



**WATER, ELECTRIC, OR JOINT UTILITY  
ANNUAL REPORT**

OF

SHEBOYGAN TN OF SANITARY DIST #3

4020 TECHNOLOGY PARKWAY  
SHEBOYGAN, WI 53083

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For the Year Ended: DECEMBER 31, 2021

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TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

Filed: 04/20/2022

Water Service Started Date: 01/24/1989

DNR Public Water System ID: 46004035

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

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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: **4/20/2022**

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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: Damian Nevers

Title: Deputy Director of Utilities

Mailing Address: 4020 Technology Parkway  
Sheboygan, WI 53083

Phone: (920) 451-2320

Email Address: damian@townofsheboygan.org

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

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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

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

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Name: Damian Nevers

Title: Deputy Director of Utilities

Mailing Address: 4020 Technology Parkway  
Sheboygan, WI 53083

Phone: (920) 451-2320

Email Address: damian@townofsheboygan.org

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**Outside contractor responsible for utility operations (if applicable)**

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Name:

Title:

Mailing Address:

Phone:

Email Address:

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

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Name: Art Stewart

Title: President

Mailing Address: 4020 Technology Parkway  
Sheboygan, WI 53083

Phone: (920) 451-2320

Email Address: art.stewart55@gmail.com

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**Contact person for cybersecurity issues and events**

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Name: Damian Nevers

Title: Deputy Director of Utilities

Mailing Address: 4020 Technology Parkway  
Sheboygan, WI 53083

Phone: (920) 451-2320

Email Address: damian@townofsheboygan.org

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## Identification and Ownership - Contacts

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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: 04/19/2021

Period covered by most recent audit: December 31, 2020

**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

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## Identification and Ownership - Governing Authority and Audit Information

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

#### General Footnote

Accountants compilation report

Utility Commission  
Town of Sheboygan Sanitary District No. 3  
Sheboygan, Wisconsin

Management is responsible for the accompanying Wisconsin Public Service Commission Annual Report of the Town of Sheboygan Sanitary District No. 3, Sheboygan, Wisconsin (the District), as of December 31, 2021, 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

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## Identification and Ownership - Contract Operations

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**Do you have any contracts?**

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

**NO**



## Workforce Diversity

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

Category (a)	Employee Count			
	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	7.00	1.00	3.00	1
Women	1.00	0.00	0.00	2
Minorities	0.00	0.00	0.00	3
Veterans	0.00	0.00	0.00	4

### Income Statement

Description (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			1
Operating Revenues (400)	661,707	647,953	2
<b>``CdYfUj]b[ `9I dYbgYg.</b>			3
Operation and Maintenance Expense (401-402)	483,128	458,230	4
Depreciation Expense (403)	214,105	205,610	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	16,157	11,684	7
<b>``HcHJ`CdYfUj]b[ `9I dYbgYg</b>	<b>713,390</b>	<b>675,524</b>	8
<b>``BYhCdYfUj]b[ `bWta Y</b>	<b>(51,683)</b>	<b>(27,571)</b>	9
Income from Utility Plant Leased to Others (412-413)			10
<b>``I H]ImiCdYfUj]b[ `bWta Y</b>	<b>(51,683)</b>	<b>(27,571)</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)	1,452	93,632	16
Miscellaneous Nonoperating Income (421)	300,749	143,439	17
<b>``HcHJ`Ck Yf`bWta Y</b>	<b>302,201</b>	<b>237,071</b>	18
<b>``HcHJ`bWta Y</b>	<b>250,518</b>	<b>209,500</b>	19
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			20
Miscellaneous Amortization (425)	(42,578)	(42,578)	21
Other Income Deductions (426)	107,313	105,660	22
<b>``HcHJ`A]gWf`UbYci g`bWta Y`8 Yxi Wf]cbg</b>	<b>64,735</b>	<b>63,082</b>	23
<b>``bWta Y`6 YZfY`bhYfYgh7\ Uf[ Yg</b>	<b>185,783</b>	<b>146,418</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>``HcHJ`bYhYfYgh7\ Uf[ Yg</b>	<b>0</b>	<b>0</b>	32
<b>``BYh`bWta Y</b>	<b>185,783</b>	<b>146,418</b>	33
<b>EARNED SURPLUS</b>			34
Unappropriated Earned Surplus (Beginning of Year) (216)	12,701,648	12,555,230	35
Balance Transferred from Income (433)	185,783	146,418	36
Miscellaneous Credits to Surplus (434)	1,333,996		37
Miscellaneous Debits to Surplus--Debit (435)	1,333,996		38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
<b>``HcHJ`I bUddfcd]UHX`9UfbYX`Gi fd`i g`9bX`cZMYU`fE% L</b>	<b>12,887,431</b>	<b>12,701,648</b>	41

## Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				1
<b>Operating Revenues (400)</b>				2
Derived	661,707		661,707	3
<b>Total (Acct. 400)</b>	<b>661,707</b>	<b>0</b>	<b>661,707</b>	4
<b>Operation and Maintenance Expense (401-402)</b>				5
Derived	483,128		483,128	6
<b>Total (Acct. 401-402)</b>	<b>483,128</b>	<b>0</b>	<b>483,128</b>	7
<b>Depreciation Expense (403)</b>				8
Derived	214,105		214,105	9
<b>Total (Acct. 403)</b>	<b>214,105</b>	<b>0</b>	<b>214,105</b>	10
<b>Amortization Expense (404-407)</b>				11
Derived	0		0	12
<b>Total (Acct. 404-407)</b>	<b>0</b>	<b>0</b>	<b>0</b>	13
<b>Taxes (408)</b>				14
Derived	16,157		16,157	15
<b>Total (Acct. 408)</b>	<b>16,157</b>	<b>0</b>	<b>16,157</b>	16
<b>TOTAL UTILITY OPERATING INCOME</b>	<b>(51,683)</b>	<b>0</b>	<b>(51,683)</b>	17
<b>OTHER INCOME</b>				18
<b>Income from Merchandising, Jobbing and Contract Work (415-416)</b>				19
Derived	0	0	0	20
<b>Total (Acct. 415-416)</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Interest and Dividend Income (419)</b>				22
Interest on investments	1,452		1,452	23
<b>Total (Acct. 419)</b>	<b>1,452</b>	<b>0</b>	<b>1,452</b>	24
<b>Miscellaneous Nonoperating Income (421)</b>				25
Contributed Plant - Water		190,268	190,268	26
Impact Fees - Water			0	27
MISC	8,066		8,066	28
Property taxes	102,415		102,415	29
<b>Total (Acct. 421)</b>	<b>110,481</b>	<b>190,268</b>	<b>300,749</b>	30
<b>TOTAL OTHER INCOME</b>	<b>111,933</b>	<b>190,268</b>	<b>302,201</b>	31
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				32
<b>Miscellaneous Amortization (425)</b>				33
Regulatory Liability (253) Amortization	(42,578)		(42,578)	34
<b>Total (Acct. 425)</b>	<b>(42,578)</b>	<b>0</b>	<b>(42,578)</b>	35
<b>Other Income Deductions (426)</b>				36
Depreciation Expense on Contributed Plant - Water		107,313	107,313	37
<b>Total (Acct. 426)</b>	<b>0</b>	<b>107,313</b>	<b>107,313</b>	38
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	<b>(42,578)</b>	<b>107,313</b>	<b>64,735</b>	39

### Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>INTEREST CHARGES</b>				40
<b>Interest on Long-Term Debt (427)</b>				41
Derived	0		0	42
<b>Total (Acct. 427)</b>	<b>0</b>	<b>0</b>	<b>0</b>	43
<b>Interest on Debt to Municipality (430)</b>				44
Derived	0		0	45
<b>Total (Acct. 430)</b>	<b>0</b>	<b>0</b>	<b>0</b>	46
<b>Other Interest Expense (431)</b>				47
Derived	0		0	48
<b>Total (Acct. 431)</b>	<b>0</b>	<b>0</b>	<b>0</b>	49
<b>TOTAL INTEREST CHARGES</b>	<b>0</b>	<b>0</b>	<b>0</b>	50
<b>NET INCOME</b>	<b>102,828</b>	<b>82,955</b>	<b>185,783</b>	51
<b>EARNED SURPLUS</b>				52
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>				53
Derived	6,466,537	6,235,111	12,701,648	54
<b>Total (Acct. 216)</b>	<b>6,466,537</b>	<b>6,235,111</b>	<b>12,701,648</b>	55
<b>Balance Transferred from Income (433)</b>				56
Derived	102,828	82,955	185,783	57
<b>Total (Acct. 433)</b>	<b>102,828</b>	<b>82,955</b>	<b>185,783</b>	58
<b>Miscellaneous Credits to Surplus (434)</b>				59
Reclassification of Plant	1,333,996		1,333,996	60
<b>Total (Acct. 434)</b>	<b>1,333,996</b>	<b>0</b>	<b>1,333,996</b>	61
<b>Miscellaneous Debits to Surplus--Debit (435)</b>				62
Reclassification of Plant		1,333,996	1,333,996	63
<b>Total (Acct. 435)</b>	<b>0</b>	<b>1,333,996</b>	<b>1,333,996</b>	64
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	<b>7,903,361</b>	<b>4,984,070</b>	<b>12,887,431</b>	65

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## Income Statement Account Details

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

**Income Statement Account Details (Page F-02)**

**Amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.**

Refer to description per previous page. Adjust made after comparison of lines 101.2, 216.2 and 111.2.

