



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

CLEVELAND WATER UTILITY

PO BOX 87
CLEVELAND, WI 53015-0087

For the Year Ended: DECEMBER 31, 2024

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

Violations of the provisions of the Wisconsin Public Service Commission's rules and regulations, or any other 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: 05/28/2025

Water Service Started Date: 06/01/1967

DNR Public Water System ID: 43604264

Safe Drinking Water Information System (SDWIS) Total Population Served: 1518

I **Stacy Grunwald, Director of Village Services** of **CLEVELAND 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: **5/28/2025**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Stacy Grunwald

Title: Director of Village Services

Mailing Address: P.O. Box 87
Cleveland, WI 53015-0087

Phone: (920) 693-8181

Email Address: sgrunwald@clevelandwi.gov

Accounting firm or consultant preparing this report (if applicable)

Name: Greg Peterson

Title: CPA

Mailing Address: Corson, Peterson & Hamann S.C.
2203 S Memorial Place
Sheboygan, WI 53081

Phone: (920) 457-3641 extn: 224

Email Address: greg@corsonpeterson.com

Name and title of utility General Manager (or equivalent)

Name: Stacy Grunwald

Title: Director of Village Services

Mailing Address: P.O. Box 87
Cleveland, WI 53015-0087

Phone: (920) 693-8181

Email Address: sgrunwald@clevelandwi.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: Jarrod Jackett

Title: Village President

Mailing Address: P.O. Box 87
Cleveland, WI 53015-0087

Phone: (920) 693-8181

Email Address: jjackett@clevelandwi.gov

Contact person for cybersecurity issues and events

Name: Stacy Grunwald

Title: Director of Village Services

Mailing Address: P.O. Box 87
Cleveland, WI 53015-0087

Phone: (920) 693-8181

Email Address: sgrunwald@clevelandwi.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: 09/11/2024

Period covered by most recent audit: December 31, 2023

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

Name: Greg Peterson

Title: CPA

Organization Name: Corson, Peterson & Hamann S.C.

USPS Address: 2203 S Memorial Place

City State Zip Sheboygan, WI 53081

Telephone: (920) 457-3641 extn: 224

Email Address: greg@corsonpeterson.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)?

YES

Contract Type (a)		Organization (b)	Contact Name (c)		
Billing	ABT MailCom		Kent Moore	*	1
Operations	Hydro Corp		Rick Kinney	*	2

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)?

Identification and Ownership - Contract Operations (Page vi)

General Footnote

ABT MailCom - Utility bill mailing.

Hydro Corp - Cross connection inspections.

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	2.00	0.25	0.15	1
Women	0.75	0.25	0.01	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)	551,813	362,148	2
``CdYfUj]b['9I dYbgYg.			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	334,468	309,759	5
Depreciation Expense (403)	73,475	69,196	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	42,300	33,961	9
``HcHU`CdYfUj]b['9I dYbgYg	450,243	412,916	10
``BYhCdYfUj]b[`bWta Y	101,570	(50,768)	11
Income from Utility Plant Leased to Others (412-413)			12
``I H]ImCdYfUj]b[`bWta Y	101,570	(50,768)	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)	8,060	4,203	18
Miscellaneous Nonoperating Income (421)	325,500	370,427	19
``HcHU`CA Yf `bWta Y	333,560	374,630	20
``HcHU`bWta Y	435,130	323,862	21
MISCELLANEOUS INCOME DEDUCTIONS			22
Miscellaneous Amortization (425)	0	(5,399)	23
Other Income Deductions (426)	16,766	11,644	24
``HcHU`A]gW`UbYci g`bWta Y8 YXi Wjcbg	16,766	6,245	25
``bWta Y6 YZfY`bhYfYgh7\ Uf[Yg	418,364	317,617	26
INTEREST CHARGES			27
Interest on Long-Term Debt (427)	0	0	28
Amortization of Debt Discount and Expense (428)			29
Amortization of Premium on Debt--Cr. (429)	1,108	1,252	30
Interest on Debt to Municipality (430)	32,118	34,190	31
Other Interest Expense (431)	0	0	32
Interest Charged to Construction--Cr. (432)			33
``HcHU`bhYfYgh7\ Uf[Yg	31,010	32,938	34
``BYh`bWta Y	387,354	284,679	35
EARNED SURPLUS			36
Unappropriated Earned Surplus (Beginning of Year) (216)	588,669	303,990	37
Balance Transferred from Income (433)	387,354	284,679	38
Miscellaneous Credits to Surplus (434)			39
Miscellaneous Debits to Surplus--Debit (435)	3,529		40
Appropriations of Surplus--Debit (436)			41
Appropriations of Income to Municipal Funds--Debit (439)			42
``HcHU`I bUddfcdf]UHfX`9UfbYX`Gi fd`i g`9bX`cZMYUf`fB% L	972,494	588,669	43

