



# WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

CLEVELAND WATER UTILITY

PO BOX 87

CLEVELAND, WI 53015-0087

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For the Year Ended: DECEMBER 31, 2022

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TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854

Madison, WI 53707-7854

(608) 266-3766

Violation of this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

Filed: 06/01/2023

Water Service Started Date: 06/01/1967

DNR Public Water System ID: 43604264

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

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I, 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:

## Table of Contents

Schedule Name	Page
<b>INTRODUCTORY SECTION</b>	
Signature Page	ii
Identification and Ownership - Contacts	iv
Identification and Ownership - Governing Authority and Audit Information	v
Identification and Ownership - Contract Operations	vi
Workforce Diversity	xi
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)	F-09
Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Acct. 221)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Balance Sheet Detail - Other Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
<b>WATER SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Property Tax Equivalent - Detail	W-07
Water Utility Plant in Service - Plant Financed by Utility or Municipality	W-08
Water Utility Plant in Service - Plant Financed by Contributions	W-09
Age of Water Mains	W-13
Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Well Information	W-16

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## Table of Contents

---

**WATER SECTION**

Sources of Water Supply - Intake Information	W-17
Pumping & Power Equipment	W-18
Reservoirs, Standpipes and Elevated Tanks	W-19
Water Treatment Plant	W-20
Water Mains	W-21
Utility-Owned Water Service Lines	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Water Conservation Programs	W-27
Water Customers Served	W-28
Privately-Owned Water Service Lines	W-29
Water Residential Customer Data . Disconnection, Arrears, and Tax Roll	W-30

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## Identification and Ownership - Contacts

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**Utility employee in charge of correspondence concerning this report**

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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

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**Accounting firm or consultant preparing this report (if applicable)**

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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

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**Name and title of utility General Manager (or equivalent)**

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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

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**Outside contractor responsible for utility operations (if applicable)**

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Name:  
Title:  
Mailing Address:  
Phone:  
Email Address:

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

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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

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**Contact person for cybersecurity issues and events**

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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

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## Identification and Ownership - Governing Authority and Audit Information

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**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: 09/28/2022

Period covered by most recent audit: December 31, 2021

**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

Email Address: greg@corsonpeterson.com

**Report Preparation**

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

## Identification and Ownership - Contract Operations

**Do you have any contracts?**

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

**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

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## Identification and Ownership - Contract Operations

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**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.

