



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

LA CROSSE WATER UTILITY

400 LA CROSSE ST
LA CROSSE, WI 54601-3396

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 Public Service Commission of Wisconsin, Chapter Trans. 113, section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

Water Service Started Date: 01/01/1878

DNR Public Water System ID: 63203096

Safe Drinking Water Information System (SDWIS) Total Population Served: 53000

I **Tina Erickson, Utilities Finance & Compliance Manager** of **LA CROSSE 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: **6/4/2025**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Tina Erickson

Title: Utilities Finance & Compliance Manager

Mailing Address: 400 La Crosse St
La Crosse, WI 54601

Phone: (608) 789-7520

Email Address: ericksont@cityoflacrosse.org

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: Matt Gallagher

Title: Director of Engineering & Public Works

Mailing Address: 400 La Crosse St
La Crosse, WI 54601

Phone: (608) 789-7392

Email Address: gallagerm@cityoflacrosse.org

Outside contractor responsible for utility operations (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

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

Name: Mayor Mitch Reynolds

Title: President of the Board of Public Works

Mailing Address: 400 La Crosse St
La Crosse, WI 54601

Phone: (608) 789-7500

Email Address: reynoldsm@cityoflacrosse.org

Contact person for cybersecurity issues and events

Name: Tina Erickson

Title: Utilities Finance & Compliance Manager

Mailing Address: 400 La Crosse St
La Crosse, WI 54601

Phone: (608) 789-7520

Email Address: ericksont@cityoflacrosse.org

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: 09/23/2024

Period covered by most recent audit: December 31, 2023

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

Name: Joseph D Haas, CPA

Title: Partner

Organization Name: Hawkins Ash CPAs LLC

USPS Address: 500 2nd St S Suite 200

City State Zip La Crosse, WI 54601

Telephone: (608) 784-7737

Email Address: jhaas@ha.cpa

Report Preparation

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

Not Applicable

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	Payment Service Network a division of Invoice Cloud	Ann Marx, Customer Service Manager	1
Billing	Powered Printing a service of Dairyland Power Cooperative	Bruce Waldron, Manager	2
Operations	HydroCorp Inc	Matt Hetrick, Senior Regional Manager	3

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	24.90	3.70	0.20	1
Women	4.00	0.40	0.00	2
Minorities	0.80	0.40	0.00	3
Veterans	0.00	0.00	0.00	4

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.

Workforce Diversity (Page xi)**General Footnote**

We have a total of 9 employees that are shared between water, sewer and stormwater utilities. They are each counted as a percentage.

The City of La Crosse does not track veteran status of employees.

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	6,417,905	6,905,531	2
``CdYfUj]b['9I dYbgYg.			3
Operation and Maintenance Expense (401-402)	3,722,375	3,128,030	4
Depreciation Expense (403)	1,101,742	1,046,047	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	989,950	917,546	7
``HcHJ`CdYfUj]b['9I dYbgYg	5,814,067	5,091,623	8
``BYhCdYfUj]b[`bWta Y	603,838	1,813,908	9
Income from Utility Plant Leased to Others (412-413)			10
``I HJ]miCdYfUj]b[`bWta Y	603,838	1,813,908	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	4,775	2,550	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	264,669	331,244	16
Miscellaneous Nonoperating Income (421)	186,232	154,746	17
``HcHJ`CH Yf`bWta Y	455,676	488,540	18
``HcHJ`bWta Y	1,059,514	2,302,448	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	0	(45,890)	21
Other Income Deductions (426)	206,531	203,559	22
``HcHJ`A]gWf`UbYci g`bWta Y8 YXi Wjcbg	206,531	157,669	23
``bWta Y6 YZfY`bHfYgh7\ Uf[Yg	852,983	2,144,779	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	9,116	9,088	26
Amortization of Debt Discount and Expense (428)			27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	12,660	16,199	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
``HcHJ`bHfYgh7\ Uf[Yg	21,776	25,287	32
``BYh`bWta Y	831,207	2,119,492	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	36,138,186	34,018,694	35
Balance Transferred from Income (433)	831,207	2,119,492	36
Miscellaneous Credits to Surplus (434)			37
Miscellaneous Debits to Surplus--Debit (435)	32,604		38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
``HcHJ`I bUddfcdf]UHfX`9UfbYX`Gi fd`i g`9bX`cZMYUf`fE%`L	36,936,789	36,138,186	41

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	6,417,905		6,417,905	3
Total (Acct. 400)	6,417,905	0	6,417,905	4
Operation and Maintenance Expense (401-402)				5
Derived	3,722,375		3,722,375	6
Total (Acct. 401-402)	3,722,375	0	3,722,375	7
Depreciation Expense (403)				8
Derived	1,101,742		1,101,742	9
Total (Acct. 403)	1,101,742	0	1,101,742	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	989,950		989,950	15
Total (Acct. 408)	989,950	0	989,950	16
TOTAL UTILITY OPERATING INCOME	603,838	0	603,838	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	4,775	0	4,775	20
Total (Acct. 415-416)	4,775	0	4,775	21
Interest and Dividend Income (419)				22
INVESTMENT & BOND INTEREST	264,669		264,669	23
Total (Acct. 419)	264,669	0	264,669	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water		186,232	186,232	26
Impact Fees - Water		0	0	27
Total (Acct. 421)	0	186,232	186,232	28
TOTAL OTHER INCOME	269,444	186,232	455,676	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		206,531	206,531	35
Total (Acct. 426)	0	206,531	206,531	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	0	206,531	206,531	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	9,116		9,116	40
Total (Acct. 427)	9,116	0	9,116	41
Interest on Debt to Municipality (430)				42
Derived	12,660		12,660	43
Total (Acct. 430)	12,660	0	12,660	44
Other Interest Expense (431)				45
Derived	0		0	46
Total (Acct. 431)	0	0	0	47
TOTAL INTEREST CHARGES	21,776	0	21,776	48
NET INCOME	851,506	(20,299)	831,207	49
EARNED SURPLUS				50
Unappropriated Earned Surplus (Beginning of Year) (216)				51
Derived	30,573,048	5,565,138	36,138,186	52
Total (Acct. 216)	30,573,048	5,565,138	36,138,186	53
Balance Transferred from Income (433)				54
Derived	851,506	(20,299)	831,207	55
Total (Acct. 433)	851,506	(20,299)	831,207	56
Miscellaneous Debits to Surplus--Debit (435)				57
GASB 101 Adjustment	31,099		31,099	58
Prior Year Revenue Adjustment	1,505		1,505	59
Total (Acct. 435)	32,604	0	32,604	60
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	31,391,950	5,544,839	36,936,789	61

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 . ~~A~~Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service . ~~A~~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 \$10,000, please explain fully.

GASB 101 Adjustment

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)	51,850				51,850	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold	0				0	4
Payroll	7,957				7,957	5
Materials	24,907				24,907	6
Taxes	609				609	7
Other (List by major classes)						8
BENEFITS	3,853				3,853	9
TRANSPORTATION	1,144				1,144	10
SALVAGE	0				0	11
EQUIPMENT	8,605				8,605	12
Total costs and expenses	47,075	0	0	0	47,075	13
Net Income (or loss)	4,775	0	0	0	4,775	14

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	6,417,905				6,417,905	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	4,447				4,447	5
Revenues subject to Wisconsin Remainder Assessment	6,413,458	0	0	0	6,413,458	6

Distribution of Total Payroll

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,319,975	307,278	1,627,253	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	7,957		7,957	6
Other nonutility expenses			0	7
Water utility plant accounts	192,986		192,986	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	11,067		11,067	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	307,278	(307,278)	0	18
All other accounts	52,966		52,966	19
Total Payroll	1,892,229	0	1,892,229	20

Full-Time Employees (FTE)

