

**VILLAGE OF LENA**  
**Annual Report for Public Service Commission**  
**December 31, 2015**



**WATER, ELECTRIC, OR JOINT UTILITY  
ANNUAL REPORT**

OF

LENA MUNICIPAL WATER &amp; SEWER UTILITY

117 E MAIN ST  
LENA, WI 54139

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For the Year Ended: DECEMBER 31, 2015

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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.*

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I **Charlene Meier, Clerk-Treasurer** of **LENA MUNICIPAL WATER & SEWER 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: **4/25/2016**

## Table of Contents

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

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**Table of Contents**

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**WATER SECTION**

Pumping & Power Equipment	W-18
Reservoirs, Standpipes and Elevated Tanks	W-19
Water Treatment Plant	W-20
Water Mains	W-21
Water Service Laterals	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Water Conservation Programs	W-27
Water Customers Served	W-28

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**Identification and Ownership - Contacts**

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

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Name: Charlene Meier

Title: Clerk-Treasurer

Mailing Address: 117 East Main Street  
Lena, WI 54139

Phone: (920) 829-5226

Email Address: charlene.meier@villageoflena.net

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

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Name: Jay McMahon, CPA

Title: Senior Manager

Mailing Address: KerberRose SC  
115 E Fifth Street  
Shawano, WI 54166

Phone: (715) 526-9400 extn: 206

Email Address: jay.mcmahon@kerberrose.com

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

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Name: Doug Bergeson

Title: Superintendent

Mailing Address: 117 East Main Street  
Lena, WI 54139

Phone: (920) 829-5226

Email Address: doug.bergeson@villageoflena.net

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

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Name: Steve Marquardt

Title: President

Mailing Address: 117 East Main Street  
Lena, WI 54139

Phone: (920) 829-5226

Email Address: charlene.meier@villageoflena.net

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**Identification and Ownership - Governing Authority and Audit Information**

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**Utility Governing Authority**

Select the governing authority for this utility.

☐ Reports to utility board/commission☒ Reports directly to city/village council**Audit Information**Are utility records audited by individuals or firms other than utility employees? ☒ Yes ☐ No

Date of most recent audit report: 03/25/2015

Period covered by most recent audit: For Year Ended 12/31/14

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

Name: Karen Kerber, CPA

Title: Shareholder

Organization Name: KerberRose SC

USPS Address: 115 E Fifth Street

City State Zip Shawano, WI 54166

Telephone: (715) 526-9400 extn: 204

Email Address: karen.kerber@kerberrose.com

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## Identification and Ownership - Contract Operations

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### Do you have any contracts?

Are any 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**



## Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			1
Operating Revenues (400)	283,951	150,735	2
<b>Operating Expenses:</b>			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	158,807	89,112	5
Depreciation Expense (403)	21,978	13,482	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	31,306	29,829	9
<b>Total Operating Expenses</b>	<b>212,091</b>	<b>132,423</b>	10
<b>Net Operating Income</b>	<b>71,860</b>	<b>18,312</b>	11
Income from Utility Plant Leased to Others (412-413)		0	12
<b>Utility Operating Income</b>	<b>71,860</b>	<b>18,312</b>	13
<b>OTHER INCOME</b>			14
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	15
Income from Nonutility Operations (417)		0	16
Nonoperating Rental Income (418)		0	17
Interest and Dividend Income (419)	262	2,022	18
Miscellaneous Nonoperating Income (421)	3,351,844	917,961	19
<b>Total Other Income</b>	<b>3,352,106</b>	<b>919,983</b>	20
<b>Total Income</b>	<b>3,423,966</b>	<b>938,295</b>	21
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			22
Miscellaneous Amortization (425)	(6,769)	(6,769)	23
Other Income Deductions (426)	53,830	20,273	24
<b>Total Miscellaneous Income Deductions</b>	<b>47,061</b>	<b>13,504</b>	25
<b>Income Before Interest Charges</b>	<b>3,376,905</b>	<b>924,791</b>	26
<b>INTEREST CHARGES</b>			27
Interest on Long-Term Debt (427)	14,578	19,068	28
Amortization of Debt Discount and Expense (428)		0	29
Amortization of Premium on Debt--Cr. (429)		0	30
Interest on Debt to Municipality (430)	0	0	31
Other Interest Expense (431)	0	15,729	32
Interest Charged to Construction--Cr. (432)		0	33
<b>Total Interest Charges</b>	<b>14,578</b>	<b>34,797</b>	34
<b>Net Income</b>	<b>3,362,327</b>	<b>889,994</b>	35
<b>EARNED SURPLUS</b>			36
Unappropriated Earned Surplus (Beginning of Year) (216)	2,884,317	1,994,323	37
Balance Transferred from Income (433)	3,362,327	889,994	38
Miscellaneous Credits to Surplus (434)	16,250	140,659	39
Miscellaneous Debits to Surplus--Debit (435)	2,567,579	140,659	40
Appropriations of Surplus--Debit (436)		0	41
Appropriations of Income to Municipal Funds--Debit (439)		0	42
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,695,315</b>	<b>2,884,317</b>	43

### Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>	0	0	0	1
<b>Operating Revenues (400)</b>	0	0	0	2
Derived	283,951		283,951	3
<b>Total (Acct. 400)</b>	283,951	0	283,951	4
<b>Operation and Maintenance Expense (401-402)</b>	0	0	0	5
Derived	158,807		158,807	6
<b>Total (Acct. 401-402)</b>	158,807	0	158,807	7
<b>Depreciation Expense (403)</b>	0	0	0	8
Derived	21,978		21,978	9
<b>Total (Acct. 403)</b>	21,978	0	21,978	10
<b>Amortization Expense (404-407)</b>	0	0	0	11
Derived	0		0	12
<b>Total (Acct. 404-407)</b>	0	0	0	13
<b>Taxes (408)</b>	0	0	0	14
Derived	31,306		31,306	15
<b>Total (Acct. 408)</b>	31,306	0	31,306	16
<b>TOTAL UTILITY OPERATING INCOME</b>	71,860	0	71,860	17
<b>OTHER INCOME</b>	0	0	0	18
<b>Income from Merchandising, Jobbing and Contract Work (415-416)</b>	0	0	0	19
Derived	0	0	0	20
<b>Total (Acct. 415-416)</b>	0	0	0	21
<b>Interest and Dividend Income (419)</b>	0	0	0	22
INTEREST	262		262	23
<b>Total (Acct. 419)</b>	262	0	262	24
<b>Miscellaneous Nonoperating Income (421)</b>	0	0	0	25
Contributed Plant - Water		2,314,528	2,314,528	26
Impact Fees - Water			0	27
Grant	275,855		275,855	28
Other non-capital contributions	761,461		761,461	29
<b>Total (Acct. 421)</b>	1,037,316	2,314,528	3,351,844	30
<b>TOTAL OTHER INCOME</b>	1,037,578	2,314,528	3,352,106	31
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>	0	0	0	32
<b>Miscellaneous Amortization (425)</b>	0	0	0	33
Regulatory Liability (253) Amortization	(6,769)		(6,769)	34
<b>Total (Acct. 425)</b>	(6,769)	0	(6,769)	35
<b>Other Income Deductions (426)</b>	0	0	0	36
Depreciation Expense on Contributed Plant - Water		53,830	53,830	37
<b>Total (Acct. 426)</b>	0	53,830	53,830	38
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	(6,769)	53,830	47,061	39
<b>INTEREST CHARGES</b>	0	0	0	40

### Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>Interest on Long-Term Debt (427)</b>	0	0	0	41
Derived	14,578		14,578	42
<b>Total (Acct. 427)</b>	14,578	0	14,578	43
<b>Interest on Debt to Municipality (430)</b>	0	0	0	44
Derived	0		0	45
<b>Total (Acct. 430)</b>	0	0	0	46
<b>Other Interest Expense (431)</b>	0	0	0	47
Derived	0		0	48
<b>Total (Acct. 431)</b>	0	0	0	49
<b>TOTAL INTEREST CHARGES</b>	14,578	0	14,578	50
<b>NET INCOME</b>	1,101,629	2,260,698	3,362,327	51
<b>EARNED SURPLUS</b>	0	0	0	52
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>	0	0	0	53
Derived	(85,517)	2,969,834	2,884,317	54
<b>Total (Acct. 216)</b>	(85,517)	2,969,834	2,884,317	55
<b>Balance Transferred from Income (433)</b>	0	0	0	56
Derived	1,101,629	2,260,698	3,362,327	57
<b>Total (Acct. 433)</b>	1,101,629	2,260,698	3,362,327	58
<b>Miscellaneous Credits to Surplus (434)</b>	0	0	0	59
Prior Period Adjustment Related to GASB 68 & 71	16,250		16,250	60
<b>Total (Acct. 434)</b>	16,250	0	16,250	61
<b>Miscellaneous Debits to Surplus--Debit (435)</b>	0	0	0	62
Adjustment to Equity Due to Allocating Sewer to Separate Fund	(85,517)	2,653,096	2,567,579	63
<b>Total (Acct. 435)</b>	(85,517)	2,653,096	2,567,579	64
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	1,117,879	2,577,436	3,695,315	65

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**Income Statement Account Details**

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- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
  - Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

**Income Statement Account Details (Page F-02)**

**Amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$2,000, please explain fully.**

Adjustment to equity was due to allocating the Sewer Utility to a separate fund.

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

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

## Revenues Subject to Wisconsin Remainder Assessment

- 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.
- 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	283,951				283,951	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>283,951</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>283,951</b>	<b>6</b>

**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 hundredth. 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 .35 for electric, .30 for water and .20 for sewer.

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

## Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>ASSESTS AND OTHER DEBITS</b>			1
<b>UTILITY PLANT</b>			2
Utility Plant (101)	4,361,683	4,505,040	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	484,055	545,427	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
<b>Net Utility Plant</b>	<b>3,877,628</b>	<b>3,959,613</b>	7
<b>OTHER PROPERTY AND INVESTMENTS</b>			8
Nonutility Property (121)	0	3,187,652	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	1,879,782	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	3,982	0	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	137,312	15
<b>Total Other Property and Investments</b>	<b>3,982</b>	<b>1,445,182</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	193,986	128,780	18
Special Deposits (134)	0	0	19
Working Funds (135)	48,616	176,140	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	70,090	17,851	23
Other Accounts Receivable (143)	3,092,888	211,116	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	8,648	9,390	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	1,012	1,489	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	8,368	0	34
<b>Total Current and Accrued Assets</b>	<b>3,423,608</b>	<b>544,766</b>	35
<b>DEFERRED DEBITS</b>			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	8,805	0	42
<b>Total Deferred Debits</b>	<b>8,805</b>	<b>0</b>	43
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>7,314,023</b>	<b>5,949,661</b>	44



## Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>LIABILITIES AND OTHER CREDITS</b>			1
<b>PROPRIETARY CAPITAL</b>			2
Capital Paid in by Municipality (200)	235,743	235,743	3
Appropriated Earned Surplus (215)	0	148,419	4
Unappropriated Earned Surplus (216)	3,695,315	2,884,317	5
<b>Total Proprietary Capital</b>	<b>3,931,058</b>	<b>3,268,479</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	2,547,480	1,554,354	8
Advances from Municipality (223)	0	0	9
Other long-Term Debt (224)	55,914	465,216	10
<b>Total Long-Term Debt</b>	<b>2,603,394</b>	<b>2,019,570</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	95,805	570,040	14
Payables to Municipality (233)	615,689	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	5,772	11,819	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	7,845	18,741	20
<b>Total Current and Accrued Liabilities</b>	<b>725,111</b>	<b>600,600</b>	21
<b>DEFERRED CREDITS</b>			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	54,460	60,912	25
<b>Total Deferred Credits</b>	<b>54,460</b>	<b>60,912</b>	26
<b>OPERATING RESERVES</b>			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	32
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>7,314,023</b>	<b>5,949,561</b>	33

## 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)	Electric (c)	Gas (d)	Sewer (e)	
<b>First of Year</b>					1
Total Utility Plant - First of Year	4,505,040	0	0	0	2
	<b>4,505,040</b>	<b>0</b>	<b>0</b>	<b>0</b>	3
<b>Plant Accounts</b>					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,019,234				5
Utility Plant in Service - Contributed Plant (101.2)	3,342,449				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
<b>Total Utility Plant</b>	<b>4,361,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	12
<b>Accumulated Provision for Depreciation and Amortization</b>					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	52,098				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	431,957				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
<b>Total Accumulated Provision</b>	<b>484,055</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Accumulated Provision for Depreciation and Amortization</b>					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	26
<b>Net Utility Plant</b>	<b>3,877,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	27

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## 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):

- Report the amounts charged in the operating sections to Depreciation Expense (403).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 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.
- 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)	167,300	0	0	0	167,300	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	21,978				21,978	3
Depreciation Expense on Meters Charged to Sewer	1,288				1,288	4
Salvage					0	5
<b>Total credits</b>	<b>23,266</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,266</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	138,468				138,468	8
Cost of Removal					0	9
<b>Total debits</b>	<b>138,468</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>138,468</b>	10
<b>Balance end of year (111.1)</b>	<b>52,098</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,098</b>	11

## Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)

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

- Report the amounts charged in the operating sections to Other Income Deductions (426).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 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.
- 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)	378,127	0	0	0	378,127	1
<b>Credits during year</b>						2
Charged Other Income Deductions (426)	53,830				53,830	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
<b>Total credits</b>	<b>53,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,830</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	0				0	8
Cost of Removal					0	9
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	10
<b>Balance end of year (111.2)</b>	<b>431,957</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>431,957</b>	11

### Net Nonutility Property (Accts. 121 & 122)

- Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- Other items may be grouped by classes of property.
- 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	3,187,652		3,187,652	0	1
<b>Total Nonutility Property (121)</b>	<b>3,187,652</b>	<b>0</b>	<b>3,187,652</b>	<b>0</b>	<b>2</b>
Less accum. prov. depr. & amort. (122)	1,879,782		1,879,782	0	3
<b>Net Nonutility Property</b>	<b>1,307,870</b>	<b>0</b>	<b>1,307,870</b>	<b>0</b>	<b>4</b>

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

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

## Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							1
Fuel (151)					0	0	2
Fuel stock expenses (152)					0	0	3
Plant mat. & oper. sup. (154)					0	0	4
<b>Total Electric Utility</b>	0	0	0	0	0	0	5
Account					Total End of Year	Amount Prior Year	
Electric utility total					0	0	1
Water utility (154)					8,648	9,390	2
Sewer utility (154)						0	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
<b>Total Material and Supplies</b>					<b>8,648</b>	<b>9,390</b>	9



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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				1
None				2
<b>Total</b>	<b>0</b>		<b>0</b>	3
<b>Unamortized premium on debt (251)</b>				4
None				5
<b>Total</b>	<b>0</b>		<b>0</b>	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		235,743	1
Balance end of year		235,743	2

**Bonds (Acct. 221)**

- Report information required for each separate issue of bonds.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2014 Safe Drinking Water Loan	10/22/2014	05/01/2034	1.93%	2,547,480	1
<b>Total</b>				<b>2,547,480</b>	2

## Notes Payable & Miscellaneous Long-Term Debt

- Report each class of debt included in Accounts 223, 224 and 231.
- Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					1
2012 State Trust Fund Loan	03/06/2012	03/15/2021	3.75%	55,914	2
<b>Total for Account 224</b>				<b>55,914</b>	3

**Taxes Accrued (Acct. 236)**

<b>Description (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
Charged water department expense	31,306	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	501	5
<b>Total accruals and other credits</b>	<b>31,807</b>	6
County, state and local taxes	28,467	7
Social Security taxes	3,202	8
PSC Remainder Assessment	138	9
Gross Receipts Tax		10
<b>Total payments and other debits</b>	<b>31,807</b>	11
<b>Balance end of year</b>	<b>0</b>	12

### Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>	0	0	0	0	1
SAFE DRINKING WATER	2,081	12,382	10,370	4,093	2
<b>Subtotal Bonds (221)</b>	<b>2,081</b>	<b>12,382</b>	<b>10,370</b>	<b>4,093</b>	3
<b>Advances from Municipality (223)</b>	0	0	0	0	4
None				0	5
<b>Subtotal Advances from Municipality (223)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	6
<b>Other Long-Term Debt (224)</b>	0	0	0	0	7
CLEAN WATER LOAN FUND	413	0	413	0	8
STATE TRUST FUND LOAN 1	2,229	2,196	2,746	1,679	9
STATE TRUST FUND LOAN 2	3,331	0	3,331	0	10
STATE TRUST FUND LOAN 3	3,765	0	3,765	0	11
<b>Subtotal Other Long-Term Debt (224)</b>	<b>9,738</b>	<b>2,196</b>	<b>10,255</b>	<b>1,679</b>	12
<b>Notes Payable (231)</b>	0	0	0	0	13
None				0	14
<b>Subtotal Notes Payable (231)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	15
<b>Customer Deposits (235)</b>	0	0	0	0	16
None				0	17
<b>Subtotal Customer Deposits (235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	18
<b>Total</b>	<b>11,819</b>	<b>14,578</b>	<b>20,625</b>	<b>5,772</b>	19

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**Balance Sheet Detail - Other Accounts**

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

Description (a)	Balance End of Year (b)	
<b>Other Investments (124)</b>	0	1
Special Assessments	3,982	2
<b>Total (Acct. 124)</b>	<b>3,982</b>	3
<b>Cash and Working Funds (131 )</b>	0	4
Cash	193,986	5
<b>Total (Acct. 131 )</b>	<b>193,986</b>	6
Working Funds	48,616	7
<b>Total (Acct. 135)</b>	<b>48,616</b>	8
<b>Customer Accounts Receivable (142)</b>	0	9
Water	70,090	10
<b>Total (Acct. 142)</b>	<b>70,090</b>	11
<b>Other Accounts Receivable (143)</b>	0	12
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Accounts Receivable - Saputo	9,548	15
Loan Receivable from Ayers	7,351	16
LT Receivable from Saputo	3,075,989	17
<b>Total (Acct. 143)</b>	<b>3,092,888</b>	18
<b>Prepayments (165)</b>	0	19
Prepays	1,012	20
<b>Total (Acct. 165)</b>	<b>1,012</b>	21
Net Pension Asset	8,368	22
<b>Total (Acct. 174)</b>	<b>8,368</b>	23
<b>Miscellaneous Deferred Debits (186)</b>	0	24
Deferred Outflows Related to Pension	8,805	25
<b>Total (Acct. 186)</b>	<b>8,805</b>	26
<b>Accounts Payable (232 )</b>	0	27
Accounts Payable	95,805	28
<b>Total (Acct. 232 )</b>	<b>95,805</b>	29
<b>Payables to Municipality (233)</b>	0	30
Due to General Fund	35,685	31
Due to Sewer	580,004	32



**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.

<b>Total (Acct. 233)</b>	<b>615,689</b>	33
Accrued Wages and Employee Benefits	7,845	34
<b>Total (Acct. 242)</b>	<b>7,845</b>	35
<b>Other Deferred Credits (253)</b>	0	36
Regulatory Liability	54,143	37
Deferred Inflows Related to Pension	317	38
<b>Total (Acct. 253)</b>	<b>54,460</b>	39

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**Balance Sheet Detail - Other Accounts**

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Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
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**Balance Sheet Detail - Other Accounts (Page F-22)**

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

Account 143 - These are accounts receivable related to the water treatment plant. Saputo is paying a large part of the plant. See descriptions in F-22.

Account 145 - The balance is the amount due from the Sewer Utility.

Account 233 - The balance is the amount due to the Village for operating expenses.

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## Return on Rate Base Computation

- The data used in calculating rate base are averages.
- 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.
- 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.
- For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
<b>Add Average</b>						1
Utility Plant in Service (101.1)	795,936				<b>795,936</b>	2
Materials and Supplies	9,019				<b>9,019</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	109,699				<b>109,699</b>	5
Customer Advances for Construction					<b>0</b>	6
Regulatory Liability	57,527				<b>57,527</b>	7
<b>Average Net Rate Base</b>	<b>637,729</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>637,729</b>	8
Net Operating Income	71,860				<b>71,860</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>11.27%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>11.27%</b>	10

### Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	60,912	0	0	0	60,912	1
<b>Credits During Year</b>					<b>0</b>	2
None					0	3
<b>Charges (Deductions)</b>					<b>0</b>	4
Miscellaneous Amortization (425)	6,769				6,769	5
<b>Balance End of Year</b>	<b>54,143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,143</b>	6

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## Important Changes During the Year

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

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1. Acquisitions

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2. Leaseholder changes

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3. Extensions of service

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4. Estimated changes in revenues due to rate changes

The Utility had a rate increase effective 3/16/15. Case Number 3120-WR-105. Estimated increase in revenue from the rate case is \$139,160.

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5. Obligations incurred or assumed, excluding commercial paper

The Utility had additional draws on the 2014 Safe Drinking Water Loan. See F-17 for balance.

