

VILLAGE OF LENA
Annual Report for Public Service Commission
December 31, 2017



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

LENA MUNICIPAL WATER & SEWER UTILITY

117 E MAIN ST
LENA, WI 54139

For the Year Ended: DECEMBER 31, 2017

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.

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: **4/2/2018**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

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

Accounting firm or consultant preparing this report (if applicable)

Name: Karen Kerber

Title: CPA

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

Phone: (715) 526-9400 extn: 1104

Email Address: karen.kerber@kerberrose.com

Name and title of utility General Manager (or equivalent)

Name: Doug Bergeson

Title: Superintendent

Mailing Address: 117 East Main Street
Lena, WI 54139

Phone: (920) 829-5226

Email Address: dbergesonvoflena@gmail.com

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

Name: Steve Marquardt

Title: President

Mailing Address: 117 East Main Street
Lena, WI 54139

Phone: (920) 829-5226

Email Address: charlene.meier@villageoflena.net

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

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

Date of most recent audit report: 03/31/2017

Period covered by most recent audit: December 31, 2016 (2017 in Progress)

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

Name: Karen Kerber

Title: CPA

Organization Name: KerberRose, SC

USPS Address: 115 E Fifth Street

City State Zip Shawano, WI 54166

Telephone: (715) 526-9400 extn: 1104

Email Address: karen.kerber@kerberrose.com

Identification and Ownership - Contract Operations

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)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	315,675	309,927	2
Operating Expenses:			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	235,088	239,905	5
Depreciation Expense (403)	36,113	34,953	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	31,982	32,240	9
Total Operating Expenses	303,183	307,098	10
Net Operating Income	12,492	2,829	11
Income from Utility Plant Leased to Others (412-413)			12
Utility Operating Income	12,492	2,829	13
OTHER INCOME			14
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	15
Income from Nonutility Operations (417)			16
Nonoperating Rental Income (418)			17
Interest and Dividend Income (419)	762	434	18
Miscellaneous Nonoperating Income (421)	7,352	25,000	19
Total Other Income	8,114	25,434	20
Total Income	20,606	28,263	21
MISCELLANEOUS INCOME DEDUCTIONS			22
Miscellaneous Amortization (425)	(6,769)	(6,769)	23
Other Income Deductions (426)	99,638	99,162	24
Total Miscellaneous Income Deductions	92,869	92,393	25
Income Before Interest Charges	(72,263)	(64,130)	26
INTEREST CHARGES			27
Interest on Long-Term Debt (427)	49,358	50,780	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
Total Interest Charges	49,358	50,780	34
Net Income	(121,621)	(114,910)	35
EARNED SURPLUS			36
Unappropriated Earned Surplus (Beginning of Year) (216)	3,445,048	3,695,315	37
Balance Transferred from Income (433)	(121,621)	(114,910)	38
Miscellaneous Credits to Surplus (434)			39
Miscellaneous Debits to Surplus--Debit (435)		135,357	40
Appropriations of Surplus--Debit (436)			41
Appropriations of Income to Municipal Funds--Debit (439)			42
Total Unappropriated Earned Surplus End of Year (216)	3,323,427	3,445,048	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)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	315,675		315,675	3
Total (Acct. 400)	315,675	0	315,675	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	235,088		235,088	6
Total (Acct. 401-402)	235,088	0	235,088	7
Depreciation Expense (403)	0	0	0	8
Derived	36,113		36,113	9
Total (Acct. 403)	36,113	0	36,113	10
Amortization Expense (404-407)	0	0	0	11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)	0	0	0	14
Derived	31,982		31,982	15
Total (Acct. 408)	31,982	0	31,982	16
TOTAL UTILITY OPERATING INCOME	12,492	0	12,492	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)	0	0	0	22
INTEREST	762		762	23
Total (Acct. 419)	762	0	762	24
Miscellaneous Nonoperating Income (421)	0	0	0	25
Contributed Plant - Water		7,352	7,352	26
Impact Fees - Water			0	27
Total (Acct. 421)	0	7,352	7,352	28
TOTAL OTHER INCOME	762	7,352	8,114	29
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	30
Miscellaneous Amortization (425)	0	0	0	31
Regulatory Liability (253) Amortization	(6,769)		(6,769)	32
Total (Acct. 425)	(6,769)	0	(6,769)	33
Other Income Deductions (426)	0	0	0	34
Depreciation Expense on Contributed Plant - Water		99,638	99,638	35
Total (Acct. 426)	0	99,638	99,638	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(6,769)	99,638	92,869	37
INTEREST CHARGES	0	0	0	38
Interest on Long-Term Debt (427)	0	0	0	39
Derived	49,358		49,358	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)	
Total (Acct. 427)	49,358	0	49,358	41
Interest on Debt to Municipality (430)	0	0	0	42
Derived	0		0	43
Total (Acct. 430)	0	0	0	44
Other Interest Expense (431)	0	0	0	45
Derived	0		0	46
Total (Acct. 431)	0	0	0	47
TOTAL INTEREST CHARGES	49,358	0	49,358	48
NET INCOME	(29,335)	(92,286)	(121,621)	49
EARNED SURPLUS	0	0	0	50
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	51
Derived	941,774	2,503,274	3,445,048	52
Total (Acct. 216)	941,774	2,503,274	3,445,048	53
Balance Transferred from Income (433)	0	0	0	54
Derived	(29,335)	(92,286)	(121,621)	55
Total (Acct. 433)	(29,335)	(92,286)	(121,621)	56
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	912,439	2,410,988	3,323,427	57

