municipality (223)	0	0	9
Other long-Term Debt (224)	444,382	617,287	10
“HcHJ” @cbj !HYfa 8 YVh	954,902	774,771	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	30,691	3,540	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	3,009	1,646	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	0	0	20
“HcHJ” 7i ffYbhUbX’5 VWI YX’ @UVj]HjYg	33,700	5,186	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	4,099	8,193	25
“HcHJ” 8 YZffYX’7 fYX]Jg	4,099	8,193	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
“HcHJ” CdYfUj]b[F YgYfj Yg	0	0	32
“HCH5 @@56 =@H9 G’5 B8 CH<9F 7 F98 HG	2,682,944	2,522,731	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	2,672,842	0	0	0	2
	2,672,842	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,208,496				5
Utility Plant in Service - Contributed Plant (101.2)	653,821				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)	29,844				11
Total Utility Plant	2,892,161	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)	474,075				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	30,305				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	504,380	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	2,387,781	0	0	0	27

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	467,575	0	0	0	467,575	1
Credits during year						2
Charged Depreciation Expense (403)	44,757				44,757	3
Depreciation Expense on Meters Charged to Sewer	1,752				1,752	4
Salvage					0	5
Total credits	46,509	0	0	0	46,509	6
Debits during year						7
Book Cost of Plant Retired	40,009				40,009	8
Cost of Removal					0	9
Total debits	40,009	0	0	0	40,009	10
Balance end of year (111.1)	474,075	0	0	0	474,075	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)	44,510	0	0	0	44,510	1
Credits during year						2
Charged Other Income Deductions (426)	9,426				9,426	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	9,426	0	0	0	9,426	6
Debits during year						7
Book Cost of Plant Retired	23,631				23,631	8
Cost of Removal					0	9
Total debits	23,631	0	0	0	23,631	10
Balance end of year (111.2)	30,305	0	0	0	30,305	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	1,764	5,486	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	1,764	5,486	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)				
None				1
Total	0		0	2
Unamortized premium on debt (251)				
None				3
Total	0		0	4

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		535,122	1
Balance end of year		535,122	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)	
2020 SDWF Revenue Bonds	01/22/2020	05/01/2039	1.65%	149,898	1
2022 SDWF revenue Bonds	09/28/2022	05/01/2042	2.14%	360,622	2
Total				510,520	3

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					1
2020 Water Tower Bank Note	12/10/2020	12/09/2030	2.95%	444,382	2
Total for Account 224				444,382	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	45,873	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	554	5
Total accruals and other credits	46,427	6
County, state and local taxes	43,548	7
Social Security taxes	2,711	8
PSC Remainder Assessment	168	9
Gross Receipts Tax		10
Total payments and other debits	46,427	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
2020 SDWF Revenue Bonds	438	2,515	2,536	417	2
2022 SDWF Revenue Bond		7,416	5,913	1,503	3
Subtotal Bonds (221)	438	9,931	8,449	1,920	4
Advances from Municipality (223)	0	0	0	0	5
None				0	6
Subtotal Advances from Municipality (223)	0	0	0	0	7
Other Long-Term Debt (224)	0	0	0	0	8
2020 Water Tower Bank Note	1,208	14,263	14,382	1,089	9
Subtotal Other Long-Term Debt (224)	1,208	14,263	14,382	1,089	10
Notes Payable (231)	0	0	0	0	11
None				0	12
Subtotal Notes Payable (231)	0	0	0	0	13
Customer Deposits (235)	0	0	0	0	14
None				0	15
Subtotal Customer Deposits (235)	0	0	0	0	16
Total	1,646	24,194	22,831	3,009	17

