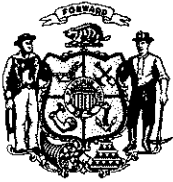


**VILLAGE OF LENA**  
**Annual Report for Public Service Commission**  
**December 31, 2016**



# WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

LENA MUNICIPAL WATER & SEWER UTILITY

117 E MAIN ST  
LENA, WI 54139

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For the Year Ended: DECEMBER 31, 2016

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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: **2/10/2017**

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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: Karen Kerber, CPA

Title: Shareholder

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

Phone: (715) 526-9400 extn: 204

Email Address: karen.kerber@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: 05/11/2016

Period covered by most recent audit: December 31, 2015 (2016 in Progress)

**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)	309,927	283,951	2
<b>Operating Expenses:</b>			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	239,905	158,807	5
Depreciation Expense (403)	34,953	21,978	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	32,240	31,306	9
<b>Total Operating Expenses</b>	<b>307,098</b>	<b>212,091</b>	10
<b>Net Operating Income</b>	<b>2,829</b>	<b>71,860</b>	11
Income from Utility Plant Leased to Others (412-413)			12
<b>Utility Operating Income</b>	<b>2,829</b>	<b>71,860</b>	13
<b>OTHER INCOME</b>			14
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	15
Income from Nonutility Operations (417)			16
Nonoperating Rental Income (418)			17
Interest and Dividend Income (419)	434	262	18
Miscellaneous Nonoperating Income (421)	25,000	3,351,844	19
<b>Total Other Income</b>	<b>25,434</b>	<b>3,352,106</b>	20
<b>Total Income</b>	<b>28,263</b>	<b>3,423,966</b>	21
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			22
Miscellaneous Amortization (425)	(6,769)	(6,769)	23
Other Income Deductions (426)	99,162	53,830	24
<b>Total Miscellaneous Income Deductions</b>	<b>92,393</b>	<b>47,061</b>	25
<b>Income Before Interest Charges</b>	<b>(64,130)</b>	<b>3,376,905</b>	26
<b>INTEREST CHARGES</b>			27
Interest on Long-Term Debt (427)	50,780	14,578	28
Amortization of Debt Discount and Expense (428)			29
Amortization of Premium on Debt--Cr. (429)			30
Interest on Debt to Municipality (430)	0	0	31
Other Interest Expense (431)	0	0	32
Interest Charged to Construction--Cr. (432)			33
<b>Total Interest Charges</b>	<b>50,780</b>	<b>14,578</b>	34
<b>Net Income</b>	<b>(114,910)</b>	<b>3,362,327</b>	35
<b>EARNED SURPLUS</b>			36
Unappropriated Earned Surplus (Beginning of Year) (216)	3,695,315	2,884,317	37
Balance Transferred from Income (433)	(114,910)	3,362,327	38
Miscellaneous Credits to Surplus (434)		16,250	39
Miscellaneous Debits to Surplus--Debit (435)	135,357	2,567,579	40
Appropriations of Surplus--Debit (436)			41
Appropriations of Income to Municipal Funds--Debit (439)			42
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,445,048</b>	<b>3,695,315</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	309,927		309,927	3
<b>Total (Acct. 400)</b>	309,927	0	309,927	4
<b>Operation and Maintenance Expense (401-402)</b>	0	0	0	5
Derived	239,905		239,905	6
<b>Total (Acct. 401-402)</b>	239,905	0	239,905	7
<b>Depreciation Expense (403)</b>	0	0	0	8
Derived	34,953		34,953	9
<b>Total (Acct. 403)</b>	34,953	0	34,953	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	32,240		32,240	15
<b>Total (Acct. 408)</b>	32,240	0	32,240	16
<b>TOTAL UTILITY OPERATING INCOME</b>	2,829	0	2,829	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	434		434	23
<b>Total (Acct. 419)</b>	434	0	434	24
<b>Miscellaneous Nonoperating Income (421)</b>	0	0	0	25
Contributed Plant - Water		25,000	25,000	26
Impact Fees - Water			0	27
<b>Total (Acct. 421)</b>	0	25,000	25,000	28
<b>TOTAL OTHER INCOME</b>	434	25,000	25,434	29
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>	0	0	0	30
<b>Miscellaneous Amortization (425)</b>	0	0	0	31
Regulatory Liability (253) Amortization	(6,769)		(6,769)	32
<b>Total (Acct. 425)</b>	(6,769)	0	(6,769)	33
<b>Other Income Deductions (426)</b>	0	0	0	34
Depreciation Expense on Contributed Plant - Water		99,162	99,162	35
<b>Total (Acct. 426)</b>	0	99,162	99,162	36
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	(6,769)	99,162	92,393	37
<b>INTEREST CHARGES</b>	0	0	0	38
<b>Interest on Long-Term Debt (427)</b>	0	0	0	39
Derived	50,780		50,780	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>Total (Acct. 427)</b>	50,780	0	50,780	41
<b>Interest on Debt to Municipality (430)</b>	0	0	0	42
Derived	0		0	43
<b>Total (Acct. 430)</b>	0	0	0	44
<b>Other Interest Expense (431)</b>	0	0	0	45
Derived	0		0	46
<b>Total (Acct. 431)</b>	0	0	0	47
<b>TOTAL INTEREST CHARGES</b>	50,780	0	50,780	48
<b>NET INCOME</b>	(40,748)	(74,162)	(114,910)	49
<b>EARNED SURPLUS</b>	0	0	0	50
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>	0	0	0	51
Derived	1,117,879	2,577,436	3,695,315	52
<b>Total (Acct. 216)</b>	1,117,879	2,577,436	3,695,315	53
<b>Balance Transferred from Income (433)</b>	0	0	0	54
Derived	(40,748)	(74,162)	(114,910)	55
<b>Total (Acct. 433)</b>	(40,748)	(74,162)	(114,910)	56
<b>Miscellaneous Debits to Surplus--Debit (435)</b>	0	0	0	57
Adjustment to Accumulated Depreciation	135,357		135,357	58
<b>Total (Acct. 435)</b>	135,357	0	135,357	59
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	941,774	2,503,274	3,445,048	60

