



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

TOWN OF YORKVILLE WATER UTILITY

925 15TH AVE
UNION GROVE, WI 53182-1427

For the Year Ended: DECEMBER 31, 2020

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

Violations of 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.

Filed: 06/01/2021
Refiled: 09/21/2021

Water Service Started Date: 07/26/1993
DNR Public Water System ID: 25217357

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

I **Michael McKinney, Administrator and Clerk** of **TOWN OF YORKVILLE 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: **9/21/2021**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Michael McKinney

Title: Administrator and Clerk

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

Phone: (262) 878-2123

Email Address: michael@villageofyorkville.com

Accounting firm or consultant preparing this report (if applicable)

Name: Krisztina Dommer, CPA

Title: Shareholder

Mailing Address: KerberRose SC
115 E Fifth Street
Shawano, WI 54166

Phone: (715) 526-9400

Email Address: Krisztina.Dommer@kerberrose.com

Name and title of utility General Manager (or equivalent)

Name: Gary W Hanson

Title: Utility Manager

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

Phone: (262) 878-2123

Email Address: ghanson@villageofyorkville.com

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

Name: Douglas Nelson

Title: Village President

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

Phone: (262) 878-2123

Email Address: dnelson@villageofyorkville.com

Contact person for cybersecurity issues and events

Name: Michael McKinney

Title: Administrator and Clerk

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

Phone: (262) 878-2123

Email Address: michael@villageofyorkville.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: 04/22/2021

Period covered by most recent audit: 12/31/2020

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

Name: Lauren Price

Title: Senior Manager

Organization Name: Huberty

USPS Address: 145 S Marr St

City State Zip Fond Du Lac, WI 54935

Telephone: (920) 923-8400

Email Address: lprice@hubertycpas.com

Report Preparation

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

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

Workforce Diversity

g Whole numbers in the range of 0 . . . are acceptable values for this schedule. Please enter part time employees as a whole number, and use the Footnotes feature to provide information about how many staff are part-time employees.

g Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories.

Category (a)	Employee Count				
	Total (b)	Management (c)	Executive Leadership (d)	Board of Directors (e)	
Total Utility Employees	2	1	2	5	* 1
Women	0	0	0	0	2
Minorities	0	0	0	0	3
Veterans	0	0	0	0	4

Workforce Diversity

- g Whole numbers in the range of 0 . 1 are acceptable values for this schedule. Please enter part time employees as a whole number, and use the Footnotes feature to provide information about how many staff are part-time employees.
- g Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories.

Workforce Diversity (Page xi)

General Footnote

All of the noted employees/commissioners are part-time.

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	241,336	228,875	2
“CdYfU]b[‘9I dYbgYg.			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	143,704	192,785	5
Depreciation Expense (403)	33,427	31,249	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	20,235	20,429	9
“HcHU`CdYfU]b[‘9I dYbgYg	197,366	244,463	10
“BYhCdYfU]b[‘bVta Y	43,970	(15,588)	11
Income from Utility Plant Leased to Others (412-413)			12
“I H]ImiCdYfU]b[‘bVta Y	43,970	(15,588)	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)	4,449	20,966	18
Miscellaneous Nonoperating Income (421)	172,503	165,699	19
“HcHU`CA Yf ‘bVta Y	176,952	186,665	20
“HcHU` ‘bVta Y	220,922	171,077	21
MISCELLANEOUS INCOME DEDUCTIONS			22
Miscellaneous Amortization (425)	(8,613)	(8,613)	23
Other Income Deductions (426)	27,191	26,255	24
“HcHU`A]gW`UbYci g‘bVta Y8 YXi W]cbg	18,578	17,642	25
“bVta Y6 YZfY‘bhYfYgh7\ Uf[Yg	202,344	153,435	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
“HcHU` ‘bhYfYgh7\ Uf[Yg	0	0	34
“BYh‘bVta Y	202,344	153,435	35
EARNED SURPLUS			36
Unappropriated Earned Surplus (Beginning of Year) (216)	3,068,558	2,901,388	37
Balance Transferred from Income (433)	202,344	153,435	38
Miscellaneous Credits to Surplus (434)		31,452	39
Miscellaneous Debits to Surplus--Debit (435)		17,717	40
Appropriations of Surplus--Debit (436)			41
Appropriations of Income to Municipal Funds--Debit (439)			42
“HcHU`i bUddfcd]UHfX`9UfbYX`Gi fd`i g`9bX`cZMYUf`fB% L	3,270,902	3,068,558	43