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Sinking Funds (125)	0	1
SDWFL Debt Service Fund	19,388	2
Total (Acct. 125)	19,388	3
Cash and Working Funds (131)	0	4
Cash	7,206	5
Total (Acct. 131)	7,206	6
Customer Accounts Receivable (142)	0	7
Water	13,439	8
Total (Acct. 142)	13,439	9
Other Accounts Receivable (143)	0	10
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Total (Acct. 143)	0	13
Prepayments (165)	0	14
Prepaid Expenses	7,639	15
Total (Acct. 165)	7,639	16
Miscellaneous Deferred Debits (186)	0	17
Miscellaneous Deferred Debits	245,727	18
Total (Acct. 186)	245,727	19
Accounts Payable (232)	0	20
Accounts Payable	30,691	21
Total (Acct. 232)	30,691	22
Other Deferred Credits (253)	0	23
Regulatory Liability	4,099	24
Total (Acct. 253)	4,099	25

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)	2,101,943				2,101,943	2
Materials and Supplies	3,625				3,625	3
Less Average						4
Reserve for Depreciation (111.1)	470,825				470,825	5
Customer Advances for Construction					0	6
Regulatory Liability	6,146				6,146	7
Average Net Rate Base	1,628,597	0	0	0	1,628,597	8
Net Operating Income	-8,188				-8,188	9
Net Operating Income as a percent of Average Net Rate Base	-0.50%	N/A	N/A	N/A	-0.50%	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	8,193	0	0	0	8,193	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	4,094				4,094	5
Balance End of Year	4,099	0	0	0	4,099	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

The Utility implemented new rates effective June 27, 2022 after completing a conventional rate case.

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)	186,560	141,707	2
Total Sales of Water	186,560	141,707	3
Other Operating Revenues			4
Forfeited Discounts (470)	350	326	5
Rents from Water Property (472)	29,601	31,175	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	1,820	1,455	8
Total Other Operating Revenues	31,771	32,956	9
Total Operating Revenues	218,331	174,663	10
Operation and Maintenance Expenses			11
Plant Operation and Maintenance Expenses (600-660)	99,765	110,780	12
General Operating Expenses (680-691)	36,124	26,765	13
Total Operation and Maintenance Expenses	135,889	137,545	14
Other Operating Expenses			15
Depreciation Expense (403)	44,757	42,256	16
Amortization Expense (404-407)			17
Taxes (408)	45,873	48,511	18
Total Other Operating Expenses	90,630	90,767	19
Total Operating Expenses	226,519	228,312	20
NET OPERATING INCOME	(8,188)	(53,649)	21

Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				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)	288	10,752	94,735	10
Commercial (461.2)	14	310	3,776	11
Industrial (461.3)				12
Public Authority (461.4)	5	253	2,846	13
Multifamily Residential (461.5)	2	456	2,411	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	309	11,771	103,768	16
Private Fire Protection Service (462)				17
Public Fire Protection Service (463)	1		82,792	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	310	11,771	186,560	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)	82,792	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)	82,792	5
Forfeited Discounts (470)		6
Customer late payment charges	350	7
Total Forfeited Discounts (470)	350	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	29,601	10
Total Rents from Water Property (472)	29,601	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	1,752	16
Miscellaneous Revenue	68	17
Total Other Water Revenues (474)	1,820	18

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
PLANT OPERATION AND MAINTENANCE EXPENSES					1
Salaries and Wages (600)		31,329	31,329	34,379	2
Purchased Water (610)			0	0	3
Fuel or Power Purchased for Pumping (620)		8,069	8,069	5,400 *	4
Chemicals (630)			0	0	5
Supplies and Expenses (640)		4,613	4,613	7,119 *	6
Repairs of Water Plant (650)		54,841	54,841	62,717	7
Transportation Expenses (660)		913	913	1,165	8
Total Plant Operation and Maintenance Expenses	0	99,765	99,765	110,780	9
GENERAL OPERATING EXPENSES					10
Administrative and General Salaries (680)		5,106	5,106	3,060 *	11
Office Supplies and Expenses (681)		4,194	4,194	2,922	12
Outside Services Employed (682)		9,821	9,821	9,247	13
Insurance Expense (684)		4,091	4,091	9,001 *	14
Employees Pensions and Benefits (686)		2,091	2,091	2,055	15
Regulatory Commission Expenses (688)		10,776	10,776	120 *	16
Miscellaneous General Expenses (689)		45	45	360	17
Uncollectible Accounts (690)			0	0	18
Customer Service and Informational Expenses (691)			0	0	19
Total General Operating Expenses	0	36,124	36,124	26,765	20
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	135,889	135,889	137,545	21

Water Operation & Maintenance Expenses

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

Water Operation & Maintenance Expenses (Page W-05)

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

A/C 620 - Increase in cost of power compared to prior year.

