



# WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

SHEBOYGAN TN OF SANITARY DIST #3

1512 N 40TH STREET  
SHEBOYGAN, WI 53081-1703

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For the Year Ended: DECEMBER 31, 2017

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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.*

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I **DARLA FREE, OFFICE MANAGER** of **SHEBOYGAN TN OF SANITARY DIST #3**, 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: **3/22/2018**

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## Identification and Ownership - Contacts

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### Utility employee in charge of correspondence concerning this report

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Name: DARLA FREE

Title: OFFICE MANAGER/TREASURER

Mailing Address: 1512 NORTH 40TH STREET  
SHEBOYGAN , WI 53081

Phone: (920) 451-2320

Email Address: DARLA@TOWNOFSHEBOYGAN.ORG

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### Accounting firm or consultant preparing this report (if applicable)

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Name: BRYAN GRUNEWALD

Title: SHAREHOLDER

Mailing Address: SCHENCK SC  
712 RIVERFRONT DRIVE, SUITE 301  
SHEBOYGAN, WI 53081

Phone: (920) 803-3147

Email Address: BRYAN.GRUNEWALD@SCHENCKSC.COM

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### Name and title of utility General Manager (or equivalent)

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Name: WILLIAM BLASHKA

Title: DIRECTOR OF PUBLIC WORKS

Mailing Address: 1512 NORTH 40TH STREET  
SHEBOYGAN, WI 53081

Phone: (920) 451-2320

Email Address: WILLIAMBLASHKA@TOWNOFSHEBOYGAN.ORG

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

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Name: MARK FLASHER

Title: PRESIDENT

Mailing Address: 1512 NORTH 40TH STREET  
SHEBOYGAN , WI 53081

Phone: (920) 451-2320

Email Address: MFLASHER9594@CHARTER.NET

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## Identification and Ownership - Governing Authority and Audit Information

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**Utility Governing Authority**

Select the governing authority for this utility.

Reports to district board/commission

Reports directly to Town board

**Audit Information**

Are utility records audited by individuals or firms other than utility employees?  Yes  No

Date of most recent audit report: 04/11/2017

Period covered by most recent audit: 1/1/16 - 12/31/16

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

Name: BRYAN GRUNEWALD

Title: SHAREHOLDER

Organization Name: SCHENCK SC

USPS Address: 712 RIVERFRONT DRIVE, SUITE 301

City State Zip SHEBOYGAN, WI 53081

Telephone: (920) 803-3147

Email Address: BRYAN.GRUNEWALD@SCHENCKSC.COM

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## Identification and Ownership - Contract Operations

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**Do you have any contracts?**

Are any the utility 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., operation of water or sewer treatment plant)? **NO**

## Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			1
Operating Revenues (400)	599,008	599,549	2
<b>Operating Expenses:</b>			3
Operation and Maintenance Expense (401-402)	253,812	310,926	4
Depreciation Expense (403)	193,225	189,802	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	8,236	7,985	7
<b>Total Operating Expenses</b>	<b>455,273</b>	<b>508,713</b>	8
<b>Net Operating Income</b>	<b>143,735</b>	<b>90,836</b>	9
Income from Utility Plant Leased to Others (412-413)			10
<b>Utility Operating Income</b>	<b>143,735</b>	<b>90,836</b>	11
<b>OTHER INCOME</b>			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	61,097	42,759	16
Miscellaneous Nonoperating Income (421)	146,128	173,524	17
<b>Total Other Income</b>	<b>207,225</b>	<b>216,283</b>	18
<b>Total Income</b>	<b>350,960</b>	<b>307,119</b>	19
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			20
Miscellaneous Amortization (425)	(42,578)	(42,578)	21
Other Income Deductions (426)	104,918	134,583	22
<b>Total Miscellaneous Income Deductions</b>	<b>62,340</b>	<b>92,005</b>	23
<b>Income Before Interest Charges</b>	<b>288,620</b>	<b>215,114</b>	24
<b>INTEREST CHARGES</b>			25
Interest on Long-Term Debt (427)	0	0	26
Amortization of Debt Discount and Expense (428)			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
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	32
<b>Net Income</b>	<b>288,620</b>	<b>215,114</b>	33
<b>EARNED SURPLUS</b>			34
Unappropriated Earned Surplus (Beginning of Year) (216)	11,724,630	11,509,516	35
Balance Transferred from Income (433)	288,620	215,114	36
Miscellaneous Credits to Surplus (434)			37
Miscellaneous Debits to Surplus--Debit (435)			38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>12,013,250</b>	<b>11,724,630</b>	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.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>	0	0	0	1
<b>Operating Revenues (400)</b>	0	0	0	2
Derived	599,008		599,008	3
<b>Total (Acct. 400)</b>	599,008	0	599,008	4
<b>Operation and Maintenance Expense (401-402)</b>	0	0	0	5
Derived	253,812		253,812	6
<b>Total (Acct. 401-402)</b>	253,812	0	253,812	7
<b>Depreciation Expense (403)</b>	0	0	0	8
Derived	193,225		193,225	9
<b>Total (Acct. 403)</b>	193,225	0	193,225	10
<b>Amortization Expense (404-407)</b>	0	0	0	11
Derived	0		0	12
<b>Total (Acct. 404-407)</b>	0	0	0	13
<b>Taxes (408)</b>	0	0	0	14
Derived	8,236		8,236	15
<b>Total (Acct. 408)</b>	8,236	0	8,236	16
<b>TOTAL UTILITY OPERATING INCOME</b>	143,735	0	143,735	17
<b>OTHER INCOME</b>	0	0	0	18
<b>Income from Merchandising, Jobbing and Contract Work (415-416)</b>	0	0	0	19
Derived	0		0	20
<b>Total (Acct. 415-416)</b>	0	0	0	21
<b>Interest and Dividend Income (419)</b>	0	0	0	22
Interest on investments	47,695		47,695	23
INTEREST ON SPECIAL ASSESSMENTS	13,402		13,402	24
<b>Total (Acct. 419)</b>	61,097	0	61,097	25
<b>Miscellaneous Nonoperating Income (421)</b>	0	0	0	26
Contributed Plant - Water		44,367	44,367	27
Impact Fees - Water			0	28
MISC	1,761		1,761	29
Property taxes	100,000		100,000	30
<b>Total (Acct. 421)</b>	101,761	44,367	146,128	31
<b>TOTAL OTHER INCOME</b>	162,858	44,367	207,225	32
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>	0	0	0	33
<b>Miscellaneous Amortization (425)</b>	0	0	0	34
Regulatory Liability (253) Amortization	(42,578)		(42,578)	35
<b>Total (Acct. 425)</b>	(42,578)	0	(42,578)	36
<b>Other Income Deductions (426)</b>	0	0	0	37
Depreciation Expense on Contributed Plant - Water		104,918	104,918	38
<b>Total (Acct. 426)</b>	0	104,918	104,918	39
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	(42,578)	104,918	62,340	40

## 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.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>INTEREST CHARGES</b>	0	0	0	41
<b>Interest on Long-Term Debt (427)</b>	0	0	0	42
Derived	0		0	43
<b>Total (Acct. 427)</b>	0	0	0	44
<b>Interest on Debt to Municipality (430)</b>	0	0	0	45
Derived	0		0	46
<b>Total (Acct. 430)</b>	0	0	0	47
<b>Other Interest Expense (431)</b>	0	0	0	48
Derived	0		0	49
<b>Total (Acct. 431)</b>	0	0	0	50
<b>TOTAL INTEREST CHARGES</b>	0	0	0	51
<b>NET INCOME</b>	349,171	(60,551)	288,620	52
<b>EARNED SURPLUS</b>	0	0	0	53
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>	0	0	0	54
Derived	5,154,583	6,570,047	11,724,630	55
<b>Total (Acct. 216)</b>	5,154,583	6,570,047	11,724,630	56
<b>Balance Transferred from Income (433)</b>	0	0	0	57
Derived	349,171	(60,551)	288,620	58
<b>Total (Acct. 433)</b>	349,171	(60,551)	288,620	59
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	5,503,754	6,509,496	12,013,250	60

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
<b>Revenues</b>						1
Revenues (account 415)	0				<b>0</b>	2
<b>Cost and Expenses of Merchandising, Jobbing and Contract Work (416)</b>						3
Cost of merchandise sold	0				<b>0</b>	4
Payroll	0				<b>0</b>	5
Materials	0				<b>0</b>	6
Taxes	0				<b>0</b>	7
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	8
<b>Net Income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	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	599,008				<b>599,008</b>	1
Less: interdepartmental sales	0				<b>0</b>	2
Less: interdepartmental rents	0				<b>0</b>	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					<b>0</b>	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				<b>0</b>	5
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>599,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>599,008</b>	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.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	104,788		104,788	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			0	7
Water utility plant accounts			0	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			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>104,788</b>	<b>0</b>	<b>104,788</b>	<b>20</b>