Income Statement Account Details

- g 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.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g 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	241,336		241,336	3
Total (Acct. 400)	241,336	0	241,336	4
Operation and Maintenance Expense (401-402)				5
Derived	143,704		143,704	6
Total (Acct. 401-402)	143,704	0	143,704	7
Depreciation Expense (403)				8
Derived	33,427		33,427	9
Total (Acct. 403)	33,427	0	33,427	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	20,235		20,235	15
Total (Acct. 408)	20,235	0	20,235	16
TOTAL UTILITY OPERATING INCOME	43,970	0	43,970	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)				22
Interest Income	4,449		4,449	23
Total (Acct. 419)	4,449	0	4,449	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
Federal Nonoperating Grants	1,072		1,072	28
TID Advance Transfer In	171,431		171,431	29
Total (Acct. 421)	172,503	0	172,503	30
TOTAL OTHER INCOME	176,952	0	176,952	31
MISCELLANEOUS INCOME DEDUCTIONS				32
Miscellaneous Amortization (425)				33
Regulatory Liability (253) Amortization	(8,613)		(8,613)	34
Total (Acct. 425)	(8,613)	0	(8,613)	35
Other Income Deductions (426)				36
Depreciation Expense on Contributed Plant - Water		27,191	27,191	37
Total (Acct. 426)	0	27,191	27,191	38
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(8,613)	27,191	18,578	39

Income Statement Account Details

- g 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.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g If amount of Contributed Plant - Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service - Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
INTEREST CHARGES				40
Interest on Long-Term Debt (427)				41
Derived	0		0	42
Total (Acct. 427)	0	0	0	43
Interest on Debt to Municipality (430)				44
Derived	0		0	45
Total (Acct. 430)	0	0	0	46
Other Interest Expense (431)				47
Derived	0		0	48
Total (Acct. 431)	0	0	0	49
TOTAL INTEREST CHARGES	0	0	0	50
NET INCOME	229,535	(27,191)	202,344	51
EARNED SURPLUS				52
Unappropriated Earned Surplus (Beginning of Year) (216)				53
Derived	1,775,238	1,293,320	3,068,558	54
Total (Acct. 216)	1,775,238	1,293,320	3,068,558	55
Balance Transferred from Income (433)				56
Derived	229,535	(27,191)	202,344	57
Total (Acct. 433)	229,535	(27,191)	202,344	58
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	2,004,773	1,266,129	3,270,902	59

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

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 Admin. Code Ch. PSC 5.
 g 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	241,336				241,336	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	241,336	0	0	0	241,336	6

Full-Time Employees (FTE)

g 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.

g 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)	3,040,219	2,991,801	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	904,707	843,780	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BYhil h]mD'Ubh	2,135,512	2,148,021	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)	222,326	201,330	15
HcHU' CA Yf DfcdYfmiUbX' bJ Ygfa Ybtg	222,326	201,330	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	62,443	15,735	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	643,191	694,788	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	22,058	24,340	23
Other Accounts Receivable (143)	0	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	274,314	91,964	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
HcHU' 7 i ffYbhUbX' 5 VVfi YX' 5 ggYfg	1,006,992	831,813	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
HcHU' 8 YZffYX' 8 YV]fg	0	0	43
HCH5 @5 GG9 HG' 5 B8 'CH< 9F ' 896 #HG	3,364,830	3,181,164	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)	3,270,902	3,068,558	5
“HcHJ” DfcdfjYUfm7 UdjKJ	3,322,889	3,120,545	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
“HcHJ” @cb[!HYfa 8 YVh	0	0	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	13,058	23,101	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	0	0	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	3,049	3,071	20
“HcHJ” 7i ffYbhUbX’5 VWWi YX’ @UVj]HjYg	16,107	26,172	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	25,834	34,447	25
“HcHJ” 8 YZffYX’7 fYX]Jg	25,834	34,447	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
“HcHJ” CdYfUj]b[F YgYfj Yg	0	0	32
“HCH5 @@56 =@H9 G’5 B8 CH<9F’7 F98 #HG	3,364,830	3,181,164	33