A/C 640 - Obsolete inventory was written off to this account in 2021.

A/C 680 - Administrative and general salaries - There was turnover in 2021 and a position was vacant 4 months. Position filled for all of 2022.

A/C 684 - Property insurance broken out as prepaid in 2022 for 2023 portion (\$3,543).

A/C 688 - \$9,438 was incurred related to the conventional rate case.

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	43,548	46,151	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	554	666	2
Net Property Tax Equivalent	42,994	45,485	3
Social Security	2,711	2,826	4
PSC Remainder Assessment	168	200	5
Total Tax Expense	45,873	48,511	6

Water Property Tax Equivalent - Detail

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

COUNTY: IOWA(1)

SUMMARY OF TAX RATES			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.000000	12. Local Tax Rate	mills	10.992221
2. County Tax Rate	mills	8.257527	13. Combined School Tax Rate	mills	12.427189
3. Local Tax Rate	mills	10.992221	14. Other Tax Rate - Local	mills	0.000000
4. School Tax Rate	mills	11.029084	15. Total Local & School Tax Rate	mills	23.419410
5. Vocational School Tax Rate	mills	1.398105	16. Total Tax Rate	mills	31.676937
6. Other Tax Rate - Local	mills	0.000000	17. Ratio of Local and School Tax to Total	dec.	0.739321
7. Other Tax Rate - Non-Local	mills	0.000000	18. Total Tax Net of State Credit	mills	30.056083
8. Total Tax Rate	mills	31.676937	19. Net Local and School Tax Rate	mills	22.221079
9. Less: State Credit	mills	1.620854	20. Utility Plant, Jan 1	\$	2,672,842
11. Net Tax Rate	mills	30.056083	21. Materials & Supplies	\$	5,486
			22. Subtotal	\$	2,678,328
			23. Less: Plant Outside Limits	\$	0
			24. Taxable Assets	\$	2,678,328
			25. Assessment Ratio	dec.	0.731708
			26. Assessed Value	\$	1,959,754
			27. Net Local and School Tax Rate	mills	22.221079
			28. Tax Equiv. Computed for Current Year	\$	43,548

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION	
1. Utility Plant, Jan 1	\$ 2,672,842
2. Materials & Supplies	\$ 5,486
3. Subtotal	\$ 2,678,328
4. Less: Plant Outside Limits	\$ 0
5. Taxable Assets	\$ 2,678,328
6. Assessed Value	\$ 1,959,754
7. Tax Equiv. Computed for Current Year	\$ 43,548
8. Tax Equivalent per 1994 PSC Report	\$ 16,788
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$
10. Tax Equivalent for Current Year (see notes)	\$ 43,548

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)	7,359				7,359	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)	154,455				154,455	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	161,814	0	0	0	161,814	14
PUMPING PLANT						15
Land and Land Rights (320)	408				408	16
Structures and Improvements (321)	25,034				25,034	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	79,357				79,357	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	104,799	0	0	0	104,799	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)	2,713				2,713	28
Total Water Treatment Plant	2,713	0	0	0	2,713	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	445				445	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	322,878				322,878	33
Transmission and Distribution Mains (343)	848,722	117,675	30,149		936,248 *	34
Services (345)	179,369	82,985	7,473		254,881 *	35
Meters (346)	72,611	30,275	280		102,606 *	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)	127,527	22,180	2,107		147,600 *	37
Other Transmission and Distribution Plant (349)	20,134				20,134	38
Total Transmission and Distribution Plant	1,571,686	253,115	40,009	0	1,784,792	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	590				590	43
Computer Equipment (391.1)	4,679				4,679	44
Transportation Equipment (392)	37,263				37,263	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)	24,950				24,950	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	86,735				86,735	51
Miscellaneous Equipment (398)	161				161	52
Total General Plant	154,378	0	0	0	154,378	53
Total utility plant in service directly assignable	1,995,390	253,115	40,009	0	2,208,496	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	1,995,390	253,115	40,009	0	2,208,496	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 \$10,000, please explain. If applicable, provide construction authorization and PSC docket number.

