



# WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

YORKVILLE TOWN OF WATER UTILITY

925 15TH AVE  
UNION GROVE, WI 53182-1427

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For the Year Ended: DECEMBER 31, 2015

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TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

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I **Michael McKinney, Clerk/Treasurer** of **YORKVILLE TOWN OF WATER UTILITY**, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **3/29/2016**

**Signature Page (Page ii)**

**General Footnote**

Accountant's Compilation Report

To the Utility Board and Administration  
Yorkville Water Utility District No. 1  
Racine County, Wisconsin

I have compiled the balance sheet of the Yorkville Water Utility District No. 1, as of December 31, 2015 and 2014, and the related statements of income for the years then ended and the supplemental schedules as of and for the year ended December 31, 2015 included in the accompanying prescribed form. I have not audited or reviewed the financial statements included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

Management is responsible for the preparation and fair presentation of the financial statements included in the form prescribed by the Public Service Commission of Wisconsin and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

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

This report is intended solely for the information and use of the managements of Yorkville Water Utility District No. 1 and the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than these specified parties.

PATRICK W. ROMENESKO, S.C.  
CERTIFIED PUBLIC ACCOUNTANT

Lake Geneva, Wisconsin  
March 29, 2016

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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: Michael McKinney

Title: Clerk/Treasurer

Mailing Address: 925 15th Avenue  
Union Grove, WI 53182

Phone: (262) 878-2123

Email Address: michael@townofyorkville.com

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

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Name: Karen S. Hall

Title: CPA

Mailing Address: Patrick W. Romenesko, S.C.  
PO Box 508  
Lake Geneva, WI 53147

Phone: (262) 248-0220

Email Address: kshcanada@sbcglobal.net

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

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Name: Gary W. Hanson

Title: Utilities Manager

Mailing Address: 925 15th Avenue  
Union Grove, WI 53182

Phone: (262) 878-2123

Email Address: ghanson@sehinc.com

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

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Name: Peter L. Hansen

Title: Chairman

Mailing Address: 925 15th Avenue  
Union Grove, WI 53182

Phone: (262) 878-2123

Email Address: chairman@townofyorkville.com

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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 utility board/commission

Reports directly to city/village council

**Audit Information**

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

Date of most recent audit report: 04/16/2015

Period covered by most recent audit: Year Ended December 31, 2014

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

Name: Patrick W. Romenesko

Title: CPA/Owner

Organization Name: Patrick W. Romenesko, S.C.

USPS Address: PO Box 508

City State Zip Lake Geneva, WI 53147

Telephone: (262) 248-0220

Email Address: pwrome@sbcglobal.net

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## Identification and Ownership - Contract Operations

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**Do you have any contracts?**

Are any the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? **NO**

## Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			1
Operating Revenues (400)	232,319	226,733	2
<b>Operating Expenses:</b>			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	90,384	85,786	5
Depreciation Expense (403)	29,715	26,850	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	20,054	19,910	9
<b>Total Operating Expenses</b>	<b>140,153</b>	<b>132,546</b>	10
<b>Net Operating Income</b>	<b>92,166</b>	<b>94,187</b>	11
Income from Utility Plant Leased to Others (412-413)		0	12
<b>Utility Operating Income</b>	<b>92,166</b>	<b>94,187</b>	13
<b>OTHER INCOME</b>			14
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	15
Income from Nonutility Operations (417)		0	16
Nonoperating Rental Income (418)		0	17
Interest and Dividend Income (419)	789	549	18
Miscellaneous Nonoperating Income (421)	0	0	19
<b>Total Other Income</b>	<b>789</b>	<b>549</b>	20
<b>Total Income</b>	<b>92,955</b>	<b>94,736</b>	21
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			22
Miscellaneous Amortization (425)	(8,613)	(8,613)	23
Other Income Deductions (426)	26,087	28,057	24
<b>Total Miscellaneous Income Deductions</b>	<b>17,474</b>	<b>19,444</b>	25
<b>Income Before Interest Charges</b>	<b>75,481</b>	<b>75,292</b>	26
<b>INTEREST CHARGES</b>			27
Interest on Long-Term Debt (427)	0	0	28
Amortization of Debt Discount and Expense (428)		0	29
Amortization of Premium on Debt--Cr. (429)		0	30
Interest on Debt to Municipality (430)	0	0	31
Other Interest Expense (431)	0	0	32
Interest Charged to Construction--Cr. (432)		0	33
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	34
<b>Net Income</b>	<b>75,481</b>	<b>75,292</b>	35
<b>EARNED SURPLUS</b>			36
Unappropriated Earned Surplus (Beginning of Year) (216)	2,630,427	2,555,135	37
Balance Transferred from Income (433)	75,481	75,292	38
Miscellaneous Credits to Surplus (434)		0	39
Miscellaneous Debits to Surplus--Debit (435)		0	40
Appropriations of Surplus--Debit (436)	0	0	41
Appropriations of Income to Municipal Funds--Debit (439)		0	42
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,705,908</b>	<b>2,630,427</b>	43



## Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>	0	0	0	1
<b>Operating Revenues (400)</b>	0	0	0	2
Derived	232,319		232,319	3
<b>Total (Acct. 400)</b>	232,319	0	232,319	4
<b>Operation and Maintenance Expense (401-402)</b>	0	0	0	5
Derived	90,384		90,384	6
<b>Total (Acct. 401-402)</b>	90,384	0	90,384	7
<b>Depreciation Expense (403)</b>	0	0	0	8
Derived	29,715		29,715	9
<b>Total (Acct. 403)</b>	29,715	0	29,715	10
<b>Amortization Expense (404-407)</b>	0	0	0	11
Derived	0		0	12
<b>Total (Acct. 404-407)</b>	0	0	0	13
<b>Taxes (408)</b>	0	0	0	14
Derived	20,054		20,054	15
<b>Total (Acct. 408)</b>	20,054	0	20,054	16
<b>TOTAL UTILITY OPERATING INCOME</b>	92,166	0	92,166	17
<b>OTHER INCOME</b>	0	0	0	18
<b>Income from Merchandising, Jobbing and Contract Work (415-416)</b>	0	0	0	19
Derived	0		0	20
<b>Total (Acct. 415-416)</b>	0	0	0	21
<b>Interest and Dividend Income (419)</b>	0	0	0	22
INTEREST INCOME	789		789	23
<b>Total (Acct. 419)</b>	789	0	789	24
<b>Miscellaneous Nonoperating Income (421)</b>	0	0	0	25
Contributed Plant - Water		0	0	26
Impact Fees - Water		0	0	27
<b>Total (Acct. 421)</b>	0	0	0	28
<b>TOTAL OTHER INCOME</b>	789	0	789	29
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>	0	0	0	30
<b>Miscellaneous Amortization (425)</b>	0	0	0	31
Regulatory Liability (253) Amortization	(8,613)		(8,613)	32
<b>Total (Acct. 425)</b>	(8,613)	0	(8,613)	33
<b>Other Income Deductions (426)</b>	0	0	0	34
Depreciation Expense on Contributed Plant - Water		26,087	26,087	35
<b>Total (Acct. 426)</b>	0	26,087	26,087	36
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	(8,613)	26,087	17,474	37
<b>INTEREST CHARGES</b>	0	0	0	38
<b>Interest on Long-Term Debt (427)</b>	0	0	0	39
Derived	0		0	40

## Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>Total (Acct. 427)</b>	0	0	0	41
<b>Interest on Debt to Municipality (430)</b>	0	0	0	42
Derived	0		0	43
<b>Total (Acct. 430)</b>	0	0	0	44
<b>Other Interest Expense (431)</b>	0	0	0	45
Derived	0		0	46
<b>Total (Acct. 431)</b>	0	0	0	47
<b>TOTAL INTEREST CHARGES</b>	0	0	0	48
<b>NET INCOME</b>	101,568	(26,087)	75,481	49
<b>EARNED SURPLUS</b>	0	0	0	50
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>	0	0	0	51
Derived	1,343,331	1,287,096	2,630,427	52
<b>Total (Acct. 216)</b>	1,343,331	1,287,096	2,630,427	53
<b>Balance Transferred from Income (433)</b>	0	0	0	54
Derived	101,568	(26,087)	75,481	55
<b>Total (Acct. 433)</b>	101,568	(26,087)	75,481	56
<b>Appropriations of Surplus--Debit (436)</b>	0	0	0	57
Detail appropriations to (from) account 215	(28,870)	28,870	0	58
<b>Total (Acct. 436)</b>	(28,870)	28,870	0	59
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	1,473,769	1,232,139	2,705,908	60

