



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, 2019

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

Water Service Started Date: 01/01/1910

DNR Public Water System ID: 42004699

Safe Drinking Water Information System (SDWIS) Total Population Served: 42000

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: **5/19/2020**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

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Title: SENIOR ACCOUNTANT

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

Phone: (920) 322-3454

Email Address: ebaus@fdl.wi.gov

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: BRIAN T KOLSTAD

Title: CITY COUNCIL PRESIDENT

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

Phone: (920) 322-3407

Email Address: bkolstad@fdl.wi.gov

Contact person for cybersecurity issues and events

Name: KATHRYN DUVENEK

Title: ITS DIRECTOR

Mailing Address: PO BOX 150
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: 07/30/2019

Period covered by most recent audit: January 1, 2018 - December 31, 2018

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

Name: BRYAN GRUNEWALD

Title: SHARHOLDER

Organization Name: CLIFTONLARSONALLEN LLP

USPS Address: 712 RIVERFROM DR SUITE 301

City State Zip SHEBOYGAN, WI 53081

Telephone: (920) 803-3147

Email Address: bryan.grunewald@claconnect.com

Report Preparation

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

Audit

Identification and Ownership - Contract Operations

Do you have any contracts?

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

NO

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	12,864,021	12,874,849	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	3,893,624	3,983,254	4
Depreciation Expense (403)	2,844,798	2,804,547	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	2,000,821	1,930,528	7
Total Operating Expenses	8,739,243	8,718,329	8
Net Operating Income	4,124,778	4,156,520	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	4,124,778	4,156,520	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	28,336	3,457	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	119,987	89,676	16
Miscellaneous Nonoperating Income (421)	5,201	0	17
Total Other Income	153,524	93,133	18
Total Income	4,278,302	4,249,653	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(39,766)	(39,766)	21
Other Income Deductions (426)	160,629	161,162	22
Total Miscellaneous Income Deductions	120,863	121,396	23
Income Before Interest Charges	4,157,439	4,128,257	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	1,158,648	1,247,471	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	1,134,931	1,223,754	32
Net Income	3,022,508	2,904,503	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	45,399,961	42,495,458	35
Balance Transferred from Income (433)	3,022,508	2,904,503	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)	48,422,469	45,399,961	41

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	12,864,021		12,864,021	3
Total (Acct. 400)	12,864,021	0	12,864,021	4
Operation and Maintenance Expense (401-402)				5
Derived	3,893,624		3,893,624	6
Total (Acct. 401-402)	3,893,624	0	3,893,624	7
Depreciation Expense (403)				8
Derived	2,844,798		2,844,798	9
Total (Acct. 403)	2,844,798	0	2,844,798	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	2,000,821		2,000,821	15
Total (Acct. 408)	2,000,821	0	2,000,821	16
TOTAL UTILITY OPERATING INCOME	4,124,778	0	4,124,778	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	28,336	0	28,336	20
Total (Acct. 415-416)	28,336	0	28,336	21
Interest and Dividend Income (419)				22
INTEREST ON INVESTMENTS	119,409		119,409	23
INTEREST ON SPECIAL ASSESSMENTS	199		199	24
INTEREST ON WELL ESCROW ACCOUNTS	379		379	25
Total (Acct. 419)	119,987	0	119,987	26
Miscellaneous Nonoperating Income (421)				27
Contributed Plant - Water			0	28
Impact Fees - Water			0	29
GAIN ON SALE OF FIXED ASSETS	5,201		5,201	30
Total (Acct. 421)	5,201	0	5,201	31
TOTAL OTHER INCOME	153,524	0	153,524	32
MISCELLANEOUS INCOME DEDUCTIONS				33
Miscellaneous Amortization (425)				34
Regulatory Liability (253) Amortization	(39,766)		(39,766)	35
Total (Acct. 425)	(39,766)	0	(39,766)	36
Other Income Deductions (426)				37
Depreciation Expense on Contributed Plant - Water		160,629	160,629	38
Total (Acct. 426)	0	160,629	160,629	39

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(39,766)	160,629	120,863	40
INTEREST CHARGES				41
Interest on Long-Term Debt (427)				42
Derived	1,158,648		1,158,648	43
Total (Acct. 427)	1,158,648	0	1,158,648	44
Amortization of Premium on Debt--Cr. (429)				45
REVENUE BOND DISCOUNT AND ISSUE COSTS	23,717		23,717	46
Total (Acct. 429)	23,717	0	23,717	47
Interest on Debt to Municipality (430)				48
Derived	0		0	49
Total (Acct. 430)	0	0	0	50
Other Interest Expense (431)				51
Derived	0		0	52
Total (Acct. 431)	0	0	0	53
TOTAL INTEREST CHARGES	1,134,931	0	1,134,931	54
NET INCOME	3,183,137	(160,629)	3,022,508	55
EARNED SURPLUS				56
Unappropriated Earned Surplus (Beginning of Year) (216)				57
Derived	38,464,139	6,935,822	45,399,961	58
Total (Acct. 216)	38,464,139	6,935,822	45,399,961	59
Balance Transferred from Income (433)				60
Derived	3,183,137	(160,629)	3,022,508	61
Total (Acct. 433)	3,183,137	(160,629)	3,022,508	62
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	41,647,276	6,775,193	48,422,469	63

