



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

ARLINGTON WATER UTILITY

PO BOX 207
ARLINGTON, WI 53911-0207

For the Year Ended: DECEMBER 31, 2021

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

Violation of any provision of the Public Service Commission's rules, or any provision 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: 04/12/2022

Water Service Started Date: 01/03/1950

DNR Public Water System ID: 11100936

Safe Drinking Water Information System (SDWIS) Total Population Served: 823

I **Robert Geenen, Village Clerk-Treasurer** of **ARLINGTON 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: **4/12/2022**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Robert Geenen
Title: Village Clerk-Treasurer
Mailing Address: PO Box 207
Arlington, WI 53911
Phone: (608) 635-2474
Email Address: voarlington@gmail.com

Accounting firm or consultant preparing this report (if applicable)

Name: Ginny Hinz
Title: CPA
Mailing Address: Onward Accounting & Consulting LLC
N4392 French Road
Freedom, WI 54913
Phone: (920) 858-5559
Email Address: ghinzoac@new.rr.com

Name and title of utility General Manager (or equivalent)

Name: Kevin Tober
Title: Water Operator
Mailing Address: PO Box 207
Arlington, WI 53911
Phone: (608) 239-0188
Email Address: vopublicworks@gmail.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: Adam Buss
Title: President
Mailing Address: PO Box 207
Arlington, WI 53911
Phone: (608) 683-4788
Email Address: adambuss24@gmail.com

Contact person for cybersecurity issues and events

Name: Robert Geenen
Title: Village Clerk-Treasurer
Mailing Address: PO Box 207
Arlington, WI 53911
Phone: (608) 635-2474
Email Address: voarlington@gmail.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: 02/19/2022

Period covered by most recent audit: 1/1/2020 - 12/31/2020

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

Name: Jon Trautman

Title: Principal

Organization Name: CliftonLarsonAllen, LLP

USPS Address: 311 Financial Way, Suite 100

City State Zip Wausau, WI 54401

Telephone: (920) 455-4312

Email Address: jon.trautman@claconnect.com

Report Preparation

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

Compilation

Identification and Ownership - Governing Authority and Audit Information

Identification and Ownership - Governing Authority and Audit Information (Page v)

General Footnote

Accountants' Compilation Report

To the Village Board
Arlington Water Utility
Village of Arlington, Wisconsin

Management is responsible for the accompanying Wisconsin Public Service Commission Annual Report of Arlington Water Utility, Village of Arlington, Wisconsin, as of December 31, 2021 and for the year then ended, to be included in the accompanying form prescribed by the Wisconsin Public Service Commission. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Wisconsin Public Service Commission Annual Report. The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Wisconsin Public Service Commission, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Onward Accounting & Consulting

