



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

HILBERT MUNICIPAL WATER UTILITY

PO BOX 266
HILBERT, WI 54129-0266

For the Year Ended: DECEMBER 31, 2019

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

Filed: 05/29/2020

Water Service Started Date: 01/01/1941

DNR Public Water System ID: 40802696

Safe Drinking Water Information System (SDWIS) Total Population Served: 1176

I **DENNIS DUPREY, ADMINISTRATOR CLERK TREASURER** of **HILBERT MUNICIPAL WATER UTILITY**, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **5/29/2020**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: DENNIS DUPREY

Title: ADMINISTRATOR CLERK TREASURER

Mailing Address: PO BOX 266
HILBERT, WI 54129

Phone: (920) 853-3241

Email Address: hilbertclerk@villageofhilbert.com

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: CHARLES FOCHS

Title: DIRECTOR OF PUBLIC WORKS

Mailing Address: PO BOX 266
HILBERT, WI 54129

Phone: (920) 853-3556

Email Address: hilbertdpw@villageofhilbert.com

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

Name: TIMOTHY KEULER

Title: WATER & SEWER COMMITTEE CHAIRPERSON

Mailing Address: PO BOX 266
HILBERT, WI 54129

Phone: (920) 853-3241

Email Address: hilbertclerk@villageofhilbert.com

Contact person for cybersecurity issues and events

Name: DENNIS DUPREY

Title: ADMINISTRATOR CLERK TREASURER

Mailing Address: PO BOX 266
HILBERT, WI 54129

Phone: (920) 853-3241

Email Address: hilbertclerk@villageofhilbert.com

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

Are utility records audited by individuals or firms other than utility employees? Yes No

Date of most recent audit report: 06/10/2019

Period covered by most recent audit: DECEMBER 31, 2018

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

Name: MYKELA SCHARF

Title: SENIOR

Organization Name: CLIFTON LARSEN ALLEN LLP

USPS Address: PO BOX 23819

City State Zip GREEN BAY, WI 54305

Telephone: (920) 455-4154

Email Address: mykela.scharf@CLAconnect.com

Report Preparation

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

Not Applicable

Identification and Ownership - Contract Operations

Do you have any contracts?

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

NO

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	217,436	218,526	2
Operating Expenses:			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	127,507	142,977	5
Depreciation Expense (403)	78,341	80,567	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	4,170	4,648	9
Total Operating Expenses	210,018	228,192	10
Net Operating Income	7,418	(9,666)	11
Income from Utility Plant Leased to Others (412-413)			12
Utility Operating Income	7,418	(9,666)	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)	3,677	3,231	18
Miscellaneous Nonoperating Income (421)	0	0	19
Total Other Income	3,677	3,231	20
Total Income	11,095	(6,435)	21
MISCELLANEOUS INCOME DEDUCTIONS			22
Miscellaneous Amortization (425)	(1,875)	(1,874)	23
Other Income Deductions (426)	11,345	11,068	24
Total Miscellaneous Income Deductions	9,470	9,194	25
Income Before Interest Charges	1,625	(15,629)	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	1,625	(15,629)	35
EARNED SURPLUS			36
Unappropriated Earned Surplus (Beginning of Year) (216)	743,789	759,418	37
Balance Transferred from Income (433)	1,625	(15,629)	38
Miscellaneous Credits to Surplus (434)			39
Miscellaneous Debits to Surplus--Debit (435)			40
Appropriations of Surplus--Debit (436)			41
Appropriations of Income to Municipal Funds--Debit (439)			42
Total Unappropriated Earned Surplus End of Year (216)	745,414	743,789	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	217,436		217,436	3
Total (Acct. 400)	217,436	0	217,436	4
Operation and Maintenance Expense (401-402)				5
Derived	127,507		127,507	6
Total (Acct. 401-402)	127,507	0	127,507	7
Depreciation Expense (403)				8
Derived	78,341		78,341	9
Total (Acct. 403)	78,341	0	78,341	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	4,170		4,170	15
Total (Acct. 408)	4,170	0	4,170	16
TOTAL UTILITY OPERATING INCOME	7,418	0	7,418	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	3,677		3,677	23
Total (Acct. 419)	3,677	0	3,677	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water		0	0	26
Impact Fees - Water		0	0	27
Total (Acct. 421)	0	0	0	28
TOTAL OTHER INCOME	3,677	0	3,677	29
MISCELLANEOUS INCOME DEDUCTIONS				30
Miscellaneous Amortization (425)				31
Regulatory Liability (253) Amortization	(1,875)		(1,875)	32
Total (Acct. 425)	(1,875)	0	(1,875)	33
Other Income Deductions (426)				34
Depreciation Expense on Contributed Plant - Water		11,345	11,345	35
Total (Acct. 426)	0	11,345	11,345	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(1,875)	11,345	9,470	37
INTEREST CHARGES				38
Interest on Long-Term Debt (427)				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)	
Derived	0		0	40
Total (Acct. 427)	0	0	0	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	0	0	0	48
NET INCOME	12,970	(11,345)	1,625	49
EARNED SURPLUS				50
Unappropriated Earned Surplus (Beginning of Year) (216)				51
Derived	334,863	408,926	743,789	52
Total (Acct. 216)	334,863	408,926	743,789	53
Balance Transferred from Income (433)				54
Derived	12,970	(11,345)	1,625	55
Total (Acct. 433)	12,970	(11,345)	1,625	56
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	347,833	397,581	745,414	57

