



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, 2022

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

Water Service Started Date: 07/26/1993

DNR Public Water System ID: 25217357

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

I, 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:

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Michael McKinney

Title: Administrator/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: David Minch, CPA

Title: Shareholder

Mailing Address: KerberRose SC
2905 Universal St., Suite 200
Oshkosh, WI 54903

Phone: (920) 426-1040

Email Address: david.minch@kerberrose.com

Name and title of utility General Manager (or equivalent)

Name: Gary Hanson

Title: Utility Manager

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

Phone: (262) 878-2123

Email Address: ghanson@villageofyorkville.com

Outside contractor responsible for utility operations (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

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/Clerk

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

Phone: (262) 878-2123

Email Address: michael@villageofyorkville.com

Identification and Ownership - Contacts

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: 09/02/2022

Period covered by most recent audit: 1/1/2021-12/31/2021

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

Name: David Minch, CPA

Title: Partner

Organization Name: KerberRose SC

USPS Address: 2905 Universal Drive, Suite 200

City State Zip Oshkosh, WI 54903

Telephone: (920) 426-1040

Email Address: david.minch@kerberrose.com

Report Preparation

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

Audit

Identification and Ownership - Contract Operations

Do you have any contracts?

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

NO

Workforce Diversity

- Decimal numbers for part time employees are acceptable values for this schedule. Please enter part time employees as a decimal based on the number of hours worked/2080 hours for a fiscal year. An employee who works 30% of full time would be recorded as .30.
- Use the Footnotes feature to provide an explanation for any variance with the number of employees listed in Schedule F-06 and information about how many staff are part-time employees.
- 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. Additional information on classifying employees can be found in the help document.

Category (a)	Employee Count			
	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	2.00	1.00	2.00	1
Women	0.00	0.00	0.00	2
Minorities	0.00	0.00	0.00	3
Veterans	0.00	0.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	248,076	255,748	2
Operating Expenses:			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	110,471	113,585	5
Depreciation Expense (403)	35,731	34,142	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	20,324	20,413	9
Total Operating Expenses	166,526	168,140	10
Net Operating Income	81,550	87,608	11
Income from Utility Plant Leased to Others (412-413)			12
Utility Operating Income	81,550	87,608	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)	18,246	566	18
Miscellaneous Nonoperating Income (421)	156,384	83,523	19
Total Other Income	174,630	84,089	20
Total Income	256,180	171,697	21
MISCELLANEOUS INCOME DEDUCTIONS			22
Miscellaneous Amortization (425)	(8,611)	(8,611)	23
Other Income Deductions (426)	27,191	27,191	24
Total Miscellaneous Income Deductions	18,580	18,580	25
Income Before Interest Charges	237,600	153,117	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	237,600	153,117	35
EARNED SURPLUS			36
Unappropriated Earned Surplus (Beginning of Year) (216)	3,430,753	3,270,902	37
Balance Transferred from Income (433)	237,600	153,117	38
Miscellaneous Credits to Surplus (434)			39
Miscellaneous Debits to Surplus--Debit (435)			40
Appropriations of Surplus--Debit (436)		(6,734)	41
Appropriations of Income to Municipal Funds--Debit (439)			42
Total Unappropriated Earned Surplus End of Year (216)	3,668,353	3,430,753	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.
- 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	248,076		248,076	3
Total (Acct. 400)	248,076	0	248,076	4
Operation and Maintenance Expense (401-402)				5
Derived	110,471		110,471	6
Total (Acct. 401-402)	110,471	0	110,471	7
Depreciation Expense (403)				8
Derived	35,731		35,731	9
Total (Acct. 403)	35,731	0	35,731	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	20,324		20,324	15
Total (Acct. 408)	20,324	0	20,324	16
TOTAL UTILITY OPERATING INCOME	81,550	0	81,550	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	18,246		18,246	23
Total (Acct. 419)	18,246	0	18,246	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water		0	0	26
Impact Fees - Water			0	27
Miscellaneous Revenue	19,774		19,774	28
TID Advance Transfer In	136,610		136,610	29
Total (Acct. 421)	156,384	0	156,384	30
TOTAL OTHER INCOME	174,630	0	174,630	31
MISCELLANEOUS INCOME DEDUCTIONS				32
Miscellaneous Amortization (425)				33
Regulatory Liability (253) Amortization	(8,611)		(8,611)	34
Total (Acct. 425)	(8,611)	0	(8,611)	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	(8,611)	27,191	18,580	39