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
<b>Revenues</b>						1
Revenues (account 415)					0	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

- 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	232,319				<b>232,319</b>	1
Less: interdepartmental sales	0				<b>0</b>	2
Less: interdepartmental rents	0				<b>0</b>	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					<b>0</b>	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				<b>0</b>	5
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>232,319</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>232,319</b>	6

### 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	0.5	1
Electric		2
Gas		3
Sewer		4

## Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>ASSESTS AND OTHER DEBITS</b>			1
<b>UTILITY PLANT</b>			2
Utility Plant (101)	2,738,002	2,718,510	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	646,796	606,294	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
<b>Net Utility Plant</b>	<b>2,091,206</b>	<b>2,112,216</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)	0	0	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	112,397	92,264	15
<b>Total Other Property and Investments</b>	<b>112,397</b>	<b>92,264</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	93,380	737	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	454,413	473,796	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	24,425	21,550	23
Other Accounts Receivable (143)	217	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	91,325	94,415	26
Plant Materials and Operating Supplies (154)	4,986	3,858	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
<b>Total Current and Accrued Assets</b>	<b>668,746</b>	<b>594,356</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)	0	0	42
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	43
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>2,872,349</b>	<b>2,798,836</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)	51,987	51,987	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	2,705,908	2,630,427	5
<b>Total Proprietary Capital</b>	<b>2,757,895</b>	<b>2,682,414</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	0	0	8
Advances from Municipality (223)	0	0	9
Other long-Term Debt (224)	0	0	10
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	10,631	3,782	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	17,715	17,715	17
Interest Accrued (237)	0	0	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	2,556	2,135	20
<b>Total Current and Accrued Liabilities</b>	<b>30,902</b>	<b>23,632</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)	83,552	92,790	25
<b>Total Deferred Credits</b>	<b>83,552</b>	<b>92,790</b>	26
<b>OPERATING RESERVES</b>			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	32
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>2,872,349</b>	<b>2,798,836</b>	33

## Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
<b>First of Year</b>					1
Total Utility Plant - First of Year	2,718,510	0	0	0	2
	<b>2,718,510</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)	1,030,252				5
Utility Plant in Service - Contributed Plant (101.2)	1,707,750				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>2,738,002</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)	171,185				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	475,611				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>646,796</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>2,091,206</b>	<b>0</b>	<b>0</b>	<b>0</b>	27



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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	156,770	0	0	0	<b>156,770</b>	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	29,715				<b>29,715</b>	3
Depreciation Expense on Meters Charged to Sewer	0				<b>0</b>	4
Salvage	0				<b>0</b>	5
<b>Total credits</b>	<b>29,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,715</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	15,300				<b>15,300</b>	8
Cost of Removal	0				<b>0</b>	9
<b>Total debits</b>	<b>15,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,300</b>	10
<b>Balance end of year (111.1)</b>	<b>171,185</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>171,185</b>	11

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	449,524	0	0	0	<b>449,524</b>	1
<b>Credits during year</b>						2
Charged Other Income Deductions (426)	26,087				<b>26,087</b>	3
Depreciation Expense on Meters Charged to Sewer	0				<b>0</b>	4
Salvage	0				<b>0</b>	5
<b>Total credits</b>	<b>26,087</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,087</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	0				<b>0</b>	8
Cost of Removal	0				<b>0</b>	9
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	10
<b>Balance end of year (111.2)</b>	<b>475,611</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>475,611</b>	11

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

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

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

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

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

## Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	4,986	3,858	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Material and Supplies</b>	<b>4,986</b>	<b>3,858</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
None				2
<b>Total</b>	<b>0</b>		<b>0</b>	3
<b>Unamortized premium on debt (251)</b>				
None				4
None				5
<b>Total</b>	<b>0</b>		<b>0</b>	6