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				0	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold	0				0	4
Payroll	0				0	5
Materials	0				0	6
Taxes	0				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	217,436				217,436	1
Less: interdepartmental sales	2,988				2,988	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				0	5
Revenues subject to Wisconsin Remainder Assessment	214,448	0	0	0	214,448	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	0.6	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)	3,239,766	3,239,437	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	939,268	858,348	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	2,300,498	2,381,089	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)	57,418	61,718	12
Sinking Funds (125)	332,229	249,849	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	389,647	311,567	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	72,054	72,143	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)	10,589	11,073	23
Other Accounts Receivable (143)	0	1,322	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	11,574	10,282	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
Total Current and Accrued Assets	94,217	94,820	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	0	0	42
Total Deferred Debits	0	0	43
TOTAL ASSETS AND OTHER DEBITS	2,784,362	2,787,476	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)	2,027,340	2,027,340	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	745,414	743,789	5
Total Proprietary Capital	2,772,754	2,771,129	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)	3,947	6,755	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	164	220	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)	0	0	20
Total Current and Accrued Liabilities	4,111	6,975	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	7,497	9,372	25
Total Deferred Credits	7,497	9,372	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	2,784,362	2,787,476	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	3,239,437	0	0	0	2
	3,239,437	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,522,597				5
Utility Plant in Service - Contributed Plant (101.2)	717,169				6
Utility Plant Purchased or Sold (102)	0				7
Utility Plant Leased to Others (104)	0				8
Property Held for Future Use (105)	0				9
Completed Construction not Classified (106)	0				10
Construction Work in Progress (107)	0				11
Total Utility Plant	3,239,766	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)	779,344				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	159,924				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				16
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				17
Accumulated Provision for Amortization of Utility Plant in Service (114)	0				18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0				19
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				20
Total Accumulated Provision	939,268	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)	0				23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0				24
Other Utility Plant Adjustments (119)	0				25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	2,300,498	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)	709,769	0	0	0	709,769	1
Credits during year						2
Charged Depreciation Expense (403)	78,341				78,341	3
Depreciation Expense on Meters Charged to Sewer	2,838				2,838	4
Salvage	0				0	5
Total credits	81,179	0	0	0	81,179	6
Debits during year						7
Book Cost of Plant Retired	11,604				11,604	8
Cost of Removal	0				0	9
Total debits	11,604	0	0	0	11,604	10
Balance end of year (111.1)	779,344	0	0	0	779,344	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)	148,579	0	0	0	148,579	1
Credits during year						2
Charged Other Income Deductions (426)	11,345				11,345	3
Depreciation Expense on Meters Charged to Sewer	0				0	4
Salvage	0				0	5
Total credits	11,345	0	0	0	11,345	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	159,924	0	0	0	159,924	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	0	0	1
Total Nonutility Property (121)	0	0	0	0	2
Less accum. prov. depr. & amort. (122)	0	0	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)	11,574	10,282	2
Sewer utility (154)			3
Heating utility (154)	0	0	4
Gas utility (154)			5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Material and Supplies	11,574	10,282	9

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

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

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

Capital Paid in by Municipality (Acct. 200)

