

VILLAGE OF GERMANTOWN
N112 W17001 Mequon Road
Germantown, WI 53022

Meeting:	UTILITY ADVISORY COMMITTEE
Date and Time:	Wednesday, July 29, 2020 6:00 P.M.
Location:	Germantown Village Hall Board Room N112 W17001 Mequon Road

NOTICE: Pursuant to the current recommendation of the Centers for Disease Control and Prevention limiting the size of public gatherings, capacity within the Board Room will be limited. Citizens not wishing to attend the meeting personally or virtually may submit any public comments by sending an email to comments@village.germantown.wi.us by 4 p.m. on the day of the meeting so that it can be provided to the members of the body for their consideration.

- I.** **Call to Order:** This meeting has been given public notice in accordance with Wisconsin Statutes, Section 19.83 and 19.84 in such form that will apprise the general public and news media of subject matter that is intended for discussion and action.

- II.** **Roll Call:** Chair Trustee Art Zabel, Members Hansen, Rehklau, Campbell, Reichert, Schleif.

- III.** **Public Comment:** Please be advised per State Statute Section 19.84(2), information will be received from the public. It is the policy of this municipality that there will be a three minute time period, per person, with time extension per the Chief Presiding officer's discretion: be further advised that there may be limited discussion on the information received, however, no action will be taken under public comments.

- IV.** **Approval of Minutes:** May 21, 2015.

- V.** **Sewer and Water Utility Financials**

- VI.** **Water Rate Increase Information.**

- VII.** **Public Service Commission Water Utility Reports.**

- VIII.** **Next Meeting Date and Time:**

- IX.** **Adjournment:**

PLEASE NOTE that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact the Village Clerk at 250-4740.

Notice is given that a majority of the Germantown Village Board may attend to gather information about an agenda item over which they have decision making responsibility. This may constitute a meeting of the Village Board per State ex. Rel. Badke v. Greendale Village Board even though the Village Board will not take formal action at this meeting.

VILLAGE OF GERMANTOWN
UTILITY ADVISORY COMMITTEE
May 21, 2015
Village Hall Board Room

I. CALL TO ORDER: Chmn. Warren called the meeting to order at 5:35pm.

II. ROLL CALL: Chmn. Warren, Members Hansen, Rehklau, Goetter, Alternate Member Reichert. Member Campbell is absent.

III. CITIZEN INPUT/PUBLIC APPEARANCE:
No citizens elected to provide comment

IV. APPROVAL OF PREVIOUS MINUTES: September 29, 2014
MOTION by Rehklau, seconded by Hansen to approve the minutes of the September 29, 2014 meeting.

MOTION carried unanimously.

MOTION by Warren, seconded by Rehklau to move agenda item VIII to the front of the agenda.

MOTION carried unanimously.

VIII. Sampling of Private Property Infiltration/Inflow (PPI/I) Programs throughout the Milwaukee Metropolitan Sewerage District Member Municipalities, Including Investigation Work Completed in Germantown

Utility Superintendent Zimmerman provided the recent history of the discussion regarding the potential PPI/I program and proposed ordinance replacement. It was ultimately decided to not proceed with a PPI/I program or ordinance replacement. The Village Board has recently sent this issue back to the Utility Advisory Committee for a recommendation.

Chair Warren noted that 3 areas of the Village have been identified with significant deterioration. Superintendent Zimmerman concurred.

According to Superintendent Zimmerman, the updated ordinance (before strikeout) was intended to provide a vehicle for repair at the point of sale.

Art Zabel provided a matrix of what municipalities within MMSD are doing. There are varying methods and percentages of cost sharing.

Superintendent Zimmerman, the Village is not considered to have broken sewer-sheds. The end of pipe peak wet flow is lower than what is measured at the lift stations.

Village Engineer Bischke stated that the MMSD funds are only available for work on private laterals, and discussed review with other municipalities. \$800,000 is available for use by 2020.

According to Superintendent Zimmerman, the Village does the work, and then can be reimbursed. The homeowner can also be required to do the work, get reimbursed by the Village, who gets reimbursed by MMSD.

Village Engineer Bischke stated that Wauwatosa has had success with their program, with a variety of project approaches.

1. Disconnect foundation drains
2. Cured in place lateral lining
3. Lateral grouting

They have used flow monitoring to verify best practices.

Chair Warren suggested that the discussion stick to the general agenda items, leaving detail of methods out.

V. Ordinance Repealing and Recreating Subsection 12.29(8) of the Germantown Code of Ordinances Relating to the Regulation of Private Sanitary Sewer Laterals

Village Engineer Bischke discussed history of ordinance and replacement of ordinance. Intent of revised ordinance is to confine the different ordinance issues into one section. The Village Attorney stated that the Village has current authority to require private lateral repairs. But the Village Attorney should review related to application to the optional program.

Chair Warren stated opposition to updated ordinance.

Village Engineer Bischke stated that a warrant is required to access the private property. New ordinance allows Public Works to repair private laterals without needing a warrant.

Member Rehklaue questioned whether homeowners may be concerned with allowing Village staff to review and inspect private facilities.

Superintendent Zimmerman identified the 3 problem area, of approximately 300 homes

1. County line road to the south,
2. School road to the north
3. Gettysburg Drive

Member Rehklaue inquired what the cost would be to repair laterals in the poor area. Superintendent Zimmerman stated that it would be approximately \$8,000 - \$10,000 for a lateral lining repair. MMSD allows the program to go forward and line additional laterals in that area.

Specific investigation has been done, so now the decision can be made regarding repair. Laterals have been located by GPS to aid in finding in the future.

MOTION by Warren, seconded by Rehklaue to recommend to Public Works and Highway Committee that they not approve recreating ordinance Subsection 12.29(8)

4 in favor (Chair Warren, Members Hansen, Rehklaue, Reichert). Member Goetter abstained.

MOTION carried 4-0, 1 abstention.

VI. Education and Outreach for a Private Property Infiltration/Inflow Project Plan

Village Engineer Bischke described that the Village has a location on the Village website for education and outreach regarding private property infiltration and inflow. For some projects Village staff goes door-to-door to educate regarding specific projects.

MOTION by Hansen, seconded by Reichert that staff provide a recommended method to educate the public regarding a potential PPI/I program implemented by the Village.

MOTION carried unanimously

Additional public comment by Holly Bastings was that public outreach door-to-door may not be the best use of staff time.

Art Zabel and Village Engineer Bischke noted that staff time for outreach is reimbursable by MMSD.

Village Engineer Bischke stated that staff does not campaign door-to-door for a project or issue, but educates homeowners regarding direct project/construction information.

VII. Cost-Sharing Proportions for a Private Property Infiltration/Inflow Project Plan

Village Engineer Bischke described past discussion regarding the pros and cons of the different cost sharing proportions. Concern is that residents that have paid fees to MMSD won't be able to realize benefits if the Village uses the funds at a faster pace, i.e. 100% paid by the Village.

Chair Warren stated concern that residents won't volunteer to do the work at a cost sharing distribution, knowing that it would cost thousands of dollars.

Member Hansen suggested option to implement a multi-phased approach where the homes with the worse laterals are focused on first with a voluntary program, then the next level of deficient laterals, and so on.

Village Engineer Bischke stated the MMSD could decide at any time whether to continue to fund the program. It's estimated that MMSD will continue to fund the program.

At this point any inspection would not be linked to a property transfer.

Member Rehkla suggested that a program be created focusing on the most risk, with a small proportional share of private payment.

Additional public comment by Holly Bastings was the money should go to the problem homes.

A homeowner outside of a study area may have a damaged lateral, and they may not be deemed eligible for repair by the Village, under MMSD guidelines. Member Goetter expressed concern that residents needing lateral repairs will not receive reimbursement when other Village residents are.

MOTION by Hansen, seconded by Rehkla to recommend to Public Works and Highway Committee that they create a Private Property Infiltration/Inflow Project Plan with the following parameters:

1. Program is for private homeowners
2. Staff to recommend a phased approach focusing on homes with most deficient laterals first, utilizing 80% of the funds available until the last year of fund availability, where there would be an approach in place to utilize the remaining funds.
3. Village pays 100% of the cost of the repair, to be reimbursed by MMSD.

MOTION by Warren, seconded by Goetter to amend parameter 1 as follows: "Program is for residential properties."

Utility Advisory Meeting
May 21, 2015

AMENDMENT carried unanimously

AMENDED MOTION carries 4-1 (Chair Warren, Members Hansen, Rehklau, Reichert in favor).
Member Goetter opposed.

IX. NEXT MEETING DATE

No meeting date was set.

