



**VILLAGE OF KIMBERLY, WI
NOTICE OF REGULAR WATER COMMISSION MEETING**

DATE: Tuesday, May 12, 2026
TIME: 11:00 am
LOCATION: Village Hall, Committee Room
515 W. Kimberly Avenue
Kimberly, WI 54136

Notice is hereby given that the Kimberly Water Commission meeting will be held on Tuesday, May 12, 2026, at the Village Hall. This is a public meeting, and the agenda is listed below.

- 1) Call to Order
- 2) Roll Call
- 3) Approval of Minutes from the 04/14/26 Meeting
- 4) Unfinished Business
 - a) None
- 5) New Business for Consideration
 - a) Bills and Claims, and Financial Statements for the month March 2026
- 6) Reports
 - a) Superintendent's Report
 - b) Presentation of the 2025 Water Utility PSC Reporting by Hawkins Ash CPAs
- 7) Public Participation
- 8) Adjournment

Water Commission Meeting 05/12/2026

May 12, 2026, 11:00 AM – 12:00 PM (America/Chicago)

Please join my meeting from your computer, tablet or smartphone.

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Any person wishing to attend the meeting who because of a disability is unable to attend is requested to contact the ADA Coordinator at the Clerk's Office at 920-788-7500, at least 48 hours prior to the meeting so that reasonable accommodations may be made.

REGULAR MEETING OF THE KIMBERLY WATER COMMISSION
MINUTES
April 14, 2026

Chairman Johnson called the meeting to order at 11:00 am. Commissioners Stienen, Hanson and Hietpas appeared in person. Also attending the meeting were Administrator/Public Works Director Block, Water Superintendent Verstegen, Utility Billing Clerk Brown, and one member of the public appeared remotely.

Approval of Minutes from the March 10, 2026, Meeting

Commissioner Stienen moved, Hietpas seconded the motion to approve the Water Commission minutes of the March 10, 2026, meeting. The motion carried by unanimous vote of the Commission.

Unfinished Business

None

New Business

Bills and Claims, and Financial Statements for the month of February-2026

Chairman Johnson inquired about invoices that were dated from September 2025 and paid in February 2026. Invoices were for salt, samples, and mileage. Unfortunately, invoices weren't received in a timely manner. Statements were received and payments were then made.

Commissioner Stienen moved, Hietpas seconded the motion to approve the Bills and Claims, and Financial Statements for the month of February 2026. The motion carried by unanimous vote of the Commission.

Reports

Superintendent's Report

Superintendent Verstegen noted that they were busy fixing solenoid valve issues with Well One. They also replaced a couple of valve boxes that were hit with snowplows. The department is continuing to look at and meet with different chemical companies. The water operators are still busy with meter change outs and cross connection surveys will be going out sometime in May. Hietpas is also beginning to start on sewer replacements.

Superintendent Verstegen also introduced a Power Point presentation of regulatory items for future replacing of lead services in the Village of Kimberly.

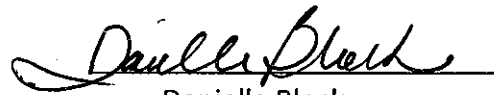
Administrator Block informed the commission that auditors will be presenting the Final 2025 Village of Kimberly Water Utility PSC Report at the next Water Commission Meeting on May 12, 2026.

Public Participation

None

Adjournment

Commissioner Stienen moved, Hanson seconded the motion to adjourn. The motion carried by unanimous vote and the Commission adjourned at 11:40 am.



Danielle Block
Secretary

Dated April 21, 2026

Drafted by SKB

Approved by Water Commission on _____

SUMMARY OF ACCOUNTS 2026 (1st QTR)

General Fund Checking Account xxxxxxx 9241

Beginning Balance	\$3,756,382.24	\$4,926,012.98	\$5,141,452.44
Deposits	\$5,195,530.59	\$9,958,170.47	\$784,054.65
Withdrawals	\$4,027,001.03	\$9,744,148.96	\$4,590,661.76
Interest	\$1,101.18	\$1,417.95	\$996.10
Ending Balance	\$4,926,012.98	\$5,141,452.44	\$1,335,841.43
	January	February	March

General Fund Money Market Account xxxxxxx0273

Beginning Balance	\$5,145,488.97	\$5,155,015.88	\$4,460,521.85
Deposits	\$0.00	\$89,920.66	\$792,884.72
Withdrawals	\$0.00	\$792,884.72	\$0.00
Interest	\$9,526.91	\$8,470.03	\$8,353.40
Ending Balance	\$5,155,015.88	\$4,460,521.85	\$5,261,759.97
	January	February	March

Property Tax Savings Account xxxxxxx 9000

Beginning Balance	\$3,149,009.39	\$3,506,226.05	\$3,508,600.30
Deposits	\$356,947.77	\$2,105.12	\$0.00
Withdrawals	\$0.00	\$0.00	\$0.00
Fee	\$11.04	\$0.00	\$0.00
Interest	\$279.93	\$269.13	\$656.57
Ending Balance	\$3,506,226.05	\$3,508,600.30	\$3,509,256.87
	January	February	March

Water Department Business Money Market Account xxxxxxx 9274

Beginning Balance	\$732,562.13	\$733,918.47	\$735,145.82
Deposits	\$0.00	\$0.00	\$0.00
Withdrawals	\$0.00	\$0.00	\$0.00
Fee	\$0.00	\$0.00	\$0.00
Interest	\$1,356.34	\$1,227.35	\$1,361.13
Ending Balance	\$733,918.47	\$735,145.82	\$736,506.95
	January	February	March

Trust Accounts Business Money Market Account xxxxxxx 5275

Beginning Balance	\$4,130,916.43	\$4,010,731.52	\$4,799,874.15
Deposits	\$0.00	\$781,437.36	\$1,839.75
Withdrawals	\$128,676.63	\$0.00	\$0.00
Fee	\$0.00	\$0.00	\$0.00
Interest	\$8,491.72	\$7,705.27	\$10,138.38
Ending Balance	\$4,010,731.52	\$4,799,874.15	\$4,811,852.28
	January	February	March

TIF Money Market Account xxxxxxxx 1278

Beginning Balance	\$8,089,756.24	\$8,106,727.00	\$8,980.46
Deposits	\$0.00	\$0.00	\$394.00
Withdrawals	\$0.00	\$8,106,727.00	\$0.00
Fee	\$0.00	\$0.00	\$10.00
Interest	\$16,970.76	\$8,980.46	\$6.66
Ending Balance	\$8,106,727.00	\$8,980.46	\$9,371.12
	January	February	March

American Deposit Mgt. Money Market Account (ADM) GORB dated 05-15-24

Beginning Balance	\$48.21	\$48.21	\$48.21
Deposits	\$0.00	\$0.00	\$0.00
Withdrawals	\$0.00	\$0.00	\$48.21
Fee	\$0.00	\$0.00	\$0.00
Interest	\$0.00	\$0.00	\$0.00
Ending Balance	\$48.21	\$48.21	\$0.00
	January	February	March

American Deposit Mgt. Money Market Account (ADM) GOPN dated 03-03-25

Beginning Balance	\$1,554,106.87	\$1,543,775.49	\$1,428,764.84
Deposits	\$0.00	\$0.00	\$0.00
Withdrawals	\$14,806.06	\$118,980.57	\$19,597.79
Fee	\$0.00	\$0.00	\$0.00
Interest	\$4,474.68	\$3,969.92	\$4,105.63
Ending Balance	\$1,543,775.49	\$1,428,764.84	\$1,413,272.68
	January	February	March

American Deposit Mgt. Money Market Account (ADM) TID 4

Beginning Balance		\$0.00	\$22,059.48
Deposits		\$22,059.48	\$180,004.77
Withdrawals		\$0.00	\$0.00
Fee		\$0.00	\$0.00
Interest		\$0.00	\$80.39
Ending Balance		\$22,059.48	\$202,144.64
		February	March

American Deposit Mgt. Money Market Account (ADM) TID 5

Beginning Balance	\$0.00	\$1,060,735.00
Deposits	\$1,417,429.13	\$574,868.66
Withdrawals	\$357,238.25	\$0.00
Fee	\$0.00	\$0.00
Interest	\$544.12	\$3,113.65
Ending Balance	\$1,060,735.00	\$1,638,717.31
	February	March

American Deposit Mgt. Money Market Account (ADM) TID 6

Beginning Balance	\$0.00	\$4,144,411.66
Deposits	\$5,167,430.85	\$2,070,253.37
Withdrawals	\$1,025,109.49	\$81,815.68
Fee	\$0.00	\$0.00
Interest	\$2,090.30	\$12,306.52
Ending Balance	\$4,144,411.66	\$6,145,155.87
	February	March

Report Criteria:

Report type: GL detail
 Invoice Detail.GL account = "0011111","601"- "602"
 Check.Voided = No

