



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

FOND DU LAC WATER UTILITY

PO BOX 150
FOND DU LAC, WI 54936-0150

For the Year Ended: DECEMBER 31, 2018

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.

I **Eileen M Baus, Senior Accountant** of **FOND DU LAC WATER UTILITY**, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **3/29/2019**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

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Title: SENIOR ACCOUNTANT

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FOND DU LAC, WI 54936-0150

Phone: (920) 322-3454

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Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: TRAVIS KLOETZKE

Title: WATER UTILITY GENERAL MANAGER

Mailing Address: PO BOX 150
FOND DU LAC, WI 54936-0150

Phone: (920) 322-3682

Email Address: tkloetzke@fdl.wi.gov

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

Name: KARYN MERKEL

Title: CITY COUNCIL PRESIDENT

Mailing Address: PO BOX 150
FOND DU LAC, WI 54936-0150

Phone: (920) 322-3407

Email Address: kmerkel@fdl.wi.gov

Contact person for cybersecurity issues and events

Name: KATHRYN DUVENEK

Title: ACTING IT DIRECTOR

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FOND DU LAC, WI 54936-0150

Phone: (920) 322-3603

Email Address: kduvenek@fdl.wi.gov

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: 07/30/2018

Period covered by most recent audit: January 1, 2017 - December 31, 2017

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

Name: BRYAN GRUENWALD

Title: SHAREHOLDER

Organization Name: SCHENK SC

USPS Address: 712 RIVERFRONT DR SUITE 301

City State Zip SHEBOYGAN, WI 53081

Telephone: (920) 803-3147

Email Address: bryan.grunewald@claconnect.com

Identification and Ownership - Contract Operations

Do you have any contracts?

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

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	12,874,849	12,691,128	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	3,983,254	3,934,808	4
Depreciation Expense (403)	2,804,547	2,792,260	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,930,528	1,929,161	7
Total Operating Expenses	8,718,329	8,656,229	8
Net Operating Income	4,156,520	4,034,899	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	4,156,520	4,034,899	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	3,457	15,824	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	89,676	39,525	16
Miscellaneous Nonoperating Income (421)	0	0	17
Total Other Income	93,133	55,349	18
Total Income	4,249,653	4,090,248	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(39,766)	(39,766)	21
Other Income Deductions (426)	161,162	161,522	22
Total Miscellaneous Income Deductions	121,396	121,756	23
Income Before Interest Charges	4,128,257	3,968,492	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	1,247,471	1,332,981	26
Amortization of Debt Discount and Expense (428)			27
Amortization of Premium on Debt--Cr. (429)	23,717	23,717	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	1,223,754	1,309,264	32
Net Income	2,904,503	2,659,228	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	42,495,458	39,836,230	35
Balance Transferred from Income (433)	2,904,503	2,659,228	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)	45,399,961	42,495,458	41

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	12,874,849		12,874,849	3
Total (Acct. 400)	12,874,849	0	12,874,849	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	3,983,254		3,983,254	6
Total (Acct. 401-402)	3,983,254	0	3,983,254	7
Depreciation Expense (403)	0	0	0	8
Derived	2,804,547		2,804,547	9
Total (Acct. 403)	2,804,547	0	2,804,547	10
Amortization Expense (404-407)	0	0	0	11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)	0	0	0	14
Derived	1,930,528		1,930,528	15
Total (Acct. 408)	1,930,528	0	1,930,528	16
TOTAL UTILITY OPERATING INCOME	4,156,520	0	4,156,520	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	3,457	0	3,457	20
Total (Acct. 415-416)	3,457	0	3,457	21
Interest and Dividend Income (419)	0	0	0	22
INTEREST ON INVESTMENTS	89,194		89,194	23
INTEREST ON SPECIAL ASSESSMENTS	261		261	24
INTEREST ON WELL ESCROW ACCOUNTS	221		221	25
Total (Acct. 419)	89,676	0	89,676	26
Miscellaneous Nonoperating Income (421)	0	0	0	27
Contributed Plant - Water			0	28
Impact Fees - Water			0	29
Total (Acct. 421)	0	0	0	30
TOTAL OTHER INCOME	93,133	0	93,133	31
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	32
Miscellaneous Amortization (425)	0	0	0	33
Regulatory Liability (253) Amortization	(39,766)		(39,766)	34
Total (Acct. 425)	(39,766)	0	(39,766)	35
Other Income Deductions (426)	0	0	0	36
Depreciation Expense on Contributed Plant - Water		161,162	161,162	37
Total (Acct. 426)	0	161,162	161,162	38
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(39,766)	161,162	121,396	39
INTEREST CHARGES	0	0	0	40

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Interest on Long-Term Debt (427)	0	0	0	41
Derived	1,247,471		1,247,471	42
Total (Acct. 427)	1,247,471	0	1,247,471	43
Amortization of Premium on Debt--Cr. (429)	0	0	0	44
REVENUE BOND DISCOUNT AND ISSUE COSTS	23,717		23,717	45
Total (Acct. 429)	23,717	0	23,717	46
Interest on Debt to Municipality (430)	0	0	0	47
Derived	0		0	48
Total (Acct. 430)	0	0	0	49
Other Interest Expense (431)	0	0	0	50
Derived	0		0	51
Total (Acct. 431)	0	0	0	52
TOTAL INTEREST CHARGES	1,223,754	0	1,223,754	53
NET INCOME	3,065,665	(161,162)	2,904,503	54
EARNED SURPLUS	0	0	0	55
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	56
Derived	35,398,474	7,096,984	42,495,458	57
Total (Acct. 216)	35,398,474	7,096,984	42,495,458	58
Balance Transferred from Income (433)	0	0	0	59
Derived	3,065,665	(161,162)	2,904,503	60
Total (Acct. 433)	3,065,665	(161,162)	2,904,503	61
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	38,464,139	6,935,822	45,399,961	62

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)	3,457				3,457	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)	3,457	0	0	0	3,457	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	12,874,849				12,874,849	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	4,270				4,270	5
Revenues subject to Wisconsin Remainder Assessment	12,870,579	0	0	0	12,870,579	6