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## 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	2
<b>Cost and Expenses of Merchandising, Jobbing and Contract Work (416)</b>						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials					0	6
Taxes					0	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

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 Admin. Code Ch. PSC 5.  
 g If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	661,707				<b>661,707</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					<b>0</b>	5
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>661,707</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>661,707</b>	6

### Distribution of Total Payroll

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	212,183		212,183	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>212,183</b>	<b>0</b>	<b>212,183</b>	<b>20</b>



### Full-Time Employees (FTE)

g Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

g Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	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)	14,263,694	13,917,384	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,960,291	5,640,355	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
<b>BYhil H]mD'Ubh</b>	<b>8,303,403</b>	<b>8,277,029</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)	107,467	111,035	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
<b>HcHU' CA Yf DfcdYfmiUbX' =bj Ygfa Ybtg</b>	<b>107,467</b>	<b>111,035</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	5,014,268	4,417,951	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)	120,125	100,621	23
Other Accounts Receivable (143)	1,711	13,078	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	149,558	576,329	26
Plant Materials and Operating Supplies (154)	29,256	28,899	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	6,770	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	34,481	15,264	34
<b>HcHU' 7i ffYbhiUbX' 5 VVfi YX' 5 ggYfg</b>	<b>5,349,399</b>	<b>5,158,912</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)	62,025	37,367	42
<b>HcHU' 8 YZffYX' 8 YV]fg</b>	<b>62,025</b>	<b>37,367</b>	43
<b>HCH5 @5 GG9 HG' 5 B8 ' CH&lt; 9F ' 896 #HG</b>	<b>13,822,294</b>	<b>13,584,343</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)	12,887,431	12,701,648	5
<b>“HcHJ” Dfcdf]YUfm7 Ud]KJ</b>	<b>13,376,666</b>	<b>13,190,883</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>“HcHJ” @cb] !HYfa 8 YVh</b>	<b>0</b>	<b>0</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	10,997	4,928	14
Payables to Municipality (233)	158,552	120,965	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)	10,771	3,555	20
<b>“HcHJ” 7i ffYbhUbX’5 VWI YX’ @UV] ]H]Yg</b>	<b>180,320</b>	<b>129,448</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)	265,309	264,012	25
<b>“HcHJ” 8 YZffYX’7 fYX]Jg</b>	<b>265,309</b>	<b>264,012</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>“HcHJ” CdYfU]b[ ]F YgYfj Yg</b>	<b>0</b>	<b>0</b>	32
<b>“HCH5 @@5 6 -@H9 G’5 B8 CH&lt; 9F 7 F98 +HG</b>	<b>13,822,295</b>	<b>13,584,343</b>	33

## Net Utility Plant

g Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
<b>First of Year</b>					1
Total Utility Plant - First of Year	13,917,384	0	0	0	2
	<b>13,917,384</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)	6,654,515				5
Utility Plant in Service - Contributed Plant (101.2)	7,609,179				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>14,263,694</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)	3,335,182				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,625,109				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>5,960,291</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>8,303,403</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):

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	3,122,559	0	0	0	3,122,559	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	214,105				214,105	3
Depreciation Expense on Meters Charged to Sewer	2,002				2,002	4
Salvage	6,364				6,364	5
<b>Total credits</b>	<b>222,471</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>222,471</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	9,848				9,848	8
Cost of Removal					0	9
<b>Total debits</b>	<b>9,848</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,848</b>	10
<b>Balance end of year (111.1)</b>	<b>3,335,182</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,335,182</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):

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	2,517,796	0	0	0	2,517,796	1
<b>Credits during year</b>						2
Charged Other Income Deductions (426)	107,313				107,313	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
<b>Total credits</b>	<b>107,313</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,313</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	0				0	8
Cost of Removal					0	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>2,625,109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,625,109</b>	11

### Net Nonutility Property (Accts. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<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)	29,256	28,899	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>29,256</b>	<b>28,899</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
<b>Total</b>	<b>0</b>		<b>0</b>	2
<b>Unamortized premium on debt (251)</b>				
None				3
<b>Total</b>	<b>0</b>		<b>0</b>	4

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

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

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## Notes Payable & Miscellaneous Long-Term Debt

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- |  |
|--|
| <ul style="list-style-type: none"><li>g Report each class of debt included in Accounts 223, 224 and 231.</li><li>g Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.</li><li>g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.</li><li>g Enter interest rates in decimal form. For example, enter 6.75% as 0.0675</li></ul> |
|--|