Freedom, Wisconsin
April 8, 2021

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 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.
- g 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.
- 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. 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	8.00	3.00	0.00	1
Women	1.00	0.00	0.00	2
Minorities	0.00	0.00	0.00	3
Veterans	2.00	1.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	240,153	238,473	2
``CdYfUjbl` 9I dYbgYg.			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	173,397	96,277	5
Depreciation Expense (403)	54,295	55,773	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	47,765	37,337	9
``HcHU`CdYfUjbl` 9I dYbgYg	275,457	189,387	10
``BYhCdYfUjbl` -bVta Y	(35,304)	49,086	11
Income from Utility Plant Leased to Others (412-413)			12
``I H`ImCdYfUjbl` -bVta Y	(35,304)	49,086	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)	31	578	18
Miscellaneous Nonoperating Income (421)	0	0	19
``HcHU`CA Yf` -bVta Y	31	578	20
``HcHU` -bVta Y	(35,273)	49,664	21
MISCELLANEOUS INCOME DEDUCTIONS			22
Miscellaneous Amortization (425)	(2,087)	(2,087)	23
Other Income Deductions (426)	9,743	9,885	24
``HcHU`A`JgW`UbYci`g` -bVta Y8 YXi` Wjcbg	7,656	7,798	25
``-bVta Y6 YZ`fY`-bhYgh7\` Uf` Yg	(42,929)	41,866	26
INTEREST CHARGES			27
Interest on Long-Term Debt (427)	23,374	15,058	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` -bhYgh7\` Uf` Yg	23,374	15,058	34
``BYh-bVta Y	(66,303)	26,808	35
EARNED SURPLUS			36
Unappropriated Earned Surplus (Beginning of Year) (216)	917,341	807,645	37
Balance Transferred from Income (433)	(66,303)	26,808	38
Miscellaneous Credits to Surplus (434)	1,563	82,888	39
Miscellaneous Debits to Surplus--Debit (435)			40
Appropriations of Surplus--Debit (436)			41
Appropriations of Income to Municipal Funds--Debit (439)			42
``HcHU`I` bUddfcdJUH`X`9UfbYX`Gi` fd`i` g`9bX`cZMYU`fB`%` L	852,601	917,341	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	240,153		240,153	3
Total (Acct. 400)	240,153	0	240,153	4
Operation and Maintenance Expense (401-402)				5
Derived	173,397		173,397	6
Total (Acct. 401-402)	173,397	0	173,397	7
Depreciation Expense (403)				8
Derived	54,295		54,295	9
Total (Acct. 403)	54,295	0	54,295	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	47,765		47,765	15
Total (Acct. 408)	47,765	0	47,765	16
TOTAL UTILITY OPERATING INCOME	(35,304)	0	(35,304)	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	31		31	23
Total (Acct. 419)	31	0	31	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
Total (Acct. 421)	0	0	0	28
TOTAL OTHER INCOME	31	0	31	29
MISCELLANEOUS INCOME DEDUCTIONS				30
Miscellaneous Amortization (425)				31
Regulatory Liability (253) Amortization	(2,087)		(2,087)	32
Total (Acct. 425)	(2,087)	0	(2,087)	33
Other Income Deductions (426)				34
Depreciation Expense on Contributed Plant - Water		9,743	9,743	35
Total (Acct. 426)	0	9,743	9,743	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(2,087)	9,743	7,656	37
INTEREST CHARGES				38
Interest on Long-Term Debt (427)				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)	
Derived	23,374		23,374	40
Total (Acct. 427)	23,374	0	23,374	41
Interest on Debt to Municipality (430)				42
Derived	0		0	43
Total (Acct. 430)	0	0	0	44
Other Interest Expense (431)				45
Derived	0		0	46
Total (Acct. 431)	0	0	0	47
TOTAL INTEREST CHARGES	23,374	0	23,374	48
NET INCOME	(56,560)	(9,743)	(66,303)	49
EARNED SURPLUS				50
Unappropriated Earned Surplus (Beginning of Year) (216)				51
Derived	538,742	378,599	917,341	52
Total (Acct. 216)	538,742	378,599	917,341	53
Balance Transferred from Income (433)				54
Derived	(56,560)	(9,743)	(66,303)	55
Total (Acct. 433)	(56,560)	(9,743)	(66,303)	56
Miscellaneous Credits to Surplus (434)				57
2020 prepaid insurance adjustment	1,563		1,563	58
Total (Acct. 434)	1,563	0	1,563	59
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	483,745	368,856	852,601	60

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.

Income Statement Account Details (Page F-02)

General Footnote

2020 audit was completed in February 2022. There was only one audit adjustment to the PSC report - to adjust prepaid insurance by \$1,563, which resulted in a decrease of 2020 insurance expense. Amount was adjusted on the 2021 PSC report, since it was not material