## 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	2.0	1
Electric		2
Gas		3
Sewer		4

## Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>ASSESTS AND OTHER DEBITS</b>			1
<b>UTILITY PLANT</b>			2
Utility Plant (101)	13,508,257	13,447,883	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,723,408	4,434,391	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
<b>Net Utility Plant</b>	<b>8,784,849</b>	<b>9,013,492</b>	7
<b>OTHER PROPERTY AND INVESTMENTS</b>			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)	125,772	144,072	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
<b>Total Other Property and Investments</b>	<b>125,772</b>	<b>144,072</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	3,738,745	3,216,190	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	124,968	133,845	23
Other Accounts Receivable (143)	0	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	18,673	21,361	26
Plant Materials and Operating Supplies (154)	32,937	34,510	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	4,315	4,315	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
<b>Total Current and Accrued Assets</b>	<b>3,919,638</b>	<b>3,410,221</b>	35
<b>DEFERRED DEBITS</b>			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)	28,971	38,643	42
<b>Total Deferred Debits</b>	<b>28,971</b>	<b>38,643</b>	43
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>12,859,230</b>	<b>12,606,428</b>	44

## Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>LIABILITIES AND OTHER CREDITS</b>			1
<b>PROPRIETARY CAPITAL</b>			2
Capital Paid in by Municipality (200)	489,235	489,235	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	12,013,250	11,724,630	5
<b>Total Proprietary Capital</b>	<b>12,502,485</b>	<b>12,213,865</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	0	0	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	0	0	10
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	14,822	12,850	14
Payables to Municipality (233)	73,838	59,379	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	0	0	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	3,784	6,877	20
<b>Total Current and Accrued Liabilities</b>	<b>92,444</b>	<b>79,106</b>	21
<b>DEFERRED CREDITS</b>			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	264,300	313,457	25
<b>Total Deferred Credits</b>	<b>264,300</b>	<b>313,457</b>	26
<b>OPERATING RESERVES</b>			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
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	32
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>12,859,229</b>	<b>12,606,428</b>	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)	
<b>First of Year</b>					1
Total Utility Plant - First of Year	13,447,883	0	0	0	2
	<b>13,447,883</b>	<b>0</b>	<b>0</b>	<b>0</b>	3
<b>Plant Accounts</b>					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,131,319				5
Utility Plant in Service - Contributed Plant (101.2)	7,376,938				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)					11
<b>Total Utility Plant</b>	<b>13,508,257</b>	<b>0</b>	<b>0</b>	<b>0</b>	12
<b>Accumulated Provision for Depreciation and Amortization</b>					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,521,970				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,201,438				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
<b>Total Accumulated Provision</b>	<b>4,723,408</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Accumulated Provision for Depreciation and Amortization</b>					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	26
<b>Net Utility Plant</b>	<b>8,784,849</b>	<b>0</b>	<b>0</b>	<b>0</b>	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)	2,337,871	0	0	0	2,337,871	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	193,225				193,225	3
Depreciation Expense on Meters Charged to Sewer	1,474				1,474	4
Salvage	10,000				10,000	5
<b>Total credits</b>	<b>204,699</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>204,699</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	20,600				20,600	8
Cost of Removal					0	9
<b>Total debits</b>	<b>20,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,600</b>	10
<b>Balance end of year (111.1)</b>	<b>2,521,970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,521,970</b>	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)	2,096,520	0	0	0	<b>2,096,520</b>	1
<b>Credits during year</b>						2
Charged Other Income Deductions (426)	104,918				<b>104,918</b>	3
Depreciation Expense on Meters Charged to Sewer					<b>0</b>	4
Salvage					<b>0</b>	5
<b>Total credits</b>	<b>104,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104,918</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	0				<b>0</b>	8
Cost of Removal					<b>0</b>	9
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	10
<b>Balance end of year (111.2)</b>	<b>2,201,438</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,201,438</b>	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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

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

	Description (a)	Amount (b)	
	Balance first of year	0	1
<b>Additions</b>			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
<b>Total Additions</b>		<b>0</b>	6
<b>Accounts Written Off</b>			7
	Accounts written off during the year: Utility Customers	0	8
	Accounts written off during the year: Others	0	9
<b>Total Accounts Written Off</b>		<b>0</b>	10
<b>Balance End of Year</b>		<b>0</b>	11

### Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	32,937	34,510	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
<b>Total Material and Supplies</b>	<b>32,937</b>	<b>34,510</b>	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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
None				1
				2
<b>Total</b>	<b>0</b>		<b>0</b>	3
<b>Unamortized premium on debt (251)</b>				
None				4
				5
<b>Total</b>	<b>0</b>		<b>0</b>	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		489,235	1
<b>Balance end of year</b>		<b>489,235</b>	<b>2</b>

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**Bonds (Acct. 221)**

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- 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

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

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## Notes Payable & Miscellaneous Long-Term Debt

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- 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

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

**Taxes Accrued (Acct. 236)**

<b>Description (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
Charged water department expense	8,236	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense		5
<b>Total accruals and other credits</b>	<b>8,236</b>	<b>6</b>
County, state and local taxes		7
Social Security taxes	7,678	8
PSC Remainder Assessment	558	9
Gross Receipts Tax		10
<b>Total payments and other debits</b>	<b>8,236</b>	<b>11</b>
<b>Balance end of year</b>	<b>0</b>	<b>12</b>

