



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

CLEVELAND WATER UTILITY

PO BOX 87
CLEVELAND, WI 53015-0087

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 and regulations, 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.

Water Service Started Date: 06/01/1967

DNR Public Water System ID: 43604264

Safe Drinking Water Information System (SDWIS) Total Population Served: 1518

I **Stacy Grunwald, Director of Village Services** of **CLEVELAND 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: **5/13/2022**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Stacy Grunwald
Title: Director of Village Services
Mailing Address: P.O. Box 87
Cleveland, WI 53015-0087
Phone: (920) 693-8181
Email Address: sgrunwald@clevelandwi.gov

Accounting firm or consultant preparing this report (if applicable)

Name: Greg Peterson
Title: CPA
Mailing Address: Corson, Peterson & Hamann S.C.
2203 S Memorial Place
Sheboygan, WI 53081
Phone: (920) 457-3641 extn: 224
Email Address: greg@corsonpeterson.com

Name and title of utility General Manager (or equivalent)

Name: Stacy Grunwald
Title: Director of Village Services
Mailing Address: P.O. Box 87
Cleveland, WI 53015-0087
Phone: (920) 693-8181
Email Address: sgrunwald@clevelandwi.gov

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: Jake Holzwart
Title: Village President
Mailing Address: P.O. Box 87
Cleveland, WI 53015-0087
Phone: (920) 693-8181
Email Address: jholzwart@clevelandwi.gov

Contact person for cybersecurity issues and events

Name: Stacy Grunwald
Title: Director of Village Services
Mailing Address: P.O. Box 87
Cleveland, WI 53015-0087
Phone: (920) 693-8181
Email Address: sgrunwald@clevelandwi.gov

Identification and Ownership - Contacts

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

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

Date of most recent audit report: 09/24/2021

Period covered by most recent audit: December 31, 2020

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

Name: Greg Peterson

Title: CPA

Organization Name: Corson, Peterson & Hamann S.C.

USPS Address: 2203 S Memorial Place

City State Zip Sheboygan, WI 53081

Telephone: (920) 457-3641 extn: 224

Email Address: greg@corsonpeterson.com

Report Preparation

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

Compilation

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)?

YES

Contract Type (a)	Organization (b)	Contact Name (c)		
Billing	ABT MailCom	Kent Moore	*	1
Operations	Hydro Corp	Rick Kinney	*	2
Operations	Manitowoc Public Utility	Troy Adams	*	3

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)?

Identification and Ownership - Contract Operations (Page vi)

General Footnote

Manitowoc Public Utility - Weekend rotation work for water testing and sampling and also emergency response.

ABT Mailcom - Utility bill mailing.

Hydro Corp - Cross connection inspections.