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
INTEREST 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	264,791	(27,191)	237,600	51
EARNED SURPLUS				52
Unappropriated Earned Surplus (Beginning of Year) (216)				53
Derived	2,191,815	1,238,938	3,430,753	54
Total (Acct. 216)	2,191,815	1,238,938	3,430,753	55
Balance Transferred from Income (433)				56
Derived	264,791	(27,191)	237,600	57
Total (Acct. 433)	264,791	(27,191)	237,600	58
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	2,456,606	1,211,747	3,668,353	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

- 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	248,076				248,076	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	248,076	0	0	0	248,076	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)	3,080,019	3,040,369	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,031,083	967,031	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	2,048,936	2,073,338	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)	266,658	242,460	15
Total Other Property and Investments	266,658	242,460	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	89,015	70,488	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	1,016,310	194,644	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	27,824	26,611	23
Other Accounts Receivable (143)	0	936	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	295,610	271,530	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)	142,554	0	34
Total Current and Accrued Assets	1,576,299	569,195	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	623,009	42
Total Deferred Debits	0	623,009	43
TOTAL ASSETS AND OTHER DEBITS	3,891,893	3,508,002	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)	3,668,353	3,430,753	5
Total Proprietary Capital	3,720,340	3,482,740	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)	17,806	5,040	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)	2,581	2,999	20
Total Current and Accrued Liabilities	20,387	8,039	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	151,166	17,223	25
Total Deferred Credits	151,166	17,223	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	3,891,893	3,508,002	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	3,040,369	0	0	0	2
	3,040,369	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,186,796				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)	19,774				11
Total Utility Plant	3,080,019	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)	369,381				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	661,702				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	1,031,083	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	2,048,936	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)	332,520	0	0	0	332,520	1
Credits during year						2
Charged Depreciation Expense (403)	35,731				35,731	3
Depreciation Expense on Meters Charged to Sewer	1,255				1,255	4
Salvage					0	5
Total credits	36,986	0	0	0	36,986	6
Debits during year						7
Book Cost of Plant Retired	125				125	8
Cost of Removal	0				0	9
Total debits	125	0	0	0	125	10
Balance end of year (111.1)	369,381	0	0	0	369,381	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)	634,511	0	0	0	634,511	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)	661,702	0	0	0	661,702	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)				1
None				2
Total	0		0	3
Unamortized premium on debt (251)				4
None				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	0	1
Charged water department expense	20,324	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	358	5
Total accruals and other credits	20,682	6
County, state and local taxes	17,715	7
Social Security taxes	2,719	8
PSC Remainder Assessment	248	9
Gross Receipts Tax		10
Total payments and other debits	20,682	11
Balance end of year	0	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	266,658	2
Total (Acct. 128)	266,658	3
Cash and Working Funds (131)	0	4
Cash	89,015	5
Total (Acct. 131)	89,015	6
Local Government Investment Pool	1,016,310	7
Total (Acct. 136)	1,016,310	8
Customer Accounts Receivable (142)	0	9
Water	27,824	10
Total (Acct. 142)	27,824	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	174,030	17
Due from TID	27,130	18
Public Fire Protection on Tax Roll	94,450	19
Total (Acct. 145)	295,610	20
Lease Receivable	142,554	21
Total (Acct. 174)	142,554	22
Accounts Payable (232)	0	23
Accounts Payable	17,806	24
Total (Acct. 232)	17,806	25
Accrued Wages	2,581	26
Total (Acct. 242)	2,581	27
Other Deferred Credits (253)	0	28
Regulatory Liability	8,612	29
Deferred Inflow Related to Lease Receivable	142,554	30
Total (Acct. 253)	151,166	31

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 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, and until the TID is formally established and gets reimbursed for costs incurred the water utility will be owed by the TID.