### Capital Paid in by Municipality (Acct. 200)

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

	Description (a)	Amount (b)	
Balance first of year		51,987	1
<b>Balance end of year</b>		<b>51,987</b>	<b>2</b>

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**Bonds (Acct. 221)**

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

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



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## Notes Payable & Miscellaneous Long-Term Debt

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

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

**Taxes Accrued (Acct. 236)**

<b>Description (a)</b>	<b>Amount (b)</b>	
Balance first of year	17,715	1
Charged water department expense	20,054	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	0	5
<b>Total accruals and other credits</b>	<b>20,054</b>	<b>6</b>
County, state and local taxes	17,715	7
Social Security taxes	2,151	8
PSC Remainder Assessment	188	9
Gross Receipts Tax	0	10
<b>Total payments and other debits</b>	<b>20,054</b>	<b>11</b>
<b>Balance end of year</b>	<b>17,715</b>	<b>12</b>

### Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>	0	0	0	0	1
None				0	2
<b>Subtotal Bonds (221)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	3
<b>Advances from Municipality (223)</b>	0	0	0	0	4
None				0	5
<b>Subtotal Advances from Municipality (223)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	6
<b>Other Long-Term Debt (224)</b>	0	0	0	0	7
None				0	8
<b>Subtotal Other Long-Term Debt (224)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	9
<b>Notes Payable (231)</b>	0	0	0	0	10
None				0	11
<b>Subtotal Notes Payable (231)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	12
<b>Customer Deposits (235)</b>	0	0	0	0	13
None				0	14
<b>Subtotal Customer Deposits (235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	15
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	16

## Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
<b>Other Special Funds (128)</b>	0	1
Water Tower Maintenance	112,397	2
<b>Total (Acct. 128)</b>	<b>112,397</b>	3
<b>Cash and Working Funds (131 )</b>	0	4
Cash	93,380	5
<b>Total (Acct. 131 )</b>	<b>93,380</b>	6
Local Government Investment Pool	454,413	7
<b>Total (Acct. 136)</b>	<b>454,413</b>	8
<b>Customer Accounts Receivable (142)</b>	0	9
Water	24,425	10
<b>Total (Acct. 142)</b>	<b>24,425</b>	11
<b>Other Accounts Receivable (143)</b>	0	12
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Due from Sewer Utility - Misc	217	15
<b>Total (Acct. 143)</b>	<b>217</b>	16
<b>Receivables from Municipality (145)</b>	0	17
Public Fire Protection on Tax Roll	91,325	18
<b>Total (Acct. 145)</b>	<b>91,325</b>	19
<b>Accounts Payable (232 )</b>	0	20
Accounts Payable	10,631	21
<b>Total (Acct. 232 )</b>	<b>10,631</b>	22
Accrued Wages	2,556	23
<b>Total (Acct. 242)</b>	<b>2,556</b>	24
<b>Other Deferred Credits (253)</b>	0	25
Regulatory Liability	68,899	26
Deferred Cellular Tower Rent	14,653	27
<b>Total (Acct. 253)</b>	<b>83,552</b>	28

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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 \$2,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Done

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## Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
<b>Add Average</b>						1
Utility Plant in Service (101.1)	1,020,506				<b>1,020,506</b>	2
Materials and Supplies	4,422				<b>4,422</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	163,977				<b>163,977</b>	5
Customer Advances for Construction	0				<b>0</b>	6
Regulatory Liability	73,205				<b>73,205</b>	7
<b>Average Net Rate Base</b>	<b>787,746</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>787,746</b>	8
Net Operating Income	92,166				<b>92,166</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>11.70%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>11.70%</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	77,512	0	0	0	77,512	1
<b>Credits During Year</b>					<b>0</b>	2
None					0	3
<b>Charges (Deductions)</b>					<b>0</b>	4
Miscellaneous Amortization (425)	8,613				8,613	5
<b>Balance End of Year</b>	<b>68,899</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,899</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  
None

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2. Leaseholder changes  
None

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3. Extensions of service  
None

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4. Estimated changes in revenues due to rate changes  
None

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5. Obligations incurred or assumed, excluding commercial paper  
None

