



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

ASHLAND WATER UTILITY

2020 6TH ST E
ASHLAND, WI 54806

For the Year Ended: DECEMBER 31, 2024

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

Filed: 05/01/2025

Water Service Started Date: 01/15/1936

DNR Public Water System ID: 80203739

Safe Drinking Water Information System (SDWIS) Total Population Served: 9115

I **Brant Kucera, City Administrator** of **ASHLAND WATER UTILITY**, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **5/1/2025**

Signature Page (Page ii)

General Footnote

To the City Council
City of Ashland
Ashland, Wisconsin

Management is responsible for the Ashland Water Utility Annual Report to the Public Service Commission for the year ended December 31, 2024 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the Annual Report to the Public Service Commission included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Annual Report to the Public Service Commission included in the accompanying prescribed form.

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

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

BAKER TILLY US, LLP

Eau Claire, Wisconsin
May 1, 2025

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: John Butler
Title: Public Works Director
Mailing Address: 2020 6th Street East
Ashland, WI 54806
Phone: (715) 685-1648
Email Address: jbutler@coawi.org

Accounting firm or consultant preparing this report (if applicable)

Name: Sheanne Hediger
Title: Principal
Mailing Address: Baker Tilly US, LLP
3410 Oakwood Mall Dr. Suite 200
Eau Claire, WI 54701
Phone: (612) 876-4599
Email Address: sheanne.hediger@bakertilly.com

Name and title of utility General Manager (or equivalent)

Name: John Butler
Title: Public Works Director
Mailing Address: 2020 6th Street East
Ashland, WI 54806
Phone: (715) 685-1648
Email Address: jbutler@coawi.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: Charlie Ortman
Title: Common Council President
Mailing Address: 601 Main Street West
Ashland, WI 54806
Phone: (715) 682-7071
Email Address: district6@coawi.org

Contact person for cybersecurity issues and events

Name: John Butler
Title: Public Works Director
Mailing Address: 2020 6th Street East
Ashland, WI 54806
Phone: (715) 685-1648
Email Address: jbutler@coawi.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: 09/19/2024

Period covered by most recent audit: 1/1/2023-12/31/2023

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

Name: Baker Tilly US, LLP

Title:

Organization Name: Baker Tilly US, LLP

USPS Address: 3410 Oakwood Mall Dr. Suite 200

City State Zip Eau Claire, WI 54701

Telephone: (612) 876-4599

Email Address: sheanne.hediger@bakertilly.com

Report Preparation

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

Compilation

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any of the Utility's administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and /or current year (i.e., utility billing is done by another entity)?

NO

Workforce Diversity

- Decimal numbers for part time employees are acceptable values for this schedule. Please enter part time employees as a decimal based on the number of hours worked/2080 hours for a fiscal year. An employee who works 30% of full time would be recorded as .30.
- Use the Footnotes feature to provide an explanation for any variance with the number of employees listed in Schedule F-06 and information about how many staff are part-time employees.
- Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories. Additional information on classifying employees can be found in the help document.

Category (a)	Employee Count			
	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	14.00	8.00	0.00	1
Women	6.00	5.00	0.00	2
Minorities	0.00	0.00	0.00	3
Veterans	0.00	0.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	2,538,976	2,333,146	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	1,333,313	1,269,866	4
Depreciation Expense (403)	394,342	364,580	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	354,777	376,563	7
Total Operating Expenses	2,082,432	2,011,009	8
Net Operating Income	456,544	322,137	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	456,544	322,137	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)	7,652	5,054	15
Interest and Dividend Income (419)	1,828	3,676	16
Miscellaneous Nonoperating Income (421)	898,516	407,636	17
Total Other Income	907,996	416,366	18
Total Income	1,364,540	738,503	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	0	(14,400)	21
Other Income Deductions (426)	147,145	131,641	22
Total Miscellaneous Income Deductions	147,145	117,241	23
Income Before Interest Charges	1,217,395	621,262	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	191,605	130,959	26
Amortization of Debt Discount and Expense (428)		65,878	27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	0	0	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	191,605	196,837	32
Net Income	1,025,790	424,425	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	10,816,373	10,389,350	35
Balance Transferred from Income (433)	1,025,790	424,425	36
Miscellaneous Credits to Surplus (434)	24,564	98,916	37
Miscellaneous Debits to Surplus--Debit (435)		96,318	38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	11,866,727	10,816,373	41

Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- If amount of Contributed Plant – 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	2,538,976		2,538,976	3
Total (Acct. 400)	2,538,976	0	2,538,976	4
Operation and Maintenance Expense (401-402)				5
Derived	1,333,313		1,333,313	6
Total (Acct. 401-402)	1,333,313	0	1,333,313	7
Depreciation Expense (403)				8
Derived	394,342		394,342	9
Total (Acct. 403)	394,342	0	394,342	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	354,777		354,777	15
Total (Acct. 408)	354,777	0	354,777	16
TOTAL UTILITY OPERATING INCOME	456,544	0	456,544	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Nonoperating Rental Income (418)				22
Rental Income	7,652		7,652	23
Total (Acct. 418)	7,652	0	7,652	24
Interest and Dividend Income (419)				25
Interest Income	1,828		1,828	26
Total (Acct. 419)	1,828	0	1,828	27
Miscellaneous Nonoperating Income (421)				28
Contributed Plant - Water		896,526	896,526	29
Impact Fees - Water			0	30
Insurance Dividends	1,990		1,990	31
Total (Acct. 421)	1,990	896,526	898,516	32
TOTAL OTHER INCOME	11,470	896,526	907,996	33
MISCELLANEOUS INCOME DEDUCTIONS				34
Miscellaneous Amortization (425)				35
Regulatory Liability (253) Amortization	0		0	36
Total (Acct. 425)	0	0	0	37
Other Income Deductions (426)				38
Depreciation Expense on Contributed Plant - Water		147,145	147,145	39

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Total (Acct. 426)	0	147,145	147,145	40
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	0	147,145	147,145	41
INTEREST CHARGES				42
Interest on Long-Term Debt (427)				43
Derived	191,605		191,605	44
Total (Acct. 427)	191,605	0	191,605	45
Interest on Debt to Municipality (430)				46
Derived	0		0	47
Total (Acct. 430)	0	0	0	48
Other Interest Expense (431)				49
Derived	0		0	50
Total (Acct. 431)	0	0	0	51
TOTAL INTEREST CHARGES	191,605	0	191,605	52
NET INCOME	276,409	749,381	1,025,790	53
EARNED SURPLUS				54
Unappropriated Earned Surplus (Beginning of Year) (216)				55
Derived	5,821,106	4,995,267	10,816,373	56
Total (Acct. 216)	5,821,106	4,995,267	10,816,373	57
Balance Transferred from Income (433)				58
Derived	276,409	749,381	1,025,790	59
Total (Acct. 433)	276,409	749,381	1,025,790	60
Miscellaneous Credits to Surplus (434)				61
Adjustment for entries made subsequent to prior year filing	14,274		14,274	62
Refund of prior year expense	10,290		10,290	63
Total (Acct. 434)	24,564	0	24,564	64
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	6,122,079	5,744,648	11,866,727	65

Income Statement Account Details

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

Income Statement Account Details (Page F-02)

Amount of Contributed Plant – Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service – Plant Financed by Contributions, please explain fully.