- g Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.
- g Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	24.9	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSETS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	61,014,977	58,334,095	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	23,594,454	22,541,107	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
UTILITY PLANT	37,420,523	35,792,988	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	3,375	3,375	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)	267,332	269,250	15
OTHER PROPERTY AND INVESTMENTS	270,707	272,625	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	5,283,188	8,189,189	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)	176,285	216,515	23
Other Accounts Receivable (143)	145,212	122,274	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	483,346	452,152	26
Plant Materials and Operating Supplies (154)	575,738	733,146	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	20,852	13,980	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	1,069,115	1,048,896	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
CURRENT AND ACCRUED ASSETS	7,753,736	10,776,152	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)	30,610	30,610	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	1,224,926	1,527,254	42
DEFERRED DEBITS	1,255,536	1,557,864	43
TOTAL ASSETS AND OTHER DEBITS	46,700,502	48,399,629	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)	3,041,780	3,041,780	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	36,936,789	36,138,186	5
Proprietary Capital	39,978,569	39,179,966	6
LONG-TERM DEBT			7
Bonds (221)	0	0	8
Advances from Municipality (223)	305,100	420,036	9
Other Long-Term Debt (224)	165,286	225,439	10
Long-Term Debt	470,386	645,475	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	614,552	2,774,316	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	902,387	846,022	17
Interest Accrued (237)	0	0	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	2,189,725	2,553,131	20
Current and Accrued Liabilities	3,706,664	6,173,469	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	2,544,883	2,400,719	25
Deferred Credits	2,544,883	2,400,719	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	46,700,502	48,399,629	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	58,334,095	0	0	0	2
	58,334,095	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	47,180,987				5
Utility Plant in Service - Contributed Plant (101.2)	9,748,916				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)	49,963				10
Construction Work in Progress (107)	4,035,111				11
Total Utility Plant	61,014,977	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)	19,292,521				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,301,933				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	23,594,454	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	37,420,523	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)	18,429,958	0	0	0	18,429,958	1
Credits during year						2
Charged Depreciation Expense (403)	1,101,742				1,101,742	3
Depreciation Expense on Meters Charged to Sewer	177,389				177,389	4
Salvage	247,211				247,211	5
Clearing - Transportaion & Equipment	229,176				229,176	6
Total credits	1,755,518	0	0	0	1,755,518	7
Debits during year						8
Book Cost of Plant Retired	699,809				699,809	9
Cost of Removal	193,146				193,146	10
Total debits	892,955	0	0	0	892,955	11
Balance end of year (111.1)	19,292,521	0	0	0	19,292,521	12

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	4,111,149	0	0	0	4,111,149	1
Credits during year						2
Charged Other Income Deductions (426)	206,531				206,531	3
Depreciation Expense on Meters Charged to Sewer	0				0	4
Salvage	0				0	5
Total credits	206,531	0	0	0	206,531	6
Debits during year						7
Book Cost of Plant Retired	15,747				15,747	8
Cost of Removal	0				0	9
Total debits	15,747	0	0	0	15,747	10
Balance end of year (111.2)	4,301,933	0	0	0	4,301,933	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
LAND ON KING STREET	3,375			3,375	2
Total Nonutility Property (121)	3,375	0	0	3,375	3
Less accum. prov. depr. & amort. (122)	0			0	4
Net Nonutility Property	3,375	0	0	3,375	5

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)	575,738	733,146	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	575,738	733,146	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
None				5
Total	0		0	6

Capital Paid in by Municipality (Acct. 200)

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

Description (a)		Amount (b)	
Balance first of year		3,041,780	1
Balance end of year		3,041,780	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
2012 A CIP	03/15/2012	12/01/2026	3.99%	72,787	2
2013 A CIP	04/15/2013	12/01/2027	2.15%	16,071	3
2015 A CP Bond	06/01/2015	12/01/2029	2.00%	40,463	4
2016-A	03/10/2016	09/01/2026	2.00%	57,793	5
2017-A	03/09/2017	03/01/2027	2.00%	117,986	6
Total for Account 223				305,100	7
Other Long-Term Debt (224)					8
LT Capital Lease Payable	12/31/2020	12/31/2024	3.30%	165,286	9
Total for Account 224				165,286	10

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	846,022	1
Charged water department expense	989,950	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	23,275	5
Total accruals and other credits	1,013,225	6
County, state and local taxes	846,022	7
Social Security taxes	102,672	8
PSC Remainder Assessment	8,166	9
Gross Receipts Tax		10
Total payments and other debits	956,860	11
Balance end of year	902,387	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
2010 A CP BOND		1,446	1,446	0	5
2012 A BOND		3,246	3,246	0	6
2013 A CIP		441	441	0	7
2015 - A CIP BOND		1,209	1,209	0	8
2016 BOND		1,437	1,437	0	9
2017 BOND		4,881	4,881	0	10
Subtotal Advances from Municipality (223)	0	12,660	12,660	0	11
Other Long-Term Debt (224)	0	0	0	0	12
Interest on Capital Lease		9,116	9,116	0	13
Subtotal Other Long-Term Debt (224)	0	9,116	9,116	0	14
Notes Payable (231)	0	0	0	0	15
None				0	16
Subtotal Notes Payable (231)	0	0	0	0	17
Customer Deposits (235)	0	0	0	0	18
None				0	19
Subtotal Customer Deposits (235)	0	0	0	0	20
Total	0	21,776	21,776	0	21

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Other Special Funds (128)	0	1
Restricted Bond Funds	267,332	2
Total (Acct. 128)	267,332	3
Cash and Working Funds (131)	0	4
Cash	5,283,188	5
Total (Acct. 131)	5,283,188	6
Customer Accounts Receivable (142)	0	7
Water	176,285	8
Total (Acct. 142)	176,285	9
Other Accounts Receivable (143)	0	10
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work	82,937	12
Deferred Special Assessments	4,528	13
Delinquent A/R from Tax Roll	57,747	14
Total (Acct. 143)	145,212	15
Receivables from Municipality (145)	0	16
Amount due from TIF Districts	202,364	17
Past water bills placed on tax roll due to Utility	280,982	18
Total (Acct. 145)	483,346	19
Prepayments (165)	0	20
Postage, Life Insurance and Liability Insurance	20,852	21
Total (Acct. 165)	20,852	22
Accrued Utility Revenues (173)	0	23
Accred Revenue	1,069,115	24
Total (Acct. 173)	1,069,115	25
Preliminary Survey and Investigation Charges (183)	0	26
Preliminary Survey and Investigations	30,610	27
Total (Acct. 183)	30,610	28
Miscellaneous Deferred Debits (186)	0	29
Deferred Outflow OPEB	59,556	30
Deferred Outflow Pension	1,165,370	31
Total (Acct. 186)	1,224,926	32

Balance Sheet Detail - Other Accounts

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

Accounts Payable (232)	0	33
Accounts Payable	614,552	34
Total (Acct. 232)	614,552	35
Miscellaneous Current and Accrued Liabilities (242)	0	36
Accrued Comp Pay	9,620	37
Accrued Sick Pay	72,420	38
Accrued Vacation Pay	132,715	39
Post EE Health Insurance	1,556,340	40
WRS Net Pension Liability	418,630	41
Total (Acct. 242)	2,189,725	42
Other Deferred Credits (253)	0	43
Regulatory Liability	0	44
Deferred Inflows OPEB	481,193	45
Deferred Inflows Pension	625,459	46
OPEB (WRS LRLIF) Expense Difference	1,436,213	47
Pension Expense Difference	2,018	48
Total (Acct. 253)	2,544,883	49

Balance Sheet Detail - Other Accounts

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

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

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

#143 - THIS FUND INCLUDES PAST WATER BILLS PLACED ON TAX ROLL DUE TO THE UTILITY: THIS BALANCE IS THE AMOUNT OF PAST DUE UTILITY BILLS PLACED ON THE TAX ROLL BETWEEN THE 2008 (PAYABLE IN 2009) AND 2024 (PAYABLE IN 2025) TAX BILLINGS THAT REMAIN UNPAID. THE COUNTY OF LA CROSSE STOPPED MAKING THE UTILITY OR THE CITY WHOLE FOR ANY SPECIAL DELINQUENT AS SPECIAL CHARGES FOR OTHER NON-TAX RELATED CHARGES PLACED ON THE 2008 TAX BILL THAT REMAINED UNPAID EACH AUGUST. THE UNPAID UTILITY A/R BALANCE REMAINS AS AN ASSET ON OUR BALANCE SHEET, AND AS THE COUNTY RECEIVES PAYMENTS ON ANY UNPAID TAX BILL, THE UTILITIES ARE ALWAYS PAID FIRST, WITH INTEREST. IF A PROPERTY EVENTUALLY IS FORECLOSED UPON BY THE COUNTY, THE UTILITY MUST WRITE OFF THE BALANCE IN THIS ACCOUNT TO BAD DEBT. OTHER AMOUNTS ARE DUE TO A NUMBER OF OUTSTANDING INVOICES ISSUED FOR PROPERTY DAMAGE CHARGES.