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## 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	1.75	0.30	0.25	1
Women	0.95	0.30	0.05	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)	
<b>UTILITY OPERATING INCOME</b>			1
Operating Revenues (400)	352,780	344,094	2
<b>``CdYfU]b[ `9I dYbgYg.</b>			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	315,858	293,982	5
Depreciation Expense (403)	59,756	53,835	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	33,434	38,961	9
<b>``HcHU`CdYfU]b[ `9I dYbgYg</b>	<b>409,048</b>	<b>386,778</b>	10
<b>``BYhCdYfU]b[ `bVta Y</b>	<b>(56,268)</b>	<b>(42,684)</b>	11
Income from Utility Plant Leased to Others (412-413)			12
<b>``I H]ImCdYfU]b[ `bVta Y</b>	<b>(56,268)</b>	<b>(42,684)</b>	13
<b>OTHER INCOME</b>			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)	5,343	625	18
Miscellaneous Nonoperating Income (421)	0	0	19
<b>``HcHU`CA Yf `bVta Y</b>	<b>5,343</b>	<b>625</b>	20
<b>``HcHU`bVta Y</b>	<b>(50,925)</b>	<b>(42,059)</b>	21
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			22
Miscellaneous Amortization (425)	(5,399)	(5,399)	23
Other Income Deductions (426)	8,999	9,199	24
<b>``HcHU`A]gW`UbYci g`bVta Y8 YXi W]cbg</b>	<b>3,600</b>	<b>3,800</b>	25
<b>``bVta Y6 YZfY`bhYfYgh7\ Uf[ Yg</b>	<b>(54,525)</b>	<b>(45,859)</b>	26
<b>INTEREST CHARGES</b>			27
Interest on Long-Term Debt (427)	0	0	28
Amortization of Debt Discount and Expense (428)	22,004		29
Amortization of Premium on Debt--Cr. (429)	1,034	1,123	30
Interest on Debt to Municipality (430)	5,623	2,571	31
Other Interest Expense (431)	0	0	32
Interest Charged to Construction--Cr. (432)			33
<b>``HcHU`bhYfYgh7\ Uf[ Yg</b>	<b>26,593</b>	<b>1,448</b>	34
<b>``BYh`bVta Y</b>	<b>(81,118)</b>	<b>(47,307)</b>	35
<b>EARNED SURPLUS</b>			36
Unappropriated Earned Surplus (Beginning of Year) (216)	385,108	432,415	37
Balance Transferred from Income (433)	(81,118)	(47,307)	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
<b>``HcHU`i bUddfcd]UH`X`9UfbYX`Gi fd`i g`9bX`cZMYU`fB`% L</b>	<b>303,990</b>	<b>385,108</b>	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)	
<b>UTILITY OPERATING INCOME</b>				1
<b>Operating Revenues (400)</b>				2
Derived	352,780		352,780	3
<b>Total (Acct. 400)</b>	<b>352,780</b>	<b>0</b>	<b>352,780</b>	4
<b>Operation and Maintenance Expense (401-402)</b>				5
Derived	315,858		315,858	6
<b>Total (Acct. 401-402)</b>	<b>315,858</b>	<b>0</b>	<b>315,858</b>	7
<b>Depreciation Expense (403)</b>				8
Derived	59,756		59,756	9
<b>Total (Acct. 403)</b>	<b>59,756</b>	<b>0</b>	<b>59,756</b>	10
<b>Amortization Expense (404-407)</b>				11
Derived	0		0	12
<b>Total (Acct. 404-407)</b>	<b>0</b>	<b>0</b>	<b>0</b>	13
<b>Taxes (408)</b>				14
Derived	33,434		33,434	15
<b>Total (Acct. 408)</b>	<b>33,434</b>	<b>0</b>	<b>33,434</b>	16
<b>TOTAL UTILITY OPERATING INCOME</b>	<b>(56,268)</b>	<b>0</b>	<b>(56,268)</b>	17
<b>OTHER INCOME</b>				18
<b>Income from Merchandising, Jobbing and Contract Work (415-416)</b>				19
Derived	0	0	0	20
<b>Total (Acct. 415-416)</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Interest and Dividend Income (419)</b>				22
INTEREST INCOME	5,343		5,343	23
<b>Total (Acct. 419)</b>	<b>5,343</b>	<b>0</b>	<b>5,343</b>	24
<b>Miscellaneous Nonoperating Income (421)</b>				25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
<b>Total (Acct. 421)</b>	<b>0</b>	<b>0</b>	<b>0</b>	28
<b>TOTAL OTHER INCOME</b>	<b>5,343</b>	<b>0</b>	<b>5,343</b>	29
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				30
<b>Miscellaneous Amortization (425)</b>				31
Regulatory Liability (253) Amortization	(5,399)		(5,399)	32
<b>Total (Acct. 425)</b>	<b>(5,399)</b>	<b>0</b>	<b>(5,399)</b>	33
<b>Other Income Deductions (426)</b>				34
Depreciation Expense on Contributed Plant - Water		8,999	8,999	35
<b>Total (Acct. 426)</b>	<b>0</b>	<b>8,999</b>	<b>8,999</b>	36
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	<b>(5,399)</b>	<b>8,999</b>	<b>3,600</b>	37
<b>INTEREST CHARGES</b>				38
<b>Interest on Long-Term Debt (427)</b>				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
<b>Total (Acct. 427)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41</b>
<b>Amortization of Debt Discount and Expense (428)</b>				42
Debt issuance costs	22,004		22,004	43
<b>Total (Acct. 428)</b>	<b>22,004</b>	<b>0</b>	<b>22,004</b>	<b>44</b>
<b>Amortization of Premium on Debt--Cr. (429)</b>				45
Debt premium amortization	1,034		1,034	46
<b>Total (Acct. 429)</b>	<b>1,034</b>	<b>0</b>	<b>1,034</b>	<b>47</b>
<b>Interest on Debt to Municipality (430)</b>				48
Derived	5,623		5,623	49
<b>Total (Acct. 430)</b>	<b>5,623</b>	<b>0</b>	<b>5,623</b>	<b>50</b>
<b>Other Interest Expense (431)</b>				51
Derived	0		0	52
<b>Total (Acct. 431)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53</b>
<b>TOTAL INTEREST CHARGES</b>	<b>26,593</b>	<b>0</b>	<b>26,593</b>	<b>54</b>
<b>NET INCOME</b>	<b>(72,119)</b>	<b>(8,999)</b>	<b>(81,118)</b>	<b>55</b>
<b>EARNED SURPLUS</b>				56
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>				57
Derived	139,894	245,214	385,108	58
<b>Total (Acct. 216)</b>	<b>139,894</b>	<b>245,214</b>	<b>385,108</b>	<b>59</b>
<b>Balance Transferred from Income (433)</b>				60
Derived	(72,119)	(8,999)	(81,118)	61
<b>Total (Acct. 433)</b>	<b>(72,119)</b>	<b>(8,999)</b>	<b>(81,118)</b>	<b>62</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	<b>67,775</b>	<b>236,215</b>	<b>303,990</b>	<b>63</b>

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

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

### Revenues Subject to Wisconsin Remainder Assessment

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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	352,780				352,780	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>352,780</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>352,780</b>	<b>6</b>

## 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	1.8	1
Electric		2
Gas		3
Sewer		4

### Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>ASSESTS AND OTHER DEBITS</b>			1
<b>UTILITY PLANT</b>			2
Utility Plant (101)	2,916,728	2,352,073	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,293,488	1,304,863	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
<b>BYhil h]mD'Ubh</b>	<b>1,623,240</b>	<b>1,047,210</b>	7
<b>OTHER PROPERTY AND INVESTMENTS</b>			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
<b>HcHU' CA Yf DfcdYfImiUbX' =bj Ygfa Ybtg</b>	<b>0</b>	<b>0</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	60,217	70,054	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	45,180	34,552	23
Other Accounts Receivable (143)	31,000	832	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	130,377	64,374	26
Plant Materials and Operating Supplies (154)	25,539	22,568	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	1,155	45	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
<b>HcHU' 7 i ffYbhiUbX' 5 VVfi YX' 5 ggYfg</b>	<b>293,468</b>	<b>192,425</b>	35
<b>DEFERRED DEBITS</b>			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)	93,152	139,728	42
<b>HcHU' 8 YZffYX' 8 YV]fg</b>	<b>93,152</b>	<b>139,728</b>	43
<b>HCH5 @5 GG9 HG' 5 B8 'CH&lt; 9F ' 896 #HG</b>	<b>2,009,860</b>	<b>1,379,363</b>	44



### Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>LIABILITIES AND OTHER CREDITS</b>			1
<b>PROPRIETARY CAPITAL</b>			2
Capital Paid in by Municipality (200)	346,330	346,330	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	303,990	385,108	5
<b>Proprietary Capital</b>	<b>650,320</b>	<b>731,438</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	0	0	8
Advances from Municipality (223)	1,111,665	315,352	9
Other long-Term Debt (224)	0	0	10
<b>Long-Term Debt</b>	<b>1,111,665</b>	<b>315,352</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	8,082	5,089	14
Payables to Municipality (233)	194,387	278,604	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	26,184	33,168	17
Interest Accrued (237)	4,999	1,104	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	0	0	20
<b>Current and Accrued Liabilities</b>	<b>233,652</b>	<b>317,965</b>	21
<b>DEFERRED CREDITS</b>			22
Unamortized Premium on Debt (251)	8,824	3,810	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	5,399	10,798	25
<b>Deferred Credits</b>	<b>14,223</b>	<b>14,608</b>	26
<b>OPERATING RESERVES</b>			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
<b>Operating Reserves</b>	<b>0</b>	<b>0</b>	32
<b>Total Liabilities and Other Credits</b>	<b>2,009,860</b>	<b>1,379,363</b>	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)	
<b>First of Year</b>					1
Total Utility Plant - First of Year	2,352,073	0	0	0	2
	<b>2,352,073</b>	<b>0</b>	<b>0</b>	<b>0</b>	3
<b>Plant Accounts</b>					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,409,624				5
Utility Plant in Service - Contributed Plant (101.2)	501,595				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)	5,509				11
<b>Total Utility Plant</b>	<b>2,916,728</b>	<b>0</b>	<b>0</b>	<b>0</b>	12
<b>Accumulated Provision for Depreciation and Amortization</b>					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,034,109				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	259,379				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
<b>Total Accumulated Provision</b>	<b>1,293,488</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Accumulated Provision for Depreciation and Amortization</b>					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	26
<b>Net Utility Plant</b>	<b>1,623,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	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)	1,028,750	0	0	0	1,028,750	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	59,756				59,756	3
Depreciation Expense on Meters Charged to Sewer	4,160				4,160	4
Salvage					0	5
<b>Total credits</b>	<b>63,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,916</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	58,557				58,557	8
Cost of Removal					0	9
<b>Total debits</b>	<b>58,557</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,557</b>	10
<b>Balance end of year (111.1)</b>	<b>1,034,109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,034,109</b>	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)	276,113	0	0	0	276,113	1
<b>Credits during year</b>						2
Charged Other Income Deductions (426)	8,999				8,999	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
<b>Total credits</b>	<b>8,999</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,999</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	25,733				25,733	8
Cost of Removal					0	9
<b>Total debits</b>	<b>25,733</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,733</b>	10
<b>Balance end of year (111.2)</b>	<b>259,379</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>259,379</b>	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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

## Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)

Description (a)	Amount (b)	
Balance first of year	0	1
<b>Additions</b>		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
<b>Total Additions</b>	<b>0</b>	6
<b>Accounts Written Off</b>		7
Accounts written off during the year: Utility Customers	0	8
Accounts written off during the year: Others	0	9
<b>Total Accounts Written Off</b>	<b>0</b>	10
<b>Balance End of Year</b>	<b>0</b>	11

## Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							1
Fuel (151)					0	0	2
Fuel stock expenses (152)					0	0	3
Plant mat. & oper. sup. (154)					0	0	4
<b>Total Electric Utility</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	25,539	22,568	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
<b>Total Material and Supplies</b>	<b>25,539</b>	<b>22,568</b>	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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
None				1
				2
<b>Total</b>	<b>0</b>		<b>0</b>	3
<b>Unamortized premium on debt (251)</b>				
GO Bonds, Series 2022	126	429	5,922	5
GO Promissory Notes, Series 2020	908	429	2,902	6
None				7
<b>Total</b>	<b>1,034</b>		<b>8,824</b>	8



### 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
<b>Balance end of year</b>		<b>346,330</b>	<b>2</b>

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**Bonds (Acct. 221)**

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- |  |
|--|
| <ul style="list-style-type: none"><li>g Report information required for each separate issue of bonds.</li><li>g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.</li><li>g Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.</li><li>g Enter interest rates in decimal form. For example, enter 6.75% as 0.0675</li></ul> |
|--|