Difference between CIAC additions and revenues relates to the water intake project. This project is still included in CWIP in 2024. Additionally, some revenues related to the Stuntz Avenue project were recorded in 2023, when the project was still in CWIP.

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

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

Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	2,538,976				2,538,976	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Revenues subject to Wisconsin Remainder Assessment	2,538,976	0	0	0	2,538,976	6

Distribution of Total Payroll

- Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- 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.
- Provide additional information in the schedule footnotes when necessary.
- 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	492,113	3,849	495,962	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	5,309		5,309	7
Water utility plant accounts		24,621	24,621	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	28,470	(28,470)	0	18
All other accounts			0	19
Total Payroll	525,892	0	525,892	20

Full-Time Employees (FTE)

- 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.
- 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	6.5	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	29,696,785	27,621,270	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	9,985,168	9,579,748	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	19,711,617	18,041,522	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	0	0	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	0	0	18
Special Deposits (134)	887,347	942,789	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	451,087	324,787	23
Other Accounts Receivable (143)	665,517	310,223	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	39,068	51,728	26
Plant Materials and Operating Supplies (154)	213,460	155,613	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	0	160	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
Total Current and Accrued Assets	2,256,479	1,785,300	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	475,080	514,725	42
Total Deferred Debits	475,080	514,725	43
TOTAL ASSETS AND OTHER DEBITS	22,443,176	20,341,547	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	1,058,610	1,058,610	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	11,866,727	10,816,373	5
Total Proprietary Capital	12,925,337	11,874,983	6
LONG-TERM DEBT			7
Bonds (221)	6,672,381	5,976,691	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	438,000	505,000	10
Total Long-Term Debt	7,110,381	6,481,691	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	202,638	95,671	14
Payables to Municipality (233)	964,081	589,523	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	323,358	347,500	17
Interest Accrued (237)	38,772	28,799	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	519,401	488,520	20
Total Current and Accrued Liabilities	2,048,250	1,550,013	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	4,000	4,000	24
Other Deferred Credits (253)	355,208	430,857	25
Total Deferred Credits	359,208	434,857	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	22,443,176	20,341,544	33

Net Utility Plant

- 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	27,621,270	0	0	0	2
	27,621,270	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	21,406,330				5
Utility Plant in Service - Contributed Plant (101.2)	7,168,501				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)	1,121,954				11
Total Utility Plant	29,696,785	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)	7,814,229				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,170,939				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	9,985,168	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	19,711,617	0	0	0	27

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	7,543,269	0	0	0	7,543,269	1
Credits during year						2
Charged Depreciation Expense (403)	394,342				394,342	3
Depreciation Expense on Meters Charged to Sewer	27,754				27,754	4
Salvage	0				0	5
Total credits	422,096	0	0	0	422,096	6
Debits during year						7
Book Cost of Plant Retired	151,136				151,136	8
Cost of Removal	0				0	9
Total debits	151,136	0	0	0	151,136	10
Balance end of year (111.1)	7,814,229	0	0	0	7,814,229	11

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	2,036,479	0	0	0	2,036,479	1
Credits during year						2
Charged Other Income Deductions (426)	147,145				147,145	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	147,145	0	0	0	147,145	6
Debits during year						7
Book Cost of Plant Retired	12,685				12,685	8
Cost of Removal	0				0	9
Total debits	12,685	0	0	0	12,685	10
Balance end of year (111.2)	2,170,939	0	0	0	2,170,939	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	213,460	155,613	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	213,460	155,613	9

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None				1
				2
Total	0		0	3
Unamortized premium on debt (251)				
None				4
				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		1,058,610	1
Balance end of year		1,058,610	2

Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$1.515M REV BOND	12/28/2023	05/01/2043	4.00%	1,520,000	1
\$1.883M MTG REV BOND	12/23/2016	05/01/2056	1.88%	1,605,900	2
\$3.315M REF REV BOND	05/11/2017	05/01/2038	3.40%	2,410,000	3
\$417,988 SDWL	04/22/2009	05/01/2028	1.60%	81,690	4
\$442,199 SDWL	04/23/2008	05/01/2027	1.42%	77,924	5
\$847,920 REVBOND	07/10/2024	05/01/2054	1.35%	728,516	6
\$9.166M REV BOND	10/09/2024	05/01/2054	1.49%	248,351	7
Total				6,672,381	8

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					1
GO PROMISSORY	04/16/2020	04/01/2030	2.27%	438,000	2
Total for Account 224				438,000	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	347,500	1
Charged water department expense	354,777	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	7,440	5
Total accruals and other credits	362,217	6
County, state and local taxes	347,500	7
Social Security taxes	36,103	8
PSC Remainder Assessment	2,756	9
Gross Receipts Tax		10
Total payments and other debits	386,359	11
Balance end of year	323,358	12

Interest Accrued (Acct. 237)

- Report below interest accrued on each utility obligation.
- 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
10/24 9.16M SDWFL		839	0	839	2
12/16 \$1.883M USDA-RD MRB	5,062	30,339	30,451	4,950	3
12/23 \$1.515M WATER BONDS	521	61,688	52,062	10,147	4
4/08 422,199 SDWL	241	1,226	1,285	182	5
4/09 \$417,988 SDWL	267	1,413	1,465	215	6
5/17 \$3.315M REF REV BOND	14,103	81,442	82,190	13,355	7
7/24 847K SDWFL		4,335	2,715	1,620	8
Subtotal Bonds (221)	20,194	181,282	170,168	31,308	9
Advances from Municipality (223)	0	0	0	0	10
None				0	11
Subtotal Advances from Municipality (223)	0	0	0	0	12
Other Long-Term Debt (224)	0	0	0	0	13
4/20 \$700K GO PROMISSORY	8,605	10,323	11,464	7,464	14
Subtotal Other Long-Term Debt (224)	8,605	10,323	11,464	7,464	15
Notes Payable (231)	0	0	0	0	16
None				0	17
Subtotal Notes Payable (231)	0	0	0	0	18
Customer Deposits (235)	0	0	0	0	19
None				0	20
Subtotal Customer Deposits (235)	0	0	0	0	21
Total	28,799	191,605	181,632	38,772	22