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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.**

The debit to surplus was for an adjustment made to accumulated depreciation for the Utility plant. There was an error on the balance reflected on the capital asset schedule. This was made to correct the balance going forward.

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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	309,927				309,927	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>309,927</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>309,927</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	1.0	1
Electric		2
Gas		3
Sewer		4

## Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>ASSESTS AND OTHER DEBITS</b>			1
<b>UTILITY PLANT</b>			2
Utility Plant (101)	4,407,024	4,361,683	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	754,073	484,055	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
<b>Net Utility Plant</b>	<b>3,652,951</b>	<b>3,877,628</b>	7
<b>OTHER PROPERTY AND INVESTMENTS</b>			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	3,982	3,982	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	40,808	0	15
<b>Total Other Property and Investments</b>	<b>44,790</b>	<b>3,982</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	202,178	193,986	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	48,616	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	61,904	70,090	23
Other Accounts Receivable (143)	2,955,693	3,092,888	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	6,585	8,648	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	1,012	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	8,368	34
<b>Total Current and Accrued Assets</b>	<b>3,226,360</b>	<b>3,423,608</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)	34,560	8,805	42
<b>Total Deferred Debits</b>	<b>34,560</b>	<b>8,805</b>	43
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>6,958,661</b>	<b>7,314,023</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	0	4
Unappropriated Earned Surplus (216)	3,445,048	3,695,315	5
<b>Total Proprietary Capital</b>	<b>3,680,791</b>	<b>3,931,058</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	2,566,114	2,547,480	8
Advances from Municipality (223)	0	0	9
Other long-Term Debt (224)	47,318	55,914	10
<b>Total Long-Term Debt</b>	<b>2,613,432</b>	<b>2,603,394</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	6,329	95,805	14
Payables to Municipality (233)	580,004	615,689	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	5,548	5,772	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	13,136	7,845	20
<b>Total Current and Accrued Liabilities</b>	<b>605,017</b>	<b>725,111</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)	59,421	54,460	25
<b>Total Deferred Credits</b>	<b>59,421</b>	<b>54,460</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>6,958,661</b>	<b>7,314,023</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	4,361,683	0	0	0	2
	<b>4,361,683</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)	1,039,575				5
Utility Plant in Service - Contributed Plant (101.2)	3,367,449				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>4,407,024</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)	222,954				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	531,119				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>754,073</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>3,652,951</b>	<b>0</b>	<b>0</b>	<b>0</b>	27

## Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)