X. ADJOURNMENT:

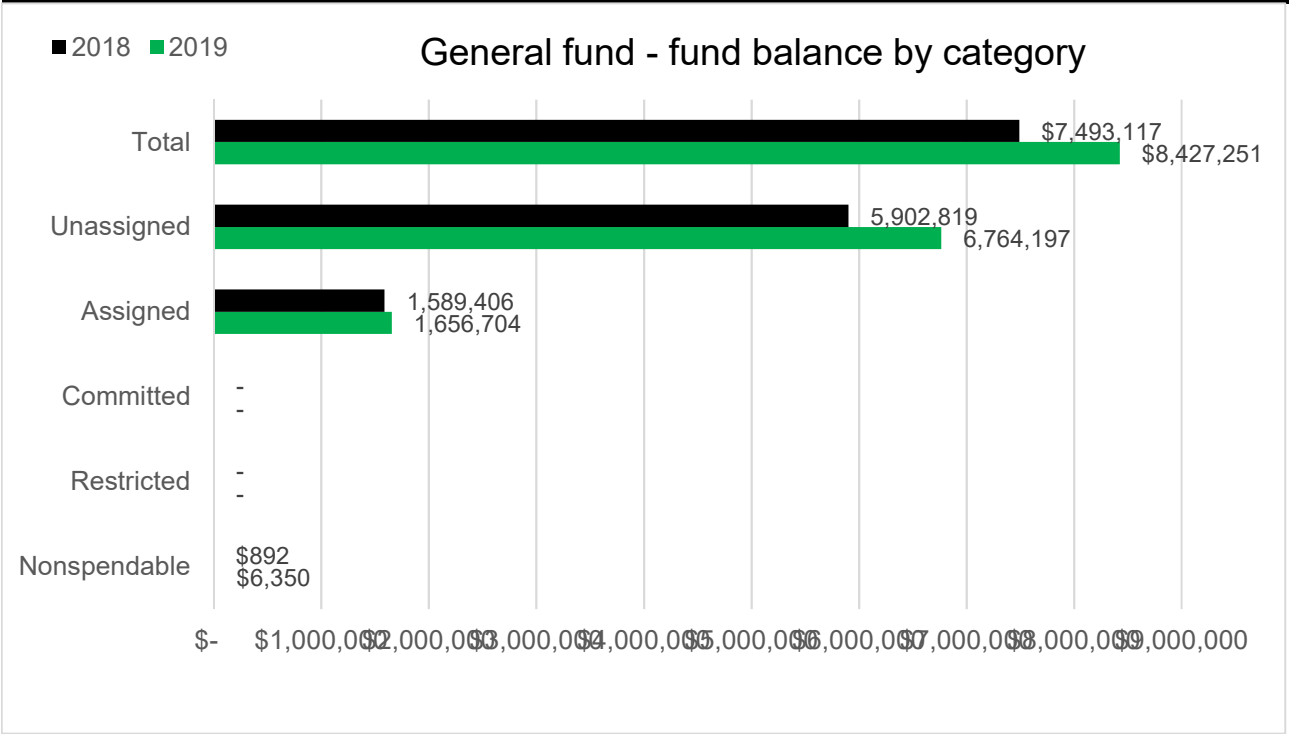
There being no further business, the meeting was adjourned at 7:55pm.

Jim Hansen, Recording Secretary



Village of Germantown

General fund results



Summarized income statement

	<u>Actual</u>	<u>Final budget</u>	<u>Variance</u>
Revenues and other financing sources	\$ 17,293,714	\$ 16,190,457	\$ 1,103,257
Expenditures and other financing uses	16,359,580	17,197,245	837,665
Net change in fund balance	<u>\$ 934,134</u>	<u>\$ (1,006,788)</u>	<u>\$ 1,940,922</u>

Fund balance category definitions

Nonspendable - amounts cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained in tact.

Restricted - amounts that can be spent only for the specific purposes stipulated by an external source.

Committed - amounts constrained for specific purposes that are internally imposed through formal action of the governing body.

Assigned - spendable amounts that are intended to be used for specific purposes that are not considered restricted or committed.

Unassigned - residual amounts that have not been classified within other categories above.

Village of Germantown

General fund - fund balance trends

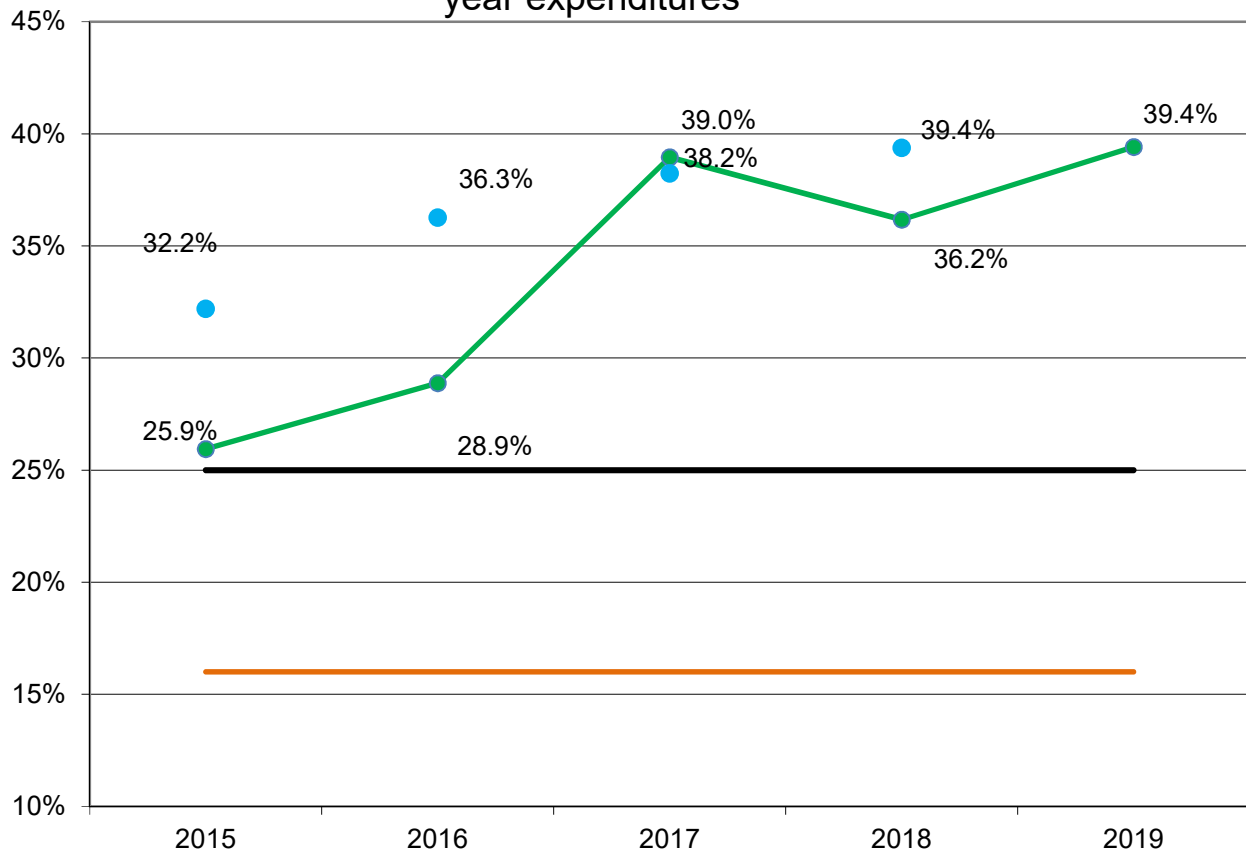


Fund balance policy:

Unassigned fund balance of 16-25% of Village's subsequent year general fund expenditure budget.

● General Fund Actual
 — Policy minimum
 — Policy maximum
 ● Reference - Median

Unassigned fund balance as a percentage of subsequent year expenditures



Other reference values

GFOA recommends a minimum of no less than 2 months (16.7%) of general fund expenditures.

Median reference value generated from 2015 - 2018 Baker Tilly municipal client data for population ranges from 17,500 to 30,000.