Distribution of Total Payroll

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	825,104	48,865	873,969	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	48,865	(48,865)	0	18
All other accounts			0	19
Total Payroll	873,969	0	873,969	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	18.0	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	117,804,956	115,200,951	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	39,011,132	36,185,587	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	78,793,824	79,015,364	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	76,138	76,138	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)	60,790	61,825	12
Sinking Funds (125)	4,121,844	4,267,344	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	4,258,772	4,405,307	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	1,840,688	1,323,971	18
Special Deposits (134)	89,605	89,384	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,865,399	2,027,995	23
Other Accounts Receivable (143)	6,198	6,660	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	79,860	60,175	26
Plant Materials and Operating Supplies (154)	566,634	590,170	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	3,713	31
Interest and Dividends Receivable (171)	199	519	32
Accrued Utility Revenues (173)	1,790,740	1,782,760	33
Miscellaneous Current and Accrued Assets (174)	183,501	0	34
Total Current and Accrued Assets	6,422,824	5,885,347	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	409,562	509,732	42
Total Deferred Debits	409,562	509,732	43
TOTAL ASSETS AND OTHER DEBITS	89,884,982	89,815,750	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)	3,909,796	3,524,253	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	45,399,961	42,495,458	5
Total Proprietary Capital	49,309,757	46,019,711	6
LONG-TERM DEBT			7
Bonds (221)	18,325,000	20,025,000	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	18,440,988	20,128,892	10
Total Long-Term Debt	36,765,988	40,153,892	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	648,347	477,163	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	1,600	1,600	16
Taxes Accrued (236)	1,942,047	1,945,017	17
Interest Accrued (237)	330,033	352,535	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	150,411	202,770	20
Total Current and Accrued Liabilities	3,072,438	2,979,085	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	110,679	134,396	23
Customer Advances for Construction (252)	50,000	50,000	24
Other Deferred Credits (253)	576,120	478,666	25
Total Deferred Credits	736,799	663,062	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	89,884,982	89,815,750	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	115,200,951	0	0	0	2
	115,200,951	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	107,902,834				5
Utility Plant in Service - Contributed Plant (101.2)	9,902,122				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	117,804,956	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)	36,286,135				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,724,997				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	39,011,132	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	78,793,824	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)	33,536,400	0	0	0	33,536,400	1
Credits during year						2
Charged Depreciation Expense (403)	2,804,547				2,804,547	3
Depreciation Expense on Meters Charged to Sewer	196,950				196,950	4
Salvage	0				0	5
Clearing Accts-General, Transportation, Backhoe	78,895				78,895	6
Total credits	3,080,392	0	0	0	3,080,392	7
Debits during year						8
Book Cost of Plant Retired	262,576				262,576	9
Cost of Removal	68,081				68,081	10
Total debits	330,657	0	0	0	330,657	11
Balance end of year (111.1)	36,286,135	0	0	0	36,286,135	12

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	2,649,187	0	0	0	2,649,187	1
Credits during year						2
Charged Other Income Deductions (426)	161,162				161,162	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	161,162	0	0	0	161,162	6
Debits during year						7
Book Cost of Plant Retired	25,749				25,749	8
Cost of Removal	59,603				59,603	9
Total debits	85,352	0	0	0	85,352	10
Balance end of year (111.2)	2,724,997	0	0	0	2,724,997	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
Cost of Test Wells	71,971			71,971	2
USGS Wells	4,167			4,167	3
Total Nonutility Property (121)	76,138	0	0	76,138	4
Less accum. prov. depr. & amort. (122)	0			0	5
Net Nonutility Property	76,138	0	0	76,138	6

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)	566,634	590,170	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	566,634	590,170	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
\$4,325,000 REVENUE BONDS	5,042	429	23,529	5
\$5,275,000 REVENUE BONDS	18,675	429	87,150	6
None				7
Total	23,717		110,679	8

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	3,524,253	1
TID 10 FOX RIDGE DR EXPANSION	385,543 *	2
Balance end of year	3,909,796	3

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.

Capital Paid in by Municipality (Acct. 200) (Page F-15)

General Footnote

Water mains and hydrants for the Fox Ridge Dr expansion financed by TID 10.

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)	
\$11,650,000 WATER WORKS SYSTEM REVENUE BONDS	03/01/2010	09/01/2029	4.63%	9,550,000	1
\$4,325,000 WATER WORKS SYSTEM REVENUE BONDS	10/01/2013	09/01/2023	3.05%	1,600,000	2
\$5,275,000 WATER WORKS SYSTEM REVENUE BOND	07/09/2014	09/01/2023	3.30%	3,575,000	3
\$6,025,000 WATER WORKS SYSTEM REVENUE BONDS	10/01/2011	09/01/2029	4.03%	3,600,000	4
Total				18,325,000	5

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					1
2008 SAFE DRINKING WATER LOAN	01/01/2008	05/01/2027	2.37%	11,535,732	2
2010 SAFE DRINKING WATER LOAN	01/01/2010	05/01/2029	2.20%	6,905,256	3
Total for Account 224				18,440,988	4

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	1,945,017	1
Charged water department expense	1,930,528	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	92,065	5
Total accruals and other credits	2,022,593	6
County, state and local taxes	1,945,017	7
Social Security taxes	67,824	8
PSC Remainder Assessment	12,722	9
Gross Receipts Tax		10
Total payments and other debits	2,025,563	11
Balance end of year	1,942,047	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
\$11,650,000 REVENUE BONDS	151,554	450,329	454,663	147,220	2
\$4,325,000 REVENUE BONDS	26,166	72,500	78,500	20,166	3
\$5,275,000 REVEUNUE BONDS	43,750	128,083	131,250	40,583	4
\$6,025,000 REVENUE BONDS	53,773	158,819	161,319	51,273	5
Subtotal Bonds (221)	275,243	809,731	825,732	259,242	6
Advances from Municipality (223)	0	0	0	0	7
None				0	8
Subtotal Advances from Municipality (223)	0	0	0	0	9
Other Long-Term Debt (224)	0	0	0	0	10
2008 SAFE DRINKING WATER LOAN PROGRAM	49,957	281,794	286,280	45,471	11
2010 SAFE DRINKING WATER LOAN PROGRAM	27,335	155,946	157,961	25,320	12
Subtotal Other Long-Term Debt (224)	77,292	437,740	444,241	70,791	13
Notes Payable (231)	0	0	0	0	14
None				0	15
Subtotal Notes Payable (231)	0	0	0	0	16
Customer Deposits (235)	0	0	0	0	17
None				0	18
Subtotal Customer Deposits (235)	0	0	0	0	19
Total	352,535	1,247,471	1,269,973	330,033	20

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Other Investments (124)	0	1
SPECIAL ASSESSMENTS	60,790	2
Total (Acct. 124)	60,790	3
Sinking Funds (125)	0	4
\$11,650,000 REVENUE BONDS	1,361,994	5
\$4,325,000 REVENUE BONDS	720,606	6
\$5,275,000 REVENUE BONDS	946,583	7
\$6,025,000 REVENUE BONDS	1,092,661	8
Total (Acct. 125)	4,121,844	9
Cash and Working Funds (131)	0	10
Cash	1,840,688	11
Total (Acct. 131)	1,840,688	12
Special Deposits (134)	0	13
WELL ESCROW ACCOUNTS	89,605	14
Total (Acct. 134)	89,605	15
Customer Accounts Receivable (142)	0	16
Water	1,865,399	17
Total (Acct. 142)	1,865,399	18
Other Accounts Receivable (143)	0	19
Sewer (Non-regulated)		20
Merchandising, jobbing and contract work		21
SALES OF MATERIALS OTHER THAN CUSTOMERS	6,198	22
Total (Acct. 143)	6,198	23
Receivables from Municipality (145)	0	24
CUSTOMER ACCOUNTS RECEIVABLE-DELINQUENT TAX ROLL	79,860 *	25
Total (Acct. 145)	79,860	26
Interest and Dividends Receivable (171)	0	27
Interest Receivable-Tax Roll	199	28
Total (Acct. 171)	199	29
Accrued Utility Revenues (173)	0	30
Unbilled Income	1,790,740	31
Total (Acct. 173)	1,790,740	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.

