

VILLAGE OF LENA
Annual Report for Public Service Commission
December 31, 2014



3015 (01-06-12)

ANNUAL REPORT

OF

Name: LENA MUNICIPAL WATER & SEWER UTILITY

Principal Office: 117 EAST MAIN STREET
LENA, WI 54139-0176

For the Year Ended: DECEMBER 31, 2014

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

I CHARLENE MEIER of
(Person responsible for accounts)

Lena Municipal Water & Sewer Utility, certify that I
(Utility Name)

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.

(Signature of person responsible for accounts)

03/27/2015
(Date)

CLERK-TREASURER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Lena
Lena, Wisconsin

We have compiled the financial information of the Lena Municipal Water and Sewer Utility (Utility), an enterprise fund of the Village of Lena as of December 31, 2014 and for the year then ended as included in the accompanying prescribed form. We have not audited or reviewed the financial information included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial information is in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial information included in the form prescribed by the Public Service Commission of Wisconsin and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial information.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial information.

The financial information included in the accompanying prescribed form is presented in accordance with the requirements of the Public Service Commission of Wisconsin, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Utility 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.

KerberRose SC
Certified Public Accountants
February 27, 2015

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LENA MUNICIPAL WATER & SEWER UTILITY**Utility Address:** 117 EAST MAIN STREET
LENA, WI 54139-0176**When was utility organized?** 12/17/1946**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: CHARLENE MEIER**Title:** CLERK-TREASURER**Office Address:**117 EAST MAIN STREET
LENA, WI 54139**Telephone:** (920) 829 - 5226**Fax Number:** (920) 829 - 5746**Email Address:** charlene.meier@villageoflena.net

Individual or firm, if other than utility employee, preparing this report:

Name: KAREN KERBER**Title:** CPA**Office Address:** KERBERROSE SC115 E FIFTH STREET
SHAWANO, WI 54166**Telephone:** (715) 526 - 9400 EXT 204**Fax Number:** (715) 524 - 2599**Email Address:** karen.kerber@kerberrose.com

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

Name: STEVE MARQUARDT**Title:** PRESIDENT**Office Address:**117 EAST MAIN STREET
LENA, WI 54139**Telephone:** (920) 829 - 5226**Fax Number:** (920) 829 - 5746**Email Address:**

Are records of utility audited by individuals or firms, other than utility employee?

YES

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

Name: KAREN KERBER**Title:** CPA**Office Address:** KERBERROSE SC115 E FIFTH STREET
SHAWANO, WI 54166**Telephone:** (715) 526 - 9400 EXT 204**Fax Number:** (715) 524 - 2599**Email Address:** karen.kerber@kerberrose.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/9/2014**Period covered by most recent audit:** DECEMBER 31, 2013 (2014 IN PROGRESS)

Names and titles of utility management including manager or superintendent:

Name: DOUG BERGENSON**Title:** SUPERINTENDENT**Office Address:**117 EAST MAIN STREET
LENA, WI 54139**Telephone:** (920) 829 - 5226 EXT**Fax Number:** (920) 829 - 5746**Email Address:**

Name of utility commission/committee: LENA MUNICIPAL WATER & SEWER

Names of members of utility commission/committee:LARRY BELONGIA, TRUSTEE
LINDA HINDS, TRUSTEE
TERRY HINDS, TRUSTEE
CRAIG LE FEBRE, TRUSTEE
STEVE MARQUARDT, PRESIDENT
CHAD MISCO, TRUSTEE
JUDY PATENAUE, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility 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., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE**Contact Person:****Title:****Telephone:****Fax Number:****Email Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	150,735	144,970	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	89,112	77,391	2
Depreciation Expense (403)	13,482	13,412	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	29,829	27,739	5
Total Operating Expenses	132,423	118,542	
Net Operating Income	18,312	26,428	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	18,312	26,428	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,022	202	10
Miscellaneous Nonoperating Income (421)	917,961	(37,412)	11
Total Other Income	919,983	(37,210)	
Total Income	938,295	(10,782)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,769)	(6,769)	12
Other Income Deductions (426)	20,273	20,273	13
Total Miscellaneous Income Deductions	13,504	13,504	
Income Before Interest Charges	924,791	(24,286)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	19,068	23,036	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	15,729	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	34,797	23,036	
Net Income	889,994	(47,322)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,994,323	2,041,645	20
Balance Transferred from Income (433)	889,994	(47,322)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,884,317	1,994,323	