### 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)	
<b>Bonds (221)</b>	0	0	0	0	1
None				0	2
<b>Subtotal Bonds (221)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	3
<b>Advances from Municipality (223)</b>	0	0	0	0	4
None				0	5
<b>Subtotal Advances from Municipality (223)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	6
<b>Other Long-Term Debt (224)</b>	0	0	0	0	7
None				0	8
<b>Subtotal Other Long-Term Debt (224)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	9
<b>Notes Payable (231)</b>	0	0	0	0	10
None				0	11
<b>Subtotal Notes Payable (231)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	12
<b>Customer Deposits (235)</b>	0	0	0	0	13
None				0	14
<b>Subtotal Customer Deposits (235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	15
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	16

## 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)	
<b>Other Investments (124)</b>	0	1
Special Assessments Receivable	125,772	2
<b>Total (Acct. 124)</b>	<b>125,772</b>	3
<b>Cash and Working Funds (131 )</b>	0	4
Cash	3,738,745	5
<b>Total (Acct. 131 )</b>	<b>3,738,745</b>	6
<b>Customer Accounts Receivable (142)</b>	0	7
Water	124,968	8
<b>Total (Acct. 142)</b>	<b>124,968</b>	9
<b>Other Accounts Receivable (143)</b>	0	10
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work	0	12
<b>Total (Acct. 143)</b>	<b>0</b>	13
<b>Receivables from Municipality (145)</b>	0	14
Delinquent Specials Held in Trust by the County	712 *	15
Delinquent Water Special Assessments	6,082 *	16
Operating Costs Due From Sanitary District #2	2,661 *	17
Specials Assessments Placed on Tax Roll	9,218 *	18
<b>Total (Acct. 145)</b>	<b>18,673</b>	19
<b>Prepayments (165)</b>	0	20
Prepaid Expenses	4,315	21
<b>Total (Acct. 165)</b>	<b>4,315</b>	22
<b>Miscellaneous Deferred Debits (186)</b>	0	23
Deferred outflows - Gasb 68	28,971	24
<b>Total (Acct. 186)</b>	<b>28,971</b>	25
<b>Accounts Payable (232 )</b>	0	26
Accounts Payable	14,822	27
<b>Total (Acct. 232 )</b>	<b>14,822</b>	28
<b>Payables to Municipality (233)</b>	0	29
Due to Town	73,838 *	30
<b>Total (Acct. 233)</b>	<b>73,838</b>	31
Pension Liability	3,784	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.

<b>Total (Acct. 242)</b>	<b>3,784</b>	33
<b>Other Deferred Credits (253)</b>	0	34
Regulatory Liability	255,476	35
Deferred inflows related to pension	12,468	36
Regulatory liability related to pension	(3,644)	37
<b>Total (Acct. 253)</b>	<b>264,300</b>	38

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## Balance Sheet Detail - Other Accounts

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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 \$5,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

143: N/A

145: See account descriptions

233: Due to Town for shared charges processed by Town - to be reimbursed.

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### 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)	
<b>Add Average</b>						1
Utility Plant in Service (101.1)	6,123,315				<b>6,123,315</b>	2
Materials and Supplies	33,723				<b>33,723</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	2,429,920				<b>2,429,920</b>	5
Customer Advances for Construction	0				<b>0</b>	6
Regulatory Liability	276,765				<b>276,765</b>	7
<b>Average Net Rate Base</b>	<b>3,450,353</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,450,353</b>	8
Net Operating Income	143,735				<b>143,735</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.17%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.17%</b>	10

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	298,054	0	0	0	298,054	1
<b>Credits During Year</b>					<b>0</b>	2
None					0	3
<b>Charges (Deductions)</b>					<b>0</b>	4
Miscellaneous Amortization (425)	42,578				42,578	5
<b>Balance End of Year</b>	<b>255,476</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>255,476</b>	6

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## Important Changes During the Year

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**Report changes of any of the following types:**

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1. Acquisitions

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2. Leaseholder changes

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3. Extensions of service

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4. Estimated changes in revenues due to rate changes

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5. Obligations incurred or assumed, excluding commercial paper

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6. Formal proceedings with the Public Service Commission