- - - 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)	
<b>Advances from Municipality (223)</b>					1
Advance from Sewer-Meter Endpoints	03/30/2022	03/30/2032	1.00%	140,940	2
Advance from Sewer-SCADA Project	12/31/2020	12/31/2030	1.00%	117,477	3
Advance from Village for prior years debt payments	05/01/1986	12/31/2036	0.00%	106,881	4
GO Bonds, Series 2022	09/29/2022	04/01/2031	4.00%	665,000	5
GO Promissory Notes, Series 2020	09/09/2020	04/01/2030	2.14%	81,367	6
<b>Total for Account 223</b>				<b>1,111,665</b>	7

**Taxes Accrued (Acct. 236)**

<b>Description (a)</b>	<b>Amount (b)</b>	
Balance first of year	33,168	1
Charged water department expense	33,434	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	620	5
<b>Total accruals and other credits</b>	<b>34,054</b>	<b>6</b>
County, state and local taxes	33,168	7
Social Security taxes	7,538	8
PSC Remainder Assessment	332	9
Gross Receipts Tax		10
<b>Total payments and other debits</b>	<b>41,038</b>	<b>11</b>
<b>Balance end of year</b>	<b>26,184</b>	<b>12</b>

### 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)	
<b>Bonds (221)</b>	0	0	0	0	1
None				0	2
<b>Subtotal Bonds (221)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	3
<b>Advances from Municipality (223)</b>	0	0	0	0	4
Advance from Sewer	636	1,175	0	1,811	5
Advance from Sewer-2022		1,057	0	1,057	6
GO Bonds-2022		1,735	0	1,735	7
GO Promissory Notes, Series 2020	468	1,656	1,728	396	8
<b>Subtotal Advances from Municipality (223)</b>	<b>1,104</b>	<b>5,623</b>	<b>1,728</b>	<b>4,999</b>	9
<b>Other Long-Term Debt (224)</b>	0	0	0	0	10
None				0	11
<b>Subtotal Other Long-Term Debt (224)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	12
<b>Notes Payable (231)</b>	0	0	0	0	13
None				0	14
<b>Subtotal Notes Payable (231)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	15
<b>Customer Deposits (235)</b>	0	0	0	0	16
None				0	17
<b>Subtotal Customer Deposits (235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	18
<b>Total</b>	<b>1,104</b>	<b>5,623</b>	<b>1,728</b>	<b>4,999</b>	19

## 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)	
<b>Cash and Working Funds (131 )</b>	0	1
Cash	60,217	2
<b>Total (Acct. 131 )</b>	<b>60,217</b>	3
<b>Customer Accounts Receivable (142)</b>	0	4
Water	45,180	5
<b>Total (Acct. 142)</b>	<b>45,180</b>	6
<b>Other Accounts Receivable (143)</b>	0	7
Sewer (Non-regulated)		8
Merchandising, jobbing and contract work		9
Customer lateral assessments	31,000	10
<b>Total (Acct. 143)</b>	<b>31,000</b>	11
<b>Receivables from Municipality (145)</b>	0	12
Due from Village	130,377 *	13
<b>Total (Acct. 145)</b>	<b>130,377</b>	14
<b>Prepayments (165)</b>	0	15
Miscellaneous	1,155	16
<b>Total (Acct. 165)</b>	<b>1,155</b>	17
<b>Miscellaneous Deferred Debits (186)</b>	0	18
Water tower painting	93,152	19
<b>Total (Acct. 186)</b>	<b>93,152</b>	20
<b>Accounts Payable (232 )</b>	0	21
Accounts Payable	8,082	22
<b>Total (Acct. 232 )</b>	<b>8,082</b>	23
<b>Payables to Municipality (233)</b>	0	24
Due to Sewer	1,008	25
Due to Village	193,379 *	26
<b>Total (Acct. 233)</b>	<b>194,387</b>	27
<b>Other Deferred Credits (253)</b>	0	28
Regulatory Liability	5,399	29
<b>Total (Acct. 253)</b>	<b>5,399</b>	30

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## Balance Sheet Detail - Other Accounts

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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.**

Receivable from Municipality (145) - Due from Village includes \$124,352 of 2022 GO Bond proceeds allocated for Water projects to be used for 2023 Water Utility projects. The balance is prior year delinquent accounts put on tax roll.

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 2022.

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## 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)	
<b>Add Average</b>						1
Utility Plant in Service (101.1)	2,117,184				<b>2,117,184</b>	2
Materials and Supplies	24,053				<b>24,053</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	1,031,429				<b>1,031,429</b>	5
Customer Advances for Construction	0				<b>0</b>	6
Regulatory Liability	8,098				<b>8,098</b>	7
<b>Average Net Rate Base</b>	<b>1,101,710</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,101,710</b>	8
Net Operating Income	-56,268				<b>-56,268</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-5.11%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-5.11%</b>	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	10,798	0	0	0	10,798	1
<b>Credits During Year</b>					<b>0</b>	2
None					0	3
<b>Charges (Deductions)</b>					<b>0</b>	4
Miscellaneous Amortization (425)	5,399				5,399	5
<b>Balance End of Year</b>	<b>5,399</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,399</b>	6

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## Important Changes During the Year

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**Report changes of any of the following types:**

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1. Acquisitions

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2. Leaseholder changes

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3. Extensions of service

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4. Estimated changes in revenues due to rate changes  
First full year of November 2021 3% simplified water rate increase.