A/C 343 - As part of the 2022 street projects, 1,225' of main was replaced and removed 171'.

A/C 345 - As part of the 2022 street projects, 23 services were replaced and 4 added.

A/C 346 - 75 meters were purchased in 2022 to upgrade their meter system. Only 2 were replaced in 2022 and the remaining meters are in stock and will be put into service in 2023.

A/C 348 - As part of the 2022 street projects, 2 hydrants were replaced and 1 added.

Retirements for one or more accounts exceed \$10,000, please explain.

A/C 343 - As part of the 2022 street projects, 1,225' of main was replaced and removed 171'.

A/C 345 - As part of the 2022 street projects, 23 services were replaced and 4 added.

A/C 346 - 75 meters were purchased in 2022 to upgrade their meter system. Only 2 were replaced in 2022 and the remaining meters are in stock and will be put into service in 2023.

A/C 348 - As part of the 2022 street projects, 2 hydrants were replaced and 1 added.

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)	526,712		18,711		508,001 *	34
Services (345)	96,651		4,027		92,624 *	35
Meters (346)	0				0	36

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	54,089		893		53,196	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	677,452	0	23,631	0	653,821	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	677,452	0	23,631	0	653,821	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	677,452	0	23,631	0	653,821	56

Water Utility Plant in Service - Plant Financed by Contributions

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

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

Retirements for one or more accounts exceed \$10,000, please explain.

A/C 343 - As part of the 2022 street projects, 1,225' of main was replaced and removed 171'.

A/C 345 - As part of the 2022 street projects, 23 services were replaced and 4 added.

A/C 348 - As part of the 2022 street projects, 2 hydrants were replaced and 1 added.

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 12" in diameter in the 12" category.

Pipe Size (a)	Feet of Main											Total (m)		
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)	2021-2030 (l)			
6.000								8,524				846	9,370	1
8.000									9,567	1,572	2,608		13,747	2
12.000								1,600					1,600	3
Total	0	0	0	0	0	0	0	10,124	9,567	1,572	3,454		24,717	4

Describe source of information used to develop data:

Maps and past blueprints. Feet of main in 1991-2000 used to plug remaining feet of main to agree to schedule W-21 that were originally installed between 1901 and 2000.

Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January	1,126		1,126				1,126	1
February	1,015		1,015				1,015	2
March	1,543		1,543				1,543	3
April	1,397		1,397				1,397	4
May	1,468		1,468				1,468	5
June	1,201		1,201				1,201	6
July	1,147		1,147				1,147	7
August	1,081		1,081				1,081	8
September	956		956				956	9
October	998		998				998	10
November	956		956				956	11
December	1,084		1,084				1,084	12
TOTAL	13,972	0	13,972	0	0	0	13,972	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)	13,972	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	13,972	4
Less: Gallons (000s) sold to retail customers (billed, metered)	11771	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	2,201	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	50	10
Subtotal: Unbilled Authorized Consumption	50	11
Total Water Loss	2,151	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0	14
Gallons (000s) estimated due to data and billing errors	0	15
Gallons (000s) estimated due to customer meter under-registration	0	16
Subtotal Apparent Losses	0	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	0	18
Gallons (000s) estimated due to unreported and background leakage	2,151	19
Subtotal Real Losses (leakage)	2,151	20
Non-Revenue Water as percentage of net water supplied	16%	21
Total Water Loss as percentage of net water supplied	15%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	78	24
Date of maximum	03/19/2022	25
Cause of maximum		26
Leaking lateral/private farm.		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	22	28
Date of minimum	09/26/2022	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	80,884	30
If water is purchased:		31
Vendor Name		32
Point of Delivery		33
Source of purchased water		34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	0	41
Number of service breaks repaired this year	0	42
Does the utility have an asset management plan?	No	43

Water Audit and Other Statistics

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

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.