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	240,153				240,153	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	240,153	0	0	0	240,153	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	1.0	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	4,037,618	3,262,797	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	773,836	713,581	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BYhil h]mD'Ubh	3,263,782	2,549,216	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)	0	0	15
HcHU' CA Yf DfcdYfmiUbX' bJ Ygfa Ybtg	0	0	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	0	0	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	45,906	35,482	23
Other Accounts Receivable (143)	0	1,206	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	0	0	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)	7,612	0	34
HcHU' 7 i ffYbhiUbX' 5 VVfi YX' 5 ggYfg	53,518	36,688	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)	30,776	37,291	42
HcHU' 8 YZffYX' 8 YV]fg	30,776	37,291	43
HCH5 @5 GG9 HG' 5 B8 'CH< 9F ' 896 #HG	3,348,076	2,623,195	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)	472,196	472,196	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	852,601	917,341	5
“HcHJ” DfcdfjYUfm7 UdjHJ	1,324,797	1,389,537	6
LONG-TERM DEBT			7
Bonds (221)	0	0	8
Advances from Municipality (223)	0	0	9
Other long-Term Debt (224)	1,719,823	1,051,048	10
“HcHJ” @cbj !HYfa 8 YVh	1,719,823	1,051,048	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	34,748	40,088	14
Payables to Municipality (233)	231,251	104,574	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	3,176	3,393	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	2,034	1,317	20
“HcHJ” 7i ffYbhUbX’5 VVW! YX’ @UVj]HjYg	271,209	149,372	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	32,247	33,237	25
“HcHJ” 8 YZffYX’7 fYX]Jg	32,247	33,237	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[’FYgYfj Yg	0	0	32
“HCH5 @@56 =@H9 G’5 B8 ’CH<9F ’7 F98 #HG	3,348,076	2,623,194	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	3,262,797	0	0	0	2
	3,262,797	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,464,284				5
Utility Plant in Service - Contributed Plant (101.2)	536,105				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)	75,000				9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)	962,229				11
Total Utility Plant	4,037,618	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)	606,587				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	167,249				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	773,836	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	3,263,782	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)	556,075	0	0	0	556,075	1
Credits during year						2
Charged Depreciation Expense (403)	54,295				54,295	3
Depreciation Expense on Meters Charged to Sewer	1,167				1,167	4
Salvage					0	5
Total credits	55,462	0	0	0	55,462	6
Debits during year						7
Book Cost of Plant Retired	4,950				4,950	8
Cost of Removal					0	9
Total debits	4,950	0	0	0	4,950	10
Balance end of year (111.1)	606,587	0	0	0	606,587	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)	157,506	0	0	0	157,506	1
Credits during year						2
Charged Other Income Deductions (426)	9,743				9,743	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	9,743	0	0	0	9,743	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)	167,249	0	0	0	167,249	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)	0	0	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	0	0	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		472,196	1
Balance end of year		472,196	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

- 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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					1
2009 Safe Water Loan	05/01/2009	05/01/2028	2.67%	193,799	2
2020 Safe Drinking Water Fund	04/22/2020	05/01/2039	1.76%	795,093	3
Bond Anticipation Note	03/18/2021	07/18/2022	2.50%	730,931	4
Total for Account 224				1,719,823	5

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	47,765	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	298	5
Total accruals and other credits	48,063	6
County, state and local taxes	45,802	7
Social Security taxes	1,980	8
PSC Remainder Assessment	281	9
Gross Receipts Tax		10
Total payments and other debits	48,063	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
2020 Safe Drinking Water Fund	2,421	14,157	14,259	2,319	8
Bond Anticipation Note		3,830	3,830	0	9
PROMISSORY NOTE	972	5,387	5,502	857	10
Subtotal Other Long-Term Debt (224)	3,393	23,374	23,591	3,176	11
Notes Payable (231)	0	0	0	0	12
None				0	13
Subtotal Notes Payable (231)	0	0	0	0	14
Customer Deposits (235)	0	0	0	0	15
None				0	16
Subtotal Customer Deposits (235)	0	0	0	0	17
Total	3,393	23,374	23,591	3,176	18

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)	
Cash and Working Funds (131)	0	1
Cash		2
Total (Acct. 131)	0	3
Customer Accounts Receivable (142)	0	4
Water	45,906	5
Total (Acct. 142)	45,906	6
Other Accounts Receivable (143)	0	7
Sewer (Non-regulated)		8
Merchandising, jobbing and contract work		9
Total (Acct. 143)	0	10
Pension Asset	7,612	11
Total (Acct. 174)	7,612	12
Miscellaneous Deferred Debits (186)	0	13
Deferred outflows related to OPEB	3,858	14
Deferred outflows related to pension	16,666	15
Regulatory Asset related to OPEB	1,381	16
Regulatory Asset related to Pension	8,871	17
Total (Acct. 186)	30,776	18
Accounts Payable (232)	0	19
Accounts Payable	34,748	20
Total (Acct. 232)	34,748	21
Payables to Municipality (233)	0	22
Due to General Fund	231,251	23
Total (Acct. 233)	231,251	24
Accrued Wages	2,034	25
Total (Acct. 242)	2,034	26
Other Deferred Credits (253)	0	27
Regulatory Liability	4,175	28
Deferred inflows related to OPEB	881	29
Deferred inflows related to pension	22,833	30
Net OPEB Liability	4,358	31
Total (Acct. 253)	32,247	32

Balance Sheet Detail - Other Accounts

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

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.