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)	28,336				28,336	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)	28,336	0	0	0	28,336	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	12,864,021				12,864,021	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	5,016				5,016	5
Revenues subject to Wisconsin Remainder Assessment	12,859,005	0	0	0	12,859,005	6

Distribution of Total Payroll

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	890,636	49,821	940,457	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	49,821	(49,821)	0	18
All other accounts			0	19
Total Payroll	940,457	0	940,457	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)	119,785,414	117,804,956	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	41,862,112	39,011,132	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	77,923,302	78,793,824	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)	59,962	60,790	12
Sinking Funds (125)	4,192,094	4,121,844	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	4,328,194	4,258,772	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	1,843,573	1,840,688	18
Special Deposits (134)	89,986	89,605	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,905,488	1,865,399	23
Other Accounts Receivable (143)	13,877	6,198	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	115,088	79,860	26
Plant Materials and Operating Supplies (154)	610,882	566,634	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	56	0	31
Interest and Dividends Receivable (171)	199	199	32
Accrued Utility Revenues (173)	1,867,471	1,790,740	33
Miscellaneous Current and Accrued Assets (174)	0	183,501	34
Total Current and Accrued Assets	6,446,620	6,422,824	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)	779,200	409,562	42
Total Deferred Debits	779,200	409,562	43
TOTAL ASSETS AND OTHER DEBITS	89,477,316	89,884,982	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	3,909,796	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	48,422,469	45,399,961	5
Total Proprietary Capital	52,332,265	49,309,757	6
LONG-TERM DEBT			7
Bonds (221)	16,550,000	18,325,000	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	16,714,073	18,440,988	10
Total Long-Term Debt	33,264,073	36,765,988	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	552,137	648,347	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	1,600	1,600	16
Taxes Accrued (236)	2,021,193	1,942,047	17
Interest Accrued (237)	306,172	330,033	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	380,797	150,411	20
Total Current and Accrued Liabilities	3,261,899	3,072,438	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	86,962	110,679	23
Customer Advances for Construction (252)	50,000	50,000	24
Other Deferred Credits (253)	482,117	576,120	25
Total Deferred Credits	619,079	736,799	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	89,477,316	89,884,982	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	117,804,956	0	0	0	2
	117,804,956	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	109,911,789				5
Utility Plant in Service - Contributed Plant (101.2)	9,873,625				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	119,785,414	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)	39,037,028				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,825,084				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	41,862,112	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	77,923,302	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)	36,286,135	0	0	0	36,286,135	1
Credits during year						2
Charged Depreciation Expense (403)	2,844,798				2,844,798	3
Depreciation Expense on Meters Charged to Sewer	197,987				197,987	4
Salvage	0				0	5
Clearing Accts-General, Transportation, Backhoe	91,267				91,267	6
Total credits	3,134,052	0	0	0	3,134,052	7
Debits during year						8
Book Cost of Plant Retired	345,454				345,454	9
Cost of Removal	37,705				37,705	10
Total debits	383,159	0	0	0	383,159	11
Balance end of year (111.1)	39,037,028	0	0	0	39,037,028	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)	2,724,997	0	0	0	2,724,997	1
Credits during year						2
Charged Other Income Deductions (426)	160,629				160,629	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	160,629	0	0	0	160,629	6
Debits during year						7
Book Cost of Plant Retired	28,497				28,497	8
Cost of Removal	32,045				32,045	9
Total debits	60,542	0	0	0	60,542	10
Balance end of year (111.2)	2,825,084	0	0	0	2,825,084	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)	610,882	566,634	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	610,882	566,634	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	18,487	5
\$5,275,000 REVENUE BONDS	18,675	429	68,475	6
None				7
Total	23,717		86,962	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		3,909,796	1
Balance end of year		3,909,796	2

Bonds (Acct. 221)

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

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%	8,975,000	1
\$4,325,000 WATER WORKS SYSTEM REVENUE BONDS	10/01/2013	09/01/2023	3.05%	1,250,000	2
\$5,275,000 WATER WORKS SYSTEM REVENUE BOND	07/09/2014	09/01/2023	3.30%	2,875,000	3
\$6,025,000 WATER WORKS SYSTEM REVENUE BONDS	10/01/2011	09/01/2029	4.03%	3,450,000	4
Total				16,550,000	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%	10,370,518	2
2010 SAFE DRINKING WATER LOAN	01/01/2010	05/01/2029	2.20%	6,343,555	3
Total for Account 224				16,714,073	4