Water Audit and Other Statistics (Page W-15)**General Footnote**

The Utility does not currently have an asset management plan but are currently developing one.

Sources of Water Supply - Well Information

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

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
WELL #1 - WEST FARWELL	#1	734	12	144,000	No	1
WELL #2 LORRAINE COURT	#2	1,128	12	288,000	Yes	2
				432,000		3

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	DNR Well Id (c)	Pump					Pump Motor or Standby Engine				
			Primary Purpose (d)	Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
WELL#1	WELL#1		Primary	Distribution	1979	Submersible	90	2022	2022	Electric	10	1
WELL#2	#2		Primary	Distribution	2010	Submersible	250	2010	2010	Electric	50	2

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)	1
WATER TOWER	ET	1993	Elevated Tank	Steel	135	150,000	

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.

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

Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	6	9,920		1,356		8,564	1
PVC	Distribution	6	766	80			846 *	2
Other Metal	Distribution	8	10,197		40		10,157	3
PVC	Distribution	8	2,405	1,145			3,550 *	4
PVC	Distribution	12	1,600				1,600	5
Total Within Municipality			24,888	1,225	1,396		24,717	6
Total Utility			24,888	1,225	1,396		24,717	7

Water Mains

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

Water Mains (Page W-21)

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

Additions financed by Safe Drinking Water Fund loan - project 5206-05.

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)	
Unknown - Does Not Contain Lead	0.750	173		21		152		1
Copper	1.000	31	27	2		56	4	2
Unknown - Does Not Contain Lead	1.000	74				74		3
Unknown - Does Not Contain Lead	1.500	3				3		4
Unknown - Does Not Contain Lead	2.000	2				2		5
Utility Total		283	27	23		287	4	6

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 are financed by Safe Drinking Water Fund loan - project 5206-05.

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)	
3/4	305	75	2	(1)	377	0	288	14		3							72	377	1
1	2				2	0					1						1	2	2
1 1/2	1				1	0					1							1	3
2	2				2	0				2								2	4
Total	310	75	2	(1)	382	0	288	14		5	2						73	382	5

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: 305)

Advanced Metering Infrastructure (AMI) - fixed network

Other

Meters

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

Meters (Page W-23)

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

Adjusted to actual per utility personnel.

Total Tested During Year is zero, please explain.

The Utility replaces all meters within 20 years of installation.

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.

Utility is aware of this requirement and is working to meet this in the future.

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	0				0	1
Fire - Within Municipality	55	3	2		56	2
Total Fire Hydrants	55	3	2	0	56	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	55
Number of Distribution System Valves end of year	83
Number of Distribution Valves operated during Year	41

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)	*	1
Station Meter	6	Well #1	Other	06/30/2012	*	1
Station Meter	6	Well #2	Other	06/30/2012	*	2

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.

Station meters are propeller meters.

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

Utility understands this testing requirement and is planning to test station meters in 2023.

Water Conservation Programs

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

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

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Ridgeway (Village) **	310	1
Total - Iowa County	310	2
Total - Customers Served	310	3
Total - Within Muni Boundary **	310	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)
Unknown - Does Not Contain Lead	0.750	164				164	1	1
Unknown - Does Not Contain Lead	1.000	94				94	11	2
Unknown - Does Not Contain Lead	1.500	3				3		3
Unknown - Does Not Contain Lead	2.000	2				2		4
Utility Total		263				263	12	5

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	65
2.	Total number of residential disconnections of service performed for non-payment during the year	2
Arrears		
1.	Total number of residential customers with arrears as of March 31	5
2.	Total dollar amount of residential customer arrears as of March 31	485
3.	Total number of residential customers with arrears as of June 30	11
4.	Total dollar amount of residential customer arrears as of June 30	895
5.	Total number of residential customers with arrears as of September 30	15
6.	Total dollar amount of residential customer arrears as of September 30	1,650
7.	Total number of residential customers with arrears as of December 31	19
8.	Total dollar amount of residential customer arrears as of December 31	6,743
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	4
2.	Total dollar amount of residential arrears placed on the tax roll	178
	Footnotes	No