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7. Any additional matters

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## Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues - Sales of Water</b>			1
Sales of Water (460-467)	543,114	545,885	2
<b>Total Sales of Water</b>	<b>543,114</b>	<b>545,885</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	2,490	2,150	5
Rents from Water Property (472)	52,217	50,176	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	1,187	1,338	8
<b>Total Other Operating Revenues</b>	<b>55,894</b>	<b>53,664</b>	9
<b>Total Operating Revenues</b>	<b>599,008</b>	<b>599,549</b>	10
<b>Operation and Maintenance Expenses</b>			11
Source of Supply Expenses (600-605)	6,279	4,979	12
Pumping Expenses (620-625)	37,987	37,012	13
Water Treatment Expenses (630-635)	22,623	17,256	14
Transmission and Distribution Expenses (640-655)	68,243	137,267	15
Customer Accounts Expenses (901-906)	19,186	14,388	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	99,494	100,024	18
<b>Total Operation and Maintenance Expenses</b>	<b>253,812</b>	<b>310,926</b>	19
<b>Other Operating Expenses</b>			20
Depreciation Expense (403)	193,225	189,802	21
Amortization Expense (404-407)			22
Taxes (408)	8,236	7,985	23
<b>Total Other Operating Expenses</b>	<b>201,461</b>	<b>197,787</b>	24
<b>Total Operating Expenses</b>	<b>455,273</b>	<b>508,713</b>	25
<b>NET OPERATING INCOME</b>	<b>143,735</b>	<b>90,836</b>	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 or 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).

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
<b>Unmetered Sales to General Customers (460)</b>				1
Residential (460.1)				2
Commercial (460.2)	2	527	1,489	3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>527</b>	<b>1,489</b>	<b>8</b>
<b>Metered Sales to General Customers (461)</b>				9
Residential (461.1)	1,679	77,987	279,837	10
Commercial (461.2)	35	16,778	49,737	11
Industrial (461.3)	2	879	2,361	12
Public Authority (461.4)	8	1,104	3,423	13
Multifamily Residential (461.5)	119	23,829	65,459	14
Irrigation (461.6)				15
<b>Total Metered Sales to General Customers (461)</b>	<b>1,843</b>	<b>120,577</b>	<b>400,817</b>	<b>16</b>
Private Fire Protection Service (462)				17
Public Fire Protection Service (463)	1,843		140,808	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
<b>Total Sales of Water</b>	<b>3,688</b>	<b>121,104</b>	<b>543,114</b>	<b>22</b>

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**Sales for Resale (Acct. 466)**

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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)	
<b>Public Fire Protection Service (463)</b>		1
Amount billed (usually per rate schedule F-1 or Fd-1)	140,808	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
<b>Total Public Fire Protection Service (463)</b>	<b>140,808</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	2,490	7
<b>Total Forfeited Discounts (470)</b>	<b>2,490</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas	52,217	10
<b>Total Rents from Water Property (472)</b>	<b>52,217</b>	11
<b>Interdepartmental Rents (473)</b>		12
None		13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	14
<b>Other Water Revenues (474)</b>		15
Return on net investment in meters charged to sewer department	1,187	16
<b>Total Other Water Revenues (474)</b>	<b>1,187</b>	17

## Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>					1
Operation Labor (600)		3,463	3,463	3,751	2
Purchased Water (601)			0	0	3
Operation Supplies and Expenses (602)		2,816	2,816	1,228	4
Maintenance of Water Source Plant (605)			0	0	5
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>6,279</b>	<b>6,279</b>	<b>4,979</b>	6
<b>PUMPING EXPENSES</b>					7
Operation Labor (620)		5,194	5,194	5,628	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)		27,773	27,773	26,781	10
Operation Supplies and Expenses (623)		5,020	5,020	4,603	11
Maintenance of Pumping Plant (625)			0	0	12
<b>Total Pumping Expenses</b>	<b>0</b>	<b>37,987</b>	<b>37,987</b>	<b>37,012</b>	13
<b>WATER TREATMENT EXPENSES</b>					14
Operation Labor (630)		5,194	5,194	5,628	15
Chemicals (631)		6,099	6,099	6,149	16
Operation Supplies and Expenses (632)		11,330	11,330	5,479 *	17
Maintenance of Water Treatment Plant (635)			0	0	18
<b>Total Water Treatment Expenses</b>	<b>0</b>	<b>22,623</b>	<b>22,623</b>	<b>17,256</b>	19
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>					20
Operation Labor (640)		6,926	6,926	7,503	21
Operation Supplies and Expenses (641)		6,158	6,158	2,763	22
Maintenance of Distribution Reservoirs and Standpipes (650)		45	45	0	23
Maintenance of Mains (651)		10,437	10,437	31,359 *	24
Maintenance of Services (652)		13,008	13,008	13,356	25
Maintenance of Meters (653)		3,426	3,426	4,127	26
Maintenance of Hydrants (654)		22,517	22,517	70,974 *	27
Maintenance of Other Plant (655)		5,726	5,726	7,185	28
<b>Total Transmission and Distribution Expenses</b>	<b>0</b>	<b>68,243</b>	<b>68,243</b>	<b>137,267</b>	29
<b>CUSTOMER ACCOUNTS EXPENSES</b>					30
Meter Reading Labor (901)			0	0	31
Accounting and Collecting Labor (902)		19,186	19,186	14,388	32
Supplies and Expenses (903)			0	0	33
Uncollectible Accounts (904)			0	0	34
Customer Service and Informational Expenses (906)			0	0	35
<b>Total Customer Accounts Expenses</b>	<b>0</b>	<b>19,186</b>	<b>19,186</b>	<b>14,388</b>	36
<b>SALES EXPENSES</b>					37
Sales Expenses (910)			0	0	38
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	39
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>					40
Administrative and General Salaries (920)		30,669	30,669	23,803 *	41

## Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- 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)	
Office Supplies and Expenses (921)		22,454	22,454	18,626	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		21,737	21,737	38,322 *	44
Property Insurance (924)		8,064	8,064	10,126	45
Injuries and Damages (925)			0	0	46
Employee Pensions and Benefits (926)		7,815	7,815	5,544	47
Regulatory Commission Expenses (928)			0	0	48
Miscellaneous General Expenses (930)		4,054	4,054	2,311	49
Transportation Expenses (933)		4,701	4,701	1,292	50
Maintenance of General Plant (935)			0	0	51
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>99,494</b>	<b>99,494</b>	<b>100,024</b>	<b>52</b>
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>0</b>	<b>253,812</b>	<b>253,812</b>	<b>310,926</b>	<b>53</b>

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## Water Operation & Maintenance Expenses

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- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- 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 25% and \$5,000 higher or lower than the Last Year amount.**

632: Increased testing / sampling during 2017.

651: 2 main breaks in 2017 were smaller than the 2 breaks in 2016. 2016 breaks were significant in size and included large areas of street replacement.

654: Town repainted hydrants in 2016. Not a reoccurring type expense.

920: Increase related to additional office staffing. New position was created and added. Cost for the position is allocated between town and sanitary districts based on actual time spent.

923: 2016 expense included \$18k for engineering expense, not an ongoing activity.

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### 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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net Property Tax Equivalent</b>	<b>0</b>	<b>0</b>	<b>3</b>
Social Security	7,678	7,345	4
PSC Remainder Assessment	558	640	5
<b>Total Tax Expense</b>	<b>8,236</b>	<b>7,985</b>	<b>6</b>

## 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 \$100,000 (class AB) or \$50,000 (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.

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)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						6
Land and Land Rights (310)	14,000				14,000	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)	1,001,536				1,001,536	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
<b>Total Source of Supply Plant</b>	<b>1,015,536</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,015,536</b>	14
<b>PUMPING PLANT</b>						15
Land and Land Rights (320)	34,120				34,120	16
Structures and Improvements (321)	245,805				245,805	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	733,017				733,017	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
<b>Total Pumping Plant</b>	<b>1,012,942</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,012,942</b>	22
<b>WATER TREATMENT PLANT</b>						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	38,650				38,650	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	942,704				942,704	33
Transmission and Distribution Mains (343)	1,127,131				1,127,131	34
Services (345)	689,027				689,027	35
Meters (346)	237,145	14,716	600		251,261	36
Hydrants (348)	522,778	6,194	2,500		526,472	37

## 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 \$100,000 (class AB) or \$50,000 (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.

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)	
Other Transmission and Distribution Plant (349)	0				0	38
<b>Total Transmission and Distribution Plant</b>	<b>3,557,435</b>	<b>20,910</b>	<b>3,100</b>	<b>0</b>	<b>3,575,245</b>	39
<b>GENERAL PLANT</b>						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	181,287				181,287	42
Office Furniture and Equipment (391)	23,015				23,015	43
Computer Equipment (391.1)	42,718				42,718	44
Transportation Equipment (392)	170,666	9,198	17,500		162,364	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	35,420				35,420	51
Miscellaneous Equipment (398)	76,293	6,499			82,792	52
<b>Total General Plant</b>	<b>529,399</b>	<b>15,697</b>	<b>17,500</b>	<b>0</b>	<b>527,596</b>	53
<b>Total utility plant in service directly assignable</b>	<b>6,115,312</b>	<b>36,607</b>	<b>20,600</b>	<b>0</b>	<b>6,131,319</b>	54
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>6,115,312</b>	<b>36,607</b>	<b>20,600</b>	<b>0</b>	<b>6,131,319</b>	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 \$100,000 (class AB) or \$50,000 (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.

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)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>PUMPING PLANT</b>						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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	22
<b>WATER TREATMENT PLANT</b>						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						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)	6,608,384	29,721			6,638,105	34
Services (345)	383,517	10,842			394,359	35
Meters (346)	0				0	36
Hydrants (348)	340,670	3,804			344,474	37

## 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 \$100,000 (class AB) or \$50,000 (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.