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	1.41	0.30	0.20	1
Women	0.70	0.30	0.10	2
Minorities	0.00	0.00	0.00	3
Veterans	0.00	0.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	344,094	331,301	2
``CdYfUjbl` 9I dYbgYg.			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	293,982	283,625	5
Depreciation Expense (403)	53,835	51,046	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	38,961	36,274	9
``HcHU`CdYfUjbl` 9I dYbgYg	386,778	370,945	10
``BYhCdYfUjbl` -bVta Y	(42,684)	(39,644)	11
Income from Utility Plant Leased to Others (412-413)			12
``I H`ImCdYfUjbl` -bVta Y	(42,684)	(39,644)	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)	625	1,983	18
Miscellaneous Nonoperating Income (421)	0	0	19
``HcHU`CA Yf` -bVta Y	625	1,983	20
``HcHU` -bVta Y	(42,059)	(37,661)	21
MISCELLANEOUS INCOME DEDUCTIONS			22
Miscellaneous Amortization (425)	(5,399)	(5,398)	23
Other Income Deductions (426)	9,199	9,198	24
``HcHU`A]gW`UbYci g`-bVta Y8 YXi Wjcbg	3,800	3,800	25
``-bVta Y6 YZfY`-bhYgh7\ Uf[Yg	(45,859)	(41,461)	26
INTEREST CHARGES			27
Interest on Long-Term Debt (427)	0	0	28
Amortization of Debt Discount and Expense (428)		2,560	29
Amortization of Premium on Debt--Cr. (429)	1,123	405	30
Interest on Debt to Municipality (430)	2,571	672	31
Other Interest Expense (431)	0	0	32
Interest Charged to Construction--Cr. (432)			33
``HcHU`-bhYgh7\ Uf[Yg	1,448	2,827	34
``BYh-bVta Y	(47,307)	(44,288)	35
EARNED SURPLUS			36
Unappropriated Earned Surplus (Beginning of Year) (216)	432,415	476,703	37
Balance Transferred from Income (433)	(47,307)	(44,288)	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
``HcHU`i bUddfcd]UHx`9UfbYX`Gi fd`i g`9bX`cZMYUf`fB% L	385,108	432,415	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	344,094		344,094	3
Total (Acct. 400)	344,094	0	344,094	4
Operation and Maintenance Expense (401-402)				5
Derived	293,982		293,982	6
Total (Acct. 401-402)	293,982	0	293,982	7
Depreciation Expense (403)				8
Derived	53,835		53,835	9
Total (Acct. 403)	53,835	0	53,835	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	38,961		38,961	15
Total (Acct. 408)	38,961	0	38,961	16
TOTAL UTILITY OPERATING INCOME	(42,684)	0	(42,684)	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	625		625	23
Total (Acct. 419)	625	0	625	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	625	0	625	29
MISCELLANEOUS INCOME DEDUCTIONS				30
Miscellaneous Amortization (425)				31
Regulatory Liability (253) Amortization	(5,399)		(5,399)	32
Total (Acct. 425)	(5,399)	0	(5,399)	33
Other Income Deductions (426)				34
Depreciation Expense on Contributed Plant - Water		9,199	9,199	35
Total (Acct. 426)	0	9,199	9,199	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(5,399)	9,199	3,800	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	0		0	40
Total (Acct. 427)	0	0	0	41
Amortization of Premium on Debt--Cr. (429)				42
Debt premium amortization	1,123		1,123	43
Total (Acct. 429)	1,123	0	1,123	44
Interest on Debt to Municipality (430)				45
Derived	2,571		2,571	46
Total (Acct. 430)	2,571	0	2,571	47
Other Interest Expense (431)				48
Derived	0		0	49
Total (Acct. 431)	0	0	0	50
TOTAL INTEREST CHARGES	1,448	0	1,448	51
NET INCOME	(38,108)	(9,199)	(47,307)	52
EARNED SURPLUS				53
Unappropriated Earned Surplus (Beginning of Year) (216)				54
Derived	178,002	254,413	432,415	55
Total (Acct. 216)	178,002	254,413	432,415	56
Balance Transferred from Income (433)				57
Derived	(38,108)	(9,199)	(47,307)	58
Total (Acct. 433)	(38,108)	(9,199)	(47,307)	59
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	139,894	245,214	385,108	60