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

- 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)	52,098	0	0	0	<b>52,098</b>	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	34,953				<b>34,953</b>	3
Depreciation Expense on Meters Charged to Sewer	1,446				<b>1,446</b>	4
Salvage					<b>0</b>	5
Adjustment to Accumulated Depreciation	135,357				<b>135,357</b>	6
<b>Total credits</b>	<b>171,756</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>171,756</b>	7
<b>Debits during year</b>						8
Book Cost of Plant Retired	900				<b>900</b>	9
Cost of Removal					<b>0</b>	10
<b>Total debits</b>	<b>900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>900</b>	11
<b>Balance end of year (111.1)</b>	<b>222,954</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>222,954</b>	12

## 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)	431,957	0	0	0	431,957	1
<b>Credits during year</b>						2
Charged Other Income Deductions (426)	99,162				99,162	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
<b>Total credits</b>	<b>99,162</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>99,162</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>531,119</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>531,119</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	0			0	1
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

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

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

## Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	6,585	8,648	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
<b>Total Material and Supplies</b>	<b>6,585</b>	<b>8,648</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
<b>Balance end of year</b>		<b>235,743</b>	<b>2</b>



**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%	2,566,114	1
<b>Total</b>				<b>2,566,114</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%	47,318	2
<b>Total for Account 224</b>				<b>47,318</b>	3

**Taxes Accrued (Acct. 236)**

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	32,240	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	437	5
<b>Total accruals and other credits</b>	<b>32,677</b>	6
County, state and local taxes	28,447	7
Social Security taxes	3,800	8
PSC Remainder Assessment	430	9
Gross Receipts Tax		10
<b>Total payments and other debits</b>	<b>32,677</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	4,093	48,907	48,872	4,128	2
<b>Subtotal Bonds (221)</b>	<b>4,093</b>	<b>48,907</b>	<b>48,872</b>	<b>4,128</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
STATE TRUST FUND LOAN 1	1,679	1,873	2,132	1,420	8
<b>Subtotal Other Long-Term Debt (224)</b>	<b>1,679</b>	<b>1,873</b>	<b>2,132</b>	<b>1,420</b>	9
<b>Notes Payable (231)</b>	0	0	0	0	10
None				0	11
<b>Subtotal Notes Payable (231)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	12
<b>Customer Deposits (235)</b>	0	0	0	0	13
None				0	14
<b>Subtotal Customer Deposits (235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	15
<b>Total</b>	<b>5,772</b>	<b>50,780</b>	<b>51,004</b>	<b>5,548</b>	16

**Balance Sheet Detail - Other Accounts**

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

Description (a)	Balance End of Year (b)	
<b>Other Investments (124)</b>	0	1
Special Assessments	3,982	2
<b>Total (Acct. 124)</b>	<b>3,982</b>	3
<b>Other Special Funds (128)</b>	0	4
Debt Service	40,808	5
<b>Total (Acct. 128)</b>	<b>40,808</b>	6
<b>Cash and Working Funds (131 )</b>	0	7
Cash	202,178	8
<b>Total (Acct. 131 )</b>	<b>202,178</b>	9
<b>Customer Accounts Receivable (142)</b>	0	10
Water	61,904	11
<b>Total (Acct. 142)</b>	<b>61,904</b>	12
<b>Other Accounts Receivable (143)</b>	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Accounts Receivable - Saputo	40,098	16
LT Receivable from Saputo	2,915,595	17
<b>Total (Acct. 143)</b>	<b>2,955,693</b>	18
<b>Miscellaneous Deferred Debits (186)</b>	0	19
Deferred Outflows Related to Pension	34,560	20
<b>Total (Acct. 186)</b>	<b>34,560</b>	21
<b>Accounts Payable (232 )</b>	0	22
Accounts Payable	6,329	23
<b>Total (Acct. 232 )</b>	<b>6,329</b>	24
<b>Payables to Municipality (233)</b>	0	25
Due to Sewer	580,004	26
<b>Total (Acct. 233)</b>	<b>580,004</b>	27
Accrued Wages and Employee Benefits	7,480	28
Net Pension Liability	5,656	29
<b>Total (Acct. 242)</b>	<b>13,136</b>	30
<b>Other Deferred Credits (253)</b>	0	31
Regulatory Liability	47,374	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.

Deferred Inflows Related to Pension	12,047	33
<b>Total (Acct. 253)</b>	<b>59,421</b>	<b>34</b>

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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.

