



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

CLEVELAND WATER UTILITY

PO BOX 87
CLEVELAND, WI 53015-0087

For the Year Ended: DECEMBER 31, 2023

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 of Wisconsin 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: 06/04/2024

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: **6/4/2024**

Table of Contents

Schedule Name	Page
INTRODUCTORY SECTION	
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
FINANCIAL SECTION	
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
WATER SECTION	
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

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

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: 09/11/2023

Period covered by most recent audit: December 31, 2022

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)	*	1
Billing	ABT MailCom	Kent Moore	*	1
Operations	Hydro Corp	Rick Kinney	*	2

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

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	1.75	0.30	0.25	1
Women	0.85	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)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	362,148	352,780	2
CdYfU]b[9I dYbgYg.			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	309,759	315,858	5
Depreciation Expense (403)	69,196	59,756	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	33,961	33,434	9
HcHJ CdYfU]b[9I dYbgYg	412,916	409,048	10
BYhCdYfU]b[-bVta Y	(50,768)	(56,268)	11
Income from Utility Plant Leased to Others (412-413)			12
I H]ImCdYfU]b[-bVta Y	(50,768)	(56,268)	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)	4,203	5,343	18
Miscellaneous Nonoperating Income (421)	370,427	0	19
HcHJ CA Yf -bVta Y	374,630	5,343	20
HcHJ -bVta Y	323,862	(50,925)	21
MISCELLANEOUS INCOME DEDUCTIONS			22
Miscellaneous Amortization (425)	(5,399)	(5,399)	23
Other Income Deductions (426)	11,644	8,999	24
HcHJ A]gW`UbYci g -bVta Y 8 YXi W]cbg	6,245	3,600	25
-bVta Y 6 YZfY -bhYfYgh7\ Uf[Yg	317,617	(54,525)	26
INTEREST CHARGES			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)	1,252	1,034	30
Interest on Debt to Municipality (430)	34,190	5,623	31
Other Interest Expense (431)	0	0	32
Interest Charged to Construction--Cr. (432)			33
HcHJ -bhYfYgh7\ Uf[Yg	32,938	26,593	34
BYh-bVta Y	284,679	(81,118)	35
EARNED SURPLUS			36
Unappropriated Earned Surplus (Beginning of Year) (216)	303,990	385,108	37
Balance Transferred from Income (433)	284,679	(81,118)	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
HcHJ I bUddfcd]UHfX 9 UfbYX Gi fd'i g 9bX cZMYUf fB% L	588,669	303,990	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)	1
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	362,148		362,148	3
Total (Acct. 400)	362,148	0	362,148	4
Operation and Maintenance Expense (401-402)				5
Derived	309,759		309,759	6
Total (Acct. 401-402)	309,759	0	309,759	7
Depreciation Expense (403)				8
Derived	69,196		69,196	9
Total (Acct. 403)	69,196	0	69,196	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	33,961		33,961	15
Total (Acct. 408)	33,961	0	33,961	16
TOTAL UTILITY OPERATING INCOME	(50,768)	0	(50,768)	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	4,203		4,203	23
Total (Acct. 419)	4,203	0	4,203	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water		370,427	370,427	26
Impact Fees - Water		0	0	27
Total (Acct. 421)	0	370,427	370,427	28
TOTAL OTHER INCOME	4,203	370,427	374,630	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		11,644	11,644	35
Total (Acct. 426)	0	11,644	11,644	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(5,399)	11,644	6,245	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	1,252		1,252	43
Total (Acct. 429)	1,252	0	1,252	44
Interest on Debt to Municipality (430)				45
Derived	34,190		34,190	46
Total (Acct. 430)	34,190	0	34,190	47
Other Interest Expense (431)				48
Derived	0		0	49
Total (Acct. 431)	0	0	0	50
TOTAL INTEREST CHARGES	32,938	0	32,938	51
NET INCOME	(74,104)	358,783	284,679	52
EARNED SURPLUS				53
Unappropriated Earned Surplus (Beginning of Year) (216)				54
Derived	67,775	236,215	303,990	55
Total (Acct. 216)	67,775	236,215	303,990	56
Balance Transferred from Income (433)				57
Derived	(74,104)	358,783	284,679	58
Total (Acct. 433)	(74,104)	358,783	284,679	59
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	(6,329)	594,998	588,669	60