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6. Formal proceedings with the Public Service Commission  
None

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7. Any additional matters  
None

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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)	199,800	193,878	2
<b>Total Sales of Water</b>	<b>199,800</b>	<b>193,878</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	40	376	5
Rents from Water Property (472)	32,479	32,479	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	0	0	8
<b>Total Other Operating Revenues</b>	<b>32,519</b>	<b>32,855</b>	9
<b>Total Operating Revenues</b>	<b>232,319</b>	<b>226,733</b>	10
<b>Operation and Maintenance Expenses</b>			11
Plant Operation and Maintenance Expenses (600-660)	58,889	59,686	12
General Operating Expenses (680-691)	31,495	26,100	13
<b>Total Operation and Maintenance Expenses</b>	<b>90,384</b>	<b>85,786</b>	14
<b>Other Operating Expenses</b>			15
Depreciation Expense (403)	29,715	26,850	16
Amortization Expense (404-407)	0	0	17
Taxes (408)	20,054	19,910	18
<b>Total Other Operating Expenses</b>	<b>49,769</b>	<b>46,760</b>	19
<b>Total Operating Expenses</b>	<b>140,153</b>	<b>132,546</b>	20
<b>NET OPERATING INCOME</b>	<b>92,166</b>	<b>94,187</b>	21

## Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
<b>Unmetered Sales to General Customers (460)</b>				1
Residential (460.1)				2
Commercial (460.2)				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)				10
Commercial (461.2)	28	23,994	81,284	11
Industrial (461.3)	2	1,684	5,768	12
Public Authority (461.4)	4	928	6,656	13
Multifamily Residential (461.5)				14
Irrigation (461.6)	1	15,226	14,142	15
<b>Total Metered Sales to General Customers (461)</b>	<b>35</b>	<b>41,832</b>	<b>107,850</b>	16
Private Fire Protection Service (462)				17
Public Fire Protection Service (463)	1		91,950	18
Sales to Irrigation Customers (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
<b>Total Sales of Water</b>	<b>36</b>	<b>41,832</b>	<b>199,800</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)

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

Description (a)	Amount (b)	
<b>Public Fire Protection Service (463)</b>		1
Amount billed (usually per rate schedule F-1 or Fd-1)	91,950	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>91,950</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	40	7
<b>Total Forfeited Discounts (470)</b>	<b>40</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas	32,479	10
<b>Total Rents from Water Property (472)</b>	<b>32,479</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		16
<b>Total Other Water Revenues (474)</b>	<b>0</b>	17

## Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>					1
Salaries and Wages (600)		27,744	27,744	26,154	2
Purchased Water (610)			0	633	3
Fuel or Power Purchased for Pumping (620)		18,053	18,053	16,267	4
Chemicals (630)		1,221	1,221	1,684	5
Supplies and Expenses (640)		3,722	3,722	5,947 *	6
Repairs of Water Plant (650)		7,803	7,803	8,208	7
Transportation Expenses (660)		346	346	793	8
<b>Total Plant Operation and Maintenance Expenses</b>	<b>0</b>	<b>58,889</b>	<b>58,889</b>	<b>59,686</b>	9
<b>GENERAL OPERATING EXPENSES</b>					10
Administrative and General Salaries (680)		375	375	376	11
Office Supplies and Expenses (681)		4,785	4,785	3,819	12
Outside Services Employed (682)		22,107	22,107	17,677	13
Insurance Expense (684)		4,228	4,228	4,228	14
Employees Pensions and Benefits (686)			0	0	15
Regulatory Commission Expenses (688)			0	0	16
Miscellaneous General Expenses (689)			0	0	17
Uncollectible Accounts (690)			0	0	18
Customer Service and Informational Expenses (691)			0	0	19
<b>Total General Operating Expenses</b>	<b>0</b>	<b>31,495</b>	<b>31,495</b>	<b>26,100</b>	20
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>0</b>	<b>90,384</b>	<b>90,384</b>	<b>85,786</b>	21

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## Water Operation & Maintenance Expenses

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- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

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

**Explain all This Year amounts that are more than 30% and \$2,000 higher or lower than the Last Year amount.**

Supplies and Expenses (640) Increase in inventory, however, fewer supplies needed during the current year.