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

	Description (a)	Amount (b)	
Balance first of year		2,027,340	1
Balance end of year		2,027,340	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	4,170	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	0	5
Total accruals and other credits	4,170	6
County, state and local taxes		7
Social Security taxes	3,962	8
PSC Remainder Assessment	208	9
Gross Receipts Tax	0	10
Total payments and other debits	4,170	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 Investments (124)	0	1
SPECIAL ASSESSMENTS FOR MAIN EXTENSIONS	57,418	2
Total (Acct. 124)	57,418	3
Sinking Funds (125)	0	4
CHEMICAL PUMPS RESERVE FUND	4,193	5
COMMUNICATION EQUIPMENT RESERVE FUND	25,047	6
COMPUTER EQUIPMENT RESERVE FUND	300	7
GATE VALVE RESERVE FUND	501	8
HYDRANT RESERVE	5,521	9
JETTER RESERVE	7,479	10
REPLACEMENT FUND FOR REPLACEMENTS & ADDITIONS TO PLANT	(17,605)	11
SOUTH 3RD ST RESERVE	25,226	12
VILLAGE WELL RESERVE FUND	106,176	13
WATER TOWER MAINTENANCE RESERVE FUND	169,126	14
WATER VALVE RESERVE FUND	6,265	15
Total (Acct. 125)	332,229	16
Cash and Working Funds (131)	0	17
Cash	72,054	18
Total (Acct. 131)	72,054	19
Customer Accounts Receivable (142)	0	20
Water	10,589	21
Total (Acct. 142)	10,589	22
Other Accounts Receivable (143)	0	23
Sewer (Non-regulated)	0	24
Merchandising, jobbing and contract work	0	25
Total (Acct. 143)	0	26
Accounts Payable (232)	0	27
Accounts Payable (232)	0	28
Accounts Payable	3,417	29
PAYROLL TAXES W/H	530	30
Total (Acct. 232)	3,947	31
Customer Deposits (235)	0	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.

UTILITY BILL OVERPAYMENTS	164	33
Total (Acct. 235)	164	34
Other Deferred Credits (253)	0	35
Regulatory Liability	7,497	36
Total (Acct. 253)	7,497	37

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)	2,522,432				2,522,432	2
Materials and Supplies	10,928				10,928	3
Less Average						4
Reserve for Depreciation (111.1)	744,556				744,556	5
Customer Advances for Construction	0				0	6
Regulatory Liability	8,434				8,434	7
Average Net Rate Base	1,780,370	0	0	0	1,780,370	8
Net Operating Income	7,418				7,418	9
Net Operating Income as a percent of Average Net Rate Base	0.42%	N/A	N/A	N/A	0.42%	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	9,372	0	0	0	9,372	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	1,875				1,875	5
Balance End of Year	7,497	0	0	0	7,497	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
NONE.

5. Obligations incurred or assumed, excluding commercial paper
NONE.

6. Formal proceedings with the Public Service Commission
NONE.

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)	167,626	170,263	2
Total Sales of Water	167,626	170,263	3
Other Operating Revenues			4
Forfeited Discounts (470)	73	87	5
Rents from Water Property (472)	46,041	45,482	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	3,696	2,694	8
Total Other Operating Revenues	49,810	48,263	9
Total Operating Revenues	217,436	218,526	10
Operation and Maintenance Expenses			11
Plant Operation and Maintenance Expenses (600-660)	63,422	72,091	12
General Operating Expenses (680-691)	64,085	70,886	13
Total Operation and Maintenance Expenses	127,507	142,977	14
Other Operating Expenses			15
Depreciation Expense (403)	78,341	80,567	16
Amortization Expense (404-407)	0	0	17
Taxes (408)	4,170	4,648	18
Total Other Operating Expenses	82,511	85,215	19
Total Operating Expenses	210,018	228,192	20
NET OPERATING INCOME	7,418	(9,666)	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)	2	8	88	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)	2	8	88	8
Metered Sales to General Customers (461)				9
Residential (461.1)	340	12,019	61,161	10
Commercial (461.2)	67	2,033	11,955	11
Industrial (461.3)	5	16,859	24,754	12
Public Authority (461.4)	3	809	3,467	13
Multifamily Residential (461.5)	8	7,199	13,274	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	423	38,919	114,611	16
Private Fire Protection Service (462)	3		2,190	17
Public Fire Protection Service (463)	1		47,749	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)	7	655	2,988	21
Total Sales of Water	436	39,582	167,626	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

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

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	47,749	2
Wholesale fire protection billed	0	3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	4
Total Public Fire Protection Service (463)	47,749	5
Forfeited Discounts (470)		6
Customer late payment charges	73	7
Total Forfeited Discounts (470)	73	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	46,041	10
Total Rents from Water Property (472)	46,041	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	3,327 *	16
NSF FEES	369	17
Total Other Water Revenues (474)	3,696	18

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).