Invoice Number	Description	Invoice Date	Invoice Amount	Invoice GL Account	Invoice GL Account Title
ABT MAILCOM INC					
54822	BILLS PROCESSING AND MAILING	02/27/2026	664.78	601-0921-200	OFFICE SUPPLIES EXPENSES
Total ABT MAILCOM INC:			664.78		
ACC INC					
40234	PREVENTATIVE FALL MAINTENANCE	03/17/2026	6.46	601-0625-041	DEEPWELL PH #1
40235	PREVENTATIVE FALL MAINTENANCE	03/17/2026	53.87	601-0625-043	DEEPWELL PH#3
Total ACC INC:			60.33		
AT&T					
920687901202	H2O TELEMETRY LINE	02/28/2026	43.91	601-0921-200	OFFICE SUPPLIES EXPENSES
Total AT&T:			43.91		
BADGER METER INC					
80229440	ORION CELLULAR/BEACON MBL	02/26/2026	232.59	601-0901-201	MAINTENANCE CONTRACT
Total BADGER METER INC:			232.59		
CENTURY FENCE COMPANY					
266825101	FENCE REPAIR	02/26/2026	2,230.00	601-0935-200	MAINTENANCE GENERAL
Total CENTURY FENCE COMPANY:			2,230.00		
DONALD HIETPAS & SONS INC					
1054	HYDRANT, VALVE, CURB BOX 707 RAI	02/24/2026	2,828.62	601-0652-200	MAINT. OF SERVICES EXPENSES
1054	HYDRANT, VALVE, CURB BOX 707 RAI	02/24/2026	2,000.00	601-0654-200	MAINT. OF HYDRANTS EXPENSES
Total DONALD HIETPAS & SONS INC:			4,828.62		
HAWKINS INC					
7332132	CHLORINE CYLINDER, CHLORINE, SO	02/12/2026	1,893.61	601-0631-010	PUMPHOUSE #1
7332133	SODIUM SILICATE	02/12/2026	1,686.03	601-0631-030	PUMPHOUSE #3
Total HAWKINS INC:			3,579.64		
J.F. AHERN CO					
799224	H2O FIRE EQUIPMENT INSPECTIONS	02/23/2026	75.80	601-0935-200	MAINTENANCE GENERAL
Total J.F. AHERN CO:			75.80		
JOHNSON CONTROLS FIRE PROTECTION					
25241048	PUMP HOUSE #2 ANNUAL FIRE SAFE	02/19/2026	135.27	601-0935-200	MAINTENANCE GENERAL
25246054	PUMP HOUSE #3 ANNUAL FIRE SAFE	02/20/2026	135.27	601-0935-200	MAINTENANCE GENERAL
Total JOHNSON CONTROLS FIRE PROTECTION:			270.54		
KWIK TRIP INC					
00229255 MA	H2O GAS & OIL PURCHASES	02/28/2026	208.98	601-0933-200	TRANSPORTATION EXPENSES

Invoice Number	Description	Invoice Date	Invoice Amount	Invoice GL Account	Invoice GL Account Title
Total KWIK TRIP INC:			208.98		
Lazer Utility Locating					
2388	WATER LOCATES	02/28/2026	350.00	601-0935-200	MAINTENANCE GENERAL
Total Lazer Utility Locating:			350.00		
MCMAHON ASSOCIATES INC					
00942334	09-25-00633-04 WATER SCHINDLER D	02/25/2026	3,940.00	601-0977-240	SCHINDLER DRIVE RECONSTRUCTIO
00942574	09-25-00633-04 WATER SCHINDLER D	03/20/2026	4,457.50	601-0977-240	SCHINDLER DRIVE RECONSTRUCTIO
00942577	09-26-00180-02 WATER 2026 GIS UPD	03/20/2026	690.00	601-0655-200	GIS MAPPING
Total MCMAHON ASSOCIATES INC:			9,087.50		
MENARDS					
89913	MISC SUPPLIES	02/12/2026	309.90	601-0935-200	MAINTENANCE GENERAL
90509	AIR COMPRESSOR OIL	02/25/2026	79.98	601-0635-030	PUMPHOUSE #3
Total MENARDS:			389.88		
MIDWEST CONTRACT OPERATION INC					
INV32675	DRINKING WATER SERVICES	03/01/2026	27,156.95	601-0923-100	MCO ALLOCATED LABOR
INV32722	MILEAGE REIMBURSEMENT	03/10/2026	259.20	601-0933-200	TRANSPORTATION EXPENSES
Total MIDWEST CONTRACT OPERATION INC:			27,416.15		
MIDWEST METER INC					
0184779-IN	METER BASE/PARTS	01/06/2026	69,000.00	601-0653-200	MAINT. OF METERS EXPENSES
Total MIDWEST METER INC:			69,000.00		
MIDWEST SALT					
453756	MVP INDUSTRIAL COARSE SALT	01/13/2026	3,436.96	601-0631-030	PUMPHOUSE #3
453906	MVP INDUSTRIAL COARSE SALT	01/15/2026	3,436.96	601-0631-020	PUMPHOUSE #2
455629	MVP INDUSTRIAL COARSE SALT	01/23/2026	3,341.03	601-0631-010	PUMPHOUSE #1
456070	MVP INDUSTRIAL COARSE SALT	02/06/2026	3,298.39	601-0631-020	PUMPHOUSE #2
456112	MVP INDUSTRIAL COARSE SALT	02/05/2026	3,365.38	601-0631-030	PUMPHOUSE #3
456795	MVP INDUSTRIAL COARSE SALT	02/10/2026	3,165.90	601-0631-010	PUMPHOUSE #1
457550	MVP-INDUSTRIAL COARSE SALT	02/25/2026	3,577.06	601-0631-020	PUMPHOUSE #2
457717	MVP-INDUSTRIAL SOLAR COARSE SA	02/27/2026	3,424.78	601-0631-030	PUMPHOUSE #3
458361	MVP-INDUSTRIAL COARSE SALT	03/10/2026	3,298.39	601-0631-010	PUMPHOUSE #1
458495	MVP INDUSTRIAL COARSE SALT	03/12/2026	3,741.52	601-0631-030	PUMPHOUSE #3
458808	MVP INDUSTRIAL COARSE SALT	03/23/2026	3,334.94	601-0631-020	PUMPHOUSE #2
458834	MVP INDUSTRIAL COARSE SALT	03/24/2026	3,379.10	601-0631-030	PUMPHOUSE #3
Total MIDWEST SALT:			40,800.41		
POSTAL EXPRESS & MORE LLC					
2274454	WATER SAMPLE	03/02/2026	20.93	601-0638-200	WATER TESTING/ANALYSIS EXPE
274662	WATER SAMPLE	03/09/2026	17.95	601-0638-200	WATER TESTING/ANALYSIS EXPE
Total POSTAL EXPRESS & MORE LLC:			38.88		
TDS					
0128751137	PHONE LINES/INTERNET-WATER	02/22/2026	26.77	601-0921-200	OFFICE SUPPLIES EXPENSES

Invoice Number	Description	Invoice Date	Invoice Amount	Invoice GL Account	Invoice GL Account Title
Total TDS:			26.77		
THE OBRION AGENCY LLC					
100882	CASES COPIER PAPER-H2O DEPT	03/10/2026	36.00	601-0921-200	OFFICE SUPPLIES EXPENSES
Total THE OBRION AGENCY LLC:			36.00		
VERIZON WIRELESS					
6138684330	WATER PHONES	03/15/2026	131.61	601-0921-200	OFFICE SUPPLIES EXPENSES
Total VERIZON WIRELESS:			131.61		
WE ENERGIES					
5840049701	ELECTRIC - PUMPHOUSE #1	03/03/2026	7,350.74	601-0622-010	PUMPHOUSE #1
5840049701	ELECTRIC - PUMPHOUSE #2	03/03/2026	1,718.25	601-0622-020	PUMPHOUSE #2
5840049701	GAS - PUMPHOUSE #2	03/03/2026	94.24	601-0623-020	PUMPHOUSE #2
5840049701	ELECTRIC - PUMPHOUSE #3	03/03/2026	7,179.40	601-0622-030	PUMPHOUSE #3
5840049701	GAS - PUMPHOUSE #3	03/03/2026	25.97	601-0623-030	PUMPHOUSE #3
5840049701	GAS - PUMPHOUSE #1	03/03/2026	302.04	601-0623-010	PUMPHOUSE #1
Total WE ENERGIES:			16,670.64		
Grand Totals:			176,143.03		

Report Criteria:

Report type: GL detail

Invoice Detail.GL account = "0011111","601"-602"

Check.Voided = No

VILLAGE OF KIMBERLY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

WATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>PUBLIC CHARGES FOR SERVICES</u>						
601-46-0461	METERED SALES-RESIDENTIAL	38,977.53	117,272.57	629,462.00	512,189.43	18.6
601-46-0462	METERED SALES-COMMERCIAL	17,902.03	19,292.89	100,260.00	80,967.11	19.2
601-46-0463	METERED SALES-INDUSTRIAL	13,514.81	15,042.05	77,397.00	62,354.95	19.4
601-46-0464	METERED SALES-MULTI FAM RES	4,780.09	15,777.87	72,457.00	56,679.13	21.8
601-46-0466	OTHER SALES-PUBLIC AUTHORIT	6,267.06	5,877.92	17,000.00	11,122.08	34.6
601-46-0467	WHOLESALE WATER	59,725.25	160,880.63	682,650.00	521,769.37	23.6
601-46-0469	PRIVATE FIRE PROTECTION	8,412.00	10,400.00	45,000.00	34,600.00	23.1
	TOTAL PUBLIC CHARGES FOR SERVICES	149,578.77	344,543.93	1,624,226.00	1,279,682.07	21.2
<u>INTERGOVN CHRGS FOR SERVICES</u>						
601-47-0470	HYDRANT RENTAL-KIMBERLY	32,045.85	78,337.70	395,000.00	316,662.30	19.8
601-47-0471	HYDRANT RENTAL-WHOLESALE	5,280.00	15,840.00	89,000.00	73,160.00	17.8
601-47-0474	OTHER WATER REVENUES	2,877.00	3,452.00	15,000.00	11,548.00	23.0
601-47-0475	WATER LATERAL ASSESSMENTS	.00	.00	405.00	405.00	.0
601-47-0478	SALE OF SCRAP MATERIALS	.00	1,222.00	.00	(1,222.00)	.0
	TOTAL INTERGOVN CHRGS FOR SERVICES	40,202.85	98,851.70	499,405.00	400,553.30	19.8
<u>MISCELLANEOUS REVENUE</u>						
601-48-0419	INTEREST AND DIVIDENDS	1,859.18	5,702.44	22,500.00	16,797.56	25.3
601-48-0420	SPECIAL ASSESSMENT INTEREST	.00	.00	150.00	150.00	.0
601-48-0421	ANTENNA RENTAL (JAN-JUN)	8,453.97	23,669.38	85,040.00	61,370.62	27.8
601-48-0480	FORFEITED DISCOUNTS	(73.49)	2,127.31	12,570.00	10,442.69	16.9
	TOTAL MISCELLANEOUS REVENUE	10,239.66	31,499.13	120,260.00	88,760.87	26.2
<u>OTHER FINANCING SOURCES</u>						
601-49-4930	FUND BALANCE APPLIED	.00	.00	484,800.00	484,800.00	.0
	TOTAL OTHER FINANCING SOURCES	.00	.00	484,800.00	484,800.00	.0
	TOTAL FUND REVENUE	200,021.28	474,894.76	2,728,691.00	2,253,796.24	17.4