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Cash and Working Funds (131)	0	1
Cash	0	2
Total (Acct. 131)	0	3
Special Deposits (134)	0	4
Construction	182,546	5
Debt Reserve	309,947	6
RD Bond Reserve	340,685	7
USDA Debt Reserve	54,169	8
Total (Acct. 134)	887,347	9
Customer Accounts Receivable (142)	0	10
Water	451,087	11
Total (Acct. 142)	451,087	12
Other Accounts Receivable (143)	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other Accounts Receivable	665,517	16
Total (Acct. 143)	665,517	17
Receivables from Municipality (145)	0	18
Advances to Municipality	39,068	19
Total (Acct. 145)	39,068	20
Miscellaneous Deferred Debits (186)	0	21
Deferred Outflows - OPEB	171,845	22
Deferred Outflows - Pension	303,235	23
Total (Acct. 186)	475,080	24
Accounts Payable (232)	0	25
Accounts Payable (232)	0	26
Accounts Payable	184,888	27
Construction Contracts Payable	17,750	28
Total (Acct. 232)	202,638	29
Payables to Municipality (233)	0	30
Due to General Fund	964,081	31
Total (Acct. 233)	964,081	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.

Miscellaneous Current and Accrued Liabilities (242)	0	33
Accrued Wages and Benefits	488,095	34
Net Pension Liability	31,306	35
Total (Acct. 242)	519,401	36
Customer Advances for Construction (252)	0	37
Customer Advances for Construction	4,000	38
Total (Acct. 252)	4,000	39
Other Deferred Credits (253)	0	40
Regulatory Liability	0	41
Deferred Inflows - OPEB	109,192	42
Deferred Inflows - Pension	166,656	43
Regulatory Liability - Pension	79,360	44
Total (Acct. 253)	355,208	45

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 - Grant funds owed to the City for expenses incurred on the Prentice Ave project in 2024.

145 - This amount is to be repaid to the Water Utility for the Turner Road project - to be reimbursed by the capital projects fund.

233 - To adjust for negative cash.

Return on Rate Base Computation

- The data used in calculating rate base are averages.
- Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- For municipal utilities, do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.
- For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	20,539,103				20,539,103	2
Materials and Supplies	184,536				184,536	3
Less Average						4
Reserve for Depreciation (111.1)	7,678,749				7,678,749	5
Customer Advances for Construction	4,000				4,000	6
Regulatory Liability	0				0	7
Average Net Rate Base	13,040,890	0	0	0	13,040,890	8
Net Operating Income	456,544				456,544	9
Net Operating Income as a percent of Average Net Rate Base	3.50%	N/A	N/A	N/A	3.50%	10

Return on Rate Base Computation

- The data used in calculating rate base are averages.
- Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- For municipal utilities, do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.
- For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Return on Rate Base Computation (Page F-23)

If an amount is reported for Customer Advances for Construction, an explanation must be provided. (Customer Advances should only be part of Rate Base if the related plant is part of Rate Base.)

This is payment in lieu of future special assessments for extending the distribution system adjacent to the customer's property and allowed the customer to connect to the water main.

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

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

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

Prentice Ave project permanent easements

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

Rate study completed in 2024

5. Obligations incurred or assumed, excluding commercial paper
SDWL issues

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)	2,498,884	2,306,654	2
Total Sales of Water	2,498,884	2,306,654	3
Other Operating Revenues			4
Forfeited Discounts (470)	12,312	11,854	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	27,780	14,638	8
Total Other Operating Revenues	40,092	26,492	9
Total Operating Revenues	2,538,976	2,333,146	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	11,824	4,448	12
Pumping Expenses (620-633)	149,125	187,398	13
Water Treatment Expenses (640-652)	217,470	214,407	14
Transmission and Distribution Expenses (660-678)	240,127	174,363	15
Customer Accounts Expenses (901-906)	65,710	70,092	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	649,057	619,158	18
Total Operation and Maintenance Expenses	1,333,313	1,269,866	19
Other Operating Expenses			20
Depreciation Expense (403)	394,342	364,580	21
Amortization Expense (404-407)			22
Taxes (408)	354,777	376,563	23
Total Other Operating Expenses	749,119	741,143	24
Total Operating Expenses	2,082,432	2,011,009	25
NET OPERATING INCOME	456,544	322,137	26

Water Operating Revenues - Sales of Water

- Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- Report estimated gallons for unmetered sales.
- Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- 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).
- **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).**
- **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)	0	0	0	2
Commercial (460.2)	12	232	2,604	3
Industrial (460.3)	0	0	0	4
Public Authority (460.4)	3	68	960	5
Multifamily Residential (460.5)	0	0	0	6
Irrigation (460.6)	0	0	0	7
Total Unmetered Sales to General Customers (460)	15	300	3,564	8
Metered Sales to General Customers (461)				9
Residential (461.1)	2,554	81,314	984,604	10
Commercial (461.2)	362	53,823	476,769	11
Industrial (461.3)	13	6,314	51,623	12
Public Authority (461.4)	40	11,166	96,620	13
Multifamily Residential (461.5)	92	21,694	185,637	14
Irrigation (461.6)	0	0	0	15
Total Metered Sales to General Customers (461)	3,061	174,311	1,795,253	16
Private Fire Protection Service (462)	46	0	52,242	17
Public Fire Protection Service (463)	4,032	0	647,825	18
Other Water Sales (465)	0	0	0	19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)	0	0	0	21
Total Sales of Water	7,154	174,611	2,498,884	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

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

Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	647,825	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	647,825	5
Forfeited Discounts (470)		6
Customer late payment charges	12,312	7
Total Forfeited Discounts (470)	12,312	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas		10
Total Rents from Water Property (472)	0	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	12,705	16
Miscellaneous Revenue	15,075 *	17
Total Other Water Revenues (474)	27,780	18

Other Operating Revenues (Water)

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

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

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

474 - \$8,070 was for stand-by fees and account closing

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)			0	0	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)			0	0	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)	599	11,225	11,824	4,448	10
Maintenance of Wells and Springs (614)			0	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	599	11,225	11,824	4,448	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)			0	0	16
Fuel for Power Production (621)			0	0	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		64,314	64,314	80,661 *	19
Pumping Labor and Expenses (624)	32,685	339	33,024	43,915 *	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)		15,874	15,874	14,980	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)			0	0	24
Maintenance of Structures and Improvements (631)	1,800	40	1,840	999	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	2,076	31,997	34,073	46,843 *	27
Total Pumping Expenses	36,561	112,564	149,125	187,398	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)			0	0	30
Chemicals (641)		79,717	79,717	81,812	31
Operation Labor and Expenses (642)	52,756	23,362	76,118	90,123 *	32
Miscellaneous Expenses (643)			0	0	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	7,190	2,873	10,063	9,736	36
Maintenance of Water Treatment Equipment (652)	23,637	27,935	51,572	32,736 *	37
Total Water Treatment Expenses	83,583	133,887	217,470	214,407	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)			0	0	40