Miscellaneous Current and Accrued Assets (174)	0	33
NET PENSION ASSET - GASB 68	183,501	34
Total (Acct. 174)	183,501	35
Miscellaneous Deferred Debits (186)	0	36
Deferred Outflows - GASB 68	339,567	37
Regulatory Asset -GASB 68	69,995	38
Total (Acct. 186)	409,562	39
Accounts Payable (232)	0	40
Accounts Payable	648,347	41
Total (Acct. 232)	648,347	42
Customer Deposits (235)	0	43
Customer Deposits for Hydrant Meters	1,600	44
Total (Acct. 235)	1,600	45
Miscellaneous Current and Accrued Liabilities (242)	0	46
Employee Benefit Accruals	150,411	47
Total (Acct. 242)	150,411	48
Customer Advances for Construction (252)	0	49
Customer Advances	50,000	50
Total (Acct. 252)	50,000	51
Other Deferred Credits (253)	0	52
Regulatory Liability	198,836	53
DEFERRED INFLOWS-GASB 68	362,037	54
SPECIAL ASSESSMENT LEVY	15,247	55
Total (Acct. 253)	576,120	56

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.

Account 145 - This is a receivable for accounts owed to the Utility but were transferred to the tax roll for collection.

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)	106,587,957				106,587,957	2
Materials and Supplies	578,402				578,402	3
Less Average						4
Reserve for Depreciation (111.1)	34,911,267				34,911,267	5
Customer Advances for Construction					0	6
Regulatory Liability	218,719				218,719	7
Average Net Rate Base	72,036,373	0	0	0	72,036,373	8
Net Operating Income	4,156,520				4,156,520	9
Net Operating Income as a percent of Average Net Rate Base	5.77%	N/A	N/A	N/A	5.77%	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	238,602	0	0	0	238,602	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	39,766				39,766	5
Balance End of Year	198,836	0	0	0	198,836	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)	12,547,638	12,320,764	2
Total Sales of Water	12,547,638	12,320,764	3
Other Operating Revenues			4
Forfeited Discounts (470)	57,436	64,058	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	269,775	306,306	8
Total Other Operating Revenues	327,211	370,364	9
Total Operating Revenues	12,874,849	12,691,128	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	303,324	370,747	12
Pumping Expenses (620-633)	1,111,660	1,025,347	13
Water Treatment Expenses (640-652)	283,315	362,662	14
Transmission and Distribution Expenses (660-678)	960,743	944,573	15
Customer Accounts Expenses (901-906)	344,407	347,263	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	979,805	884,216	18
Total Operation and Maintenance Expenses	3,983,254	3,934,808	19
Other Operating Expenses			20
Depreciation Expense (403)	2,804,547	2,792,260	21
Amortization Expense (404-407)			22
Taxes (408)	1,930,528	1,929,161	23
Total Other Operating Expenses	4,735,075	4,721,421	24
Total Operating Expenses	8,718,329	8,656,229	25
NET OPERATING INCOME	4,156,520	4,034,899	26

Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
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)	14,391	527,408	5,854,319	10
Commercial (461.2)	1,220	269,834	2,001,948	11
Industrial (461.3)	54	309,956	1,732,623	12
Public Authority (461.4)	76	63,325	442,187	13
Multifamily Residential (461.5)	309	85,010	652,586	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	16,050	1,255,533	10,683,663	16
Private Fire Protection Service (462)	280		201,556	17
Public Fire Protection Service (463)	16,050		1,662,419	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	32,380	1,255,533	12,547,638	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)	1,662,419	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)	1,662,419	5
Forfeited Discounts (470)		6
Customer late payment charges	47,190	7
INTEREST ON DELINQUENT TAX ROLL	10,246	8
Total Forfeited Discounts (470)	57,436	9
Rents from Water Property (472)		10
Rent of tower for cellular antennas		11
Total Rents from Water Property (472)	0	12
Interdepartmental Rents (473)		13
None		14
Total Interdepartmental Rents (473)	0	15
Other Water Revenues (474)		16
Return on net investment in meters charged to sewer department	69,147 *	17
EXEMPTION & PRIVATE METER RENTAL	183,345 *	18
RECONNECTION CHARGES	250	19
WATER PERMITS	17,033 *	20
Total Other Water Revenues (474)	269,775	21

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.

The \$69,147 is the return on net investment in meters charged to the sewer department

The \$183,345 is for the rental of exempt and private meters.

The \$17,033 is for water permits for new construction.

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)	17,999	20,992	38,991	72,701 *	2
Operation Labor and Expenses (601)			0	595	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)		1,814	1,814	167	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)	2,370	551	2,921	2,920	7
Maintenance of Structures and Improvements (611)			0	0	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)	11,499	248,099	259,598	294,364	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	31,868	271,456	303,324	370,747	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	16,567	4,104	20,671	13,913	16
Fuel for Power Production (621)			0	0	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		571,862	571,862	575,873	19
Pumping Labor and Expenses (624)	54,991	9,428	64,419	50,959 *	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)		131,585	131,585	118,578	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	421		421	1,298	24
Maintenance of Structures and Improvements (631)	481	31,636	32,117	0 *	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)		290,585	290,585	264,726	27
Total Pumping Expenses	72,460	1,039,200	1,111,660	1,025,347	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)			0	0	30
Chemicals (641)		139,804	139,804	171,209 *	31
Operation Labor and Expenses (642)	79,068	22,423	101,491	99,810	32
Miscellaneous Expenses (643)		18,992	18,992	35,939 *	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)	8,698		8,698	7,449	35
Maintenance of Structures and Improvements (651)	808	3,484	4,292	1,417	36
Maintenance of Water Treatment Equipment (652)		10,038	10,038	46,838 *	37
Total Water Treatment Expenses	88,574	194,741	283,315	362,662	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	83,701	19,121	102,822	84,789 *	40
Storage Facilities Expenses (661)		7,950	7,950	16,451	41