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DETAILS OF INCOME STATEMENT ACCOUNTS

1. 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.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	150,735	0	150,735	1
Total (Acct. 400):	150,735	0	150,735	
Operation and Maintenance Expense (401-402):				
Derived	89,112	0	89,112	2
Total (Acct. 401-402):	89,112	0	89,112	
Depreciation Expense (403):				
Derived	13,482	0	13,482	3
Total (Acct. 403):	13,482	0	13,482	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	29,829	0	29,829	5
Total (Acct. 408):	29,829	0	29,829	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	18,312	0	18,312	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST	2,022		2,022	11
Total (Acct. 419):	2,022	0	2,022	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		949,145	949,145	12
Total (Acct. 421):	0	949,145	949,145	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. 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.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONREGULATED SEWER LOSS	(31,184)		(31,184)	13
Total (Acct. 421):	(31,184)	0	(31,184)	
TOTAL OTHER INCOME:	(29,162)	949,145	919,983	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(6,769)	0	(6,769)	14
NONE			0	15
Total (Acct. 425):	(6,769)	0	(6,769)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	20,273	20,273	16
Total (Acct. 426):	0	20,273	20,273	
Other Income Deductions (426):				
NONE			0	17
Total (Acct. 426):	0	0	0	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,769)	20,273	13,504	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	19,068	0	19,068	18
Total (Acct. 427):	19,068	0	19,068	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	15,729	0	15,729	22
Total (Acct. 431):	15,729	0	15,729	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	34,797	0	34,797	
NET INCOME:	(38,878)	928,872	889,994	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. 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.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(187,298)	2,181,621	1,994,323	24
Total (Acct. 216):	(187,298)	2,181,621	1,994,323	
Balance Transferred from Income (433):				
Derived	(38,878)	928,872	889,994	25
Total (Acct. 433):	(38,878)	928,872	889,994	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(226,176)	3,110,493	2,884,317	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If Water Utility Plant in Service - Contributed Plant total additions in the current year and the amount reported as Miscellaneous Nonoperating Income (421), Contributed Plant - Water varies by more than 10%, please explain.

The miscellaneous nonoperating income is for grant money received by the Utility. This project is still in progress as of December 31, 2014.

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	150,735	0	0	0	150,735	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				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
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	150,735	0	0	0	150,735	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.5	1
Electric		2
Gas		3
Sewer	0.5	4

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BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	4,505,040	1,770,391	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	545,427	511,342	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Net Utility Plant	3,959,613	1,259,049	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,187,652	3,171,869	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,879,782	1,793,580	6
Net Nonutility Property	1,307,870	1,378,289	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	137,312	251,204	11
Total Other Property and Investments	1,445,182	1,629,493	
CURRENT AND ACCRUED ASSETS			
Cash (131)	128,780	24,793	12
Special Deposits (134)	0	0	13
Working Funds (135)	176,140	61,368	14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	17,851	43,355	17
Other Accounts Receivable (143)	211,116	28,216	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	0	0	20
Plant Materials and Operating Supplies (154)	9,390	5,843	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	1,489	813	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	544,766	164,388	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	0	0	
Total Assets and Other Debits	5,949,561	3,052,930	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	235,743	235,743	35
Appropriated Earned Surplus (215)	148,419	148,419	36
Unappropriated Earned Surplus (216)	2,884,317	1,994,323	37
Total Proprietary Capital	3,268,479	2,378,485	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	0	0	39
Other long-Term Debt (224)	2,019,570	502,952	40
Total Long-Term Debt	2,019,570	502,952	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	570,040	9,481	42
Payables to Municipality (233)	0	62,488	43
Customer Deposits (235)			44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	11,819	10,600	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	18,741	21,243	48
Total Current and Accrued Liabilities	600,600	103,812	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	60,912	67,681	51
Total Deferred Credits	60,912	67,681	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,949,561	3,052,930	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,770,391	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	572,639	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,027,921	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)	2,904,480				7
Total Utility Plant	4,505,040	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	167,300	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	378,127	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	545,427	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	3,959,613	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON UTILITY PLANT FINANCED BY UTILITY OPERATION
OR BY THE MUNICIPALITY (ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. 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.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	153,488				153,488	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,482				13,482	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,235				1,235	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	14,717	0	0	0	14,717	16
Debits during year						17
Book cost of plant retired	905				905	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	905	0	0	0	905	25
Balance end of year (111.1)	167,300	0	0	0	167,300	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. 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.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	357,854				357,854	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	20,273				20,273	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	20,273	0	0	0	20,273	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	378,127	0	0	0	378,127	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. 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	3,171,869	15,783		3,187,652	1
Construction in progress	0			0	2
Total Nonutility Property (121)	3,171,869	15,783	0	3,187,652	
Less accum. prov. depr. & amort. (122)	1,793,580	86,202		1,879,782	3
Net Nonutility Property	1,378,289	(70,419)	0	1,307,870	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	9,390	5,718	2
Sewer utility (154)	0	125	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>9,390</u>	<u>5,843</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