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6. Formal proceedings with the Public Service Commission

3120-WR-105 Water Rate Case 3/16/15

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7. Any additional matters

The Utility completed the Water Treatment Plant that was started in 2014. The Utility also split the water and sewer operation into two separate funds in 2015. The 2015 Annual report will include only Water operations and related assets and liabilities.

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## Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues - Sales of Water</b>			1
Sales of Water (460-467)	272,839	146,324	2
<b>Total Sales of Water</b>	<b>272,839</b>	<b>146,324</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	97	577	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	11,015	3,834	8
<b>Total Other Operating Revenues</b>	<b>11,112</b>	<b>4,411</b>	9
<b>Total Operating Revenues</b>	<b>283,951</b>	<b>150,735</b>	10
<b>Operation and Maintenance Expenses</b>			11
Plant Operation and Maintenance Expenses (600-660)	113,148	61,243	12
General Operating Expenses (680-691)	45,659	27,869	13
<b>Total Operation and Maintenance Expenses</b>	<b>158,807</b>	<b>89,112</b>	14
<b>Other Operating Expenses</b>			15
Depreciation Expense (403)	21,978	13,482	16
Amortization Expense (404-407)			17
Taxes (408)	31,306	29,829	18
<b>Total Other Operating Expenses</b>	<b>53,284</b>	<b>43,311</b>	19
<b>Total Operating Expenses</b>	<b>212,091</b>	<b>132,423</b>	20
<b>NET OPERATING INCOME</b>	<b>71,860</b>	<b>18,312</b>	21

## Water Operating Revenues - Sales of Water

- Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- Report estimated gallons for unmetered sales.
- Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- 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).
- 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).

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
<b>Unmetered Sales to General Customers (460)</b>				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
<b>Total Unmetered Sales to General Customers (460)</b>	0	0	0	8
<b>Metered Sales to General Customers (461)</b>				9
Residential (461.1)	195	5,172	34,064	10
Commercial (461.2)	24	1,024	5,763	11
Industrial (461.3)	4	91,830	168,353	12
Public Authority (461.4)	12	1,665	5,147	13
Multifamily Residential (461.5)	13	2,233	4,365	14
Irrigation (461.6)				15
<b>Total Metered Sales to General Customers (461)</b>	248	101,924	217,692	16
Private Fire Protection Service (462)	2		198	17
Public Fire Protection Service (463)	248		54,949	18
Sales to Irrigation Customers (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
<b>Total Sales of Water</b>	498	101,924	272,839	22

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

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Use a separate line for each delivery point.

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



## Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- 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.
- For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Description (a)	Amount (b)	
<b>Public Fire Protection Service (463)</b>		1
Amount billed (usually per rate schedule F-1 or Fd-1)	54,949	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
<b>Total Public Fire Protection Service (463)</b>	<b>54,949</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	97	7
<b>Total Forfeited Discounts (470)</b>	<b>97</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas		10
<b>Total Rents from Water Property (472)</b>	<b>0</b>	11
<b>Interdepartmental Rents (473)</b>		12
None		13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	14
<b>Other Water Revenues (474)</b>		15
Return on net investment in meters charged to sewer department	919	16
Miscellaneous	10,096	17
<b>Total Other Water Revenues (474)</b>	<b>11,015</b>	18

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**Other Operating Revenues (Water)**

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- Report revenues relating to each account and fully describe each item using other than the account title.
  - 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.
  - For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

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

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

Miscellaneous revenue.

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## Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>					1
Salaries and Wages (600)		36,306	36,306	27,006	2
Purchased Water (610)			0	0	3
Fuel or Power Purchased for Pumping (620)		18,886	18,886	26,463	4
Chemicals (630)		23,772	23,772	1,138	5
Supplies and Expenses (640)		31,654	31,654	3,086	6
Repairs of Water Plant (650)		1,615	1,615	2,264	7
Transportation Expenses (660)		915	915	1,286	8
<b>Total Plant Operation and Maintenance Expenses</b>	<b>0</b>	<b>113,148</b>	<b>113,148</b>	<b>61,243</b>	9
<b>GENERAL OPERATING EXPENSES</b>					10
Administrative and General Salaries (680)		5,546	5,546	7,080	11
Office Supplies and Expenses (681)		601	601	555	12
Outside Services Employed (682)		9,466	9,466	2,111	13
Insurance Expense (684)		4,241	4,241	1,674	14
Employees Pensions and Benefits (686)		23,343	23,343	15,986	15
Regulatory Commission Expenses (688)			0	0	16
Miscellaneous General Expenses (689)		2,462	2,462	463	17
Uncollectible Accounts (690)			0	0	18
Customer Service and Informational Expenses (691)			0	0	19
<b>Total General Operating Expenses</b>	<b>0</b>	<b>45,659</b>	<b>45,659</b>	<b>27,869</b>	20
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>0</b>	<b>158,807</b>	<b>158,807</b>	<b>89,112</b>	21

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## Water Operation & Maintenance Expenses

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- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- 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 30% and \$2,000 higher or lower than the Last Year amount.**

Account 600 - The Utility increased the allocation of wages as a result of increased activity related to the Treatment Plant

Account 630 - Additional chemicals were purchased for the new Treatment Plant

Account 640 - Supplies and Expenses increased due to new costs related to the Treatment Plant such as utilities, phone line, internet access, supplies etc.