Village of Germantown

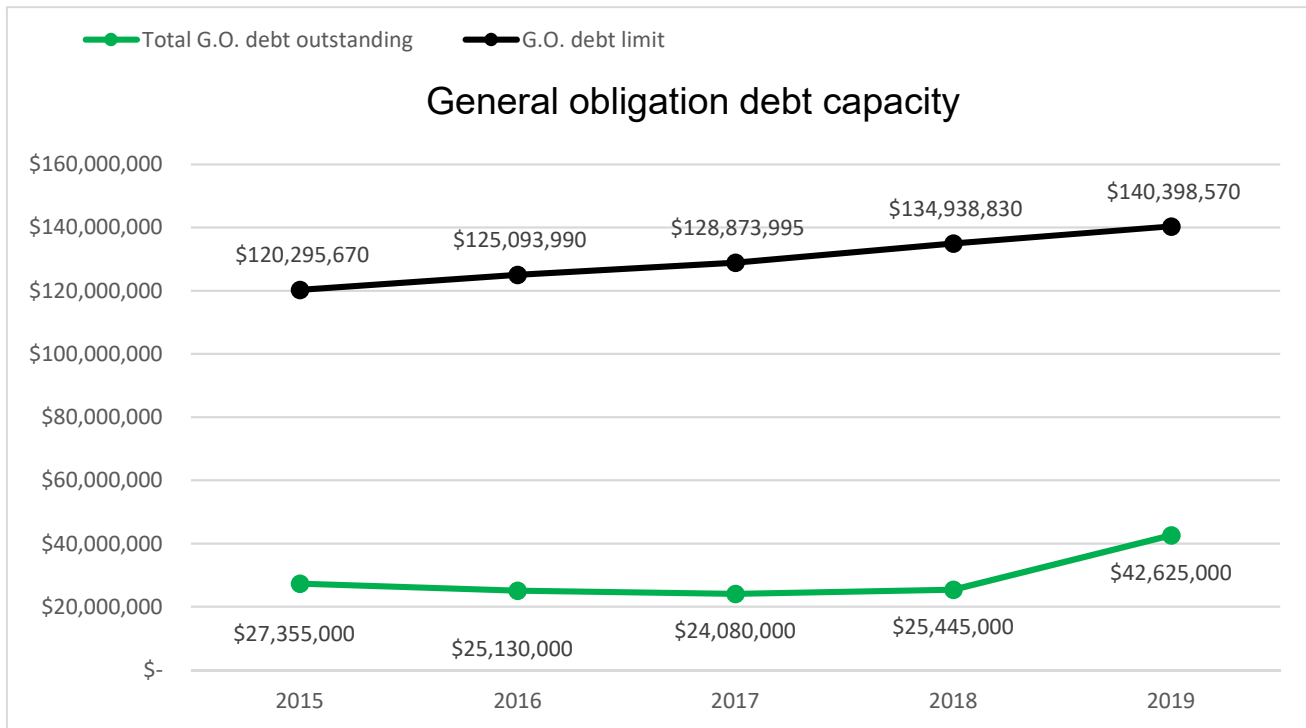
General obligation debt



Debt management policy:

The Village does not currently have a debt management policy.

Actual percentage of debt limit at 12/31/19: **30%**



Total debt outstanding by type at 12/31/2019

	General obligation	Revenue debt	Total
Village	\$ 39,620,000	\$ -	\$ 39,620,000
Utility	3,005,000	911,329	\$ 3,916,329
Total	\$ 42,625,000	\$ 911,329	\$ 43,536,329

Comparative metrics available online through the Wisconsin Policy Forum.

<https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/>

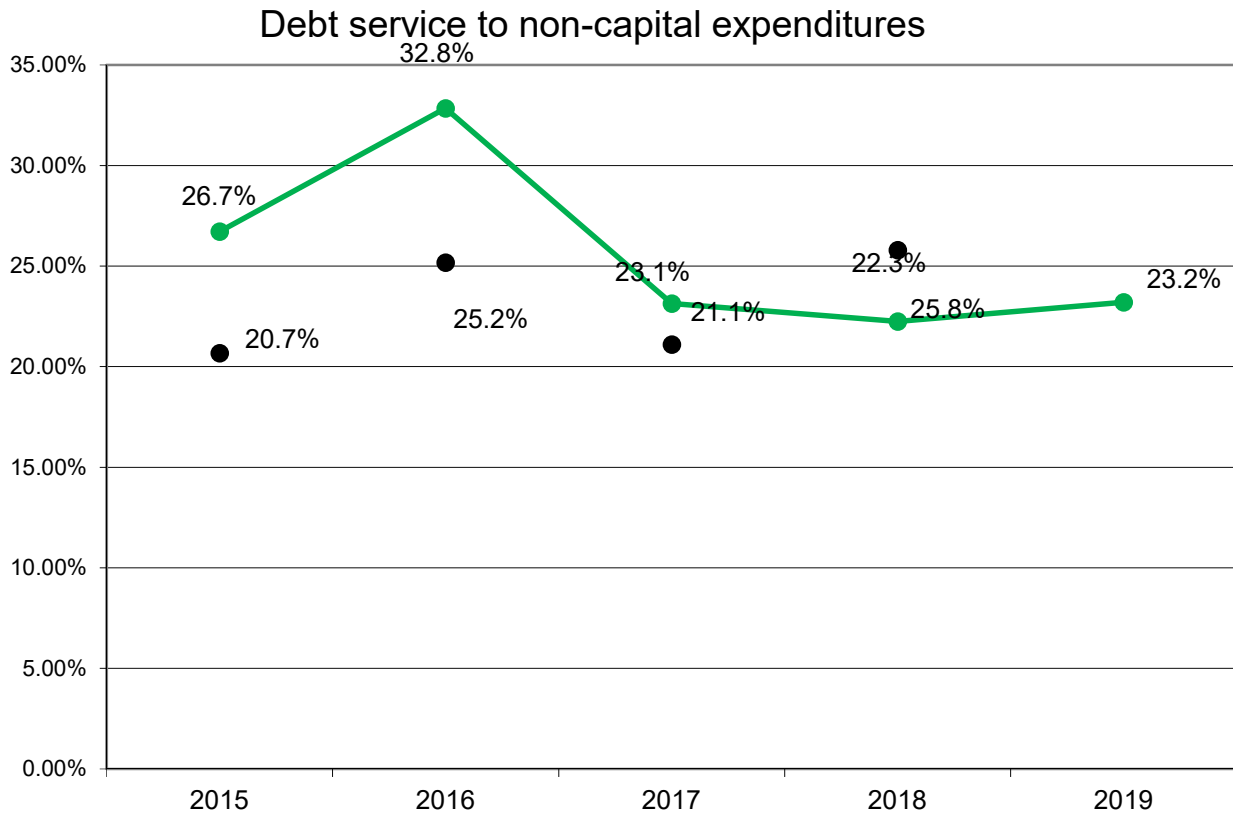
Select "Debt" -- options for custom comparisons or comparisons by county

Village of Germantown

Governmental funds - debt service



● Village of Germantown ● Reference - Median



Current and prior year data

	<u>2019</u>	<u>2018</u>
Principal*	\$ 5,150,000	\$ 3,910,000
Interest	838,707	590,517
Total	<u>\$ 5,988,707</u>	<u>\$ 4,500,517</u>
Non-capital expenditures	<u>\$ 25,804,122</u>	<u>\$ 20,224,933</u>

* Excludes refundings of prior issuances

Other reference values

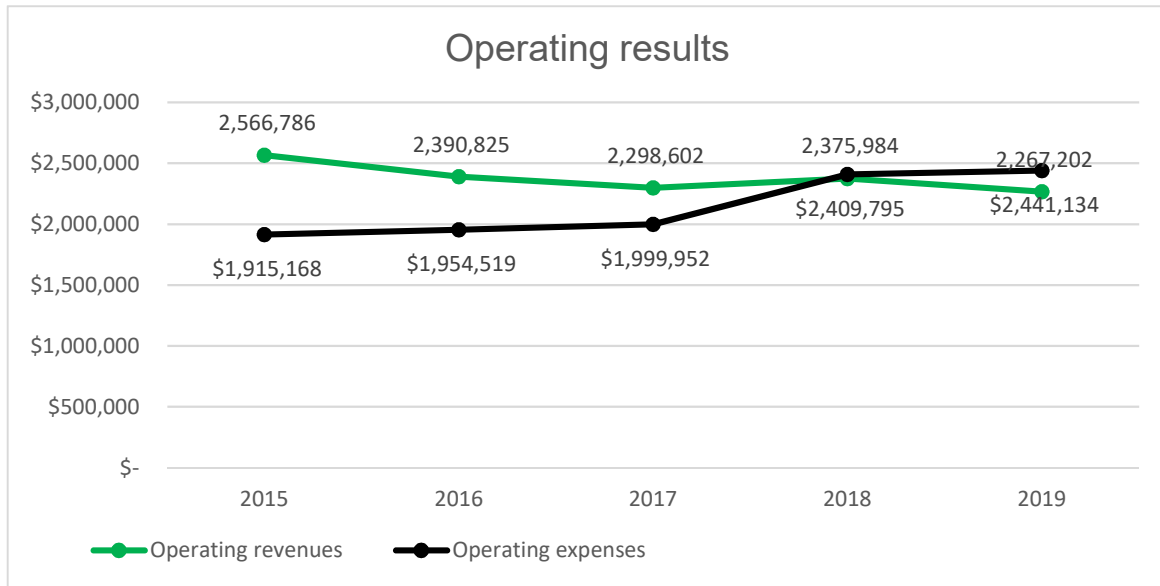
Median reference value generated from 2015 - 2018 Baker Tilly municipal client data for population ranges from 17,500 to 30,000.



