Utility Company Assets Report Instructions

As a utility company, you are required to electronically file (e-file) Form UT-144: *Utility Company Assets Report* with the Wisconsin Department of Revenue (DOR) by **June 3, 2024**.

If you have questions:
- Email: lgs@wisconsin.gov
- Phone: (608) 261-5167
- Fax: (608) 264-6887

General Information

DOR uses the information reported on this form to calculate the amount of shared revenue utility aid for each municipality and county where utility property is located (sec. 79.04, Wis. Stats.)
- You must file a separate Form UT-144 for each service type (ex: gas, electric, steam)
- Do not include land value
- All values should be reported in whole dollars

Section A: Net Book Value

- The municipalities listed were reported on your utility company's 2023 Form UT-144
- To add a municipality, select " ⊕ Add Municipality" at the bottom of the list
- To remove an existing municipality, check the box
- To delete a newly added municipality, select " ⊖ "

Net Book Value of Utility Company Assets
- Net book value of other production plant, substations and general structures must be reported by municipality
- Net book value is the original cost less accumulated depreciation
- Depreciation is set by the Public Service Commission of Wisconsin (PSC)
- Report the net book value of leased operating real property that would be classified by the accounts below, if owned by the company

Net Book Value as of December 31, 2022 (col. 1) – auto-filled based on amounts reported on the 2023 Form UT-144

Net Book Value as of December 31, 2023 (col. 2) – enter appropriate net book value classified by the accounts below

Estimated Additions/Retirements as of December 31, 2024 (col. 3) – enter net book value that will be added and in service by December 31, 2024. Report net book value of retired property as a negative amount.

Qualifying Utility Company Assets
- **Other production plant (ex: railcars, spillways)**
  - Only report net book value **not** located at a production plant site. Report net book value located at a production plant site on the specific plant page in Sec. B.
  - Electric utilities – accounts 311-316, 321-325, 331-336 and 341-346
  - Gas utilities – accounts 305-320
  - Do not include:
    - Waste treatment facilities purchased, installed and approved which are classified in the above accounts
    - Net book value of new or repowered production plants that began production after December 31, 2003. The utility aid for these production plants is based on megawatt capacity.
    - Net book value of production plants, which are reported in Sec. B under the applicable plant
- **Substation property**
  - Electric utilities – accounts 352, 353, 361 and 362 for Class A, B, C and D
  - Gas utilities – accounts 366, 369, 375 and 379 for Class A, B, C and D
- **General structures**
  - Account 390

Section B: Production Plants

List all of the production plants operated by your utility company in Wisconsin.

- Current list of production plants is based on DOR records
- To add a plant, select "⊕Add Plant" at the bottom of the list
- To remove an existing plant, check the box. Note: Only remove a plant if your utility company is no longer the operator. If a plant is closing, enter a 'Decommission/Close Date' in the plant section.
- To delete a newly added plant, select "⊖"
- Each plant has its own section, such as B1, B2, B3, etc.
- Select "▱ " to view a plant and enter all of the required information

Section B1: Production Plant Information

General Information

- **Plant type –** select the appropriate plant type
- **Plant class –** select the appropriate plant class, as classified and approved by PSC
- **Adjacent site name –** if this is a non-nuclear plant built on-site or adjacent to another plant site, enter the site name
- **Decommission/close date –** if this plant was decommissioned/closed prior to December 31, 2023, enter the decommission/close date
- **Repower date –** if this plant was repowered prior to December 31, 2023, enter the repower date
- **Co-generation side product –** if this plant has a nameplate capacity of at least one megawatt (MW) and produces both electricity and a side product (ex: steam), enter the side product
- **Alternative energy source –** if this plant has a nameplate capacity of at least one MW and derives its energy from an alternative energy source, enter the alternative energy source
- **Alternative energy percent –** if you report an alternative energy source, enter the percentage derived from the alternative energy source. Enter 100% if the alternative energy source is not combined with a fuel other than an alternative energy source.

Owner Information

- All owners and/or operators must be listed for this plant
- For your utility company, select the appropriate ownership type and enter the appropriate ownership percentage
- To add an owner, select "⊕ Add Owner" at the bottom of the list
- To remove an existing owner, check the box. Note: Only remove your utility company if it is no longer the operator. If a plant is closing, enter a 'Decommission/Close Date' in the plant section.
- To delete a newly added owner, select "⊖"

Location Information

- Enter the physical address of the plant
- Enter the municipality the plant is located in by entering the municipality's name or co-muni code
- If the plant is located in multiple municipalities, list each municipality and the appropriate allocation percentage based on the net book value located within each municipality
- To add a municipality, select "⊕ Add Municipality" at the bottom of the list
- To remove an existing municipality, check the box
- To delete a newly added municipality, select "⊖"

Production Plant Net Book Value

- You must complete this section if this is a new plant or the plant generates utility aid based on net book value
- **Net book value as of December 31, 2022 (col. 1) –** auto-filled based on amounts reported on the 2023 Form UT-144
- **Net book value as of December 31, 2023 (col. 2) –** enter appropriate net book value classified by the accounts below
- **Estimated additions/retirements as of December 31, 2024 (col. 3) –** enter net book value that will be added and in service by December 31, 2024. Report net book value of retired property as a negative amount

- Include the following qualifying utility company assets for production plants:
  - Electric utilities **–** accounts 311-316, 321-325, 331-336 and 341-346
  - Gas utilities **–** accounts 305-320
- Do not include net book value reported under "Other Production Plant" in Sec. A

Unit Information

- Report each unit separately
- At the bottom of the page, confirm the total MW nameplate capacity for this plant is accurate
- For each unit, enter:
  - **Fuel type –** select the unit's fuel type
  - **MW nameplate capacity as of December 31, 2023 –** auto-filled based on amounts reported in 2022
  - **Expected change to nameplate capacity as of December 31, 2024 –** enter MW capacity that will be added and in service by December 31, 2024. Report unit retirements as a negative MW capacity.
  - **Retirement date –** if this unit will be retired before December 31, 2024, enter the retirement date
  - **Remove date –** if this unit will be removed before December 31, 2024, enter the removal date
  - **Nameplate document –** if documentation is not listed for this unit, select " 🖉 " to add a nameplate photo (preferred) or other documentation showing the unit's nameplate capacity
  - **Nameplate ID –** enter the nameplate ID for this unit (optional)
- To add a unit, select " ➕ Add Unit" at the bottom of the list
- To remove an existing unit, check the box
- To delete a newly added unit, select " ➖ "

Section C: Spent Nuclear Fuel Storage

- If your utility company stores spent nuclear fuel in Wisconsin, you must list all of the municipalities where it is stored
- The municipalities listed are based on DOR records
- To add a municipality, select " ➕ Add" at the bottom of the list
- To remove an existing municipality, check the box
- To delete a newly added municipality, select " ➖ "
- If the spent nuclear fuel storage site is within one mile of another municipality, select yes and enter the municipality's name or co-muni code

Print/Save

Print/Save – after you submit the e-file form, select "Print" on the left panel to print and/or save a copy for your records with the confirmation number