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Transmission and Distribution Lines Expenses (662)			0	0	42
Meter Expenses (663)	126	26,569	26,695	11,627 *	43
Customer Installations Expenses (664)			0	90	44
Miscellaneous Expenses (665)		57,561	57,561	63,863	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)		98	98	0	48
Maintenance of Distribution Reservoirs and Standpipes (672)			0	0	49
Maintenance of Transmission and Distribution Mains (673)	177,658	281,025	458,683	412,372	50
Maintenance of Services (675)	46,154	91,021	137,175	206,239 *	51
Maintenance of Meters (676)	82,235	15,819	98,054	80,337 *	52
Maintenance of Hydrants (677)	23,038	48,667	71,705	68,805	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	412,912	547,831	960,743	944,573	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)			0	0	57
Meter Reading Expenses (902)	2,533	680	3,213	3,319	58
Customer Records and Collection Expenses (903)	49,016	285,814	334,830	335,608	59
Uncollectible Accounts (904)		4,270	4,270	6,151	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)		2,094	2,094	2,185	62
Total Customer Accounts Expenses	51,549	292,858	344,407	347,263	63
SALES EXPENSES					64
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					67
Administrative and General Salaries (920)		228,529	228,529	212,427	68
Office Supplies and Expenses (921)		23,319	23,319	10,643 *	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		133,644	133,644	160,022 *	71
Property Insurance (924)		18,575	18,575	17,356	72
Injuries and Damages (925)		59,542	59,542	60,914	73
Employee Pensions and Benefits (926)		305,018	305,018	260,596 *	74
Regulatory Commission Expenses (928)			0	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	167,741	37,513	205,254	129,481 *	77
Rents (931)		(522)	(522)	6,086 *	78
Maintenance of General Plant (932)		6,446	6,446	26,691 *	79
Total Administrative and General Expenses	167,741	812,064	979,805	884,216	80
TOTAL OPERATION AND MAINTENANCE EXPENSES	825,104	3,158,150	3,983,254	3,934,808	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), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Water Operation & Maintenance Expenses (Page W-05)

Explain all negative This Year amounts.

Rents (931) - A credit was received for overpayment on office space rent. The office has since been relocated so there was no rent expense in 2018 causing a negative balance after the credit.

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

Operation Supervision and Engineering (600) - The decrease in 2018 was due to the restructuring/reclassification of duties from supervision/engineering to pumping operations and maintenance structures/improvements.

Pumping Labor & Expenses (624) - The increase in 2018 was due to the restructuring/reclassification of duties from supervision/engineering to pumping operations.

Maintenance of Structures and Improvements (631) - The decrease in 2018 was due to the restructuring/reclassification of duties from supervision/engineering to maintenance structures/improvements.

Chemicals (641) - The decrease in 2018 was due to the negotiation of lower prices for current chemicals used.

Miscellaneous Expense (643) - The decrease in 2018 was due to less independent water/testing supplies. More water testing/supplies were used in 2017 to test for Radium, Lead, and Copper.

Maintenance of Water Treatment Equipment (652) - The decrease in 2018 was due to the purchase/installation of HMO Chemical fee pumps in 2017 and none installed in 2018.

Operations Supervision and Engineering (660) - The increase was due to a newly created position after a retirement. The position was classified as engineering for part of 2018 and then moved to administration in April 2018.

Meter Expenses (663) - The increase was due to increase in vehicle equipment costs. Vehicle rates were also increased to match FEMA reimbursement rates.

Maintenance of Services (675) - The decrease was due to less work done determining lead service lines and fewer service breaks in 2018. There were 39 service breaks in 2017 compared to 11 service breaks in 2018.

Maintenance of Meters (676) - The increase in 2018 was due to the replacement of lead meters.

Office Supplies and Expenses (921) - The increase in 2018 was due to tuition reimbursement for an employee going back to school. There was also the purchase of security software for the online payment system in 2018.

Outside Services Employed (923) - The decrease in 2018 was due to lower cross connection control costs. The new lower contract began in July 2017.

Employee Pensions and Benefits (926) - The increase in 2018 was due to a slight increase in health insurance benefits. Also, new employees took family coverage where as prior employees had single coverage.

Miscellaneous and General Expenses (930) - The increase in 2018 was due to the restructuring of positions within the department from engineering to administrative.

Maintenance of General Plant (932) - The decrease in 2018 was due to remodeling of office/conference room space in 2017.

Taxes (Acct. 408 - Water)

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

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	1,942,047	1,945,017	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	92,065	91,360	2
Net Property Tax Equivalent	1,849,982	1,853,657	3
Social Security	67,824	63,294	4
PSC Remainder Assessment	12,722	12,210	5
Total Tax Expense	1,930,528	1,929,161	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: FOND DU LAC(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	6.125313
3. Local Tax Rate	mills	10.467523
4. School Tax Rate	mills	8.813226
5. Vocational School Tax Rate	mills	0.676772
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	26.082834
9. Less: State Credit	mills	1.747339
11. Net Tax Rate	mills	24.335495

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	10.467523
13. Combined School Tax Rate	mills	9.489998
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	19.957521
16. Total Tax Rate	mills	26.082834
17. Ratio of Local and School Tax to Total	dec.	0.765159
18. Total Tax Net of State Credit	mills	24.335495
19. Net Local and School Tax Rate	mills	18.620528
20. Utility Plant, Jan 1	\$	115,200,951
21. Materials & Supplies	\$	590,170
22. Subtotal	\$	115,791,121
23. Less: Plant Outside Limits	\$	4,793,720
24. Taxable Assets	\$	110,997,401
25. Assessment Ratio	dec.	0.939626
26. Assessed Value	\$	104,296,044
27. Net Local and School Tax Rate	mills	18.620528
28. Tax Equiv. Computed for Current Year	\$	1,942,047

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	115,200,951
2. Materials & Supplies	\$	590,170
3. Subtotal	\$	115,791,121
4. Less: Plant Outside Limits	\$	4,793,720
5. Taxable Assets	\$	110,997,401
6. Assessed Value	\$	104,296,044
7. Tax Equiv. Computed for Current Year	\$	1,942,047
8. Tax Equivalent per 1994 PSC Report	\$	424,278
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	1,942,047

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	686				686	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	686	0	0	0	686	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	307,609				307,609	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	1,841,156				1,841,156	11
Supply Mains (316)	1,919,324		589		1,918,735	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	4,068,089	0	589	0	4,067,500	14
PUMPING PLANT						15
Land and Land Rights (320)	8,082				8,082	16
Structures and Improvements (321)	13,615,267				13,615,267	17
Other Power Production Equipment (323)	403,892				403,892	18
Electric Pumping Equipment (325)	5,941,820				5,941,820	19
Diesel Pumping Equipment (326)	28,252				28,252	20
Other Pumping Equipment (328)	28,964				28,964	21
Total Pumping Plant	20,026,277	0	0	0	20,026,277	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	3,752,761				3,752,761	25
Sand or Other Media Filtration Equipment (332)	13,330,992				13,330,992	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	17,083,753	0	0	0	17,083,753	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	69,856				69,856	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	10,507,628				10,507,628	33
Transmission and Distribution Mains (343)	34,942,513	1,995,803	33,655		36,904,661	34
Services (345)	6,132,470	447,530	14,021		6,565,979	35
Meters (346)	7,157,331	193,950	184,960		7,166,321	36
Hydrants (348)	1,893,104	162,272	29,351		2,026,025	37