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

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

Revenues Subject to Wisconsin Remainder Assessment

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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	344,094				344,094	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	55				55	5
Revenues subject to Wisconsin Remainder Assessment	344,039	0	0	0	344,039	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	1.4	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	2,352,073	2,341,714	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,304,863	1,257,600	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BYhil h]mD'Ubh	1,047,210	1,084,114	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 DfcdYfImiUbX' bJ Ygfa Ybtg	0	0	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	70,054	4,655	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)	34,552	32,070	23
Other Accounts Receivable (143)	832	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	64,374	65,942	26
Plant Materials and Operating Supplies (154)	22,568	17,705	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	45	30	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
HcHU' 7 i ffYbhiUbX' 5 VVfi YX' 5 ggYfg	192,425	120,402	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)	139,728	186,304	42
HcHU' 8 YZffYX' 8 YV]fg	139,728	186,304	43
HCH5 @5 GG9 HG' 5 B8 'CH< 9F ' 896 #HG	1,379,363	1,390,820	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)	346,330	346,330	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	385,108	432,415	5
“HcHU” DfcdfjYUfm7 UdjUJ	731,438	778,745	6
LONG-TERM DEBT			7
Bonds (221)	0	0	8
Advances from Municipality (223)	315,352	344,390	9
Other long-Term Debt (224)	0	0	10
“HcHU” @b[!HYfa 8 YVh	315,352	344,390	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	5,089	104,305	14
Payables to Municipality (233)	278,604	108,977	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	33,168	30,644	17
Interest Accrued (237)	1,104	672	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	0	0	20
“HcHU” 7i ffYbhUbX’5 VVW! YX’ @UV]’jYg	317,965	244,598	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	3,810	4,933	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	10,798	18,154	25
“HcHU” 8 YZffYX’7 fYX]jg	14,608	23,087	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
“HcHU” CdYfUj[b[’F YgYfj Yg	0	0	32
“HCH5 @@56 =@H9 G’5 B8 ’CH<9F ’7 F98 +HG	1,379,363	1,390,820	33

Net Utility Plant

g Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	2,341,714	0	0	0	2
	2,341,714	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,824,745				5
Utility Plant in Service - Contributed Plant (101.2)	527,328				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)					11
Total Utility Plant	2,352,073	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)	1,028,750				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	276,113				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	1,304,863	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	1,047,210	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)	990,686	0	0	0	990,686	1
Credits during year						2
Charged Depreciation Expense (403)	53,835				53,835	3
Depreciation Expense on Meters Charged to Sewer	2,893				2,893	4
Salvage					0	5
Total credits	56,728	0	0	0	56,728	6
Debits during year						7
Book Cost of Plant Retired	16,202				16,202	8
Cost of Removal	2,462				2,462	9
Total debits	18,664	0	0	0	18,664	10
Balance end of year (111.1)	1,028,750	0	0	0	1,028,750	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)	266,914	0	0	0	266,914	1
Credits during year						2
Charged Other Income Deductions (426)	9,199				9,199	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	9,199	0	0	0	9,199	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)	276,113	0	0	0	276,113	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)	22,568	17,705	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	22,568	17,705	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
GO Promissory Notes, Series 2020	1,123	429	3,810	5
None				6
Total	1,123		3,810	7

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		346,330	1
Balance end of year		346,330	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)	
Advances from Municipality (223)					1
Advance from Sewer-SCADA Project	12/31/2020	12/31/2030	1.00%	117,477	2
Advance from Village for prior years debt payments	05/01/1986	12/31/2036	0.00%	106,881	3
GO Promissory Notes, Series 2020	09/09/2020	04/01/2030	2.14%	90,994	4
Total for Account 223				315,352	5

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	30,644	1
Charged water department expense	38,961	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	791	5
Total accruals and other credits	39,752	6
County, state and local taxes	30,644	7
Social Security taxes	6,196	8
PSC Remainder Assessment	388	9
Gross Receipts Tax		10
Total payments and other debits	37,228	11
Balance end of year	33,168	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
Advance from Sewer		636	0	636	5
GO Promissory Notes, Series 2020	672	1,935	2,139	468	6
Subtotal Advances from Municipality (223)	672	2,571	2,139	1,104	7
Other Long-Term Debt (224)	0	0	0	0	8
None				0	9
Subtotal Other Long-Term Debt (224)	0	0	0	0	10
Notes Payable (231)	0	0	0	0	11
None				0	12
Subtotal Notes Payable (231)	0	0	0	0	13
Customer Deposits (235)	0	0	0	0	14
None				0	15
Subtotal Customer Deposits (235)	0	0	0	0	16
Total	672	2,571	2,139	1,104	17