Germantown Water Utility

Water Utility Results

	<u>Current Year</u>	<u>Prior Year</u>
Actual Rate of Return	-2.99%	-1.87%
Authorized Rate of Return	1.00%	1.00%



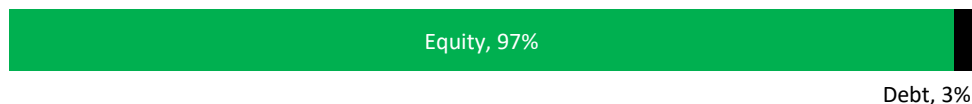
Unrestricted Reserves

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Year end balance	\$ 2,781,367	\$ 2,547,289	\$ 2,237,405	\$ 1,276,527	\$ 1,335,677
Months on hand	13.00	12.79	11.68	6.45	7.07

Debt Coverage

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Actual	10.91	9.22	9.50	7.11	6.48
Required	1.25	1.25	1.25	1.25	1.25

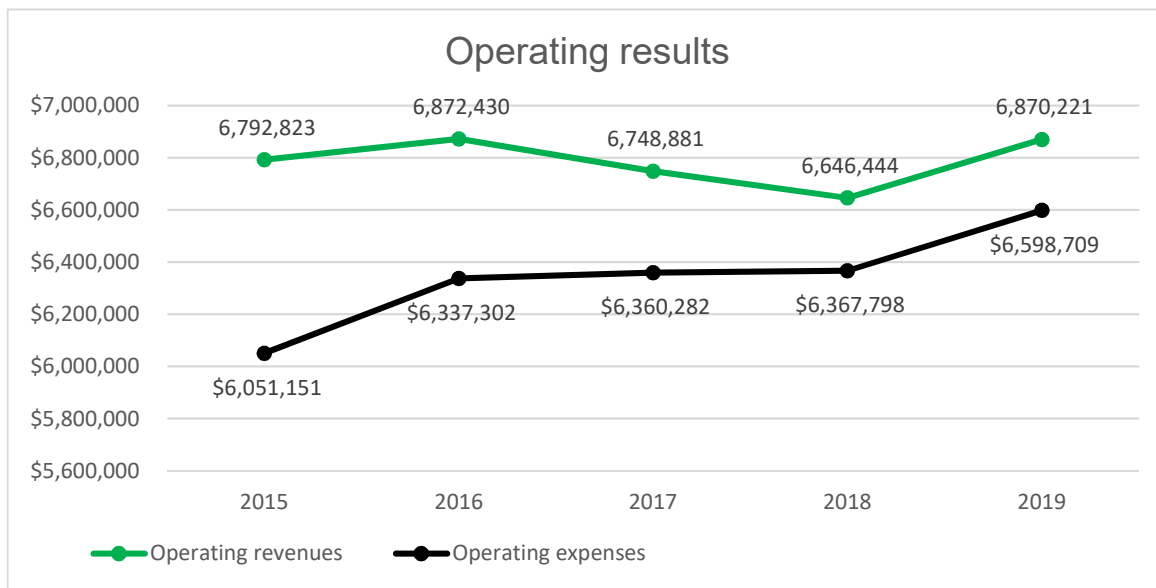
Investment in Capital





Germantown Sewer Utility

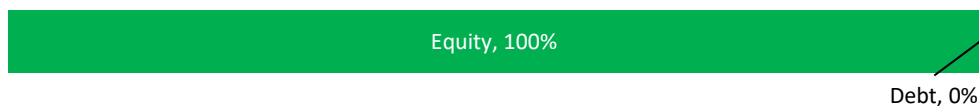
Sewer Utility Results



Unrestricted Reserves

	2015	2016	2017	2018	2019
Year end balance	\$ 5,455,895	\$ 4,879,522	\$ 6,111,609	\$ 7,043,583	\$ 8,167,696
Months on hand	9.64	8.52	10.87	12.72	14.27

Investment in Capital





WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

GERMANTOWN WATER UTILITY

PO BOX 337
GERMANTOWN, WI 53022-0337

For the Year Ended: DECEMBER 31, 2019

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

Water Service Started Date: 08/11/1966

DNR Public Water System ID: 26701059

Safe Drinking Water Information System (SDWIS) Total Population Served: 20027

I **Kim Rath, Finance Director** of **GERMANTOWN 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: **4/27/2020**

Signature Page (Page ii)

General Footnote

ACCOUNTANTS' COMPILATION REPORT

To the Germantown Village Board
Germantown Water Utility
Germantown, Wisconsin

Management is responsible for the Germantown Water Utility Annual Report to the Public Service Commission for the year ended December 31, 2019 included in the accompanying prescribed form. 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 Annual Report to the Public Service Commission 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 Annual Report to the Public Service Commission included in the accompanying prescribed form.

The Annual Report to the Public Service Commission included in the accompanying prescribed form is presented in accordance with the requirements of the Public Service Commission of Wisconsin, and is 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 Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

Madison, Wisconsin
April xx, 2020

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: KIM E. RATH

Title: FINANCE DIRECTOR

Mailing Address: PO BOX 337
GERMANTOWN, WI 53022

Phone: (262) 250-4700

Email Address: KRATH@VILLAGE.GERMANTOWN.WI.US

Accounting firm or consultant preparing this report (if applicable)

Name: AMANDA BLOMBERG

Title: FIRM DIRECTOR

Mailing Address: BAKER TILLY VIRCHOW KRAUSE LLP
TEN TERRACE COURT PO BOX 7398
MADISON, WI 53707

Phone: (608) 240-2386

Email Address: AMANDA.BLOMBERG@BAKERTILLY.COM

Name and title of utility General Manager (or equivalent)

Name: LAWRENCE RATAYCZAK

Title: DIRECTOR OF PUBLIC WORKS

Mailing Address: PO BOX 337
GERMANTOWN, WI 53022

Phone: (262) 250-4725

Email Address: LRATAYCZAK@VILLAGE.GERMANTOWN.WI.US

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

Name: DEAN WOLTER

Title: VILLAGE PRESIDENT

Mailing Address: PO BOX 337
GERMANTOWN, WI 53022

Phone: (262) 250-4700

Email Address: DWOLTER@VILLAGE.GERMANTOWN.WI.US

Contact person for cybersecurity issues and events

Name: KIM E. RATH

Title: FINANCE DIRECTOR

Mailing Address: PO BOX 337
GERMANTOWN, WI 53022

Phone: (262) 250-4700

Email Address: KRATH@VILLAGE.GERMANTOWN.WI.US

Identification and Ownership - Governing Authority and Audit Information

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: 12/31/2018

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

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

Name: AMANDA BLOMBERG

Title: FIRM DIRECTOR

Organization Name: BAKER TILLY VIRCHOW KRAUSE LLP

USPS Address: TEN TERRACE COURT PO BOX 7398

City State Zip MADISON, WI 53707

Telephone: (608) 240-2386

Email Address: AMANDA.BLOMBERG@BAKERTILLY.COM

Report Preparation

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

Audit

Identification and Ownership - Contract Operations

Do you have any contracts?

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

NO

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	2,267,202	2,375,984	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	1,515,811	1,487,417	4
Depreciation Expense (403)	561,794	539,351	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	644,308	608,861	7
Total Operating Expenses	2,721,913	2,635,629	8
Net Operating Income	(454,711)	(259,645)	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	(454,711)	(259,645)	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	60,529	31,844	16
Miscellaneous Nonoperating Income (421)	113,494	1,369,701	17
Total Other Income	174,023	1,401,545	18
Total Income	(280,688)	1,141,900	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(91,278)	(91,278)	21
Other Income Deductions (426)	340,877	330,915	22
Total Miscellaneous Income Deductions	249,599	239,637	23
Income Before Interest Charges	(530,287)	902,263	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	34,605	38,156	26
Amortization of Debt Discount and Expense (428)			27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	0	0	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	34,605	38,156	32
Net Income	(564,892)	864,107	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	25,387,259	24,523,152	35
Balance Transferred from Income (433)	(564,892)	864,107	36
Miscellaneous Credits to Surplus (434)			37
Miscellaneous Debits to Surplus--Debit (435)			38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	24,822,367	25,387,259	41

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	2,267,202		2,267,202	3
Total (Acct. 400)	2,267,202	0	2,267,202	4
Operation and Maintenance Expense (401-402)				5
Derived	1,515,811		1,515,811	6
Total (Acct. 401-402)	1,515,811	0	1,515,811	7
Depreciation Expense (403)				8
Derived	561,794		561,794	9
Total (Acct. 403)	561,794	0	561,794	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	644,308		644,308	15
Total (Acct. 408)	644,308	0	644,308	16
TOTAL UTILITY OPERATING INCOME	(454,711)	0	(454,711)	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)				22
INTEREST ON INVESTMENTS	60,529		60,529	23
Total (Acct. 419)	60,529	0	60,529	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water		0	0	26
Impact Fees - Water		102,827	102,827	27
MISCELLANEOUS	10,667		10,667	28
Total (Acct. 421)	10,667	102,827	113,494	29
TOTAL OTHER INCOME	71,196	102,827	174,023	30
MISCELLANEOUS INCOME DEDUCTIONS				31
Miscellaneous Amortization (425)				32
Regulatory Liability (253) Amortization	(91,278)		(91,278)	33
Total (Acct. 425)	(91,278)	0	(91,278)	34
Other Income Deductions (426)				35
Depreciation Expense on Contributed Plant - Water		340,877	340,877	36
Total (Acct. 426)	0	340,877	340,877	37
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(91,278)	340,877	249,599	38
INTEREST CHARGES				39