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	1,942,047	1
Charged water department expense	2,000,821	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	98,036	5
Total accruals and other credits	2,098,857	6
County, state and local taxes	1,942,047	7
Social Security taxes	65,247	8
PSC Remainder Assessment	12,417	9
Gross Receipts Tax		10
Total payments and other debits	2,019,711	11
Balance end of year	2,021,193	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	147,220	433,996	441,662	139,554	2
\$4,325,000 REVENUE BONDS	20,166	57,000	60,500	16,666	3
\$5,275,000 REVEUNUE BONDS	40,583	117,083	121,750	35,916	4
\$6,025,000 REVENUE BONDS	51,273	152,444	153,819	49,898	5
Subtotal Bonds (221)	259,242	760,523	777,731	242,034	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	45,471	254,448	259,041	40,878	11
2010 SAFE DRINKING WATER LOAN PROGRAM	25,320	143,677	145,737	23,260	12
Subtotal Other Long-Term Debt (224)	70,791	398,125	404,778	64,138	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	330,033	1,158,648	1,182,509	306,172	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	59,962	2
Total (Acct. 124)	59,962	3
Sinking Funds (125)	0	4
\$11,650,000 REVENUE BONDS	1,329,328	5
\$4,325,000 REVENUE BONDS	790,731	6
\$5,275,000 REVENUE BONDS	946,750	7
\$6,025,000 REVENUE BONDS	1,125,285	8
Total (Acct. 125)	4,192,094	9
Cash and Working Funds (131)	0	10
Cash	1,843,573	11
Total (Acct. 131)	1,843,573	12
Special Deposits (134)	0	13
WELL ESCROW ACCOUNTS	89,986	14
Total (Acct. 134)	89,986	15
Customer Accounts Receivable (142)	0	16
Water	1,905,488	17
Total (Acct. 142)	1,905,488	18
Other Accounts Receivable (143)	0	19
Sewer (Non-regulated)		20
Merchandising, jobbing and contract work		21
SALES OF MATERIALS OTHER THAN CUSTOMERS	13,877	22
Total (Acct. 143)	13,877	23
Receivables from Municipality (145)	0	24
CUSTOMER ACCOUNTS RECEIVABLE-DELINQUENT TAX ROLL	115,088 *	25
Total (Acct. 145)	115,088	26
Prepayments (165)	0	27
PREPAID PHONE REVIEW FEES	56	28
Total (Acct. 165)	56	29
Interest and Dividends Receivable (171)	0	30
Interest Receivable-Tax Roll	199	31
Total (Acct. 171)	199	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.

Accrued Utility Revenues (173)	0	33
Unbilled Income	1,867,471	34
Total (Acct. 173)	1,867,471	35
Miscellaneous Deferred Debits (186)	0	36
Deferred Outflows - GASB 68	603,591	37
Deferred Outflows - GASB 68 OPEB	23,977	38
Regulatory Asset - GASB 68	151,632	39
Total (Acct. 186)	779,200	40
Accounts Payable (232)	0	41
Accounts Payable	552,137	42
Total (Acct. 232)	552,137	43
Customer Deposits (235)	0	44
Customer Deposits for Hydrant Meters	1,600	45
Total (Acct. 235)	1,600	46
Miscellaneous Current and Accrued Liabilities (242)	0	47
Employee Benefit Accruals	157,850	48
NET PENSION LIABILITY - GASB 68	222,947	49
Total (Acct. 242)	380,797	50
Customer Advances for Construction (252)	0	51
Customer Advances	50,000	52
Total (Acct. 252)	50,000	53
Other Deferred Credits (253)	0	54
Regulatory Liability	159,070	55
DEFERRED INFLOWS-GASB 68	307,800	56
SPECIAL ASSESSMENT LEVY	15,247	57
Total (Acct. 253)	482,117	58

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)	108,907,311				108,907,311	2
Materials and Supplies	588,758				588,758	3
Less Average						4
Reserve for Depreciation (111.1)	37,661,581				37,661,581	5
Customer Advances for Construction					0	6
Regulatory Liability	178,953				178,953	7
Average Net Rate Base	71,655,535	0	0	0	71,655,535	8
Net Operating Income	4,124,778				4,124,778	9
Net Operating Income as a percent of Average Net Rate Base	5.76%	N/A	N/A	N/A	5.76%	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	198,836	0	0	0	198,836	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	159,070	0	0	0	159,070	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)	12,535,875	12,547,638	2
Total Sales of Water	12,535,875	12,547,638	3
Other Operating Revenues			4
Forfeited Discounts (470)	55,653	57,436	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	272,493	269,775	8
Total Other Operating Revenues	328,146	327,211	9
Total Operating Revenues	12,864,021	12,874,849	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	229,724	303,324	12
Pumping Expenses (620-633)	1,045,186	1,111,660	13
Water Treatment Expenses (640-652)	217,906	283,315	14
Transmission and Distribution Expenses (660-678)	1,008,832	960,743	15
Customer Accounts Expenses (901-906)	364,026	344,407	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,027,950	979,805	18
Total Operation and Maintenance Expenses	3,893,624	3,983,254	19
Other Operating Expenses			20
Depreciation Expense (403)	2,844,798	2,804,547	21
Amortization Expense (404-407)			22
Taxes (408)	2,000,821	1,930,528	23
Total Other Operating Expenses	4,845,619	4,735,075	24
Total Operating Expenses	8,739,243	8,718,329	25
NET OPERATING INCOME	4,124,778	4,156,520	26

Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)	0	0	0	7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	14,433	516,562	6,079,712	10
Commercial (461.2)	1,222	283,578	1,821,971	11
Industrial (461.3)	52	261,162	1,529,525	12
Public Authority (461.4)	76	75,287	520,165	13
Multifamily Residential (461.5)	318	92,238	688,873	14
Irrigation (461.6)	0	0	0	15
Total Metered Sales to General Customers (461)	16,101	1,228,827	10,640,246	16
Private Fire Protection Service (462)	288		204,070	17
Public Fire Protection Service (463)	16,101		1,691,559	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	32,490	1,228,827	12,535,875	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)	1,691,559	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)	1,691,559	5
Forfeited Discounts (470)		6
Customer late payment charges	45,627	7
INTEREST ON DELINQUENT TAX ROLL	10,026	8
Total Forfeited Discounts (470)	55,653	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	74,846 *	17
2019 FLOOD-WI DISASTER FUND	991	18
EXEMPTION & PRIVATE METER RENTAL	178,133 *	19
WATER PERMITS	18,523 *	20
Total Other Water Revenues (474)	272,493	21

Other Operating Revenues (Water)

- | |
|---|
| <ul style="list-style-type: none">• 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 \$74,846 is the return on net investment in meters charged to the sewer department.