145 - DELINQUENT A/R FROM TAX ROLL: THIS BALANCE IS THE AMOUNT OF PAST DUE UTILITY BILLS FROM OCTOBER 1, 2023 TO OCTOBER 1, 2024 THAT WERE TRANSFERRED TO THE 2024 TAX ROLL (DUE IN 2025) THAT REMAIN UNPAID. IF ANY OF THIS BALANCE REMAINS UNPAID AFTER JULY 31, 2025, IT WILL BE TRANSFERRED TO ACCT 143.

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)	44,898,624				44,898,624	2
Materials and Supplies	654,442				654,442	3
Less Average						4
Reserve for Depreciation (111.1)	18,861,239				18,861,239	5
Customer Advances for Construction	0				0	6
Regulatory Liability	0				0	7
Average Net Rate Base	26,691,827	0	0	0	26,691,827	8
Net Operating Income	603,838				603,838	9
Net Operating Income as a percent of Average Net Rate Base	2.26%	N/A	N/A	N/A	2.26%	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				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

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	6,300,468	6,798,507	2
Total Sales of Water	6,300,468	6,798,507	3
Other Operating Revenues			4
Forfeited Discounts (470)	63,068	61,128	5
Rents from Water Property (472)	952	1,697	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	53,417	44,199	8
Total Other Operating Revenues	117,437	107,024	9
Total Operating Revenues	6,417,905	6,905,531	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	24,255	9,947	12
Pumping Expenses (620-633)	827,058	920,341	13
Water Treatment Expenses (640-652)	162,051	180,746	14
Transmission and Distribution Expenses (660-678)	1,396,957	1,007,535	15
Customer Accounts Expenses (901-906)	223,522	161,003	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,088,532	848,458	18
Total Operation and Maintenance Expenses	3,722,375	3,128,030	19
Other Operating Expenses			20
Depreciation Expense (403)	1,101,742	1,046,047	21
Amortization Expense (404-407)		0	22
Taxes (408)	989,950	917,546	23
Total Other Operating Expenses	2,091,692	1,963,593	24
Total Operating Expenses	5,814,067	5,091,623	25
NET OPERATING INCOME	603,838	1,813,908	26

Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	13,654	650,130	2,485,405	10
Commercial (461.2)	1,444	503,996	962,781	11
Industrial (461.3)	116	852,454	990,322	12
Public Authority (461.4)	212	221,832	315,127	13
Multifamily Residential (461.5)	790	257,749	482,825	14
Irrigation (461.6)	230	65,090	188,278	15
Total Metered Sales to General Customers (461)	16,446	2,551,251	5,424,738	16
Private Fire Protection Service (462)	558		78,118	17
Public Fire Protection Service (463)	16,078		797,612	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	33,082	2,551,251	6,300,468	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)	797,612	2
Wholesale fire protection billed	0	3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	4
Total Public Fire Protection Service (463)	797,612	5
Forfeited Discounts (470)		6
Customer late payment charges	63,068	7
Total Forfeited Discounts (470)	63,068	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	952	10
Total Rents from Water Property (472)	952	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	53,417	16
Total Other Water Revenues (474)	53,417	17

Other Operating Revenues (Water)

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

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

Explain all amounts in Account 474 in excess of \$10,000.

À Ì Á ÁWATER UTILITY BILLS SEWER UTILITY FOR RETURN ON METERS SINCE SEWER USAGE CHARGES ARE BASED ON WATER UTILITY METER READINGS.

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)			0	0	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)			0	0	5
Rents (604)		7,626	7,626	7,439	6
Maintenance Supervision and Engineering (610)			0	2,508	7
Maintenance of Structures and Improvements (611)		2,848	2,848	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)			0	0	10
Maintenance of Wells and Springs (614)		13,781	13,781	0 *	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	0	24,255	24,255	9,947	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)			0	0	16
Fuel for Power Production (621)		53	53	0	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		326,050	326,050	434,547 *	19
Pumping Labor and Expenses (624)	93,103	6,157	99,260	97,357	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)		13,840	13,840	3,357 *	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	148,727	20,772	169,499	151,602	24
Maintenance of Structures and Improvements (631)	68,392	52,185	120,577	105,682	25
Maintenance of Power Production Equipment (632)		8,060	8,060	4,691	26
Maintenance of Pumping Equipment (633)	68,005	21,714	89,719	123,105 *	27
Total Pumping Expenses	378,227	448,831	827,058	920,341	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)			0	0	30
Chemicals (641)		81,371	81,371	85,367	31
Operation Labor and Expenses (642)		39,208	39,208	62,963 *	32
Miscellaneous Expenses (643)		2,255	2,255	2,665	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)			0	0	36
Maintenance of Water Treatment Equipment (652)	19,148	20,069	39,217	29,751	37
Total Water Treatment Expenses	19,148	142,903	162,051	180,746	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)			0	0	40

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Storage Facilities Expenses (661)			0	0	41
Transmission and Distribution Lines Expenses (662)			0	0	42
Meter Expenses (663)	17,918	1,043	18,961	9,450	43
Customer Installations Expenses (664)		102,540	102,540	105,470	44
Miscellaneous Expenses (665)	65,378	6,907	72,285	88,496 *	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)	103,014	14,397	117,411	121,653	47
Maintenance of Structures and Improvements (671)			0	0	48
Maintenance of Distribution Reservoirs and Standpipes (672)		36,689	36,689	1,243 *	49
Maintenance of Transmission and Distribution Mains (673)	148,603	151,491	300,094	246,663 *	50
Maintenance of Services (675)	170,940	227,685	398,625	226,751 *	51
Maintenance of Meters (676)	27,975	27,756	55,731	78,137 *	52
Maintenance of Hydrants (677)	85,854	117,263	203,117	119,304 *	53
Maintenance of Miscellaneous Plant (678)	53,033	38,471	91,504	10,368 *	54
Total Transmission and Distribution Expenses	672,715	724,242	1,396,957	1,007,535	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)	19,687		19,687	18,670	57
Meter Reading Expenses (902)	3,791	5,636	9,427	9,740	58
Customer Records and Collection Expenses (903)	134,527	55,434	189,961	130,841 *	59
Uncollectible Accounts (904)		4,447	4,447	1,752	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	158,005	65,517	223,522	161,003	63
SALES EXPENSES					64
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					67
Administrative and General Salaries (920)	83,893	92,258	176,151	160,430	68
Office Supplies and Expenses (921)		3,726	3,726	2,744	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		192,517	192,517	108,181 *	71
Property Insurance (924)		32,280	32,280	31,841	72
Injuries and Damages (925)		60,574	60,574	73,794 *	73
Employee Pensions and Benefits (926)		429,519	429,519	372,289	74
Regulatory Commission Expenses (928)			0	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		149,288	149,288	70,682 *	77
Rents (931)		6,480	6,480	6,480	78
Maintenance of General Plant (932)	7,987	30,010	37,997	22,017 *	79
Total Administrative and General Expenses	91,880	996,652	1,088,532	848,458	80

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	1,319,975	2,402,400	3,722,375	3,128,030	81

Water Operation & Maintenance Expenses

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

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 15% and \$10,000 higher or lower than the Last Year amount. Please see the help document for examples.

#614: THIS EXPENSE VARIES FROM YEAR-TO-YEAR DEPENDING ON ISSUES WITH THE WELLS, AND WE WERE FORTUNATE TO NOT HAVE ANY ISSUES IN 2023. WELL 21 WAS PULLED AND INSPECTED AS SCHEDULED. THEN WELL 22 WAS NOT FUNCTIONING PROPERLY AND WE HAD TO PULL AND INSPECT IT UNDER EMERGENCY SITUATION.

#623: ELECTRIC AND NATURAL GAS CHARGES DECREASED OVER PRIOR YEAR DUE TO TWO WELLS BEING TAKEN OFFLINE. IN ADDITION, IN 2023 WE HAD A MAJOR MAIN BREAK THAT REQUIRED RUNNING WELLS DURING PEAK HOURS WHICH WE TYPICALLY TRY TO AVOID. THIS INCREASED OUR ELECTRICITY COSTS IN 2023. AND FINALLY, IN 2024 WE PUMPED LESS WATER WHICH LEAD TO ADDITIONAL REDUCTION IN ELECTRICITY COSTS.