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Interest on Long-Term Debt (427)				40
Derived	34,605		34,605	41
Total (Acct. 427)	34,605	0	34,605	42
Interest on Debt to Municipality (430)				43
Derived	0		0	44
Total (Acct. 430)	0	0	0	45
Other Interest Expense (431)				46
Derived	0		0	47
Total (Acct. 431)	0	0	0	48
TOTAL INTEREST CHARGES	34,605	0	34,605	49
NET INCOME	(326,842)	(238,050)	(564,892)	50
EARNED SURPLUS				51
Unappropriated Earned Surplus (Beginning of Year) (216)				52
Derived	7,778,237	17,609,022	25,387,259	53
Total (Acct. 216)	7,778,237	17,609,022	25,387,259	54
Balance Transferred from Income (433)				55
Derived	(326,842)	(238,050)	(564,892)	56
Total (Acct. 433)	(326,842)	(238,050)	(564,892)	57
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	7,451,395	17,370,972	24,822,367	58

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Revenues						1
Revenues (account 415)					0	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials					0	6
Taxes					0	7
Total costs and expenses	0	0	0	0	0	8
Net Income (or loss)	0	0	0	0	0	9

Revenues Subject to Wisconsin Remainder Assessment

- Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	2,267,202				2,267,202	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Revenues subject to Wisconsin Remainder Assessment	2,267,202	0	0	0	2,267,202	6

Distribution of Total Payroll

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	546,359		546,359	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	546,359	0	546,359	20

Full-Time Employees (FTE)

- Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.
- Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	10.2	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	46,182,426	43,493,657	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	13,690,844	12,825,362	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	32,491,582	30,668,295	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	10,942	10,942	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	50,590	50,590	14
Other Special Funds (128)	458,828	449,297	15
Total Other Property and Investments	520,360	510,829	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	1,335,677	1,276,527	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)	505,377	506,664	23
Other Accounts Receivable (143)	0	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	72,800	206,750	26
Plant Materials and Operating Supplies (154)	0	0	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)	6,192	3,787	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
Total Current and Accrued Assets	1,920,046	1,993,728	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	107,945	107,945	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	317,277	272,893	42
Total Deferred Debits	425,222	380,838	43
TOTAL ASSETS AND OTHER DEBITS	35,357,210	33,553,690	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	8,196,773	5,803,507	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	24,822,367	25,387,259	5
Total Proprietary Capital	33,019,140	31,190,766	6
LONG-TERM DEBT			7
Bonds (221)	911,329	1,015,697	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	911,329	1,015,697	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	81,078	79,474	14
Payables to Municipality (233)	39,361	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	615,086	582,620	17
Interest Accrued (237)	3,661	4,063	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	127,719	14,498	20
Total Current and Accrued Liabilities	866,905	680,655	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	559,836	666,572	25
Total Deferred Credits	559,836	666,572	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	35,357,210	33,553,690	33

Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	43,493,657	0	0	0	2
	43,493,657	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	24,079,532				5
Utility Plant in Service - Contributed Plant (101.2)	22,102,894				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)					11
Total Utility Plant	46,182,426	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	7,483,893				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	6,206,951				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	13,690,844	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	32,491,582	0	0	0	27

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	6,959,288	0	0	0	6,959,288	1
Credits during year						2
Charged Depreciation Expense (403)	561,794				561,794	3
Depreciation Expense on Meters Charged to Sewer	48,028				48,028	4
Salvage	0				0	5
Total credits	609,822	0	0	0	609,822	6
Debits during year						7
Book Cost of Plant Retired	85,217				85,217	8
Cost of Removal	0				0	9
Total debits	85,217	0	0	0	85,217	10
Balance end of year (111.1)	7,483,893	0	0	0	7,483,893	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)	5,866,074	0	0	0	5,866,074	1
Credits during year						2
Charged Other Income Deductions (426)	340,877				340,877	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	340,877	0	0	0	340,877	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	6,206,951	0	0	0	6,206,951	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)			2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	0	0	9

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None				1
				2
Total	0		0	3
Unamortized premium on debt (251)				
None				4
				5
Total	0		0	6

Capital Paid in by Municipality (Acct. 200)

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

Description (a)	Amount (b)	
Balance first of year	5,803,507	1
TID 7 Contribution	600,405	2
TID 8 Contribution	1,792,861	3
Balance end of year	8,196,773	4

Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2005 REVENUE BONDS	06/15/2005	12/01/2025	4.20%	455,000	1
2009 REVENUE BONDS	11/12/2009	05/01/2029	2.67%	456,329	2
Total				911,329	3

Notes Payable & Miscellaneous Long-Term Debt

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

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

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	582,620	1
Charged water department expense	644,308	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	12,162	5
Total accruals and other credits	656,470	6
County, state and local taxes	582,620	7
Social Security taxes	39,088	8
PSC Remainder Assessment	2,296	9
Gross Receipts Tax		10
Total payments and other debits	624,004	11
Balance end of year	615,086	12

Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
2005 REVENUE BONDS	1,859	22,080	22,307	1,632	2
2009 REVENUE BONDS	2,204	12,525	12,700	2,029	3
Subtotal Bonds (221)	4,063	34,605	35,007	3,661	4
Advances from Municipality (223)	0	0	0	0	5
None				0	6
Subtotal Advances from Municipality (223)	0	0	0	0	7
Other Long-Term Debt (224)	0	0	0	0	8
None				0	9
Subtotal Other Long-Term Debt (224)	0	0	0	0	10
Notes Payable (231)	0	0	0	0	11
None				0	12
Subtotal Notes Payable (231)	0	0	0	0	13
Customer Deposits (235)	0	0	0	0	14
None				0	15
Subtotal Customer Deposits (235)	0	0	0	0	16
Total	4,063	34,605	35,007	3,661	17

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Other Investments (124)	0	1
SPECIAL ASSESSMENT RECEIVABLE	10,942	2
Total (Acct. 124)	10,942	3
Depreciation Fund (126)	0	4
Depreciation Fund	50,590	5
Total (Acct. 126)	50,590	6
Other Special Funds (128)	0	7
IMPACT FEE ACCOUNT	336,088	8
REDEMPTION ACCOUNT	32,740	9
RESERVE ACCOUNT	90,000	10
Total (Acct. 128)	458,828	11
Cash and Working Funds (131)	0	12
Cash	1,335,677	13
Total (Acct. 131)	1,335,677	14
Customer Accounts Receivable (142)	0	15
Water	505,377	16
Total (Acct. 142)	505,377	17
Other Accounts Receivable (143)	0	18
Sewer (Non-regulated)		19
Merchandising, jobbing and contract work		20
Total (Acct. 143)	0	21
Receivables from Municipality (145)	0	22
DUE FROM SEWER FOR JOINT METERING	72,800 *	23
Total (Acct. 145)	72,800	24
Interest and Dividends Receivable (171)	0	25
INTEREST RECEIVABLE	6,192	26
Total (Acct. 171)	6,192	27
Preliminary Survey and Investigation Charges (183)	0	28
PRELIMINARY SURVEY & INVESTIGATION CHARGES	107,945	29
Total (Acct. 183)	107,945	30
Miscellaneous Deferred Debits (186)	0	31
DEFERRED OUTFLOW - PENSION	301,859	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.

Regulatory liability - pensions	15,418	33
Total (Acct. 186)	317,277	34
Accounts Payable (232)	0	35
Accounts Payable	81,078	36
Total (Acct. 232)	81,078	37
Payables to Municipality (233)	0	38
Due to General Fund	39,361 *	39
Total (Acct. 233)	39,361	40
Miscellaneous Current and Accrued Liabilities (242)	0	41
ACCRUED WAGES	18,894	42
Net pension liability	108,825	43
Total (Acct. 242)	127,719	44
Other Deferred Credits (253)	0	45
Regulatory Liability	365,118	46
Compensated Absences	43,909	47
Deferred Inflows - Pensions	150,809	48
Total (Acct. 253)	559,836	49

Balance Sheet Detail - Other Accounts

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

Balance Sheet Detail - Other Accounts (Page F-22)

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Done

Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	22,822,064				22,822,064	2
Materials and Supplies	0				0	3
Less Average						4
Reserve for Depreciation (111.1)	7,221,590				7,221,590	5
Customer Advances for Construction					0	6
Regulatory Liability	410,757				410,757	7
Average Net Rate Base	15,189,717	0	0	0	15,189,717	8
Net Operating Income	-454,711				-454,711	9
Net Operating Income as a percent of Average Net Rate Base	-2.99%	N/A	N/A	N/A	-2.99%	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	456,396	0	0	0	456,396	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	91,278				91,278	5
Balance End of Year	365,118	0	0	0	365,118	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	2,197,232	2,317,394	2
Total Sales of Water	2,197,232	2,317,394	3
Other Operating Revenues			4
Forfeited Discounts (470)	14,174	12,899	5
Rents from Water Property (472)	27,567	26,764	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	28,229	18,927	8
Total Other Operating Revenues	69,970	58,590	9
Total Operating Revenues	2,267,202	2,375,984	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	128,436	109,779	12
Pumping Expenses (620-633)	446,209	504,845	13
Water Treatment Expenses (640-652)	132,981	90,066	14
Transmission and Distribution Expenses (660-678)	235,699	323,796	15
Customer Accounts Expenses (901-906)	46,679	43,057	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	525,807	415,874	18
Total Operation and Maintenance Expenses	1,515,811	1,487,417	19
Other Operating Expenses			20
Depreciation Expense (403)	561,794	539,351	21
Amortization Expense (404-407)			22
Taxes (408)	644,308	608,861	23
Total Other Operating Expenses	1,206,102	1,148,212	24
Total Operating Expenses	2,721,913	2,635,629	25
NET OPERATING INCOME	(454,711)	(259,645)	26

Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	4,878	242,644	854,944	10
Commercial (461.2)	459	127,015	327,913	11
Industrial (461.3)	23	82,754	158,980	12
Public Authority (461.4)	23	9,788	19,135	13
Multifamily Residential (461.5)	110	50,407	133,530	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	5,493	512,608	1,494,502	16
Private Fire Protection Service (462)	277		165,301	17
Public Fire Protection Service (463)	1		537,429	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	5,771	512,608	2,197,232	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

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

Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	537,429	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	537,429	5
Forfeited Discounts (470)		6
Customer late payment charges	14,174	7
Total Forfeited Discounts (470)	14,174	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	27,567	10
Total Rents from Water Property (472)	27,567	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	14,207 *	16
Bulk Meter Reading	14,022 *	17
Total Other Water Revenues (474)	28,229	18

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).

Other Operating Revenues (Water) (Page W-04)

Explain all amounts in Account 474 in excess of \$10,000.

Done

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)	68,365		68,365	54,201 *	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)		12,001	12,001	8,417	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)	12,718	6,501	19,219	21,413	7
Maintenance of Structures and Improvements (611)		23,961	23,961	18,860	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)			0	0	10
Maintenance of Wells and Springs (614)			0	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)		4,890	4,890	6,888	13
Total Source of Supply Expenses	81,083	47,353	128,436	109,779	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)		4,370	4,370	3,261	16
Fuel for Power Production (621)		943	943	2,134	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		193,401	193,401	184,095	19
Pumping Labor and Expenses (624)	83,855		83,855	74,897	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	25,656		25,656	21,884	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)		1,750	1,750	161,096 *	24
Maintenance of Structures and Improvements (631)		26,109	26,109	11,754 *	25
Maintenance of Power Production Equipment (632)		611	611	15,292 *	26
Maintenance of Pumping Equipment (633)		109,514	109,514	30,432 *	27
Total Pumping Expenses	109,511	336,698	446,209	504,845	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)		6,001	6,001	7,468	30
Chemicals (641)		35,727	35,727	29,600	31
Operation Labor and Expenses (642)		41,396	41,396	9,385 *	32
Miscellaneous Expenses (643)		4,615	4,615	1,408	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	8,189	18,113	26,302	22,660	36
Maintenance of Water Treatment Equipment (652)	17,233	1,707	18,940	19,545	37
Total Water Treatment Expenses	25,422	107,559	132,981	90,066	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)		4,938	4,938	4,367	40

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Storage Facilities Expenses (661)	8,191		8,191	11,149	41
Transmission and Distribution Lines Expenses (662)	11,417	3,238	14,655	13,905	42
Meter Expenses (663)	3,934	346	4,280	11,052	43
Customer Installations Expenses (664)	14,886	11,714	26,600	34,363	44
Miscellaneous Expenses (665)		38,629	38,629	14,132 *	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)		2,377	2,377	24,574 *	48
Maintenance of Distribution Reservoirs and Standpipes (672)			0	0	49
Maintenance of Transmission and Distribution Mains (673)	19,383	53,236	72,619	112,529 *	50
Maintenance of Services (675)	1,695	30,698	32,393	27,554	51
Maintenance of Meters (676)	699	4,160	4,859	5,345	52
Maintenance of Hydrants (677)	12,094	11,851	23,945	59,530 *	53
Maintenance of Miscellaneous Plant (678)	2,213		2,213	5,296	54
Total Transmission and Distribution Expenses	74,512	161,187	235,699	323,796	55
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)			0	0	57
Meter Reading Expenses (902)	2,045		2,045	2,168	58
Customer Records and Collection Expenses (903)	22,526	8,291	30,817	31,158	59
Uncollectible Accounts (904)			0	175	60
Miscellaneous Customer Accounts Expenses (905)		13,817	13,817	9,556	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	24,571	22,108	46,679	43,057	63
SALES EXPENSES					
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					
Administrative and General Salaries (920)	231,260		231,260	201,436	68
Office Supplies and Expenses (921)		5,052	5,052	5,873	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		14,086	14,086	8,591	71
Property Insurance (924)		44,372	44,372	39,953	72
Injuries and Damages (925)		1,200	1,200	0	73
Employee Pensions and Benefits (926)		212,533	212,533	145,854 *	74
Regulatory Commission Expenses (928)			0	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		1,129	1,129	1,159	77
Rents (931)			0	0	78
Maintenance of General Plant (932)		16,175	16,175	13,008	79
Total Administrative and General Expenses	231,260	294,547	525,807	415,874	80

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	546,359	969,452	1,515,811	1,487,417	81

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- Class C and class D report all expenses in Other Expense (column c)

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 15% and \$10,000 higher or lower than the Last Year amount. Please see the help document for examples.

601 - Increase is due to one employee on extended sick leave in 2019. This account is for authorized time off.

630 - Decrease from 2018 is due to prior year costs for engineering and construction of Well #3 rehab and filter bed.

631 - Increase from 2018 is due to the completion of Well #3 rehab, dehumidifier and venting in 2019.

632 - Decrease from 2018 is due to repairs needed to Well #11 in 2018 for the burnt temp sensor and block heater.

633 - Increased costs in 2019 were due to focused work being done on well 4 rehab with CTW corp.

642 - Increase from 2018 is due to increase in water sampling due to UCMR4 regulations.

665 - Increase from 2018 is due to rehab of well 4, higher usage at wells 3 & 11 that are subject to MMSD User Fees.

671 - Decrease from 2018 is due to prior year project costs related to the Water Hydraulic Model with Village GIS done by Ruckert & Mielke which was done in 2018.

673 - Decrease from 2018 is due to increased costs related to repairs with water main breaks in 2018 and fixing street, curb, gutter and driveways.

677 - Decrease from 2018 is due to less hydrant work being needed as the 2018 project of Country Aire/Mequon Rd required moving of hydrants for road work.

926 - Increase from 2018 is due a correction to get the GASB 68 regulatory liability to the balance that should be reported dating back to 2015.

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	615,086	582,620	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	12,162	11,593	2
Net Property Tax Equivalent	602,924	571,027	3
Social Security	39,088	35,533	4
PSC Remainder Assessment	2,296	2,301	5
Total Tax Expense	644,308	608,861	6

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: WASHINGTON(1)

SUMMARY OF TAX RATES			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.000000	12. Local Tax Rate	mills	4.682327
2. County Tax Rate	mills	2.296401	13. Combined School Tax Rate	mills	10.804231
3. Local Tax Rate	mills	4.682327	14. Other Tax Rate - Local	mills	0.000000
4. School Tax Rate	mills	9.619286	15. Total Local & School Tax Rate	mills	15.486558
5. Vocational School Tax Rate	mills	1.184945	16. Total Tax Rate	mills	17.782959
6. Other Tax Rate - Local	mills	0.000000	17. Ratio of Local and School Tax to Total	dec.	0.870865
7. Other Tax Rate - Non-Local	mills	0.000000	18. Total Tax Net of State Credit	mills	16.262853
8. Total Tax Rate	mills	17.782959	19. Net Local and School Tax Rate	mills	14.162751
9. Less: State Credit	mills	1.520106	20. Utility Plant, Jan 1	\$	43,493,657
11. Net Tax Rate	mills	16.262853	21. Materials & Supplies	\$	0
			22. Subtotal	\$	43,493,657
			23. Less: Plant Outside Limits	\$	0
			24. Taxable Assets	\$	43,493,657
			25. Assessment Ratio	dec.	0.998533
			26. Assessed Value	\$	43,429,852
			27. Net Local and School Tax Rate	mills	14.162751
			28. Tax Equiv. Computed for Current Year	\$	615,086

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION		
1. Utility Plant, Jan 1	\$	43,493,657
2. Materials & Supplies	\$	0
3. Subtotal	\$	43,493,657
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	43,493,657
6. Assessed Value	\$	43,429,852
7. Tax Equiv. Computed for Current Year	\$	615,086
8. Tax Equivalent per 1994 PSC Report	\$	352,393
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	615,086