Account 682 - GIS Fee from Engineer \$3,119 and \$5,890 for additional accounting services related to the Treatment Plant and Allocating Sewer Utility.

Account 684 - Increased allocation for insurance costs due to increased value of Utility.

Account 686 - Benefits increased to due an increase in wages and related benefits plus increases in the cost of benefits.

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**Taxes (Acct. 408 - Water)**

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

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	28,467	27,325	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	501	375	2
<b>Net Property Tax Equivalent</b>	<b>27,966</b>	<b>26,950</b>	3
Social Security	3,202	2,738	4
PSC Remainder Assessment	138	141	5
<b>Total Tax Expense</b>	<b>31,306</b>	<b>29,829</b>	6

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## Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 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.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 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.
- 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.
- Property Tax Equivalent - Total**  
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

### COUNTY: OCONTO (1)

#### SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.156223
2. County Tax Rate	mills	4.836663
3. Local Tax Rate	mills	5.779168
4. School Tax Rate	mills	8.367898
5. Vocational School Tax Rate	mills	0.716200
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
<b>8. Total Tax Rate</b>	mills	<b>19.856152</b>
9. Less: State Credit	mills	1.972500
<b>11. Net Tax Rate</b>	mills	<b>17.883652</b>

#### PROPERTY TAX EQUIVALENT CALCULATION

<b>12. Local Tax Rate</b>	mills	<b>5.779168</b>
<b>13. Combined School Tax Rate</b>	mills	<b>9.084098</b>
<b>14. Other Tax Rate - Local</b>	mills	<b>0.000000</b>
<b>15. Total Local &amp; School Tax Rate</b>	mills	<b>14.863266</b>
<b>16. Total Tax Rate</b>	mills	<b>19.856152</b>
<b>17. Ratio of Local and School Tax to Total</b>	dec.	<b>0.748547</b>
<b>18. Total Tax Net of State Credit</b>	mills	<b>17.883652</b>
<b>19. Net Local and School Tax Rate</b>	mills	<b>13.386757</b>
20. Utility Plant, Jan 1	\$	4,505,040
21. Materials & Supplies	\$	9,390
<b>22. Subtotal</b>	\$	<b>4,514,430</b>
23. Less: Plant Outside Limits	\$	0
<b>24. Taxable Assets</b>	\$	<b>4,514,430</b>
25. Assessment Ratio	dec.	1.001060
<b>26. Assessed Value</b>	\$	<b>4,519,215</b>
<b>27. Net Local and School Tax Rate</b>	mills	<b>13.386757</b>
<b>28. Tax Equiv. Computed for Current Year</b>	\$	<b>60,498</b>

### PROPERTY TAX EQUIVALENT - TOTAL

#### PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	4,505,040
2. Materials & Supplies	\$	9,390
<b>3. Subtotal</b>	\$	<b>4,514,430</b>
4. Less: Plant Outside Limits	\$	0
<b>5. Taxable Assets</b>	\$	<b>4,514,430</b>
<b>6. Assessed Value</b>	\$	<b>4,519,215</b>
<b>7. Tax Equiv. Computed for Current Year</b>	\$	<b>60,498</b>
8. Tax Equivalent per 1994 PSC Report	\$	6,205
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	28,467
<b>10. Tax Equivalent for Current Year (see notes)</b>	\$	<b>28,467</b>



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**Water Property Tax Equivalent - Detail**

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- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 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.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 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.
- 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.
- **Property Tax Equivalent - Total**  
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

**Water Property Tax Equivalent - Total (Page W-07)**

**Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.**

The Village passed on a resolution on October 20, 2014 to set the tax equivalent to \$28,467.

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (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.
- 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 (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						6
Land and Land Rights (310)	364				364	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)	48,691	21,674	35,911		34,454	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
<b>Total Source of Supply Plant</b>	<b>49,055</b>	<b>21,674</b>	<b>35,911</b>	<b>0</b>	<b>34,818</b>	14
<b>PUMPING PLANT</b>						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	124,913	230,985	31,080		324,818	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	19,485	240,776	19,485		240,776	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
<b>Total Pumping Plant</b>	<b>144,398</b>	<b>471,761</b>	<b>50,565</b>	<b>0</b>	<b>565,594</b>	22
<b>WATER TREATMENT PLANT</b>						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	12,447				12,447	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0	43,705			43,705	28
<b>Total Water Treatment Plant</b>	<b>12,447</b>	<b>43,705</b>	<b>0</b>	<b>0</b>	<b>56,152</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	100				100	31
Structures and Improvements (341)	4,430				4,430	32
Distribution Reservoirs and Standpipes (342)	27,234	2,512	2,968		26,778	33
Transmission and Distribution Mains (343)	157,788	39,458	45,326		151,920	34
Services (345)	48,358				48,358	35
Meters (346)	50,650	2,323	581		52,392	36
Hydrants (348)	50,862	1,881	3,117		49,626	37

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (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.
- 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 (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
<b>Total Transmission and Distribution Plant</b>	<b>339,422</b>	<b>46,174</b>	<b>51,992</b>	<b>0</b>	<b>333,604</b>	39
<b>GENERAL PLANT</b>						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)	1,445	1,749			3,194	44
Transportation Equipment (392)	6,232				6,232	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	19,640				19,640	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
<b>Total General Plant</b>	<b>27,317</b>	<b>1,749</b>	<b>0</b>	<b>0</b>	<b>29,066</b>	53
<b>Total utility plant in service directly assignable</b>	<b>572,639</b>	<b>585,063</b>	<b>138,468</b>	<b>0</b>	<b>1,019,234</b>	54
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>572,639</b>	<b>585,063</b>	<b>138,468</b>	<b>0</b>	<b>1,019,234</b>	56

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

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- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (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.
- 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.