Income Statement Account Details

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

Income Statement Account Details (Page F-02)

Amount of Contributed Plant Æ Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service Æ Plant Financed by Contributions, please explain fully.

Off \$1 due to rounding only.

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

g Ü^] [|cãæ) ^&••æ' d &æ& |æ^ |^ç^} ^ ^ ~ àb&cđ Y ä &[] •â |^ { æâ | æ•^••{ ^ } c] ~ |• ~ æ cđ Y ä ÈÙæç FJÍ È Í (GDæ) á Y ä È
 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	362,148				362,148	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	1,200				1,200	5
Revenues subject to Wisconsin Remainder Assessment	360,948	0	0	0	360,948	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	1.8	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	3,772,701	2,916,728	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,251,907	1,293,488	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BYhl h]mD'Ubh	2,520,794	1,623,240	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
HcHJ CA Yf DfcdYfImUbX #bj Ygfa Ybtg	0	0	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	263,983	60,217	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)	52,510	45,180	23
Other Accounts Receivable (143)	227,539	31,000	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	1,200	0	25
Receivables from Municipality (145)	22,224	130,377	26
Plant Materials and Operating Supplies (154)	26,674	25,539	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	1,155	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
HcHJ 7 i ffYbhUbX 5 VWI YX 5 ggYfg	591,730	293,468	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)	46,576	93,152	42
HcHJ 8 YZffYX 8 YV]fg	46,576	93,152	43
HCH5 @5 GG9HG 5 B8 CH<9F 896 #HG	3,159,100	2,009,860	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)	588,669	303,990	5
HcHJ DfcdfjYUfm7 UdjHJ	934,999	650,320	6
LONG-TERM DEBT			7
Bonds (221)	0	0	8
Advances from Municipality (223)	1,477,970	1,111,665	9
Other long-Term Debt (224)	0	0	10
HcHJ @cbj !HYfa 8 YVh	1,477,970	1,111,665	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	5,223	8,082	14
Payables to Municipality (233)	696,546	194,387	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	27,251	26,184	17
Interest Accrued (237)	9,539	4,999	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	0	0	20
HcHJ 7i ffYbhUbX 5 VVW! YX @UV]jYg	738,559	233,652	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	7,572	8,824	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	0	5,399	25
HcHJ 8 YZffYX 7 fYX]Jg	7,572	14,223	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
HcHJ CdYfUj]b[F YgYfj Yg	0	0	32
HCH5 @@5 6 -@H9 G 5 B8 CH< 9F 7 F98 +HG	3,159,100	2,009,860	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	2,916,728	0	0	0	2
	2,916,728	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,943,552				5
Utility Plant in Service - Contributed Plant (101.2)	829,149				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	3,772,701	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)	1,023,756				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	228,151				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	1,251,907	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	2,520,794	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)	1,034,109	0	0	0	1,034,109	1
Credits during year						2
Charged Depreciation Expense (403)	69,196				69,196	3
Depreciation Expense on Meters Charged to Sewer	5,311				5,311	4
Salvage	800				800	5
Total credits	75,307	0	0	0	75,307	6
Debits during year						7
Book Cost of Plant Retired	83,312				83,312	8
Cost of Removal	2,348				2,348	9
Total debits	85,660	0	0	0	85,660	10
Balance end of year (111.1)	1,023,756	0	0	0	1,023,756	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)	259,379	0	0	0	259,379	1
Credits during year						2
Charged Other Income Deductions (426)	11,644				11,644	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	11,644	0	0	0	11,644	6
Debits during year						7
Book Cost of Plant Retired	42,872				42,872	8
Cost of Removal					0	9
Total debits	42,872	0	0	0	42,872	10
Balance end of year (111.2)	228,151	0	0	0	228,151	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			1,200	3
Collection of accounts previously written off: Utility Customers			0	4
Collection of accounts previously written off: Others			0	5
Total Additions			1,200	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			1,200	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)	26,674	25,539	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	26,674	25,539	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 Bonds, Series 2022	489	429	5,433	5
GO Promissory Notes, Series 2020	763	429	2,139	6
Total	1,252		7,572	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-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 Sewer-Water Main Project	12/01/2023	12/01/2043	1.00%	375,000	4
Advance from Village for prior years debt payments	05/01/1986	12/31/2036	0.00%	106,881	5
GO Bonds, Series 2022	09/29/2022	04/01/2031	4.00%	665,000	6
GO Promissory Notes, Series 2020	09/09/2020	04/01/2030	2.14%	72,672	7
Total for Account 223				1,477,970	8