done

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)	2,463,869				2,463,869	2
Materials and Supplies	0				0	3
Less Average						4
Reserve for Depreciation (111.1)	581,331				581,331	5
Customer Advances for Construction					0	6
Regulatory Liability	5,218				5,218	7
Average Net Rate Base	1,877,320	0	0	0	1,877,320	8
Net Operating Income	-35,304				-35,304	9
Net Operating Income as a percent of Average Net Rate Base	-1.88%	N/A	N/A	N/A	-1.88%	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	6,262	0	0	0	6,262	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	2,087				2,087	5
Balance End of Year	4,175	0	0	0	4,175	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions
none

2. Leaseholder changes
none

3. Extensions of service
none

4. Estimated changes in revenues due to rate changes
The utility submitted a CRC application in December 2021 and was approved by the Public Service Commission for an estimated 70% increase in rates in 2022

5. Obligations incurred or assumed, excluding commercial paper
The utility issued a Bond Anticipation Note in 2021 as interim financing for the construction of a new well; Closing for the Safe Drinking Water Fund loan is set for July 2022

6. Formal proceedings with the Public Service Commission
Utility will have a rate hearing in April 2022 for their CRC application

7. Any additional matters
none

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	230,425	228,851	2
Total Sales of Water	230,425	228,851	3
Other Operating Revenues			4
Forfeited Discounts (470)	932	554	5
Rents from Water Property (472)	7,935	7,935	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	861	1,133	8
Total Other Operating Revenues	9,728	9,622	9
Total Operating Revenues	240,153	238,473	10
Operation and Maintenance Expenses			11
Plant Operation and Maintenance Expenses (600-660)	110,713	45,808	12
General Operating Expenses (680-691)	62,684	50,469	13
Total Operation and Maintenance Expenses	173,397	96,277	14
Other Operating Expenses			15
Depreciation Expense (403)	54,295	55,773	16
Amortization Expense (404-407)			17
Taxes (408)	47,765	37,337	18
Total Other Operating Expenses	102,060	93,110	19
Total Operating Expenses	275,457	189,387	20
NET OPERATING INCOME	(35,304)	49,086	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)	334	13,521	129,102	10
Commercial (461.2)	32	831	10,013	11
Industrial (461.3)	5	203	2,075	12
Public Authority (461.4)	4	393	2,905	13
Multifamily Residential (461.5)				14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	375	14,948	144,095	16
Private Fire Protection Service (462)	6		4,824	17
Public Fire Protection Service (463)	1		81,506	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	382	14,948	230,425	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)	81,506	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)	81,506	5
Forfeited Discounts (470)		6
Customer late payment charges	932	7
Total Forfeited Discounts (470)	932	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	7,935	10
Total Rents from Water Property (472)	7,935	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	861	16
Total Other Water Revenues (474)	861	17

Water Operation & Maintenance Expenses

- g 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.
- g 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)		20,071	20,071	21,628	2
Purchased Water (610)			0	0	3
Fuel or Power Purchased for Pumping (620)		6,363	6,363	5,998	4
Chemicals (630)		2,883	2,883	2,585	5
Supplies and Expenses (640)		8,308	8,308	8,595	6
Repairs of Water Plant (650)		72,498	72,498	5,061	7
Transportation Expenses (660)		590	590	1,941	8
Total Plant Operation and Maintenance Expenses	0	110,713	110,713	45,808	9
GENERAL OPERATING EXPENSES					10
Administrative and General Salaries (680)		15,206	15,206	16,145	11
Office Supplies and Expenses (681)		2,949	2,949	1,366	12
Outside Services Employed (682)		27,953	27,953	17,337	13
Insurance Expense (684)		2,000	2,000	12,191	14
Employees Pensions and Benefits (686)		9,116	9,116	3,331	15
Regulatory Commission Expenses (688)		5,385	5,385	0	16
Miscellaneous General Expenses (689)		75	75	99	17
Uncollectible Accounts (690)			0	0	18
Customer Service and Informational Expenses (691)			0	0	19
Total General Operating Expenses	0	62,684	62,684	50,469	20
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	173,397	173,397	96,277	21

Water Operation & Maintenance Expenses

- g 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.
- g 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.

Account 650 - amount includes \$52,468 of rehab work for well 2 that was unsuccessful, so the amount was expensed rather than capitalized. The Utility is constructing a new well 4 instead. Also includes \$14,000 for cleaning the water tower.

