



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

YORKVILLE TOWN OF WATER UTILITY

925 15TH AVE
UNION GROVE, WI 53182-1427

For the Year Ended: DECEMBER 31, 2017

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

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

Date Signed: **3/28/2018**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Michael McKinney

Title: Clerk/Treasurer

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

Phone: (262) 878-2123

Email Address: michael@townofyorkville.com

Accounting firm or consultant preparing this report (if applicable)

Name: Julie Craig, CPA

Title: Managing Partner

Mailing Address: Gordon J. Maier & Company, LLP
845 Wisconsin Avenue
Racine, WI 53403

Phone: (262) 634-7108

Email Address: julie@gjmlp.com

Name and title of utility General Manager (or equivalent)

Name: Gary W. Hanson

Title: Utilities Manager

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

Phone: (262) 878-2123

Email Address: ghanson@sehinc.com

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

Name: Peter L. Hansen

Title: Chairman

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

Phone: (262) 878-2123

Email Address: chairman@townofyorkville.com

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: 04/20/2017

Period covered by most recent audit: 1/1/16 thru 12/31/16

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

Name: Patrick W. Romenesko

Title: CPA/Owner

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

USPS Address: PO Box 508

City State Zip Lake Geneva, WI 53147

Telephone: (262) 248-0220

Email Address: pwrome@sbcglobal.net

Identification and Ownership - Contract Operations

Do you have any contracts?

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

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	232,175	236,218	2
Operating Expenses:			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	80,784	121,466	5
Depreciation Expense (403)	30,362	30,065	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	19,770	19,983	9
Total Operating Expenses	130,916	171,514	10
Net Operating Income	101,259	64,704	11
Income from Utility Plant Leased to Others (412-413)			12
Utility Operating Income	101,259	64,704	13
OTHER INCOME			14
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	15
Income from Nonutility Operations (417)			16
Nonoperating Rental Income (418)			17
Interest and Dividend Income (419)	6,416	2,772	18
Miscellaneous Nonoperating Income (421)	0	0	19
Total Other Income	6,416	2,772	20
Total Income	107,675	67,476	21
MISCELLANEOUS INCOME DEDUCTIONS			22
Miscellaneous Amortization (425)	(8,613)	(8,613)	23
Other Income Deductions (426)	26,088	26,087	24
Total Miscellaneous Income Deductions	17,475	17,474	25
Income Before Interest Charges	90,200	50,002	26
INTEREST CHARGES			27
Interest on Long-Term Debt (427)	0	0	28
Amortization of Debt Discount and Expense (428)			29
Amortization of Premium on Debt--Cr. (429)			30
Interest on Debt to Municipality (430)	0	0	31
Other Interest Expense (431)	0	0	32
Interest Charged to Construction--Cr. (432)			33
Total Interest Charges	0	0	34
Net Income	90,200	50,002	35
EARNED SURPLUS			36
Unappropriated Earned Surplus (Beginning of Year) (216)	2,755,910	2,705,908	37
Balance Transferred from Income (433)	90,200	50,002	38
Miscellaneous Credits to Surplus (434)			39
Miscellaneous Debits to Surplus--Debit (435)			40
Appropriations of Surplus--Debit (436)	1		41
Appropriations of Income to Municipal Funds--Debit (439)			42
Total Unappropriated Earned Surplus End of Year (216)	2,846,109	2,755,910	43

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	232,175		232,175	3
Total (Acct. 400)	232,175	0	232,175	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	80,784		80,784	6
Total (Acct. 401-402)	80,784	0	80,784	7
Depreciation Expense (403)	0	0	0	8
Derived	30,362		30,362	9
Total (Acct. 403)	30,362	0	30,362	10
Amortization Expense (404-407)	0	0	0	11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)	0	0	0	14
Derived	19,770		19,770	15
Total (Acct. 408)	19,770	0	19,770	16
TOTAL UTILITY OPERATING INCOME	101,259	0	101,259	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	0		0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)	0	0	0	22
INTEREST INCOME	6,416		6,416	23
Total (Acct. 419)	6,416	0	6,416	24
Miscellaneous Nonoperating Income (421)	0	0	0	25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
Total (Acct. 421)	0	0	0	28
TOTAL OTHER INCOME	6,416	0	6,416	29
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	30
Miscellaneous Amortization (425)	0	0	0	31
Regulatory Liability (253) Amortization	(8,613)		(8,613)	32
Total (Acct. 425)	(8,613)	0	(8,613)	33
Other Income Deductions (426)	0	0	0	34
Depreciation Expense on Contributed Plant - Water		26,088	26,088	35
Total (Acct. 426)	0	26,088	26,088	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(8,613)	26,088	17,475	37
INTEREST CHARGES	0	0	0	38
Interest on Long-Term Debt (427)	0	0	0	39
Derived	0		0	40