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

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

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.

Particulars (a)	Amount (b)	
Balance first of year	235,743	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>235,743</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SAFE DRINKING WATER BOND	10/22/2014	05/01/2034	1.93%	1,554,354	1
Total Bonds (Account 221):				<u>1,554,354</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
CLEAN WATER LOAN FUND	05/09/2007	05/01/2027	2.48%	199,841	2
STATE TRUST FUND LOANS	12/13/2005	03/15/2025	5.00%	83,560	3
STATE TRUST FUND LOANS	10/24/2005	03/15/2025	5.00%	55,924	4
STATE TRUST FUND LOANS	03/06/2012	03/15/2021	3.75%	125,891	5
Total for Account 224				465,216	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	26,950	2
Charged electric department expense		3
Charged sewer department expense	375	4
Other (explain):		
NONE		5
Total Accruals and other credits	27,325	
Taxes paid during year:		
County, state and local taxes	24,871	6
Social Security taxes	2,313	7
PSC Remainder Assessment	141	8
Other (explain):		
NONE		9
Total payments and other debits	27,325	
Balance end of year	0	

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INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. 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)					
SAFE DRINKING WATER	0	2,081	0	2,081	1
Subtotal	0	2,081	0	2,081	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOAN	2,379	2,834	2,984	2,229	3
STATE TRUST FUND LOAN	3,554	4,235	4,458	3,331	4
CLEAN WATER LOAN FUND	440	5,079	5,106	413	5
STATE TRUST FUND LOAN	4,227	4,839	5,301	3,765	6
Subtotal	10,600	16,987	17,849	9,738	
Notes Payable (231)					
SHORT-TERM	0	15,729	15,729	0	7
Subtotal	0	15,729	15,729	0	
Total	10,600	34,797	33,578	11,819	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

The Village had short-term financing for the water treatment project and this was paid off when revenue bonds and grant funding was finalized. This was issued in March 2014 and paid off in October 2014.

DETAIL OF OTHER BALANCE SHEET 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.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
REPLACEMENT FUNDS	137,312	5
Total (Acct. 128):	137,312	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,741	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
SPECIAL ASSESSMENTS	8,110	11
Total (Acct. 142):	17,851	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	18,704	12
Merchandising, jobbing and contract work		13
Other (specify):		
GRANT RECEIVABLE	192,412	14
Total (Acct. 143):	211,116	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
PREPAIDS	1,489	16
Total (Acct. 165):	1,489	

DETAIL OF OTHER BALANCE SHEET 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.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	60,912	23
NONE		24
Total (Acct. 253):	60,912	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. 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.
3. Note: 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.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	571,392	0	0	0	571,392	1
Materials and Supplies	7,554	0	0	0	7,554	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	160,394	0	0	0	160,394	4
Customer Advances for Construction					0	5
Regulatory Liability	64,296	0	0	0	64,296	6
NONE					0	7
Average Net Rate Base	354,256	0	0	0	354,256	
Net Operating Income	18,312	0	0	0	18,312	8
Net Operating Income as a percent of						
Average Net Rate Base	5.17%	N/A	N/A	N/A	5.17%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	67,681	0	0	0	67,681	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,769	0	0	0	6,769	3
Other (specify):						
NONE					0	4
Balance End of Year	60,912	0	0	0	60,912	

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.