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	1,311				1,311	38
Total Transmission and Distribution Plant	60,704,213	2,799,555	261,987	0	63,241,781	39
GENERAL PLANT						40
Land and Land Rights (389)	1,599				1,599	41
Structures and Improvements (390)	116,050				116,050	42
Office Furniture and Equipment (391)	29,286				29,286	43
Computer Equipment (391.1)	160,527				160,527	44
Transportation Equipment (392)	800,109				800,109	45
Stores Equipment (393)	3,192				3,192	46
Tools, Shop and Garage Equipment (394)	399,635	92,775			492,410	47
Laboratory Equipment (395)	122				122	48
Power Operated Equipment (396)	310,779				310,779	49
Communication Equipment (397)	309,313				309,313	50
SCADA Equipment (397.1)	1,164,816				1,164,816	51
Miscellaneous Equipment (398)	94,634				94,634	52
Total General Plant	3,390,062	92,775	0	0	3,482,837	53
Total utility plant in service directly assignable	105,273,080	2,892,330	262,576	0	107,902,834	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	105,273,080	2,892,330	262,576	0	107,902,834	56

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	7,657,766			13,028	7,644,738	34
Services (345)	1,688,855			6,013	1,682,842	35
Meters (346)	0				0	36
Hydrants (348)	581,250			6,708	574,542	37

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	9,927,871	0	25,749	0	9,902,122	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	9,927,871	0	25,749	0	9,902,122	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	9,927,871	0	25,749	0	9,902,122	56

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)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	1,027,646	2.90%	53,394					1,081,040	5
Supply Mains (316)	534,868	1.80%	34,545	589				568,824	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	1,562,514		87,939	589	0	0	0	1,649,864	8
PUMPING PLANT									9
Structures and Improvements (321)	3,982,290	3.20%	435,689					4,417,979	10
Other Power Production Equipment (323)	312,921	4.40%	17,771					330,692	11
Electric Pumping Equipment (325)	3,289,512	4.40%	261,440					3,550,952	12
Diesel Pumping Equipment (326)	28,251	4.40%						28,251	13
Other Pumping Equipment (328)	28,964	4.40%						28,964	14
Total Pumping Plant	7,641,938		714,900	0	0	0	0	8,356,838	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	1,117,916	3.20%	120,088					1,238,004	17
Sand or Other Media Filtration Equipment (332)	4,932,282	3.30%	799,860					5,732,142	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	6,050,198		919,948	0	0	0	0	6,970,146	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	3,184,480	2.50%	199,645					3,384,125	24
Transmission and Distribution Mains (343)	5,482,662	1.30%	455,937	33,655	8,870			5,896,074	25
Services (345)	2,022,611	2.90%	178,824	14,021	43,958			2,143,456	26
Meters (346)	4,235,123	5.50%	393,694	184,960				4,443,857	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)	465,738	2.20%	41,756	29,351	15,253			462,890	28
Other Transmission and Distribution Plant (349)	1,311	5.00%						1,311	29
Total Transmission and Distribution Plant	15,391,925		1,269,856	261,987	68,081	0	0	16,331,713	30
GENERAL PLANT									31
Structures and Improvements (390)	79,840	2.90%	3,365					83,205	32
Office Furniture and Equipment (391)	29,286	5.80%						29,286	33
Computer Equipment (391.1)	160,526	26.70%						160,526	34
Transportation Equipment (392)	564,867	13.30%	35,985					600,852	35
Stores Equipment (393)	3,191	5.80%						3,191	36
Tools, Shop and Garage Equipment (394)	304,576	5.80%	23,627					328,203	37
Laboratory Equipment (395)	122	5.80%						122	38
Power Operated Equipment (396)	208,220	7.50%	19,283					227,503	39
Communication Equipment (397)	309,313	15.00%						309,313	40
SCADA Equipment (397.1)	1,164,816	9.20%						1,164,816	41
Miscellaneous Equipment (398)	65,068	5.80%	5,489					70,557	42
Total General Plant	2,889,825		87,749	0	0	0	0	2,977,574	43
Total accum. prov. directly assignable	33,536,400		3,080,392	262,576	68,081	0	0	36,286,135	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	33,536,400		3,080,392	262,576	68,081	0	0	36,286,135	46

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)	0							0	24
Transmission and Distribution Mains (343)	1,746,141	1.30%	99,518	13,028	7,538			1,825,093	25
Services (345)	751,604	2.90%	48,921	6,013	37,359			757,153	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)	151,443	2.20%	12,723	6,708	14,706			142,752	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	2,649,188		161,162	25,749	59,603	0	0	2,724,998	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	2,649,188		161,162	25,749	59,603	0	0	2,724,998	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	2,649,188		161,162	25,749	59,603	0	0	2,724,998	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)			
2.000					58							58	1
3.000							1,150					1,150	2
4.000	618	4,845	10,819	461	420	147	46	333	41			17,730	3
6.000	23,927	24,237	70,649	57,601	18,445	19,640	17,744	17,376	11,790	5,595		267,004	4
8.000	15,771	10,973	23,865	51,737	29,375	46,067	23,651	68,771	89,255	40,019		399,484	5
10.000	2,305	1,104	2,575	4,452	12,398	3,965	12,934	19,160	11,334	1,856		72,083	6
12.000	39	3,130	3,136	5,889	28,542	29,284	48,279	82,211	56,581	16,013		273,104	7
14.000	585	3,970	883		1,708	146	1,509	187	44	667		9,699	8
16.000					4,175	443	2,714	22,873	18,967	5,915		55,087	9
18.000					2,305	10				29		2,344	10
20.000			1,080		718	39	46	2,684	15,372	4		19,943	11
24.000			20		1,821		3,542	225	443	967		7,018	12
30.000							4,773					4,773	13
Total	43,245	48,259	113,027	120,140	99,965	99,741	116,388	213,820	203,827	71,065		1,129,477	14

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

Describe source of information used to develop data:
The City GIS system was used to develop the data.

Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January	141,152		131,652				131,652	1
February	132,408		121,347				121,347	2
March	143,750		133,756				133,756	3
April	131,428		127,212				127,212	4
May	152,440		140,656				140,656	5
June	153,800		140,645				140,645	6
July	160,603		147,104				147,104	7
August	155,600		143,255				143,255	8
September	143,467		132,746				132,746	9
October	149,116		134,729				134,729	10
November	137,240		128,092				128,092	11
December	132,388		123,346				123,346	12
TOTAL	1,733,392	0	1,604,540	0	0	0	1,604,540	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)	1,604,540
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	1,604,540
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	1,255,533
Gallons (000s) of Non-Revenue Water	349,007
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	75,944
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	47,205
Subtotal: Unbilled Authorized Consumption	123,149
Total Water Loss	225,858
Gallons (000s) estimated due to theft, data, and billing errors (default)	2000
Gallons (000s) estimated due to customer meter under-registration	4,300
Subtotal Apparent Losses	6,300
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	42,200
Gallons (000s) estimated due to unreported and background leakage	177,358
Subtotal Real Losses (leakage)	219,558
Non-Revenue Water as percentage of net water supplied	22%
Total Water Loss as percentage of net water supplied	14%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	6,394
Date of maximum	07/10/2018
Cause of maximum	
HIGH DEMAND	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	3,625
Date of minimum	05/23/2018
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	7,070,251
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	61
Number of service breaks repaired this year	11

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)	
101 N MACY STREET	12	745	15	1,584,000	Yes	1
1445 S HICKORY STREET	18	989	19	720,000	Yes	2
169 BISCHOFF STREET	10	885	20	1,116,000	Yes	3
1822 MORRIS STREET	16	970	19	541,440	Yes	4
1995 S HICKORY STREET	17	1,025	14	648,000	Yes	5
243 E ARNDT STREET	26	816	18	936,000	Yes	6
285 W ARNDT STREET	11	760	15	1,152,000	Yes	7
464 E JOHNSON STREET	14	835	12	576,000	Yes	8
53 W BANK STREET	15	825	15	1,008,000	Yes	9
610 N ROLLING MEADOWS DRIVE	21	783	17	504,000	Yes	10
641 MOHAWK DR	27	824	17	620,000	Yes	11
648 N MAIN STREET	13	790	19	936,000	Yes	12
N4391 RIVER ROAD	25	1,140	15	1,008,000	Yes	13
N4784 RIVER ROAD	24	1,055	15	828,000	Yes	14
N5146 RIVER ROAD	23	965	15	1,008,000	Yes	15
N5386 RIVER ROAD	20	911	19	720,000	Yes	16
N5701 CTY HIGHWAY D	19	870	19	648,000	Yes	17
				14,553,440		18

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	Pump				Pump Motor or Standby Engine				
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
MCDERMOTT 1	464 E JOHNSON STREET	Booster	Distribution	2008	Centrifugal	900	2008	Electric	60	1
MCDERMOTT 2	464 E JOHNSON STREET	Booster	Distribution	2008	Centrifugal	900	2008	Electric	60	2
MCDERMOTT 3	464 E JOHNSON STREET	Booster	Distribution	2008	Centrifugal	900	2008	Electric	60	3
MERRILL 1	93 N MACY STREET	Booster	Distribution	2008	Centrifugal	2,400	2008	Electric	150	4
MERRILL 2	93 N MACY STREET	Booster	Distribution	2008	Centrifugal	2,400	2008	Electric	150	5
MERRILL 3	93 N MACY STREET	Booster	Distribution	2008	Centrifugal	2,400	2008	Electric	150	6
MERRILL 4	93 N MACY STREET	Booster	Distribution	2008	Centrifugal	2,400	2008	Electric	150	7
NORTHEAST 1	1641 E JOHNSON STEET	Booster	Distribution	2008	Centrifugal	750	2008	Electric	60	8
NORTHEAST 2	1641 E JOHNSON STREET	Booster	Distribution	2008	Centrifugal	750	2008	Electric	60	9
NORTHEAST 3	1641 E JOHNSON STREET	Booster	Distribution	2008	Centrifugal	750	2008	Electric	60	10
NORTHEAST 4	1641 E JOHNSON STREET	Booster	Distribution	2008	Centrifugal	750	2008	Electric	60	11
PIONEER 1	531 E PIONEER ROAD	Booster	Distribution	2008	Centrifugal	600	2008	Electric	20	12
PIONEER 2	531 E PIONEER ROAD	Booster	Distribution	2008	Centrifugal	600	2008	Electric	20	13
TROWBRIDGE 1	445 TROWBRIDGE DRIVE	Booster	Distribution	2008	Centrifugal	600	2008	Electric	20	14
TROWBRIDGE 2	445 TROWBRIDGE DRIVE	Booster	Distribution	2008	Centrifugal	600	2008	Electric	20	15
WELL 10	169 BISCHOFF STREET	Primary	Reservoir	2008	Submersible	775	2008	Electric	150	16
WELL 11	285 W ARNDT STREET	Primary	Reservoir	2009	Submersible	800	2009	Electric	125	17
WELL 12	101 N MACY STREET	Primary	Reservoir	2008	Submersible	1,100	2008	Electric	200	18
WELL 13	648 N MAIN STREET	Primary	Reservoir	2009	Submersible	650	2009	Electric	125	19
WELL 14	464 E JOHNSON STREET	Primary	Reservoir	2008	Vertical Turbine	400	2008	Electric	75	20
WELL 15	53 W BANK STREET	Primary	Reservoir	2009	Submersible	700	2009	Electric	100	21
WELL 16	1822 MORRIS STREET	Primary	Reservoir	2009	Vertical Turbine	350	1986	Electric	100	22
WELL 17	N5089 HICKORY ROAD	Primary	Reservoir	2008	Vertical Turbine	450	2008	Electric	125	23

Pumping & Power Equipment

Identification (a)	Location (b)	Pump				Pump Motor or Standby Engine				
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
WELL 18	1445 S HICKORY STREET	Primary	Reservoir	2008	Vertical Turbine	500	2008	Electric	125	24
WELL 19	N5701 HIGHWAY 151	Primary	Reservoir	2005	Submersible	450	2005	Electric	125	25
WELL 20	N5386 RIVER ROAD	Primary	Reservoir	2008	Vertical Turbine	500	1991	Electric	125	26
WELL 21	610 N ROLLING MEADOWS DRIVE	Primary	Distribution	2008	Submersible	350	2008	Electric	75	27
WELL 23	N5146 RIVER ROAD	Primary	Reservoir	2004	Vertical Turbine	700	2008	Electric	200	28
WELL 24	N4784 RIVER ROAD	Primary	Reservoir	2009	Vertical Turbine	575	1993	Electric	150	29
WELL 25	N4391 RIVER ROAD	Primary	Reservoir	2004	Vertical Turbine	700	1993	Electric	150	30
WELL 26	243 E ARNDT STREET	Primary	Reservoir	2014	Submersible	650	2014	Electric	150	31
WELL 27	641 MOHAWK DR	Primary	Reservoir	2017	Submersible	675	2017	Electric	200	32