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	70,054	2
Total (Acct. 131)	70,054	3
Customer Accounts Receivable (142)	0	4
Water	34,552	5
Total (Acct. 142)	34,552	6
Other Accounts Receivable (143)	0	7
Sewer (Non-regulated)		8
Merchandising, jobbing and contract work		9
Water Tower Rent	832	10
Total (Acct. 143)	832	11
Receivables from Municipality (145)	0	12
Due from Village	64,374	13
Total (Acct. 145)	64,374	14
Prepayments (165)	0	15
Miscellaneous	45	16
Total (Acct. 165)	45	17
Miscellaneous Deferred Debits (186)	0	18
Water tower painting	139,728	19
Total (Acct. 186)	139,728	20
Accounts Payable (232)	0	21
Accounts Payable	5,089	22
Total (Acct. 232)	5,089	23
Payables to Municipality (233)	0	24
Due to Village	278,604	25
Total (Acct. 233)	278,604	26
Other Deferred Credits (253)	0	27
Regulatory Liability	10,798	28
Total (Acct. 253)	10,798	29

Balance Sheet Detail - Other Accounts

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

Balance Sheet Detail - Other Accounts (Page F-22)

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Receivables from Municipality (145) - Due from Village includes delinquent accounts placed on tax roll and unspent 2020 debt proceeds from capital projects of \$58,354.

Payables to Municipality (233) - Due to Village includes employee wages, benefits and operating expenses paid by the Village and allocated to the Water Utility for 2021.

Return on Rate Base Computation

- g The data used in calculating rate base are averages.
- g Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- g For municipal utilities, do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.
- g For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	1,819,565				1,819,565	2
Materials and Supplies	20,136				20,136	3
Less Average						4
Reserve for Depreciation (111.1)	1,009,718				1,009,718	5
Customer Advances for Construction					0	6
Regulatory Liability	13,497				13,497	7
Average Net Rate Base	816,486	0	0	0	816,486	8
Net Operating Income	-42,684				-42,684	9
Net Operating Income as a percent of Average Net Rate Base	-5.23%	N/A	N/A	N/A	-5.23%	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	16,197	0	0	0	16,197	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	5,399				5,399	5
Balance End of Year	10,798	0	0	0	10,798	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes
A SRC took effect January 27, 2021 with a 3% rate increase.

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission
A SRC took effect January 27, 2021 with a 3% rate increase. Deferred water tower painting five year amortization from 2020 continues as approved on June 2, 2021.

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	337,655	325,496	2
Total Sales of Water	337,655	325,496	3
Other Operating Revenues			4
Forfeited Discounts (470)	1,717	883	5
Rents from Water Property (472)	2,788	2,231	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	1,934	2,691	8
Total Other Operating Revenues	6,439	5,805	9
Total Operating Revenues	344,094	331,301	10
Operation and Maintenance Expenses			11
Plant Operation and Maintenance Expenses (600-660)	169,456	145,806	12
General Operating Expenses (680-691)	124,526	137,819	13
Total Operation and Maintenance Expenses	293,982	283,625	14
Other Operating Expenses			15
Depreciation Expense (403)	53,835	51,046	16
Amortization Expense (404-407)		0	17
Taxes (408)	38,961	36,274	18
Total Other Operating Expenses	92,796	87,320	19
Total Operating Expenses	386,778	370,945	20
NET OPERATING INCOME	(42,684)	(39,644)	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)	614	24,634	201,389	10
Commercial (461.2)	29	1,511	10,632	11
Industrial (461.3)	4	1,969	7,986	12
Public Authority (461.4)	17	1,612	13,882	13
Multifamily Residential (461.5)	4	1,177	5,609	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	668	30,903	239,498	16
Private Fire Protection Service (462)	5		1,512	17
Public Fire Protection Service (463)	673		96,645	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	1,346	30,903	337,655	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)	96,645	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)	96,645	5
Forfeited Discounts (470)		6
Customer late payment charges	1,717	7
Total Forfeited Discounts (470)	1,717	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	2,788	10
Total Rents from Water Property (472)	2,788	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	1,849	16
Miscellaneous	85	17
Total Other Water Revenues (474)	1,934	18