VILLAGE OF KIMBERLY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

WATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
601-0508-200 TAXES EXPENSES	35.70	108.04	168,000.00	167,891.96	.1
TOTAL TAXES	35.70	108.04	168,000.00	167,891.96	.1
<u>POWER</u>					
601-0622-010 PUMPHOUSE #1	7,350.74	15,134.01	83,110.00	67,975.99	18.2
601-0622-020 PUMPHOUSE #2	1,718.25	3,307.50	25,400.00	22,092.50	13.0
601-0622-030 PUMPHOUSE #3	7,179.40	21,770.06	85,400.00	63,629.94	25.5
601-0622-040 WATER TOWER #1	.00	39.43	400.00	360.57	9.9
601-0622-050 WATER TOWER #2	.00	.00	400.00	400.00	.0
TOTAL POWER	16,248.39	40,251.00	194,710.00	154,459.00	20.7
<u>SUPPLIES - GAS</u>					
601-0623-010 PUMPHOUSE #1	302.04	676.21	3,152.00	2,475.79	21.5
601-0623-020 PUMPHOUSE #2	94.24	156.36	1,017.00	860.64	15.4
601-0623-030 PUMPHOUSE #3	25.97	72.67	570.00	497.33	12.8
601-0623-040 WATER TOWER #1	.00	11.04	146.00	134.96	7.6
TOTAL SUPPLIES - GAS	422.25	916.28	4,885.00	3,968.72	18.8
<u>MAINTENANCE - PUMPING</u>					
601-0625-041 DEEPWELL PH #1	6.46	1,024.06	5,000.00	3,975.94	20.5
601-0625-042 DEEPWELL PH #2	.00	1,017.60	5,000.00	3,982.40	20.4
601-0625-043 DEEPWELL PH#3	53.87	1,071.50	5,000.00	3,928.50	21.4
601-0625-070 TELEMETRY	.00	9,059.36	7,500.00	(1,559.36)	120.8
601-0625-100 LABOR	.00	.00	39,110.00	39,110.00	.0
TOTAL MAINTENANCE - PUMPING	60.33	12,172.52	61,610.00	49,437.48	19.8
<u>CHEMICALS</u>					
601-0631-010 PUMPHOUSE #1	11,698.93	25,125.78	125,000.00	99,874.22	20.1
601-0631-020 PUMPHOUSE #2	13,647.35	15,250.80	75,000.00	59,749.20	20.3
601-0631-030 PUMPHOUSE #3	19,033.77	24,792.14	125,000.00	100,207.86	19.8
TOTAL CHEMICALS	44,380.05	65,168.72	325,000.00	259,831.28	20.1

VILLAGE OF KIMBERLY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

WATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAINTENANCE-SOFTENING</u>					
601-0635-010 PUMPHOUSE #1	.00	.00	15,000.00	15,000.00	.0
601-0635-020 PUMPHOUSE #2	.00	.00	15,000.00	15,000.00	.0
601-0635-030 PUMPHOUSE #3	79.98	79.98	15,000.00	14,920.02	.5
601-0635-041 HOV DISCHARGE-PUMPHOUSE #1	.00	.00	59,682.00	59,682.00	.0
601-0635-042 HOV DISCHARGE-PUMPHOUSE #2	.00	.00	60,303.00	60,303.00	.0
601-0635-043 HOV DISCHARGE-PUMPHOUSE #3	.00	.00	53,500.00	53,500.00	.0
601-0635-100 LABOR	.00	.00	48,885.00	48,885.00	.0
TOTAL MAINTENANCE-SOFTENING	79.98	79.98	267,370.00	267,290.02	.0
<u>WATER TESTING/ANALYSIS</u>					
601-0638-200 WATER TESTING/ANALYSIS EXPE	38.88	140.29	11,500.00	11,359.71	1.2
TOTAL WATER TESTING/ANALYSIS	38.88	140.29	11,500.00	11,359.71	1.2
<u>MAINTENANCE STORAGE TANKS</u>					
601-0650-100 LABOR	.00	.00	9,780.00	9,780.00	.0
601-0650-200 MAINT. STORAGE TANKS EXPENS	.00	.00	5,000.00	5,000.00	.0
TOTAL MAINTENANCE STORAGE TANKS	.00	.00	14,780.00	14,780.00	.0
<u>MAINTENANCE OF MAINS</u>					
601-0651-100 LABOR	.00	4.56	74,955.00	74,950.44	.0
601-0651-200 MAINT. OF MAINS EXPENSES	.00	19,913.95	95,000.00	75,086.05	21.0
TOTAL MAINTENANCE OF MAINS	.00	19,918.51	169,955.00	150,036.49	11.7
<u>MAINTENANCE OF SERVICES</u>					
601-0652-100 LABOR	.00	4.05	58,660.00	58,655.95	.0
601-0652-200 MAINT. OF SERVICES EXPENSES	2,828.62	2,828.62	25,000.00	22,171.38	11.3
TOTAL MAINTENANCE OF SERVICES	2,828.62	2,832.67	83,660.00	80,827.33	3.4
<u>MAINTENANCE OF METERS</u>					
601-0653-100 LABOR	.00	4.05	26,070.00	26,065.95	.0
601-0653-200 MAINT. OF METERS EXPENSES	69,000.00	69,000.00	80,000.00	11,000.00	86.3
601-0653-201 WHOLESALE METERS	.00	.00	5,000.00	5,000.00	.0
TOTAL MAINTENANCE OF METERS	69,000.00	69,004.05	111,070.00	42,065.95	62.1

VILLAGE OF KIMBERLY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

WATER DEPARTMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAINTENANCE OF HYDRANTS</u>						
601-0654-100	LABOR	.00	.00	13,040.00	13,040.00	.0
601-0654-200	MAINT. OF HYDRANTS EXPENSES	2,000.00	2,000.00	25,500.00	23,500.00	7.8
	TOTAL MAINTENANCE OF HYDRANTS	2,000.00	2,000.00	38,540.00	36,540.00	5.2
<u>GIS MAPPING</u>						
601-0655-200	GIS MAPPING	690.00	990.00	6,200.00	5,210.00	16.0
	TOTAL GIS MAPPING	690.00	990.00	6,200.00	5,210.00	16.0
<u>METER READER</u>						
601-0901-100	WAGES	.00	.00	9,775.00	9,775.00	.0
601-0901-200	METER READER EXPENSES	.00	.00	3,600.00	3,600.00	.0
601-0901-201	MAINTENANCE CONTRACT	232.59	2,023.26	5,500.00	3,476.74	36.8
	TOTAL METER READER	232.59	2,023.26	18,875.00	16,851.74	10.7
<u>ADMINISTRATIVE SALARIES</u>						
601-0920-100	WAGES	466.66	1,389.85	164,742.00	163,352.15	.8
	TOTAL ADMINISTRATIVE SALARIES	466.66	1,389.85	164,742.00	163,352.15	.8
<u>OFFICE SUPPLIES AND EXPENSE</u>						
601-0921-200	OFFICE SUPPLIES EXPENSES	1,972.76	3,832.71	25,697.00	21,864.29	14.9
	TOTAL OFFICE SUPPLIES AND EXPENSE	1,972.76	3,832.71	25,697.00	21,864.29	14.9
<u>OUTSIDE SERVICES</u>						
601-0923-100	MCO ALLOCATED LABOR	27,156.95	81,470.85	.00	(81,470.85)	.0
601-0923-200	OUTSIDE EXPENSES	.00	1,937.88	15,155.00	13,217.12	12.8
	TOTAL OUTSIDE SERVICES	27,156.95	83,408.73	15,155.00	(68,253.73)	550.4
<u>INSURANCE EXPENSE</u>						
601-0924-200	INSURANCE EXPENSES	.00	.00	13,347.00	13,347.00	.0
	TOTAL INSURANCE EXPENSE	.00	.00	13,347.00	13,347.00	.0

VILLAGE OF KIMBERLY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

WATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EMPLOYEE PENSION AND BENEFIT</u>					
601-0926-200	EMPLOYEE PENSION/BENEFIT EX	.00	3.49	.00 (3.49)	.0
	TOTAL EMPLOYEE PENSION AND BENEFIT	.00	3.49	.00 (3.49)	.0
<u>REGULATORY COMM. EXPENSE</u>					
601-0928-200	REGULATORY COMM. EXPENSES	.00	864.56	1,800.00	935.44 48.0
	TOTAL REGULATORY COMM. EXPENSE	.00	864.56	1,800.00	935.44 48.0
<u>MISC GENERAL EXPENSE</u>					
601-0930-200	MISC GENERAL EXPENSES	.00	.00	10,000.00	10,000.00 .0
	TOTAL MISC GENERAL EXPENSE	.00	.00	10,000.00	10,000.00 .0
<u>TRANSPORTATION EXPENSE</u>					
601-0933-200	TRANSPORTATION EXPENSES	468.18	1,538.62	9,000.00	7,461.38 17.1
	TOTAL TRANSPORTATION EXPENSE	468.18	1,538.62	9,000.00	7,461.38 17.1
<u>GENERAL PLANT</u>					
601-0935-100	LABOR	.00	.00	9,780.00	9,780.00 .0
601-0935-200	MAINTENANCE GENERAL	3,430.94	5,223.26	32,500.00	27,276.74 16.1
	TOTAL GENERAL PLANT	3,430.94	5,223.26	42,280.00	37,056.74 12.4
<u>CAPITAL OUTLAY-OTHER EXPENSE</u>					
601-0977-200	HYDRANTS	.00	.00	25,000.00	25,000.00 .0
601-0977-229	WELL 1 & 3 CHLORINE UPGRADE	.00	.00	35,000.00	35,000.00 .0
601-0977-236	SCADA SYSTEM UPGRADE/REPLACE	.00	.00	50,000.00	50,000.00 .0
601-0977-237	WELL #3 RESIN REPLACEMENT	.00	.00	125,000.00	125,000.00 .0
601-0977-238	WELL #2 RESIN REPLACEMENT	.00	.00	100,000.00	100,000.00 .0
601-0977-239	CORROSION CONTROL CHEMICAL	.00	.00	35,000.00	35,000.00 .0
601-0977-240	SCHINDLER DRIVE RECONSTRUCTION	8,397.50	8,397.50	445,515.00	437,117.50 1.9
601-0977-241	WELL #1 ROOF REPLACEMENT	.00	.00	55,000.00	55,000.00 .0
601-0977-242	PRIVATE LEAD FUNDING	.00	.00	100,000.00	100,000.00 .0
	TOTAL CAPITAL OUTLAY-OTHER EXPENSE	8,397.50	8,397.50	970,515.00	962,117.50 .9