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	551,813		551,813	3
Total (Acct. 400)	551,813	0	551,813	4
Operation and Maintenance Expense (401-402)				5
Derived	334,468		334,468	6
Total (Acct. 401-402)	334,468	0	334,468	7
Depreciation Expense (403)				8
Derived	73,475		73,475	9
Total (Acct. 403)	73,475	0	73,475	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	42,300		42,300	15
Total (Acct. 408)	42,300	0	42,300	16
TOTAL UTILITY OPERATING INCOME	101,570	0	101,570	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)				22
INTEREST INCOME	8,060		8,060	23
Total (Acct. 419)	8,060	0	8,060	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water		325,500	325,500	26
Impact Fees - Water		0	0	27
Total (Acct. 421)	0	325,500	325,500	28
TOTAL OTHER INCOME	8,060	325,500	333,560	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		16,766	16,766	35
Total (Acct. 426)	0	16,766	16,766	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	0	16,766	16,766	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 . ~~At~~Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service . ~~At~~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
Amortization of Premium on Debt--Cr. (429)				42
Debt premium amortization	1,108		1,108	43
Total (Acct. 429)	1,108	0	1,108	44
Interest on Debt to Municipality (430)				45
Derived	32,118		32,118	46
Total (Acct. 430)	32,118	0	32,118	47
Other Interest Expense (431)				48
Derived	0		0	49
Total (Acct. 431)	0	0	0	50
TOTAL INTEREST CHARGES	31,010	0	31,010	51
NET INCOME	78,620	308,734	387,354	52
EARNED SURPLUS				53
Unappropriated Earned Surplus (Beginning of Year) (216)				54
Derived	(6,329)	594,998	588,669	55
Total (Acct. 216)	(6,329)	594,998	588,669	56
Balance Transferred from Income (433)				57
Derived	78,620	308,734	387,354	58
Total (Acct. 433)	78,620	308,734	387,354	59
Miscellaneous Debits to Surplus--Debit (435)				60
Refund of prior year public authority overbilling	3,529	0	3,529	61
Total (Acct. 435)	3,529	0	3,529	62
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	68,762	903,732	972,494	63

Income Statement Account Details

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

Income Statement Account Details (Page F-02)

Amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$2,000, please explain fully.

The Water Utility discovered an error on billing a customer that started in 2015 and ended in 2021 for this Public Authority customer. We accounted for the customer refund to be issued as a direct charge to equity since none of the refund pertained to 2024.