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**If Employee Pensions and Benefits (686) is zero, yet salary expense accounts exceed \$15,000, please explain.**

Due to the small size of the utility, there are (4) part-time employees who work a limited number of hours and, therefore, receive no 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	17,715	17,715	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	0		2
<b>Net Property Tax Equivalent</b>	<b>17,715</b>	<b>17,715</b>	<b>3</b>
Social Security	2,151	1,995	4
PSC Remainder Assessment	188	200	5
<b>Total Tax Expense</b>	<b>20,054</b>	<b>19,910</b>	<b>6</b>

## Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**  
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

**COUNTY: RACINE (1)**

**SUMMARY OF TAX RATES**

1. State Tax Rate	mills	0.177214
2. County Tax Rate	mills	4.046758
3. Local Tax Rate	mills	2.097958
4. School Tax Rate	mills	12.833529
5. Vocational School Tax Rate	mills	0.830053
6. Other Tax Rate - Local	mills	0.749073
7. Other Tax Rate - Non-Local	mills	0.179504
<b>8. Total Tax Rate</b>	mills	<b>20.914089</b>
9. Less: State Credit	mills	2.177180
<b>11. Net Tax Rate</b>	mills	<b>18.736909</b>

**PROPERTY TAX EQUIVALENT CALCULATION**

<b>12. Local Tax Rate</b>	mills	<b>2.097958</b>
<b>13. Combined School Tax Rate</b>	mills	<b>13.663582</b>
<b>14. Other Tax Rate - Local</b>	mills	<b>0.749073</b>
<b>15. Total Local &amp; School Tax Rate</b>	mills	<b>16.510613</b>
<b>16. Total Tax Rate</b>	mills	<b>20.914089</b>
<b>17. Ratio of Local and School Tax to Total</b>	dec.	<b>0.789449</b>
<b>18. Total Tax Net of State Credit</b>	mills	<b>18.736909</b>
<b>19. Net Local and School Tax Rate</b>	mills	<b>14.791840</b>
20. Utility Plant, Jan 1	\$	2,718,510
21. Materials & Supplies	\$	3,858
<b>22. Subtotal</b>	\$	<b>2,722,368</b>
23. Less: Plant Outside Limits	\$	0
<b>24. Taxable Assets</b>	\$	<b>2,722,368</b>
25. Assessment Ratio	dec.	0.960252
<b>26. Assessed Value</b>	\$	<b>2,614,159</b>
<b>27. Net Local and School Tax Rate</b>	mills	<b>14.791840</b>
<b>28. Tax Equiv. Computed for Current Year</b>	\$	<b>38,668</b>

**PROPERTY TAX EQUIVALENT - TOTAL**

**PROPERTY TAX EQUIVALENT CALCULATION**

1. Utility Plant, Jan 1	\$	2,718,510
2. Materials & Supplies	\$	3,858
<b>3. Subtotal</b>	\$	<b>2,722,368</b>
4. Less: Plant Outside Limits	\$	0
<b>5. Taxable Assets</b>	\$	<b>2,722,368</b>
<b>6. Assessed Value</b>	\$	<b>2,614,159</b>
<b>7. Tax Equiv. Computed for Current Year</b>	\$	<b>38,668</b>
8. Tax Equivalent per 1994 PSC Report	\$	12,000
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	17,715
<b>10. Tax Equivalent for Current Year (see notes)</b>	\$	<b>17,715</b>



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## Water Property Tax Equivalent - Detail

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- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**  
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

### Water Property Tax Equivalent - Detail (Page W-07)

**If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.**

The public fire protection mill rate is reported separately.

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### Water Property Tax Equivalent - Total (Page W-07)

**Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.**

The Town of Yorkville approved a resolution which authorizes a lower tax equivalent. The original amount was \$15,500 and was increased to \$17,715. The original resolution is on file with the Public Service Commission.