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Total (Acct. 427)	0	0	0	41
Interest on Debt to Municipality (430)	0	0	0	42
Derived	0		0	43
Total (Acct. 430)	0	0	0	44
Other Interest Expense (431)	0	0	0	45
Derived	0		0	46
Total (Acct. 431)	0	0	0	47
TOTAL INTEREST CHARGES	0	0	0	48
NET INCOME	116,288	(26,088)	90,200	49
EARNED SURPLUS	0	0	0	50
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	51
Derived	1,549,858	1,206,052	2,755,910	52
Total (Acct. 216)	1,549,858	1,206,052	2,755,910	53
Balance Transferred from Income (433)	0	0	0	54
Derived	116,288	(26,088)	90,200	55
Total (Acct. 433)	116,288	(26,088)	90,200	56
Appropriations of Surplus--Debit (436)	0	0	0	57
Detail appropriations to (from) account 215	1		1	58
Total (Acct. 436)	1	0	1	59
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	1,666,145	1,179,964	2,846,109	60

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

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

Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	232,175				232,175	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Revenues subject to Wisconsin Remainder Assessment	232,175	0	0	0	232,175	6

Full-Time Employees (FTE)

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

Industry (a)	FTE (b)	
Water	0.5	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	2,749,404	2,741,836	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	755,248	698,798	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	1,994,156	2,043,038	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	154,103	132,896	15
Total Other Property and Investments	154,103	132,896	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	1,168	5,693	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	714,323	604,155	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	25,611	23,937	23
Other Accounts Receivable (143)	0	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	91,950	91,950	26
Plant Materials and Operating Supplies (154)	4,986	4,986	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
Total Current and Accrued Assets	838,038	730,721	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)	0	0	42
Total Deferred Debits	0	0	43
TOTAL ASSETS AND OTHER DEBITS	2,986,297	2,906,655	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)	51,987	51,987	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	2,846,109	2,755,910	5
Total Proprietary Capital	2,898,096	2,807,897	6
LONG-TERM DEBT			7
Bonds (221)	0	0	8
Advances from Municipality (223)	0	0	9
Other long-Term Debt (224)	0	0	10
Total Long-Term Debt	0	0	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	4,085	3,854	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	17,715	17,715	17
Interest Accrued (237)	0	0	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	2,781	2,250	20
Total Current and Accrued Liabilities	24,581	23,819	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	63,619	74,939	25
Total Deferred Credits	63,619	74,939	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	2,986,296	2,906,655	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	2,741,836	0	0	0	2
	2,741,836	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,041,654				5
Utility Plant in Service - Contributed Plant (101.2)	1,707,750				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)					11
Total Utility Plant	2,749,404	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)	227,462				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	527,786				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	755,248	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	1,994,156	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)	197,100	0	0	0	197,100	1
Credits during year						2
Charged Depreciation Expense (403)	30,362				30,362	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	30,362	0	0	0	30,362	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal					0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.1)	227,462	0	0	0	227,462	11

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	501,698	0	0	0	501,698	1
Credits during year						2
Charged Other Income Deductions (426)	26,088				26,088	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	26,088	0	0	0	26,088	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal					0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	527,786	0	0	0	527,786	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	4,986	4,986	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	4,986	4,986	9

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

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

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

Capital Paid in by Municipality (Acct. 200)

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

	Description (a)	Amount (b)	
Balance first of year		51,987	1
Balance end of year		51,987	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

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

Notes Payable & Miscellaneous Long-Term Debt

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

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

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	17,715	1
Charged water department expense	19,770	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	0	5
Total accruals and other credits	19,770	6
County, state and local taxes	17,715	7
Social Security taxes	1,833	8
PSC Remainder Assessment	222	9
Gross Receipts Tax		10
Total payments and other debits	19,770	11
Balance end of year	17,715	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
None				0	2
Subtotal Bonds (221)	0	0	0	0	3
Advances from Municipality (223)	0	0	0	0	4
None				0	5
Subtotal Advances from Municipality (223)	0	0	0	0	6
Other Long-Term Debt (224)	0	0	0	0	7
None				0	8
Subtotal Other Long-Term Debt (224)	0	0	0	0	9
Notes Payable (231)	0	0	0	0	10
None				0	11
Subtotal Notes Payable (231)	0	0	0	0	12
Customer Deposits (235)	0	0	0	0	13
None				0	14
Subtotal Customer Deposits (235)	0	0	0	0	15
Total	0	0	0	0	16