The TID also owes the water utility additional money related to engineering and planning fees.

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

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)	1,176,858				1,176,858	2
Materials and Supplies	4,986				4,986	3
Less Average						4
Reserve for Depreciation (111.1)	350,950				350,950	5
Customer Advances for Construction					0	6
Regulatory Liability	12,917				12,917	7
Average Net Rate Base	817,977	0	0	0	817,977	8
Net Operating Income	81,550				81,550	9
Net Operating Income as a percent of Average Net Rate Base	9.97%	N/A	N/A	N/A	9.97%	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	17,223	0	0	0	17,223	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	8,611				8,611	5
Balance End of Year	8,612	0	0	0	8,612	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)	211,152	213,319	2
Total Sales of Water	211,152	213,319	3
Other Operating Revenues			4
Forfeited Discounts (470)	212	38	5
Rents from Water Property (472)	34,615	35,551	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	2,097	6,840	8
Total Other Operating Revenues	36,924	42,429	9
Total Operating Revenues	248,076	255,748	10
Operation and Maintenance Expenses			11
Plant Operation and Maintenance Expenses (600-660)	79,582	76,824	12
General Operating Expenses (680-691)	30,889	36,761	13
Total Operation and Maintenance Expenses	110,471	113,585	14
Other Operating Expenses			15
Depreciation Expense (403)	35,731	34,142	16
Amortization Expense (404-407)			17
Taxes (408)	20,324	20,413	18
Total Other Operating Expenses	56,055	54,555	19
Total Operating Expenses	166,526	168,140	20
NET OPERATING INCOME	81,550	87,608	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 of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).**
- Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.**

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)				10
Commercial (461.2)	35	25,877	96,399	11
Industrial (461.3)				12
Public Authority (461.4)				13
Multifamily Residential (461.5)				14
Irrigation (461.6)	1	23,945	21,553	15
Total Metered Sales to General Customers (461)	36	49,822	117,952	16
Private Fire Protection Service (462)				17
Public Fire Protection Service (463)	1		93,200	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	37	49,822	211,152	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.
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- - - 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)	93,200	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)	93,200	5
Forfeited Discounts (470)		6
Customer late payment charges	212	7
Total Forfeited Discounts (470)	212	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	34,615	10
Total Rents from Water Property (472)	34,615	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	245	16
Miscellaneous Revenue	1,852	17
Total Other Water Revenues (474)	2,097	18

Water Operation & Maintenance Expenses

- Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- 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)		34,632	34,632	36,036	2
Purchased Water (610)			0	0	3
Fuel or Power Purchased for Pumping (620)		18,288	18,288	17,790	4
Chemicals (630)		8,597	8,597	3,653	5
Supplies and Expenses (640)		4,343	4,343	4,551	6
Repairs of Water Plant (650)		9,553	9,553	14,363	7
Transportation Expenses (660)		4,169	4,169	431	8
Total Plant Operation and Maintenance Expenses	0	79,582	79,582	76,824	9
GENERAL OPERATING EXPENSES					10
Administrative and General Salaries (680)		500	500	600	11
Office Supplies and Expenses (681)		4,739	4,739	4,672	12
Outside Services Employed (682)		21,422	21,422	27,261	13
Insurance Expense (684)		4,228	4,228	4,228	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	30,889	30,889	36,761	20
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	110,471	110,471	113,585	21

Water Operation & Maintenance Expenses

- Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
 - Class C and class D report all expenses in Other Expense (column c).

Water Operation & Maintenance Expenses (Page W-05)

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

Chemicals - Increase in need of chemicals in the current year.

Transportation - Increase due to rust repairs on transport vehicles.

Repairs - Decrease due to large pump house repairs in the prior year.