VILLAGE OF KIMBERLY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2026

WATER DEPARTMENT

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	177,909.78	320,264.04	2,728,691.00	2,408,426.96	11.7
NET REVENUE OVER EXPENDITURES	22,111.50	154,630.72	.00	(154,630.72)	.0



MIDWEST CONTRACT OPERATIONS, INC.
P.O. BOX 418 MENASHA, WI 54952-0418

Monthly Superintendent Report/Update

To: Village of Kimberly Water Commission

From: Jerry Verstegen, Water Utility Supt. (MCO)

CC: Dani Block

Date: 05/2026

Updates for current, past, and ongoing Water Department projects and areas of concern:

- Plants/Treatment
Air Dryer installed at Well #3
- Distribution
Hydrant flushing Completed
Main Break at E Maes and Adams
Hydrant 243 at 710 Cobblestone was hit by a vehicle
Service Leak at 13/15 Kitty Ct – on Private Side
- Meters
Continued Residential Meter Changes
- General Water
Residential Cross Connection Surveys
Letters sent out to make appointment for non-residential cross connection surveys
Continued work on lead service inventory list

Eric Riesterer
Jerry Verstegen (920-858-7477)

Pump Summary

5/5/2026

Date	Pump age x 1000								Discharge Sanitary				Blend and Pump age %					
	Wells			Effluent			Well	Booster	Well	Sanitary	Sanitary	Sanitary	Blend %			% Pumped by Plant		
	# 1	# 2	# 3	# 1	# 2	# 3	Totals	Totals	# 1	# 2	# 3	Totals	# 1	# 2	# 3	# 1	# 2	# 3
4/1/26	856	117	0	839	103	0	973	942	48	31	0	79.1	3.5%	7.7%		88.0%	12.0%	0.0%
4/2/26	0	289	783	0	308	836	1072	1144	0	31	21	52		7.3%	14.3%	0.0%	27.0%	73.0%
4/3/26	947	130	0	930	101	0	1077	1031	36	29	0	65	3.5%	5.4%		87.9%	12.1%	0.0%
4/4/26	0	69	742	0	77	793	811	870	0	11	22	33		5.8%	14.8%	0.0%	8.5%	91.5%
4/5/26	812	176	111	795	191	119	1099	1105	36	15	11	62	3.8%	6.3%	13.5%	73.9%	16.0%	10.1%
4/6/26	0	222	864	0	221	925	1086	1146	0	28	35	63		6.8%	15.0%	0.0%	20.4%	79.6%
4/7/26	950	133	0	931	129	0	1083	1060	57	23	0	79.8	3.8%	6.0%		87.7%	12.3%	0.0%
4/8/26	896	176	0	878	176	0	1072	1054	48	16	0	63.7	3.6%	6.3%		83.6%	16.4%	0.0%
4/9/26	0	124	861	0	123	919	985	1042	0	23	34	56.5		6.5%	14.6%	0.0%	12.6%	87.4%
4/10/26	877	109	0	859	92	0	986	951	47	11	0	58	3.5%	5.5%		88.9%	11.1%	0.0%
4/11/26	0	121	908	0	122	970	1029	1092	0	9	35	44		6.6%	14.8%	0.0%	11.8%	88.2%
4/12/26	847	132	114	829	149	123	1093	1101	36	24	0	59.5	3.6%	6.1%	13.2%	77.5%	12.1%	10.4%
4/13/26	0	313	744	0	304	796	1057	1100	0	38	23	61		6.7%	16.3%	0.0%	29.6%	70.4%
4/14/26	910	133	0	891	128	0	1043	1019	48	29	0	76.5	3.5%	6.0%		87.2%	12.8%	0.0%
4/15/26	0	118	882	0	118	944	1000	1062	0	16	33	48.5		6.8%	15.1%	0.0%	11.8%	88.2%
4/16/26	970	146	0	950	140	0	1116	1090	60	17	0	76.5	3.6%	6.8%		86.9%	13.1%	0.0%
4/17/26	0	0	875	0	0	936	875	936	0	11	34	45			14.5%	0.0%	0.0%	100.0%
4/18/26	947	175	0	927	847	0	1122	1774	36	11	0	47	3.6%	5.7%		84.4%	15.6%	0.0%
4/19/26	0	141	966	0	-533	1033	1107	500	0	14	34	47.5		6.4%	14.9%	0.0%	12.7%	87.3%
4/20/26	410	453	474	402	432	505	1337	1339	35	51	13	98.5	4.1%	6.8%	14.1%	30.7%	33.9%	35.5%
4/21/26	410	517	515	401	497	551	1442	1449	12	58	23	93.4	3.5%	5.8%	15.0%	28.4%	35.9%	35.7%
4/22/26	406	360	585	398	346	624	1351	1368	23	48	23	93.5	4.1%	6.7%	15.0%	30.1%	26.6%	43.3%
4/23/26	467	690	490	456	664	523	1647	1643	23	75	10	108	3.6%	6.4%	14.3%	28.4%	41.9%	29.8%
4/24/26	0	0	873	0	0	932	873	932	0	33	32	65			14.8%	0.0%	0.0%	100.0%
4/25/26	937	181	0	917	158	0	1118	1075	47	26	0	73	3.5%	6.6%		83.8%	16.2%	0.0%
4/26/26	0	213	1077	0	228	1153	1290	1381	0	23	36	58.5		5.6%	14.7%	0.0%	16.5%	83.5%
4/27/26	990	200	203	969	195	217	1393	1381	36	26	10	72.4	3.6%	7.0%	15.3%	71.1%	14.4%	14.6%
4/28/26	1117	267	178	1092	263	190	1562	1545	71	35	13	119.1	3.9%	6.7%	15.7%	71.5%	17.1%	11.4%
4/29/26	0	109	954	0	107	1020	1063	1127	0	25	34	58.5		6.4%	14.9%	0.0%	10.3%	89.7%
4/30/26	889	190	0	869	188	0	1079	1057	47	18	0	64.5	3.5%	6.3%		82.4%	17.6%	0.0%
Total	14,638	6,004	13,199	14,333	5,874	14,109	33,841	34,316	746	800	476	2,022						
Avg	487.93	200.13	439.97	477.77	195.8	470.3	1128	1143.9	24.867	26.667	15.867	67.4	3.7%	6.4%	14.7%	42.4%	16.6%	41.0%

Chemical Summary

5/5/2026

Date	Chemical Pounds									Doseage					
	Chlorine			Silicate			Salt			Chlorine			Silicate		
	# 1	# 2	# 3	# 1	# 2	# 3	# 1	# 2	# 3	# 1	# 2	# 3	# 1	# 2	# 3
4/1/26	8.2	1.0	0.0	207	29	276	0	2,106	6,500	1.15	1.02		8.41	8.53	8.00
4/2/26	0.0	2.7	6.1	0	69	195	5,460	3,640	0		1.12	0.93		8.29	8.67
4/3/26	9.5	1.1	0.0	237	23	0	0	2,860	4,420	1.20	1.01		8.70	6.14	
4/4/26	0.0	0.6	5.8	0	17	189	2,860	2,860	0		1.04	0.94		8.68	8.88
4/5/26	7.6	1.7	0.9	189	40	29	0	0	4,160	1.12	1.16	0.97	8.11	7.94	8.99
4/6/26	0.0	1.9	6.9	0	57	218	2,600	2,860	2,080		1.03	0.96		8.99	8.78
4/7/26	9.2	1.1	0.0	231	34	0	0	2,808	6,500	1.16	0.99		8.45	9.00	
4/8/26	8.3	1.7	0.0	207	46	0	4,680	1,482	0	1.11	1.16		8.03	9.07	
4/9/26	0.0	1.1	6.9	0	23	224	3,640	1,430	0		1.06	0.96		6.44	9.04
4/10/26	7.0	0.9	0.0	213	29	0	0	2,860	6,240	0.96	0.99		8.45	9.16	
4/11/26	0.0	1.0	7.4	0	29	230	3,640	0	0		0.99	0.98		8.25	8.79
4/12/26	6.8	1.2	0.9	207	34	29	0	1,430	6,500	0.96	1.09	0.95	8.51	9.07	8.75
4/13/26	0.0	2.7	6.3	0	75	195	2,600	2,860	0		1.03	1.02		8.29	9.12
4/14/26	7.2	0.8	0.0	213	34	0	0	4,290	4,160	0.95	0.98		8.14	9.00	
4/15/26	0.0	1.0	7.3	0	29	224	3,640	1,430	0		1.02	0.99		8.46	8.83
4/16/26	7.6	1.2	0.0	237	34	0	0	1,430	6,500	0.94	0.99		8.49	8.20	
4/17/26	0.0	0.0	7.1	0	0	230	4,680	2,860	0			0.97			9.13
4/18/26	7.5	1.4	0.0	237	34	0	0	0	6,500	0.95	0.96		8.70	6.84	
4/19/26	0.0	1.4	8.1	0	40	247	2,600	1,430	0		1.01	1.01		9.91	8.89
4/20/26	3.3	3.7	3.8	89	109	121	0	1,430	6,240	0.97	0.98	0.96	7.53	8.37	8.84
4/21/26	3.4	4.7	4.4	95	126	132	2,860	7,124	2,080	0.99	1.09	1.02	8.03	8.49	8.91
4/22/26	3.4	2.9	4.8	101	92	149	780	4,290	4,420	1.00	0.97	0.98	8.65	8.87	8.86
4/23/26	3.7	6.6	4.0	118	166	126	1,820	5,720	4,160	0.95	1.15	0.98	8.82	8.39	8.96
4/24/26	0.0	0.0	7.3	0	0	230	1,820	8,580	2,080			1.00			9.15
4/25/26	7.2	1.6	0.0	225	40	0	0	0	6,500	0.92	1.06		8.35	7.72	
4/26/26	0.0	1.9	9.1	0	57	276	3,640	4,290	0		1.07	1.01		9.37	8.90
4/27/26	7.6	1.7	1.6	249	46	52	0	1,404	6,500	0.92	1.02	0.95	8.73	7.98	8.85
4/28/26	8.8	2.5	1.5	272	69	46	2,860	2,886	2,080	0.94	1.12	1.01	8.48	8.97	8.99
4/29/26	0.0	0.9	8.1	0	23	247	5,460	4,290	2,080		0.99	1.02		7.34	9.00
4/30/26	7.2	1.8	0.0	219	46	0	0	1,430	6,500	0.97	1.14		8.57	8.40	
Total	123.5	52.8	108.3	3,546	1,452	3,663	55,640	80,080	96,200	18.2	29.2	19.6	151.2	234.2	186.3
Avg	4.1	1.8	3.6	118	48	122	1,855	2,669	3,207	1.0	1.0	1.0	8.4	8.4	8.9