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Storage Facilities Expenses (661)	530	391	921	957	41
Transmission and Distribution Lines Expenses (662)	66,644	5,910	72,554	66,860	42
Meter Expenses (663)	600	14	614	1,099	43
Customer Installations Expenses (664)			0	0	44
Miscellaneous Expenses (665)			0	0	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)	12,698	105	12,803	5,791	48
Maintenance of Distribution Reservoirs and Standpipes (672)	0	5,467	5,467	158	49
Maintenance of Transmission and Distribution Mains (673)	27,014	43,348	70,362	37,386 *	50
Maintenance of Services (675)	26,116	16,715	42,831	33,334	51
Maintenance of Meters (676)	4,830	2,593	7,423	8,225	52
Maintenance of Hydrants (677)	10,230	15,539	25,769	19,422	53
Maintenance of Miscellaneous Plant (678)		1,383	1,383	1,131	54
Total Transmission and Distribution Expenses	148,662	91,465	240,127	174,363	55
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)	7,607	148	7,755	8,614	57
Meter Reading Expenses (902)	7,992	5,740	13,732	21,693	58
Customer Records and Collection Expenses (903)	28,038	16,185	44,223	39,776	59
Uncollectible Accounts (904)			0	0	60
Miscellaneous Customer Accounts Expenses (905)			0	9	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	43,637	22,073	65,710	70,092	63
SALES EXPENSES					
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					
Administrative and General Salaries (920)	179,071	17,050	196,121	174,061	68
Office Supplies and Expenses (921)		239	239	352	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		95,829	95,829	133,724 *	71
Property Insurance (924)		9,270	9,270	9,138	72
Injuries and Damages (925)		5,722	5,722	5,424	73
Employee Pensions and Benefits (926)		327,573	327,573	285,860 *	74
Regulatory Commission Expenses (928)		5,063	5,063	563	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		1,056	1,056	1,039	77
Rents (931)		8,184	8,184	8,997	78
Maintenance of General Plant (932)			0	0	79
Total Administrative and General Expenses	179,071	469,986	649,057	619,158	80

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	492,113	841,200	1,333,313	1,269,866	81

Water Operation & Maintenance Expenses

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

Water Operation & Maintenance Expenses (Page W-05)

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

- 623 - Xcel billing errors at the main plant have been estimated due to meter change outs
 - 624 - Labor decreased as staff trainings have been completed and more time was diverted to the distribution system
 - 633 - Labor decreased as staff trainings have been completed and more time was diverted to the distribution system
 - 642 - Training/certification requirements were due for several employees in 2023. 2024 was more in line with prior years
 - 652 - Purchased new compressor parts and installation labor
 - 673 - Increase in valve repairs and main breaks from prior years
 - 923 - Decrease in outside services/GIS work
 - 926 - There was a health insurance cost increase for 2024
-

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	323,358	347,500	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	7,440	5,941	2
Net Property Tax Equivalent	315,918	341,559	3
Social Security	36,103	32,934	4
PSC Remainder Assessment	2,756	2,070	5
Total Tax Expense	354,777	376,563	6

Water Property Tax Equivalent - Detail

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

COUNTY: ASHLAND(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	0.000000
3. Local Tax Rate	mills	10.620300
4. School Tax Rate	mills	8.840100
5. Vocational School Tax Rate	mills	0.379400
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	19.839800
9. Less: State Credit	mills	1.411800
11. Net Tax Rate	mills	18.428000

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	10.620300
13. Combined School Tax Rate	mills	9.219500
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	19.839800
16. Total Tax Rate	mills	19.839800
17. Ratio of Local and School Tax to Total	dec.	1.000000
18. Total Tax Net of State Credit	mills	18.428000
19. Net Local and School Tax Rate	mills	18.428000
20. Utility Plant, Jan 1	\$	27,621,270
21. Materials & Supplies	\$	155,613
22. Subtotal	\$	27,776,883
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	27,776,883
25. Assessment Ratio	dec.	0.631716
26. Assessed Value	\$	17,547,101
27. Net Local and School Tax Rate	mills	18.428000
28. Tax Equiv. Computed for Current Year	\$	323,358

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	27,621,270
2. Materials & Supplies	\$	155,613
3. Subtotal	\$	27,776,883
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	27,776,883
6. Assessed Value	\$	17,547,101
7. Tax Equiv. Computed for Current Year	\$	323,358
8. Tax Equivalent per 1994 PSC Report	\$	134,300
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	323,358

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

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

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)	554				554	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	554	0	0	0	554	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)	88,117				88,117	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	88,117	0	0	0	88,117	14
PUMPING PLANT						15
Land and Land Rights (320)	5,712				5,712	16
Structures and Improvements (321)	371,796				371,796	17
Other Power Production Equipment (323)	134,418				134,418	18
Electric Pumping Equipment (325)	287,788				287,788	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	38,591				38,591	21
Total Pumping Plant	838,305	0	0	0	838,305	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	993,012				993,012	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	1,301,768				1,301,768	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	2,294,780	0	0	0	2,294,780	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	24,345	43,162			67,507	31
Structures and Improvements (341)	11,427				11,427	32
Distribution Reservoirs and Standpipes (342)	1,027,692				1,027,692	33
Transmission and Distribution Mains (343)	9,757,027	807,532	18,238		10,546,321 *	34
Services (345)	2,619,275	243,667	8,299		2,854,643 *	35
Meters (346)	891,130	678,969	120,054		1,450,045 *	36

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	1,443,470	40,255	4,545		1,479,180	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	15,774,366	1,813,585	151,136	0	17,436,815	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	82,990	9,665			92,655	42
Office Furniture and Equipment (391)	18,189				18,189	43
Computer Equipment (391.1)	133,946	62,340			196,286 *	44
Transportation Equipment (392)	164,926				164,926	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	66,055				66,055	47
Laboratory Equipment (395)	5,798				5,798	48
Power Operated Equipment (396)	185,318				185,318	49
Communication Equipment (397)	18,532				18,532	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	675,754	72,005	0	0	747,759	53
Total utility plant in service directly assignable	19,671,876	1,885,590	151,136	0	21,406,330	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	19,671,876	1,885,590	151,136	0	21,406,330	56

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
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- 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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- PSC Uniform System of Accounts