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 and the Utility elected not to 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	358	391	2
Net Property Tax Equivalent	17,357	17,324	3
Social Security	2,719	2,806	4
PSC Remainder Assessment	248	283	5
Total Tax Expense	20,324	20,413	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	3.574159
3. Local Tax Rate	mills	2.310968
4. School Tax Rate	mills	17.675935
5. Vocational School Tax Rate	mills	0.729338
6. Other Tax Rate - Local	mills	0.490810
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	24.781210
9. Less: State Credit	mills	1.710170
11. Net Tax Rate	mills	23.071040

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	2.310968
13. Combined School Tax Rate	mills	18.405273
14. Other Tax Rate - Local	mills	0.490810
15. Total Local & School Tax Rate	mills	21.207051
16. Total Tax Rate	mills	24.781210
17. Ratio of Local and School Tax to Total	dec.	0.855771
18. Total Tax Net of State Credit	mills	23.071040
19. Net Local and School Tax Rate	mills	19.743536
20. Utility Plant, Jan 1	\$	3,040,369
21. Materials & Supplies	\$	4,986
22. Subtotal	\$	3,045,355
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	3,045,355
25. Assessment Ratio	dec.	0.874825
26. Assessed Value	\$	2,664,153
27. Net Local and School Tax Rate	mills	19.743536
28. Tax Equiv. Computed for Current Year	\$	52,600

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	3,040,369
2. Materials & Supplies	\$	4,986
3. Subtotal	\$	3,045,355
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	3,045,355
6. Assessed Value	\$	2,664,153
7. Tax Equiv. Computed for Current Year	\$	52,600
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)

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

Other local tax rates are 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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	45,749				45,749	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	45,749	0	0	0	45,749	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)	41,444	914	125		42,233	36

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	55,461				55,461	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	717,071	914	125	0	717,860	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	14,837			14,837	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	4,250			39,463	52
Total General Plant	113,617	19,087	0	0	132,704	53
Total utility plant in service directly assignable	1,166,920	20,001	125	0	1,186,796	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	1,166,920	20,001	125	0	1,186,796	56

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

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

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

Additions for one or more accounts exceed \$10,000, please explain. If applicable, provide construction authorization and PSC docket number.

Water portion of new utility vehicle to be shared with the sewer utility.

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	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

- 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 (m)
	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)	2021-2030 (l)	
0.250								22,769		2,080		24,849
Total	0	0	0	0	0	0	0	22,769	0	2,080	0	24,849

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January	1,785		1,785				1,785	1
February	1,688		1,688				1,688	2
March	1,991		1,991				1,991	3
April	2,019		2,019				2,019	4
May	2,453		2,453				2,453	5
June	9,105		9,105				9,105	6
July	12,999		12,999				12,999	7
August	9,036		9,036				9,036	8
September	5,368		5,368				5,368	9
October	4,701		4,701				4,701	10
November	2,576		2,576				2,576	11
December	2,173		2,173				2,173	12
TOTAL	55,894	0	55,894	0	0	0	55,894	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		1
Finished Water pumped or purchased (000s)	55,894	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	55,894	4
Less: Gallons (000s) sold to retail customers (billed, metered)	49822	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	6,072	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	2,000	10
Subtotal: Unbilled Authorized Consumption	2,000	11
Total Water Loss	4,072	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	100	14
Gallons (000s) estimated due to data and billing errors	0	15
Gallons (000s) estimated due to customer meter under-registration	10	16
Subtotal Apparent Losses	110	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	10	18
Gallons (000s) estimated due to unreported and background leakage	3,952	19
Subtotal Real Losses (leakage)	3,962	20
Non-Revenue Water as percentage of net water supplied	11%	21
Total Water Loss as percentage of net water supplied	7%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	1,100	24
Date of maximum	07/23/2022	25
Cause of maximum		26
High demand due to dry conditions		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	0	28
Date of minimum	02/15/2022	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	170,304	30
If water is purchased:		31
Vendor Name		32
Point of Delivery		33
Source of purchased water		34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	0	41
Number of service breaks repaired this year	0	42
Does the utility have an asset management plan?	No	43

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.