- - - 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	16,157	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense		5
<b>Total accruals and other credits</b>	<b>16,157</b>	<b>6</b>
County, state and local taxes		7
Social Security taxes	15,398	8
PSC Remainder Assessment	759	9
Gross Receipts Tax		10
<b>Total payments and other debits</b>	<b>16,157</b>	<b>11</b>
<b>Balance end of year</b>	<b>0</b>	<b>12</b>

### Interest Accrued (Acct. 237)

g Report below interest accrued on each utility obligation.  
 g Report customer deposits under account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<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	107,467	2
<b>Total (Acct. 124)</b>	<b>107,467</b>	3
<b>Cash and Working Funds (131 )</b>	0	4
Cash	5,014,268	5
<b>Total (Acct. 131 )</b>	<b>5,014,268</b>	6
<b>Customer Accounts Receivable (142)</b>	0	7
Water	120,125	8
<b>Total (Acct. 142)</b>	<b>120,125</b>	9
<b>Other Accounts Receivable (143)</b>	0	10
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Accrued interest receivable	1,711	13
<b>Total (Acct. 143)</b>	<b>1,711</b>	14
<b>Receivables from Municipality (145)</b>	0	15
Delinquent Specials Held in Trust by the County	134	16
Due from Tax-Delinquent Utility charge	5,869	17
Fire Protection Due From Town	35,719	18
Operating Costs Due From Sanitary District #2	3,306	19
Specials Assessments Placed on Tax Roll	4,530	20
Subsequent Year Property Taxes	100,000	21
<b>Total (Acct. 145)</b>	<b>149,558</b>	22
Pension Asset	34,481	23
<b>Total (Acct. 174)</b>	<b>34,481</b>	24
<b>Miscellaneous Deferred Debits (186)</b>	0	25
Deferred outflows - Gasb 68	62,025	26
<b>Total (Acct. 186)</b>	<b>62,025</b>	27
<b>Accounts Payable (232 )</b>	0	28
Accounts Payable	10,997	29
<b>Total (Acct. 232 )</b>	<b>10,997</b>	30
<b>Payables to Municipality (233)</b>	0	31
Due to Town	158,552	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. 233)</b>	<b>158,552</b>	33
Accrued payroll	10,771	34
<b>Total (Acct. 242)</b>	<b>10,771</b>	35
<b>Other Deferred Credits (253)</b>	0	36
Regulatory Liability	85,164	37
Deferred inflows related to pension	75,527	38
Regulatory Liability- GASB 68	4,618	39
Subsequent Year Property Taxes	100,000	40
<b>Total (Acct. 253)</b>	<b>265,309</b>	41

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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.

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

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
<b>Add Average</b>						1
Utility Plant in Service (101.1)	6,476,494				<b>6,476,494</b>	2
Materials and Supplies	29,077				<b>29,077</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	3,228,870				<b>3,228,870</b>	5
Customer Advances for Construction					<b>0</b>	6
Regulatory Liability	106,453				<b>106,453</b>	7
<b>Average Net Rate Base</b>	<b>3,170,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,170,248</b>	8
Net Operating Income	-51,683				<b>-51,683</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-1.63%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-1.63%</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	127,742	0	0	0	127,742	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>85,164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,164</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)	593,417	581,371	2
<b>Total Sales of Water</b>	<b>593,417</b>	<b>581,371</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	2,522	2,520	5
Rents from Water Property (472)	64,464	62,755	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	1,304	1,307	8
<b>Total Other Operating Revenues</b>	<b>68,290</b>	<b>66,582</b>	9
<b>Total Operating Revenues</b>	<b>661,707</b>	<b>647,953</b>	10
<b>Operation and Maintenance Expenses</b>			11
Source of Supply Expenses (600-605)	9,998	6,603	12
Pumping Expenses (620-625)	53,613	47,724	13
Water Treatment Expenses (630-635)	26,777	24,955	14
Transmission and Distribution Expenses (640-655)	203,870	246,407	15
Customer Accounts Expenses (901-906)	25,092	18,433	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	163,778	114,108	18
<b>Total Operation and Maintenance Expenses</b>	<b>483,128</b>	<b>458,230</b>	19
<b>Other Operating Expenses</b>			20
Depreciation Expense (403)	214,105	205,610	21
Amortization Expense (404-407)			22
Taxes (408)	16,157	11,684	23
<b>Total Other Operating Expenses</b>	<b>230,262</b>	<b>217,294</b>	24
<b>Total Operating Expenses</b>	<b>713,390</b>	<b>675,524</b>	25
<b>NET OPERATING INCOME</b>	<b>(51,683)</b>	<b>(27,571)</b>	26

## Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
<b>Unmetered Sales to General Customers (460)</b>				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
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	8
<b>Metered Sales to General Customers (461)</b>				9
Residential (461.1)	1,819	92,116	325,718	10
Commercial (461.2)	133	18,639	57,728	11
Industrial (461.3)	4	796	2,301	12
Public Authority (461.4)	9	1,639	9,232	13
Multifamily Residential (461.5)	42	21,390	55,561	14
Irrigation (461.6)				15
<b>Total Metered Sales to General Customers (461)</b>	<b>2,007</b>	<b>134,580</b>	<b>450,540</b>	16
Private Fire Protection Service (462)				17
Public Fire Protection Service (463)	2,007		142,877	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>4,014</b>	<b>134,580</b>	<b>593,417</b>	22

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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)

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

Description (a)	Amount (b)	
<b>Public Fire Protection Service (463)</b>		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
<b>Total Public Fire Protection Service (463)</b>	<b>142,877</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	2,522	7
<b>Total Forfeited Discounts (470)</b>	<b>2,522</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas	64,464	10
<b>Total Rents from Water Property (472)</b>	<b>64,464</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	1,304	16
<b>Total Other Water Revenues (474)</b>	<b>1,304</b>	17

## Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
<b>SOURCE OF SUPPLY EXPENSES</b>					1
Operation Labor (600)		9,504	9,504	6,219	2
Purchased Water (601)			0	0	3
Operation Supplies and Expenses (602)		494	494	384	4
Maintenance of Water Source Plant (605)			0	0	5
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>9,998</b>	<b>9,998</b>	<b>6,603</b>	6
<b>PUMPING EXPENSES</b>					7
Operation Labor (620)		14,255	14,255	9,330	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)		31,793	31,793	28,315	10
Operation Supplies and Expenses (623)		7,565	7,565	9,996	11
Maintenance of Pumping Plant (625)			0	83	12
<b>Total Pumping Expenses</b>	<b>0</b>	<b>53,613</b>	<b>53,613</b>	<b>47,724</b>	13
<b>WATER TREATMENT EXPENSES</b>					14
Operation Labor (630)		14,255	14,255	9,330	15
Chemicals (631)		7,115	7,115	11,486	16
Operation Supplies and Expenses (632)		5,407	5,407	4,139	17
Maintenance of Water Treatment Plant (635)			0	0	18
<b>Total Water Treatment Expenses</b>	<b>0</b>	<b>26,777</b>	<b>26,777</b>	<b>24,955</b>	19
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>					20
Operation Labor (640)		19,005	19,005	12,439	21
Operation Supplies and Expenses (641)		22,866	22,866	9,529	22
Maintenance of Distribution Reservoirs and Standpipes (650)		4,476	4,476	111,700	23
Maintenance of Mains (651)		40,918	40,918	28,323	24
Maintenance of Services (652)		31,149	31,149	24,724	25
Maintenance of Meters (653)		15,978	15,978	6,901	26
Maintenance of Hydrants (654)		57,129	57,129	42,218	27
Maintenance of Other Plant (655)		12,349	12,349	10,573	28
<b>Total Transmission and Distribution Expenses</b>	<b>0</b>	<b>203,870</b>	<b>203,870</b>	<b>246,407</b>	29
<b>CUSTOMER ACCOUNTS EXPENSES</b>					30
Meter Reading Labor (901)			0	0	31
Accounting and Collecting Labor (902)		25,092	25,092	18,433	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>25,092</b>	<b>25,092</b>	<b>18,433</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

## Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Administrative and General Salaries (920)		34,071	34,071	30,236	41
Office Supplies and Expenses (921)		58,575	58,575	36,728	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		38,932	38,932	20,672	44
Property Insurance (924)		10,804	10,804	12,258	45
Injuries and Damages (925)			0	0	46
Employee Pensions and Benefits (926)		14,428	14,428	6,404	47
Regulatory Commission Expenses (928)			0	0	48
Miscellaneous General Expenses (930)		712	712	1,951	49
Transportation Expenses (933)		6,256	6,256	5,859	50
Maintenance of General Plant (935)			0	0	51
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>163,778</b>	<b>163,778</b>	<b>114,108</b>	<b>52</b>
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>0</b>	<b>483,128</b>	<b>483,128</b>	<b>458,230</b>	<b>53</b>

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## Water Operation & Maintenance Expenses

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

### Water Operation & Maintenance Expenses (Page W-05)

**Explain all This Year amounts that are more than 15% and \$5,000 higher or lower than the Last Year amount.**

General comment related to labor - the organization experienced turnover during 2020 and 2021. Additional positions were added and over all wages increased (see 2020 F05 which presented \$151,196 vs 2021 F05 which presents \$212,183. In addition the Town reviewed how wages have been allocated between the individual categories within the PSC report.