2026 HOV Report

	Well Pumps			Booster Pumps			Well	Booster	Sanitary			Sanitary	Pounds of Chloride		
	Well # 1	Well # 2	Well # 3	Well # 1	Well # 2	Well # 3	Totals	Totals	Well # 1	Well # 2	Well # 3	Totals	Well # 1	Well # 2	Well # 3
Jan-26	13,653	4,702	14,001	13,411	4,580	14,989	32,356	32,980	726	609	504	1,839	37,694	37,300	58,513
Feb-26	12,742	4,421	11,415	12,518	4,586	12,212	28,578	29,316	731	613	404	1,748	32,016	36,448	50,469
Mar-26	12,772	4,431	14,472	12,523	4,796	15,468	31,675	32,787	659	603	529	1,791	35,486	36,527	55,831
Apr-26	14,638	6,004	13,199	14,333	5,874	14,109	33,841	34,316	746	800	476	2,022	33,751	48,577	58,355
May-26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Jun-26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Jul-26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Aug-26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sep-26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Oct-26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nov-26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dec-26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Average	4,484	1,630	4,424	4,399	1,653	4,732	10,538	10,783	239	219	159	617	11,579	13,238	18,597
Total	53,805	53,805	53,087	53,087	19,836	19,836	126,450	126,450	2,862	2,862	1,913	1,913	138,948	138,948	223,168



One East Waldo Boulevard, Suite 5
Manitowoc, WI 54220-2912
920.684.7128 | fax: 920.684.3709
www.HawkinsAsh.CPA

April 16, 2026

Ms. Danielle Block, Administrator/Director of Public Works
Village of Kimberly
515 W. Kimberly Avenue
Kimberly, WI 54316

Dear Danielle,

Enclosed is the Annual Report to the Public Service Commission of Wisconsin. The report has been efiled with the Public Service Commission of Wisconsin. An electronic version is available on your Portal.

Please contact Amber Ebert or myself if you have any questions regarding the report.

Thank you for the opportunity to serve you again this year. It is a pleasure assisting you and the Village of Kimberly.

Sincerely,

HAWKINS ASH CPAS, LLP

A handwritten signature in black ink that reads "Kevin Behnke, CPA". The signature is written in a cursive style.

Kevin Behnke, Partner



INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Utility Commission
Kimberly Municipal Water Utility
Kimberly, Wisconsin

Management is responsible for the accompanying financial statements of the Kimberly Municipal Water Utility, which comprise the balance sheets as of December 31, 2025 and 2024, and the related statements of income, earned surplus, and accompanying supplemental schedules for the years then ended included in the accompanying prescribed form in accordance with the requirements of the Public Service Commission of Wisconsin. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Public Service Commission of Wisconsin, are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America, and may not be suitable for another purpose.

This report is intended solely for the information and use of management and the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than these specified parties.

HAWKINS ASH CPAS, LLP

A handwritten signature in blue ink that reads "Hawkins Ash CPAs, LLP".

Manitowoc, Wisconsin
April 8, 2026



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

KIMBERLY MUNICIPAL WATER UTILITY

515 W KIMBERLY AVE
KIMBERLY, WI 54136-1335

For the Year Ended: DECEMBER 31, 2025

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: 04/16/2026

Water Service Started Date: 01/01/1925

DNR Public Water System ID: 44503426

Safe Drinking Water Information System (SDWIS) Total Population Served: 6451

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

Date Signed: **4/8/2026**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Jerry Versteegen
Title: Superintendent
Mailing Address: 515 W Kimberly Ave
Kimberly, WI 54136
Phone: (920) 788-7500
Email Address: jerryv@mco-us.com

Accounting firm or consultant preparing this report (if applicable)

Name: Amber Ebert
Title: Manager
Mailing Address: Hawkins Ash CPAs, LLP
One East Waldo Blvd., Suite 5
Manitowoc, WI 54220-2912
Phone: (920) 684-7128
Email Address: aebert@ha.cpa

Name and title of utility General Manager (or equivalent)

Name: Jerry Versteegen
Title: Superintendent
Mailing Address: 515 W Kimberly Ave
Kimberly, WI 54136
Phone: (920) 788-7500
Email Address: jerryv@mco-us.com

Outside contractor responsible for utility operations (if applicable)

Name: Midwest Contract Operations
Title:
Mailing Address: PO Box 50
Little Chute, WI 54140
Phone: (920) 858-7477
Email Address: jerryv@mco-us.com

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

Name: John Johnson
Title: Chairman
Mailing Address: 311 S James Street
Kimberly, WI 54136
Phone: (920) 788-6128
Email Address: jjohnson7@new.rr.com

Contact person for cybersecurity issues and events

Name: Jerry Versteegen
Title: Superintendent
Mailing Address: 515 W Kimberly Ave
Kimberly, WI 54136
Phone: (920) 788-7500
Email Address: jerryv@mco-us.com

Identification and Ownership - Contacts

Identification and Ownership - Contacts

Identification and Ownership - Contacts (Page iv)

General Footnote

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Utility Commission
Kimberly Municipal Water Utility
Kimberly, Wisconsin

Management is responsible for the accompanying financial statements of the Kimberly Municipal Water Utility, which comprise the balance sheets as of December 31, 2025 and 2024, and the related statements of income, earned surplus, and accompanying supplemental schedules for the years then ended included in the accompanying prescribed form in accordance with the requirements of the Public Service Commission of Wisconsin. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Public Service Commission of Wisconsin, are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America, and may not be suitable for another purpose.

This report is intended solely for the information and use of management and the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than these specified parties.

HAWKINS ASH CPAS, LLP
Manitowoc, Wisconsin
April 8, 2026

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

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

Date of most recent audit report: 06/19/2025

Period covered by most recent audit: 1/1/24 - 12/31/24

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

Name: Kevin Behnke, CPA

Title: Partner

Organization Name: Hawkins Ash CPAs, LLP

USPS Address: One East Waldo Blvd., Suite 5

City State Zip Manitowoc, WI 54220-2912

Telephone: (920) 684-7128

Email Address: kbehnke@ha.cpa

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
Operations	Midwest Contract Operations	Jerry Verstegan	1

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	3.00	1.00	0.00	1
Women	0.00	0.00	0.00	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)	1,990,947	1,889,795	2
''CdYfUjbl' '9I dYbgYg.			3
Operation and Maintenance Expense (401-402)	1,385,244	1,371,811	4
Depreciation Expense (403)	286,831	284,954	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	163,363	170,718	7
''HcHU' CdYfUjbl' '9I dYbgYg	1,835,438	1,827,483	8
''BYhCdYfUjbl' 'bWta Y	155,509	62,312	9
Income from Utility Plant Leased to Others (412-413)			10
''I H']ImiCdYfUjbl' 'bWta Y	155,509	62,312	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	20,795	19,560	16
Miscellaneous Nonoperating Income (421)	40,000	75,476	17
''HcHU' CH Yf' bWta Y	60,795	95,036	18
''HcHU' bWta Y	216,304	157,348	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	0	0	21
Other Income Deductions (426)	42,177	34,842	22
''HcHU' A]gW' UbYci g' bWta Y'8 YXi Wjcbg	42,177	34,842	23
''bWta Y'6 YZfY' bhfYgh7\ Uf[Yg	174,127	122,506	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	0	0	26
Amortization of Debt Discount and Expense (428)			27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	0	0	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
''HcHU' bhfYgh7\ Uf[Yg	0	0	32
''BYh' bWta Y	174,127	122,506	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	8,649,052	8,127,859	35
Balance Transferred from Income (433)	174,127	122,506	36
Miscellaneous Credits to Surplus (434)		990,480	37
Miscellaneous Debits to Surplus--Debit (435)		674,653	38
Appropriations of Surplus--Debit (436)		(82,860)	39
Appropriations of Income to Municipal Funds--Debit (439)			40
''HcHU' I bUddfcdf]UHX'9UfbYX'Gi fd' i g'9bX'cZMYU' fE% L	8,823,179	8,649,052	41