Done

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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)	1,029,404				<b>1,029,404</b>	2
Materials and Supplies	7,616				<b>7,616</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	137,526				<b>137,526</b>	5
Customer Advances for Construction					<b>0</b>	6
Regulatory Liability	50,758				<b>50,758</b>	7
<b>Average Net Rate Base</b>	<b>848,736</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>848,736</b>	8
Net Operating Income	2,829				<b>2,829</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>0.33%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0.33%</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	54,143	0	0	0	54,143	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	6,769				6,769	5
Balance End of Year	47,374	0	0	0	47,374	6

**Important Changes During the Year**

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

- 1. Acquisitions
- 2. Leaseholder changes
- 3. Extensions of service
- 4. Estimated changes in revenues due to rate changes
- 5. Obligations incurred or assumed, excluding commercial paper
- 6. Formal proceedings with the Public Service Commission
- 7. Any additional matters

## Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues - Sales of Water</b>			1
Sales of Water (460-467)	308,315	272,839	2
<b>Total Sales of Water</b>	<b>308,315</b>	<b>272,839</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	138	97	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	1,474	11,015	8
<b>Total Other Operating Revenues</b>	<b>1,612</b>	<b>11,112</b>	9
<b>Total Operating Revenues</b>	<b>309,927</b>	<b>283,951</b>	10
<b>Operation and Maintenance Expenses</b>			11
Plant Operation and Maintenance Expenses (600-660)	114,891	113,148	12
General Operating Expenses (680-691)	125,014	45,659	13
<b>Total Operation and Maintenance Expenses</b>	<b>239,905</b>	<b>158,807</b>	14
<b>Other Operating Expenses</b>			15
Depreciation Expense (403)	34,953	21,978	16
Amortization Expense (404-407)			17
Taxes (408)	32,240	31,306	18
<b>Total Other Operating Expenses</b>	<b>67,193</b>	<b>53,284</b>	19
<b>Total Operating Expenses</b>	<b>307,098</b>	<b>212,091</b>	20
<b>NET OPERATING INCOME</b>	<b>2,829</b>	<b>71,860</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)	207	7,042	37,418	10
Commercial (461.2)	31	1,684	7,138	11
Industrial (461.3)	4	116,732	193,144	12
Public Authority (461.4)	8	849	5,127	13
Multifamily Residential (461.5)	13	1,415	4,572	14
Irrigation (461.6)				15
<b>Total Metered Sales to General Customers (461)</b>	263	127,722	247,399	16
Private Fire Protection Service (462)				17
Public Fire Protection Service (463)	263		60,916	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
<b>Total Sales of Water</b>	526	127,722	308,315	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)	60,916	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>60,916</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	138	7
<b>Total Forfeited Discounts (470)</b>	<b>138</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	1,474	16
<b>Total Other Water Revenues (474)</b>	<b>1,474</b>	17

## 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)		37,656	37,656	36,306	2
Purchased Water (610)			0	0	3
Fuel or Power Purchased for Pumping (620)		22,720	22,720	18,886	4
Chemicals (630)		21,604	21,604	23,772	5
Supplies and Expenses (640)		28,983	28,983	31,654	6
Repairs of Water Plant (650)		3,011	3,011	1,615	7
Transportation Expenses (660)		917	917	915	8
<b>Total Plant Operation and Maintenance Expenses</b>	<b>0</b>	<b>114,891</b>	<b>114,891</b>	<b>113,148</b>	9
<b>GENERAL OPERATING EXPENSES</b>					10
Administrative and General Salaries (680)		5,567	5,567	5,546	11
Office Supplies and Expenses (681)		2,475	2,475	601	12
Outside Services Employed (682)		86,300	86,300	9,466 *	13
Insurance Expense (684)		4,799	4,799	4,241	14
Employees Pensions and Benefits (686)		24,790	24,790	23,343	15
Regulatory Commission Expenses (688)			0	0	16
Miscellaneous General Expenses (689)		1,083	1,083	2,462	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>125,014</b>	<b>125,014</b>	<b>45,659</b>	20
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>0</b>	<b>239,905</b>	<b>239,905</b>	<b>158,807</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 682 - Outside Service Employed - The Utility had additional expenses for Water Tower maintenance of \$69,601 and an increased 2015 audit fee for federal single audit relating to Water Treatment Plant.