Account 682 includes additional costs for MSA contracted services Jan-Nov (temporary costs until employees were licensed) - services ended Nov 2021

Accounts 684 and 686 - In prior years, the utility reported health insurance in account 684- the utility will record in Account 686 for future years. Health insurance decreased in early 2021 due to the Clerk/Treasurer leaving and the new Clerk/Treasurer not taking Village health insurance benefits; costs went from approximately \$11,000 to \$6,000

Account 688 - costs are for a conventional rate case application that will be finalized in 2022

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	45,802	35,381	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	298	395	2
Net Property Tax Equivalent	45,504	34,986	3
Social Security	1,980	2,152	4
PSC Remainder Assessment	281	199	5
Total Tax Expense	47,765	37,337	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: COLUMBIA(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	5.709634
3. Local Tax Rate	mills	6.090207
4. School Tax Rate	mills	12.044745
5. Vocational School Tax Rate	mills	1.025000
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	24.869586
9. Less: State Credit	mills	1.719430
11. Net Tax Rate	mills	23.150156

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	6.090207
13. Combined School Tax Rate	mills	13.069745
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	19.159952
16. Total Tax Rate	mills	24.869586
17. Ratio of Local and School Tax to Total	dec.	0.770417
18. Total Tax Net of State Credit	mills	23.150156
19. Net Local and School Tax Rate	mills	17.835274
20. Utility Plant, Jan 1	\$	3,262,797
21. Materials & Supplies	\$	0
22. Subtotal	\$	3,262,797
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	3,262,797
25. Assessment Ratio	dec.	0.787072
26. Assessed Value	\$	2,568,056
27. Net Local and School Tax Rate	mills	17.835274
28. Tax Equiv. Computed for Current Year	\$	45,802

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	3,262,797
2. Materials & Supplies	\$	0
3. Subtotal	\$	3,262,797
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	3,262,797
6. Assessed Value	\$	2,568,056
7. Tax Equiv. Computed for Current Year	\$	45,802
8. Tax Equivalent per 1994 PSC Report	\$	4,781
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	45,802

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)	129,947				129,947	11
Supply Mains (316)	59,512				59,512	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	189,459	0	0	0	189,459	14
PUMPING PLANT						15
Land and Land Rights (320)	16,440				16,440	16
Structures and Improvements (321)	219,924				219,924	17
Other Power Production Equipment (323)	42,000				42,000	18
Electric Pumping Equipment (325)	101,396				101,396	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	379,760	0	0	0	379,760	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)	9,787			(9,787)	0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	12,000			9,787	21,787	28
Total Water Treatment Plant	21,787	0	0	0	21,787	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)	291,839				291,839	33
Transmission and Distribution Mains (343)	1,126,810				1,126,810	34
Services (345)	204,302				204,302	35
Meters (346)	42,016	5,780	4,950		42,846	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)	129,694				129,694	37
Other Transmission and Distribution Plant (349)	36,923				36,923	38
Total Transmission and Distribution Plant	1,831,584	5,780	4,950	0	1,832,414	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	32,577				32,577	42
Office Furniture and Equipment (391)	50				50	43
Computer Equipment (391.1)	7,455				7,455	44
Transportation Equipment (392)	782				782	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	40,864	0	0	0	40,864	53
Total utility plant in service directly assignable	2,463,454	5,780	4,950	0	2,464,284	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	2,463,454	5,780	4,950	0	2,464,284	56

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](#)

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

General Footnote

Adjustment to move all amounts reported to account 332 to account 334 - request from PSC auditor during review of water rate case

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)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	341,711				341,711	34
Services (345)	146,323				146,323	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)	48,071				48,071	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	536,105	0	0	0	536,105	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	536,105	0	0	0	536,105	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	536,105	0	0	0	536,105	56

Age of Water Mains

- g 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.
- g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- g Report all pipe larger than 16" diameter in the 16" 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)			
6.000				10,031				1,160	2,003	218			13,412	1
8.000				4,691				420	1,087	332			6,530	2
10.000				943				950	2,161	3,574			7,628	3
12.000				3,927				54		88			4,069	4
Total	0	0	0	19,592	0	0	0	2,584	5,251	4,212	0	0	31,639	5

Describe source of information used to develop data:

THE MAJORITY OF THE MAINS WERE ADDED IN THE 1950'S. THE UTILITY RELIED ON THEIR HISTORICAL RECORDS, AND PRIOR PSC REPORTS.