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)	DNR Well Id (c)	Primary Purpose (d)	Primary Destinat ion (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Pump Motor or Standby Engine		
								Year Installed (i)	Year Actual Capacity Determined (j)	Horse- power (l)
PUMP #1	WELL #1		Primary	Reservoir	2014	Vertical Turbine	900	2014	2014	200
										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)	
YORKVILLE WATER UTILITY TOWER	#1	1994	Elevated Tank	Steel	138	750,000	1

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 funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
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

- 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		7
Other Plastic	10.000		8			8		8
Utility Total			38			38		9

Utility-Owned Water Service Lines

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

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

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

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter	(a)	(b)	First of Year	(c)	Added During Year	(d)	Retired During Year	(e)	Adjust. Increase or Decrease	(f)	End of Year	(g)	Tested During Year	(h)	Residential	(i)	Commercial	(j)	Industrial	(k)	Public Authority	(l)	Multifamily Residential	(m)	Irrigation	(n)	Wholesale	(o)	Inter-Departmental	(p)	Utility Use	(q)	Additional Meters	(r)	In Stock	(s)	Total
5/8	2									2	2	0	0			2																				2	1
3/4	1									1	1	0	0			1																				1	2
1	7					1				6	6	0	0			6																				6	3
1 1/2	6			1						7	7	0	0			6															1				7	4	
2	22									22	22	7	7			20														2				22	5		
2 1/2	1							(1)		0	0	0	0																						0	6	
3	0							1		1	1	0	0			1																		1	7		
6	1									1	1	1	1												1										1	8	
Total	40			1		1		0		40	40	8	8			36								1					3					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: 40)

Advanced Metering Infrastructure (AMI) - fixed network

Other

Meters

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

Meters

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

Meters (Page W-23)

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

Actually a 3 inch meter adjusted in the current 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 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 tests the meter every two years.

Hydrants and Distribution System Valves

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

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

- 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 House 1	Turbine	07/28/2022	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. Do not include leak detection, other water loss program costs.
- If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

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

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Yorkville (Village) **	36	1
Total - Racine County	36	2
Total - Customers Served	36	3
Total - Within Muni Boundary **	36	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 column (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)	Customer Owned Service Laterals Not in Use at End of Year (h)	Replaced During Year Using Financial Assistance from Utility (i)	
Concrete	0.250		1	1		0			1
Utility Total			1	1		0			2

Water Residential Customer Data – Disconnection, Arrears, and Tax Roll

- For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- For residential arrears, include billed amounts past due and unpaid.
- For tax roll customers, report number of residential customers transferred to the tax roll as required by Wis. Stat. § 66.0809.
- For tax roll arrears, report dollar amount of residential arrears transferred to the tax roll as required by Wis. Stat. § 66.0809.

Description (a)	Amount (b)
Disconnections	
1. Total number of disconnection notices sent to residential customers for non-payment during the year	0
2. Total number of residential disconnections of service performed for non-payment during the year	0
Arrears	
1. Total number of residential customers with arrears as of March 31	0
2. Total dollar amount of residential customer arrears as of March 31	0
3. Total number of residential customers with arrears as of June 30	0
4. Total dollar amount of residential customer arrears as of June 30	0
5. Total number of residential customers with arrears as of September 30	0
6. Total dollar amount of residential customer arrears as of September 30	0
7. Total number of residential customers with arrears as of December 31	0
8. Total dollar amount of residential customer arrears as of December 31	0
Tax Roll	
1. Total number of residential customers with arrears placed on the tax roll	0
2. Total dollar amount of residential arrears placed on the tax roll	0
Footnotes	Yes

Water Residential Customer Data – Disconnection, Arrears, and Tax Roll

- For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- For residential arrears, include billed amounts past due and unpaid.
- For tax roll customers, report number of residential customers transferred to the tax roll as required by Wis. Stat. § 66.0809.
- For tax roll arrears, report dollar amount of residential arrears transferred to the tax roll as required by Wis. Stat. § 66.0809.

Water Residential Customer Data – Disconnection, Arrears, and Tax Roll (Page W-30)

General Footnote

The Village Utility only has commercial customers