Net Utility Plant

g 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	2,991,801	0	0	0	2
	2,991,801	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,121,021				5
Utility Plant in Service - Contributed Plant (101.2)	1,873,449				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)	45,749				11
Total Utility Plant	3,040,219	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)	297,387				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	607,320				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	904,707	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	2,135,512	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):

- g Report the amounts charged in the operating sections to Depreciation Expense (403).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g 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.
- g 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)	263,651	0	0	0	263,651	1
Credits during year						2
Charged Depreciation Expense (403)	33,427				33,427	3
Depreciation Expense on Meters Charged to Sewer	1,199				1,199	4
Salvage					0	5
Total credits	34,626	0	0	0	34,626	6
Debits during year						7
Book Cost of Plant Retired	890				890	8
Cost of Removal					0	9
Total debits	890	0	0	0	890	10
Balance end of year (111.1)	297,387	0	0	0	297,387	11

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

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

- g Report the amounts charged in the operating sections to Other Income Deductions (426).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g 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.
- g 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)	580,129	0	0	0	580,129	1
Credits during year						2
Charged Other Income Deductions (426)	27,191				27,191	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	27,191	0	0	0	27,191	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)	607,320	0	0	0	607,320	11

Net Nonutility Property (Accts. 121 & 122)

- g Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- g Other items may be grouped by classes of property.
- g 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
Total	0		0	2
Unamortized premium on debt (251)				
None				3
Total	0		0	4

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)

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

- | |
|--|
| <ul style="list-style-type: none">g Report each class of debt included in Accounts 223, 224 and 231.g Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.g 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	0	1
Charged water department expense	20,235	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	397	5
Total accruals and other credits	20,632	6
County, state and local taxes	17,715	7
Social Security taxes	2,675	8
PSC Remainder Assessment	242	9
Gross Receipts Tax		10
Total payments and other debits	20,632	11
Balance end of year	0	12

Interest Accrued (Acct. 237)

g Report below interest accrued on each utility obligation.
 g 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	222,326	2
Total (Acct. 128)	222,326	3
Cash and Working Funds (131)	0	4
Cash	62,443	5
Total (Acct. 131)	62,443	6
Local Government Investment Pool	643,191	7
Total (Acct. 136)	643,191	8
Customer Accounts Receivable (142)	0	9
Water	22,058	10
Total (Acct. 142)	22,058	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
Advance to TID	171,431 *	17
Due from Sewer	2,600 *	18
Due from TID	7,955 *	19
Public Fire Protection on Tax Roll	92,328 *	20
Total (Acct. 145)	274,314	21
Accounts Payable (232)	0	22
Accounts Payable	13,058	23
Total (Acct. 232)	13,058	24
Accrued Wages	3,049	25
Total (Acct. 242)	3,049	26
Other Deferred Credits (253)	0	27
Regulatory Liability	25,834	28
Total (Acct. 253)	25,834	29

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.

All the amounts in 145 are related to funds that the water utility is owed from the other funds. The Water Utility fronted costs related to starting the TID until the TID was formally created through the state and within the accounting software. The water utility will be reimbursed by the TID.

The water utility is also owed money from the sewer utility for the return on meters.

Lastly, the water utility has a receivable from the general fund for the public fire protection on the tax roll as well as delinquent water charges.

