



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

SHEBOYGAN TN OF SANITARY DIST #3

1512 N 40TH STREET
SHEBOYGAN, WI 53081-1703

For the Year Ended: DECEMBER 31, 2019

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: 05/29/2020

Water Service Started Date: 01/24/1989

DNR Public Water System ID: 46004035

Safe Drinking Water Information System (SDWIS) Total Population Served: 4008

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: **5/29/2020**

Table of Contents

Schedule Name	Page
INTRODUCTORY SECTION	
Signature Page	ii
Identification and Ownership - Contacts	iv
Identification and Ownership - Governing Authority and Audit Information	v
Identification and Ownership - Contract Operations	vi
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)	F-09
Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Acct. 221)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Balance Sheet Detail - Other Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
WATER SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service - Plant Financed by Utility or Municipality	W-08
Water Utility Plant in Service - Plant Financed by Contributions	W-09
Age of Water Mains	W-13
Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Well Information	W-16
Sources of Water Supply - Intake Information	W-17

Table of Contents

WATER SECTION

Pumping & Power Equipment	W-18
Reservoirs, Standpipes and Elevated Tanks	W-19
Water Treatment Plant	W-20
Water Mains	W-21
Utility-Owned Water Service Lines	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Water Conservation Programs	W-27
Water Customers Served	W-28
Privately-Owned Water Service Lines	W-29

Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

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

Accounting firm or consultant preparing this report (if applicable)

Name: BRYAN GRUNEWALD

Title: PRINCIPAL

Mailing Address: CLIFTONLARSONALLEN LLP
712 RIVERFRONT DRIVE, SUITE 301
SHEBOYGAN, WI 53081

Phone: (920) 803-3147

Email Address: BRYAN.GRUNEWALD@CLACONNECT.COM

Name and title of utility General Manager (or equivalent)

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

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

Name: DAVID ALBRIGHT

Title: PRESIDENT

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

Phone: (920) 451-2320

Email Address: DALBRIGHT@SASD.NET

Contact person for cybersecurity issues and events

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

Identification and Ownership - Governing Authority and Audit Information

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: 04/02/2019

Period covered by most recent audit: 1/1/18 - 12/31/18

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

Name: BRYAN GRUNEWALD

Title: PRINCIPAL

Organization Name: CLIFTONLARSONALLEN LLP

USPS Address: 712 RIVERFRONT DRIVE, SUITE 301

City State Zip SHEBOYGAN, WI 53081

Telephone: (920) 803-3147

Email Address: BRYAN.GRUNEWALD@CLACONNECT.COM

Report Preparation

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

Compilation

Identification and Ownership - Governing Authority and Audit Information

Identification and Ownership - Governing Authority and Audit Information (Page v)

General Footnote

Accountant's Compilation Report

Town Board
Town of Sheboygan Sanitary District 3
Sheboygan, Wisconsin

Management is responsible for the accompanying Wisconsin Public Service Commission Annual Report of the Town of Sheboygan Sanitary District 3, Wisconsin (a Town), as of December 31, 2019 and for the year then ended, to be included in the accompanying form prescribed by the Wisconsin Public Service Commission. 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 financial statements 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 Wisconsin Public Service Commission Annual Report.

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Wisconsin Public Service Commission, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