Other Operating Revenues (Water) (Page W-04)

Explain all amounts in Account 474 in excess of \$2,000.

THE \$3,327 WAS THE AMOUNT CHARGED TO THE SEWER FUND FOR THEIR SHARE OF THE METER COST IN RELATION TO THE RETURN ON INVESTMENT. THE REMAINING AMOUNT WAS FOR NSF FEES.

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
PLANT OPERATION AND MAINTENANCE EXPENSES					1
Salaries and Wages (600)		31,952	31,952	35,953	2
Purchased Water (610)			0	0	3
Fuel or Power Purchased for Pumping (620)		8,995	8,995	8,721	4
Chemicals (630)		8,232	8,232	11,294 *	5
Supplies and Expenses (640)		3,327	3,327	3,329	6
Repairs of Water Plant (650)		9,269	9,269	11,473 *	7
Transportation Expenses (660)		1,647	1,647	1,321 *	8
Total Plant Operation and Maintenance Expenses	0	63,422	63,422	72,091	9
GENERAL OPERATING EXPENSES					10
Administrative and General Salaries (680)		21,173	21,173	21,286	11
Office Supplies and Expenses (681)		7,742	7,742	8,761	12
Outside Services Employed (682)		24,890	24,890	28,271 *	13
Insurance Expense (684)		4,171	4,171	3,637	14
Employees Pensions and Benefits (686)		4,782	4,782	5,468	15
Regulatory Commission Expenses (688)			0	0	16
Miscellaneous General Expenses (689)		1,327	1,327	3,463 *	17
Uncollectible Accounts (690)			0	0	18
Customer Service and Informational Expenses (691)			0	0	19
Total General Operating Expenses	0	64,085	64,085	70,886	20
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	127,507	127,507	142,977	21

Water Operation & Maintenance Expenses

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

Water Operation & Maintenance Expenses (Page W-05)

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

CHEMICALS WAS LESS IN 2019 BECAUSE WE FINISHED UP ON THE PILOT TEST THAT BEGAN IN 2018. THE EXPENSES FOR CHEMICALS FOR THIS PILOT PROJECT WAS LESS IN 2019 THAN IN 2018.

REPAIRS WAS LESS IN 2019 BECAUSE WE HAD FEWER REPAIRS ON EQUIPMENT THAN IN 2018.

TRANSPORTATION EXPENSE WAS HIGHER IN 2019 DUE TO ADDITIONAL REPAIRS ON THE VEHICLES AND EQUIPMENT.

OUTSIDE SERVICES WAS LESS IN 2019 BECAUSE WE FINISHED THE PILOT TESTING AND THE COSTS OF THE CONSULTANT USED WAS LESS IN 2019 THAN IT WAS IN 2018.

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	0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	0		2
Net Property Tax Equivalent	0	0	3
Social Security	3,962	4,437	4
PSC Remainder Assessment	208	211	5
Total Tax Expense	4,170	4,648	6

Taxes (Acct. 408 - Water)

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

Taxes (Acct. 408 - Water) (Page W-06)

If Tax Equivalent on Meters Charged to Sewer Department is \$0, an explanation must be provided for why this expense was not allocated to the sewer department.

THE MUNICIPALITY APPROVED A LOWER TAX EQUIVALENT EQUAL TO \$0 BEGINNING WITH YEAR 2006 PER RESOLUTION 2006-10 ADOPTED ON 11/14/06. THIS RESOLUTION ALSO APPLIED TO THE SHARE FROM THE SEWER FUND SO THAT IS WHY THERE WAS NO CHARGE TO THE SEWER FUND.