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5. Obligations incurred or assumed, excluding commercial paper  
The Water Department was allocated \$665,000 of GO Bond proceeds issued 9/29/22 to finance 2022 and 2023 Water Utility projects. In addition, the Water Utility borrowed \$140,940 from the Sewer Department to cover the cost of Meter Endpoints purchased during the year.

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6. Formal proceedings with the Public Service Commission

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7. Any additional matters

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## Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues - Sales of Water</b>			1
Sales of Water (460-467)	345,762	337,655	2
<b>Total Sales of Water</b>	<b>345,762</b>	<b>337,655</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	1,982	1,717	5
Rents from Water Property (472)	1,663	2,788	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	3,373	1,934	8
<b>Total Other Operating Revenues</b>	<b>7,018</b>	<b>6,439</b>	9
<b>Total Operating Revenues</b>	<b>352,780</b>	<b>344,094</b>	10
<b>Operation and Maintenance Expenses</b>			11
Plant Operation and Maintenance Expenses (600-660)	173,489	169,456	12
General Operating Expenses (680-691)	142,369	124,526	13
<b>Total Operation and Maintenance Expenses</b>	<b>315,858</b>	<b>293,982</b>	14
<b>Other Operating Expenses</b>			15
Depreciation Expense (403)	59,756	53,835	16
Amortization Expense (404-407)			17
Taxes (408)	33,434	38,961	18
<b>Total Other Operating Expenses</b>	<b>93,190</b>	<b>92,796</b>	19
<b>Total Operating Expenses</b>	<b>409,048</b>	<b>386,778</b>	20
<b>NET OPERATING INCOME</b>	<b>(56,268)</b>	<b>(42,684)</b>	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)	
<b>Unmetered Sales to General Customers (460)</b>				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
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	8
<b>Metered Sales to General Customers (461)</b>				9
Residential (461.1)	614	23,890	205,437	10
Commercial (461.2)	29	1,455	10,913	11
Industrial (461.3)	4	1,658	7,239	12
Public Authority (461.4)	17	1,817	14,855	13
Multifamily Residential (461.5)	4	1,370	6,358	14
Irrigation (461.6)				15
<b>Total Metered Sales to General Customers (461)</b>	<b>668</b>	<b>30,190</b>	<b>244,802</b>	16
Private Fire Protection Service (462)	5		1,512	17
Public Fire Protection Service (463)	668		99,448	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
<b>Total Sales of Water</b>	<b>1,341</b>	<b>30,190</b>	<b>345,762</b>	22

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**Sales for Resale (Acct. 466)**

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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)	
<b>Public Fire Protection Service (463)</b>		1
Amount billed (usually per rate schedule F-1 or Fd-1)	99,448	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
<b>Total Public Fire Protection Service (463)</b>	<b>99,448</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	1,982	7
<b>Total Forfeited Discounts (470)</b>	<b>1,982</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas	1,663	10
<b>Total Rents from Water Property (472)</b>	<b>1,663</b>	11
<b>Interdepartmental Rents (473)</b>		12
None		13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	14
<b>Other Water Revenues (474)</b>		15
Return on net investment in meters charged to sewer department	3,068 *	16
Miscellaneous	305	17
<b>Total Other Water Revenues (474)</b>	<b>3,373</b>	18

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## Other Operating Revenues (Water)

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

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

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

Other Water Revenues (474) - Return on net investment in meters charged to sewer department totaled \$3,068 for 2022.

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## 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)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>					1
Salaries and Wages (600)		44,190	44,190	41,728	2
Purchased Water (610)			0	0	3
Fuel or Power Purchased for Pumping (620)		8,548	8,548	10,051	4
Chemicals (630)		5,132	5,132	6,254	5
Supplies and Expenses (640)		6,467	6,467	6,999	6
Repairs of Water Plant (650)		107,377	107,377	103,427	7
Transportation Expenses (660)		1,775	1,775	997	8
<b>Total Plant Operation and Maintenance Expenses</b>	<b>0</b>	<b>173,489</b>	<b>173,489</b>	<b>169,456</b>	9
<b>GENERAL OPERATING EXPENSES</b>					10
Administrative and General Salaries (680)		59,224	59,224	42,467 *	11
Office Supplies and Expenses (681)		18,262	18,262	13,676 *	12
Outside Services Employed (682)		33,795	33,795	39,408	13
Insurance Expense (684)		8,290	8,290	9,109	14
Employees Pensions and Benefits (686)		21,652	21,652	18,483	15
Regulatory Commission Expenses (688)			0	250	16
Miscellaneous General Expenses (689)		1,146	1,146	1,078	17
Uncollectible Accounts (690)			0	55	18
Customer Service and Informational Expenses (691)			0	0	19
<b>Total General Operating Expenses</b>	<b>0</b>	<b>142,369</b>	<b>142,369</b>	<b>124,526</b>	20
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>0</b>	<b>315,858</b>	<b>315,858</b>	<b>293,982</b>	21



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## Water Operation & Maintenance Expenses

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- 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.**

Administrative and General Salaries (680) - Additional time was spent by office staff for training new staff caused by employee turnover and additional activity occurring in the Water Utility during 2022. An office assistant was hired during 2022 to replace a vacant position during 2021.