The \$178,133 is for the rental of exempt and private meters.

The \$18,523 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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)	14,471	15,670	30,141	38,991	2
Operation Labor and Expenses (601)	2,521		2,521	0	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)		768	768	1,814	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)	2,643	719	3,362	2,921	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)	16,946	175,986	192,932	259,598 *	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	36,581	193,143	229,724	303,324	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	13,703	2,361	16,064	20,671	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)		573,345	573,345	571,862	19
Pumping Labor and Expenses (624)	61,279	15,953	77,232	64,419 *	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)		127,524	127,524	131,585	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	4,816	1,219	6,035	421	24
Maintenance of Structures and Improvements (631)	3,066	31,335	34,401	32,117	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)		210,585	210,585	290,585 *	27
Total Pumping Expenses	82,864	962,322	1,045,186	1,111,660	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)			0	0	30
Chemicals (641)		92,836	92,836	139,804 *	31
Operation Labor and Expenses (642)	61,621	23,090	84,711	101,491 *	32
Miscellaneous Expenses (643)		14,028	14,028	18,992	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)	5,797		5,797	8,698	35
Maintenance of Structures and Improvements (651)	3,246	4,425	7,671	4,292	36
Maintenance of Water Treatment Equipment (652)		12,863	12,863	10,038	37
Total Water Treatment Expenses	70,664	147,242	217,906	283,315	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	69,814	20,421	90,235	102,822	40

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Storage Facilities Expenses (661)		10,393	10,393	7,950	41
Transmission and Distribution Lines Expenses (662)			0	0	42
Meter Expenses (663)		18,408	18,408	26,695	43
Customer Installations Expenses (664)		948	948	0	44
Miscellaneous Expenses (665)		82,241	82,241	57,561 *	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)		4,115	4,115	98	48
Maintenance of Distribution Reservoirs and Standpipes (672)			0	0	49
Maintenance of Transmission and Distribution Mains (673)	196,089	295,141	491,230	458,683	50
Maintenance of Services (675)	67,955	88,507	156,462	137,175	51
Maintenance of Meters (676)	86,227	16,033	102,260	98,054	52
Maintenance of Hydrants (677)	33,154	19,386	52,540	71,705 *	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	453,239	555,593	1,008,832	960,743	55
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)			0	0	57
Meter Reading Expenses (902)	1,262	1,513	2,775	3,213	58
Customer Records and Collection Expenses (903)	46,733	307,888	354,621	334,830	59
Uncollectible Accounts (904)		5,016	5,016	4,270	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)		1,614	1,614	2,094	62
Total Customer Accounts Expenses	47,995	316,031	364,026	344,407	63
SALES EXPENSES					
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					
Administrative and General Salaries (920)		233,867	233,867	228,529	68
Office Supplies and Expenses (921)		29,359	29,359	23,319	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		129,253	129,253	133,644	71
Property Insurance (924)		19,206	19,206	18,575	72
Injuries and Damages (925)		65,769	65,769	59,542	73
Employee Pensions and Benefits (926)		307,517	307,517	305,018	74
Regulatory Commission Expenses (928)			0	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	198,632	28,991	227,623	205,254	77
Rents (931)			0	(522)	78
Maintenance of General Plant (932)	661	14,695	15,356	6,446	79
Total Administrative and General Expenses	199,293	828,657	1,027,950	979,805	80

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	890,636	3,002,988	3,893,624	3,983,254	81

Water Operation & Maintenance Expenses

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

Water Operation & Maintenance Expenses (Page W-05)

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

Maintenance of Wells and Springs (614) - The decrease was due to emergency maintenance done on Well 11 in 2018.

Pumping Labor and Expenses (624) - The increase was due to a focusing on pumping maintenance instead of water treatment maintenance in 2019.

Maintenance of Pumping Equipment (633) - The decrease was due to emergency maintenance done on Well 11 in 2018.

Chemicals (641) - The decrease in 2019 was due to the negotiation of lower prices for current chemicals used. It is also due to treatment of less water because less water was distributed in 2019 than in 2018.

Operations Labor and Expenses (642) - The decrease was due to a less water treatment maintenance done 2019 due to focusing on pumping maintenance.

Miscellaneous Expenses (665) - The increase was due to fire flow, leak detection equipment purchased in 2019.

Maintenance of Hydrants (677) - The decrease was due to no hydrant painting done in 2019.