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	2,505		2,505				2,505	1
February	2,567		2,567				2,567	2
March	2,888		2,888				2,888	3
April	2,470		2,470				2,470	4
May	2,745		2,745				2,745	5
June	2,772		2,772				2,772	6
July	2,888		2,888				2,888	7
August	3,247		3,247				3,247	8
September	3,979		3,979				3,979	9
October	2,497		2,497				2,497	10
November	2,416		2,416				2,416	11
December	2,483		2,483				2,483	12
TOTAL	33,457	0	33,457	0	0	0	33,457	13

Water Audit and Other Statistics

- g 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.
- g For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- g 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)	33,457	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	33,457	4
Less: Gallons (000s) sold to retail customers (billed, metered)	14948	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	18,509	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	350	10
Subtotal: Unbilled Authorized Consumption	350	11
Total Water Loss	18,159	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0	14
Gallons (000s) estimated due to data and billing errors	0	15
Gallons (000s) estimated due to customer meter under-registration	0	16
Subtotal Apparent Losses	0	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	3,823	18
Gallons (000s) estimated due to unreported and background leakage	14,336	19
Subtotal Real Losses (leakage)	18,159	20
Non-Revenue Water as percentage of net water supplied	55%	21
Total Water Loss as percentage of net water supplied	54%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	233	24
Date of maximum	10/20/2021	25
Cause of maximum		26
hydrant flushing		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	48	28
Date of minimum	10/13/2021	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	60,166	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	1	41
Number of service breaks repaired this year	3	42
Does the utility have an asset management plan?	No	43

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)	
215 Pierce	2	449	18	500,000	No	1
620 Main	3	725	6	500,000	Yes	2
				1,000,000		3

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	DNR Well Id (c)	Pump				Pump Motor or Standby Engine					
			Primary Purpose (d)	Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
1	622 Main		Primary	Distribution	2009	Submersible	280	2009	2021	Electric	30	1
2	215 PIERCE		Primary	Reservoir	1984	Centrifugal	335	1984	2021	Electric	350	2

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)	
Elevated Tank	1	1962	Elevated Tank	Steel	125	250,000	1

Water Treatment Plant

g Provide a generic description for (a). Do not give specific address of location.
 g Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
 g Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
1	1962	1	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration x Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	No	Well 3	1

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 12 inches diameter in the 12 inch 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)			
Asbestos-Cement (Transite)	Distribution	6	11,672				11,672	1
Other Plastic	Distribution	6	1,740				1,740	2
Asbestos-Cement (Transite)	Distribution	8	4,697				4,697	3
Other Plastic	Distribution	8	1,833				1,833	4
Asbestos-Cement (Transite)	Distribution	10	2,055				2,055	5
Other Plastic	Distribution	10	5,573				5,573	6
Asbestos-Cement (Transite)	Distribution	12	74				74	7
Other Plastic	Distribution	12	3,995				3,995	8
Total Within Municipality			31,639				31,639	9
Total Utility			31,639				31,639	10

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)
Asbestos-Cement (Transite)	0.750	202				202	1
Asbestos-Cement (Transite)	1.000	59				59	2
Other Plastic	1.000	65				65	3
Utility Total		326				326	4

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 utility has no services not in service at year end

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 (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)		
3/4	371	44	48		367	0	334	28	3	2								367	1	
1	7		1		6	1		2	1									3	6	2
1 1/2	3				3	0		2	1										3	3
2	2				2	0				2									2	4
Total	383	44	49		378	1	334	32	5	4								3	378	5

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 (# of meter: 375)

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

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 (Page W-23)

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 has a testing plan and will be testing larger meters every 4 years
The utility does not test 3/4 and 1" meters, they plan to replace them every 20 years

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	71				71	2
Total Fire Hydrants	71	0	0	0	71	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	71
Number of Distribution System Valves end of year	110
Number of Distribution Valves operated during Year	42

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	4	Well 3	Turbine	04/01/2021	

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)	
Arlington (Town) **	375	1
Total - Columbia County	375	2
Total - Customers Served	375	3
Total - Within Muni Boundary **	375	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)	
Copper	0.375	305				305			1
PVC	0.375	10				10			2
Utility Total		315				315			3

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

- g 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.
- g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- g For residential arrears, include billed amounts past due and unpaid.

	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 December 31	44
2.	Total dollar amount of residential customer arrears as of December 31	18,949
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 No