Income Statement Account Details

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

g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

g If amount of Contributed Plant - Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service - Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	1,990,947		1,990,947	3
Total (Acct. 400)	1,990,947	0	1,990,947	4
Operation and Maintenance Expense (401-402)				5
Derived	1,385,244		1,385,244	6
Total (Acct. 401-402)	1,385,244	0	1,385,244	7
Depreciation Expense (403)				8
Derived	286,831		286,831	9
Total (Acct. 403)	286,831	0	286,831	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	163,363		163,363	15
Total (Acct. 408)	163,363	0	163,363	16
TOTAL UTILITY OPERATING INCOME	155,509	0	155,509	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	20,795		20,795	23
Total (Acct. 419)	20,795	0	20,795	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
Transfer from TID #6	40,000		40,000	28
Total (Acct. 421)	40,000	0	40,000	29
TOTAL OTHER INCOME	60,795	0	60,795	30
MISCELLANEOUS INCOME DEDUCTIONS				31
Miscellaneous Amortization (425)				32
Regulatory Liability (253) Amortization	0		0	33
Total (Acct. 425)	0	0	0	34
Other Income Deductions (426)				35
Depreciation Expense on Contributed Plant - Water		42,177	42,177	36
Total (Acct. 426)	0	42,177	42,177	37
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	0	42,177	42,177	38
INTEREST CHARGES				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)	
Interest on Long-Term Debt (427)				40
Derived	0		0	41
Total (Acct. 427)	0	0	0	42
Interest on Debt to Municipality (430)				43
Derived	0		0	44
Total (Acct. 430)	0	0	0	45
Other Interest Expense (431)				46
Derived	0		0	47
Total (Acct. 431)	0	0	0	48
TOTAL INTEREST CHARGES	0	0	0	49
NET INCOME	216,304	(42,177)	174,127	50
EARNED SURPLUS				51
Unappropriated Earned Surplus (Beginning of Year) (216)				52
Derived	6,684,621	1,964,431	8,649,052	53
Total (Acct. 216)	6,684,621	1,964,431	8,649,052	54
Balance Transferred from Income (433)				55
Derived	216,304	(42,177)	174,127	56
Total (Acct. 433)	216,304	(42,177)	174,127	57
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	6,900,925	1,922,254	8,823,179	58

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^] [| 0^ 222^ ^&••a^ Á/ Á&^ |æ^ Á^ç^} ~^Á^ ab&0q Á á &[]•â Á^ { æ} á^!Áæ•••{ ^} ç^ i^ ~ æ ç^ Á á ÈÜæÁ ÁJí È í ÇDæ áÁ á 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	1,990,947				1,990,947	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Revenues subject to Wisconsin Remainder Assessment	1,990,947	0	0	0	1,990,947	6

Distribution of Total Payroll

- g Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- g Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- g The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- g Provide additional information in the schedule footnotes when necessary.
- g Please see the help guide for examples of how to break out shared costs.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	3		3	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	3	0	3	20

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	3.0	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	14,042,976	13,972,995	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,295,416	5,010,581	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BYñil ñ]ñmiD'Ubh	8,747,560	8,962,414	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
HcñU' Cñ Yf DfcdYfñmiUbX' ñbj Ygñ Ybñg	0	0	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	564,879	230,689	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)	560,037	505,073	23
Other Accounts Receivable (143)	1,333,516	1,411,235	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	41,053	23,922	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
HcñU' 7i ffYbñiUbX' 5 VVñi YX' 5 ggYfñg	2,499,485	2,170,919	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)	755	6,163	42
HcñU' 8 YZffYX' 8 YVññg	755	6,163	43
HCH5 @5 GG9HG' 5 B8 'CH< 9F '896 ñHG	11,247,800	11,139,496	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)	1,001,165	1,001,165	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	8,823,179	8,649,052	5
“HcHJ” DfcdfjYUfm7 Ud]KJ	9,824,344	9,650,217	6
LONG-TERM DEBT			7
Bonds (221)	0	0	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	0	0	10
“HcHJ” @cb[!HYfa 8 YVh	0	0	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	90,637	78,232	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	0	0	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	10	0	20
“HcHJ” 7i ffYbhUbX’5 VWWi YX’ @UM]’]jYg	90,647	78,232	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	1,332,809	1,411,047	25
“HcHJ” 8 YZffYX’7 fYX]Jg	1,332,809	1,411,047	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” CdYfU]b[’FYgYfj Yg	0	0	32
“HCH5 @@56 =@H9 G’5 B8 ’CH<9F ’7 F98 #HG	11,247,800	11,139,496	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	13,972,995	0	0	0	2
	13,972,995	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	11,406,110				5
Utility Plant in Service - Contributed Plant (101.2)	2,636,866				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	14,042,976	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)	4,580,804				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	714,612				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	5,295,416	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	8,747,560	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)	4,330,378	0	0	0	4,330,378	1
Credits during year						2
Charged Depreciation Expense (403)	286,831				286,831	3
Depreciation Expense on Meters Charged to Sewer	18,207				18,207	4
Salvage					0	5
Total credits	305,038	0	0	0	305,038	6
Debits during year						7
Book Cost of Plant Retired	54,612				54,612	8
Cost of Removal					0	9
Total debits	54,612	0	0	0	54,612	10
Balance end of year (111.1)	4,580,804	0	0	0	4,580,804	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)	680,203	0	0	0	680,203	1
Credits during year						2
Charged Other Income Deductions (426)	42,177				42,177	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	42,177	0	0	0	42,177	6
Debits during year						7
Book Cost of Plant Retired	7,768				7,768	8
Cost of Removal					0	9
Total debits	7,768	0	0	0	7,768	10
Balance end of year (111.2)	714,612	0	0	0	714,612	11

Net Nonutility Property (Accts. 121 & 122)

- g Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- g Other items may be grouped by classes of property.
- g Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Total Nonutility Property (121)	0	0	0	0	2
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	4

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

	Description (a)	Amount (b)	
Balance first of year		0	1
Additions			2
Provision for uncollectibles during year		0	3
Collection of accounts previously written off: Utility Customers		0	4
Collection of accounts previously written off: Others		0	5
Total Additions		0	6
Accounts Written Off			7
Accounts written off during the year: Utility Customers		0	8
Accounts written off during the year: Others		0	9
Total Accounts Written Off		0	10
Balance End of Year		0	11

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	41,053	23,922	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	41,053	23,922	9

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

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

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

Capital Paid in by Municipality (Acct. 200)

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

	Description (a)	Amount (b)	
Balance first of year		1,001,165	1
Balance end of year		1,001,165	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

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

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	163,363	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	3,700	5
Total accruals and other credits	167,063	6
County, state and local taxes	167,063	7
Social Security taxes		8
PSC Remainder Assessment		9
Gross Receipts Tax		10
Total payments and other debits	167,063	11
Balance end of year	0	12

Interest Accrued (Acct. 237)

g Report below interest accrued on each utility obligation.
 g Report customer deposits under account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
None				0	2
Subtotal Bonds (221)	0	0	0	0	3
Advances from Municipality (223)	0	0	0	0	4
None				0	5
Subtotal Advances from Municipality (223)	0	0	0	0	6
Other Long-Term Debt (224)	0	0	0	0	7
None				0	8
Subtotal Other Long-Term Debt (224)	0	0	0	0	9
Notes Payable (231)	0	0	0	0	10
None				0	11
Subtotal Notes Payable (231)	0	0	0	0	12
Customer Deposits (235)	0	0	0	0	13
None				0	14
Subtotal Customer Deposits (235)	0	0	0	0	15
Total	0	0	0	0	16

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Cash and Working Funds (131)	0	1
Cash	564,879	2
Total (Acct. 131)	564,879	3
Customer Accounts Receivable (142)	0	4
Water	524,842	5
Taxes Receivable	35,195	6
Total (Acct. 142)	560,037	7
Other Accounts Receivable (143)	0	8
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Lease Receivable	1,332,809	11
Water Lateral Receivable	707	12
Total (Acct. 143)	1,333,516	13
Miscellaneous Deferred Debits (186)	0	14
Deferred Assessments	755	15
Total (Acct. 186)	755	16
Accounts Payable (232)	0	17
Accounts Payable	90,637	18
Total (Acct. 232)	90,637	19
Accrued Wages	10	20
Total (Acct. 242)	10	21
Other Deferred Credits (253)	0	22
Regulatory Liability	0	23
Deferred Inflows - Lease Receivable	1,332,809	24
Total (Acct. 253)	1,332,809	25

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 \$5,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Account 143 - Lease receivable for Cellcom, US Cellular, Verizon, and T-Mobile.