CliftonLarsonAllen LLP

Sheboygan, Wisconsin
March 31, 2020

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

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	629,965	629,703	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	346,020	262,163	4
Depreciation Expense (403)	201,041	195,955	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	9,593	8,643	7
Total Operating Expenses	556,654	466,761	8
Net Operating Income	73,311	162,942	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	73,311	162,942	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)			15
Interest and Dividend Income (419)	167,329	55,790	16
Miscellaneous Nonoperating Income (421)	103,927	104,223	17
Total Other Income	271,256	160,013	18
Total Income	344,567	322,955	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(42,578)	(42,578)	21
Other Income Deductions (426)	105,384	105,314	22
Total Miscellaneous Income Deductions	62,806	62,736	23
Income Before Interest Charges	281,761	260,219	24
INTEREST CHARGES			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
Total Interest Charges	0	0	32
Net Income	281,761	260,219	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	12,273,469	12,013,250	35
Balance Transferred from Income (433)	281,761	260,219	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
Total Unappropriated Earned Surplus End of Year (216)	12,555,230	12,273,469	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	629,965		629,965	3
Total (Acct. 400)	629,965	0	629,965	4
Operation and Maintenance Expense (401-402)				5
Derived	346,020		346,020	6
Total (Acct. 401-402)	346,020	0	346,020	7
Depreciation Expense (403)				8
Derived	201,041		201,041	9
Total (Acct. 403)	201,041	0	201,041	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	9,593		9,593	15
Total (Acct. 408)	9,593	0	9,593	16
TOTAL UTILITY OPERATING INCOME	73,311	0	73,311	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)				22
Interest on investments	8,071		8,071	23
INTEREST ON SPECIAL ASSESSMENTS	159,258		159,258	24
Total (Acct. 419)	167,329	0	167,329	25
Miscellaneous Nonoperating Income (421)				26
Contributed Plant - Water			0	27
Impact Fees - Water			0	28
MISC	104		104	29
Property taxes	103,823		103,823	30
Total (Acct. 421)	103,927	0	103,927	31
TOTAL OTHER INCOME	271,256	0	271,256	32
MISCELLANEOUS INCOME DEDUCTIONS				33
Miscellaneous Amortization (425)				34
Regulatory Liability (253) Amortization	(42,578)		(42,578)	35
Total (Acct. 425)	(42,578)	0	(42,578)	36
Other Income Deductions (426)				37
Depreciation Expense on Contributed Plant - Water		105,384	105,384	38
Total (Acct. 426)	0	105,384	105,384	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 MISCELLANEOUS INCOME DEDUCTIONS	(42,578)	105,384	62,806	40
INTEREST CHARGES				41
Interest on Long-Term Debt (427)				42
Derived	0		0	43
Total (Acct. 427)	0	0	0	44
Interest on Debt to Municipality (430)				45
Derived	0		0	46
Total (Acct. 430)	0	0	0	47
Other Interest Expense (431)				48
Derived	0		0	49
Total (Acct. 431)	0	0	0	50
TOTAL INTEREST CHARGES	0	0	0	51
NET INCOME	387,145	(105,384)	281,761	52
EARNED SURPLUS				53
Unappropriated Earned Surplus (Beginning of Year) (216)				54
Derived	5,866,889	6,406,580	12,273,469	55
Total (Acct. 216)	5,866,889	6,406,580	12,273,469	56
Balance Transferred from Income (433)				57
Derived	387,145	(105,384)	281,761	58
Total (Acct. 433)	387,145	(105,384)	281,761	59
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	6,254,034	6,301,196	12,555,230	60

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	629,965				629,965	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	629,965	0	0	0	629,965	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	122,337		122,337	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
Total Payroll	122,337	0	122,337	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	2.0	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	13,615,984	13,563,162	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,321,133	5,030,527	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	8,294,851	8,532,635	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)	113,397	118,169	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	113,397	118,169	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	4,684,892	4,215,649	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)	91,977	124,079	23
Other Accounts Receivable (143)	14,336	9,939	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	150,631	15,963	26
Plant Materials and Operating Supplies (154)	27,888	26,311	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	14,200	9,247	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	13,200	34
Total Current and Accrued Assets	4,983,924	4,414,388	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)	54,178	24,422	42
Total Deferred Debits	54,178	24,422	43
TOTAL ASSETS AND OTHER DEBITS	13,446,350	13,089,614	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)	489,235	489,235	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	12,555,230	12,273,469	5
Total Proprietary Capital	13,044,465	12,762,704	6
LONG-TERM DEBT			7
Bonds (221)	0	0	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	0	0	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	10,912	12,967	14
Payables to Municipality (233)	81,108	77,941	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)	17,972	1,845	20
Total Current and Accrued Liabilities	109,992	92,753	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	291,893	234,157	25
Total Deferred Credits	291,893	234,157	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	13,446,350	13,089,614	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	13,563,162	0	0	0	2
	13,563,162	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,236,648				5
Utility Plant in Service - Contributed Plant (101.2)	7,379,336				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)					11
Total Utility Plant	13,615,984	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)	2,908,997				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,412,136				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	5,321,133	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	8,294,851	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)	2,723,775	0	0	0	2,723,775	1
Credits during year						2
Charged Depreciation Expense (403)	201,041				201,041	3
Depreciation Expense on Meters Charged to Sewer	1,463				1,463	4
Salvage					0	5
Total credits	202,504	0	0	0	202,504	6
Debits during year						7
Book Cost of Plant Retired	17,282				17,282	8
Cost of Removal					0	9
Total debits	17,282	0	0	0	17,282	10
Balance end of year (111.1)	2,908,997	0	0	0	2,908,997	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)	2,306,752	0	0	0	2,306,752	1
Credits during year						2
Charged Other Income Deductions (426)	105,384				105,384	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	105,384	0	0	0	105,384	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal					0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	2,412,136	0	0	0	2,412,136	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)	27,888	26,311	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	27,888	26,311	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		489,235	1
Balance end of year		489,235	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