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)		41,728	41,728	40,546	2
Purchased Water (610)			0	0	3
Fuel or Power Purchased for Pumping (620)		10,051	10,051	8,136 *	4
Chemicals (630)		6,254	6,254	4,856 *	5
Supplies and Expenses (640)		6,999	6,999	7,104	6
Repairs of Water Plant (650)		103,427	103,427	83,908 *	7
Transportation Expenses (660)		997	997	1,256	8
Total Plant Operation and Maintenance Expenses	0	169,456	169,456	145,806	9
GENERAL OPERATING EXPENSES					10
Administrative and General Salaries (680)		42,467	42,467	47,591	11
Office Supplies and Expenses (681)		13,676	13,676	12,538	12
Outside Services Employed (682)		39,408	39,408	48,760 *	13
Insurance Expense (684)		9,109	9,109	8,573	14
Employees Pensions and Benefits (686)		18,483	18,483	19,472	15
Regulatory Commission Expenses (688)		250	250	149	16
Miscellaneous General Expenses (689)		1,078	1,078	736	17
Uncollectible Accounts (690)		55	55	0	18
Customer Service and Informational Expenses (691)			0	0	19
Total General Operating Expenses	0	124,526	124,526	137,819	20
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	293,982	293,982	283,625	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.

Fuel or Power Purchased for Pumping (620) - Electricity to pump is higher because the amount of water pumped was up over 30% compared to 2020.

Chemicals (630) - Chemical costs were higher because the quantity of water treated was up over 30% compared to 2020.

Repairs of Water Plant (650) - Costs to repair water main breaks totaled \$44,093 for 2021.

Outside Services Employed (682) - 2021 costs were lower because costs were incurred during 2020 by our engineering consultants for costs related to Mapping and GIS updating and also preparing a long-term facilities plan.

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	33,168	30,300	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	791	773	2
Net Property Tax Equivalent	32,377	29,527	3
Social Security	6,196	6,403	4
PSC Remainder Assessment	388	344	5
Total Tax Expense	38,961	36,274	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 to the financial statements.

COUNTY: MANITOWOC(1)

SUMMARY OF TAX RATES			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.000000	12. Local Tax Rate	mills	6.300705
2. County Tax Rate	mills	5.099783	13. Combined School Tax Rate	mills	8.689378
3. Local Tax Rate	mills	6.300705	14. Other Tax Rate - Local	mills	0.000000
4. School Tax Rate	mills	7.960504	15. Total Local & School Tax Rate	mills	14.990083
5. Vocational School Tax Rate	mills	0.728874	16. Total Tax Rate	mills	20.089866
6. Other Tax Rate - Local	mills	0.000000	17. Ratio of Local and School Tax to Total	dec.	0.746151
7. Other Tax Rate - Non-Local	mills	0.000000	18. Total Tax Net of State Credit	mills	18.558777
8. Total Tax Rate	mills	20.089866	19. Net Local and School Tax Rate	mills	13.847659
9. Less: State Credit	mills	1.531089	20. Utility Plant, Jan 1	\$	2,341,714
11. Net Tax Rate	mills	18.558777	21. Materials & Supplies	\$	17,705
			22. Subtotal	\$	2,359,419
			23. Less: Plant Outside Limits	\$	151,225
			24. Taxable Assets	\$	2,208,194
			25. Assessment Ratio	dec.	1.084700
			26. Assessed Value	\$	2,395,228
			27. Net Local and School Tax Rate	mills	13.847659
			28. Tax Equiv. Computed for Current Year	\$	33,168

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION	
1. Utility Plant, Jan 1	\$ 2,341,714
2. Materials & Supplies	\$ 17,705
3. Subtotal	\$ 2,359,419
4. Less: Plant Outside Limits	\$ 151,225
5. Taxable Assets	\$ 2,208,194
6. Assessed Value	\$ 2,395,228
7. Tax Equiv. Computed for Current Year	\$ 33,168
8. Tax Equivalent per 1994 PSC Report	\$ 17,203
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$
10. Tax Equivalent for Current Year (see notes)	\$ 33,168