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Other Special Funds (128)	0	1
Water Tower Maintenance	154,103	2
Total (Acct. 128)	154,103	3
Cash and Working Funds (131)	0	4
Cash	1,168	5
Total (Acct. 131)	1,168	6
Local Government Investment Pool	714,323	7
Total (Acct. 136)	714,323	8
Customer Accounts Receivable (142)	0	9
Water	25,611	10
Total (Acct. 142)	25,611	11
Other Accounts Receivable (143)	0	12
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Total (Acct. 143)	0	15
Receivables from Municipality (145)	0	16
Public Fire Protection on Tax Roll	91,950 *	17
Total (Acct. 145)	91,950	18
Accounts Payable (232)	0	19
Accounts Payable	4,085	20
Total (Acct. 232)	4,085	21
Accrued Wages	2,781	22
Total (Acct. 242)	2,781	23
Other Deferred Credits (253)	0	24
Regulatory Liability	51,673	25
Deferred Cellular Tower Rent	11,946	26
Total (Acct. 253)	63,619	27

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

Public Fire Protection on Tax Roll - Amount to be received for Public Fire Protection on the 2017 tax roll.

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)	1,037,870				1,037,870	2
Materials and Supplies	4,986				4,986	3
Less Average						4
Reserve for Depreciation (111.1)	212,281				212,281	5
Customer Advances for Construction	0				0	6
Regulatory Liability	55,979				55,979	7
Average Net Rate Base	774,596	0	0	0	774,596	8
Net Operating Income	101,259				101,259	9
Net Operating Income as a percent of Average Net Rate Base	13.07%	N/A	N/A	N/A	13.07%	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	60,286	0	0	0	60,286	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	8,613				8,613	5
Balance End of Year	51,673	0	0	0	51,673	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)	196,952	203,723	2
Total Sales of Water	196,952	203,723	3
Other Operating Revenues			4
Forfeited Discounts (470)	37	16	5
Rents from Water Property (472)	35,186	32,479	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	0	0	8
Total Other Operating Revenues	35,223	32,495	9
Total Operating Revenues	232,175	236,218	10
Operation and Maintenance Expenses			11
Plant Operation and Maintenance Expenses (600-660)	50,996	78,210	12
General Operating Expenses (680-691)	29,788	43,256	13
Total Operation and Maintenance Expenses	80,784	121,466	14
Other Operating Expenses			15
Depreciation Expense (403)	30,362	30,065	16
Amortization Expense (404-407)	0	0	17
Taxes (408)	19,770	19,983	18
Total Other Operating Expenses	50,132	50,048	19
Total Operating Expenses	130,916	171,514	20
NET OPERATING INCOME	101,259	64,704	21

Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)				10
Commercial (461.2)	34	25,312	90,944	11
Industrial (461.3)				12
Public Authority (461.4)				13
Multifamily Residential (461.5)				14
Irrigation (461.6)	1	15,127	14,058	15
Total Metered Sales to General Customers (461)	35	40,439	105,002	16
Private Fire Protection Service (462)				17
Public Fire Protection Service (463)	1		91,950	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	36	40,439	196,952	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)	91,950	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	91,950	5
Forfeited Discounts (470)		6
Customer late payment charges	37	7
Total Forfeited Discounts (470)	37	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	35,186	10
Total Rents from Water Property (472)	35,186	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department		16
Total Other Water Revenues (474)	0	17

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
PLANT OPERATION AND MAINTENANCE EXPENSES					1
Salaries and Wages (600)		23,693	23,693	25,277	2
Purchased Water (610)			0	0	3
Fuel or Power Purchased for Pumping (620)		16,121	16,121	16,744	4
Chemicals (630)		3,846	3,846	3,524	5
Supplies and Expenses (640)		3,900	3,900	4,535	6
Repairs of Water Plant (650)		3,227	3,227	27,378 *	7
Transportation Expenses (660)		209	209	752	8
Total Plant Operation and Maintenance Expenses	0	50,996	50,996	78,210	9
GENERAL OPERATING EXPENSES					10
Administrative and General Salaries (680)		250	250	400	11
Office Supplies and Expenses (681)		4,662	4,662	4,836	12
Outside Services Employed (682)		20,648	20,648	33,591 *	13
Insurance Expense (684)		4,228	4,228	4,229	14
Employees Pensions and Benefits (686)			0	0	15
Regulatory Commission Expenses (688)			0	0	16
Miscellaneous General Expenses (689)			0	200	17
Uncollectible Accounts (690)			0	0	18
Customer Service and Informational Expenses (691)			0	0	19
Total General Operating Expenses	0	29,788	29,788	43,256	20
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	80,784	80,784	121,466	21