**Water Utility Plant in Service - Plant Financed by Utility or Municipality (Page W-08)**

**Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.**

Additions to accounts 314, 321, 325 and 334 are related to the new Water Treatment Plant completed in 2015.

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**Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$10,000, please explain.**

Retirements in accounts 314, 321 and 325 are related to assets replaced by the new Water Treatment Plant.

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (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.
- 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 (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0	121,971			121,971	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>121,971</b>	<b>0</b>	<b>0</b>	<b>121,971</b>	14
<b>PUMPING PLANT</b>						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0	1,299,823			1,299,823	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	109,026	645,963			754,989	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
<b>Total Pumping Plant</b>	<b>109,026</b>	<b>1,945,786</b>	<b>0</b>	<b>0</b>	<b>2,054,812</b>	22
<b>WATER TREATMENT PLANT</b>						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	77,980				77,980	32
Distribution Reservoirs and Standpipes (342)	479,445	14,139			493,584	33
Transmission and Distribution Mains (343)	306,639	222,046			528,685	34
Services (345)	32,274				32,274	35
Meters (346)	0				0	36
Hydrants (348)	22,557	10,586			33,143	37

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (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.
- 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 (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
<b>Total Transmission and Distribution Plant</b>	<b>918,895</b>	<b>246,771</b>	<b>0</b>	<b>0</b>	<b>1,165,666</b>	<b>39</b>
<b>GENERAL PLANT</b>						<b>40</b>
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53</b>
<b>Total utility plant in service directly assignable</b>	<b>1,027,921</b>	<b>2,314,528</b>	<b>0</b>	<b>0</b>	<b>3,342,449</b>	<b>54</b>
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>1,027,921</b>	<b>2,314,528</b>	<b>0</b>	<b>0</b>	<b>3,342,449</b>	<b>56</b>

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

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- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (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.
- 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.

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

**Additions for one or more accounts other than 316, 343, 345, 346 and 348 exceed \$10,000, please explain.**

Additions to accounts 314, 321, 325 and 342 are related to the new Water Treatment Plant completed in 2015. Contributions came from Saputo.

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## Age of Water Mains

- 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.
- If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Size (a)	Feet of Main											Total (l)
	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)		
4.000				400						238	638	1
6.000				14,089				91		124	14,304	2
8.000				4,276				184	329	4,635	9,424	3
10.000								4,341		2,557	6,898	4
12.000								78			78	5
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,765</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,694</b>	<b>329</b>	<b>7,554</b>	<b>31,342</b>	6

If utility is unable to provide the detailed information above, utility must provide the following:

All utility main is from this year range  
(Example: 1954-1972)

Describe source of information used to develop data:

**Obtained from Utility map and records.**

### Sources of Water Supply - Statistics

- For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- For Finished Water Pumped, use metered volume of treated water entering the distribution network, adjusted for known meter errors.
- If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January	10,510		10,510				10,510	1
February	8,947		8,947				8,947	2
March	10,831		10,831				10,831	3
April	10,957		10,957				10,957	4
May	11,502		11,502				11,502	5
June	10,768		10,768				10,768	6
July	12,644		12,644				12,644	7
August	12,822		12,822				12,822	8
September	11,795		11,795				11,795	9
October	12,628		12,628				12,628	10
November	12,100		12,100				12,100	11
December	14,903		14,903				14,903	12
TOTAL	140,407	0	140,407	0	0	0	140,407	13

## Water Audit and Other Statistics

- 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.
- For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)
<b>WATER AUDIT STATISTICS</b>	
Finished Water pumped or purchased (000s)	140,407
Less: Gallons (000s) sold to wholesale customers (exported water)	0
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>140,407</b>
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	101,924
<b>Gallons (000s) of Non-Revenue Water</b>	<b>38,483</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	1,032
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>1,032</b>
<b>Total Water Loss</b>	<b>37,451</b>
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	0
<b>Subtotal Apparent Losses</b>	<b>0</b>
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	2,522
Gallons (000s) estimated due to unreported and background leakage	34,929
<b>Subtotal Real Losses (leakage)</b>	<b>37,451</b>
Non-Revenue Water as percentage of net water supplied	27%
Total Water Loss as percentage of net water supplied	27%
<b>OTHER STATISTICS</b>	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	563
Date of maximum	12/16/2015
Cause of maximum	
Service Leak	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	104
Date of minimum	06/07/2015
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	279,529
If water is purchased:	
Vendor Name	
Point of Delivery	
Source of purchased water	
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	1
Number of service breaks repaired this year	1

### Sources of Water Supply - Well Information

- Enter characteristics for each of the utility's functional wells (regardless of whether it is "in service" or not).
- Do not include abandoned wells on this schedule.
- All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
- 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)	
117 E Main Street Well #1	BG505	498	5	705,000	Yes	1
438 Harley Street Well #2	BG506	500	6	892,000	Yes	2
				<b>1,597,000</b>		3