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	135,915				135,915	7
Structures and Improvements (311)	19,796				19,796	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	992,740				992,740	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	1,148,451	0	0	0	1,148,451	14
PUMPING PLANT						15
Land and Land Rights (320)	1,000				1,000	16
Structures and Improvements (321)	612,398				612,398	17
Other Power Production Equipment (323)	124,739				124,739	18
Electric Pumping Equipment (325)	715,227	183,346			898,573 *	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	14,180				14,180	21
Total Pumping Plant	1,467,544	183,346	0	0	1,650,890	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	1,639,251				1,639,251	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	1,129,635	15,030	12,607		1,132,058	28
Total Water Treatment Plant	2,768,886	15,030	12,607	0	2,771,309	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	3,535				3,535	31
Structures and Improvements (341)	1,442				1,442	32
Distribution Reservoirs and Standpipes (342)	2,362,906	7,000			2,369,906	33
Transmission and Distribution Mains (343)	9,154,453	2,052,296		(173,834)	11,032,915 *	34
Services (345)	997,335	137,890			1,135,225 *	35
Meters (346)	1,719,986	95,100	42,155		1,772,931 *	36

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)		
Hydrants (348)	855,601	171,506	2,000		1,025,107 *	37	
Other Transmission and Distribution Plant (349)	55,388				55,388	38	
Total Transmission and Distribution Plant	15,150,646	2,463,792	44,155	(173,834)	17,396,449	39	
GENERAL PLANT							40
Land and Land Rights (389)	0				0	41	
Structures and Improvements (390)	31,930				31,930	42	
Office Furniture and Equipment (391)	31,443				31,443	43	
Computer Equipment (391.1)	165,371				165,371	44	
Transportation Equipment (392)	414,205	56,388	28,455		442,138 *	45	
Stores Equipment (393)	0				0	46	
Tools, Shop and Garage Equipment (394)	7,241	10,560			17,801	47	
Laboratory Equipment (395)	17,520				17,520	48	
Power Operated Equipment (396)	95,945				95,945	49	
Communication Equipment (397)	14,011	44,870			58,881	50	
SCADA Equipment (397.1)	154,980				154,980	51	
Miscellaneous Equipment (398)	96,424				96,424	52	
Total General Plant	1,029,070	111,818	28,455	0	1,112,433	53	
Total utility plant in service directly assignable	21,564,597	2,773,986	85,217	(173,834)	24,079,532	54	
Common Utility Plant Allocated to Water Department	0				0	55	
TOTAL UTILITY PLANT IN SERVICE	21,564,597	2,773,986	85,217	(173,834)	24,079,532	56	

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

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

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

Additions for one or more accounts exceed \$50,000, please explain. If applicable, provide construction authorization and PSC docket number.

325 - Addition was for Auxiliary Fire Pump purchased and installed.

343 - Additions over \$50,000 in 2019 were for Park Avenue (\$101,688), Goldendale Rd and Gateway Crossing (\$1,945,335).

345 - Additions over \$50,000 in 2019 were for Park Avenue (\$69,763).

346 - Over 500 meters were purchased in 2019.

348 - Additions over \$50,000 in 2019 were for Goldendale Rd and Gateway Crossing (\$147,641).

392 - purchase of a 2019 Chevy Silverado with Casper Top Service Body.

General Footnote

Adjustment in 2019 is due to mains that were added in 2018 originally though to be Utility financed. In 2019 it was determined that this was actually contributed so the cost is moved.

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	385,000				385,000	33
Transmission and Distribution Mains (343)	17,495,314			173,834	17,669,148	34
Services (345)	2,274,264				2,274,264	35
Meters (346)	0				0	36

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	1,774,482				1,774,482	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	21,929,060	0	0	173,834	22,102,894	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	21,929,060	0	0	173,834	22,102,894	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	21,929,060	0	0	173,834	22,102,894	56

Water Utility Plant in Service - Plant Financed by Contributions

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

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

General Footnote

Adjustment in 2019 is due to mains that were added in 2018 originally though to be Utility financed. In 2019 it was determined that this was actually contributed so the cost is moved.

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- 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 in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	7,890	3.20%	633					8,523	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	464,638	2.90%	28,789					493,427	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	472,528		29,422	0	0	0	0	501,950	8
PUMPING PLANT									9
Structures and Improvements (321)	336,103	3.20%	19,597					355,700	10
Other Power Production Equipment (323)	54,856	4.40%	5,489					60,345	11
Electric Pumping Equipment (325)	367,846	4.40%	35,504				30,841	434,191 *	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	14,180	4.40%						14,180	14
Total Pumping Plant	772,985		60,590	0	0	0	30,841	864,416	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	423,603	3.20%	52,456				8,767	484,826 *	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	697,256	6.00%	67,851	12,607				752,500	20
Total Water Treatment Plant	1,120,859		120,307	12,607	0	0	8,767	1,237,326	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	1,060	3.20%	46					1,106	23
Distribution Reservoirs and Standpipes (342)	943,701	1.90%	44,962				8,128	996,791 *	24
Transmission and Distribution Mains (343)	1,054,119	1.30%	131,218					1,185,337	25
Services (345)	361,138	2.90%	30,922					392,060	26
Meters (346)	1,049,766	5.50%	96,055	42,155			38,170	1,141,836 *	27

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- 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 in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	177,732	2.20%	20,688	2,000			8,250	204,670 *	28
Other Transmission and Distribution Plant (349)	55,387	5.00%						55,387	29
Total Transmission and Distribution Plant	3,642,903		323,891	44,155	0	0	54,548	3,977,187	30
GENERAL PLANT									31
Structures and Improvements (390)	24,294	2.90%	926					25,220	32
Office Furniture and Equipment (391)	18,501	5.80%	1,824					20,325	33
Computer Equipment (391.1)	162,111	26.70%					3,260	165,371 *	34
Transportation Equipment (392)	270,664	13.30%	56,973	28,455			34,607	333,789 *	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	6,648	5.80%	726					7,374	37
Laboratory Equipment (395)	7,195	5.80%	1,016					8,211	38
Power Operated Equipment (396)	95,945	7.50%						95,945	39
Communication Equipment (397)	14,011	15.00%	5,467					19,478	40
SCADA Equipment (397.1)	144,982	9.20%	3,086				6,912	154,980 *	41
Miscellaneous Equipment (398)	66,726	5.80%	5,593					72,319	42
Total General Plant	811,077		75,611	28,455	0	0	44,779	903,012	43
Total accum. prov. directly assignable	6,820,352		609,821	85,217	0	0	138,935	7,483,891	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	6,820,352		609,821	85,217	0	0	138,935	7,483,891	46

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- 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 in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality (Page W-10)

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

Adjustments were made in 2019 to properly reflect accumulated depreciation recorded on the Village's general ledger.

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- 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 in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		0	0	0	0	0	0	8
PUMPING PLANT									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	0		0	0	0	0	0	0	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	0		0	0	0	0	0	0	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	113,383	1.90%	7,315					120,698	24
Transmission and Distribution Mains (343)	4,001,896	1.30%	228,569					4,230,465	25
Services (345)	1,059,967	2.90%	65,954					1,125,921	26
Meters (346)	0							0	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- 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 in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	690,828	2.20%	39,039					729,867	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	5,866,074		340,877	0	0	0	0	6,206,951	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	0							0	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	0							0	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	0		0	0	0	0	0	0	43
Total accum. prov. directly assignable	5,866,074		340,877	0	0	0	0	6,206,951	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	5,866,074		340,877	0	0	0	0	6,206,951	46

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					15,000	7,267	7,337	8,493	618	2,665	41,380	1	
8.000						10,813	48,649	80,806	56,812	22,553	219,633	2	
10.000							1,568		417	919	2,904	3	
12.000							15,405	40,477	65,061	36,248	15,209	172,400	4
16.000					12,000	16,944	7,883	20,265	3,352	14,805	75,249	5	
Total	0	0	0	0	27,000	50,429	105,914	174,625	97,447	56,151	511,566	6	

Describe source of information used to develop data:
PSC Water Main Additions, Village GIS System and Assets Management Detail

Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January	51,999		51,999				51,999	1
February	47,413		47,413				47,413	2
March	52,259		52,259				52,259	3
April	51,374		51,374				51,374	4
May	57,194		57,194				57,194	5
June	55,265		55,265				55,265	6
July	61,312		61,312				61,312	7
August	60,690		60,690				60,690	8
September	66,610		66,610				66,610	9
October	51,000		51,000				51,000	10
November	49,858		49,858				49,858	11
December	43,882		43,882				43,882	12
TOTAL	648,856	0	648,856	0	0	0	648,856	13

Water Audit and Other Statistics

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

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	648,856
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	648,856
Less: Gallons (000s) sold to retail customers (billed, metered)	512608
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0
Gallons (000s) of Non-Revenue Water	136,248
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	37,841
Subtotal: Unbilled Authorized Consumption	37,841
Total Water Loss	98,407
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0
Gallons (000s) estimated due to data and billing errors	0
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	0
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	2,300
Gallons (000s) estimated due to unreported and background leakage	96,107
Subtotal Real Losses (leakage)	98,407
Non-Revenue Water as percentage of net water supplied	21%
Total Water Loss as percentage of net water supplied	15%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	3,039
Date of maximum	09/06/2019
Cause of maximum	
HIGH DEMAND	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	1,001
Date of minimum	12/26/2019
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,522,330
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	7
Number of service breaks repaired this year	3