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

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

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

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	9,593	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense		5
Total accruals and other credits	9,593	6
County, state and local taxes		7
Social Security taxes	8,983	8
PSC Remainder Assessment	610	9
Gross Receipts Tax		10
Total payments and other debits	9,593	11
Balance end of year	0	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
None				0	2
Subtotal Bonds (221)	0	0	0	0	3
Advances from Municipality (223)	0	0	0	0	4
None				0	5
Subtotal Advances from Municipality (223)	0	0	0	0	6
Other Long-Term Debt (224)	0	0	0	0	7
None				0	8
Subtotal Other Long-Term Debt (224)	0	0	0	0	9
Notes Payable (231)	0	0	0	0	10
None				0	11
Subtotal Notes Payable (231)	0	0	0	0	12
Customer Deposits (235)	0	0	0	0	13
None				0	14
Subtotal Customer Deposits (235)	0	0	0	0	15
Total	0	0	0	0	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)	
Other Investments (124)	0	1
Special Assessments Receivable	113,397	2
Total (Acct. 124)	113,397	3
Cash and Working Funds (131)	0	4
Cash	4,684,892	5
Total (Acct. 131)	4,684,892	6
Customer Accounts Receivable (142)	0	7
Water	91,977	8
Total (Acct. 142)	91,977	9
Other Accounts Receivable (143)	0	10
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Accrued interest receivable	14,336	13
Total (Acct. 143)	14,336	14
Receivables from Municipality (145)	0	15
Delinquent Specials Held in Trust by the County	267	16
Due from Tax-Delinquent Utility charge	7,088	17
Fire Protection Due From Town	35,981	18
Operating Costs Due From Sanitary District #2	2,524	19
Specials Assessments Placed on Tax Roll	4,771	20
Subsequent Year Property Taxes	100,000	21
Total (Acct. 145)	150,631	22
Prepayments (165)	0	23
Deposit on equipment	14,200	24
Total (Acct. 165)	14,200	25
Miscellaneous Deferred Debits (186)	0	26
Deferred outflows - Gasb 68	54,178	27
Total (Acct. 186)	54,178	28
Accounts Payable (232)	0	29
Accounts Payable	10,912	30
Total (Acct. 232)	10,912	31
Payables to Municipality (233)	0	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.

Due to Town	81,108	33
Total (Acct. 233)	81,108	34
Accrued payroll	1,730	35
Pension Liability	16,242	36
Total (Acct. 242)	17,972	37
Other Deferred Credits (253)	0	38
Regulatory Liability	170,320	39
Deferred inflows related to pension	22,703	40
Regulatory liability related to pension	(1,130)	41
Subsequent Year Property Taxes	100,000	42
Total (Acct. 253)	291,893	43

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 \$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: Accrued interest related to Wells Fargo C.D.