The Utility had a rate case study that estimated increased revenues.

5. Obligations incurred or assumed, excluding commercial paper.

The Utility had short-term financing for the water treatment project and this was paid off when a Safe Drinking Water revenue bond was issued on October 22, 2014.

6. Formal proceedings with the Public Service Commission.

The Utility had a water rate increase approved by the PSC taking effect on March 16, 2015.

7. Any additional matters.

The Utility is in the process of constructing a water treatment plant in 2014. The Utility anticipates it being completed in the summer of 2015.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	146,324	143,201	1
Total Sales of Water	146,324	143,201	
Other Operating Revenues			
Forfeited Discounts (470)	577	842	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	3,834	927	5
Total Other Operating Revenues	4,411	1,769	
Total Operating Revenues	150,735	144,970	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	61,243	59,648	6
General Operating Expenses (680-691)	27,869	17,743	7
Total Operation and Maintenance Expenses	89,112	77,391	
Other Operating Expenses			
Depreciation Expense (403)	13,482	13,412	8
Amortization Expense (404-407)		0	9
Taxes (408)	29,829	27,739	10
Total Other Operating Expenses	43,311	41,151	
Total Operating Expenses	132,423	118,542	
NET OPERATING INCOME	18,312	26,428	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. 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 or 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).
5. Report average no. 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 Average No. of Customers column.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Multifamily Residential (460.5)				5
Irrigation (460.6)				6
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	201	6,479	23,211	7
Commercial (461.2)	30	1,720	4,298	8
Industrial (461.3)	3	108,560	76,292	9
Public Authority (461.4)	6	1,119	2,997	10
Multifamily Residential (461.5)	11	1,727	3,527	11
Irrigation (461.6)				12
Total Metered Sales to General Customers (461)	251	119,605	110,325	
Private Fire Protection Service (462)	2		1,332	13
Public Fire Protection Service (463)	251		34,667	14
Other Water Sales (465)				15
Sales for Resale (466)		0	0	16
Interdepartmental Sales (467)				17
Total Sales of Water	504	119,605	146,324	

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)	
NONE				1
Total		0	0	

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OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. 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.
3. 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).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	34,667	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	34,667	
Forfeited Discounts (470):		
Customer late payment charges	577	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	577	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	834	9
Other (specify):		
FLUSHING	3,000	10
Total Other Water Revenues (474)	3,834	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	27,006	17,437	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	26,463	27,445	3
Chemicals (630)	1,138	541	4
Supplies and Expenses (640)	3,086	3,551	5
Repairs of Water Plant (650)	2,264	9,446	6
Transportation Expenses (660)	1,286	1,228	7
Total Plant Operation and Maintenance Expenses	61,243	59,648	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	7,080	4,098	8
Office Supplies and Expenses (681)	555	1,110	9
Outside Services Employed (682)	2,111	1,993	10
Insurance Expense (684)	1,674	1,287	11
Employees Pensions and Benefits (686)	15,986	7,763	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	463	1,492	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	27,869	17,743	
Total Operation and Maintenance Expenses	89,112	77,391	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 600 - Salaries and Wages - The Village has a new utility manager this year and the Village changed the allocation of wages for the new manager after an analysis of his time.

Account 686 - Employees Pensions and Benefits - The Village has a new utility manager this year and Village changed the allocation of benefits for the new manager after an analysis of his time. This correlates to the increase in salaries and wages.

Account 650 - Repairs of Water Plant - The Village had well testing related to Well #1 and repairs done at Well #2 in 2013.

Account 680 - Administrative and General Salaries - The Village had additional wages due to the water treatment project.