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

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

343 - Additions are \$140,989 MacArthur Ave Watermain Replacement Project, \$448,490 Oredock/Stuntz Avenue Extension Project, \$218,053 Prentice Avenue Reconstruction Project
 345 - Additions are \$74,745 for MacArthur Avenue Watermain Replacement Project, \$48,651 Oredock/Stuntz Avenue Extension Project, \$114,078 Prentice Avenue Reconstruction Project
 346 - Water Meter additions related to 2024 Water Meter Replacement/Upgrade Project
 391.1 - Software additions related to 2024 Water Meter Replacement/Upgrade Project

General Footnote

332 & 333 - Adjusted to match departmental records

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

346 - City retired 914 meters as part of the 2024 Meter Upgrade project

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	369,100				369,100	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	369,100	0	0	0	369,100	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)	4,250,925	505,193	7,946		4,748,172 *	34
Services (345)	978,544	167,729	2,900		1,143,373 *	35
Meters (346)	0				0	36

Water Utility Plant in Service - Plant Financed by Contributions

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

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)	623,523	32,833	1,839		654,517	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	5,852,992	705,755	12,685	0	6,546,062	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)	95,751				95,751	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	157,588				157,588	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	253,339	0	0	0	253,339	53
Total utility plant in service directly assignable	6,475,431	705,755	12,685	0	7,168,501	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	6,475,431	705,755	12,685	0	7,168,501	56

Water Utility Plant in Service - Plant Financed by Contributions

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

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

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

343 - Water Main additions related to the Oredock/Stuntz Avenue Extension Project financed by Grant funding; Water Main additions related to the Prentice Avenue Reconstruction Project financed by SDWL funding

345 - Water Service additions related to the Oredock/Stuntz Avenue Extension Project financed by Grant funding; Water Service additions related to the Prentice Avenue Reconstruction Project financed by SDWL funding; Customer funded Water Service replacements

General Footnote

332 & 333 - Adjusted to match departmental records

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

- 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.
- If more than one depreciation rate is used, report the average rate in column (c).
- 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								
Structures and Improvements (311)	0							0
Collecting and Impounding Reservoirs (312)	0							0
Lake, River and Other Intakes (313)	58,912	1.70%	1,498					60,410
Wells and Springs (314)	0							0
Supply Mains (316)	0							0
Other Water Source Plant (317)	0							0
Total Source of Supply Plant	58,912		1,498	0	0	0	0	60,410
PUMPING PLANT								
Structures and Improvements (321)	327,648	3.20%	11,897					339,545
Other Power Production Equipment (323)	134,418	4.40%						134,418
Electric Pumping Equipment (325)	274,397	4.40%	12,663					287,060
Diesel Pumping Equipment (326)	0							0
Other Pumping Equipment (328)	38,591	4.40%						38,591
Total Pumping Plant	775,054		24,560	0	0	0	0	799,614
WATER TREATMENT PLANT								
Structures and Improvements (331)	682,371	3.20%	31,776					714,147
Sand or Other Media Filtration Equipment (332)	808,892	3.30%					(808,892)	0
Membrane Filtration Equipment (333)	87,453	6.00%	45,735					942,080
Other Water Treatment Equipment (334)	0							0
Total Water Treatment Plant	1,578,716		77,511	0	0	0	0	1,656,227
TRANSMISSION AND DISTRIBUTION PLANT								
Structures and Improvements (341)	11,427	3.20%						11,427
Distribution Reservoirs and Standpipes (342)	576,533	1.90%	19,526					596,059
Transmission and Distribution Mains (343)	2,046,562	1.30%	131,972	18,238				2,160,296
Services (345)	1,155,689	2.90%	79,372	8,299				1,226,762
Meters (346)	294,028	5.50%	32,191	120,054				206,165

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

- 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.
- If more than one depreciation rate is used, report the average rate in column (c).
- 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)	28
Hydrants (348)	402,241	2.20%	32,149	4,545				429,845	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	4,486,480		295,210	151,136	0	0	0	4,630,554	30
GENERAL PLANT									31
Structures and Improvements (390)	62,173	2.90%	1,274					63,447	32
Office Furniture and Equipment (391)	18,189	5.80%						18,189	33
Computer Equipment (391.1)	123,116	26.70%	22,043					145,159	34
Transportation Equipment (392)	164,926	13.30%						164,926	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	66,055	5.80%						66,055	37
Laboratory Equipment (395)	5,798	5.80%						5,798	38
Power Operated Equipment (396)	185,318	7.50%						185,318	39
Communication Equipment (397)	18,532	15.00%						18,532	40
SCADA Equipment (397.1)	0	9.20%						0	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	644,107		23,317	0	0	0	0	667,424	43
Total accum. prov. directly assignable	7,543,269		422,096	151,136	0	0	0	7,814,229	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM. PROV. FOR DEPRECIATION	7,543,269		422,096	151,136	0	0	0	7,814,229	46

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

- 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.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

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

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

Adjustment made to coincide with prior year adjustment to correct the account assets were posted to.

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- 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)	1
SOURCE OF SUPPLY PLANT									
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									
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	0		0	0	0	0	0	0	15
WATER TREATMENT PLANT									
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	277,063	3.30%					(277,063)	0	18
Membrane Filtration Equipment (333)	0	6.00%	22,146				277,063	299,209	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	277,063		22,146	0	0	0	0	299,209	21
TRANSMISSION AND DISTRIBUTION PLANT									
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	953,832	1.30%	58,494	7,946				1,004,380	25
Services (345)	494,228	2.90%	30,768	2,900				522,096	26
Meters (346)	0							0	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- 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.
- If more than one depreciation rate is used, report the average rate in column (c).
- 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)	206,483	2.20%	14,058	1,839				218,702	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	1,654,543		103,320	12,685	0	0	0	1,745,178	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)	25,134	7.50%	7,181					32,315	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	79,739	9.20%	14,498					94,237	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	104,873		21,679	0	0	0	0	126,552	43
Total accum. prov. directly assignable	2,036,479		147,145	12,685	0	0	0	2,170,939	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM. PROV. FOR DEPRECIATION	2,036,479		147,145	12,685	0	0	0	2,170,939	46

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- 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.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

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

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

Adjustment made to coincide with prior year adjustment to correct the account assets were posted to.