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)	250				250	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	250	0	0	0	250	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	7,500				7,500	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	28,282				28,282	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	139,840				139,840	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	175,622	0	0	0	175,622	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	192,622				192,622	17
Other Power Production Equipment (323)	899				899	18
Electric Pumping Equipment (325)	344,978	23,221	13,827		354,372 *	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	2,100				2,100	21
Total Pumping Plant	540,599	23,221	13,827	0	549,993	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)	14,098				14,098	28
Total Water Treatment Plant	14,098	0	0	0	14,098	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	900				900	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	76,030				76,030	33
Transmission and Distribution Mains (343)	622,274				622,274	34
Services (345)	56,042		500		55,542	35
Meters (346)	105,286	195	375		105,106	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)	162,801				162,801	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	1,023,333	195	875	0	1,022,653	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	5,210				5,210	42
Office Furniture and Equipment (391)	2,146				2,146	43
Computer Equipment (391.1)	18,262	3,145	1,500		19,907	44
Transportation Equipment (392)	21,506				21,506	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	11,105				11,105	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	1,500				1,500	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	755				755	52
Total General Plant	60,484	3,145	1,500	0	62,129	53
Total utility plant in service directly assignable	1,814,386	26,561	16,202	0	1,824,745	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	1,814,386	26,561	16,202	0	1,824,745	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)

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

Electric Pumping Equipment (325) - Well #1 pump assembly was replaced along with column piping and 4 stage bowl assembly.

Retirements for one or more accounts exceed \$10,000, please explain.

Electric Pumping Equipment (325) - Original costs from 2009 for Well #1 bowl assembly and column piping were retired.

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)	6,750				6,750	33
Transmission and Distribution Mains (343)	359,641				359,641	34
Services (345)	122,012				122,012	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)	38,925				38,925	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	527,328	0	0	0	527,328	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	527,328	0	0	0	527,328	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	527,328	0	0	0	527,328	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					15,573	12,377	2,127	570			252		30,899	1
8.000					9,530	4,200	1,588	11,153	1,357	500			28,328	2
10.000					12,125		1,150	5,075					18,350	3
Total	0	0	0	0	37,228	16,577	4,865	16,798	1,357	752	0		77,577	4

Describe source of information used to develop data:
Utility Records

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	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January	2,992		2,992				2,992	1
February	3,469		3,469				3,469	2
March	4,089		4,089				4,089	3
April	4,918		4,918				4,918	4
May	5,949		5,949				5,949	5
June	5,951		5,951				5,951	6
July	2,918		2,918				2,918	7
August	3,215		3,215				3,215	8
September	2,936		2,936				2,936	9
October	2,617		2,617				2,617	10
November	2,471		2,471				2,471	11
December	2,440		2,440				2,440	12
TOTAL	43,965	0	43,965	0	0	0	43,965	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)	43,965	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	43,965	4
Less: Gallons (000s) sold to retail customers (billed, metered)	30903	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	13,062	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	102	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	125	10
Subtotal: Unbilled Authorized Consumption	227	11
Total Water Loss	12,835	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	110	14
Gallons (000s) estimated due to data and billing errors	1	15
Gallons (000s) estimated due to customer meter under-registration	1	16
Subtotal Apparent Losses	112	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	9,852	18
Gallons (000s) estimated due to unreported and background leakage	2,871	19
Subtotal Real Losses (leakage)	12,723	20
Non-Revenue Water as percentage of net water supplied	30%	21
Total Water Loss as percentage of net water supplied	29%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	405	24
Date of maximum	06/11/2021	25
Cause of maximum		26
Water main break.		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	72	28
Date of minimum	12/06/2021	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	71,200	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	5	41
Number of service breaks repaired this year	1	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)	
Well #1	HJ180	400	16	720,000	Yes	1
Well #2	BG236	375	24	756,000	Yes	2
				1,476,000		3

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	Pump					Pump Motor or Standby Engine					
		DNR Well Id (c)	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)	
WELL NO 1 PUMP	WELL #1	HJ180	Primary	Distribution	2021	Vertical Turbine	625	2009	2009	Electric	50	1
WELL NO 2 PUMP	WELL #2	BG236	Primary	Distribution	2015	Vertical Turbine	600	2015	2015	Electric	75	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)	
WATER SPHERE	9-6240	1968	Elevated Tank	Steel	110	100,000	1
WELLHOUSE #1	OUT OF SERVICE	1968	Reservoir	Concrete	0	80,000 *	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.
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Reservoirs, Standpipes and Elevated Tanks (Page W-19)

General Footnote

Well House #1 reservoir has been taken out of service for distribution into the main water system. It is only being used as water storage for the fire department.