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	CALCULATED	27,325	26,392	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	CALCULATED	375	369	2
Net property tax equivalent		26,950	26,023	
Social Security	BASED ON WAGES PAID	2,738	1,574	3
PSC Remainder Assessment	INVOICE RECEIVED FROM PSC	141	142	4
Other (specify): NONE			0	5
Total tax expense		29,829	27,739	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. 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.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. 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.
5. 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.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.150759				3
County tax rate	mills		4.476951				4
Local tax rate	mills		5.659772				5
School tax rate	mills		10.360099				6
Voc. school tax rate	mills		0.697442				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.345023				10
Less: state credit	mills		1.726600				11
Net tax rate	mills		19.618423				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.659772				14
Combined School Tax Rate	mills		11.057541				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.717313				17
Total Tax Rate	mills		21.345023				18
Ratio of Local and School Tax to Total	dec.		0.783195				19
Total tax net of state credit	mills		19.618423				20
Net Local and School Tax Rate	mills		15.365049				21
Utility Plant, Jan. 1	\$	1,770,391	1,770,391				22
Materials & Supplies	\$	5,718	5,718				23
Subtotal	\$	1,776,109	1,776,109				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,776,109	1,776,109				26
Assessment Ratio	dec.		1.001300				27
Assessed Value	\$	1,778,418	1,778,418				28
Net Local & School Rate	mills		15.365049				29
Tax Equiv. Computed for Current Year	\$	27,325	27,325				30
Tax Equivalent per 1994 PSC Report	\$	6,205					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	27,325					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. 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.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	364				364	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	48,691				48,691	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	49,055	0	0	0	49,055	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	124,913				124,913	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	19,485				19,485	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	144,398	0	0	0	144,398	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	12,447				12,447	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	12,447	0	0	0	12,447	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	100				100	22
Structures and Improvements (341)	4,430				4,430	23
Distribution Reservoirs and Standpipes (342)	27,234				27,234	24
Transmission and Distribution Mains (343)	157,788				157,788	25
Services (345)	48,358				48,358	26
Meters (346)	48,157	3,398	905		50,650	27
Hydrants (348)	50,862				50,862	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. 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.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	336,929	3,398	905	0	339,422	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	1,445				1,445	33
Transportation Equipment (392)	6,232				6,232	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	19,640				19,640	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	27,317	0	0	0	27,317	
Total utility plant in service directly assignable	570,146	3,398	905	0	572,639	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	570,146	3,398	905	0	572,639	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. 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.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	109,026				109,026	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	109,026	0	0	0	109,026	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	77,980				77,980	23
Distribution Reservoirs and Standpipes (342)	479,445				479,445	24
Transmission and Distribution Mains (343)	306,639				306,639	25
Services (345)	32,274				32,274	26
Meters (346)	0				0	27

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. 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.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	22,557				22,557	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	918,895	0	0	0	918,895	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,027,921	0	0	0	1,027,921	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,027,921	0	0	0	1,027,921	

SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,588	10,588	1
February			11,176	11,176	2
March			11,411	11,411	3
April			11,235	11,235	4
May			10,340	10,340	5
June			10,545	10,545	6
July			10,267	10,267	7
August			10,937	10,937	8
September			11,397	11,397	9
October			11,108	11,108	10
November			9,483	9,483	11
December			9,846	9,846	12
Total annual pumpage	0	0	128,333	128,333	

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WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	128,333	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	128,333	4
Less: Gallons (000's) sold (Revenue Water):	119,605	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	8,728	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	628	8
Gallons (000's) used for fire protection:		9
Gallons (000's) used to prevent freezing of distribution system:	6,451	10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	7,079	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:		14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	1,649	18
Subtotal Water Losses:	1,649	19
Percentage of water entering distribution system sold:	93%	20
Percentage of Real and Apparent Losses:	1%	21
If water losses exceed 25%, indicate causes:		22
		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	529	29
Date of maximum: 02/27/2014		30
Cause of maximum: Flushing/ running water to prevent freeze-ups		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	144	33
Date of minimum: 01/01/2014		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	206,067	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:		40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	500	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Description (a)	WDNR Unique Well Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
117 E MAIN STREET	#1	498	5	705,000	No	1
438 HARLEY STREET	#2	500	6	892,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Description (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	LENA	LENA		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS	GOULD		5
Year Installed	2004	2008		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	600	630		8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC		9
Year Installed	2004	1997		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	75	75		12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				28