Age of Water Mains

- 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.
- If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Report all pipe larger than 72" in diameter in the 72" 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)					
4.000	975	0	0	0	4	0	0	0	0	0	0	318	129	22	1,448	1
6.000	58,202	9,254	1,719	5,408	4,227	3,148	4,289	4,222	2,275	658	824	824	824	824	94,226	2
8.000	5,844	3,228	3,516	1,499	3,442	866	3,518	23,074	34,639	15,713	12,416	12,416	12,416	12,416	107,755	3
10.000	4,376	3,191	0	0	0	0	0	2,583	1,095	31	0	0	0	0	11,276	4
12.000	3,985	1,580	1,314	0	0	16,352	5,593	13,106	6,801	7,025	975	975	975	56,731	5	
16.000	3,903	0	0	0	0	151	0	24,079	2,426	4,117	576	576	576	35,252	6	
20.000	344	0	0	0	0	0	0	0	0	0	0	0	0	344	7	
24.000	2,035	0	0	0	0	0	0	0	0	0	0	0	0	2,035	8	
Total	79,664	17,253	6,549	6,907	7,673	20,517	13,400	67,064	47,554	27,673	14,813	14,813	14,813	309,067	9	

Describe source of information used to develop data:
The information provided is the most current and up to date information from the City of Ashland's GIS system. GIS has been updated annually with project information. The department no longer classifies <4" as water main

Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January		21,580		17,780			17,780	1
February		19,851		16,620			16,620	2
March		20,205		17,395			17,395	3
April		20,031		17,549			17,549	4
May		21,244		19,067			19,067	5
June		20,060		18,199			18,199	6
July		23,199		21,043			21,043	7
August		24,465		22,330			22,330	8
September		22,140		20,042			20,042	9
October		20,507		18,578			18,578	10
November		19,048		16,892			16,892	11
December		19,957		17,297			17,297	12
TOTAL	0	252,287	0	222,792	0	0	222,792	13

Water Audit and Other Statistics

- 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.
- For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- 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)	222,792	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	222,792	4
Less: Gallons (000s) sold to retail customers (billed, metered)	174311	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	300	7
Gallons (000s) of Non-Revenue Water	48,181	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	44	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	8,915	10
Subtotal: Unbilled Authorized Consumption	8,959	11
Total Water Loss	39,222	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0	14
Gallons (000s) estimated due to data and billing errors	0	15
Gallons (000s) estimated due to customer meter under-registration	557	16
Subtotal Apparent Losses	557	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	6,822	18
Gallons (000s) estimated due to unreported and background leakage	31,843	19
Subtotal Real Losses (leakage)	38,665	20
Non-Revenue Water as percentage of net water supplied	22%	21
Total Water Loss as percentage of net water supplied	18%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	936	24
Date of maximum	08/08/2024	25
Cause of maximum		26
Tower was drained down for annual inspection		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	193	28
Date of minimum	10/31/2024	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	620,009	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	3	41
Number of service breaks repaired this year	1	42
Does the utility have an asset management plan?	No	43

Water Audit and Other Statistics

- 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.
- For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Sources of Water Supply - Well Information

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

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)	
J-Well (58'4" Dia.)	1	38	1	432,000	No	1
				432,000		2

Sources of Water Supply - Intake Information

Description (a)	Distance From Shore (feet) (b)	Depth Below Surface (feet) (c)	Diameter (inches) (d)	
Lake Superior/ Chequamegon Bay	1,950	23	24	1

Pumping & Power Equipment

Identification (a)	Location (b)	DNR Well Id (c)	Primary Purpose (d)	Primary Destination (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Pump Motor or Standby Engine			
								Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horsepower (l)
BINSFIELD GENERATOR	BINSFIELD BOOSTER STATION		Standby	Distribution	1999	Other	80	1999	1999	Diesel	100
BINSFIELD PUMP 1	BINSFIELD BOOSTER STATION		Booster	Distribution	1999	Centrifugal	500	1999	1999	Electric	25
BINSFIELD PUMP 2	BINSFIELD BOOSTER STATION		Booster	Distribution	1999	Centrifugal	500	1999	1999	Electric	25
BINSFIELD PUMP 3	BINSFIELD BOOSTER STATION		Booster	Distribution	1999	Centrifugal	500	1999	1999	Electric	25
HIGHLIFT PUMP 1	WATER TREATMENT PLANT		Booster	Distribution	2001	Vertical Turbine	840	2001	2001	Electric	60
HIGHLIFT PUMP 2	WATER TREATMENT PLANT		Booster	Distribution	2001	Vertical Turbine	840	2001	2001	Electric	60
HIGHLIFT PUMP 3	WATER TREATMENT PLANT		Booster	Distribution	2001	Vertical Turbine	840	2001	2001	Electric	60
LOWLIFT PUMP 1	INTAKE HOUSE		Primary	Treatment	2017	Vertical Turbine	2,000	2017	2017	Electric	100
LOWLIFT PUMP 2	INTAKE HOUSE		Primary	Treatment	2016	Vertical Turbine	2,000	2016	2016	Electric	100
WATER PLANT GENERATOR	WATER TREATMENT PLANT		Standby	Treatment	2001	Other	265	2001	2002	Diesel	415

Reservoirs, Standpipes and Elevated Tanks

- 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)	
Beaser Tower	1	1999	Elevated Tank	Steel	140	500,000	1
Binsfield Standpipe	2	1972	Standpipe	Steel	80	1,376,000	2
Treatment Plant Reservoir	3	2001	Reservoir	Concrete	10	104,000	3

Water Treatment Plant

- Provide a generic description for (a). Do not give specific address of location.
- Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- Please 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)
TREATMENT PLANT RESERVOIR	2001	2	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input checked="" 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	Central Facilities	1

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- 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.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Copper	Distribution	1	22				22	1
Ductile Iron, Lined (late 1960's to present)	Distribution	4	669		46		623	2
Unlined Cast Iron (pre-early 1950's)	Distribution	4	590				590	3
Unlined Cast Iron (pre-early 1950's)	Supply	4	52				52	4
PVC	Distribution	4	129				129	5
Ductile Iron, Lined (late 1960's to present)	Distribution	6	10,375		554		9,821	6
Unlined Cast Iron (pre-early 1950's)	Distribution	6	82,576		55		82,521	7
Unlined Cast Iron (pre-early 1950's)	Supply	6	564				564	8
PVC	Distribution	6	788	574			1,362	9
Ductile Iron, Lined (late 1960's to present)	Distribution	8	55,936				55,936	10
HDPE	Distribution	8	6,898				6,898	11
Unlined Cast Iron (pre-early 1950's)	Distribution	8	23,231		1,757		21,474	12
Unlined Cast Iron (pre-early 1950's)	Supply	8	191				191	13
PVC	Distribution	8	20,609	2,605			23,214	14
Ductile Iron, Lined (late 1960's to present)	Distribution	10	3,265				3,265	15
Unlined Cast Iron (pre-early 1950's)	Distribution	10	7,989		9		7,980	16
PVC	Distribution	10	31				31	17
Ductile Iron, Lined (late 1960's to present)	Distribution	12	40,203		231		39,972	18
Unlined Cast Iron (pre-early 1950's)	Distribution	12	10,084		1,227		8,857	19
PVC	Distribution	12	6,927	975			7,902	20
Ductile Iron, Lined (late 1960's to present)	Distribution	16	23,141				23,141	21
Unlined Cast Iron (pre-early 1950's)	Distribution	16	8,460				8,460	22
Unlined Cast Iron (pre-early 1950's)	Supply	16	136				136	23
PVC	Distribution	16	3,011	504			3,515	24
Ductile Iron, Lined (late 1960's to present)	Transmission	20	344				344	25

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- 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.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Unlined Cast Iron (pre-early 1950's)	Supply	24	2,035				2,035	26
Total Within Municipality			308,256	4,658	3,879		309,035	27
Total Utility			308,256	4,658	3,879		309,035	28

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- 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.
- Report all pipe larger than 72" in diameter in the 72" 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.