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

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

Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	551,813				551,813	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	1,200				1,200	5
Revenues subject to Wisconsin Remainder Assessment	550,613	0	0	0	550,613	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	2.0	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)	4,119,512	3,772,701	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,331,463	1,251,907	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BYHil H]J]miD'Ubh	2,788,049	2,520,794	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
HcHU'CH Yf'DfcdYfmiUbX'bj Ygfa Ybfg	0	0	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	31,778	263,983	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)	66,714	52,510	23
Other Accounts Receivable (143)	93,313	227,539	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	2,400	1,200	25
Receivables from Municipality (145)	0	22,224	26
Plant Materials and Operating Supplies (154)	27,047	26,674	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	119	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
HcHU'7i ffYbhiUbX'5 VWI YX'5 ggYfg	216,571	591,730	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)	0	46,576	42
HcHU'8 YZffYX'8 YV]fg	0	46,576	43
HCH5 @5 GG9HG'5 B8'CH<9F'896 #HG	3,004,620	3,159,100	44

Balance Sheet

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	346,330	346,330	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	972,494	588,669	5
Proprietary Capital	1,318,824	934,999	6
LONG-TERM DEBT			7
Bonds (221)	0	0	8
Advances from Municipality (223)	1,424,553	1,477,970	9
Other long-Term Debt (224)	0	0	10
Long-Term Debt	1,424,553	1,477,970	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	9,347	5,223	14
Payables to Municipality (233)	205,614	696,546	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	33,402	27,251	17
Interest Accrued (237)	6,416	9,539	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	0	0	20
Current and Accrued Liabilities	254,779	738,559	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	6,464	7,572	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	0	0	25
Deferred Credits	6,464	7,572	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Operating Reserves	0	0	32
Total Liabilities and Other Credits	3,004,620	3,159,100	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	3,772,701	0	0	0	2
	3,772,701	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,964,863				5
Utility Plant in Service - Contributed Plant (101.2)	1,154,649				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)					11
Total Utility Plant	4,119,512	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)	1,086,546				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	244,917				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	1,331,463	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	2,788,049	0	0	0	27

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	1,023,756	0	0	0	1,023,756	1
Credits during year						2
Charged Depreciation Expense (403)	73,475				73,475	3
Depreciation Expense on Meters Charged to Sewer	5,521				5,521	4
Salvage					0	5
Total credits	78,996	0	0	0	78,996	6
Debits during year						7
Book Cost of Plant Retired	16,206				16,206	8
Cost of Removal					0	9
Total debits	16,206	0	0	0	16,206	10
Balance end of year (111.1)	1,086,546	0	0	0	1,086,546	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)	228,151	0	0	0	228,151	1
Credits during year						2
Charged Other Income Deductions (426)	16,766				16,766	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	16,766	0	0	0	16,766	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)	244,917	0	0	0	244,917	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		1,200	1
Additions			2
Provision for uncollectibles during year		1,200	3
Collection of accounts previously written off: Utility Customers		0	4
Collection of accounts previously written off: Others		0	5
Total Additions		1,200	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		2,400	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)	27,047	26,674	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	27,047	26,674	9

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
None				2
Total	0		0	3
Unamortized premium on debt (251)				4
GO Bonds, Series 2022	479	429	4,954	5
GO Promissory Notes, Series 2020	629	429	1,510	6
Total	1,108		6,464	7

Capital Paid in by Municipality (Acct. 200)

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

	Description (a)	Amount (b)	
Balance first of year		346,330	1
Balance end of year		346,330	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

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

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
Advance from Sewer-Meter Endpoints	03/30/2022	03/30/2032	1.00%	140,940	2
Advance from Sewer-SCADA Project	12/31/2020	12/31/2030	1.00%	117,477	3
Advance from Sewer-Water Main Project	12/01/2023	12/01/2043	1.00%	375,000	4
Advance from Village for prior years debt payments	05/01/1986	12/31/2036	0.00%	86,849	5
GO Bonds, Series 2022	09/29/2022	04/01/2031	4.00%	640,000	6
GO Promissory Notes, Series 2020	09/09/2020	04/01/2030	2.14%	64,287	7
Total for Account 223				1,424,553	8