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)	
MARTIN	1	1993	Elevated Tank	Steel	100	500,000	1
MCDERMOTT	2	1952	Reservoir	Concrete	15	1,000,000	2
MERRILL	3	2008	Reservoir	Concrete	35	2,000,000	3
MORRIS-A	4	1967	Reservoir	Concrete	15	1,500,000	4
NORTHEAST-A	5	1995	Reservoir	Concrete	24	500,000	5
NORTHWEST	6	2006	Elevated Tank	Steel	129	1,000,000	6
TROWBRIDGE	7	1988	Reservoir	Concrete	54	3,000,000	7
WHISPERING SPRINGS	8	2002	Elevated Tank	Steel	110	250,000	8

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)
MCDERMOTT TREATMENT PLANT	2008	0	_ Ultraviole Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtraton _ Activated Carbon Filtration _ Membrance Filtration _ Iron Exchange x Iron/Manganese _ Nutrient Removal x Radium Removal _ Other	No	CENTRAL FACILITIES	1
MERRILL	2008	7	_ Ultraviole Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtraton _ Activated Carbon Filtration _ Membrance Filtration _ Iron Exchange x Iron/Manganese _ Nutrient Removal x Radium Removal _ Other	No	CENTRAL FACILITIES	2
TROWBRIDGE TREATMENT PLANT	2008	7	_ Ultraviole Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtraton _ Activated Carbon Filtration _ Membrance Filtration _ Iron Exchange x Iron/Manganese _ Nutrient Removal x Radium Removal _ Other	No	CENTRAL FACILITIES	3
WELL 21 TREATMENT PLANT	2008	0	_ Ultraviole Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtraton _ Activated Carbon Filtration _ Membrance Filtration _ Iron Exchange x Iron/Manganese _ Nutrient Removal x Radium Removal _ Other	No	CENTRAL FACILITIES	4

Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
Other Metal	Distribution	2	58				58	1
Other Plastic	Distribution	3	1,150				1,150	2
Other Metal	Distribution	4	18,739			1,344	17,395	3
Other Plastic	Distribution	4	347			13	334	4
Other Metal	Distribution	6	240,299			2,237	238,062	5
Other Metal	Supply	6	5				5	6
Other Plastic	Distribution	6	27,983	960			28,943 *	7
Other Plastic	Supply	6	26				26	8
Other Metal	Distribution	8	247,478			5,417	242,061	9
Other Metal	Supply	8	1,074				1,074	10
Other Plastic	Distribution	8	149,414	8,010			157,424 *	11
Other Plastic	Supply	8	4,128				4,128	12
Other Metal	Distribution	10	59,335			1,690	57,645	13
Other Metal	Supply	10	1,755			71	1,684	14
Other Plastic	Distribution	10	12,959	1,479			14,438 *	15
Other Plastic	Supply	10	6,590			5	6,585	16
Asbestos-Cement (Transite)	Distribution	12	4,083				4,083	17
Other Metal	Distribution	12	198,588	85			198,673 *	18
Other Metal	Supply	12	13,971			1,517	12,454	19
Other Plastic	Distribution	12	70,002	348			70,350 *	20
Other Plastic	Supply	12	4,996				4,996	21
Other Metal	Distribution	14	9,035				9,035	22
Other Metal	Supply	14	138				138	23
Other Plastic	Distribution	14	408	256			664 *	24
Other Plastic	Supply	14	2				2	25
Other Metal	Distribution	16	35,505				35,505	26
Other Metal	Supply	16	5,990				5,990	27
Other Plastic	Distribution	16	15,432	4,150			19,582 *	28
Other Metal	Distribution	18	2,315				2,315	29
Other Metal	Supply	18	15,332				15,332	30
Other Plastic	Distribution	18	29				29	31
Other Metal	Distribution	20	19,640				19,640	32
Other Metal	Supply	20	2,688				2,688	33
Other Plastic	Distribution	20	302				302	34
Other Plastic	Supply	20	15				15	35
Other Metal	Distribution	24	6,051				6,051	36

Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Plastic	Distribution	24	967				967	37
Other Metal	Distribution	30	4,773				4,773	38
Total Within Municipality			1,181,602	15,288	12,294		1,184,596	39
Total Utility			1,181,602	15,288	12,294		1,184,596	40

Water Mains

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

Water Mains (Page W-21)

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

The additions were for property in new development and for reconstruction of existing mains. The new development additions are assessed to property owners when developed based upon the 2018 assessment ratio. The reconstruction was financed by cash from operations. There were no contributed assets during the year and only a small amount of contributed revenue from the assessment to 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)	
Lead	0.750	3,122		91		3,031	419	1
Other Metal	0.750	4,991		60		4,931	437	2
Other Plastic	0.750	6				6		3
Lead	1.000	22		1		21	5	4
Other Metal	1.000	2,797		7		2,790	249	5
Other Plastic	1.000	2,348	32			2,380	31 *	6
Other Metal	1.250	2				2		7
Other Plastic	1.250	1,101	118			1,219	306 *	8
Lead	1.500	12				12	4	9
Other Metal	1.500	116				116	11	10
Other Plastic	1.500	55		1		54	7	11
Lead	2.000	6				6		12
Other Metal	2.000	288		4		284	46	13
Other Plastic	2.000	169	5			174	17 *	14
HDPE	3.000		1			1		* 15
Other Metal	3.000	3				3	1	16
Other Metal	4.000	48		1		47	7	17
Other Plastic	4.000	17	1			18	1 *	18
Other Metal	6.000	28				28	9	19
Other Plastic	6.000	16				16	6	20
Other Metal	8.000	7				7	3	21
Other Plastic	8.000	6		4		2		22
Utility Total		15,160	157	169		15,148	1,559	23

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.

The additions were for property in new development and for reconstruction of existing mains. The new development additions are assessed to property owners when developed based upon the 2018 assessment ratio. The reconstruction was financed by cash from operations. There were no contributed assets during the year and only a small amount of contributed revenue from the assessment to property owners.

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Deduct Meters (q)	In Stock (r)	Total (s)	
5/8	10,368	600	776	(167)	10,025	859	9,217	283	3	5	98				4	338	77	10,025	1
3/4	5,063		50	(9)	5,004	0	4,402	392	11	7	28				10	93	61	5,004	2
1	902	50	75	(102)	775	55	413	256	9	17	35				15	22	8	775	3
1 1/2	265	85	59	(28)	263	117	13	135	9	13	72				4	6	11	263	4
2	393	102	96	(45)	354	165	4	196	22	44	61				1	13	13	354	5
3	83	27	22	(22)	66	27		17	3	7	13					2	24	66	6
4	25	5	6	(7)	17	5		2	4	4	2							17	7
6	11		0	1	12	12		1	8						1		2	12	8
Total	17,110	869	1,084	(379)	16,516	1,240	14,049	1,282	69	97	309				35	474	201	16,516	9

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.

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

Manually - remote register

Manually - inside the premises

Radio Frequency - Drive or walk-by technology

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

Other

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.