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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	28,467	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	437	501	2
<b>Net Property Tax Equivalent</b>	<b>28,030</b>	<b>27,966</b>	3
Social Security	3,780	3,202	4
PSC Remainder Assessment	430	138	5
<b>Total Tax Expense</b>	<b>32,240</b>	<b>31,306</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			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.154777	12. Local Tax Rate	mills	5.747772
2. County Tax Rate	mills	4.749264	13. Combined School Tax Rate	mills	10.613265
3. Local Tax Rate	mills	5.747772	14. Other Tax Rate - Local	mills	0.000000
4. School Tax Rate	mills	9.846697	15. Total Local & School Tax Rate	mills	16.361037
5. Vocational School Tax Rate	mills	0.766568	16. Total Tax Rate	mills	21.265078
6. Other Tax Rate - Local	mills	0.000000	17. Ratio of Local and School Tax to Total	dec.	0.769385
7. Other Tax Rate - Non-Local	mills	0.000000	18. Total Tax Net of State Credit	mills	19.512078
8. Total Tax Rate	mills	21.265078	19. Net Local and School Tax Rate	mills	15.012305
9. Less: State Credit	mills	1.753000	20. Utility Plant, Jan 1	\$	4,361,683
11. Net Tax Rate	mills	19.512078	21. Materials & Supplies	\$	8,648
			22. Subtotal	\$	4,370,331
			23. Less: Plant Outside Limits	\$	0
			24. Taxable Assets	\$	4,370,331
			25. Assessment Ratio	dec.	1.001000
			26. Assessed Value	\$	4,374,701
			27. Net Local and School Tax Rate	mills	15.012305
			28. Tax Equiv. Computed for Current Year	\$	65,674

### PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION		
1. Utility Plant, Jan 1	\$	4,361,683
2. Materials & Supplies	\$	8,648
3. Subtotal	\$	4,370,331
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	4,370,331
6. Assessed Value	\$	4,374,701
7. Tax Equiv. Computed for Current Year	\$	65,674
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
10. Tax Equivalent for Current Year (see notes)	\$	28,467

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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 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)	34,454				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>34,818</b>	<b>0</b>	<b>0</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)	324,818	16,606			341,424	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	240,776				240,776	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
<b>Total Pumping Plant</b>	<b>565,594</b>	<b>16,606</b>	<b>0</b>	<b>0</b>	<b>582,200</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)	43,705				43,705	28
<b>Total Water Treatment Plant</b>	<b>56,152</b>	<b>0</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)	26,778				26,778	33
Transmission and Distribution Mains (343)	151,920				151,920	34
Services (345)	48,358				48,358	35
Meters (346)	52,392	1,285	900		52,777	36
Hydrants (348)	49,626				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>333,604</b>	<b>1,285</b>	<b>900</b>	<b>0</b>	<b>333,989</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)	3,194	1,750			4,944	44
Transportation Equipment (392)	6,232				6,232	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	19,640	1,600			21,240	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>29,066</b>	<b>3,350</b>	<b>0</b>	<b>0</b>	<b>32,416</b>	53
<b>Total utility plant in service directly assignable</b>	<b>1,019,234</b>	<b>21,241</b>	<b>900</b>	<b>0</b>	<b>1,039,575</b>	54
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>1,019,234</b>	<b>21,241</b>	<b>900</b>	<b>0</b>	<b>1,039,575</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 are related to final closing to the new Water Treatment Plant. Although the plant was in service at the end of 2015, a few additions items were not completed by the Utility until 2016.

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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)	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>121,971</b>	<b>0</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)	1,299,823	25,000			1,324,823	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	754,989				754,989	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
<b>Total Pumping Plant</b>	<b>2,054,812</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>2,079,812</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)	493,584				493,584	33
Transmission and Distribution Mains (343)	528,685				528,685	34
Services (345)	32,274				32,274	35
Meters (346)	0				0	36
Hydrants (348)	33,143				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>1,165,666</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,165,666</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)	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>	53
<b>Total utility plant in service directly assignable</b>	<b>3,342,449</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>3,367,449</b>	54
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>3,342,449</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>3,367,449</b>	56

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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 are related to final closing to the new Water Treatment Plant. Although the plant was in service at the end of 2015, a few payments were not completed by the other. The contribution was from Ayres for the lost of CDBG funds due to grant filings.