Return on Rate Base Computation

- g The data used in calculating rate base are averages.
- g 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.
- g 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.
- g 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)	1,119,686				1,119,686	2
Materials and Supplies	4,986				4,986	3
Less Average						4
Reserve for Depreciation (111.1)	280,519				280,519	5
Customer Advances for Construction					0	6
Regulatory Liability	30,140				30,140	7
Average Net Rate Base	814,013	0	0	0	814,013	8
Net Operating Income	43,970				43,970	9
Net Operating Income as a percent of Average Net Rate Base	5.40%	N/A	N/A	N/A	5.40%	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	34,447	0	0	0	34,447	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	25,834	0	0	0	25,834	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)	196,617	192,238	2
Total Sales of Water	196,617	192,238	3
Other Operating Revenues			4
Forfeited Discounts (470)	8	27	5
Rents from Water Property (472)	35,551	35,551	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	9,160	1,059	8
Total Other Operating Revenues	44,719	36,637	9
Total Operating Revenues	241,336	228,875	10
Operation and Maintenance Expenses			11
Plant Operation and Maintenance Expenses (600-660)	93,122	83,437	12
General Operating Expenses (680-691)	50,582	109,348	13
Total Operation and Maintenance Expenses	143,704	192,785	14
Other Operating Expenses			15
Depreciation Expense (403)	33,427	31,249	16
Amortization Expense (404-407)			17
Taxes (408)	20,235	20,429	18
Total Other Operating Expenses	53,662	51,678	19
Total Operating Expenses	197,366	244,463	20
NET OPERATING INCOME	43,970	(15,588)	21

Water Operating Revenues - Sales of Water

- g Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- g Report estimated gallons for unmetered sales.
- g Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- g 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).
- g 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).
- g Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)				10
Commercial (461.2)	36	21,495	89,484	11
Industrial (461.3)				12
Public Authority (461.4)				13
Multifamily Residential (461.5)				14
Irrigation (461.6)	1	19,099	15,183	15
Total Metered Sales to General Customers (461)	37	40,594	104,667	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	38	40,594	196,617	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)

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g 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.
- g 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	8	7
Total Forfeited Discounts (470)	8	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	35,551	10
Total Rents from Water Property (472)	35,551	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	1,005	16
Miscellaneous	200	17
TID Reimbursements	7,955 *	18
Total Other Water Revenues (474)	9,160	19

Other Operating Revenues (Water)

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g 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.
- g 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 \$2,000.

During the year, the water utility paid for TID expenditures prior to the TID being formed within the accounting software. The water utility was reimbursed by the TID for expenditures paid for by the utility on behalf of the TID.

Water Operation & Maintenance Expenses

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)		34,186	34,186	36,875	2
Purchased Water (610)			0	0	3
Fuel or Power Purchased for Pumping (620)		12,316	12,316	15,248	4
Chemicals (630)		3,199	3,199	2,546	5
Supplies and Expenses (640)		7,642	7,642	5,993	6
Repairs of Water Plant (650)		35,507	35,507	22,031 *	7
Transportation Expenses (660)		272	272	744	8
Total Plant Operation and Maintenance Expenses	0	93,122	93,122	83,437	9
GENERAL OPERATING EXPENSES					10
Administrative and General Salaries (680)		425	425	625	11
Office Supplies and Expenses (681)		5,191	5,191	4,157	12
Outside Services Employed (682)		40,738	40,738	100,342 *	13
Insurance Expense (684)		4,228	4,228	4,224	14
Employees Pensions and Benefits (686)			0	0	15
Regulatory Commission Expenses (688)			0	0	16
Miscellaneous General Expenses (689)			0	0	17
Uncollectible Accounts (690)			0	0	18
Customer Service and Informational Expenses (691)			0	0	19
Total General Operating Expenses	0	50,582	50,582	109,348	20
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	143,704	143,704	192,785	21

Water Operation & Maintenance Expenses

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 15% and \$1,000 higher or lower than the Last Year amount.

Repairs and Maintenance -

Outside Services Employed - In the prior year, the utility had greater expenditures for the preliminary planning of future projects as well as TID formalizing expenditures, which were reimbursed to the Utility in 2020 by the TID once it was formally created.