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	26,184	1
Charged water department expense	33,961	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	963	5
Total accruals and other credits	34,924	6
County, state and local taxes	26,184	7
Social Security taxes	7,359	8
PSC Remainder Assessment	314	9
Gross Receipts Tax		10
Total payments and other debits	33,857	11
Balance end of year	27,251	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	1,811	1,175	1,811	1,175	5
Advance from Sewer-2022	1,057	1,409	1,057	1,409	6
Advance from Sewer-2023		312	0	312	7
GO Bonds-2022	1,735	29,906	25,329	6,312	8
GO Promissory Notes, Series 2020	396	1,388	1,453	331	9
Subtotal Advances from Municipality (223)	4,999	34,190	29,650	9,539	10
Other Long-Term Debt (224)	0	0	0	0	11
None				0	12
Subtotal Other Long-Term Debt (224)	0	0	0	0	13
Notes Payable (231)	0	0	0	0	14
None				0	15
Subtotal Notes Payable (231)	0	0	0	0	16
Customer Deposits (235)	0	0	0	0	17
None				0	18
Subtotal Customer Deposits (235)	0	0	0	0	19
Total	4,999	34,190	29,650	9,539	20

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	263,983	2
Total (Acct. 131)	263,983	3
Customer Accounts Receivable (142)	0	4
Water	52,510	5
Total (Acct. 142)	52,510	6
Other Accounts Receivable (143)	0	7
Sewer (Non-regulated)		8
Merchandising, jobbing and contract work		9
Customer lateral assessments	71,000	10
Due from County-ARPA Funds	134,226	11
Vendor Meter Credit Receivable	22,313	12
Total (Acct. 143)	227,539	13
Receivables from Municipality (145)	0	14
Due from Sewer	22,224 *	15
Total (Acct. 145)	22,224	16
Miscellaneous Deferred Debits (186)	0	17
Water tower painting	46,576	18
Total (Acct. 186)	46,576	19
Accounts Payable (232)	0	20
Accounts Payable	5,223	21
Total (Acct. 232)	5,223	22
Payables to Municipality (233)	0	23
Due to Village	696,546 *	24
Total (Acct. 233)	696,546	25
Other Deferred Credits (253)	0	26
Regulatory Liability	0	27
Total (Acct. 253)	0	28

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.

Receivable from Municipality (145) - Due from Sewer includes 2023 joint operating costs and online customer utility payments not transferred.

Payables to Municipality (233) - Due to Village includes employees wages, benefits and operating expenses paid by the Village and allocated to the Water Utility for 2022 and 2023. The balance also includes the Water's share of the 2023 Street and Utility Project.

Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	2,676,588				2,676,588	2
Materials and Supplies	26,106				26,106	3
Less Average						4
Reserve for Depreciation (111.1)	1,028,932				1,028,932	5
Customer Advances for Construction					0	6
Regulatory Liability	2,699				2,699	7
Average Net Rate Base	1,671,063	0	0	0	1,671,063	8
Net Operating Income	-50,768				-50,768	9
Net Operating Income as a percent of Average Net Rate Base	-3.04%	N/A	N/A	N/A	-3.04%	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	5,399	0	0	0	5,399	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	0	0	0	0	0	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper

The Water Utility borrowed \$375,000 from the Sewer Utility at a 1% interest rate to pay for a portion of the 2023 Street and Utility Project costs.

6. Formal proceedings with the Public Service Commission

During 2023 the Water Utility submitted an application with the PSC to increase rates which was finalized in 2023 and will take effect in 2024.

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)	353,838	345,762	2
Total Sales of Water	353,838	345,762	3
Other Operating Revenues			4
Forfeited Discounts (470)	3,172	1,982	5
Rents from Water Property (472)	0	1,663	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	5,138	3,373	8
Total Other Operating Revenues	8,310	7,018	9
Total Operating Revenues	362,148	352,780	10
Operation and Maintenance Expenses			11
Plant Operation and Maintenance Expenses (600-660)	167,011	173,489	12
General Operating Expenses (680-691)	142,748	142,369	13
Total Operation and Maintenance Expenses	309,759	315,858	14
Other Operating Expenses			15
Depreciation Expense (403)	69,196	59,756	16
Amortization Expense (404-407)			17
Taxes (408)	33,961	33,434	18
Total Other Operating Expenses	103,157	93,190	19
Total Operating Expenses	412,916	409,048	20
NET OPERATING INCOME	(50,768)	(56,268)	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)	620	25,207	211,073	10
Commercial (461.2)	30	1,260	10,238	11
Industrial (461.3)	4	2,573	10,086	12
Public Authority (461.4)	18	1,597	14,027	13
Multifamily Residential (461.5)	4	1,354	6,407	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	676	31,991	251,831	16
Private Fire Protection Service (462)	5		1,512	17
Public Fire Protection Service (463)	676		100,495	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	1,357	31,991	353,838	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)	100,495	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)	100,495	5
Forfeited Discounts (470)		6
Customer late payment charges	3,172	7
Total Forfeited Discounts (470)	3,172	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas		10
Total Rents from Water Property (472)	0	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	4,321 *	16
Miscellaneous	817	17
Total Other Water Revenues (474)	5,138	18

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).

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 \$4,321 for 2023.

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)		51,917	51,917	44,190	2
Purchased Water (610)			0	0	3
Fuel or Power Purchased for Pumping (620)		9,551	9,551	8,548	4
Chemicals (630)		3,949	3,949	5,132	5
Supplies and Expenses (640)		23,689	23,689	6,467 *	6
Repairs of Water Plant (650)		76,425	76,425	107,377	7
Transportation Expenses (660)		1,480	1,480	1,775	8
Total Plant Operation and Maintenance Expenses	0	167,011	167,011	173,489	9
GENERAL OPERATING EXPENSES					10
Administrative and General Salaries (680)		50,187	50,187	59,224	11
Office Supplies and Expenses (681)		18,888	18,888	18,262	12
Outside Services Employed (682)		23,534	23,534	33,795	13
Insurance Expense (684)		6,282	6,282	8,290	14
Employees Pensions and Benefits (686)		29,313	29,313	21,652 *	15
Regulatory Commission Expenses (688)		12,266	12,266	0 *	16
Miscellaneous General Expenses (689)		1,078	1,078	1,146	17
Uncollectible Accounts (690)		1,200	1,200	0	18
Customer Service and Informational Expenses (691)			0	0	19
Total General Operating Expenses	0	142,748	142,748	142,369	20
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	309,759	309,759	315,858	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.