Office Supplies and Expenses (681) - The Water Utility is allocated Village Hall expenses based on staff FTE and with an increase in Water staff and increase in hall operating expenses, the Water's share of hall expenses were higher in 2022 compared to the prior year.

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### 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	26,184	33,168	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	620	791	2
<b>Net Property Tax Equivalent</b>	<b>25,564</b>	<b>32,377</b>	<b>3</b>
Social Security	7,538	6,196	4
PSC Remainder Assessment	332	388	5
<b>Total Tax Expense</b>	<b>33,434</b>	<b>38,961</b>	<b>6</b>

## 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	<b>12. Local Tax Rate</b>	mills	<b>6.308111</b>
2. County Tax Rate	mills	5.291147	<b>13. Combined School Tax Rate</b>	mills	<b>8.372865</b>
3. Local Tax Rate	mills	6.308111	<b>14. Other Tax Rate - Local</b>	mills	<b>0.000000</b>
4. School Tax Rate	mills	7.630462	<b>15. Total Local &amp; School Tax Rate</b>	mills	<b>14.680976</b>
5. Vocational School Tax Rate	mills	0.742403	<b>16. Total Tax Rate</b>	mills	<b>19.972123</b>
6. Other Tax Rate - Local	mills	0.000000	<b>17. Ratio of Local and School Tax to Total</b>	dec.	<b>0.735073</b>
7. Other Tax Rate - Non-Local	mills	0.000000	<b>18. Total Tax Net of State Credit</b>	mills	<b>18.480957</b>
<b>8. Total Tax Rate</b>	mills	<b>19.972123</b>	<b>19. Net Local and School Tax Rate</b>	mills	<b>13.584860</b>
9. Less: State Credit	mills	1.491166	20. Utility Plant, Jan 1	\$	2,352,073
<b>11. Net Tax Rate</b>	mills	<b>18.480957</b>	21. Materials & Supplies	\$	22,568
			<b>22. Subtotal</b>	\$	<b>2,374,641</b>
			23. Less: Plant Outside Limits	\$	151,225
			<b>24. Taxable Assets</b>	\$	<b>2,223,416</b>
			25. Assessment Ratio	dec.	0.866877
			<b>26. Assessed Value</b>	\$	<b>1,927,428</b>
			<b>27. Net Local and School Tax Rate</b>	mills	<b>13.584860</b>
			<b>28. Tax Equiv. Computed for Current Year</b>	\$	<b>26,184</b>

**PROPERTY TAX EQUIVALENT - TOTAL**

PROPERTY TAX EQUIVALENT CALCULATION	
1. Utility Plant, Jan 1	\$ 2,352,073
2. Materials & Supplies	\$ 22,568
<b>3. Subtotal</b>	<b>\$ 2,374,641</b>
4. Less: Plant Outside Limits	\$ 151,225
<b>5. Taxable Assets</b>	<b>\$ 2,223,416</b>
<b>6. Assessed Value</b>	<b>\$ 1,927,428</b>
<b>7. Tax Equiv. Computed for Current Year</b>	<b>\$ 26,184</b>
8. Tax Equivalent per 1994 PSC Report	\$ 17,203
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$
<b>10. Tax Equivalent for Current Year (see notes)</b>	<b>\$ 26,184</b>

## 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)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	250				250	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						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
<b>Total Source of Supply Plant</b>	<b>175,622</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,622</b>	14
<b>PUMPING PLANT</b>						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)	354,372				354,372	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	2,100				2,100	21
<b>Total Pumping Plant</b>	<b>549,993</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>549,993</b>	22
<b>WATER TREATMENT PLANT</b>						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
<b>Total Water Treatment Plant</b>	<b>14,098</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,098</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						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	385,524	34,286		973,512 *	34
Services (345)	55,542	87,894	636		142,800 *	35
Meters (346)	105,106	111,191	19,000		197,297 *	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	54,949	3,635		214,115 *	37	
Other Transmission and Distribution Plant (349)	0				0	38	
<b>Total Transmission and Distribution Plant</b>	<b>1,022,653</b>	<b>639,558</b>	<b>57,557</b>	<b>0</b>	<b>1,604,654</b>	39	
<b>GENERAL PLANT</b>							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	707			2,853	43	
Computer Equipment (391.1)	19,907	411			20,318	44	
Transportation Equipment (392)	21,506				21,506	45	
Stores Equipment (393)	0				0	46	
Tools, Shop and Garage Equipment (394)	11,105	2,760	1,000		12,865	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	
<b>Total General Plant</b>	<b>62,129</b>	<b>3,878</b>	<b>1,000</b>	<b>0</b>	<b>65,007</b>	53	
<b>Total utility plant in service directly assignable</b>	<b>1,824,745</b>	<b>643,436</b>	<b>58,557</b>	<b>0</b>	<b>2,409,624</b>	54	
Common Utility Plant Allocated to Water Department	0				0	55	
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>1,824,745</b>	<b>643,436</b>	<b>58,557</b>	<b>0</b>	<b>2,409,624</b>	56	

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

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- 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.**

Transmission and Distribution Mains (343) - Water main was replaced during the 2022 street and utility improvement projects with proceeds from GO Bonds.