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

The Yorkville Utility is a separate entity from the Village with a separate FEIN number. The Utility does not take part in the Wisconsin Retirement System, which was a decision made by the Utility Commission.

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	397	294	2
Net Property Tax Equivalent	17,318	17,421	3
Social Security	2,675	2,787	4
PSC Remainder Assessment	242	221	5
Total Tax Expense	20,235	20,429	6

Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g 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.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g 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.
- g 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.
- g **Property Tax Equivalent - Total**
 If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be included in the notes.

COUNTY: RACINE(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	3.896639
3. Local Tax Rate	mills	2.107214
4. School Tax Rate	mills	12.595825
5. Vocational School Tax Rate	mills	0.914019
6. Other Tax Rate - Local	mills	0.725111
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	20.238808
9. Less: State Credit	mills	2.178739
11. Net Tax Rate	mills	18.060069

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	2.107214
13. Combined School Tax Rate	mills	13.509844
14. Other Tax Rate - Local	mills	0.725111
15. Total Local & School Tax Rate	mills	16.342169
16. Total Tax Rate	mills	20.238808
17. Ratio of Local and School Tax to Total	dec.	0.807467
18. Total Tax Net of State Credit	mills	18.060069
19. Net Local and School Tax Rate	mills	14.582909
20. Utility Plant, Jan 1	\$	2,991,801
21. Materials & Supplies	\$	4,986
22. Subtotal	\$	2,996,787
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	2,996,787
25. Assessment Ratio	dec.	0.873756
26. Assessed Value	\$	2,618,461
27. Net Local and School Tax Rate	mills	14.582909
28. Tax Equiv. Computed for Current Year	\$	38,185

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	2,991,801
2. Materials & Supplies	\$	4,986
3. Subtotal	\$	2,996,787
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	2,996,787
6. Assessed Value	\$	2,618,461
7. Tax Equiv. Computed for Current Year	\$	38,185
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

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g 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.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g 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.
- g 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.
- g **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be

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

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

other tax rate - local is including the taxes collected by the municipality for public fire protection as well as for the county handicapped tax aid.

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

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

The Village Board has authorized a lower tax equivalent to be paid annually rather than using the computed tax equivalent.

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

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g 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.
- g 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.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [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)	62,520				62,520	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	225,438				225,438	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	2,525				2,525	21
Total Pumping Plant	290,483	0	0	0	290,483	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)	38,625	3,559	890		41,294	36

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

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g 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.
- g 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.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [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)	55,461				55,461	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	714,252	3,559	890	0	716,921	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)	67,091				67,091	51
Miscellaneous Equipment (398)	35,213				35,213	52
Total General Plant	113,617	0	0	0	113,617	53
Total utility plant in service directly assignable	1,118,352	3,559	890	0	1,121,021	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	1,118,352	3,559	890	0	1,121,021	56

Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g 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.
- g 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.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [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)	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)	1,108,688				1,108,688	34
Services (345)	94,869				94,869	35
Meters (346)	0				0	36

Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g 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.
- g 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.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [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)	111,908				111,908	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	1,784,257	0	0	0	1,784,257	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	1,873,449	0	0	0	1,873,449	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	1,873,449	0	0	0	1,873,449	56

Age of Water Mains

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								22,769		2,080	24,849	1		
Total	0	0	0	0	0	0	0	0	0	22,769	0	2,080	24,849	2

Describe source of information used to develop data:

All mains were installed between 1993 and 2019. 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

- g For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- g For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- g 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	1,889		1,889				1,889	1
February	1,926		1,926				1,926	2
March	1,867		1,867				1,867	3
April	2,502		2,502				2,502	4
May	1,823		1,823				1,823	5
June	7,731		7,731				7,731	6
July	8,571		8,571				8,571	7
August	7,550		7,550				7,550	8
September	6,020		6,020				6,020	9
October	2,841		2,841				2,841	10
November	1,528		1,528				1,528	11
December	1,645		1,645				1,645	12
TOTAL	45,893	0	45,893	0	0	0	45,893	13