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	27,251	1
Charged water department expense	42,300	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	865	5
Total accruals and other credits	43,165	6
County, state and local taxes	27,251	7
Social Security taxes	9,329	8
PSC Remainder Assessment	434	9
Gross Receipts Tax		10
Total payments and other debits	37,014	11
Balance end of year	33,402	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
None				0	2
Subtotal Bonds (221)	0	0	0	0	3
Advances from Municipality (223)	0	0	0	0	4
Advance from Sewer	1,175	1,175	2,350	0	5
Advance from Sewer-2022	1,409	1,409	2,818	0	6
Advance from Sewer-2023	312	3,750	4,062	0	7
GO Bonds-2022	6,312	24,650	24,814	6,148	8
GO Promissory Notes, Series 2020	331	1,134	1,197	268	9
Subtotal Advances from Municipality (223)	9,539	32,118	35,241	6,416	10
Other Long-Term Debt (224)	0	0	0	0	11
None				0	12
Subtotal Other Long-Term Debt (224)	0	0	0	0	13
Notes Payable (231)	0	0	0	0	14
None				0	15
Subtotal Notes Payable (231)	0	0	0	0	16
Customer Deposits (235)	0	0	0	0	17
None				0	18
Subtotal Customer Deposits (235)	0	0	0	0	19
Total	9,539	32,118	35,241	6,416	20

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	31,778	2
Total (Acct. 131)	31,778	3
Customer Accounts Receivable (142)	0	4
Water	66,714	5
Total (Acct. 142)	66,714	6
Other Accounts Receivable (143)	0	7
Sewer (Non-regulated)		8
Merchandising, jobbing and contract work		9
Customer lateral assessments	71,000	10
Vendor Meter Credit Receivable	22,313	11
Total (Acct. 143)	93,313	12
Prepayments (165)	0	13
Miscellaneous	119	14
Total (Acct. 165)	119	15
Accounts Payable (232)	0	16
Accounts Payable	9,347	17
Total (Acct. 232)	9,347	18
Payables to Municipality (233)	0	19
Due to Village	205,614 *	20
Total (Acct. 233)	205,614	21
Other Deferred Credits (253)	0	22
Regulatory Liability	0	23
Total (Acct. 253)	0	24

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 \$2,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Payables to Municipality (233) - Due to Village includes employees wages, benefits and operating expenses paid by the Village and allocated to the Water Utility for 2024.

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)	2,954,207				2,954,207	2
Materials and Supplies	26,860				26,860	3
Less Average						4
Reserve for Depreciation (111.1)	1,055,151				1,055,151	5
Customer Advances for Construction					0	6
Regulatory Liability	0				0	7
Average Net Rate Base	1,925,916	0	0	0	1,925,916	8
Net Operating Income	101,570				101,570	9
Net Operating Income as a percent of Average Net Rate Base	5.27%	N/A	N/A	N/A	5.27%	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

ClearSky Health is building a Rehabilitation Hospital and they have contributed the water main, services and hydrants necessary to serve that facility.

4. Estimated changes in revenues due to rate changes

Starting with service in March 2024, the Utility has increased its rates according to the full water rate application approved by the PSC. The rates are expected to increase revenue by 65% over the previous rates. Operating revenue increased by \$189,665 (52%) in 2024 compared to 2023 as only 10 months of the full rate increase was in effect during 2024.

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

As noted above, at the end of 2023 the PSC approved the full water rate increase application which was put into effect in March 2024.

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)	542,111	353,838	2
Total Sales of Water	542,111	353,838	3
Other Operating Revenues			4
Forfeited Discounts (470)	2,849	3,172	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	6,853	5,138	8
Total Other Operating Revenues	9,702	8,310	9
Total Operating Revenues	551,813	362,148	10
Operation and Maintenance Expenses			11
Plant Operation and Maintenance Expenses (600-660)	182,805	167,011	12
General Operating Expenses (680-691)	151,663	142,748	13
Total Operation and Maintenance Expenses	334,468	309,759	14
Other Operating Expenses			15
Depreciation Expense (403)	73,475	69,196	16
Amortization Expense (404-407)			17
Taxes (408)	42,300	33,961	18
Total Other Operating Expenses	115,775	103,157	19
Total Operating Expenses	450,243	412,916	20
NET OPERATING INCOME	101,570	(50,768)	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)	622	24,300	314,597	10
Commercial (461.2)	30	1,186	13,794	11
Industrial (461.3)	4	2,157	12,640	12
Public Authority (461.4)	20	1,708	19,851	13
Multifamily Residential (461.5)	4	1,280	9,156	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	680	30,631	370,038	16
Private Fire Protection Service (462)	5		2,152	17
Public Fire Protection Service (463)	680		169,921	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	1,365	30,631	542,111	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)	169,921	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)	169,921	5
Forfeited Discounts (470)		6
Customer late payment charges	2,849	7
Total Forfeited Discounts (470)	2,849	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	5,929 *	16
Miscellaneous	924	17
Total Other Water Revenues (474)	6,853	18