640- Increase due to new DPW employees in 2021 with time charged to water.

641- due to increased costs and additional services, including contract for additional supplies, inspections, services.

650- Decrease due to water tower painting in 2020.

651- Increase due to new DPW employees in 2021 with time charged to water.

653- Increase due to new DPW employees in 2021 with time charged to water.

654- Increase due to new DPW employees in 2021 with time charged to water.

902- Increase due to new DPW employees in 2021 with time charged to water.

921- office location changed during 2021 and as part of the office move, the utility experienced an increase in noncapital admin and office supplies.

923- Increase due to contracted services including hiring of outsourced accounting assistance.

926- Increase due to new DPW employees in 2021 and related impact on employee benefits.

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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	15,398	11,017	4
PSC Remainder Assessment	759	667	5
<b>Total Tax Expense</b>	<b>16,157</b>	<b>11,684</b>	<b>6</b>

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## Taxes (Acct. 408 - Water)

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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.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<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	44,000			58,000	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>44,000</b>	<b>0</b>	<b>0</b>	<b>1,059,536</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)	737,517				737,517	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
<b>Total Pumping Plant</b>	<b>1,017,442</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,017,442</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)	699,340		500		698,840	35
Meters (346)	297,447		200		297,247	36

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	535,142				535,142	37
Other Transmission and Distribution Plant (349)	0				0	38
<b>Total Transmission and Distribution Plant</b>	<b>3,640,414</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>3,639,714</b>	<b>39</b>
<b>GENERAL PLANT</b>						<b>40</b>
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	181,287	277,558			458,845	42
Office Furniture and Equipment (391)	29,350				29,350	43
Computer Equipment (391.1)	45,191				45,191	44
Transportation Equipment (392)	236,841	44,332	9,148		272,025	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)	96,992				96,992	52
<b>Total General Plant</b>	<b>625,081</b>	<b>321,890</b>	<b>9,148</b>	<b>0</b>	<b>937,823</b>	<b>53</b>
<b>Total utility plant in service directly assignable</b>	<b>6,298,473</b>	<b>365,890</b>	<b>9,848</b>	<b>0</b>	<b>6,654,515</b>	<b>54</b>
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>6,298,473</b>	<b>365,890</b>	<b>9,848</b>	<b>0</b>	<b>6,654,515</b>	<b>56</b>



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

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

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

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

- (310)- Purchase of land for new water tower
  - (390)- Water portion of new town hall building
  - (392)- Water portion of excavator, forklift, and Ford F-150
-

## Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<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)	6,673,680	163,533			6,837,213	34
Services (345)	396,559	5,777			402,336	35
Meters (346)	198				198	36

### Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	348,474	20,958			<b>369,432</b>	37
Other Transmission and Distribution Plant (349)	0				<b>0</b>	38
<b>Total Transmission and Distribution Plant</b>	<b>7,418,911</b>	<b>190,268</b>	<b>0</b>	<b>0</b>	<b>7,609,179</b>	39
<b>GENERAL PLANT</b>						40
Land and Land Rights (389)	0				<b>0</b>	41
Structures and Improvements (390)	0				<b>0</b>	42
Office Furniture and Equipment (391)	0				<b>0</b>	43
Computer Equipment (391.1)	0				<b>0</b>	44
Transportation Equipment (392)	0				<b>0</b>	45
Stores Equipment (393)	0				<b>0</b>	46
Tools, Shop and Garage Equipment (394)	0				<b>0</b>	47
Laboratory Equipment (395)	0				<b>0</b>	48
Power Operated Equipment (396)	0				<b>0</b>	49
Communication Equipment (397)	0				<b>0</b>	50
SCADA Equipment (397.1)	0				<b>0</b>	51
Miscellaneous Equipment (398)	0				<b>0</b>	52
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	53
<b>Total utility plant in service directly assignable</b>	<b>7,418,911</b>	<b>190,268</b>	<b>0</b>	<b>0</b>	<b>7,609,179</b>	54
Common Utility Plant Allocated to Water Department	0				<b>0</b>	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>7,418,911</b>	<b>190,268</b>	<b>0</b>	<b>0</b>	<b>7,609,179</b>	56

### Water Utility Plant in Service - Plant Financed by Contributions

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

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

5 XXJhcbg Zf'cbYcf'a cfYUWti bfg'YI WYX~ & \$\$\$zd'YUgYI d'Ujb''ZUdd'JWU'Yzdfcj JXYVcbgfi Wjcb'Ui h cfJnUjcb'UbX'DG7 'XcW\_Yh number.

Whispering Oaks- Developer Financed

### Age of Water Mains

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

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

g Report all pipe larger than 16" diameter in the 16" category.