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)	
Other Transmission and Distribution Plant (349)	0				0	38
<b>Total Transmission and Distribution Plant</b>	<b>7,332,571</b>	<b>44,367</b>	<b>0</b>	<b>0</b>	<b>7,376,938</b>	<b>39</b>
<b>GENERAL PLANT</b>						<b>40</b>
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53</b>
<b>Total utility plant in service directly assignable</b>	<b>7,332,571</b>	<b>44,367</b>	<b>0</b>	<b>0</b>	<b>7,376,938</b>	<b>54</b>
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>7,332,571</b>	<b>44,367</b>	<b>0</b>	<b>0</b>	<b>7,376,938</b>	<b>56</b>

### 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 (l)	
	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)		
6.000							3,678	5,068	167	303	<b>9,216</b>	1
8.000							25,140	47,971	24,768	6,184	<b>104,063</b>	2
10.000									1,943		<b>1,943</b>	3
12.000							40,495	43,353	10,376	4,313	<b>98,537</b>	4
15.000								590			<b>590</b>	5
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,313</b>	<b>96,982</b>	<b>37,254</b>	<b>10,800</b>	<b>214,349</b>	6

If utility is unable to provide the detailed information above, utility must provide the following:  
 All utility main is from this year range  
 (Example: 1954-1972)

Describe source of information used to develop data:  
**WATER SYSTEM WAS FIRST INSTALLED IN 1985. PULLED INFORMATION FROM AVAILABLE PSC REPORTS AND ESTIMATED THE REMAINING YEARS.**

## 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 treated water entering the distribution network, adjusted for known meter errors.
- 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	11,524		11,524				11,524	1
February	11,445		11,445				11,445	2
March	11,107		11,107				11,107	3
April	11,284		11,284				11,284	4
May	12,856		12,856				12,856	5
June	13,691		13,691				13,691	6
July	14,141		14,141				14,141	7
August	14,936		14,936				14,936	8
September	14,289		14,289				14,289	9
October	13,771		13,771				13,771	10
November	13,007		13,007				13,007	11
December	13,598		13,598				13,598	12
<b>TOTAL</b>	<b>155,649</b>	<b>0</b>	<b>155,649</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>155,649</b>	<b>13</b>

## 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)
<b>WATER AUDIT STATISTICS</b>	
Finished Water pumped or purchased (000s)	155,649
Less: Gallons (000s) sold to wholesale customers (exported water)	0
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>155,649</b>
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	121,104
<b>Gallons (000s) of Non-Revenue Water</b>	<b>34,545</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	8,210
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>8,210</b>
<b>Total Water Loss</b>	<b>26,335</b>
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	0
<b>Subtotal Apparent Losses</b>	<b>0</b>
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	6,520
Gallons (000s) estimated due to unreported and background leakage	19,815
<b>Subtotal Real Losses (leakage)</b>	<b>26,335</b>
Non-Revenue Water as percentage of net water supplied	22%
Total Water Loss as percentage of net water supplied	17%
<b>OTHER STATISTICS</b>	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	730
Date of maximum	08/10/2017
Cause of maximum	
Flushing	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	170
Date of minimum	05/13/2017
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	263,300
If water is purchased:	
Vendor Name	
Point of Delivery	
Source of purchased water	
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	2
Number of service breaks repaired this year	1

### 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)	Yeild Per Day (gallons) (e)	In Service? (f)	
Well #1	#1	500	12	250,000	Yes	1
Well #2	#2	740	12	170,000	Yes	2
Well #3	#3	701	12	960,000	Yes	3
				<b>1,380,000</b>		4

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## Sources of Water Supply - Intake Information

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

### Pumping & Power Equipment

Identification (a)	Location (b)	Pump				Pump Motor or Standby Engine				
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
1	WELL #1	Primary	Distribution	2014	Vertical Turbine	490	2014	Electric	75	1
2	WELL# 2	Primary	Distribution	1995	Vertical Turbine	420	1995	Electric	40	2
3	WELL #3	Primary	Distribution	2010	Vertical Turbine	1,000	2010	Electric	125	3

## 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)	
Water Tower	#1	1987	Elevated Tank	Steel	160	200,000	1
Water Tower	#2	1995	Elevated Tank	Steel	172	300,000	2

### 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)
#1	2009	1	_ Ultraviole Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtraton _ Activated Carbon Filtration _ Membrance Filtration _ Iron Exchange _ Iron/Manganese _ Nutrient Removal _ Radium Removal _ Other	No	WELLHOUSE	1
#2	2009	1	_ Ultraviole Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtraton _ Activated Carbon Filtration _ Membrance Filtration _ Iron Exchange _ Iron/Manganese _ Nutrient Removal _ Radium Removal _ Other	No	WELLHOUSE	2
#3	2009	1	_ Ultraviole Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtraton _ Activated Carbon Filtration _ Membrance Filtration _ Iron Exchange _ Iron/Manganese _ Nutrient Removal _ Radium Removal _ Other	No	WELLHOUSE	3