Water Operation & Maintenance Expenses

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

Water Operation & Maintenance Expenses (Page W-05)

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

Repairs of Water Plant (650): The utility repaired a large water main break, adjusted several valve boxes and cleaned/inspected the water tower during 2016. Much less repairs needed in 2017.

Outside Services (682): A valuation study was completed in 2016, which was not done in 2017.

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

Due to the small size of the utility, there are (4) part-time employees who work a limited number of hours and therefore, receive no benefits.

Taxes (Acct. 408 - Water)

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

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	17,715	17,715	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	0	0	2
Net Property Tax Equivalent	17,715	17,715	3
Social Security	1,833	2,021	4
PSC Remainder Assessment	222	247	5
Total Tax Expense	19,770	19,983	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: RACINE(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	3.753679
3. Local Tax Rate	mills	2.121510
4. School Tax Rate	mills	11.277984
5. Vocational School Tax Rate	mills	0.810229
6. Other Tax Rate - Local	mills	0.744073
7. Other Tax Rate - Non-Local	mills	0.161573
8. Total Tax Rate	mills	18.869048
9. Less: State Credit	mills	2.379070
11. Net Tax Rate	mills	16.489978

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	2.121510
13. Combined School Tax Rate	mills	12.088213
14. Other Tax Rate - Local	mills	0.744073
15. Total Local & School Tax Rate	mills	14.953796
16. Total Tax Rate	mills	18.869048
17. Ratio of Local and School Tax to Total	dec.	0.792504
18. Total Tax Net of State Credit	mills	16.489978
19. Net Local and School Tax Rate	mills	13.068374
20. Utility Plant, Jan 1	\$	2,741,836
21. Materials & Supplies	\$	4,986
22. Subtotal	\$	2,746,822
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	2,746,822
25. Assessment Ratio	dec.	1.001600
26. Assessed Value	\$	2,751,217
27. Net Local and School Tax Rate	mills	13.068374
28. Tax Equiv. Computed for Current Year	\$	35,954

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	2,741,836
2. Materials & Supplies	\$	4,986
3. Subtotal	\$	2,746,822
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	2,746,822
6. Assessed Value	\$	2,751,217
7. Tax Equiv. Computed for Current Year	\$	35,954
8. Tax Equivalent per 1994 PSC Report	\$	12,000
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	17,715
10. Tax Equivalent for Current Year (see notes)	\$	17,715

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.

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

General Footnote

The Town of Yorkville approved a resolution which authorizes a lower tax equivalent. The original amount was \$15,500 and was increased to \$17,715.

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

The public fire protection mill rate is reported separately.

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

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

The Town of Yorkville approved a resolution which authorizes a lower tax equivalent. The original amount was \$15,500 and was increased to \$17,715.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	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)	62,520				62,520	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	199,651				199,651	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	2,525				2,525	21
Total Pumping Plant	264,696	0	0	0	264,696	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)	10,000				10,000	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	290,873				290,873	33
Transmission and Distribution Mains (343)	315,654				315,654	34
Services (345)	3,639				3,639	35
Meters (346)	34,315	4,310			38,625	36
Hydrants (348)	53,441	2,020			55,461	37

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	707,922	6,330	0	0	714,252	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	1,413				1,413	43
Computer Equipment (391.1)	9,900				9,900	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	23,855				23,855	51
Miscellaneous Equipment (398)	26,300	1,238			27,538	52
Total General Plant	61,468	1,238	0	0	62,706	53
Total utility plant in service directly assignable	1,034,086	7,568	0	0	1,041,654	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	1,034,086	7,568	0	0	1,041,654	56

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

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

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

Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

There were additions to already existing hydrants that prolonged their life, but no new hydrants were added.