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	2,021,193	1,942,047	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	98,036	92,065	2
Net Property Tax Equivalent	1,923,157	1,849,982	3
Social Security	65,247	67,824	4
PSC Remainder Assessment	12,417	12,722	5
Total Tax Expense	2,000,821	1,930,528	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	5.654178
3. Local Tax Rate	mills	9.577359
4. School Tax Rate	mills	8.646975
5. Vocational School Tax Rate	mills	0.612941
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	24.491453
9. Less: State Credit	mills	1.504478
11. Net Tax Rate	mills	22.986975

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	9.577359
13. Combined School Tax Rate	mills	9.259916
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	18.837275
16. Total Tax Rate	mills	24.491453
17. Ratio of Local and School Tax to Total	dec.	0.769137
18. Total Tax Net of State Credit	mills	22.986975
19. Net Local and School Tax Rate	mills	17.680126
20. Utility Plant, Jan 1	\$	117,804,956
21. Materials & Supplies	\$	566,634
22. Subtotal	\$	118,371,590
23. Less: Plant Outside Limits	\$	4,793,720
24. Taxable Assets	\$	113,577,870
25. Assessment Ratio	dec.	1.006534
26. Assessed Value	\$	114,319,988
27. Net Local and School Tax Rate	mills	17.680126
28. Tax Equiv. Computed for Current Year	\$	2,021,193

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	117,804,956
2. Materials & Supplies	\$	566,634
3. Subtotal	\$	118,371,590
4. Less: Plant Outside Limits	\$	4,793,720
5. Taxable Assets	\$	113,577,870
6. Assessed Value	\$	114,319,988
7. Tax Equiv. Computed for Current Year	\$	2,021,193
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)	\$	2,021,193

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	1
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)	1,918,735				1,918,735	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	4,067,500	0	0	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)	36,904,661	1,389,254	39,435		38,254,480 *	34
Services (345)	6,565,979	441,742	14,463		6,993,258 *	35
Meters (346)	7,166,321	201,888	135,490		7,232,719 *	36

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
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- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)		
Hydrants (348)	2,026,025	93,519	19,817		2,099,727 *	37	
Other Transmission and Distribution Plant (349)	1,311				1,311	38	
Total Transmission and Distribution Plant	63,241,781	2,126,403	209,205	0	65,158,979	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	124,006	74,832		849,283 *	45	
Stores Equipment (393)	3,192				3,192	46	
Tools, Shop and Garage Equipment (394)	492,410				492,410	47	
Laboratory Equipment (395)	122				122	48	
Power Operated Equipment (396)	310,779	104,000	61,417		353,362 *	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	3,482,837	228,006	136,249	0	3,574,594	53	
Total utility plant in service directly assignable	107,902,834	2,354,409	345,454	0	109,911,789	54	
Common Utility Plant Allocated to Water Department	0				0	55	
TOTAL UTILITY PLANT IN SERVICE	107,902,834	2,354,409	345,454	0	109,911,789	56	

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

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- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
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- [PSC Uniform System of Accounts](#)

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

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

Transmission and Distribution Mains (343) - The majority of the main additions during the year were for the annual utility reconstruction which consisted of Cotton St, Grove St, Marquette St, McKinley/Stow St, Roosevelt St, and Trowbridge Dr.

Services (345) - The majority of the service additions during the year were for the annual utility reconstruction which consisted of Cotton St, Grove St, Marquette St, McKinley/Stow St, Roosevelt St, and Trowbridge Dr.

Meters (346) - The additions during the year were for meters that were purchased to replace old lead meters.

Hydrants (348) - The majority of the hydrant additions during the year were for the annual utility reconstruction which consisted of Cotton St, Grove St, Marquette St, McKinley/Stow St, Roosevelt St, and Trowbridge Dr.

Transportation Equipment (392) - The addition was for the purchase of a new 10-Yard dump truck.

Power Operated Equipment (396) - The addition was for the purchase of a new backhoe

Retirements for one or more accounts exceed \$50,000, please explain.

Meters (346) - The retirements were for broken and lead meters that were replaced with new meters.

Transportation Equipment (392) - The retirement was for a 10-yard dump truck that was disposed of because it was replaced by a new 10-yard dump truck.

Power Operated Equipment (396) - The retirement was for a backhoe that was disposed of because it was replaced by a new backhoe.

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	7,644,738		13,599		7,631,139	34
Services (345)	1,682,842		11,028		1,671,814	35
Meters (346)	0				0	36