#626: MISCELLANEOUS EXPENSES INCREASED DUE TO MAINTENANCE WORK ON THE EXTERIOR OF THE WELL HOUSES AS WELL AS ADDING EXTRA SECURITY TO THAT NOW REQUIRES MONTHLY CELLULAR SERVICE TO TRANSMIT VIDEO FROM THE 10 WELLS AND CONNECT THEM TO THE SCADA SYSTEM. WE ALSO HAD METERS THAT MEASURE PUMPAGE THAT WERE DUE FOR TESTING IN 2024.

#633: HAD MULTIPLE PUMP AND MOTOR REPAIRS NEEDED IN 2023 THAT WERE NOT NEEDED IN 2024. IT DOES LOOK LIKE SOME EXPENSES IN 2023 COULD HAVE BEEN CAPITALIZED AND WERE MISSED.

#642: IN 2023 THE UTILITY WAS REQUIRED TO PERFORM ADDITIONAL TESTING TO MEET EPA REQUIREMENTS. THOSE TESTS DID NOT HAVE TO BE COMPLETED IN 2024, THUS THE DECREASE IN EXPENSE. FISCAL 2024 EXPENSE IS IN LINE FOR PRIOR YEARS.

#665: THE UTILITY NO LONGER PROVIDES CELL PHONE REIMBURSEMENT TO EMPLOYEES. EMPLOYEES NOW USE A CITY/UTILITY OWNED PHONE. ITEMS THAT WERE PREVIOUSLY EXPENSED TO P6650 ARE NOW BEING EXPENSE IN MORE APPROPRIATE GL CATEGORIES.

#672: A SIGNIFICANT PORTION OF THE EXPENSES IN THIS CATEGORY ARE RELATED TO CLEAN OUT AND DNR INSPECTIONS FOR THE RESERVOIRS. ADDITIONAL MAINTENANCE WAS NEEDED DUE TO DETERIORATION OF VARIOUS SECTIONS OF THE RESERVOIR THAT IS OVER 100 YEARS OLD.

673: PURCHASED 3 OF AUTO FLUSH DEVICES FOR FLUSHING MAINS AT \$5500 EA. SALARIES INCREASED BY APPROX \$8000 AND FUEL/MAINTENANCE OF VEHICLES AND EQUIPMENT INCREASED BY \$25,400.

675: THERE WAS A LARGE INCREASE IN UTILITY INFRASTRUCTURE MAINTENANCE DUE TO AN INCREASE IN STREET REPAIR AND REPLACEMENT PROJECTS SCHEDULED BY THE CITY, WHICH AFFECTED THE UTILITY SALARY, BENEFIT AND INVENTORY COSTS RELATED TO REPAIRS AND MAINTENANCE OF SERVICES AND MAINS. IN ADDITION, CHARGES FOR ASPHALT AND CONCRETE USED BY THE STREET DEPARTMENT TO FIX UTILITY OPENINGS HAS INCREASED.

676: THE UTILITY FOCUSED ON CROSS TRAINING BETWEEN DEPARTMENTS IN FY2023. DUE TO INCREASED EFFICIENCIES AND DECREASE IN THE NEED FOR CROSS TRAINING, THE SALARIES/WAGES DECREASED FROM FY2023.

677: MAINTENANCE EXPENSE INCREASED AS WELL AS WHAT WAS EXPENSED TO HYDRANTS VERSUS WHAT WAS CAPITALIZED. FUEL AND VEHICLE/EQUIPMENT MAINTENANCE EXPENSES WERE \$14,000 MORE THAN FY2023.

678: INCREASE IN FOUNTAIN REPAIRS/DISCONNECTIONS AND OTHER MISC WORK NOT CLASSIFIED ELSEWHERE. THIS INCLUDED A NEW VALVE TURNING PROGRAM MANDATED BY THE DNR TO MEET REGULATORY REQUIREMENTS WHICH INCREASED SALARIES IN THIS AREA BY \$45,000.

903: SALARIES/WAGES INCREASED SIGNIFICANTLY OVER FY2023 DUE TO ADDITION OF LTE IN UTILITIES OFFICE, AND ANOTHER LTE TO SCAN IN OLD DOCUMENTS. IN ADDITION, THERE WAS AN INCREASE OF \$9000 IN CHARGES BY THE CITY FOR TREASURER SERVICES.

923: IN FY2023, THE FINANCE DEPT CREDITED THE WRONG GL ACCOUNT FOR GASB 96 WHICH LEFT A NEGATIVE YE BALANCE. IN FY24 THE UTILITY EMPLOYED THE SERVICES OF A CONSULTANTS WITH REGARDS TO THE WELLHEAD PROTECTION PROGRAM AND FINALIZING OUR WATER MASTER PLAN/RISK & RESILANCY PLAN.

925: WORKER'S COMPENSATION AND LIABILITY INSURANCE PREMIUMS DECREASED BY FROM PRIOR YEAR.

930: THE UTILITY IS ENCOURAGING CONTINUING EDUCATION FOR ALL STAFF. TRAVEL EXPENSE INCREASED BY \$4000. SUBSCRIPTION SERVICES INCREASED IN FY2024 DUE TO BAYCOM (FOR RADIO SERVICES/MAINTENANCE), FOR ESRI (GIS MAPPING/ASSET TRACKING SERVICES) AND OFFICE 365 LICENSES. THE OFFICE 365 LICENSES HAS BEEN A NEW AND SIGNIFICANT INCREASE AS EACH EMPLOYEE IS NOW REQUIRED TO HAVE COMPUTER ACCESS IN ORDER TO USE THE PAYROLL SYSTEM, AS WELL AS THE NEED FOR ADDITIONAL USE OF DEVICES IN THE FIELD AS TECHNOLOGY USE IS INCREASING AND IMPROVING. THERE WAS ALSO AN INCREASE IN MISC EXPENSES THAT INCLUDED PRE-EMPLOYMENT BACKGROUND CHECKS/DRUG SCREENINGS AND UNIFORMS DUE TO TURNOVER OF STAFF,

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).

932: THE UTILITY ADDED A GENERAL MAINTENANCE POSITION FOR THE PUMPHOUSE IN JULY 2024. INCREASE IS DUE TO WAGES FOR PART OF THE YEAR. DUE TO HAVING HIS NEW POSITION, ADDITIONAL MAINTENANCE ACTIVITIES TO CATCH UP WITH GENERAL PREVENTATIVE MAINTENANCE FOR THAT WAS LACKING PREVIOUSLY.

General Footnote

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	902,387	846,022	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	23,275	22,903	2
Net Property Tax Equivalent	879,112	823,119	3
Social Security	102,672	88,491	4
PSC Remainder Assessment	8,166	5,936	5
Total Tax Expense	989,950	917,546	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: LA CROSSE(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	2.867720
3. Local Tax Rate	mills	10.162000
4. School Tax Rate	mills	8.741100
5. Vocational School Tax Rate	mills	1.161100
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	22.931920
9. Less: State Credit	mills	1.853000
11. Net Tax Rate	mills	21.078920

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	10.162000
13. Combined School Tax Rate	mills	9.902200
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	20.064200
16. Total Tax Rate	mills	22.931920
17. Ratio of Local and School Tax to Total	dec.	0.874946
18. Total Tax Net of State Credit	mills	21.078920
19. Net Local and School Tax Rate	mills	18.442924
20. Utility Plant, Jan 1	\$	58,334,095
21. Materials & Supplies	\$	733,146
22. Subtotal	\$	59,067,241
23. Less: Plant Outside Limits	\$	65,971
24. Taxable Assets	\$	59,001,270
25. Assessment Ratio	dec.	0.829281
26. Assessed Value	\$	48,928,632
27. Net Local and School Tax Rate	mills	18.442924
28. Tax Equiv. Computed for Current Year	\$	902,387

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	58,334,095
2. Materials & Supplies	\$	733,146
3. Subtotal	\$	59,067,241
4. Less: Plant Outside Limits	\$	65,971
5. Taxable Assets	\$	59,001,270
6. Assessed Value	\$	48,928,632
7. Tax Equiv. Computed for Current Year	\$	902,387
8. Tax Equivalent per 1994 PSC Report	\$	539,357
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	902,387