The adjustments in 2018 were corrections from 2017.

Residential Meters larger than 2 inches are unusual, please explain.

We have 2" meters in place in residential settings providing water for sprinkler systems. These are in large house, large lot situations per specs by builders.

Hydrants and Distribution System Valves

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	1,784	36	29		1,791	2
Total Fire Hydrants	1,784	36	29	0	1,791	3
Flushing Hydrants	52		1		51	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	1,872
Number of Distribution System Valves end of year	3,019
Number of Distribution Valves operated during Year	3,019

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)	*	1
Station Meter	4	WELL 21 TRAIN FLOW METER	Magnetic	05/15/2017	*	1
Station Meter	6	MCDERMOTT BACKWASH	Magnetic	09/28/2018		2
Station Meter	6	MERRILL TRAIN 1 FLOW METER	Magnetic	09/05/2018		3
Station Meter	6	MERRILL TRAIN 2 FLOW METER	Magnetic	09/05/2018		4
Station Meter	6	MERRILL TRAIN 3 FLOW METER	Magnetic	09/05/2018		5
Station Meter	6	MERRILL TRAIN 4 FLOW METER	Magnetic	09/05/2018		6
Station Meter	6	PIONEER BOOSTER STATION	Magnetic	09/07/2018		7
Station Meter	6	TROWBRIDGE TRAIN 1 FLOW METER	Magnetic	09/06/2018		8
Station Meter	6	TROWBRIDGE TRAIN 2 FLOW METER	Magnetic	09/06/2018		9
Station Meter	6	TROWBRIDGE TRAIN 3 FLOW METER	Magnetic	09/06/2018		10
Station Meter	6	TROWBRIDGE TRAIN 4 FLOW METER	Magnetic	09/06/2018		11
Station Meter	6	WELL 21 BACKWASH	Magnetic	12/06/2018		12
Station Meter	8	MERRILL BACKWASH	Magnetic	09/05/2018		13
Station Meter	8	MORRIS ST RESERVOIR	Magnetic	12/16/2018		14
Station Meter	8	TROWBRIDGE BOOSTER STATION	Magnetic	09/06/2018		15
Station Meter	8	TROWBRIDGE TREATMENT BACKWASH	Magnetic	09/06/2018		16
Station Meter	8	WELL 10	Magnetic	09/28/2018		17
Station Meter	8	WELL 11	Magnetic	09/28/2018		18
Station Meter	8	WELL 13	Magnetic	09/28/2018		19
Station Meter	8	WELL 15	Magnetic	09/28/2018		20
Station Meter	8	WELL 16	Magnetic	09/06/2018		21
Station Meter	8	WELL 23	Magnetic	12/06/2018		22
Station Meter	8	WELL 24	Magnetic	09/07/2018		23
Station Meter	8	WELL 25	Magnetic	09/07/2018		24
Station Meter	8	WELL 26	Magnetic	09/28/2018		25
Station Meter	8	WELL 27	Magnetic	09/28/2018		26
Station Meter	10	NORTHEAST BOOSTER STATION (NO)	Magnetic	12/06/2018		27
Station Meter	10	NORTHEAST BOOSTER STATION (SO)	Magnetic	12/06/2018		28
Station Meter	10	WELL 12	Magnetic	09/05/2018		29
Station Meter	10	WELL 17	Magnetic	12/06/2018		30
Station Meter	10	WELL 18	Magnetic	12/06/2018		31
Station Meter	10	WELL 19	Magnetic	09/07/2018		32
Station Meter	10	WELL 20	Magnetic	09/07/2018		33
Station Meter	12	MCDERMOTT BOOSTER STATION	Magnetic	09/28/2018		34
Station Meter	12	MORRIS ST BOOSTER STATION	Magnetic	09/06/2018		35
Station Meter	12	TROWBRIDGE SITE	Magnetic	09/06/2018		36

List of All Station and Wholesale Meters

- | |
|---|
| <ul style="list-style-type: none">• 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. |
|---|

Station Meter	16	MERRILL WATER TREATMENT PLANT	Magnetic	09/05/2018	37
Station Meter	16	TROWBRIDGE WTER TREAT PLANT	Magnetic	09/06/2018	38
Station Meter	20	MERRILL BOOSTER STATION	Magnetic	09/05/2018	39

List of All Station and Wholesale Meters

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

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

General Footnote

Well 21 Train Flow Meter was not tested in 2018 because it was down for maintenance.

Water Conservation Programs

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

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
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	2,094	21	285,138	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	2,094	21	285,138	18
TOTAL CONSERVATION	2,094	21	285,138	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)	
Fond Du Lac (City) **	16,048	1
Total - Fond du Lac County	16,048	2
Total - Customers Served	16,048	3
Total - Within Muni Boundary **	16,048	4

** = *Within municipal boundary*

Privately-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Lead	0.625	107			131	238			1
Copper	0.625				1	1			2
Other Plastic	0.625	1			1	2			3
Galvanized	0.750	2			6	8			4
Lead	0.750	1			21	22			5
Copper	0.750	76			123	199			6
Other Plastic	0.750	3				3			7
Unlined Cast Iron (pre-early 1950's)	0.750	1				1			8
Galvanized	1.000	1			1	2			9
Lead	1.000				10	10			10
Copper	1.000	12			16	28			11
Other Plastic	1.000	20			33	53			12
PVC	1.000				1	1			13
Other Plastic	1.250				23	23			14
Copper	1.500				3	3			15
Other Plastic	1.500				1	1			16
Copper	2.000	4			1	5			17
Other Plastic	2.000	5			3	8			18
Galvanized	3.000	2			(2)	0			19
Lead	3.000	78			(78)	0			20
Copper	3.000	236			(236)	0			21
Other Plastic	3.000	47	1		(47)	1			22
Ductile Iron, Lined (late 1960's to present)	4.000	2			1	3			23
Unlined Cast Iron (pre-early 1950's)	4.000	2			1	3			24
PVC	4.000	1				1			25
PVC	6.000	3				3			26
Ductile Iron, Lined (late 1960's to present)	8.000	1				1			27
PVC	8.000	1				1			28
Galvanized	10.000				5	5			29
Lead	10.000				182	182	1		30
Copper	10.000				292	292	2		31
Other Plastic	10.000				124	124			32
Utility Total		606	1		617	1,224	3		33

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.

Privately-Owned Water Service Lines (Page W-29)

General Footnote

There are 12,514 privately-owned water service lines with unknown pipe material. Of this total there are 60 either temporarily shut off or not in service at the end of the year. These services along with the services listed in the schedule are the actual number of privately-owned services and not estimates.

The adjustments are privately-owned service lines that were unknown in 2017 but have since been identified with the correct pipe material and diameter.

The 10" privately-owned service lines are service lines that have known pipe material put unknow diameters. They were put into the 10" category to so the pipe material would be identified.