Services (345) - Services were replaced during the 2022 street and utility improvement projects with proceeds from GO Bonds.

Meters (346) - The Water Utility is converting meters to a new style meter that will be read using cellular transmitters. This conversion is projected to take three years to complete. The 2022 purchase of meters, readers and endpoints were financed with a long-term advance from the Sewer Department.

Hydrants (348) - Hydrants were replaced during the 2022 street and utility improvement projects with proceeds from GO Bonds.

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

Transmission and Distribution Mains (343) - Water main was replaced during the 2022 street and utility improvement projects. Retirements were based on PSC benchmark amounts. A portion of the retirements were allocated to contributed plant based on percentages derived from the 1/1/2003 contributed plant balances per PSC recommendation.

Meters (346) - The Water Utility is converting meters to a new style meter that will be read using cellular transmitters. This conversion is projected to take three years to complete.

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## 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)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>PUMPING PLANT</b>						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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	22
<b>WATER TREATMENT PLANT</b>						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
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						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		21,104		338,537 *	34
Services (345)	122,012		3,264		118,748 *	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		1,365		37,560 *	37
Other Transmission and Distribution Plant (349)	0				0	38
<b>Total Transmission and Distribution Plant</b>	<b>527,328</b>	<b>0</b>	<b>25,733</b>	<b>0</b>	<b>501,595</b>	<b>39</b>
<b>GENERAL PLANT</b>						<b>40</b>
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53</b>
<b>Total utility plant in service directly assignable</b>	<b>527,328</b>	<b>0</b>	<b>25,733</b>	<b>0</b>	<b>501,595</b>	<b>54</b>
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>527,328</b>	<b>0</b>	<b>25,733</b>	<b>0</b>	<b>501,595</b>	<b>56</b>



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## Water Utility Plant in Service - Plant Financed by Contributions

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- 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 Contributions (Page W-09)

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

We have retired water main, services, and hydrants based on the percentages derived from the 1/1/2003 contributed plant balances per PSC recommendation.

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### 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					15,520	10,342	2,127	571		250	145	<b>28,955</b>	1
8.000					9,530	4,200	1,588	11,153	1,357	500	2,935	<b>31,263</b>	2
10.000					11,685		1,150	5,303			440	<b>18,578</b>	3
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,735</b>	<b>14,542</b>	<b>4,865</b>	<b>17,027</b>	<b>1,357</b>	<b>750</b>	<b>3,520</b>	<b>78,796</b>	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 Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January	2,379		2,379				<b>2,379</b>	1
February	2,204		2,204				<b>2,204</b>	2
March	2,422		2,422				<b>2,422</b>	3
April	2,334		2,334				<b>2,334</b>	4
May	2,687		2,687				<b>2,687</b>	5
June	3,059		3,059				<b>3,059</b>	6
July	3,189		3,189				<b>3,189</b>	7
August	3,114		3,114				<b>3,114</b>	8
September	2,845		2,845				<b>2,845</b>	9
October	2,686		2,686				<b>2,686</b>	10
November	3,278		3,278				<b>3,278</b>	11
December	2,526		2,526				<b>2,526</b>	12
<b>TOTAL</b>	<b>32,723</b>	<b>0</b>	<b>32,723</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,723</b>	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)	
<b>WATER AUDIT STATISTICS</b>		1
Finished Water pumped or purchased (000s)	32,723	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>32,723</b>	<b>4</b>
Less: Gallons (000s) sold to retail customers (billed, metered)	30190	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
<b>Gallons (000s) of Non-Revenue Water</b>	<b>2,533</b>	<b>8</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	132	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	747	10
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>879</b>	<b>11</b>
<b>Total Water Loss</b>	<b>1,654</b>	<b>12</b>
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option		14
Gallons (000s) estimated due to data and billing errors		15
Gallons (000s) estimated due to customer meter under-registration	0	16
<b>Subtotal Apparent Losses</b>	<b>0</b>	<b>17</b>
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	118	18
Gallons (000s) estimated due to unreported and background leakage	1,536	19
<b>Subtotal Real Losses (leakage)</b>	<b>1,654</b>	<b>20</b>
Non-Revenue Water as percentage of net water supplied	8%	21
Total Water Loss as percentage of net water supplied	5%	22
<b>OTHER STATISTICS</b>		<b>23</b>
Maximum gallons (000s) pumped by all methods in any one day during reporting year	211	24
Date of maximum	08/18/2022	25
Cause of maximum		26
Refill water tower after partial drain down for maintenance and flush water mains after tie in for new water main on Beech St.		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	39	28
Date of minimum	08/15/2022	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	57,458	30
If water is purchased:		31
Vendor Name		32
Point of Delivery		33
Source of purchased water		34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	1	41
Number of service breaks repaired this year	0	42
Does the utility have an asset management plan?	No	43

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## Water Audit and Other Statistics

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- 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.