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)	98,158				98,158	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)	701,321		111,078		590,243 *	11
Supply Mains (316)	1,343,636				1,343,636	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	2,143,115	0	111,078	0	2,032,037	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	1,752,783	215,108	26,673		1,941,218 *	17
Other Power Production Equipment (323)	344,316	35,959	12,389		367,886	18
Electric Pumping Equipment (325)	2,169,196	75,844	45,209		2,199,831 *	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	267,500				267,500	21
Total Pumping Plant	4,533,795	326,911	84,271	0	4,776,435	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)	399,871	21,016			420,887	28
Total Water Treatment Plant	399,871	21,016	0	0	420,887	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)	945,688				945,688	33
Transmission and Distribution Mains (343)	13,931,754	2,893,797	75,071		16,750,480 *	34
Services (345)	10,591,608	784,268	32,297		11,343,579 *	35
Meters (346)	3,043,574	376,055	216,733		3,202,896 *	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)	2,303,777	425,437	20,448		2,708,766 *	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	30,816,401	4,479,557	344,549	0	34,951,409	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	1,062,512				1,062,512	42
Office Furniture and Equipment (391)	8,861				8,861	43
Computer Equipment (391.1)	62,561	18,302			80,863	44
Transportation Equipment (392)	958,562			(949)	957,613	45
Stores Equipment (393)	1,634				1,634	46
Tools, Shop and Garage Equipment (394)	310,405	14,860	31,827		293,438	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	1,402,268	265,565	121,909		1,545,924 *	49
Communication Equipment (397)	316,021				316,021	50
SCADA Equipment (397.1)	600,256	140,355	6,175	(1,083)	733,353 *	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	4,723,080	439,082	159,911	(2,032)	5,000,219	53
Total utility plant in service directly assignable	42,616,262	5,266,566	699,809	(2,032)	47,180,987	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	42,616,262	5,266,566	699,809	(2,032)	47,180,987	56

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

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- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
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- g [PSC Uniform System of Accounts](#)

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

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

321 - THE UTILITY CAPITALIZED NINE AIR CONDITIONING UNITS AT NINE DIFFERENT WELLS, EACH A/C UNIT WAS IN EXCESS OF \$20,000.

325 - THE UTILITY CAPITALIZED TWO MOTORS AT TWO DIFFERENT WELLS. ONE WELL WAS \$48,344 AND THE OTHER WELL WAS \$27,500.

345 - \$582,608.72 OF THE CAPITALIZED \$768,185.10 IS DUE TO RELAYING 136 NEW SERVICES IN FY2024. THE REMAINING BALANCE IS MADE UP OF VARIOUS OTHER PROJECTS.

346 - ALL OF THE ADDITIONS TO METERS WERE DUE TO METER PURCHASES. THERE WAS ONE PURCHASE OF \$110,653 THAT MAKES UP THE MAJORITY OF THE FY2024 ADDITIONS.

348 - ONE PROJECT ACCOUNTS FOR \$143,752.98 OF THE \$425,436.99 THAT WAS ADDED IN FY2024.

396 - THE UTILITY PURCHASED A NEW BACKHOE FOR \$134,900.

397.1 - THERE WERE TWO PROJECTS IN EXCESS OF \$50,000 IN FY2024 THAT ATTRIBUTED TO THE INCREASE IN ASSET VALUE. THOSE PROJECTS WERE TO CONNECT A WELL HOUSE TO SCADA, AND THE OTHER WAS TO UPGRADE THE SCADA EQUIPMENT. UPGRADED SCADA IS NEEDED TO MAINTAIN THE INTEGRITY OF THE SYSTEM AS WELL AS KEEP UP WITH TECHNOLOGICAL ADVANCES.

General Footnote

#303 - GASB 96 - SBITA RIGHT OF USE ASSET ENTRY

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

314 - THE UTILITY RETIRED WELLS 23 AND 24 IN FY2024, WHICH ACCOUNTED FOR THE RETIREMENTS IN EXCESS OF \$50,000.

396 - THE UTILITY RETIRED AN OLD BACKHOE WITH A BOOK VALUE OF \$103,850.

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)	84,605				84,605	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	84,605	0	0	0	84,605	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)	4,467,236	60,085			4,527,321 *	34
Services (345)	4,614,445	82,191	12,874		4,683,762 *	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)	412,145	43,956	2,873		453,228	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	9,493,826	186,232	15,747	0	9,664,311	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	9,578,431	186,232	15,747	0	9,748,916	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	9,578,431	186,232	15,747	0	9,748,916	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~) \$B\$Zd'YUgYI d'Ujb''ZUdd'JWU'Yzdfcj JXYVcbgfi Wjcb'Ui h cfJnUjcb'UbX'DG7 'XcW_Yh number.

343 - THE UTILITY CAPITALIZED SEVERAL PROJECTS WITH CONTRIBUTED MAIN

4,450 LF OF 6" MAIN
515 LF OF 8" MAIN

345 - THE UTILITY CAPITALIZED SEVERAL PROJECTS WITH CONTRIBUTED SERVICES WITH AN AVERAGE COST OF \$3,573 EA.

23 - 1" SVCS
1 - 2" SVCS
2- 4" SVCS
7 - 6" SVCS

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

- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	645,681	2.90%	18,728	111,078	119,724			433,607	5
Supply Mains (316)	645,295	1.80%	24,186					669,481	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	1,290,976		42,914	111,078	119,724	0	0	1,103,088	8
PUMPING PLANT									9
Structures and Improvements (321)	1,661,726	3.20%	59,104	26,673	8,074			1,686,083	10
Other Power Production Equipment (323)	206,114	4.40%	15,668	12,389		21,959		231,352	11
Electric Pumping Equipment (325)	1,422,289	4.40%	96,119	45,209		1,519		1,474,718	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	267,500	4.40%						267,500	14
Total Pumping Plant	3,557,629		170,891	84,271	8,074	23,478	0	3,659,653	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	203,472	6.00%	24,622					228,094	20
Total Water Treatment Plant	203,472		24,622	0	0	0	0	228,094	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	324,555	1.90%	17,968					342,523	24
Transmission and Distribution Mains (343)	4,520,041	1.30%	199,434	75,071	33,952	75,115		4,685,567	25
Services (345)	4,251,063	2.90%	318,060	32,297	15,377	28,818		4,550,267	26
Meters (346)	1,079,223	5.50%	275,523	216,733		8,295		1,146,308	27

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

- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	1,281,353	2.20%	55,138	20,448	13,876	11,813		1,313,980	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	11,456,235		866,123	344,549	63,205	124,041	0	12,038,645	30
GENERAL PLANT									31
Structures and Improvements (390)	107,845	2.90%	30,813					138,658	32
Office Furniture and Equipment (391)	8,861	5.80%						8,861	33
Computer Equipment (391.1)	50,831	26.70%	3,167			250		54,248	34
Transportation Equipment (392)	541,810	13.30%	104,052			3,200		649,062	35
Stores Equipment (393)	1,634	5.80%						1,634	36
Tools, Shop and Garage Equipment (394)	243,060	5.80%	17,511	31,827		10,317		239,061	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	291,901	7.50%	107,613	121,909	2,143	85,925		361,387	39
Communication Equipment (397)	357,661	15.00%						357,661 *	40
SCADA Equipment (397.1)	318,043	9.20%	61,346	6,175				373,214	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	1,921,646		324,502	159,911	2,143	99,692	0	2,183,786	43
Total accum. prov. directly assignable	18,429,958		1,429,052	699,809	193,146	247,211	0	19,213,266	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	18,429,958		1,429,052	699,809	193,146	247,211	0	19,213,266	46

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

- g

Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- g

If more than one depreciation rate is used, report the average rate in column (c).
- g

Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

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

End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

MISSED ADJUSTING DEPRECATON BASED ON YEAR-END VALUE IN 2021. NOTHING HAS BEEN ADDED TO DEPRECIATION SINCE.