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	89,192				89,192	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	89,192	0	0	0	89,192	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)	468,792				468,792	33
Transmission and Distribution Mains (343)	949,567				949,567	34
Services (345)	94,869				94,869	35
Meters (346)	0				0	36
Hydrants (348)	105,330				105,330	37

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	1,618,558	0	0	0	1,618,558	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	1,707,750	0	0	0	1,707,750	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	1,707,750	0	0	0	1,707,750	56

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)			
0.250												0	1
Total	0	0	0	0	0	0	0	0	0	0	0	0	2

If utility is unable to provide the detailed information above, utility must provide the following:
 All utility main is from this year range **1993-2010**
 (Example: 1954-1972)

Describe source of information used to develop data:
All mains were installed between 1993-2010. The engineer is in the process of reviewing construction documents and maps to group the mains in the correct year of installation.

Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January	1,849		1,849				1,849	1
February	1,899		1,899				1,899	2
March	2,277		2,277				2,277	3
April	2,043		2,043				2,043	4
May	2,424		2,424				2,424	5
June	6,771		6,771				6,771	6
July	16,778		16,778				16,778	7
August	8,239		8,239				8,239	8
September	9,749		9,749				9,749	9
October	4,166		4,166				4,166	10
November	2,053		2,053				2,053	11
December	2,015		2,015				2,015	12
TOTAL	60,263	0	60,263	0	0	0	60,263	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)	60,263
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	60,263
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	40,439
Gallons (000s) of Non-Revenue Water	19,824
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	2,300
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	4,500
Subtotal: Unbilled Authorized Consumption	6,800
Total Water Loss	13,024
Gallons (000s) estimated due to theft, data, and billing errors (default)	800
Gallons (000s) estimated due to customer meter under-registration	250
Subtotal Apparent Losses	1,050
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	1,500
Gallons (000s) estimated due to unreported and background leakage	10,474
Subtotal Real Losses (leakage)	11,974
Non-Revenue Water as percentage of net water supplied	33%
Total Water Loss as percentage of net water supplied	22%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	1,025
Date of maximum	07/08/2017
Cause of maximum	
golf course watering	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	36,000
Date of minimum	01/08/2017
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	175,000
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	1
Number of service breaks repaired this year	1

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)	
Well #1	IZ551	1,700	12	950,000	Yes	1
				950,000		2

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)	
PUMP #1	WELL #1	Primary	Reservoir	2014	Vertical Turbine	900	2014	Electric	220	1

Reservoirs, Standpipes and Elevated Tanks

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

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	1
YORKVILLE WATER UTILITY TOWER	#1	1994	Elevated Tank	Steel	138	750,000	

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.

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

Water Mains

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

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

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)	
Other Plastic	1.000	5				5		1
Other Plastic	1.500	1				1		2
Other Plastic	2.000	9				9		3
Other Plastic	3.000	1				1		4
Other Plastic	4.000	1				1		5
Other Plastic	6.000	4				4		6
Other Plastic	8.000	9				9	6	7
Other Plastic	10.000	8				8		8
Utility Total		38				38	6	9

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter	First of Year	Added During Year	Retired During Year	Adjust. Increase or Decrease	End of Year	Tested During Year	Residential	Commercial	Industrial	Public Authority	Multifamily Residential	Irrigation	Wholesale	Inter-Departmental	Utility Use	Deduct Meters	In Stock	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
5/8	2		0		2	1		2										2	1
3/4	1		0		1	0		1										1	2
1	7		0		7	2		7										7	3
1 1/2	5		0		5	1		5										5	4
2	17	1	0		18	2		18										18	5
2 1/2	1		0		1	0		1										1	6
3	3		1		2	2		2										2	7*
Total	36	1	1		36	8		36										36	8

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

Manually - remote register

Manually - inside the premises

Radio Frequency - Drive or walk-by technology

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

Other

Meters

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

Meters

- 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)

Retired During Year total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

One 3" meter was retired but repurposed as a 2" meter.

Hydrants and Distribution System Valves

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

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

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

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

List of All Station and Wholesale Meters

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

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

1

Water Conservation Programs

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

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

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Yorkville (Town) **	35	1
Total - Racine County	35	2
Total - Customers Served	35	3
Total - Within Muni Boundary **	35	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)	NOT in Use at End of Year (h)	
Concrete	0.250		1		(1)	0	0	1
Utility Total			1		(1)	0	0	2

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)

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

This schedule does not apply to the utility, but an edit check forced me to make an entry.

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

This schedule does not apply to the utility, but an edit check forced me to make an entry.

General Footnote

This schedule does not apply to the utility, but an edit check forced me to make an entry.

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

This schedule does not apply to the utility, but an edit check forced me to make an entry.