---

### **Sources of Water Supply - Intake Information**

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

### Pumping & Power Equipment

Identification (a)	Location (b)	Pump			Pump Motor or Standby Engine				
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)
#1	LENA	Primary	Distribution	2015	Vertical Turbine	600	2004	Electric	75
#2	LENA	Primary	Distribution	2015	Vertical Turbine	630	1997	Electric	75

**Reservoirs, Standpipes and Elevated Tanks**

- 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)
Wellhouse	#1	1998	Elevated Tank	Steel	163	300,000

1

### Water Treatment Plant

- Provide a generic description for (a). Do not give specific address of location.
- Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- 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)
Water Treatment Plant	2015	1	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input checked="" type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	No	Water Treatment Plant	1



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## Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
  - Explain how the additions were financed.
  - If assessed against property owners, explain the basis of the assessments.
  - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
Asbestos-Cement (Transite)	Distribution	4	400				400	1
Other Plastic	Distribution	4		238			238	2
Asbestos-Cement (Transite)	Distribution	6	12,545		248		12,297	3
Other Plastic	Distribution	6	1,904	103			2,007	4
Asbestos-Cement (Transite)	Distribution	8	2,680				2,680	5
Other Plastic	Distribution	8	2,897	3,692			6,589	6
Other Plastic	Distribution	10	4,341	2,557			6,898	7
Other Plastic	Distribution	12	78				78	8
<b>Total Within Municipality</b>			<b>24,845</b>	<b>6,590</b>	<b>248</b>		<b>31,187</b>	9
Other Plastic	Distribution	8	155				155	10
<b>Total Outside Municipality</b>			<b>155</b>				<b>155</b>	11
<b>Total Utility</b>			<b>25,000</b>	<b>6,590</b>	<b>248</b>		<b>31,342</b>	12

---

## Water Mains

---

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
  - Explain how the additions were financed.
  - If assessed against property owners, explain the basis of the assessments.
  - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" 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.**

Financing for the main additions was from LT debt (Safe Drinking Water Loan), Contributions and Utility cash on hand.

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## Water Service Laterals

- The utility's service lateral is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service laterals included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service laterals 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 laterals recorded under this method.
  - If any were financed by application of Cz-1, provide the total amount recorded and the number of service laterals recorded under this method.
- Report service laterals 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)	Utility Owned Service Laterals Not in Use at End of Year (h)	
Other Plastic	0.750	260				260	46	1
Other Metal	1.000	5				5		2
Other Metal	1.500	3				3		3
Other Plastic	1.500	1				1		4
Other Metal	2.000	10				10	1	5
Other Metal	4.000	3				3	2	6
Asbestos-Cement (Transite)	6.000	1				1		7
<b>Utility Total</b>		<b>283</b>				<b>283</b>	<b>49</b>	<b>8</b>

## Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- 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.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- 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	First of Year	Added During Year	Retired During Year	Adjust. Increase or Decrease	End of Year	Tested During Year	Residential	Commercial	Industrial	Public Authority	Multifamily Residential	Irrigation	Wholesale	Inter-Departmental	Utility Use	Deduct Meters	In Stock	Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(b)	(r)	(s)
5/8	266	17	21		262	17	212	26		7	11						6	262
1	8	4	1		11	0		4	1		1						5	11
1 1/2	3		0		3	0		1	1		1							3
2	4		0		4	0				4								4
3	5	1	1		4	0				1				2			1	4
4	2		0		2	0			2									2
<b>Total</b>	<b>288</b>	<b>21</b>	<b>23</b>		<b>286</b>	<b>17</b>	<b>212</b>	<b>31</b>	<b>4</b>	<b>12</b>	<b>13</b>			<b>2</b>			<b>12</b>	<b>286</b>

#### 1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

☒ All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

☒ Manually - remote register

☒ Manually - inside the premises

Radio Frequency - Drive or walk-by technology

Radio Frequency - fixed network or other automatic infrastructure (AMI)

Other

## Hydrants and Distribution System Valves

- 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.
- Explain all reported adjustments in the schedule footnotes.
- 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 - Outside Municipality	0				0	1
Fire - Within Municipality	43	5	1		47	2
<b>Total Fire Hydrants</b>	<b>43</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>47</b>	<b>3</b>
Flushing Hydrants	0	6			6	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	54
Number of Distribution System Valves end of year	119
Number of Distribution Valves operated during Year	31

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### List of All Station and Wholesale Meters

- Definition of Station Meter is any meter in service not used to measure customer consumption.
- Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- 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 #1	Other	03/30/2015	1
Station Meter	6	Well #2	Other	02/12/2015	2
Station Meter	10	Treatment Plant	Other	01/01/2015	3



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## List of All Station and Wholesale Meters

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- |   |
|---|
| <ul style="list-style-type: none"><li>• Definition of Station Meter is any meter in service not used to measure customer consumption.</li><li>• Definition of Wholesale Meter is any meter used to measure sales to other utilities.</li><li>• Retail customer meters should not be included in this inventory.</li></ul> |
|---|

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

There are one or more meters where Type is "Other," please explain.

The meters are disc meters.

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## Water Conservation Programs

- 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.
- If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

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

## 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.
- 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 Muni Boundary" refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Lena (Village) **	248	1
<b>Total - Oconto County</b>	<b>248</b>	<b>2</b>
<b>Total - Customers Served</b>	<b>248</b>	<b>3</b>
<b>Total - Within Muni Boundary **</b>	<b>248</b>	<b>4</b>

\*\* = Within municipal boundary

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