Supplies and Expenses (640) - Per the PSC recommendation, we have moved costs for meter testing, Digger's Hotline fees, lawn service, and cross connection inspections to Acct 640 Supplies and Expenses instead of Acct 682 Outside Services.

Employees Pensions and Benefits (686) - Health Insurance and HRA Claims are higher than the prior year.

Regulatory Commission Expenses (688) - A full water rate application was processed in 2023.

Explain why ((Fuel or Power Purchased for Pumping * 100) / Water Audit and Other Statistics - Total KWH used by the utility), is less than 5 or greater than 15.

Our cost per KWH calculates to 16 cents per KWH.

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	27,251	26,184	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	963	620	2
Net Property Tax Equivalent	26,288	25,564	3
Social Security	7,359	7,538	4
PSC Remainder Assessment	314	332	5
Total Tax Expense	33,961	33,434	6

Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- g An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- g **Property Tax Equivalent - Total**
 If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be included in the notes.

COUNTY: MANITOWOC(1)

SUMMARY OF TAX RATES			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.000000	12. Local Tax Rate	mills	5.593223
2. County Tax Rate	mills	5.212852	13. Combined School Tax Rate	mills	8.255427
3. Local Tax Rate	mills	5.593223	14. Other Tax Rate - Local	mills	0.000000
4. School Tax Rate	mills	7.518100	15. Total Local & School Tax Rate	mills	13.848650
5. Vocational School Tax Rate	mills	0.737327	16. Total Tax Rate	mills	19.061502
6. Other Tax Rate - Local	mills	0.000000	17. Ratio of Local and School Tax to Total	dec.	0.726525
7. Other Tax Rate - Non-Local	mills	0.000000	18. Total Tax Net of State Credit	mills	17.298202
8. Total Tax Rate	mills	19.061502	19. Net Local and School Tax Rate	mills	12.567569
9. Less: State Credit	mills	1.763300	20. Utility Plant, Jan 1	\$	2,916,728
11. Net Tax Rate	mills	17.298202	21. Materials & Supplies	\$	25,539
			22. Subtotal	\$	2,942,267
			23. Less: Plant Outside Limits	\$	151,225
			24. Taxable Assets	\$	2,791,042
			25. Assessment Ratio	dec.	0.776910
			26. Assessed Value	\$	2,168,388
			27. Net Local and School Tax Rate	mills	12.567569
			28. Tax Equiv. Computed for Current Year	\$	27,251

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION	
1. Utility Plant, Jan 1	\$ 2,916,728
2. Materials & Supplies	\$ 25,539
3. Subtotal	\$ 2,942,267
4. Less: Plant Outside Limits	\$ 151,225
5. Taxable Assets	\$ 2,791,042
6. Assessed Value	\$ 2,168,388
7. Tax Equiv. Computed for Current Year	\$ 27,251
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)	\$ 27,251

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)	354,372				354,372	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	2,100				2,100	21
Total Pumping Plant	549,993	0	0	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)	973,512	491,826	54,679		1,410,659 *	34
Services (345)	142,800	14,622	1,019		156,403 *	35
Meters (346)	197,297	8,687	17,000		188,984 *	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)	214,115	102,105	10,614		305,606 *	37	
Other Transmission and Distribution Plant (349)	0				0	38	
Total Transmission and Distribution Plant	1,604,654	617,240	83,312	0	2,138,582	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)	2,853				2,853	43	
Computer Equipment (391.1)	20,318				20,318	44	
Transportation Equipment (392)	21,506				21,506	45	
Stores Equipment (393)	0				0	46	
Tools, Shop and Garage Equipment (394)	12,865				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	
Total General Plant	65,007	0	0	0	65,007	53	
Total utility plant in service directly assignable	2,409,624	617,240	83,312	0	2,943,552	54	
Common Utility Plant Allocated to Water Department	0				0	55	
TOTAL UTILITY PLANT IN SERVICE	2,409,624	617,240	83,312	0	2,943,552	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.