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)	11,367,235				11,367,235	2
Materials and Supplies	32,487				32,487	3
Less Average						4
Reserve for Depreciation (111.1)	4,455,591				4,455,591	5
Customer Advances for Construction					0	6
Regulatory Liability	0				0	7
Average Net Rate Base	6,944,131	0	0	0	6,944,131	8
Net Operating Income	155,509				155,509	9
Net Operating Income as a percent of Average Net Rate Base	2.24%	N/A	N/A	N/A	2.24%	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	0	0	0	0	0	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)					0	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

6. Formal proceedings with the Public Service Commission

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)	1,908,754	1,783,177	2
Total Sales of Water	1,908,754	1,783,177	3
Other Operating Revenues			4
Forfeited Discounts (470)	17,339	15,280	5
Rents from Water Property (472)	44,203	68,916	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	20,651	22,422	8
Total Other Operating Revenues	82,193	106,618	9
Total Operating Revenues	1,990,947	1,889,795	10
Operation and Maintenance Expenses			11
Source of Supply Expenses (600-605)	0	0	12
Pumping Expenses (620-625)	291,323	238,294	13
Water Treatment Expenses (630-635)	496,737	408,352	14
Transmission and Distribution Expenses (640-655)	336,238	183,826	15
Customer Accounts Expenses (901-906)	14,776	3,871	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	246,170	537,468	18
Total Operation and Maintenance Expenses	1,385,244	1,371,811	19
Other Operating Expenses			20
Depreciation Expense (403)	286,831	284,954	21
Amortization Expense (404-407)			22
Taxes (408)	163,363	170,718	23
Total Other Operating Expenses	450,194	455,672	24
Total Operating Expenses	1,835,438	1,827,483	25
NET OPERATING INCOME	155,509	62,312	26

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)	2,577	86,055	535,516	10
Commercial (461.2)	170	19,903	90,357	11
Industrial (461.3)	11	13,283	67,380	12
Public Authority (461.4)	22	5,167	65,254	13
Multifamily Residential (461.5)	58	20,350	23,586	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	2,838	144,758	782,093	16
Private Fire Protection Service (462)	1		39,564	17
Public Fire Protection Service (463)	1		394,203	18
Other Water Sales (465)				19
Sales for Resale (466)	5	217,805	692,894	20
Interdepartmental Sales (467)				21
Total Sales of Water	2,845	362,563	1,908,754	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Combined Locks Water Utility	VILLAGE LIMITS	71,972	325,463	1
Darboy Joint Sanitary District No 1	DISTRICT LIMITS	145,833	367,431	2
Total		217,805	692,894	3

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)	394,203	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)	394,203	5
Forfeited Discounts (470)		6
Customer late payment charges	17,339	7
Total Forfeited Discounts (470)	17,339	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	44,203	10
Total Rents from Water Property (472)	44,203	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	16,471	16
Miscellaneous billings	4,180	17
Total Other Water Revenues (474)	20,651	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 \$5,000.

Account 474 - Consists of return on net investment in meters charged to the sewer department.

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)	
SOURCE OF SUPPLY EXPENSES					1
Operation Labor (600)			0	0	2
Purchased Water (601)			0	0	3
Operation Supplies and Expenses (602)			0	0	4
Maintenance of Water Source Plant (605)			0	0	5
Total Source of Supply Expenses	0	0	0	0	6
PUMPING EXPENSES					7
Operation Labor (620)			0	0	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)		199,199	199,199	175,149	10
Operation Supplies and Expenses (623)		2,549	2,549	2,811	11
Maintenance of Pumping Plant (625)		89,575	89,575	60,334 *	12
Total Pumping Expenses	0	291,323	291,323	238,294	13
WATER TREATMENT EXPENSES					14
Operation Labor (630)			0	0	15
Chemicals (631)		341,375	341,375	329,175	16
Operation Supplies and Expenses (632)		6,350	6,350	4,689	17
Maintenance of Water Treatment Plant (635)		149,012	149,012	74,488 *	18
Total Water Treatment Expenses	0	496,737	496,737	408,352	19
TRANSMISSION AND DISTRIBUTION EXPENSES					20
Operation Labor (640)			0	0	21
Operation Supplies and Expenses (641)			0	0	22
Maintenance of Distribution Reservoirs and Standpipes (650)		62,127	62,127	66,197	23
Maintenance of Mains (651)		137,628	137,628	40,321 *	24
Maintenance of Services (652)		56,599	56,599	26,875 *	25
Maintenance of Meters (653)		54,556	54,556	20,262 *	26
Maintenance of Hydrants (654)		16,888	16,888	28,741 *	27
Maintenance of Other Plant (655)		8,440	8,440	1,430 *	28
Total Transmission and Distribution Expenses	0	336,238	336,238	183,826	29
CUSTOMER ACCOUNTS EXPENSES					30
Meter Reading Labor (901)		14,776	14,776	3,871 *	31
Accounting and Collecting Labor (902)			0	0	32
Supplies and Expenses (903)			0	0	33
Uncollectible Accounts (904)			0	0	34
Customer Service and Informational Expenses (906)			0	0	35
Total Customer Accounts Expenses	0	14,776	14,776	3,871	36
SALES EXPENSES					37
Sales Expenses (910)			0	0	38
Total Sales Expenses	0	0	0	0	39
ADMINISTRATIVE AND GENERAL EXPENSES					40

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)	
Administrative and General Salaries (920)		134,962	134,962	161,792	41
Office Supplies and Expenses (921)		46,078	46,078	42,831	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		18,210	18,210	303,414 *	44
Property Insurance (924)		14,108	14,108	11,264	45
Injuries and Damages (925)			0	0	46
Employee Pensions and Benefits (926)		458	458	716	47
Regulatory Commission Expenses (928)		8,259	8,259	0 *	48
Miscellaneous General Expenses (930)			0	0	49
Transportation Expenses (933)		8,579	8,579	7,365	50
Maintenance of General Plant (935)		15,516	15,516	10,086 *	51
Total Administrative and General Expenses	0	246,170	246,170	537,468	52
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	1,385,244	1,385,244	1,371,811	53

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 \$5,000 higher or lower than the Last Year amount.

Account 625 - MCO quarterly labor allocation recorded in current year.
Account 635 - MCO quarterly labor allocation recorded in current year.
Account 651 - Increase in main reconstruction in current year.
Account 652 - MCO quarterly labor allocation recorded in current year.
Account 653 - MCO quarterly labor allocation recorded in current year.
Account 654 - Hydrant flushing in prior year.
Account 655 - Increase in GIS mapping.
Account 901 - MCO quarterly labor allocation recorded in current year.
Account 923 - All MCO labor recorded here in prior year. Allocated in current year.
Account 928 - Bills from PSC in current year.
Account 935 - MCO quarterly labor allocation recorded in current year.

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.

There were increases in supplier costs.

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	163,363	169,176	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	3,700	3,650	2
Net Property Tax Equivalent	159,663	165,526	3
Social Security			4
PSC Remainder Assessment		1,542	5
PSC adjustment	3,700	3,650	6
Total Tax Expense	163,363	170,718	7

Taxes (Acct. 408 - Water)

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

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

Explain zero value(s) for PSC Remainder Assessment and/or Social Security.

The utility did not pay the 2025 PSC remainder assessment until 2026. The water utility does not have any employees. All work is contracted out.

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: OUTAGAMIE(1)

SUMMARY OF TAX RATES			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.000000	12. Local Tax Rate	mills	8.422200
2. County Tax Rate	mills	3.731800	13. Combined School Tax Rate	mills	8.375400
3. Local Tax Rate	mills	8.422200	14. Other Tax Rate - Local	mills	0.000000
4. School Tax Rate	mills	7.389200	15. Total Local & School Tax Rate	mills	16.797600
5. Vocational School Tax Rate	mills	0.986200	16. Total Tax Rate	mills	20.529400
6. Other Tax Rate - Local	mills	0.000000	17. Ratio of Local and School Tax to Total	dec.	0.818222
7. Other Tax Rate - Non-Local	mills	0.000000	18. Total Tax Net of State Credit	mills	20.529400
8. Total Tax Rate	mills	20.529400	19. Net Local and School Tax Rate	mills	16.797600
9. Less: State Credit	mills	0.000000	20. Utility Plant, Jan 1	\$	13,972,995
11. Net Tax Rate	mills	20.529400	21. Materials & Supplies	\$	23,922
			22. Subtotal	\$	13,996,917
			23. Less: Plant Outside Limits	\$	0
			24. Taxable Assets	\$	13,996,917
			25. Assessment Ratio	dec.	0.694821
			26. Assessed Value	\$	9,725,352
			27. Net Local and School Tax Rate	mills	16.797600
			28. Tax Equiv. Computed for Current Year	\$	163,363

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION	
1. Utility Plant, Jan 1	\$ 13,972,995
2. Materials & Supplies	\$ 23,922
3. Subtotal	\$ 13,996,917
4. Less: Plant Outside Limits	\$ 0
5. Taxable Assets	\$ 13,996,917
6. Assessed Value	\$ 9,725,352
7. Tax Equiv. Computed for Current Year	\$ 163,363
8. Tax Equivalent per 1994 PSC Report	\$ 74,036
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$
10. Tax Equivalent for Current Year (see notes)	\$ 163,363

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)	1,819				1,819	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	1,819	0	0	0	1,819	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	62,647				62,647	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)	1,258,831				1,258,831	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	1,321,478	0	0	0	1,321,478	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	1,020,996				1,020,996	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	1,159,077				1,159,077	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	27,597				27,597	21
Total Pumping Plant	2,207,670	0	0	0	2,207,670	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)	437,532				437,532	28
Total Water Treatment Plant	437,532	0	0	0	437,532	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	150				150	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	756,750				756,750	33
Transmission and Distribution Mains (343)	4,475,112	9,666	1,878		4,482,900	34
Services (345)	951,964	3,500	1,221		954,243	35
Meters (346)	634,080	99,966	44,000		690,046 *	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)	325,437	19,229	7,513		337,153	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	7,143,493	132,361	54,612	0	7,221,242	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	5,730				5,730	43
Computer Equipment (391.1)	21,428				21,428	44
Transportation Equipment (392)	109,284				109,284	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	6,891				6,891	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)	73,036				73,036	52
Total General Plant	216,369	0	0	0	216,369	53
Total utility plant in service directly assignable	11,328,361	132,361	54,612	0	11,406,110	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	11,328,361	132,361	54,612	0	11,406,110	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 \$25,000, please explain. If applicable, provide construction authorization and PSC docket number.

Account 346 - added 208 meters in 2025.

Retirements for one or more accounts exceed \$25,000, please explain.

Account 346 - Retired 176 meters in 2025.

Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	2,029,220		852		2,028,368	34
Services (345)	334,395		429		333,966	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)	281,019		6,487		274,532	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	2,644,634	0	7,768	0	2,636,866	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	2,644,634	0	7,768	0	2,636,866	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	2,644,634	0	7,768	0	2,636,866	56

Age of Water Mains

g If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.

g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.

g Report all pipe larger than 16" diameter in the 16" category.