145: See account descriptions

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

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)	6,210,237				6,210,237	2
Materials and Supplies	27,099				27,099	3
Less Average						4
Reserve for Depreciation (111.1)	2,816,386				2,816,386	5
Customer Advances for Construction					0	6
Regulatory Liability	191,609				191,609	7
Average Net Rate Base	3,229,341	0	0	0	3,229,341	8
Net Operating Income	73,311				73,311	9
Net Operating Income as a percent of Average Net Rate Base	2.27%	N/A	N/A	N/A	2.27%	10

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	212,898	0	0	0	212,898	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	42,578				42,578	5
Balance End of Year	170,320	0	0	0	170,320	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	567,549	574,025	2
Total Sales of Water	567,549	574,025	3
Other Operating Revenues			4
Forfeited Discounts (470)	2,621	2,298	5
Rents from Water Property (472)	58,650	52,263	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	1,145	1,117	8
Total Other Operating Revenues	62,416	55,678	9
Total Operating Revenues	629,965	629,703	10
Operation and Maintenance Expenses			11
Source of Supply Expenses (600-605)	4,458	6,452	12
Pumping Expenses (620-625)	53,271	39,888	13
Water Treatment Expenses (630-635)	16,652	21,322	14
Transmission and Distribution Expenses (640-655)	138,871	84,998	15
Customer Accounts Expenses (901-906)	21,229	20,268	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	111,539	89,235	18
Total Operation and Maintenance Expenses	346,020	262,163	19
Other Operating Expenses			20
Depreciation Expense (403)	201,041	195,955	21
Amortization Expense (404-407)			22
Taxes (408)	9,593	8,643	23
Total Other Operating Expenses	210,634	204,598	24
Total Operating Expenses	556,654	466,761	25
NET OPERATING INCOME	73,311	162,942	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)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	1,781	81,743	305,371	10
Commercial (461.2)	132	17,870	56,815	11
Industrial (461.3)	4	1,181	2,138	12
Public Authority (461.4)	11	1,369	4,062	13
Multifamily Residential (461.5)	37	21,805	56,286	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	1,965	123,968	424,672	16
Private Fire Protection Service (462)				17
Public Fire Protection Service (463)	1,962		142,877	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	3,927	123,968	567,549	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)	142,877	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)	142,877	5
Forfeited Discounts (470)		6
Customer late payment charges	2,621	7
Total Forfeited Discounts (470)	2,621	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	58,650	10
Total Rents from Water Property (472)	58,650	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	1,145	16
Total Other Water Revenues (474)	1,145	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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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 Labor (600)		4,133	4,133	4,674	2
Purchased Water (601)			0	0	3
Operation Supplies and Expenses (602)		325	325	1,778	4
Maintenance of Water Source Plant (605)			0	0	5
Total Source of Supply Expenses	0	4,458	4,458	6,452	6
PUMPING EXPENSES					7
Operation Labor (620)		6,200	6,200	5,249	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)		30,847	30,847	31,685	10
Operation Supplies and Expenses (623)		16,224	16,224	2,892 *	11
Maintenance of Pumping Plant (625)			0	62	12
Total Pumping Expenses	0	53,271	53,271	39,888	13
WATER TREATMENT EXPENSES					14
Operation Labor (630)		6,200	6,200	5,249	15
Chemicals (631)		8,789	8,789	10,898	16
Operation Supplies and Expenses (632)		1,663	1,663	5,175	17
Maintenance of Water Treatment Plant (635)			0	0	18
Total Water Treatment Expenses	0	16,652	16,652	21,322	19
TRANSMISSION AND DISTRIBUTION EXPENSES					20
Operation Labor (640)		8,267	8,267	7,000	21
Operation Supplies and Expenses (641)		22,140	22,140	10,372 *	22
Maintenance of Distribution Reservoirs and Standpipes (650)			0	0	23
Maintenance of Mains (651)		24,186	24,186	12,869 *	24
Maintenance of Services (652)		42,341	42,341	14,926 *	25
Maintenance of Meters (653)		4,857	4,857	5,919	26
Maintenance of Hydrants (654)		26,096	26,096	27,846	27
Maintenance of Other Plant (655)		10,984	10,984	6,066	28
Total Transmission and Distribution Expenses	0	138,871	138,871	84,998	29
CUSTOMER ACCOUNTS EXPENSES					30
Meter Reading Labor (901)			0	0	31
Accounting and Collecting Labor (902)		21,229	21,229	20,268	32
Supplies and Expenses (903)			0	0	33
Uncollectible Accounts (904)			0	0	34
Customer Service and Informational Expenses (906)			0	0	35
Total Customer Accounts Expenses	0	21,229	21,229	20,268	36
SALES EXPENSES					37
Sales Expenses (910)			0	0	38
Total Sales Expenses	0	0	0	0	39
ADMINISTRATIVE AND GENERAL EXPENSES					40