Transmission and Distribution Mains (343) - The 2023 Street and Utility Project was completed and water main was replaced and a small amount of new main was added based on a future construction project expected in the Village.

Services (345) - Services were replaced in 2023 when the water main was replaced and the majority of the cost was special assessed back to the home owners. The remaining cost has been recorded as services paid by the Water Utility.

Hydrants (348) - Hydrants were replaced and two additional hydrants added related to the 2023 Street and Utility Project.

Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

No meters were purchased in 2023, only readers and cellular endpoints were purchased. Our base meters were purchased in bulk the prior year.

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

Transmission and Distribution Mains (343) - Mains were replaced as noted above and the PSC benchmark cost was removed.

Meters (346) - The Utility is in the process of replacing meters in the Village. Meters were purchased in 2022 and many were still in stock at the end of 2022 and some of those were installed in 2023 and the old meters junked. An average meter cost for the Utility was removed based on historical purchase prices.

Hydrants (348) - Hydrants were replaced as noted above and the PSC benchmark cost was removed.

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)	338,537	273,450	33,655		578,332 *	34
Services (345)	118,748	96,976	5,231		210,493 *	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)	37,560		3,986		33,574 *	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	501,595	370,426	42,872	0	829,149	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	501,595	370,426	42,872	0	829,149	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	501,595	370,426	42,872	0	829,149	56

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](#)

Water Utility Plant in Service - Plant Financed by Contributions (Page W-09)

5 XXJhcbg Zf cbY cf a cfY UWWi brg Yl WYX ~ %Z\$Zd YUgY Yl d Ujb" ZUdd JUV Yzdfcj JXY Vcbgrfi Wjcb U h cf jnUjcb UbX DG7 XcW_Yh number.

Transmission and Distribution Mains (343) - Water Main paid for using Federal Grant ARPA funds were reported as contributed.

Services (345) - Water Services paid for by special assessments to homeowners were reported as contributed.

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

Transmission and Distribution Mains (343) - 38.1% of current year retirements were removed from contributed plant as recommended by the PSC based on the 2003 mains in service compared to the contribution in aid of construction balance at that time.

Services (345) - 83.7% of current year retirements were removed from contributed plant as recommended by the PSC based on the balance in contribution in aid of construction and looking back at the financing of services when they were originally put in place.

Hydrants (348) - 27.3% of current year retirements were removed from contributed plant as recommended by the PSC based on the 2003 hydrants in service compared to the contribution in aid of construction balance at that time.

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 12 G+in diameter in the 12 G+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					14,350	10,342	1,259	571		250	405	27,177	1
8.000					8,480	3,582	727	11,153	1,357	500	7,926	33,725	2
10.000					10,775		1,150	5,303			1,350	18,578	3
Total	0	0	0	0	33,605	13,924	3,136	17,027	1,357	750	9,681	79,480	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	2,493		2,493				2,493	1
February	2,376		2,376				2,376	2
March	2,607		2,607				2,607	3
April	2,725		2,725				2,725	4
May	3,145		3,145				3,145	5
June	3,842		3,842				3,842	6
July	3,577		3,577				3,577	7
August	3,674		3,674				3,674	8
September	3,323		3,323				3,323	9
October	3,112		3,112				3,112	10
November	3,471		3,471				3,471	11
December	2,431		2,431				2,431	12
TOTAL	36,776	0	36,776	0	0	0	36,776	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)	36,776	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	36,776	4
Less: Gallons (000s) sold to retail customers (billed, metered)	31991	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	4,785	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	215	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	1,320	10
Subtotal: Unbilled Authorized Consumption	1,535	11
Total Water Loss	3,250	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	92	14
Gallons (000s) estimated due to data and billing errors	0	15
Gallons (000s) estimated due to customer meter under-registration	0	16
Subtotal Apparent Losses	92	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	90	18
Gallons (000s) estimated due to unreported and background leakage	3,068	19
Subtotal Real Losses (leakage)	3,158	20
Non-Revenue Water as percentage of net water supplied	13%	21
Total Water Loss as percentage of net water supplied	9%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	246	24
Date of maximum	11/15/2023	25
Cause of maximum		26
Hydrant Flushing		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	56	28
Date of minimum	03/27/2023	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	59,258	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	2	41
Number of service breaks repaired this year	0	42
Does the utility have an asset management plan?	No	43