Main additions were funded partially through SDWL and cash on hand

Utility-Owned Water Service Lines

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

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	0.500				3	3		1
Copper	0.500				1	1		2
Unknown - Does Not Contain Lead	0.500				1	1		3
HDPE	0.625				20	20		4
Lead	0.625	399		2	(115)	282	51	5
Copper	0.625				47	47		6
Unknown - Does Not Contain Lead	0.625				3	3		7
Galvanized	0.750	1			6	7		8
HDPE	0.750				9	9		9
Lead	0.750	98		1	(28)	69	70	10
Copper	0.750	15		15	905	905	3 *	11
Unknown - May Contain Lead	0.750	900		10	(880)	10	15	12
Ductile Iron, Lined (late 1960's to present)	1.000	1				1		13
Galvanized	1.000				5	5		14
HDPE	1.000	143	67		(117)	93	1	15
Lined Cast Iron (mide-1950's to early 1970)	1.000				2	2		16
Lead	1.000	37			(4)	33		17
Copper	1.000	163		41	1,635	1,757	10 *	18
PVC	1.000	2			(1)	1		19
Unknown - May Contain Lead	1.000	1,431			(1,418)	13		20
Unknown - Does Not Contain Lead	1.000				66	66		21
Lead	1.250	2			(1)	1		22
Copper	1.250				7	7		23
Unknown - May Contain Lead	1.250	7			(7)	0		24
Galvanized	1.500				1	1		25
Lead	1.500	2			(2)	0		26
Copper	1.500				44	44		27
Unknown - May Contain Lead	1.500	52			(52)	0		28
Galvanized	2.000				1	1		29
HDPE	2.000				15	15		30

Utility-Owned Water Service Lines

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

Copper	2.000	2	63	65	31
PVC	2.000	1	1	2	32
Unknown - May Contain Lead	2.000	88	(87)	1	33
Copper	2.500		1	1	34
Unknown - May Contain Lead	2.500	1	(1)	0	35
Ductile Iron, Lined (late 1960's to present)	3.000		1	1	36
Lined Cast Iron (mide-1950's to early 1970)	3.000		3	3	37
Copper	3.000		1	1	* 38
Unknown - May Contain Lead	3.000	4	(4)	0	39
Ductile Iron, Lined (late 1960's to present)	4.000	2	1	3	40
Lined Cast Iron (mide-1950's to early 1970)	4.000		14	14	41
Copper	4.000		2	2	42
PVC	4.000	3	1	4	43
Unknown - May Contain Lead	4.000	13	(13)	0	44
Ductile Iron, Lined (late 1960's to present)	6.000		11	11	45
Lined Cast Iron (mide-1950's to early 1970)	6.000		19	19	46
Copper	6.000		3	3	47
PVC	6.000	3	3	6	48
Unknown - May Contain Lead	6.000	10	(9)	1	49
Ductile Iron, Lined (late 1960's to present)	8.000		5	5	50
HDPE	8.000		1	1	51
Lined Cast Iron (mide-1950's to early 1970)	8.000		5	5	52
Copper	8.000		1	1	53
Unknown - May Contain Lead	8.000	19	(19)	0	54
Lined Cast Iron (mide-1950's to early 1970)	10.000		1	1	55
PVC	10.000		1	1	56
Unknown - May Contain Lead	12.000	1	(1)	0	57
Utility Total		3,400	67	69	150
			150	3,548	150

Utility-Owned Water Service Lines

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

Utility-Owned Water Service Lines (Page W-22)

Additions are greater than zero, please explain financing by following criteria listed in the schedule headnotes.

Service line additions were funded partially through SDWL and cash on hand

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

Adjustments were made after completion of mandatory service lateral inventory filing. This represents the official listing of public laterals.

General Footnote

3/4, 1 & 3 - Copper category included numbers for Brass category from client's records

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter	First of Year	Added During Year	Retired During Year	Adjust. Increase or Decrease	End of Year	Tested During Year	Residential	Commercial	Industrial	Public Authority	Multifamily Residential	Irrigation	Wholesale	Inter-Departmental	Utility Use	Additional Meters	In Stock	Total
5/8	3,047	3	496	(90)	2,464	0	1,629	106	5	21	15	2	686	2,464	1			
3/4	1,960	9	281	(99)	1,589	0	890	139	3	13	27	82	432	1,589	2			
1	172	9	44		137	0		57	4	7	16	7	38	137	3			
1 1/2	87	2	38	1	52	1	23	7	7	13	4		5	52	4			
2	130	7	41	5	101	6	29	5	9	18	5		34	101	5			
3	39	14	14		25	8	9	1	6	2			6	25	1			
4	4	0	0		4	3	2	1	1	4			1	4	1			
Total	5,439	30	914	(183)	4,372	18	2,519	365	13	48	97	108	5	15	1,202	4,372		

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

Manually - inside the premises or remote register

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 1308)

Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 1858)

Other

Meters

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

Meters (Page W-23)

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

Adjustments were made to correct duplicated reporting of meters in inventory from 2023. Additionally, meters previously reported as utility use meters were public authority.

Explain Public Authority (column K) that are more than 5% higher or lower than W-02 Sales of Water - Average No. Customers (column b).

This difference relates to 8 parks the city owns which are only metered for part of the year.

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

Not all meters are scheduled for testing within the same year. Additionally, all meters within the utility were either replaced in 2023 or were replaced in 2024.

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

Not all meters are scheduled for testing within the same year. Additionally, all meters within the utility were either replaced in 2023 or were replaced in 2024.

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

Not all meters are scheduled for testing within the same year. Additionally, all meters within the utility were either replaced in 2023 or were replaced in 2024.