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)
WELLHOUSE #1	1968	720000	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	No	Well House	1
WELLHOUSE #2	1997	756000	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	No	Well House	2

Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
 Explain how the additions were funded.
 Also report the amount assessed and the feet of main recorded under this method.
 If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 16" diameter in the 16" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Ductile Iron, Lined (late 1960's to present)	Distribution	6	30,436				30,436	1
PVC	Distribution	6	463				463	2
Ductile Iron, Lined (late 1960's to present)	Distribution	8	17,138				17,138	3
HDPE	Supply	8	309				309	4
PVC	Distribution	8	10,881				10,881	5
Ductile Iron, Lined (late 1960's to present)	Distribution	10	13,415				13,415	6
HDPE	Distribution	10	317				317	7
PVC	Transmission	10	518				518	8
Total Within Municipality			73,477				73,477	9
HDPE	Transmission	10	3,855				3,855	10
PVC	Transmission	10	245				245	11
Total Outside Municipality			4,100				4,100	12
Total Utility			77,577				77,577	13

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)	
Copper	1.000	626		1		625	17	1
Other Plastic	1.000	2				2		2
Copper	1.250	1				1		3
Other Plastic	1.500	2				2	1	4
Copper	2.000	10				10	1	5
Other Plastic	4.000	1				1		6
Utility Total		642		1		641	19	7

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)		
5/8	645	3	3	2	647	2	615	24	1	5							2	647	1	
1	15				15	0	1	5	2	2	3				2				15	2
1 1/2	4				4	0				3	1								4	3
2	8				8	0				8									8	* 4
3	3				3	0			1	1					1				3	5
Total	675	3	3	2	677	2	616	29	4	19	4				3		2	677	6	

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: 287)

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 390)

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)

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

Adjusted 2 meters to match our internal utility records.

Explain Public Authority (column K) that are more than 5% higher or lower than W-02 Sales of Water - Average No. Customers (column b).

There are two Public Authority 2" meters that have two heads, one a high flow and one a low flow. Meter counts includes both heads being read but W-02 only reports one customer for each pair since we are only billing for one meter.

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.

All 1 1/2" and 2" meters were tested in 2019. No additional required testing for 2021.

Wisconsin Administrative Code requires that meters 1 inch or smaller be tested every 10 years or replaced every 20 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

We replace meters every 20 years. Over the past several years we have worked to replace all of our old style meters and completed that process in 2018. We did not have any meters to test in 2021 based on the 20 year replacement cycle.

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.

There are three 3" meters that will be tested in 2022.

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	7				7	1
Fire - Within Municipality	144				144	2
Total Fire Hydrants	151	0	0	0	151	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	11
Number of Distribution System Valves end of year	96
Number of Distribution Valves operated during Year	21

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)	
Station Meter	6	Well House #1	Turbine	03/01/2020	1
Station Meter	6	Well House #2	Turbine	10/07/2020	2

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)	
Cleveland (Village) **	672	1
Total - Manitowoc County	672	2
Total - Customers Served	672	3
Total - Within Muni Boundary **	672	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	1.000	604			1	603			1
Other Plastic	1.000	3	1			4			2
Copper	1.250	1				1			3
Other Plastic	1.500	1				1			4
Copper	2.000	9				9			5
Other Plastic	4.000	2				2			6
Utility Total		620	1		1	620			7

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	95
2.	Total dollar amount of residential customer arrears as of December 31	13,876
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	13
2.	Total dollar amount of residential arrears placed on the tax roll	4,373
Footnotes		No