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		0	0	0	0	0	0	8
PUMPING PLANT									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	28,124	4.40%	3,723					31,847	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	28,124		3,723	0	0	0	0	31,847	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	0		0	0	0	0	0	0	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	1,386,171	1.30%	58,465					1,444,636	25
Services (345)	2,436,573	2.90%	134,824	12,874				2,558,523	26
Meters (346)	0							0	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	260,282	2.20%	9,519	2,873				266,928	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	4,083,026		202,808	15,747	0	0	0	4,270,087	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	0							0	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	0							0	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	0		0	0	0	0	0	0	43
Total accum. prov. directly assignable	4,111,150		206,531	15,747	0	0	0	4,301,934	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	4,111,150		206,531	15,747	0	0	0	4,301,934	46

Age of Water Mains

- g

If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- g

If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- g

Report all pipe larger than 36 in diameter in the 36 in 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)		
2.000	0	561	181	336	0	0	401	0	264	0		1,743	1
4.000	0	0	2,230	0	0	1,441	121	0	30	0		3,822	2
6.000	121,458	84,167	127,945	89,207	80,684	28,836	20,361	11,342	11,271	7,218	1,610	584,099	3
8.000	39,878	22,573	25,620	17,630	26,729	38,637	28,015	11,259	34,470	17,981	1,054	263,846	4
10.000	389	427	958	1,814	2,661	6,568	3,278	1,101	3,395	2,026		22,617	5
12.000	17,890	22,111	6,091	14,895	15,025	15,971	20,283	12,975	31,305	4,137	2,722	163,405	6
14.000	0	0	0	0	2,846	0	0	0	1,048	0		3,894	7
16.000	0	5,689	1,159	7,416	436	3,015	33,754	9,727	3,412	18	1,367	65,993	8
18.000	0	0	0	793	1,757	0	0	0	0	0	20	2,570	9
20.000	6,473	14,110	2,480	0	1,515	4,693	10,219	0	83	0	233	39,806	10
24.000	0	3,116	21	373	0	8,162	3,442	0	2,797	0	16	17,927	11
Total	186,088	152,754	166,685	132,464	131,653	107,323	119,874	46,404	88,075	31,380	7,022	1,169,722	12

Describe source of information used to develop data:
UTILITY DATA IS MAINTAINED IN AN ACCESS DATABASE THAT THE CITY ENGINEERING DEPARTMENT UPDATES BASED ON AS-BUILTS FROM PROJECTS. THE UTILITY WORKS TO COORDINATE FINANCIAL INFORMATION TO THE AS-BUILT DATA FROM PROJECTS. THERE MAY BE SOME DELAY BETWEEN WHEN THE WATERMAIN IS CAPITALIZED AND WHEN IT APPEARS IN THE REPORT. THE UTILITIES OFFICE CONTINUES TO WORK WITH ENGINEERING TO GET THESE UPDATED IN A TIMELY MANNER. ADJUSTMENTS ARE MADE DUE TO LENGTHS OF PIPE IN THE GIS MAP FROM TIME TO TIME AFTER A PROJECT IS COMPLETED.

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	230,583		230,583				230,583	1
February	221,759		221,759				221,759	2
March	224,544		224,544				224,544	3
April	227,102		227,102				227,102	4
May	248,816		248,816				248,816	5
June	304,490		304,490				304,490	6
July	306,611		306,611				306,611	7
August	327,383		327,383				327,383	8
September	300,542		300,542				300,542	9
October	277,169		277,169				277,169	10
November	225,456		225,456				225,456	11
December	224,694		224,694				224,694	12
TOTAL	3,119,149	0	3,119,149	0	0	0	3,119,149	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)	3,119,149	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	3,119,149	4
Less: Gallons (000s) sold to retail customers (billed, metered)	255,125	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	567,898	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	81,612	10
Subtotal: Unbilled Authorized Consumption	81,612	11
Total Water Loss	486,286	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	7,798	14
Gallons (000s) estimated due to data and billing errors	7,798	15
Gallons (000s) estimated due to customer meter under-registration	7,798	16
Subtotal Apparent Losses	23,394	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	195,602	18
Gallons (000s) estimated due to unreported and background leakage	267,290	19
Subtotal Real Losses (leakage)	462,892	20
Non-Revenue Water as percentage of net water supplied	18%	21
Total Water Loss as percentage of net water supplied	16%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	14,437	24
Date of maximum	06/16/2024	25
Cause of maximum		26
Irrigation use and hydrant flushing		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	5,025	28
Date of minimum	02/15/2024	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	4,612,261	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	7	41
Number of service breaks repaired this year	62	42
Does the utility have an asset management plan?	Yes	43

Water Audit and Other Statistics

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

Sources of Water Supply - Well Information

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

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
DOWNTOWN	19H	162	14	4,493,000	Yes	1
FRENCH ISLAND 1	26H	94	12	2,952,000	No	2
FRENCH ISLAND 2	23H	98	12	2,592,000	No	3
FRENCH ISLAND 3	24H	108	12	2,687,000	No	4
LOSEY	22H	149	12	3,413,000	Yes	5
RIVERCREST	25H	99	12	3,024,000	Yes	6
SPENCE	16H	160	12	3,672,000	Yes	7
TRANE	17H	160	12	3,456,000	Yes	8
UWL AREA 1	20H	160	12	3,358,000	Yes	9
UWL AREA 2	21H	160	12	3,413,000	Yes	10
UWL AREA 3	15H	147	12	3,087,000	Yes	11
UWL AREA 4	13H	151	12	3,413,000	Yes	12
UWL AREA 5	14H	144	12	3,413,000	Yes	13
				42,973,000		14

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.

Sources of Water Supply - Well Information (Page W-16)

General Footnote

#23H . ~~A~~TAKEN OUT OF SERVICE IN 2016 DUE TO PFAS DETECT . ~~A~~WILL BE ABANDONED IN 2025

#24H . ~~A~~TAKEN OUT OF SERVICE IN 2019 DUE TO PFAS DETECT . ~~A~~WILL BE ABANDONED IN 2025

#26H . ~~A~~TAKEN OUT OF SERVICE IN 2021 DUE TO PFAS DETECT . ~~A~~WILL BE ABANDONED IN 2025

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)	
S E BOOSTER STATION #1	MORMON COULEE		Booster	Reservoir	2011	Other	300	2011	2011	Electric	20	1
13H	PINE STREET		Primary	Distribution	2019	Vertical Turbine	2,370	2020	2019	Electric	200	2
14H	PINE STREET & CAMPBELL ROAD		Primary	Distribution	2004	Vertical Turbine	2,370	2004	2004	Electric	200	3
15H	MYRICK PARK		Primary	Distribution	2004	Vertical Turbine	2,144	2004	2004	Electric	200	4
16H	21ST PLACE		Primary	Distribution	2016	Vertical Turbine	2,800	2016	2016	Electric	250	5
17H	15TH & CHASE STREET		Primary	Distribution	2014	Vertical Turbine	2,500	2020	2014	Electric	250	6
19H	KING STREET		Primary	Distribution	2014	Vertical Turbine	3,200	2014	2014	Electric	300	7
20H	MEMORIAL FIELD EAST		Primary	Distribution	2004	Vertical Turbine	2,332	2004	2004	Electric	200	8
21H	MEMORIAL FIELD WEST		Primary	Distribution	2017	Vertical Turbine	2,370	2004	2017	Electric	200	9
22H	LOSEY BOULEVARD		Primary	Distribution	2015	Vertical Turbine	2,800	2015	2015	Electric	250	10
23H	FISHERMAN'S ROAD		Primary	Distribution	1976	Vertical Turbine	1,800	1976	1976	Electric	200	11
24H	FISHERMAN'S ROAD 2		Primary	Distribution	1980	Vertical Turbine	1,866	1980	1980	Electric	200	12
25H	WESTWOOD COURT		Primary	Distribution	2019	Vertical Turbine	2,100	1984	2019	Electric	200	13
26H	AIRPORT ROAD		Primary	Distribution	2019	Vertical Turbine	2,050	2020	2019	Electric	200	14
S E BOOSTER STATION #2	MORMON COULEE		Booster	Reservoir	2004	Other	300	2004	2004	Electric	20	15
S E BOOSTER STATION #3	MORMON COULEE		Booster	Reservoir	2019	Other	1,040	2019	2019	Electric	60	16

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)	
GRANDAD	1	1913	Reservoir	Concrete	250	5,000,000	1
MORMON COULEE	2	2011	Reservoir	Concrete	300	150,000	2