Other Operating Revenues (Water)

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

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

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

Other Water Revenues (474) - Return on net investment in meters charged to sewer department totaled \$5,929 for 2024 using a 6.5% rate of return.

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)		72,632	72,632	51,917 *	2
Purchased Water (610)			0	0	3
Fuel or Power Purchased for Pumping (620)		8,857	8,857	9,551	4
Chemicals (630)		3,566	3,566	3,949	5
Supplies and Expenses (640)		24,930	24,930	23,689	6
Repairs of Water Plant (650)		70,896	70,896	76,425	7
Transportation Expenses (660)		1,924	1,924	1,480	8
Total Plant Operation and Maintenance Expenses	0	182,805	182,805	167,011	9
GENERAL OPERATING EXPENSES					10
Administrative and General Salaries (680)		57,488	57,488	50,187	11
Office Supplies and Expenses (681)		20,082	20,082	18,888	12
Outside Services Employed (682)		19,259	19,259	23,534	13
Insurance Expense (684)		6,918	6,918	6,282	14
Employees Pensions and Benefits (686)		45,624	45,624	29,313 *	15
Regulatory Commission Expenses (688)		106	106	12,266 *	16
Miscellaneous General Expenses (689)		986	986	1,078	17
Uncollectible Accounts (690)		1,200	1,200	1,200	18
Customer Service and Informational Expenses (691)			0	0	19
Total General Operating Expenses	0	151,663	151,663	142,748	20
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	334,468	334,468	309,759	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.

Salaries and Wages (600) - We have increased the number of operators from two to three. We are no longer contracting with Manitowoc Public Utility for an additional operator.

Employees Pensions and Benefits (686) - We have increased the number of operators from two to three. Benefits have increased accordingly plus normal inflationary increases.

Regulatory Commission Expenses (688) - 2023 included costs related to a full water rate increase application. 2024 only had \$106 of costs.

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	33,402	27,251	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	865	963	2
Net Property Tax Equivalent	32,537	26,288	3
Social Security	9,329	7,359	4
PSC Remainder Assessment	434	314	5
Total Tax Expense	42,300	33,961	6

Water Property Tax Equivalent - Detail

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

COUNTY: MANITOWOC(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	5.237625
3. Local Tax Rate	mills	5.933290
4. School Tax Rate	mills	7.222763
5. Vocational School Tax Rate	mills	0.752955
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	19.146633
9. Less: State Credit	mills	1.741828
11. Net Tax Rate	mills	17.404805

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	5.933290
13. Combined School Tax Rate	mills	7.975718
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	13.909008
16. Total Tax Rate	mills	19.146633
17. Ratio of Local and School Tax to Total	dec.	0.726447
18. Total Tax Net of State Credit	mills	17.404805
19. Net Local and School Tax Rate	mills	12.643663
20. Utility Plant, Jan 1	\$	3,772,701
21. Materials & Supplies	\$	26,674
22. Subtotal	\$	3,799,375
23. Less: Plant Outside Limits	\$	151,225
24. Taxable Assets	\$	3,648,150
25. Assessment Ratio	dec.	0.724151
26. Assessed Value	\$	2,641,811
27. Net Local and School Tax Rate	mills	12.643663
28. Tax Equiv. Computed for Current Year	\$	33,402