Hydrants and Distribution System Valves

- 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.
- Explain all reported adjustments in the schedule footnotes.
- Report fire hydrants as within or outside the municipal boundaries.
- Number of hydrants operated during year means: opened and water withdrawn.
- 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	562	8	7		563	2
Total Fire Hydrants	562	8	7	0	563	3
Flushing Hydrants	0				0	4

NR810.13(2)(a) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of Hydrants operated during year	543
Number of Distribution System Valves end of year	1,485
Number of Distribution Valves operated during Year	299

List of All Station and Wholesale Meters

- Definition of Station Meter is any meter in service not used to measure customer consumption.
- Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- 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	8	Filtrate Out-Water Plant	Magnetic	01/26/2024	1
Station Meter	10	Filtrate In-Water Plant	Magnetic	01/26/2024	2
Station Meter	10	Filtrate Out-Booster Station	Magnetic	05/09/2024	3

Water Conservation Programs

- 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.
- 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

- 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.
- 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)	
Ashland (City) **	3,042	1
Total - Ashland County	3,042	2
Total - Customers Served	3,042	3
Total - Within Muni Boundary **	3,042	4

** = *Within municipal boundary*

Privately-Owned Water Service Lines

- The privately owned service line is the pipe from the curb stop to the meter.
- Explain all reported adjustments in columns(f) as a schedule footnote.
- 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.
- 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)
HDPE	0.500				1	1		1
Copper	0.500				3	3		2
Unknown - May Contain Lead	0.500	1				1		3
Ductile Iron, Lined (late 1960's to present)	0.625				1	1		4
Galvanized	0.625	8			9	17		5
HDPE	0.625				31	31		6
Lead	0.625	135		6	5	134		7
Copper	0.625	100			61	161		8
Unknown - May Contain Lead	0.625	4			1	5		9
Ductile Iron, Lined (late 1960's to present)	0.750				1	1		10
Galvanized	0.750	28			5	33		11
HDPE	0.750				23	23		12
Lead	0.750	135			(91)	44		13
Copper	0.750	909			(5)	904	3	* 14
PVC	0.750				2	2		15
Unknown - May Contain Lead	0.750	22			(3)	19		16
Ductile Iron, Lined (late 1960's to present)	1.000				5	5		17
Galvanized	1.000	13			21	34		18
HDPE	1.000	55	7		236	298	1	19
Lined Cast Iron (mide-1950's to early 1970)	1.000	1				1		20
Lead	1.000	414			(307)	107		21
Copper	1.000	791	1		505	1,297	12	22
Other Plastic	1.000	45	1		(45)	1		23
PVC	1.000	184	1		(180)	5		24
Unknown - May Contain Lead	1.000	248			87	335		25
Copper	1.250	5				5		26
Unknown - May Contain Lead	1.250	2			1	3		27
Ductile Iron, Lined (late 1960's to present)	1.500				3	3		28
HDPE	1.500				1	1		29
Lead	1.500	2			(2)	0		30
Copper	1.500	29			6	35		31
Unknown - May Contain Lead	1.500	7			(1)	6		32
Ductile Iron, Lined (late 1960's to present)	2.000				4	4		33

Privately-Owned Water Service Lines

- The privately owned service line is the pipe from the curb stop to the meter.
- Explain all reported adjustments in columns(f) as a schedule footnote.
- 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.
- Separate reporting of service lines by diameter and pipe material.

Galvanized	2.000	1		1		34		
HDPE	2.000		2	2		35		
Lined Cast Iron (mide-1950's to early 1970)	2.000	1		1		36		
Lead	2.000	4	(2)	2		37		
Copper	2.000	40	17	57		38		
PVC	2.000	1	(1)	0		39		
Unknown - May Contain Lead	2.000	35	(18)	17		40		
Copper	2.500		1	1		41		
Ductile Iron, Lined (late 1960's to present)	3.000		2	2		42		
Lined Cast Iron (mide-1950's to early 1970)	3.000		1	1		43		
Copper	3.000	1	1	2	*	44		
Unknown - May Contain Lead	3.000	2	(2)	0		45		
Ductile Iron, Lined (late 1960's to present)	4.000	1	2	3		46		
Lined Cast Iron (mide-1950's to early 1970)	4.000	7	1	8		47		
Copper	4.000	2	3	5		48		
Unknown - May Contain Lead	4.000	6	1	7		49		
Ductile Iron, Lined (late 1960's to present)	6.000	4	9	13		50		
Lined Cast Iron (mide-1950's to early 1970)	6.000	5	2	7		51		
Copper	6.000		4	4		52		
PVC	6.000	1	1	2		53		
Unknown - May Contain Lead	6.000	11	4	15		54		
Ductile Iron, Lined (late 1960's to present)	8.000	5	1	6		55		
Lined Cast Iron (mide-1950's to early 1970)	8.000	3		3		56		
Copper	8.000		1	1		57		
Unknown - May Contain Lead	8.000	1	2	3		58		
Lined Cast Iron (mide-1950's to early 1970)	10.000		1	1		59		
Unknown - May Contain Lead	10.000	1	(1)	0		60		
Unknown - May Contain Lead	12.000	1	(1)	0		61		
Utility Total		3,270	12	6	408	3,684	16	62

Privately-Owned Water Service Lines

- The privately owned service line is the pipe from the curb stop to the meter.
- Explain all reported adjustments in columns(f) as a schedule footnote.
- 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.
- Separate reporting of service lines by diameter and pipe material.

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

General Footnote

3/4 & 3 - Copper category included numbers for Brass category from client's records
All adjustments were made to match DNR filed service line inventory.

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

- 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.
- For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- For residential arrears, include billed amounts past due and unpaid.
- For tax roll customers, report number of residential customers transferred to the tax roll as required by Wis. Stat. § 66.0809.
- For tax roll arrears, report dollar amount of residential arrears transferred to the tax roll as required by Wis. Stat. § 66.0809.

	Description (a)	Amount (b)
Disconnection Notices		
1.	Total number of disconnection notices sent to residential customers for non-payment as of March 31	0
2.	Total number of disconnection notices sent to residential customers for non-payment as of June 30	217
3.	Total number of disconnection notices sent to residential customers for non-payment as of September 30	327
4.	Total number of disconnection notices sent to residential customers for non-payment as of December 31	327
Disconnections		
1.	Total number of residential disconnections of service performed for non-payment as of March 31	0
2.	Total number of residential disconnections of service performed for non-payment as of June 30	1
3.	Total number of residential disconnections of service performed for non-payment as of September 30	21
4.	Total number of residential disconnections of service performed for non-payment as of December 31	21
Arrears (Customers)		
1.	Total number of residential customers with arrears as of March 31	421
2.	Total number of residential customers with arrears as of June 30	255
3.	Total number of residential customers with arrears as of September 30	430
4.	Total number of residential customers with arrears as of December 31	394
Arrears (Dollar Amounts)		
1.	Total dollar amount of residential customer arrears as of March 31	109,172
2.	Total dollar amount of residential customer arrears as of June 30	102,345
3.	Total dollar amount of residential customer arrears as of September 30	107,408
4.	Total dollar amount of residential customer arrears as of December 31	63,488
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	241
2.	Total dollar amount of residential arrears placed on the tax roll	36,358
	Footnotes	No