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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>	<b>6</b>

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	15,406		15,406				15,406	1
February	10,879		10,879				10,879	2
March	11,911		11,911				11,911	3
April	15,506		15,506				15,506	4
May	16,681		16,681				16,681	5
June	13,076		13,076				13,076	6
July	12,314		12,314				12,314	7
August	12,587		12,587				12,587	8
September	11,992		11,992				11,992	9
October	11,577		11,577				11,577	10
November	10,379		10,379				10,379	11
December	10,343		10,343				10,343	12
TOTAL	152,651	0	152,651	0	0	0	152,651	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)	152,651
Less: Gallons (000s) sold to wholesale customers (exported water)	0
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>152,651</b>
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	127,722
<b>Gallons (000s) of Non-Revenue Water</b>	<b>24,929</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	16,542
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>16,542</b>
<b>Total Water Loss</b>	<b>8,387</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)	4,370
Gallons (000s) estimated due to unreported and background leakage	4,017
<b>Subtotal Real Losses (leakage)</b>	<b>8,387</b>
Non-Revenue Water as percentage of net water supplied	16%
Total Water Loss as percentage of net water supplied	5%
<b>OTHER STATISTICS</b>	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	903
Date of maximum	04/15/2016
Cause of maximum	
Tower was down	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	44
Date of minimum	10/18/2016
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	301,103
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	0
Number of service breaks repaired this year	0

### 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)	Yeild Per Day (gallons) (e)	In Service? (f)	
117 E Main Street Well #1	BG505	498	5	864,000	Yes	1
438 Harley Street Well #2	BG506	500	6	907,200	Yes	2
				<b>1,771,200</b>		3

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### **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	1
#2	LENA	Primary	Distribution	2015	Vertical Turbine	630	1997	Electric	75	2

**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 checked="" type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input checked="" type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input checked="" type="checkbox"/> Radium Removal <input type="checkbox"/> Other	No	Water Treatment Plan	1

## 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			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Asbestos-Cement (Transite)	Distribution	4	400				<b>400</b>	1
Other Plastic	Distribution	4	238				<b>238</b>	2
Asbestos-Cement (Transite)	Distribution	6	12,297				<b>12,297</b>	3
Other Plastic	Distribution	6	2,007				<b>2,007</b>	4
Asbestos-Cement (Transite)	Distribution	8	2,680				<b>2,680</b>	5
Other Plastic	Distribution	8	6,589				<b>6,589</b>	6
Other Plastic	Distribution	10	6,898				<b>6,898</b>	7
Other Plastic	Distribution	12	78				<b>78</b>	8
<b>Total Within Municipality</b>			<b>31,187</b>				<b>31,187</b>	9
Other Plastic	Distribution	8	155				<b>155</b>	10
<b>Total Outside Municipality</b>			<b>155</b>				<b>155</b>	11
<b>Total Utility</b>			<b>31,342</b>				<b>31,342</b>	12

## 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>

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## 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)	(q)	(r)	(s)	
5/8	262	8	9	(14)	247	2	196	25		7	10						9	247	1
1	11		0	(3)	8	0		3	1		1						3	8	2
1 1/2	3		0		3	0		1	1		1							3	3
2	4		0		4	0				4								4	4
3	4		0		4	1				1				2			1	4	5
4	2		0		2	2			2									2	6
<b>Total</b>	<b>286</b>	<b>8</b>	<b>9</b>	<b>(17)</b>	<b>268</b>	<b>5</b>	<b>196</b>	<b>29</b>	<b>4</b>	<b>12</b>	<b>12</b>			<b>2</b>			<b>13</b>	<b>268</b>	<b>7</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

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## Meters

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- 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.

**Meters (Page W-23)**

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

The Utility was reflecting meter count to actual for the year.

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## 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	47				47	2
<b>Total Fire Hydrants</b>	<b>47</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47</b>	<b>3</b>
Flushing Hydrants	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.

<b>Purpose (a)</b>	<b>Meter Size (inches) (b)</b>	<b>Location or Description (c)</b>	<b>Type (d)</b>	<b>Date of Last Meter Test (e)</b>	
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) **	263	1
<b>Total - Oconto County</b>	<b>263</b>	<b>2</b>
<b>Total - Customers Served</b>	<b>263</b>	<b>3</b>
<b>Total - Within Muni Boundary **</b>	<b>263</b>	<b>4</b>

\*\* = Within municipal boundary

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