Pipe Size (a)	Feet of Main											Total (m)		
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)	2021-2030 (l)			
4.000							2,735	855					<b>3,590</b>	1
6.000							3,678	5,068	167	303			<b>9,216</b>	2
8.000							25,140	47,971	24,768	6,449	2,080		<b>106,408</b>	3
10.000									1,943				<b>1,943</b>	4
12.000							40,495	43,353	10,376	4,313			<b>98,537</b>	5
15.000								590					<b>590</b>	6
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,048</b>	<b>97,837</b>	<b>37,254</b>	<b>11,065</b>	<b>2,080</b>		<b>220,284</b>	7

Describe source of information used to develop data:  
**As-Constructed drawings (2021)**

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## Age of Water Mains

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- g If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- g Report all pipe larger than 16" diameter in the 16" category.

**Age of Water Mains (Page W-13)**

**The Transmission and Distribution Mains (343) have Additions During Year (W-08 or W-09), please explain.**

Main additions were part of Whispering Oaks

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### Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons 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	11,473		11,473				<b>11,473</b>	1
February	11,367		11,367				<b>11,367</b>	2
March	12,905		12,905				<b>12,905</b>	3
April	13,107		13,107				<b>13,107</b>	4
May	13,647		13,647				<b>13,647</b>	5
June	17,811		17,811				<b>17,811</b>	6
July	13,999		13,999				<b>13,999</b>	7
August	16,634		16,634				<b>16,634</b>	8
September	11,799		11,722				<b>11,722</b>	9
October	10,971		10,822				<b>10,822</b>	10
November	10,250		10,250				<b>10,250</b>	11
December	10,472		10,472				<b>10,472</b>	12
<b>TOTAL</b>	<b>154,435</b>	<b>0</b>	<b>154,209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>154,209</b>	13

### Water Audit and Other Statistics

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

Description (a)	Value (b)	
<b>WATER AUDIT STATISTICS</b>		1
Finished Water pumped or purchased (000s)	154,209	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>154,209</b>	<b>4</b>
Less: Gallons (000s) sold to retail customers (billed, metered)	134580	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
<b>Gallons (000s) of Non-Revenue Water</b>	<b>19,629</b>	<b>8</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	6,420	10
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>6,420</b>	<b>11</b>
<b>Total Water Loss</b>	<b>13,209</b>	<b>12</b>
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0	14
Gallons (000s) estimated due to data and billing errors	0	15
Gallons (000s) estimated due to customer meter under-registration	0	16
<b>Subtotal Apparent Losses</b>	<b>0</b>	<b>17</b>
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	10,666	18
Gallons (000s) estimated due to unreported and background leakage	2,543	19
<b>Subtotal Real Losses (leakage)</b>	<b>13,209</b>	<b>20</b>
Non-Revenue Water as percentage of net water supplied	13%	21
Total Water Loss as percentage of net water supplied	9%	22
<b>OTHER STATISTICS</b>		<b>23</b>
Maximum gallons (000s) pumped by all methods in any one day during reporting year	1,077	24
Date of maximum	08/10/2021	25
Cause of maximum		26
Dry summer and flushing for dirty water complaint.		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	260	28
Date of minimum	05/07/2021	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	281,800	30
If water is purchased:		31
Vendor Name		32
Point of Delivery		33
Source of purchased water		34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	1	41
Number of service breaks repaired this year	2	42
Does the utility have an asset management plan?	Yes	43



### Sources of Water Supply - Well Information

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

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
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)	DNR Well Id (c)	Pump				Pump Motor or Standby Engine					
			Primary Purpose (d)	Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
1	WELL #1		Primary	Distribution	2014	Vertical Turbine	490	2014	2021	Electric	75	1
2	WELL# 2		Primary	Distribution	1995	Vertical Turbine	420	1995	2021	Electric	40	2
3	WELL #3		Primary	Distribution	2010	Vertical Turbine	1,000	2010	2021	Electric	125	3

## Reservoirs, Standpipes and Elevated Tanks

g Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
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

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
#1	1986	1	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	No	Wellhouse	1
#2	1994	1	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	No	Wellhouse	2
#3	2008	1	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	No	Wellhouse	3

## Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:  
 Explain how the additions were funded.  
 Also report the amount assessed and the feet of main recorded under this method.  
 If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 16" diameter in the 16" 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				<b>3,590</b>	1
Other Plastic	Distribution	6	9,216				<b>9,216</b>	2
Other Plastic	Distribution	8	104,328	2,080			<b>106,408</b>	3
Other Plastic	Distribution	10	1,943				<b>1,943</b>	4
Other Plastic	Distribution	12	98,537				<b>98,537</b>	5
Other Plastic	Distribution	15	590				<b>590</b>	6
<b>Total Within Municipality</b>			<b>218,204</b>	<b>2,080</b>			<b>220,284</b>	7
<b>Total Utility</b>			<b>218,204</b>	<b>2,080</b>			<b>220,284</b>	8

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## Water Mains

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- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
  - Explain how the additions were funded.
  - Also report the amount assessed and the feet of main recorded under this method.
  - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 16" diameter in the 16" 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 additions were developer financed. Costs were obtained from construction invoices paid by the developer and an estimated 15% engineering.