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: CALUMET(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	6.444752
3. Local Tax Rate	mills	8.018832
4. School Tax Rate	mills	11.992530
5. Vocational School Tax Rate	mills	1.131565
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	27.587679
9. Less: State Credit	mills	1.736898
11. Net Tax Rate	mills	25.850781

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	8.018832
13. Combined School Tax Rate	mills	13.124095
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	21.142927
16. Total Tax Rate	mills	27.587679
17. Ratio of Local and School Tax to Total	dec.	0.766390
18. Total Tax Net of State Credit	mills	25.850781
19. Net Local and School Tax Rate	mills	19.811785
20. Utility Plant, Jan 1	\$	3,239,437
21. Materials & Supplies	\$	10,282
22. Subtotal	\$	3,249,719
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	3,249,719
25. Assessment Ratio	dec.	0.904271
26. Assessed Value	\$	2,938,627
27. Net Local and School Tax Rate	mills	19.811785
28. Tax Equiv. Computed for Current Year	\$	58,219

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	3,239,437
2. Materials & Supplies	\$	10,282
3. Subtotal	\$	3,249,719
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	3,249,719
6. Assessed Value	\$	2,938,627
7. Tax Equiv. Computed for Current Year	\$	58,219
8. Tax Equivalent per 1994 PSC Report	\$	11,021
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	0
10. Tax Equivalent for Current Year (see notes)	\$	0

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 - Total (Page W-07)

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

THE MUNICIPALITY APPROVED A LOWER TAX EQUIVALENT EQUAL TO \$0 BEGINNING WITH YEAR 2006 PER RESOLUTION 2006-10 ADOPTED ON 11/14/06.

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)	653				653	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)	235,568				235,568	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	236,221	0	0	0	236,221	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	338,466				338,466	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	361,177	1,815	500		362,492	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	22,072				22,072	21
Total Pumping Plant	721,715	1,815	500	0	723,030	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)	9,672				9,672	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	9,672	0	0	0	9,672	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)	447,490				447,490	33
Transmission and Distribution Mains (343)	697,821	2,313	160		699,974	34
Services (345)	79,600				79,600	35
Meters (346)	103,312	1,209	1,440		103,081	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)	126,728	4,111	180		130,659	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	1,454,951	7,633	1,780	0	1,460,804	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	829				829	43
Computer Equipment (391.1)	55,721	2,485	9,324		48,882 *	44
Transportation Equipment (392)	15,000				15,000	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)	28,159				28,159	52
Total General Plant	99,709	2,485	9,324	0	92,870	53
Total utility plant in service directly assignable	2,522,268	11,933	11,604	0	2,522,597	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	2,522,268	11,933	11,604	0	2,522,597	56

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	0	0	0	2
Franchises and Consents (302)	0	0	0	0	0	3
Miscellaneous Intangible Plant (303)	0	0	0	0	0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0	0	0	0	0	7
Structures and Improvements (311)	0	0	0	0	0	8
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	9
Lake, River and Other Intakes (313)	0	0	0	0	0	10
Wells and Springs (314)	0	0	0	0	0	11
Supply Mains (316)	0	0	0	0	0	12
Other Water Source Plant (317)	0	0	0	0	0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0	0	0	0	0	16
Structures and Improvements (321)	0	0	0	0	0	17
Other Power Production Equipment (323)	0	0	0	0	0	18
Electric Pumping Equipment (325)	0	0	0	0	0	19
Diesel Pumping Equipment (326)	0	0	0	0	0	20
Other Pumping Equipment (328)	0	0	0	0	0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0	0	0	0	0	24
Structures and Improvements (331)	0	0	0	0	0	25
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	26
Membrane Filtration Equipment (333)	0	0	0	0	0	27
Other Water Treatment Equipment (334)	0	0	0	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	0	0	0	31
Structures and Improvements (341)	0	0	0	0	0	32
Distribution Reservoirs and Standpipes (342)	226,839	0	0	0	226,839	33
Transmission and Distribution Mains (343)	445,347	0	0	0	445,347	34
Services (345)	36,525	0	0	0	36,525	35
Meters (346)	0	0	0	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)	8,458	0	0	0	8,458	37
Other Transmission and Distribution Plant (349)	0	0	0	0	0	38
Total Transmission and Distribution Plant	717,169	0	0	0	717,169	39
GENERAL PLANT						40
Land and Land Rights (389)	0	0	0	0	0	41
Structures and Improvements (390)	0	0	0	0	0	42
Office Furniture and Equipment (391)	0	0	0	0	0	43
Computer Equipment (391.1)	0	0	0	0	0	44
Transportation Equipment (392)	0	0	0	0	0	45
Stores Equipment (393)	0	0	0	0	0	46
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	47
Laboratory Equipment (395)	0	0	0	0	0	48
Power Operated Equipment (396)	0	0	0	0	0	49
Communication Equipment (397)	0	0	0	0	0	50
SCADA Equipment (397.1)	0	0	0	0	0	51
Miscellaneous Equipment (398)	0	0	0	0	0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	717,169	0	0	0	717,169	54
Common Utility Plant Allocated to Water Department	0	0	0	0	0	55
TOTAL UTILITY PLANT IN SERVICE	717,169	0	0	0	717,169	56