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						6
Land and Land Rights (310)	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)	62,520				62,520	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	199,651				199,651	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	2,525				2,525	21
<b>Total Pumping Plant</b>	<b>264,696</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>264,696</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)	10,000				10,000	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	290,873				290,873	33
Transmission and Distribution Mains (343)	312,347	9,807	6,500		315,654	34
Services (345)	3,639				3,639	35
Meters (346)	28,853	9,117	5,800		32,170	36
Hydrants (348)	40,573	15,868	3,000		53,441	37

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
<b>Total Transmission and Distribution Plant</b>	<b>686,285</b>	<b>34,792</b>	<b>15,300</b>	<b>0</b>	<b>705,777</b>	39
<b>GENERAL PLANT</b>						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	1,413				1,413	43
Computer Equipment (391.1)	9,900				9,900	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)	23,855				23,855	51
Miscellaneous Equipment (398)	24,611				24,611	52
<b>Total General Plant</b>	<b>59,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,779</b>	53
<b>Total utility plant in service directly assignable</b>	<b>1,010,760</b>	<b>34,792</b>	<b>15,300</b>	<b>0</b>	<b>1,030,252</b>	54
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>1,010,760</b>	<b>34,792</b>	<b>15,300</b>	<b>0</b>	<b>1,030,252</b>	56

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

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- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

**Additions, Accounts 316 or 343, are greater than zero AND Additions on the Water Mains schedule are zero, please explain.**

A valve was replaced at the tower at a cost of \$9,807.

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**Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Water Mains schedule are zero, please explain.**

A valve was replaced at the tower at a cost of \$9,807.

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>PUMPING PLANT</b>						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	89,192				89,192	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>89,192</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89,192</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)	468,792				468,792	33
Transmission and Distribution Mains (343)	949,567				949,567	34
Services (345)	94,869				94,869	35
Meters (346)	0				0	36
Hydrants (348)	105,330				105,330	37

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
<b>Total Transmission and Distribution Plant</b>	<b>1,618,558</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,618,558</b>	<b>39</b>
<b>GENERAL PLANT</b>						<b>40</b>
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53</b>
<b>Total utility plant in service directly assignable</b>	<b>1,707,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,707,750</b>	<b>54</b>
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>1,707,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,707,750</b>	<b>56</b>

### Age of Water Mains

- If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Size (a)	Feet of Main										Total (l)	
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)		
6.000											0	1
8.000											0	2
12.000											0	3
16.000											0	4
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

If utility is unable to provide the detailed information above, utility must provide the following:

All utility main is from this year range **1993-2010**  
 (Example: 1954-1972)

Describe source of information used to develop data:

**All mains were installed between 1993-2010. The engineer is in the process of reviewing construction documents and maps to group the mains in the correct year of installation.**

## Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January	3,265		3,265				<b>3,265</b>	1
February	3,309		3,309				<b>3,309</b>	2
March	3,229		3,229				<b>3,229</b>	3
April	3,169		3,169				<b>3,169</b>	4
May	4,173		4,173				<b>4,173</b>	5
June	5,456		5,456				<b>5,456</b>	6
July	10,957		10,957				<b>10,957</b>	7
August	9,393		9,393				<b>9,393</b>	8
September	6,050		6,050				<b>6,050</b>	9
October	5,094		5,094				<b>5,094</b>	10
November	3,897		3,897				<b>3,897</b>	11
December	3,324		3,324				<b>3,324</b>	12
<b>TOTAL</b>	<b>61,316</b>	<b>0</b>	<b>61,316</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,316</b>	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)
<b>WATER AUDIT STATISTICS</b>	
Finished Water pumped or purchased (000s)	61,316
Less: Gallons (000s) sold to wholesale customers (exported water)	0
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>61,316</b>
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	41,832
<b>Gallons (000s) of Non-Revenue Water</b>	<b>19,484</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	4,000
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>4,000</b>
<b>Total Water Loss</b>	<b>15,484</b>
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	0
<b>Subtotal Apparent Losses</b>	<b>0</b>
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	0
Gallons (000s) estimated due to unreported and background leakage	15,484
<b>Subtotal Real Losses (leakage)</b>	<b>15,484</b>
Non-Revenue Water as percentage of net water supplied	32%
Total Water Loss as percentage of net water supplied	25%
<b>OTHER STATISTICS</b>	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	657
Date of maximum	07/09/2015
Cause of maximum	
Golf course watering	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	0
Date of minimum	12/24/2015
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	190,760
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	0
Number of service breaks repaired this year	0