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### Utility-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Other Plastic	0.625	994				994		1
Other Plastic	1.000	242		1		241		2
Other Plastic	1.500	25				25		3
Other Plastic	2.000	26				26		4
Other Plastic	3.000	5				5		5
<b>Utility Total</b>		<b>1,292</b>		<b>1</b>		<b>1,291</b>		<b>6</b>



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## Utility-Owned Water Service Lines

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

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

**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.

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### Meters

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

#### Number of Utility-Owned Meters

#### Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)	
5/8	1,928				1,928	0	1,812	97	2	2	1						14	1,928	1
1	21			1	22	0	6	14			2							22	2
1 1/2	51				51	0	1	11	1	5	23						10	51	3
2	26		1		25	0		10		2	12						1	25	4
3	6			3	9	0		1	1		4					3		9	5
<b>Total</b>	<b>2,032</b>		<b>1</b>	<b>4</b>	<b>2,035</b>	<b>0</b>	<b>1,819</b>	<b>133</b>	<b>4</b>	<b>9</b>	<b>42</b>					<b>3</b>	<b>25</b>	<b>2,035</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 - inside the premises or remote register

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 2007)

Advanced Metering Infrastructure (AMI) - fixed network

Other

## Meters

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

### Meters (Page W-23)

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

Three 3" meters added and adjusted one 1" meter as count reported in prior year was understated.

**Total Tested During Year is zero, please explain.**

Due to turnover of critical staff, no testing occurred in 2021. Testing will occur in 2022.

**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.**

Due to turnover of critical staff, no testing occurred in 2021. Testing will occur in 2022.

**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.**

1" meters are replaced every 20 years.

**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.**

Due to turnover of critical staff, no testing occurred in 2021. Testing will occur in 2022.

## Hydrants and Distribution System Valves

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	496	4			500	2
<b>Total Fire Hydrants</b>	<b>496</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>500</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	500
Number of Distribution System Valves end of year	675
Number of Distribution Valves operated during Year	400

### List of All Station and Wholesale Meters

- g Definition of Station Meter is any meter in service not used to measure customer consumption.
- g Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- g Retail customer meters should not be included in this inventory.

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	Well #1	Other	11/04/2020	1
Station Meter	6	Well #2	Other	11/04/2020	2
Station Meter	6	Well #3	Magnetic	11/04/2020	3

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## List of All Station and Wholesale Meters

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- |   |
|---|
| <ul style="list-style-type: none"><li>g Definition of Station Meter is any meter in service not used to measure customer consumption.</li><li>g Definition of Wholesale Meter is any meter used to measure sales to other utilities.</li><li>g Retail customer meters should not be included in this inventory.</li></ul> |
|---|

**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

- g List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives. Do not include leak detection, other water loss program costs.
- g If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
<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

- g List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.
- g Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located ~~within~~ <sup>within</sup> Muni Boundary ~~refers~~ <sup>refers</sup> to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Sheboygan (City)	3	1
Sheboygan (Town) **	2,009	2
<b>Total - Sheboygan County</b>	<b>2,012</b>	<b>3</b>
<b>Total - Customers Served</b>	<b>2,012</b>	<b>4</b>
<b>Total - Outside Muni Boundary</b>	<b>3</b>	<b>5</b>
<b>Total - Within Muni Boundary **</b>	<b>2,009</b>	<b>6</b>

\*\* = *Within municipal boundary*



### Privately-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Customer Owned Service Laterals Not in Use at End of Year (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	5			57			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
<b>Utility Total</b>		<b>1,692</b>	<b>5</b>			<b>1,697</b>			<b>8</b>

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

- g For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- g For residential arrears, include billed amounts past due and unpaid.

	Description (a)	Amount (b)
<b>Disconnections</b>		
1.	Total number of disconnection notices sent to residential customers for non-payment during the year	0
2.	Total number of residential disconnections of service performed for non-payment during the year	0
<b>Arrears</b>		
1.	Total number of residential customers with arrears as of December 31	251
2.	Total dollar amount of residential customer arrears as of December 31	11,214
<b>Tax Roll</b>		
1.	Total number of residential customers with arrears placed on the tax roll	44
2.	Total dollar amount of residential arrears placed on the tax roll	5,282
	<b>Footnotes</b>	<b>No</b>