Age of Water Mains

- If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Size (a)	Feet of Main										Total (l)		
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)			
4.000											400	400	1
6.000			2,885	8,283	9,145	8,260	2,006	1,259	29	0		31,867	2
8.000			2,690			3,305	350	885	6,854	260		14,344 *	3
10.000									4,243			4,243	4
12.000							550		52			602	5
Total	0	0	5,575	8,283	9,145	11,565	2,906	2,144	11,178	660		51,456	6

Describe source of information used to develop data:

WE REVIEWED OUR MAPS AND CONSTRUCTION RECORDS AND WERE ABLE TO DECIPHER THE DECADES THAT THESE WATER MAINS WERE INSTALLED.

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.

Age of Water Mains (Page W-13)

The Transmission and Distribution Mains (343) have Additions During Year (W-08 or W-09), please explain.

THE WATER MAIN REPLACED WAS ORIGINALLY INSTALLED IN THE DECADE OF 2011 TO 2020. WE HAD TO SLIGHTLY MOVE THE EXISTING WATER MAIN IN ORDER TO FIT THE CURB & GUTTER THAT WAS INSTALLED. THERE WAS ONLY 10' OF MAIN REPLACED AND MOVED. BECAUSE OF THIS THERE WERE NO CHANGES IN THE AGES OF THE WATER MAIN BECAUSE THEY WERE FROM THE SAME DECADE.

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	System (h)	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)			
January	3,810	0	3,810	0	0	0	3,810	1	
February	4,005	0	4,005	0	0	0	4,005	2	
March	3,579	0	3,579	0	0	0	3,579	3	
April	3,938	0	3,938	0	0	0	3,938	4	
May	3,955	0	3,955	0	0	0	3,955	5	
June	3,386	0	3,386	0	0	0	3,386	6	
July	4,119	0	4,119	0	0	0	4,119	7	
August	3,771	0	3,771	0	0	0	3,771	8	
September	3,401	0	3,401	0	0	0	3,401	9	
October	3,814	0	3,814	0	0	0	3,814	10	
November	3,458	0	3,458	0	0	0	3,458	11	
December	3,340	0	3,340	0	0	0	3,340	12	
TOTAL	44,576	0	44,576	0	0	0	44,576	13	

Water Audit and Other Statistics

- Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual – Water Audits and Loss Control Programs.
- For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	44,576
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	44,576
Less: Gallons (000s) sold to retail customers (billed, metered)	39574
Less: Gallons (000s) sold to retail customers (billed, unmetered)	8
Gallons (000s) of Non-Revenue Water	4,994
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	949
Subtotal: Unbilled Authorized Consumption	949
Total Water Loss	4,045
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0
Gallons (000s) estimated due to data and billing errors	0
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	0
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	1,000
Gallons (000s) estimated due to unreported and background leakage	3,045
Subtotal Real Losses (leakage)	4,045
Non-Revenue Water as percentage of net water supplied	11%
Total Water Loss as percentage of net water supplied	9%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	328
Date of maximum	05/02/2019
Cause of maximum	
FLUSHING HYDRANTS	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	55
Date of minimum	12/31/2019
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	66,299
If water is purchased:	
Vendor Name	
Point of Delivery	
Source of purchased water	
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	2
Number of service breaks repaired this year	0

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)	
HILBERT WELL #2	FD515	110	10	490,000	Yes	1
HILBERT WELL #4	SB766	89	16	258,000	Yes	2
				748,000		3

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Pump						Pump Motor or Standby Engine			
	Location (b)	Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
WELL 2	470 SOUTH 8TH STREET	Primary	Distribution	2016	Vertical Turbine	500	1986	Electric	30	1
WELL 4	26 NORTH 6TH STREET	Primary	Reservoir	2013	Vertical Turbine	258	2013	Electric	5	2

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)	
WATER TOWER	1	2004	Elevated Tank	Steel	154	200,000	1
WELL #4 RESEROIR	2	1940	Reservoir	Concrete	2	83,000	2