Pipe Size (a)	Feet of Main											Total (m)		
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)	2021-2030 (l)			
4.000								566				28	594	1
6.000			35	24,488	8,729	3,800	1,856	310	141	2,062	408	41,829	2	
8.000			10,250	10,400	1,564	4,353	18,080	651	18,003	15,378	7,907	86,586	3	
10.000						1,107						1,107	4	
12.000					11,077	11,050	4,850	210	3,960	11,396	4,003	46,546	5	
Total	0	0	10,285	34,888	21,370	20,310	24,786	1,737	22,104	28,836	12,346	176,662	6	

Describe source of information used to develop data:
Village 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	34,019		34,082				34,082	1
February	32,193		32,524				32,524	2
March	32,229		32,745				32,745	3
April	33,254		33,817				33,817	4
May	40,615		41,204				41,204	5
June	38,291		38,209				38,209	6
July	39,619		40,540				40,540	7
August	41,159		42,122				42,122	8
September	40,324		40,122				40,122	9
October	36,567		36,777				36,777	10
November	33,232		33,559				33,559	11
December	32,034		32,710				32,710	12
TOTAL	433,536	0	438,411	0	0	0	438,411	13

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.

Sources of Water Supply - Statistics (Page W-14)

Raw Ground Water is less than Finished Ground Water, please explain.

The difference between the meters is 1.18% which is acceptable.

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)	438,411	2
Less: Gallons (000s) sold to wholesale customers (exported water)	217,805	3
Subtotal: Net gallons (000s) entering distribution system	220,606	4
Less: Gallons (000s) sold to retail customers (billed, metered)	144758	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	75,848	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	40,811	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	3,745	10
Subtotal: Unbilled Authorized Consumption	44,556	11
Total Water Loss	31,292	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0	14
Gallons (000s) estimated due to data and billing errors	0	15
Gallons (000s) estimated due to customer meter under-registration	0	16
Subtotal Apparent Losses	0	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	11,250	18
Gallons (000s) estimated due to unreported and background leakage	20,042	19
Subtotal Real Losses (leakage)	31,292	20
Non-Revenue Water as percentage of net water supplied	34%	21
Total Water Loss as percentage of net water supplied	14%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	1,948	24
Date of maximum	05/04/2025	25
Cause of maximum		26
Water Break		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	788	28
Date of minimum	03/14/2025	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,231,853	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	22	41
Number of service breaks repaired this year	3	42
Does the utility have an asset management plan?	Yes	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)	
FULCER	1	740	16	745,734	Yes	1
JOHN	2	760	12	591,586	Yes	2
LINCOLN	3	804	12	241,975	Yes	3
				1,579,295		4

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	Pump						Pump Motor or Standby Engine				
		DNR Well Id (c)	Primary Purpose (d)	Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
Booster 2	Lincoln		Booster	Distribution	2013	Centrifugal	1,136	2013	2013	Other	60	1
Booster 3	John		Booster	Distribution	1994	Centrifugal	1,157	1994	1994	Other	125	2
Well 1	John		Primary	Distribution	2023	Vertical Turbine	1,330	2021	2021	Electric	250	3
Well 2	Lincoln		Primary	Distribution	2025	Vertical Turbine	1,100	2013	2013	Electric	150	4
Well 3	Fulcer		Primary	Distribution	2003	Vertical Turbine	1,400	2003	2003	Electric	250	5

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)	
250000	4	1961	Elevated Tank	Steel	134	250,000	1
300000	5	2003	Elevated Tank	Steel	140	300,000	2
LINCOLN STREET	3	1948	Reservoir	Concrete	12	100,000	3

Water Treatment Plant

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
1 JOHN STREET	1924	1	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration x Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal x Corrosion _ Other	No	Wellhouse	1
2 LINCOLN STREET	1948	1	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration x Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal x Corrosion _ Other	No	Wellhouse	2
3 FULCER STREET	1980	1	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration x Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal x Corrosion _ Other	No	Wellhouse	3

Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Plastic	Distribution	4	594				594	1
Other Metal	Distribution	6	31,815		38		31,777	2
Other Plastic	Distribution	6	10,014	38			10,052	3
Other Metal	Distribution	8	7,355		40		7,315	4
Other Plastic	Distribution	8	79,231	40			79,271	5
Other Metal	Distribution	10	1,107				1,107	6
Other Metal	Distribution	12	2,160				2,160	7
Other Plastic	Distribution	12	44,386				44,386	8
Total Within Municipality			176,662	78	78		176,662	9
Total Utility			176,662	78	78		176,662	10

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.

Water Mains (Page W-21)

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

Utility financed.

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)	
Lead	0.750	503			(37)	466		1
Copper	0.750	629			(383)	246		2
Copper	1.000	63			1,095	1,158		3
Other Plastic	1.000	742			26	768		4
Copper	1.250	8			(8)	0		5
Other Plastic	1.250	42			(42)	0		6
Copper	1.500	129		1	(114)	14		7
Other Plastic	1.500	220	1		(221)	0		8
Copper	2.000	16			34	50		9
Other Plastic	2.000	36				36		10
Other Plastic	4.000	15				15		11
Ductile Iron, Lined (late 1960's to present)	6.000	2				2		12
Other Plastic	6.000	9				9		13
Ductile Iron, Lined (late 1960's to present)	8.000	5				5		14
Other Plastic	8.000	10				10		15
Other Plastic	10.000	2				2		16
Ductile Iron, Lined (late 1960's to present)	12.000	1				1		17
Other Plastic	12.000	8				8		18
Utility Total		2,440	1	1	350	2,790		19

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.

Utility financed.

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

Adjustments made to match utility records.

Total Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All services were in use.

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	2,810	200	169		2,841	0	2,577	130	3	5	21					1	104	2,841	1
1	43	2	2		43	0		18	1	6	17					1		43	2
1 1/2	39				39	18		14	2	7	15					1		39	3
2	10	1			11	4		5	2	1	2						1	11	4
3	9	1	1		9	5		3	1	3	2							9	5
4	6	4	4		6	4			1		1		4					6	6
6	2				2	2			1				1					2	7
Total	2,919	208	176		2,951	33	2,577	170	11	22	58		5			3	105	2,951	8

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

Manually - inside the premises or remote register

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 2948)

Advanced Metering Infrastructure (AMI) - fixed network

Other

Hydrants and Distribution System Valves

- g Distinguish between fire and flushing hydrants by lead size.
 Fire hydrants normally have a lead size of 6 inches or greater.
 Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- g Explain all reported adjustments in the schedule footnotes.
- g Report fire hydrants as within or outside the municipal boundaries.
- g Number of hydrants operated during year means: opened and water withdrawn.
- g Number of distribution valves operated during year means: fully opened and closed (exercised).

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	350	6	7		349	2
Total Fire Hydrants	350	6	7	0	349	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	769
Number of Distribution System Valves end of year	607
Number of Distribution Valves operated during Year	322

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 #2	Magnetic	07/16/2025	1
Station Meter	10	Well #1	Magnetic	07/16/2025	2
Station Meter	10	Well #3	Magnetic	07/17/2025	3

Water Conservation Programs

- g List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives. Do not include leak detection, other water loss program costs.
- g If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	0	0	0	5
Customer Incentives				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
Total Customer Incentives	0	0	0	18
TOTAL CONSERVATION	0	0	0	19

Water Customers Served

- g List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.
- g Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located ~~within~~ ^{within} Muni Boundary ~~A~~ refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Kimberly (Village) **	2,659	1
Total - Outagamie County	2,659	2
Total - Customers Served	2,659	3
Total - Within Muni Boundary **	2,659	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)
Lead	0.750	212		1	(61)	150		1
Copper	0.750	521		1	(123)	397		2
Other Plastic	0.750	701			(701)	0		3
Copper	1.000	80			1,399	1,479		4
Other Plastic	1.000	631	2		(28)	605		5
Other Plastic	1.250	42			(42)	0		6
Copper	1.500	36			(23)	13		7
Other Plastic	1.500	64			(62)	2		8
Copper	2.000	8			40	48		9
Other Plastic	2.000	6				6		10
Other Plastic	4.000	14				14		11
Ductile Iron, Lined (late 1960's to present)	6.000	2				2		12
Other Plastic	6.000	9				9		13
Ductile Iron, Lined (late 1960's to present)	8.000	10				10		14
Other Plastic	8.000	10				10		15
Other Plastic	10.000	2				2		16
Ductile Iron, Lined (late 1960's to present)	12.000	1				1		17
Other Plastic	12.000	8				8		18
Utility Total		2,357	2	2	399	2,756		19

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.
- g When providing quarterly data, provide the amounts of notices/customers that occur during each separate quarter, rather than providing a snapshot of numbers on the last day of the quarter or a running total through the year.

	Description (a)	Amount (b)
Disconnection Notices		
1.	Total number of disconnection notices sent to residential customers for non-payment as of March 31	0
2.	Total number of disconnection notices sent to residential customers for non-payment as of June 30	0
3.	Total number of disconnection notices sent to residential customers for non-payment as of September 30	0
4.	Total number of disconnection notices sent to residential customers for non-payment as of December 31	0
Disconnections		
1.	Total number of residential disconnections of service performed for non-payment as of March 31	0
2.	Total number of residential disconnections of service performed for non-payment as of June 30	0
3.	Total number of residential disconnections of service performed for non-payment as of September 30	0
4.	Total number of residential disconnections of service performed for non-payment as of December 31	0
Arrears (Customers)		
1.	Total number of residential customers with arrears as of March 31	471
2.	Total number of residential customers with arrears as of June 30	453
3.	Total number of residential customers with arrears as of September 30	485
4.	Total number of residential customers with arrears as of December 31	471
Arrears (Dollar Amounts)		
1.	Total dollar amount of residential customer arrears as of March 31	120,558
2.	Total dollar amount of residential customer arrears as of June 30	129,134
3.	Total dollar amount of residential customer arrears as of September 30	179,967
4.	Total dollar amount of residential customer arrears as of December 31	84,430
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	172
2.	Total dollar amount of residential arrears placed on the tax roll	102,291

Footnotes No