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	574,542		3,870		570,672	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	9,902,122	0	28,497	0	9,873,625	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	9,902,122	0	28,497	0	9,873,625	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	9,902,122	0	28,497	0	9,873,625	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)	1,081,040	2.90%	53,394					1,134,434	5
Supply Mains (316)	568,824	1.80%	34,537					603,361	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	1,649,864		87,931	0	0	0	0	1,737,795	8
PUMPING PLANT									9
Structures and Improvements (321)	4,417,979	3.20%	435,689					4,853,668	10
Other Power Production Equipment (323)	330,692	4.40%	17,771					348,463	11
Electric Pumping Equipment (325)	3,550,952	4.40%	261,440					3,812,392	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	8,356,838		714,900	0	0	0	0	9,071,738	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	1,238,004	3.20%	120,088					1,358,092	17
Sand or Other Media Filtration Equipment (332)	5,732,142	3.30%	799,860					6,532,002	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	6,970,146		919,948	0	0	0	0	7,890,094	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	3,384,125	2.50%	199,645					3,583,770	24
Transmission and Distribution Mains (343)	5,896,074	1.30%	481,143	39,435	2,571			6,335,211	25
Services (345)	2,143,456	2.90%	191,327	14,463	30,731			2,289,589	26
Meters (346)	4,443,857	5.50%	394,452	135,490				4,702,819	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)	462,890	2.20%	44,585	19,817	4,403			483,255	28
Other Transmission and Distribution Plant (349)	1,311	5.00%						1,311	29
Total Transmission and Distribution Plant	16,331,713		1,311,152	209,205	37,705	0	0	17,395,955	30
GENERAL PLANT									31
Structures and Improvements (390)	83,205	2.90%	3,365					86,570	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)	600,852	13.30%	43,547	74,832				569,567	35
Stores Equipment (393)	3,191	5.80%						3,191	36
Tools, Shop and Garage Equipment (394)	328,203	5.80%	28,560					356,763	37
Laboratory Equipment (395)	122	5.80%						122	38
Power Operated Equipment (396)	227,503	7.50%	19,159	61,417				185,245	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)	70,557	5.80%	5,489					76,046	42
Total General Plant	2,977,574		100,120	136,249	0	0	0	2,941,445	43
Total accum. prov. directly assignable	36,286,135		3,134,051	345,454	37,705	0	0	39,037,027	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	36,286,135		3,134,051	345,454	37,705	0	0	39,037,027	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)	1,825,093	1.30%	99,332	13,599	2,185			1,908,641	25
Services (345)	757,153	2.90%	48,684	11,028	26,118			768,691	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)	142,752	2.20%	12,613	3,870	3,742			147,753	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	2,724,998		160,629	28,497	32,045	0	0	2,825,085	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	2,724,998		160,629	28,497	32,045	0	0	2,825,085	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	2,724,998		160,629	28,497	32,045	0	0	2,825,085	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	10,623	462	420	0	147	46	320	55		17,536	3
6.000	23,927	24,013	69,746	57,545	18,444	19,636	17,730	17,370	11,782	6,081		266,274	4
8.000	15,858	10,318	22,538	51,154	29,375	44,739	23,309	68,546	89,229	47,438		402,504	5
10.000	2,305	1,036	2,524	4,452	12,398	3,965	12,934	19,160	11,334	1,856		71,964	6
12.000	39	3,130	3,136	5,889	28,542	27,727	47,994	82,210	56,581	18,903		274,151	7
14.000	585	3,009	883		1,708	146	1,509	187	44	667		8,738	8
16.000					4,175	443	2,714	22,869	18,967	5,937		55,105	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	43,332	46,351	110,550	119,502	99,964	96,705	115,848	213,297	204,072	81,937		1,131,558	14

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 water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January	134,729		132,598				132,598	1
February	126,156		124,670				124,670	2
March	136,311		134,942				134,942	3
April	134,008		129,404				129,404	4
May	136,780		133,792				133,792	5
June	139,334		138,237				138,237	6
July	152,412		149,634				149,634	7
August	140,069		126,943				126,943	8
September	129,729		128,462				128,462	9
October	128,880		128,045				128,045	10
November	119,687		118,509				118,509	11
December	125,080		124,590				124,590	12
TOTAL	1,603,175	0	1,569,826	0	0	0	1,569,826	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)	1,569,826
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	1,569,826
Less: Gallons (000s) sold to retail customers (billed, metered)	1228827
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0
Gallons (000s) of Non-Revenue Water	340,999
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	72,063
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	56,436
Subtotal: Unbilled Authorized Consumption	128,499
Total Water Loss	212,500
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	2000
Gallons (000s) estimated due to data and billing errors	1000
Gallons (000s) estimated due to customer meter under-registration	3,300
Subtotal Apparent Losses	6,300
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	17,200
Gallons (000s) estimated due to unreported and background leakage	189,000
Subtotal Real Losses (leakage)	206,200
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	5,867
Date of maximum	07/16/2019
Cause of maximum	
HIGH DEMAND	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	3,267
Date of minimum	11/29/2019
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	5,760,102
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	52
Number of service breaks repaired this year	32

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	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange x Iron/Manganese _ Nitrate Removal x Radium Removal _ Other	No	CENTRAL FACILITIES	1
MERRILL	2008	7	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange x Iron/Manganese _ Nitrate Removal x Radium Removal _ Other	No	CENTRAL FACILITIES	2
TROWBRIDGE TREATMENT PLANT	2008	7	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange x Iron/Manganese _ Nitrate Removal x Radium Removal _ Other	No	CENTRAL FACILITIES	3
WELL 21 TREATMENT PLANT	2008	0	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange x Iron/Manganese _ Nitrate 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 funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	2	58				58	1
Other Plastic	Distribution	3	1,150			(1,150)	0 *	2
PVC	Distribution	3				1,150	1,150 *	3
Other Metal	Distribution	4	17,395		196		17,199	4
Other Plastic	Distribution	4	334			(334)	0 *	5
PVC	Distribution	4		2		334	336 *	6
Ductile Iron, Lined (late 1960's to present)	Supply	6				5	5 *	7
Other Metal	Distribution	6	238,062		1,203		236,859	8
Other Metal	Supply	6	5			(5)	0 *	9
Other Plastic	Distribution	6	28,943	473			29,416 *	10
Other Plastic	Supply	6	26			(26)	0 *	11
PVC	Supply	6				26	26 *	12
Ductile Iron, Lined (late 1960's to present)	Supply	8				1,074	1,074	13
Other Metal	Distribution	8	242,061		4,254		237,807	14
Other Metal	Supply	8	1,074			(1,074)	0 *	15
Other Plastic	Distribution	8	157,424	7,273			164,697 *	16
Other Plastic	Supply	8	4,128				4,128	17
Other Metal	Distribution	10	57,645		119		57,526	18
Other Metal	Supply	10	1,684				1,684	19
Other Plastic	Distribution	10	14,438				14,438	20
Other Plastic	Supply	10	6,585			(6,585)	0 *	21
PVC	Supply	10				6,585	6,585 *	22
Asbestos-Cement (Transite)	Distribution	12	4,083				4,083	23
Ductile Iron, Lined (late 1960's to present)	Supply	12				12,454	12,454	24
Other Metal	Distribution	12	198,673		1,842		196,831	25
Other Metal	Supply	12	12,454			(12,454)	0 *	26
Other Plastic	Distribution	12	70,350			(70,350)	0 *	27
Other Plastic	Supply	12	4,996			(4,996)	0 *	28
PVC	Distribution	12		2,889		70,350	73,239 *	29
PVC	Supply	12				4,996	4,996 *	30
HDPE	Distribution	14				664	664 *	31
Other Metal	Distribution	14	9,035		961		8,074	32
Other Metal	Supply	14	138				138	33

Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Plastic	Distribution	14	664			(664)	0 *	34
Other Plastic	Supply	14	2			(2)	0 *	35
PVC	Supply	14				2	2 *	36
Ductile Iron, Lined (late 1960's to present)	Supply	16				5,990	5,990 *	37
Other Metal	Distribution	16	35,505		3		35,502	38
Other Metal	Supply	16	5,990			(5,990)	0 *	39
Other Plastic	Distribution	16	19,582	21			19,603 *	40
Ductile Iron, Lined (late 1960's to present)	Supply	18				15,332	15,332 *	41
Other Metal	Distribution	18	2,315				2,315	42
Other Metal	Supply	18	15,332			(15,332)	0 *	43
Other Plastic	Distribution	18	29			(29)	0 *	44
PVC	Distribution	18				29	29 *	45
Ductile Iron, Lined (late 1960's to present)	Supply	20				2,688	2,688 *	46
Other Metal	Distribution	20	19,640				19,640	47
Other Metal	Supply	20	2,688			(2,688)	0 *	48
Other Plastic	Distribution	20	302				302	49
Other Plastic	Supply	20	15			(15)	0 *	50
PVC	Supply	20				15	15 *	51
Other Metal	Distribution	24	6,051				6,051	52
Other Plastic	Distribution	24	967			(967)	0 *	53
PVC	Distribution	24				967	967 *	54
Ductile Iron, Lined (late 1960's to present)	Distribution	30				4,773	4,773 *	55
Other Metal	Distribution	30	4,773			(4,773)	0 *	56
Total Within Municipality			1,184,596	10,658	8,578	0	1,186,676	57
Total Utility			1,184,596	10,658	8,578	0	1,186,676	58

Water Mains

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

Water Mains (Page W-21)

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

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 2019 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.

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

The adjustments are reclassifications of pipe material.

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	3,031		82		2,949	412	1
Other Metal	0.750	4,931		43	(4,888)	0		* 2
Copper	0.750				4,888	4,888	434	* 3
Other Plastic	0.750	6				6		4
Lead	1.000	21		2		19	4	5
Other Metal	1.000	2,790		30	(2,760)	0		* 6
Copper	1.000				2,760	2,760	236	* 7
Other Plastic	1.000	2,380	26			2,406	33	* 8
Other Metal	1.250	2			(2)	0		* 9
Copper	1.250				2	2		* 10
Other Plastic	1.250	1,219	124			1,343	274	* 11
Lead	1.500	12		1		11	3	12
Other Metal	1.500	116			(116)	0		* 13
Copper	1.500		1		116	117	11	* 14
Other Plastic	1.500	54				54	7	15
Lead	2.000	6				6		16
Other Metal	2.000	284		1	(283)	0		* 17
Copper	2.000				283	283	45	* 18
Other Plastic	2.000	174	2			176	16	* 19
HDPE	3.000	1				1		20
Lined Cast Iron (mide-1950's to early 1970)	3.000				3	3	1	21
Other Metal	3.000	3			(3)	0		22
Ductile Iron, Lined (late 1960's to present)	4.000				47	47	7	23
Other Metal	4.000	47			(47)	0		24
Other Plastic	4.000	18			(18)	0		* 25
PVC	4.000				18	18	1	* 26
Ductile Iron, Lined (late 1960's to present)	6.000				27	27	8	27
Other Metal	6.000	28		1	(27)	0		28
Other Plastic	6.000	16			(16)	0		* 29
PVC	6.000		2		16	18	5	* 30

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 services. The new development additions are assessed to property owners when developed based upon the 2019 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.

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

The adjustments are reclassifications of pipe material.

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)		
5/8	10,025	475	497	90	10,093	838	9,287	280	3	5	98				4	325	91	10,093	* 1	
3/4	5,004	95	106	8	5,001	125	4,446	395	11	7	27				10	92	13	5,001	* 2	
1	775	70	37	96	904	93	505	257	9	17	38				15	23	40	904	* 3	
1 1/2	263	71	48	6	292	137	13	135	9	15	71				4	6	39	292	* 4	
2	354	96	102	10	358	191	4	208	22	42	60				1	13	8	358	* 5	
3	66	12	5	8	81	81		26	3	6	15					1	30	81	* 6	
4	17	2	2		17	17		4	4	4	1						1	3	17	7
6	12	1			13	13		1	8						1		3	13	8	
Total	16,516	822	797	218	16,759	1,495	14,255	1,306	69	96	310				35	461	227	16,759	9	

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

Manually - inside the premises or remote register

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad

Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 16759)

Other

Meters

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

Meters

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

Meters (Page W-23)

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

The adjustments in 2019 were corrections from 2018.