Sources of Water Supply - Well Information

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

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
11	WJ910	1,500	15	1,008,000	Yes	1
2	245	342	15	745,000	Yes	2
3	246	865	14	963,000	Yes	3
4	247	1,271	10	520,000	Yes	4
5	277	405	12	596,000	Yes	5
7	169	400	16	584,000	Yes	6
				4,416,000		7

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)	
#1	AUXILIARY FIRE PUMP #1	Standby	Distribution	2019	Vertical Turbine	2,400	2019	Electric	100	1
#11	WELL #11	Primary	Distribution	2010	Vertical Turbine	1,080	2018	Electric	200	2
#3	WELL #3	Primary	Distribution	2018	Vertical Turbine	750	2018	Electric	150	3
#4	WELL #4	Primary	Distribution	2015	Vertical Turbine	420	2004	Electric	150	4
#5	WELL #5	Primary	Distribution	2013	Vertical Turbine	825	2007	Electric	75	5
#7	WELL #7	Primary	Distribution	2014	Vertical Turbine	1,200	2018	Electric	100	6
WELL #2	WELL #2	Primary	Distribution	2016	Vertical Turbine	500	2006	Electric	50	7

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)	
TOWER #1	1	1991	Elevated Tank	Steel	135	500,000	1
TOWER #2	2	1990	Elevated Tank	Steel	135	500,000	2
TOWER #3	3	2003	Elevated Tank	Steel	190	1,000,000	3

Water Treatment Plant

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
TOWER #1	1991		_ Ultraviolet Light _ Liquid Chlorine _ Gas Chlorine _ Ozone _ Other x None	x Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal x Radium Removal _ Other	Yes	WELL #3/#11	1
TOWER #2	1990		_ Ultraviolet Light _ Liquid Chlorine _ Gas Chlorine _ Ozone _ Other x None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Other	Yes	WELL HOUSE	2
TOWER #3	2003		_ Ultraviolet Light _ Liquid Chlorine _ Gas Chlorine _ Ozone _ Other x None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Other	Yes	WELL HOUSE	3

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	6	7,491				7,491	1
Other Plastic	Distribution	6	33,889				33,889	2
Other Metal	Distribution	8	1,059				1,059	3
Other Plastic	Distribution	8	217,492	1,082			218,574	4
Other Plastic	Distribution	10	2,904				2,904	5
Asbestos-Cement (Transite)	Distribution	12	2,618				2,618	6
Other Metal	Distribution	12	8,595				8,595	7
Other Plastic	Distribution	12	159,982	1,205			161,187	8
Other Metal	Distribution	16	40,978				40,978	9
Other Plastic	Distribution	16	24,488	9,783			34,271	10
Total Within Municipality			499,496	12,070			511,566	11
Total Utility			499,496	12,070			511,566	12

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- Report all pipe larger than 72" in diameter in the 72" category.

Water Mains (Page W-21)

Added During Year total is greater than zero, please explain financing following the criteria listed in the schedule headnotes.

A portion of the mains were financed by the utility while other mains were financed by TID #7 and TID #8. No mains were assessed against property owners.

Utility-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
HDPE	0.750				201	201		1
Other Metal	0.750	201			(201)	0		2
HDPE	1.000		7		2,899	2,906		3
Other Metal	1.000	2,899			(2,899)	0		4
HDPE	1.250		1		386	387		5
Other Metal	1.250	80			(80)	0		6
Other Plastic	1.250	306			(306)	0		7
HDPE	1.500		24		419	443		8
Other Metal	1.500	140			(140)	0		9
Other Plastic	1.500	279			(279)	0		10
HDPE	2.000		2		507	509		11
Other Metal	2.000	416			(416)	0		12
Other Plastic	2.000	91	0		(91)	0		13
Other Metal	4.000	5			(5)	0		14
Other Plastic	4.000	10			(10)	0		15
PVC	4.000				15	15		16
Other Metal	6.000	4			(4)	0		17
Other Plastic	6.000	136			(136)	0		18
PVC	6.000		3		140	143		19
Other Metal	8.000	9			(9)	0		20
Other Plastic	8.000	17	0		(17)	0		21
PVC	8.000		2		26	28		22
Other Plastic	10.000	2			(2)	0		23
PVC	10.000		1		2	3		24
Other Plastic	12.000	1	0		(1)	0		25
PVC	12.000		5		1	6		26
Utility Total		4,596	45		0	4,641		27

Utility-Owned Water Service Lines

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

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

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

22 services were financed by the utility and 7 were financed by TID #7 and TID #8.

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

In evaluating service lines in other metal, the Village allocated the classification to proper categories. Adjustments net to zero in total.

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

All utility owned services were in use at year-end.

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)	Additional Meters (q)	In Stock (r)	Total (s)	
5/8	5,818	500	498	2	5,822	479	4,954	259	3	7	3				9	23	564	5,822	* 1
1	182	10	4	2	190	3	2	103	5	10	37				5	18	10	190	2
1 1/2	250		1	1	250	75		64	6	7	83				1	7	82	250	3
2	104		2		102	14		33	5	4	9					3	48	102	4
3	49		1		48	31		11	4	2	3				5		23	48	5
4	5		1		4	2		1	1								2	4	6
6	6		1		5	4			1	1					3			5	* 7
8	3		1	4	6	6									6			6	8
Total	6,417	510	509	9	6,427	614	4,956	471	25	31	135				29	51	729	6,427	9

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: 6424)
- Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 3)
- Other

Meters

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

Meters

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

Meters (Page W-23)

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

Corrections due to the addition of Well House and Hydrant Meters that hadn't been previously accounted for, plus audit and inventory adjustments

Wisconsin Administrative Code requires that meters 6 inches and larger be tested or replaced every year. You did not meet these requirements. Please explain your program for testing and replacing meters.

Well #4 was offline for rehab so no testing done on the 6 inch meter in 2019.

Hydrants and Distribution System Valves

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	1				1 *	1
Fire - Within Municipality	1,356	27	1		1,382	2
Total Fire Hydrants	1,357	27	1	0	1,383	3
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	1,333
Number of Distribution System Valves end of year	4,682
Number of Distribution Valves operated during Year	116

Hydrants and Distribution System Valves

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

Hydrants and Distribution System Valves (Page W-25)

If a value is reported for Hydrants Outside the Municipality, then value should also be reported on schedule W-07 - Water Property Tax Equivalent - Detail, Plant Outside Limits.

The hydrant has been confirmed to be outside the limits and that the utility would work in 2020 to identify any other assets and estimate the value to be included in the PILOT calculation in the future.

List of All Station and Wholesale Meters

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

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	Well #2 W153 N11371 Potomoc Cr	Magnetic	06/11/2019	1
Station Meter	6	Well #4 N106 W16730 Old Farm	Magnetic	06/11/2019	2
Station Meter	8	Well #11 N112 W13575 Mequon Rd	Magnetic	06/11/2019	3
Station Meter	8	Well #3 W180 N11625 River Lane	Magnetic	06/11/2019	4
Station Meter	8	Well #5 W168 N11301 Western	Magnetic	06/11/2019	5
Station Meter	8	Well #7 W168 N11283 Western	Magnetic	06/11/2019	6

Water Conservation Programs

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

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	0	0	0	5
Customer Incentives				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
Total Customer Incentives	0	0	0	18
TOTAL CONSERVATION	0	0	0	19

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Germantown (Village) **	5,460	1
Total - Washington County	5,460	2
Menomonee Falls (Village)	33	3
Total - Waukesha County	33	4
Total - Customers Served	5,493	5
Total - Outside Muni Boundary	33	6
Total - Within Muni Boundary **	5,460	7

** = *Within municipal boundary*

Privately-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Other Metal	0.750	2			(2)	0			1
Unknown - Does Not Contain Lead	0.750				2	2			2
HDPE	1.000		7			7			3
Other Metal	1.000	2,506			(2,506)	0			4
Unknown - Does Not Contain Lead	1.000				2,506	2,506			5
HDPE	1.250		1			1			6
Other Metal	1.250	360			(360)	0			7
Unknown - Does Not Contain Lead	1.250				360	360			8
Other Metal	1.500	201			(201)	0			9
Unknown - Does Not Contain Lead	1.500				201	201			10
Other Metal	2.000	400			(400)	0			11
PVC	2.000		1			1			12
Unknown - Does Not Contain Lead	2.000				400	400			13
Other Metal	4.000	5			(5)	0			14
Unknown - Does Not Contain Lead	4.000				5	5			15
Other Metal	6.000	72			(72)	0			16
PVC	6.000		3			3			17
Unknown - Does Not Contain Lead	6.000				72	72			18
Other Metal	8.000	14			(14)	0			19
PVC	8.000		1			1			20
Unknown - Does Not Contain Lead	8.000				14	14			21
Other Metal	10.000	2			(2)	0			22
PVC	10.000		1			1			23
Unknown - Does Not Contain Lead	10.000				2	2			24
Other Metal	12.000	1			(1)	0			25
PVC	12.000		2			2			26
Unknown - Does Not Contain Lead	12.000				1	1			27
Utility Total		3,563	16		0	3,579			28