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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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)	
Administrative and General Salaries (920)		35,261	35,261	32,781	41
Office Supplies and Expenses (921)		27,441	27,441	19,731 *	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		18,929	18,929	17,624	44
Property Insurance (924)		14,258	14,258	8,553 *	45
Injuries and Damages (925)			0	0	46
Employee Pensions and Benefits (926)		7,761	7,761	6,628	47
Regulatory Commission Expenses (928)			0	0	48
Miscellaneous General Expenses (930)		863	863	1,594	49
Transportation Expenses (933)		7,026	7,026	2,324	50
Maintenance of General Plant (935)			0	0	51
Total Administrative and General Expenses	0	111,539	111,539	89,235	52
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	346,020	346,020	262,163	53

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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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 \$5,000 higher or lower than the Last Year amount.

623: Increased expenses for well #2 and #3. Well #2 had a heater issue, it was disinfected and cleaned, and got a new valve and solenoid. Well #3 there were thermostat issues and got a new heater.

641: Increased expenses for Pump Tower #1. The Town had a contract with Dixon Engineering for maintenance and inspections for the current year.

651: Increase due to emergency water main break.

652: Increase due to five water service leaks in the current year.

921: Increased expenses for Civic System, new equipment lease, and credit card purchases during training and travel.

924: The Town wrote off a prepaid insurance expense from 2017 in the current year.

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
Net Property Tax Equivalent	0	0	3
Social Security	8,983	8,042	4
PSC Remainder Assessment	610	601	5
Total Tax Expense	9,593	8,643	6

Taxes (Acct. 408 - Water)

When allocation of taxes is made between departments, explain method used.

Taxes (Acct. 408 - Water) (Page W-06)

If Tax Equivalent on Meters Charged to Sewer Department is \$0, an explanation must be provided for why this expense was not allocated to the sewer department.

Tax equivalent is not applicable to sanitary districts.

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)	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)	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
Total Source of Supply Plant	1,015,536	0	0	0	1,015,536	14
PUMPING PLANT						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
Total Pumping Plant	1,012,942	0	0	0	1,012,942	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	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)	277,046	13,339	320		290,065	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)	526,472				526,472	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	3,601,030	13,339	320	0	3,614,049	39
GENERAL PLANT						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	6,335			29,350	43
Computer Equipment (391.1)	42,718				42,718	44
Transportation Equipment (392)	189,086	50,430	16,962		222,554 *	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)	82,792				82,792	52
Total General Plant	554,318	56,765	16,962	0	594,121	53
Total utility plant in service directly assignable	6,183,826	70,104	17,282	0	6,236,648	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	6,183,826	70,104	17,282	0	6,236,648	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.
- 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 Utility or Municipality (Page W-08)

Additions for one or more accounts exceed \$25,000, please explain. If applicable, provide construction authorization and PSC docket number.

392: Purchase of trailer and truck.