### Sources of Water Supply - Well Information

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

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yeild Per Day (gallons) (e)	In Service? (f)	
Well #1	IZ551	1,700	12	950,000	Yes	1
				<b>950,000</b>		2

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## Sources of Water Supply - Intake Information

---

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

### Pumping & Power Equipment

Identification (a)	Pump						Pump Motor or Standby Engine			
	Location (b)	Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
PUMP #1	WELL #1	Primary	Reservoir	2014	Vertical Turbine	900	2014	Electric	220	1

## 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)	1
YORKVILLE WATER UTILITY TOWER	#1	1994	Elevated Tank	Steel	138	750,000	

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## Water Treatment Plant

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- 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.

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

## Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
  - Explain how the additions were financed.
  - If assessed against property owners, explain the basis of the assessments.
  - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	6	104				<b>104</b>	1
Other Metal	Supply	8	4,731				<b>4,731</b>	2
Other Metal	Distribution	12	17,384				<b>17,384</b>	3
Other Metal	Distribution	16	550				<b>550</b>	4
<b>Total Within Municipality</b>			<b>22,769</b>				<b>22,769</b>	5
<b>Total Utility</b>			<b>22,769</b>				<b>22,769</b>	6

### Water Service Laterals

- The utility's service lateral 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 laterals included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service laterals 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 laterals recorded under this method.
  - If any were financed by application of Cz-1, provide the total amount recorded and the number of service laterals recorded under this method.
- Report service laterals 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)	Utility Owned Service Laterals Not in Use at End of Year (h)	
Other Plastic	1.000	5				5		1
Other Plastic	1.500	1				1		2
Other Plastic	2.000	9				9		3
Other Plastic	3.000	1				1		4
Other Plastic	4.000	1				1		5
Other Plastic	6.000	4				4		6
Other Plastic	8.000	9				9	6	7
Other Plastic	10.000	8				8		8
<b>Utility Total</b>		<b>38</b>				<b>38</b>	<b>6</b>	<b>9</b>



### 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 (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)	Deduct Meters (q)	In Stock (r)	Total (s)		
5/8	2		0		2	0		2											2	1
3/4	1		0		1	0		1											1	2
1	7		0		7	2		7											7	3
1 1/2	5		0		5	2		5											5	4
2	17	3	3		17	0		11	1	4		1							17	5
2 1/2	1		0		1	0									1				1	6
3	3	2	2		3	2		2	1										3	7
<b>Total</b>	<b>36</b>	<b>5</b>	<b>5</b>		<b>36</b>	<b>6</b>		<b>28</b>	<b>2</b>	<b>4</b>		<b>1</b>			<b>1</b>				<b>36</b>	<b>8</b>

**1. Indicate your residential meter replacement schedule:**

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

Manually - remote register

Manually - inside the premises

Radio Frequency - Drive or walk-by technology

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

Other

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## Meters

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- 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.

## Hydrants and Distribution System Valves

- Distinguish between fire and flushing hydrants by lead size.
  - Fire hydrants normally have a lead size of 6 inches or greater.
  - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- Explain all reported adjustments in the schedule footnotes.
- Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	55	2	2		55	2
<b>Total Fire Hydrants</b>	<b>55</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>55</b>	<b>3</b>
Flushing Hydrants	0				0	4

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

Number of Hydrants operated during year	55
Number of Distribution System Valves end of year	97
Number of Distribution Valves operated during Year	97

### List of All Station and Wholesale Meters

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

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)
Station Meter	8	Well #1	Turbine	08/31/2012

1

## Water Conservation Programs

- List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives.
- If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
<b>Administrative and General Expenses</b>				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<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>	18
<b>TOTAL CONSERVATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	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)	
Yorkville (Town) **	35	1
<b>Total - Racine County</b>	<b>35</b>	<b>2</b>
<b>Total - Customers Served</b>	<b>35</b>	<b>3</b>
<b>Total - Within Muni Boundary **</b>	<b>35</b>	<b>4</b>

\*\* = *Within municipal boundary*