### 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
				<b>1,476,000</b>		3

---

## Sources of Water Supply - Intake Information

---

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

### Pumping & Power Equipment

Identification (a)	Location (b)	DNR Well Id (c)	Pump				Pump Motor or Standby Engine					
			Primary Purpose (d)	Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
WELL NO 1 PUMP	WELL #1		Primary	Distribution	2021	Vertical Turbine	625	2009		Electric	50	1
WELL NO 2 PUMP	WELL #2		Primary	Distribution	2015	Vertical Turbine	600	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.
---	---

### 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		2,844	756	<b>28,348</b> *	1
PVC	Distribution	6	463	145		(1)	<b>607</b> *	2
Ductile Iron, Lined (late 1960's to present)	Distribution	8	17,138				<b>17,138</b>	3
HDPE	Supply	8	309				<b>309</b>	4
PVC	Distribution	8	10,881	2,935			<b>13,816</b>	5
Ductile Iron, Lined (late 1960's to present)	Distribution	10	13,415		440		<b>12,975</b>	6
HDPE	Distribution	10	317			(317)	<b>0</b> *	7
PVC	Transmission	10	518	440		378	<b>1,336</b> *	8
<b>Total Within Municipality</b>			<b>73,477</b>	<b>3,520</b>	<b>3,284</b>	<b>816</b>	<b>74,529</b>	9
HDPE	Transmission	10	3,855			(3,538)	<b>317</b> *	10
PVC	Transmission	10	245			3,705	<b>3,950</b> *	11
<b>Total Outside Municipality</b>			<b>4,100</b>			<b>167</b>	<b>4,267</b>	12
<b>Total Utility</b>			<b>77,577</b>	<b>3,520</b>	<b>3,284</b>	<b>983</b>	<b>78,796</b>	13

---

## Water Mains

---

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
  - Explain how the additions were funded.
  - Also report the amount assessed and the feet of main recorded under this method.
  - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 12" diameter in the 12" 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.**

All water mains added during 2022 were paid for using Utility funds, mostly borrowed using long-term debt.

---

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

The Water Utility continues to update property records and the GIS mapping system. We have adjusted the final water main quantities and type to match our updated system.

---

### 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	625		23		602	17	1
Other Plastic	1.000	2	23			25		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
<b>Utility Total</b>		<b>641</b>	<b>23</b>	<b>23</b>		<b>641</b>	<b>19</b>	<b>7</b>

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## Utility-Owned Water Service Lines

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

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

**Additions are greater than zero, please explain financing by following criteria listed in the schedule headnotes.**

All Utility owned water services were paid for using Utility funds mostly from long-term borrowing.

---

### 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	647	329	152	2	826	66	617	24	1	6								178	826	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	3			1	1					1				3	5
<b>Total</b>	<b>677</b>	<b>329</b>	<b>152</b>	<b>2</b>	<b>856</b>	<b>69</b>	<b>618</b>	<b>29</b>	<b>4</b>	<b>20</b>	<b>4</b>				<b>3</b>			<b>178</b>	<b>856</b>	<b>6</b>

**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: 139)

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

Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 152)

Other



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## Meters

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- 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.**

5/8" meters were adjusted 3 to match final counts in the system and in stock.

---

**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 count 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 testing is required during 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	9	8		145	2
<b>Total Fire Hydrants</b>	<b>151</b>	<b>9</b>	<b>8</b>	<b>0</b>	<b>152</b>	<b>3</b>
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	151
Number of Distribution System Valves end of year	182
Number of Distribution Valves operated during Year	177

### 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	06/22/2022	1
Station Meter	6	Well House #2	Turbine	06/22/2022	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)	
<b>Administrative and General Expenses</b>				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b>Customer Incentives</b>				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
<b>Total Customer Incentives</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18</b>
<b>TOTAL CONSERVATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>

## 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~~ <sup>within</sup> Muni Boundary ~~A~~ refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Cleveland (Village) **	673	1
<b>Total - Manitowoc County</b>	<b>673</b>	<b>2</b>
<b>Total - Customers Served</b>	<b>673</b>	<b>3</b>
<b>Total - Within Muni Boundary **</b>	<b>673</b>	<b>4</b>

\*\* = *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 column (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 (h)	Replaced During Year Using Financial Assistance from Utility (i)
Copper	1.000	603				603		1
Other Plastic	1.000	4				4		2
HDPE	1.250		1			1		3
Copper	1.250	1				1		4
Other Plastic	1.500	1				1		5
Copper	2.000	9				9		6
Other Plastic	4.000	2				2		7
<b>Utility Total</b>		<b>620</b>	<b>1</b>			<b>621</b>		<b>8</b>

## 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)
<b>Disconnections</b>		
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
<b>Arrears</b>		
1.	Total number of residential customers with arrears as of March 31	114
2.	Total dollar amount of residential customer arrears as of March 31	13,905
3.	Total number of residential customers with arrears as of June 30	93
4.	Total dollar amount of residential customer arrears as of June 30	13,653
5.	Total number of residential customers with arrears as of September 30	83
6.	Total dollar amount of residential customer arrears as of September 30	15,354
7.	Total number of residential customers with arrears as of December 31	133
8.	Total dollar amount of residential customer arrears as of December 31	21,029
<b>Tax Roll</b>		
1.	Total number of residential customers with arrears placed on the tax roll	0
2.	Total dollar amount of residential arrears placed on the tax roll	0
	<b>Footnotes</b>	<b>No</b>