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)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	6,638,105				6,638,105	34
Services (345)	396,559				396,559	35
Meters (346)	198				198	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)	344,474				344,474	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	7,379,336	0	0	0	7,379,336	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	7,379,336	0	0	0	7,379,336	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	7,379,336	0	0	0	7,379,336	56

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)			
4.000							2,735	855				3,590	1
6.000							3,678	5,068	167	303		9,216	2
8.000							25,140	47,971	24,768	6,184		104,063	3
10.000									1,943			1,943	4
12.000							40,495	43,353	10,376	4,313		98,537	5
15.000									590			590	6
Total	0	0	0	0	0	0	72,048	97,837	37,254	10,800		217,939	7

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 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	11,122		11,122				11,122	1
February	11,394		11,394				11,394	2
March	13,165		13,165				13,165	3
April	14,611		14,611				14,611	4
May	15,812		15,812				15,812	5
June	16,493		16,493				16,493	6
July	20,561		20,561				20,561	7
August	19,501		19,501				19,501	8
September	13,018		13,018				13,018	9
October	12,319		12,319				12,319	10
November	11,855		11,855				11,855	11
December	12,852		12,852				12,852	12
TOTAL	172,703	0	172,703	0	0	0	172,703	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	
Finished Water pumped or purchased (000s)	172,703
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	172,703
Less: Gallons (000s) sold to retail customers (billed, metered)	123968
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0
Gallons (000s) of Non-Revenue Water	48,735
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	9,200
Subtotal: Unbilled Authorized Consumption	9,200
Total Water Loss	39,535
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0
Gallons (000s) estimated due to data and billing errors	0
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	0
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	35,300
Gallons (000s) estimated due to unreported and background leakage	4,235
Subtotal Real Losses (leakage)	39,535
Non-Revenue Water as percentage of net water supplied	28%
Total Water Loss as percentage of net water supplied	23%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	930
Date of maximum	07/17/2019
Cause of maximum	
Flushing	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	236
Date of minimum	01/08/2019
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	302,557
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	1
Number of service breaks repaired this year	5

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)	
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
				1,380,000		4

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	Pump				Pump Motor or Standby Engine				
		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	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Other	No	WELLHOUSE	1
#2	2009	1	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Other	No	WELLHOUSE	2
#3	2009	1	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate 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 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)			
Other Plastic	Distribution	4	3,590				3,590	1
Other Plastic	Distribution	6	9,216				9,216	2
Other Plastic	Distribution	8	104,063				104,063	3
Other Plastic	Distribution	10	1,943				1,943	4
Other Plastic	Distribution	12	98,537				98,537	5
Other Plastic	Distribution	15	590				590	6
Total Within Municipality			217,939				217,939	7
Total Utility			217,939				217,939	8

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	242				242		2
Other Plastic	1.500	25				25		3
Other Plastic	2.000	26				26		4
Other Plastic	3.000	5				5		5
Utility Total		1,292				1,292		6

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)

Total Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

The Sanitary District is currently working with GIS to determine the utility-owned service not in use, as of year-end this amount is not yet available.

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	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
5/8	1,836	56	1		1,891	1	1,774	96	2	3							16	1,891	1
1	27				27	0	6	13		3	2						3	27	2
1 1/2	53				53	2	1	12	1	2	22						15	53	3
2	26	1	1		26	1		10			9						7	26	4
3	9				9	0		1	1	3	4							9	5
Total	1,951	57	2		2,006	4	1,781	132	4	11	37						41	2,006	6

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: 2006)

Advanced Metering Infrastructure (AMI) - fixed network

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)

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.

[Explanation from Client].

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.

All meters are replaced every 20 year.

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.

[Explanation from Client].

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	495				495	2
Total Fire Hydrants	495	0	0	0	495	3
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	667
Number of Distribution Valves operated during Year	320

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	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

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.

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

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

Propeller

Wisconsin Administrative Code requires that station meters be tested for accuracy at least once every 2 years. The Utility did not meet these requirements. Please explain the Utility's program for testing and replacing meters.

The District had scheduling conflicts that did not allow for testing in current year.

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)	
Sheboygan (Town) **	1,962	1
Total - Sheboygan County	1,962	2
Total - Customers Served	1,962	3
Total - Within Muni Boundary **	1,962	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 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)	Utility Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Copper	1.000	1,555				1,555			1
Other Plastic	1.000	28				28			2
Other Plastic	1.250	52				52			3
Copper	1.500	25				25			4
Copper	2.000	26				26			5
PVC	4.000	5				5			6
PVC	8.000	1				1			7
Utility Total		1,692				1,692			8