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	3,772,701
2. Materials & Supplies	\$	26,674
3. Subtotal	\$	3,799,375
4. Less: Plant Outside Limits	\$	151,225
5. Taxable Assets	\$	3,648,150
6. Assessed Value	\$	2,641,811
7. Tax Equiv. Computed for Current Year	\$	33,402
8. Tax Equivalent per 1994 PSC Report	\$	17,203
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	33,402

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)	250				250	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	250	0	0	0	250	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	7,500				7,500	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	28,282				28,282	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	139,840				139,840	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	175,622	0	0	0	175,622	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	192,622				192,622	17
Other Power Production Equipment (323)	899				899	18
Electric Pumping Equipment (325)	354,372				354,372	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	2,100				2,100	21
Total Pumping Plant	549,993	0	0	0	549,993	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)	14,098				14,098	28
Total Water Treatment Plant	14,098	0	0	0	14,098	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	900				900	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	76,030				76,030	33
Transmission and Distribution Mains (343)	1,410,659				1,410,659	34
Services (345)	156,403				156,403	35
Meters (346)	188,984	32,654	9,060		212,578 *	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)	305,606		5,000		300,606	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	2,138,582	32,654	14,060	0	2,157,176	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	5,210				5,210	42
Office Furniture and Equipment (391)	2,853	2,234	2,146		2,941	43
Computer Equipment (391.1)	20,318				20,318	44
Transportation Equipment (392)	21,506				21,506	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	12,865				12,865	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	1,500				1,500	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	755	2,629			3,384	52
Total General Plant	65,007	4,863	2,146	0	67,724	53
Total utility plant in service directly assignable	2,943,552	37,517	16,206	0	2,964,863	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	2,943,552	37,517	16,206	0	2,964,863	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.

Meters (346) - 31 meters, 96 readers, and 105 cellular endpoints were purchased during 2024 using working capital of the water utility.

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)	6,750				6,750	33
Transmission and Distribution Mains (343)	578,332	294,501			872,833 *	34
Services (345)	210,493	5,999			216,492 *	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)	33,574	25,000			58,574 *	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	829,149	325,500	0	0	1,154,649	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	829,149	325,500	0	0	1,154,649	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	829,149	325,500	0	0	1,154,649	56

Water Utility Plant in Service - Plant Financed by Contributions

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

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

5 XXJhcbg'Zf'cbYcf'a cfYUWti bfg'YI WYX~%\$Z\$Zd'YUgY'YI d'Ujb''ZUdd'JWU'Yzdfcj JXY'Vebgfifi Wjcb'Ui h cfJnUjcb'UbX'DG7'XcW_Yh number.

Transmission and Distribution Mains (343) - Developer contributions related to the new Rehabilitation Hospital totaled 2,356 feet of main and was recorded at \$294,500.

Hydrants (348) - Five hydrants were also added by the developer and contributed to the Water Utility for an estimated value of \$25,000.

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 14" diameter in the 14" 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					14,350	10,342	1,259	571		250	581	27,353	1
8.000					8,480	3,582	727	11,153	1,357	500	10,106	35,905	2
10.000					10,775		1,150	5,303			1,350	18,578	3
Total	0	0	0	0	33,605	13,924	3,136	17,027	1,357	750	12,037	81,836	4

Describe source of information used to develop data:
Utility records.

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 36" in diameter in the 48" category.

Age of Water Mains (Page W-13)

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

All water main added in 2024 were contributed by a developer of the new Rehabilitation Hospital.