Water Treatment Plant

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)	
WELL #2	1985	1	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal x Other	No	WELLHOUSE	IRON SEQUESTERING ALSO.	1
WELL #4	2013	1	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal x Other	No	WELLHOUSE	IRON SEQUESTERING ALSO.	2

Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
Other Plastic	Distribution	4	400	0	0	0	400	1	
Other Metal	Distribution	6	31,867	0	0	0	31,867	2	
Other Metal	Distribution	8	7,290	0	0	0	7,290	3	
Other Plastic	Distribution	8	7,054	10	10	0	7,054 *	4	
Other Metal	Transmission	10	144	0	0	0	144	5	
Other Plastic	Distribution	10	4,099	0	0	0	4,099	6	
Other Metal	Transmission	12	602	0	0	0	602	7	
Total Within Municipality			51,456	10	10	0	51,456	8	
Total Utility			51,456	10	10	0	51,456	9	

Water Mains

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

Water Mains (Page W-21)

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

THIS WAS FOR A REPLACEMENT OF MAIN DUE TO A STREET RECONSTRUCTION PROJECT. IT WAS FINANCED THROUGH THE REGULAR BUDGET OF THE UTILITY. THERE WAS NO SPECIAL ASSESSMENTS FOR THIS MAIN REPLACEMENT.

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 Metal	0.750	339			(339)	0	0 *	1
Copper	0.750		0	0	322	322	55 *	2
Other Plastic	0.750				17	17	0 *	3
Other Metal	1.000	65			(65)	0	0 *	4
Copper	1.000				62	62	21 *	5
Other Plastic	1.000				3	3	0 *	6
Other Metal	2.000	11			(11)	0	0 *	7
Copper	2.000				11	11	2 *	8
Other Metal	4.000	2			(2)	0	0 *	9
Copper	4.000				2	2	0 *	10
Utility Total		417	0	0	0	417	78	11

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)

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

LATERALS HAD BEEN ALL LISTED AS OTHER METAL FOR TYPE. THIS IS NO LONGER ALLOWED. THE LATERALS WERE RECLASSIFIED AS EITHER COPPER OR OTHER PLASTIC. THE ADJUSTMENTS SHOWN ACCOUNT FOR THIS RECLASSIFICATION OF THE TYPE OF PIPE.

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)	
3/4	477	30	30		477	45	337	61	3	1	2				3		70	477	1
1	12				12	2		5			2				1		4	12	2
1 1/2	5				5	4		1			3				1			5	3
2	2				2	1				1					1			2	4
3	1				1	0			1									1	5 *
4	3				3	0			1	1					1			3	6 *
6	1				1	1					1							1	7
Total	501	30	30		501	53	337	67	5	3	8				7		74	501	8

1. Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
 - All meters replaced within 20 years of installation
 - Other schedule as approved by PSC

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

- Manually - inside the premises or remote register
- Automatic meter reading (AMR), drive or walk by technology, wand or touchpad
- Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 427)
- 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 (Page W-23)

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

THE UTILITY IS CURRENTLY GOING THROUGH A TRANSITION OF A LONG-TIME EMPLOYEE THAT IS RETIRING AND WAS OFF FOR A SUBSTANTIAL AMOUNT OF TIME IN 2019 DUE TO MEDICAL ISSUES. THIS TESTING WAS MISTAKENLY MISSED. THEY ARE ON THE SCHEDULE FOR TESTING IN 2020.

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	83	1	1		83	2
Total Fire Hydrants	83	1	1	0	83	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	83
Number of Distribution System Valves end of year	112
Number of Distribution Valves operated during Year	112

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	6	WELL #2	Turbine	11/16/2018	1
Station Meter	6	WELL #4	Magnetic	03/20/2019	2

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)	
Hilbert (Village) **	427	1
Total - Calumet County	427	2
Total - Customers Served	427	3
Total - Within Muni Boundary **	427	4

** = *Within municipal boundary*

Privately-Owned Water Service Lines

- The privately owned service line is the pipe from the curb stop to the meter.
- Explain all reported adjustments in columns(f) as a schedule footnote.
- Report in column (h) the number of privately-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- Separate reporting of service lines by diameter and pipe material.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Copper	0.750	282				282			1
Lead	1.000	3				3			2
Copper	1.000	76	1			77	7		3
Other Plastic	1.250	6				6			4
Copper	1.500	5				5			5
Copper	2.000	2				2			6
PVC	4.000	2				2			7
PVC	6.000	2				2			8
Utility Total		378	1			379	7		9