Water Treatment Plant

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
WELL 13H	1952	3	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" 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	Yes	WELLHOUSE	1
WELL 14H	1952	3	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" 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	Yes	WELLHOUSE	2
WELL 15	1952	3	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" 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 checked="" type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nitrate Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Corrosion <input type="checkbox"/> Other	Yes	WELLHOUSE	3
WELL 16H	1954	3	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" 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	Yes	WELLHOUSE	4

Water Treatment Plant

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
WELL 17H	1955	3	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" 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	Yes	WELLHOUSE	5
WELL 19H	1964	4	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" 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	Yes	WELLHOUSE	6
WELL 20	1968	4	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" 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 checked="" type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nitrate Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Corrosion <input type="checkbox"/> Other	Yes	WELLHOUSE	7
WELL 21	1968	4	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" 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 checked="" type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nitrate Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Corrosion <input type="checkbox"/> Other	Yes	WELLHOUSE	8

Water Treatment Plant

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
WELL 22H	1972	3	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" 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	Yes	WELLHOUSE	9
WELL 23H	1976	3	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" 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 checked="" type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nitrate Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Corrosion <input type="checkbox"/> Other	Yes	WELLHOUSE	10
WELL 24H	1980	3	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" 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 checked="" type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nitrate Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Corrosion <input type="checkbox"/> Other	Yes	WELLHOUSE	11
WELL 25H	1984	3	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" 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 checked="" type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nitrate Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Corrosion <input type="checkbox"/> Other	Yes	WELLHOUSE	12

Water Treatment Plant

- g

Provide a generic description for (a). Do not give specific address of location.

g

Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).

g

Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.
- | Unit
Description
(a) | Year
Constructed
(b) | Rated
Capacity
(mgd)
(c) | Disinfection
(d) | Additional
Treatment
(e) | Fluoridated
(f) | Point of
Application
(g) | Notes
(h) |
|----------------------------|----------------------------|-----------------------------------|--|---|--------------------|--------------------------------|--------------|
| WELL 26H | 1989 | 3 | <div><div><div></div><div>Ultraviolet Light</div></div><div><div></div><div>Liquid Chlorine</div></div><div><div>x</div><div>Gas Chlorine</div></div><div><div></div><div>Ozone</div></div><div><div></div><div>Other</div></div><div><div></div><div>None</div></div></div> | <div><div><div></div><div>Flocculation/Sedimentation</div></div><div><div></div><div>Sand Filtraton</div></div><div><div></div><div>Activated Carbon Filtration</div></div><div><div></div><div>Membrane Filtration</div></div><div><div></div><div>Ion Exchange</div></div><div><div>x</div><div>Iron/Manganese</div></div><div><div></div><div>Nitrate Removal</div></div><div><div></div><div>Radium Removal</div></div><div><div></div><div>Corrosion</div></div><div><div></div><div>Other</div></div></div> | Yes | WELLHOUSE | 13 |
- Date Printed: 6/4/2025 12:05:46 PM
- PSCW Annual Report

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 24" category.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
Other Metal	Distribution	2	1,939		461	265	1,743
Other Metal	Distribution	4	3,822				3,822
Other Metal	Distribution	6	589,142	2,690	4,629	(6,572)	580,631
Other Metal	Supply	6	1,658				1,658
Other Metal	Distribution	8	252,219	7,727	4,294	1,986	257,638
Other Metal	Supply	8	571				571
Other Metal	Distribution	10	21,769			8	21,777
Other Metal	Supply	10	840				840
Other Metal	Distribution	12	146,109	1,838		195	148,142
Other Metal	Supply	12	6,123				6,123
Other Metal	Distribution	14	2,599			2	2,601
Other Metal	Supply	14	1,293				1,293
Other Metal	Distribution	16	64,632	2,263		(902)	65,993
Other Metal	Supply	18	2,576	20	416	390	2,570
Other Metal	Distribution	20	38,436	233	200	34	38,503
Other Metal	Supply	20	1,303				1,303
Other Metal	Distribution	24	12,332				12,332
Other Metal	Supply	24	5,592	16		(13)	5,595
Total Within Municipality			1,152,955	14,787	10,000	(4,607)	1,153,135
Other Metal	Distribution	6	1,810				1,810
Other Metal	Distribution	8	5,637				5,637
Other Metal	Distribution	12	9,140				9,140
Total Outside Municipality			16,587				16,587
Total Utility			1,169,542	14,787	10,000	(4,607)	1,169,722

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 24" 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.

MAINS FINANCED BY UTILITY FUNDS

6" ~~1~~ 4,435q

8" ~~1~~ 5,256q

12" ~~1~~ 1,838q

16" ~~1~~ 2,263q

18" ~~1~~ 20q

20" ~~1~~ 233q

24" ~~1~~ 16q

MAINS FINANCED BY BOND FUNDS

6" ~~1~~ 46q

8" ~~1~~ 1,956q

MAINS FINANCED BY CONTRACTORS/CONTRIBUTED

8" ~~1~~ 174q

MAINS FINANCED BY SPECIAL ASSESSMENTS

6" ~~1~~ 209q

8" ~~1~~ 11q

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

MAIN SIZES THAT HAD ADJUSTMENTS TO MATCH WATER MAIN DATABASE/GIS SYSTE FY3 2024

ENGINEERING MAKES CORRECTIONS/ADJUSTMENT WHEN THEY FIND INCORRECT SIZE ASSIGNED TO SEGMENT OF MAIN OR FIND PRIVATE INFRASTRUCTURE MIXED WITH UTILITY DATA.

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)	
Galvanized	0.750	2,609		114	(264)	2,231	271	1
Copper	0.750	9,274	127	68	(385)	8,948	405	2
Galvanized	1.000	143		6	(31)	106	33	3
Copper	1.000	2,983	108	1	(454)	2,636	364	4
Other Plastic	1.000	8			0	8		5
Galvanized	1.250	43		4	(6)	33	8	6
Copper	1.250	144			(8)	136	8	7
Other Plastic	1.250	17			(1)	16	1	8
Galvanized	1.500	29			(9)	20	9	9
Copper	1.500	222	1	1	(18)	204	18	10
Other Plastic	1.500	22			0	22		11
Galvanized	2.000	104		1	(39)	64	39	12
Lined Cast Iron (mide-1950's to early 1970)	2.000	19			(5)	14	5	13
Copper	2.000	294	2		(41)	255	45	14
Other Plastic	2.000	62			(1)	61	5	15
Galvanized	2.500	3			(2)	1	2	16
Copper	2.500	2			(1)	1	1	17
Ductile Iron, Lined (late 1960's to present)	3.000	3			2	5		18
Galvanized	3.000	20			(9)	11	7	19
Lined Cast Iron (mide-1950's to early 1970)	3.000	45			(9)	36	9	20
Other Plastic	3.000	1			0	1		21
Ductile Iron, Lined (late 1960's to present)	4.000	91	2		(13)	80	12	22
Galvanized	4.000	8			0	8	1	23
Lined Cast Iron (mide-1950's to early 1970)	4.000	97			(28)	69	28	24
Other Plastic	4.000	1			1	2		25
Ductile Iron, Lined (late 1960's to present)	6.000	256	8		(25)	239	32	26
Lined Cast Iron (mide-1950's to early 1970)	6.000	103			(19)	84	19	27

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.

Other Plastic	6.000	4		0	4		28
Ductile Iron, Lined (late 1960's to present)	8.000	105		(3)	102	4	29
Lined Cast Iron (mide-1950's to early 1970)	8.000	77		(20)	57	22	30
Other Plastic	8.000	3		0	3		31
Ductile Iron, Lined (late 1960's to present)	10.000	13		0	13	1	32
Lined Cast Iron (mide-1950's to early 1970)	10.000	7		(1)	6	1	33
Other Plastic	10.000	1		0	1		34
Utility Total		16,813	248	195	(1,389)	15,477	1,350

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.

SERVICES FINANCED BY UTILITY FUNDS

~~1-A~~ 27

~~1-A~~ 3

~~1-A~~ 4

~~2-A~~ 1

~~6-A~~ 1

SERVICES FINANCED BY BOND FUNDS

~~1-A~~ 2

SERVICES FINANCED BY CONTRACTOR/CONTRIBUTED

~~1-A~~ 9

~~2-A~~ 1

~~4-A~~ 2

~~6-A~~ 7

SERVICES FINANCED BY ASSESSMENTS

~~1-A~~ 4

CONTRIBUTED COSTS MAY BE CALCULATED WITH ACTUAL COSTS PROVIDED BY A DEVELOPER ON THE BILL OF SALE OR BY ESTIMATING THE COST BASED ON THE AVERAGE COST PER SERVICE INSTALLED BY THE WATER UTILITY.