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	2,561		2,561				2,561	1
February	2,240		2,240				2,240	2
March	2,457		2,457				2,457	3
April	2,428		2,428				2,428	4
May	3,009		3,009				3,009	5
June	2,894		2,894				2,894	6
July	3,284		3,284				3,284	7
August	3,111		3,111				3,111	8
September	2,972		2,972				2,972	9
October	2,872		2,872				2,872	10
November	3,235		3,235				3,235	11
December	2,513		2,513				2,513	12
TOTAL	33,576	0	33,576	0	0	0	33,576	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)	33,576	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	33,576	4
Less: Gallons (000s) sold to retail customers (billed, metered)	30631	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	2,945	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	145	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	1,274	10
Subtotal: Unbilled Authorized Consumption	1,419	11
Total Water Loss	1,526	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	84	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	84	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	124	18
Gallons (000s) estimated due to unreported and background leakage	1,318	19
Subtotal Real Losses (leakage)	1,442	20
Non-Revenue Water as percentage of net water supplied	9%	21
Total Water Loss as percentage of net water supplied	5%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	345	24
Date of maximum	05/25/2024	25
Cause of maximum		26
House fire and water main break.		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	52	28
Date of minimum	06/28/2024	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	63,153	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	1	41
Number of service breaks repaired this year	0	42
Does the utility have an asset management plan?	No	43

Water Audit and Other Statistics

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

Sources of Water Supply - Well Information

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

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
Well #1	BG236	373	18	820,000	Yes	1
Well #2	HJ180	400	16	756,000	Yes	2
				1,576,000		3

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	Pump						Pump Motor or Standby Engine				
		DNR Well Id (c)	Primary Purpose (d)	Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
WELL NO 1 PUMP	WELL #1		Primary	Distribution	2021	Vertical Turbine	625	2009	2009	Electric	50	1
WELL NO 2 PUMP	WELL #2		Primary	Distribution	2015	Vertical Turbine	600	2015	2015	Electric	75	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)	
WATER SPHERE	9-6240	1968	Elevated Tank	Steel	110	100,000	1
WELLHOUSE #1	OUT OF SERVICE	1968	Reservoir	Concrete	0	80,000 *	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.
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Reservoirs, Standpipes and Elevated Tanks (Page W-19)

General Footnote

Well House #1 reservoir has been taken out of service for distribution into the main water system. It is only being used as water storage for the fire department.

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
WELLHOUSE #1	1968	820000	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Ion Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nitrate Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Corrosion <input type="checkbox"/> Other	No	Well House	1
WELLHOUSE #2	1997	756000	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Ion Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nitrate Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Corrosion <input type="checkbox"/> Other	No	Well House	2

Water Mains

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

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)			
Ductile Iron, Lined (late 1960's to present)	Distribution	6	26,310				26,310	1
PVC	Distribution	6	867	176			1,043 *	2
Ductile Iron, Lined (late 1960's to present)	Distribution	8	14,609				14,609	3
HDPE	Distribution	8	309				309	4
PVC	Distribution	8	18,807	2,180			20,987 *	5
Ductile Iron, Lined (late 1960's to present)	Distribution	10	12,065				12,065	6
PVC	Distribution	10	2,246				2,246	7
Total Within Municipality			75,213	2,356			77,569	8
HDPE	Distribution	10	317				317	9
PVC	Distribution	10	3,950				3,950	10
Total Outside Municipality			4,267				4,267	11
Total Utility			79,480	2,356			81,836	12

Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 36" diameter in the 36" category.

Water Mains (Page W-21)

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

All main added in 2024 was contributed to the Water Utility by the developer of the new Rehabilitation Hospital and was recorded at \$125 per foot.

Utility-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Copper	1.000	561			(24)	537	20 *	1
Other Plastic	1.000	70			19	89	2 *	2
Copper	1.250	1			3	4	*	3
Other Plastic	1.250	1				1		4
Copper	1.500				3	3	*	5
Other Plastic	1.500	3				3		6
Copper	2.000	10			(6)	4	*	7
Other Plastic	2.000	1			4	5	*	8
Ductile Iron, Lined (late 1960's to present)	4.000				2	2	*	9
Other Plastic	4.000	1				1		10
PVC	4.000		2			2		11
Ductile Iron, Lined (late 1960's to present)	6.000				1	1	*	12
Other Plastic	6.000				1	1	*	13
Utility Total		648	2		3	653	22	14

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.