RESERVOIRS, STANDPIPES AND ELEVATED TANKS

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. For primary material, use earthen, steel, concrete or other.
4. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Description (a)	Identification Number (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity in Gallons (g)	
Wellhouse	#1	1998	ET	STEEL	163	300000	1

WATER TREATMENT PLANT

1. Provide a generic description for (a). Do not give specific address or location.
2. Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
3. 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)	Other (e)	Fluoridated (f)	Point of Application (g)	
#1	1998	1	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input checked="" type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input type="radio"/> Yes <input checked="" type="radio"/> No	WELLHOUSE	1

Notes:

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	4.000	400				400	1
A	D	6.000	12,545				12,545	2
P	D	6.000	1,904				1,904	3
A	D	8.000	2,680				2,680	4
P	D	8.000	2,897				2,897	5
P	D	10.000	4,341				4,341	6
P	D	12.000	78				78	7
Total Within Municipality			24,845	0	0	0	24,845	
P	D	8.000	155				155	8
Total Outside of Municipality			155	0	0	0	155	
Total Utility			25,000	0	0	0	25,000	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. 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 services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	260				260	46	1
M	1.000	5				5		2
M	1.500	3				3		3
P	1.500	1				1		4
M	2.000	10				10		5
M	4.000	3				3	2	6
A	6.000	1				1		7
Total Utility		283	0	0	0	283	48	

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METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. 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.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	246	8	10	22	266	0	1
1.000	6	2			8	4	2
1.500	2	1	1	1	3	2	3
2.000	3	1			4	3	4
3.000	2		1	4	5	4	5
4.000	2				2	2	6
Total:	261	12	12	27	288	15	

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 (select all that apply):

- ☒ Manually - remote register
☒ Manually - inside the premises
☐ Radio Frequency - drive or walk-by technology
☐ Radio Frequency - fixed network or other automatic infrastructure (AMI)
☐ Other

METERS (cont.)

4. Totals by size in Column (f) should equal same size totals in Column (o).
 5. Explain all reported adjustments as a schedule footnote.
 6. Do not include station meters in the meter inventory used to complete these tables.

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Multifamily Residential (m)	Irrigation (n)	Wholesale (o)	Inter-D or Utility Use (p)	In Stock and Deduct Meters (q)	Total (r)	
0.625	201	25	3	3	9	0	0	0	25	266	1
1.000	0	3	2	0	1	0	0	0	2	8	2
1.500	1	1	0	0	1	0	0	0	0	3	3
2.000	0	1	0	3	0	0	0	0	0	4	4
3.000	0	0	1	1	0	0	0	2	1	5	5
4.000	0	0	2	0	0	0	0	0	0	2	6
Total:	202	30	8	7	11	0	0	2	28	288	

METERS

Meters (Page W-23)

Explain all reported adjustments.

The Utility did a detailed review of meters at year-end.

Explain program for replacing or testing meters 1" or smaller.

The Utility replaces 1" and smaller meters once in every twenty year period. Meters are replaced if a malfunction is detected.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes - station meters are tested at least once every two years.

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

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 Hydrants						
Outside of Municipality	0				0	1
Within Municipality	43				43	2
Total Fire Hydrants	43	0	0	0	43	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR810.13 System maintenance states: All distribution system valves shall be exercised a minimum of every 2-5 years.
Please provide the number operated during the year.

Number of hydrants operated during year:	43
Number of distribution system valves end of year:	94
Number of distribution valves operated during year:	15

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LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	WELL #2	Other	2/1/2012	1
Station Meter	6	WELL #1	Other	2/1/2012	2

LIST OF ALL STATION AND WHOLESALE METERS

List of All Station and Wholesale Meters (Page W-26)

If Meter Type is "other," please explain.

The station meters are vane meters also known as disc meters.

WATER CUSTOMERS SERVED

List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.

Location (a)		Customers End of Year (b)
<hr/>		
Oconto	County	
Villages		
	LENA	256
Total Villages:		256
Total Oconto	County:	256
<hr/>		
Total Company:		256