Water Audit and Other Statistics

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Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	45,893
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	45,893
Less: Gallons (000s) sold to retail customers (billed, metered)	40594
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0
Gallons (000s) of Non-Revenue Water	5,299
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	0
Subtotal: Unbilled Authorized Consumption	0
Total Water Loss	5,299
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	
Gallons (000s) estimated due to data and billing errors	
Gallons (000s) estimated due to customer meter under-registration	100
Subtotal Apparent Losses	100
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	1,500
Gallons (000s) estimated due to unreported and background leakage	3,699
Subtotal Real Losses (leakage)	5,199
Non-Revenue Water as percentage of net water supplied	12%
Total Water Loss as percentage of net water supplied	12%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	697,000
Date of maximum	09/05/2020
Cause of maximum	
For hydrant flushing and golf course irrigation.	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	0
Date of minimum	02/01/2020
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	156,102
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	0
Number of service breaks repaired this year	0

Sources of Water Supply - Well Information

- g Enter characteristics for each of the utility's functional wells (regardless of whether it is in service or not).
- g Do not include abandoned wells on this schedule.
- g All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
- g 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	200	1

Reservoirs, Standpipes and Elevated Tanks

g 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

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

Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g 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.
- g Report all pipe larger than 16" diameter in the 16" 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
PVC	Supply	12	2,080				2,080	4
Other Metal	Distribution	16	550				550	5
Total Within Municipality			24,849				24,849	6
Total Utility			24,849				24,849	7

Utility-Owned Water Service Lines

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g 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.
- g 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.
- g 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		7
Other Plastic	10.000	8				8		8
Utility Total		38				38		9

Utility-Owned Water Service Lines

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g 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.
- g 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.
- g Report service lines separately by diameter and pipe materials.

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

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

The Village does not have any utility owned service lines not in use at the end of the year.

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g 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.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g 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	Additional 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				2	0		2										2	1
3/4	1				1	0		1										1	2
1	7				7	0		7										7	3
1 1/2	6				6	0		5							1			6	4
2	21	2	1	(1)	21	5		18							2		1	21	5
2 1/2	1				1	0		1										1	6
3	2		1		1	0		1										1	7
6	1				1	0						1						1	8 *
Total	41	2	2	(1)	40	5		35				1			3		1	40	9

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

Manually - inside the premises or remote register

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 39)

Advanced Metering Infrastructure (AMI) - fixed network

Other

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g 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.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g Do not include station meters in the meter inventory used to complete these tables.

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g 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.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g 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.

An additional meter was reported in the prior year.

Wisconsin Administrative Code requires that meters 1 1/2 and 2 inches be tested or replaced every 4 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

The Utility is working on testing all meters and replaces meters on an as needed basis per PSC guidelines.

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.

The Utility is working on testing all meters and replaces meters on an as needed basis per PSC guidelines.

Wisconsin Administrative Code requires that meters 3 and 4 inches be tested or replaced every 2 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

The Utility is working on testing all meters and replaces meters on an as needed basis per PSC guidelines.

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

The Utility is working on testing all meters and replaces meters on an as needed basis per PSC guidelines.

Hydrants and Distribution System Valves

- g 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.
- g Explain all reported adjustments in the schedule footnotes.
- g Report fire hydrants as within or outside the municipal boundaries.
- g Number of hydrants operated during year means: opened and water withdrawn.
- g 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	57				57	2
Total Fire Hydrants	57	0	0	0	57	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	57
Number of Distribution System Valves end of year	1
Number of Distribution Valves operated during Year	1

List of All Station and Wholesale Meters

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

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	1
Station Meter	8	Well #1	Turbine	08/31/2020	

Water Conservation Programs

- g 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.
- g 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

- g 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.
- g 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~~ ^{within} Muni Boundary ~~A~~ refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Yorkville (Village) **	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

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g 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.
- g 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)	Customer Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Concrete	0.250		1	1		0			* 1
Utility Total			1	1		0			2

Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g 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.
- g Separate reporting of service lines by diameter and pipe material.

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

General Footnote

The utility does not have any privately owned service lines.