## 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 financed.
  - If assessed against property owners, explain the basis of the assessments.
  - If the assessments are deferred, explain.
- 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)			
Other Plastic	Distribution	6	9,203	13		<b>9,216</b>		1
Other Plastic	Distribution	8	103,533	530		<b>104,063</b>		2
Other Plastic	Distribution	10	1,943			<b>1,943</b>		3
Other Plastic	Distribution	12	98,537			<b>98,537</b>		4
Other Plastic	Distribution	15	590			<b>590</b>		5
<b>Total Within Municipality</b>			<b>213,806</b>	<b>543</b>		<b>214,349</b>		6
<b>Total Utility</b>			<b>213,806</b>	<b>543</b>		<b>214,349</b>		7

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## Water Mains

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- 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 financed.
  - If assessed against property owners, explain the basis of the assessments.
  - If the assessments are deferred, explain.
- 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.**

All water main in current year was contributed by developer, accepted by Utility in December 2017

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### 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)	
Other Plastic	0.625	994				994		1
Other Plastic	1.000	235	6			241		2
Other Plastic	1.500	25				25		3
Other Plastic	2.000	26				26	4	4
Other Plastic	3.000	5				5		5
<b>Utility Total</b>		<b>1,285</b>	<b>6</b>			<b>1,291</b>	<b>4</b>	<b>6</b>

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## Utility-Owned Water Service Lines

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- 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.**

All water services in current year were contributed by developer, accepted by Utility in December 2017.

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### 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	Deduct Meters	In Stock	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
5/8	1,705	81	6		1,780	6	1,581	79	1	3	80						36	<b>1,780</b>	1
1	22	2	0		24	0	6	14			2						2	<b>24</b>	2
1 1/2	41		0		41	0	1	13		3	22						2	<b>41</b>	3
2	22		0		22	0		9		2	10						1	<b>22</b>	4
3	9		0		9	0		1	1		4						3	<b>9</b>	5
<b>Total</b>	<b>1,799</b>	<b>83</b>	<b>6</b>		<b>1,876</b>	<b>6</b>	<b>1,588</b>	<b>116</b>	<b>2</b>	<b>8</b>	<b>118</b>						<b>44</b>	<b>1,876</b>	<b>6</b>

**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 - remote register

Manually - inside the premises

Radio Frequency - Drive or walk-by technology

Radio Frequency - fixed network or other automatic infrastructure (AMI)

Other

## 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.

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	494	3	2		495	2
<b>Total Fire Hydrants</b>	<b>494</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>495</b>	<b>3</b>
Flushing Hydrants	1				1	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	495
Number of Distribution System Valves end of year	662
Number of Distribution Valves operated during Year	460

## 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.

<b>Purpose (a)</b>	<b>Meter Size (inches) (b)</b>	<b>Location or Description (c)</b>	<b>Type (d)</b>	<b>Date of Last Meter Test (e)</b>	
Station Meter	6	WELL #1	Other	04/27/2017	1
Station Meter	6	WELL #2	Other	04/27/2017	2
Station Meter	6	WELL #3	Magnetic	04/27/2017	3

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## List of All Station and Wholesale Meters

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- 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.

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

There are one or more meters where Type is "Other," please explain.

Propeller

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## 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.
- 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)	
<b>Administrative and General Expenses</b>				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b>Customer Incentives</b>				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
<b>Total Customer Incentives</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18</b>
<b>TOTAL CONSERVATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>

## 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)	
Sheboygan (Town) **	1,719	1
<b>Total - Sheboygan County</b>	<b>1,719</b>	<b>2</b>
<b>Total - Customers Served</b>	<b>1,719</b>	<b>3</b>
<b>Total - Within Muni Boundary **</b>	<b>1,719</b>	<b>4</b>

\*\* = *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 columns (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)	NOT in Use at End of Year (h)	
Copper	1.000				1,555	1,555	127 *	1
Other Plastic	1.000				27	27	12 *	2
Other Plastic	1.250		6		46	52	12 *	3
Copper	1.500				25	25	10 *	4
Copper	2.000				26	26	4 *	5
PVC	4.000				5	5	2 *	6
PVC	8.000				1	1	*	7
<b>Utility Total</b>			<b>6</b>		<b>1,685</b>	<b>1,691</b>	<b>167</b>	<b>8</b>

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## Privately-Owned Water Service Lines

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- 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 columns (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)

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

Services added in 2017 were contributed by developer. Houses were connected in development and paid for by individual home owners.

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

Since this is a new schedule, opening balances were entered as adjustments. The opening numbers were based off the totals for the utility owned services (W-22). The utility will continue to evaluate available data and this schedule will be adjusted accordingly in the future.

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