Water Audit and Other Statistics

- 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	BG236	373	18	820,000	Yes	1
Well #2	HJ180	400	16	756,000	Yes	2
				1,576,000		3

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

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

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	820000	_ 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-in diameter in the 24-in 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	28,348		2,038		26,310	1
PVC	Distribution	6	607	260			867	2
Ductile Iron, Lined (late 1960's to present)	Distribution	8	17,138		2,529		14,609	3
HDPE	Distribution	8				309	309	4
HDPE	Supply	8	309			(309)	0	5
PVC	Distribution	8	13,816	4,991			18,807	6
Ductile Iron, Lined (late 1960's to present)	Distribution	10	12,975		910		12,065	7
PVC	Distribution	10		910		1,336	2,246	8
PVC	Transmission	10	1,336			(1,336)	0	9
Total Within Municipality			74,529	6,161	5,477	0	75,213	10
HDPE	Distribution	10				317	317	11
HDPE	Transmission	10	317			(317)	0	12
PVC	Distribution	10				3,950	3,950	13
PVC	Transmission	10	3,950			(3,950)	0	14
Total Outside Municipality			4,267			0	4,267	15
Total Utility			78,796	6,161	5,477	0	79,480	16

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-in diameter in the 16+ 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.

For the 2023 Street and Utility Project, a portion of the water main project was paid for using Federal Grant ARPA funds in the amount of \$273,451 and the balance of \$491,827 was paid for using borrowed funds from the Sewer fund of \$375,000 and the balance will be paid from additional debt to be borrowed in 2024 after all the final costs have been submitted by the general contractor.

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

Adjustments between categories to get the main function correct.

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)	9
Copper	1.000	602		41		561	15	1
Other Plastic	1.000	25	45			70	3	2
Copper	1.250	1				1		3
Other Plastic	1.250		1			1		4
Other Plastic	1.500	2	1			3	1	5
Copper	2.000	10				10	1	6
Other Plastic	2.000		1			1		7
Other Plastic	4.000	1				1		8
Utility Total		641	48	41		648	20	9

Utility-Owned Water Service Lines

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

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

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

The cost of services was mostly paid by special assessments to homeowners. The remaining balance of \$14,621 was additional costs not assessed to homeowners related to installation of services.

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	826		139	2	689	99	622	25	1	5								36	689	1
3/4	0			1	1	1	1												1	2
1	15				15	0	1	5	2	2	3				2				15	3
1 1/2	4				4	4				3	1								4	4
2	8				8	6				8									8	5
3	3				3	0			1	1					1				3	6
Total	856		139	3	720	110	624	30	4	19	4				3			36	720	7

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: 96)

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 288)

Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 300)

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.

One meter was reclassified from a 5/8" meter to a 3/4" meter after further review.

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.

All 3" meters were tested in 2022, therefore, no additional 3" meters needed to be tested in 2023.

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	145	15	13		147	2
Total Fire Hydrants	152	15	13	0	154	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	154
Number of Distribution System Valves end of year	191
Number of Distribution Valves operated during Year	181

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	Magnetic	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)	
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** refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Cleveland (Village) **	680	1
Total - Manitowoc County	680	2
Total - Customers Served	680	3
Total - Within Muni Boundary **	680	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 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	3			7		2
HDPE	1.250	1	1			2		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
Utility Total		621	4			625		8