Two 4" services were contributed by the developer of the Rehabilitation Hospital and was recorded at a total of \$6,000.

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

Services have been updated to match Utility records.

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	First of Year	Added During Year	Retired During Year	Adjust. Increase or Decrease	End of Year	Tested During Year	Residential	Commercial	Industrial	Public Authority	Multifamily Residential	Irrigation	Wholesale	Inter-Departmental	Utility Use	Additional Meters	In Stock	Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
5/8	689	24	56		657	216	620	26	1	5							5	657
3/4	1	1			2	0	1										1	2
1	15	4	4		15	0	1	5	2	2	3				2			15
1 1/2	4				4	0				3	1							4
2	8	2	2		8	0				8								8
3	3				3	3			1	1					1			3
Total	720	31	62		689	219	622	31	4	19	4				3		6	689

1. Indicate your residential meter replacement schedule:
- Meters tested once every 10 years and replaced as needed
- ☒ All meters replaced within 20 years of installation
- Other schedule as approved by PSC
2. Indicate the method(s) used to read customer meters
- ☒ Manually - inside the premises or remote register (# of meter: 17)
- ☒ Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 86)
- ☒ Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 580)
- 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)

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.

All 1 1/2" meters were tested in 2023. Two 2" meters were replaced in 2024, the remaining six were all tested in 2023.

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	7				7	1
Fire - Within Municipality	147	5	1		151	2
Total Fire Hydrants	154	5	1	0	158	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	154
Number of Distribution System Valves end of year	205
Number of Distribution Valves operated during Year	186

List of All Station and Wholesale Meters

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

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	Well House #1	Magnetic	06/26/2024	1
Station Meter	6	Well House #2	Turbine	06/26/2024	2

Water Conservation Programs

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

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

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Cleveland (Village) **	675	1
Total - Manitowoc County	675	2
Total - Customers Served	675	3
Total - Within Muni Boundary **	675	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)	
Copper	1.000	603			(55)	548	3	*	1
Other Plastic	1.000	7			37	44		*	2
HDPE	1.250	2			3	5		*	3
Copper	1.250	1			1	2		*	4
Copper	1.500				5	5		*	5
Other Plastic	1.500	1				1			6
Copper	2.000	9			(1)	8		*	7
Other Plastic	2.000				7	7		*	8
Ductile Iron, Lined (late 1960's to present)	4.000				1	1		*	9
Other Plastic	4.000	2	2			4			10
Ductile Iron, Lined (late 1960's to present)	6.000				1	1		*	11
Other Plastic	6.000				1	1		*	12
Utility Total		625	2		0	627	3		13

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.

Privately-Owned Water Service Lines (Page W-29)

General Footnote

Adjustments were made to agree with updated records of the Water Utility.

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

- g For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- g For residential arrears, include billed amounts past due and unpaid.
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	Description (a)	Amount (b)
Disconnection Notices		
1.	Total number of disconnection notices sent to residential customers for non-payment as of March 31	0
2.	Total number of disconnection notices sent to residential customers for non-payment as of June 30	0
3.	Total number of disconnection notices sent to residential customers for non-payment as of September 30	26
4.	Total number of disconnection notices sent to residential customers for non-payment as of December 31	22
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	6
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	73
2.	Total number of residential customers with arrears as of June 30	46
3.	Total number of residential customers with arrears as of September 30	50
4.	Total number of residential customers with arrears as of December 31	93
Arrears (Dollar Amounts)		
1.	Total dollar amount of residential customer arrears as of March 31	19,482
2.	Total dollar amount of residential customer arrears as of June 30	19,451
3.	Total dollar amount of residential customer arrears as of September 30	13,456
4.	Total dollar amount of residential customer arrears as of December 31	13,425
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	0
2.	Total dollar amount of residential arrears placed on the tax roll	0
Footnotes		No