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

OVER THE PAST YEAR, THE UTILITY HAS COMPLETED A FULL REVIEW OF THE TAP RECORDS DATABASE UTILIZING PLUMBING RECORDS AND UTILITY PAPER RECORDS TO UPDATE BOTH THE UTILITY AND OWNER SIDE OF THE SERVICES IN ORDER TO SUBMIT OUR SERVICE LINE INVENTORY TO THE DNR BY THE OCTOBER 2024 DEADLINE. THE ADJUSTMENTS ARE UTILITY SERVICES PREVIOUSLY LISTED AS "ACTIVE" BUT WERE ACTUALLY DISCONNECTED AT THE MAIN.

General Footnote

ALL SERVICES LISTED IN COLUMN (H) ARE SERVICES THAT ARE STUBBED TO THE BOULEVARD WITH NO OWNER SIDE CONNECTION AT THIS TIME.

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)		
5/8	11,436	600	810	(308)	10,918	1,411	9,445	371	6	11	186	11					888	10,918	*	1
3/4	4,909	512	83	59	5,397	598	4,059	488	10	49	200	61			13		517	5,397	*	2
1	978	50	33	(3)	992	84	147	357	28	37	303	98					22	992	*	3
1 1/2	158	13	3		168	51	2	73	12	18	29	24					10	168		4
2	282	10	7	(4)	281	96	1	107	13	63	61	24					12	281	*	5
3	91	3	2		92	46		25	13	25	6	6			8		9	92		6
4	75	4	3		76	40		20	25	9	4	5					13	76		7
6	18		1	1	18	18		3	9		1	1					4	18		8
Total	17,947	1,192	942	(255)	17,942	2,344	13,654	1,444	116	212	790	230			21		1,475	17,942		9

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: 2)

☒ Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 16444)

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

- 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.

WHEN EXCHANGING RESIDENTIAL METERS, SOME CUSTOMERS ARE UPSIZING FROM 5/8" TO 3/4". IN ADDITION, WE FOUND SOME DISCREPANCIES IN OUR NUMBERS FROM PRIOR YEARS. THOSE HAVE BEEN CORRECTED.

Residential Meters larger than 2 inches are unusual, please explain.

WE HAVE ONE 4" METER INSTALLED AT A RESIDENTIAL PROPERTY WITH AN INDOOR SWIMMING POOL.

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	2,022	48	32	(29)	2,009	2
Total Fire Hydrants	2,022	48	32	(29)	2,009	3
Flushing Hydrants	3				3	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	2,009
Number of Distribution System Valves end of year	3,172
Number of Distribution Valves operated during Year	1,212

Hydrants and Distribution System Valves

- g Distinguish between fire and flushing hydrants by lead size.
 - Fire hydrants normally have a lead size of 6 inches or greater.
 - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- g Explain all reported adjustments in the schedule footnotes.
- g Report fire hydrants as within or outside the municipal boundaries.
- g Number of hydrants operated during year means: opened and water withdrawn.
- g Number of distribution valves operated during year means: fully opened and closed (exercised).

Hydrants and Distribution System Valves (Page W-25)

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

ENGINEERING IS DOING A FULL-SCALE REVIEW OF THE GIS SYSTEM AND FOUND PRIVATE HYDRANTS COUNTED IN THE UTILITY OWNED HYDRANT LIST.

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	MYRICK	Compound	05/09/2024	1
Station Meter	12	WELL 13H	Magnetic	06/10/2024	2
Station Meter	12	WELL 14H	Magnetic	06/10/2024	3
Station Meter	12	WELL 15H	Magnetic	06/10/2024	4
Station Meter	12	WELL 16H	Magnetic	06/10/2024	5
Station Meter	12	WELL 17H	Magnetic	06/10/2024	6
Station Meter	12	WELL 19H	Magnetic	06/10/2024	7
Station Meter	12	WELL 20H	Magnetic	06/10/2024	8
Station Meter	12	WELL 21H	Magnetic	06/10/2024	9
Station Meter	12	WELL 22H	Magnetic	06/10/2024	10
Station Meter	12	WELL 25H	Magnetic	06/10/2024	11

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. |

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

General Footnote

THE M,ETERS IN WELLS 23, 24, AND 26 WERE REMOVED AND NOT TESTED IN 2024 AS THEY WILL BE ABANDONED IN 2025.

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

Municipality (a)	Customers End of Year (b)	
Campbell (Town)	16	1
La Crosse (City) **	16,372	2
Shelby (Town)	31	3
Total - La Crosse County	16,419	4
Total - Customers Served	16,419	5
Total - Outside Muni Boundary	47	6
Total - Within Muni Boundary **	16,372	7

** = Within municipal boundary

Privately-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Customer Owned Service Laterals Not in Use at End of Year (h)	Replaced During Year Using Financial Assistance from Utility (i)
Galvanized	0.750	7,593		20	(96)	7,477		1
Copper	0.750	3,031	4	9	95	3,121		2
Other Plastic	0.750	582	6		34	622		3
Unknown - Does Not Contain Lead	0.750	3			(3)	0		4
Galvanized	1.000	304			(3)	301		5
Copper	1.000	1,308	1	1	15	1,323		6
Other Plastic	1.000	997	11	1	31	1,038		7
Unknown - Does Not Contain Lead	1.000	8			(8)	0		8
Galvanized	1.250	94			(2)	92		9
Copper	1.250	128			(1)	127		10
Other Plastic	1.250	54				54		11
Galvanized	1.500	44				44		12
Copper	1.500	136			(3)	133		13
Other Plastic	1.500	65			2	67		14
Ductile Iron, Lined (late 1960's to present)	2.000	2				2		15
Galvanized	2.000	74				74		16
Lined Cast Iron (mide-1950's to early 1970)	2.000	15				15		17
Copper	2.000	144			3	147		18
Other Plastic	2.000	139	2		3	144		19
Unknown - Does Not Contain Lead	2.000	1			(1)	0		20
Galvanized	2.500	1				1		21
Copper	2.500	1				1		22
Ductile Iron, Lined (late 1960's to present)	3.000	3			1	4		23
Galvanized	3.000	12				12		24
Lined Cast Iron (mide-1950's to early 1970)	3.000	43				43		25
Copper	3.000	1				1		26
Other Plastic	3.000	2				2		27
Ductile Iron, Lined (late 1960's to present)	4.000	63			5	68		28
Galvanized	4.000	8				8		29
Lined Cast Iron (mide-1950's to early 1970)	4.000	75				75		30
Other Plastic	4.000	6	1		1	8		31

Privately-Owned Water Service Lines

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Ductile Iron, Lined (late 1960's to present)	6.000	200			10	210	32
Lined Cast Iron (mide-1950's to early 1970)	6.000	80		1		79	33
Other Plastic	6.000	13				13	34
Ductile Iron, Lined (late 1960's to present)	8.000	96	3		(2)	97	35
Galvanized	8.000	1				1	36
Lined Cast Iron (mide-1950's to early 1970)	8.000	49			1	50	37
Other Plastic	8.000	3				3	38
Ductile Iron, Lined (late 1960's to present)	10.000	11				11	39
Lined Cast Iron (mide-1950's to early 1970)	10.000	5				5	40
Utility Total		15,395	28	32	82	15,473	41

Privately-Owned Water Service Lines

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- g Separate reporting of service lines by diameter and pipe material.

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

General Footnote

THE UTILITY IS ACTIVELY WORKING TO UPDATE THE SERVICE RECORDS DATABASE. OWNER SIDE INFORMATION WAS NOT TRACKED PREVIOUSLY. STARTING IN 2017 ANNUAL REPORT WE ADDED OWNER SIDE RELAYS AND NEW INSTALLATIONS TO THE REPORT. THE DATABASE HAS BEEN UPDATED FOR THE FYE 2024 REPORT.

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.

g ~~Q: For residential arrears, include billed amounts past due and unpaid.~~

g ~~Q: For residential arrears, include billed amounts past due and unpaid.~~

Footnotes	No
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