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.

Wisconsin Administrative Code requires that meters 1 inch or smaller be tested every 10 years or replaced every 20 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

All meters that are 1 inch or smaller are replaced within a 20 year cycle.

Hydrants and Distribution System Valves

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	1,791	22	17		1,796	2
Total Fire Hydrants	1,791	22	17	0	1,796	3
Flushing Hydrants	51		1		50	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	1,846
Number of Distribution System Valves end of year	3,033
Number of Distribution Valves operated during Year	3,033

List of All Station and Wholesale Meters

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

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	4	WELL 21 TRAIN FLOW METER	Magnetic	11/11/2019	1
Station Meter	6	MCDERMOTT BACKWASH	Magnetic	09/28/2018	2
Station Meter	6	MERRILL TRAIN 1 FLOW METER	Magnetic	12/27/2019	3
Station Meter	6	MERRILL TRAIN 2 FLOW METER	Magnetic	12/27/2019	4
Station Meter	6	MERRILL TRAIN 3 FLOW METER	Magnetic	12/27/2019	5
Station Meter	6	MERRILL TRAIN 4 FLOW METER	Magnetic	12/27/2019	6
Station Meter	6	PIONEER BOOSTER STATION	Magnetic	09/07/2018	7
Station Meter	6	TROWBRIDGE TRAIN 1 FLOW METER	Magnetic	12/23/2019	8
Station Meter	6	TROWBRIDGE TRAIN 2 FLOW METER	Magnetic	12/23/2019	9
Station Meter	6	TROWBRIDGE TRAIN 3 FLOW METER	Magnetic	12/23/2019	10
Station Meter	6	TROWBRIDGE TRAIN 4 FLOW METER	Magnetic	12/23/2019	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	12/27/2019	15
Station Meter	8	TROWBRIDGE TREATMENT BACKWASH	Magnetic	12/27/2019	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	11/11/2019	34
Station Meter	12	MORRIS ST BOOSTER STATION	Magnetic	09/28/2019	35
Station Meter	12	TROWBRIDGE SITE	Magnetic	12/27/2019	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	11/11/2019	37
Station Meter	16	TROWBRIDGE WTR TREATMENT PLANT	Magnetic	11/11/2019	38
Station Meter	20	MERRILL BOOSTER STATION	Magnetic	11/11/2019	39

Water Conservation Programs

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

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	0	0	0	5
Customer Incentives				6
Residential Toilets	1,614	17	230,826	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	1,614	17	230,826	18
TOTAL CONSERVATION	1,614	17	230,826	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) **	16,101	1
Total - Fond du Lac County	16,101	2
Total - Customers Served	16,101	3
Total - Within Muni Boundary **	16,101	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)	*	1
Lead	0.625	238			33	271			*	1
Copper	0.625	1			1	2			*	2
Other Plastic	0.625	2				2				3
Unknown - May Contain Lead	0.625				3	3			*	4
Galvanized	0.750	8				8				5
Lead	0.750	22			53	75			*	6
Copper	0.750	199			75	274			*	7
Other Plastic	0.750	3				3				8
Unlined Cast Iron (pre-early 1950's)	0.750	1			3	4			*	9
Unknown - May Contain Lead	0.750				3	3			*	10
Galvanized	1.000	2			1	3			*	11
Lead	1.000	10				10				12
Copper	1.000	28			18	46			*	13
Other Plastic	1.000	53			6	59			*	14
PVC	1.000	1				1				15
Lead	1.250				1	1			*	16
Copper	1.250				1	1			*	17
Other Plastic	1.250	23			26	49	3		*	18
Copper	1.500	3				3				19
Other Plastic	1.500	1			2	3			*	20
Copper	2.000	5				5				21
Other Plastic	2.000	8			3	11			*	22
Other Plastic	3.000	1				1				23
Ductile Iron, Lined (late 1960's to present)	4.000	3			1	4			*	24
Unlined Cast Iron (pre-early 1950's)	4.000	3			2	5			*	25
PVC	4.000	1			2	3			*	26
Ductile Iron, Lined (late 1960's to present)	6.000				7	7			*	27
Lined Cast Iron (mide-1950's to early 1970)	6.000				1	1			*	28
PVC	6.000	3			17	20			*	29
Unknown - May Contain Lead	6.000				1	1			*	30
Ductile Iron, Lined (late 1960's to present)	8.000	1			13	14			*	31
PVC	8.000	1			2	3			*	32

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.

Ductile Iron, Lined (late 1960's to present)	10.000		1	1		* 33
Galvanized	10.000	5	3	8		* 34
Lined Cast Iron (mide-1950's to early 1970)	10.000		1	1		* 35
Lead	10.000	182	56	238	1	* 36
Copper	10.000	292	37	329		* 37
Other Plastic	10.000	124	62	186		* 38
PVC	10.000		1	1		* 39
Utility Total		1,224	436	1,660	4	40

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 12,088 privately-owned water service lines with unknown pipe material. Of this total there are 8 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 2018 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 but unknown diameters. They were put into the 10" category so the pipe material would be identified.