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

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

Revenues Subject to Wisconsin Remainder Assessment

- 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	315,675				315,675	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Revenues subject to Wisconsin Remainder Assessment	315,675	0	0	0	315,675	6

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)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	4,421,663	4,407,024	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	888,437	754,073	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	3,533,226	3,652,951	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	3,982	3,982	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	97,017	40,808	15
Total Other Property and Investments	100,999	44,790	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	215,486	202,178	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	79,238	61,904	23
Other Accounts Receivable (143)	2,755,447	2,955,693	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	8,056	6,585	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
Total Current and Accrued Assets	3,058,227	3,226,360	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	32,428	34,560	42
Total Deferred Debits	32,428	34,560	43
TOTAL ASSETS AND OTHER DEBITS	6,724,880	6,958,661	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	235,743	235,743	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	3,323,427	3,445,048	5
Total Proprietary Capital	3,559,170	3,680,791	6
LONG-TERM DEBT			7
Bonds (221)	2,445,473	2,566,114	8
Advances from Municipality (223)	0	0	9
Other long-Term Debt (224)	39,167	47,318	10
Total Long-Term Debt	2,484,640	2,613,432	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	35,273	6,329	14
Payables to Municipality (233)	579,233	580,004	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	4,867	5,548	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	8,488	13,136	20
Total Current and Accrued Liabilities	627,861	605,017	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	53,209	59,421	25
Total Deferred Credits	53,209	59,421	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	6,724,880	6,958,661	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)	
First of Year					1
Total Utility Plant - First of Year	4,407,024	0	0	0	2
	4,407,024	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,048,700				5
Utility Plant in Service - Contributed Plant (101.2)	3,372,963				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)					11
Total Utility Plant	4,421,663	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	259,518				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	628,919				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	888,437	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	3,533,226	0	0	0	27

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

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

- 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)	222,954	0	0	0	222,954	1
Credits during year						2
Charged Depreciation Expense (403)	36,113				36,113	3
Depreciation Expense on Meters Charged to Sewer	1,451				1,451	4
Salvage					0	5
Total credits	37,564	0	0	0	37,564	6
Debits during year						7
Book Cost of Plant Retired	1,000				1,000	8
Cost of Removal					0	9
Total debits	1,000	0	0	0	1,000	10
Balance end of year (111.1)	259,518	0	0	0	259,518	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)	531,119	0	0	0	531,119	1
Credits during year						2
Charged Other Income Deductions (426)	99,638				99,638	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	99,638	0	0	0	99,638	6
Debits during year						7
Book Cost of Plant Retired	1,838				1,838	8
Cost of Removal					0	9
Total debits	1,838	0	0	0	1,838	10
Balance end of year (111.2)	628,919	0	0	0	628,919	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
Total Nonutility Property (121)	0	0	0	0	2
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	4

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

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

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	8,056	6,585	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	8,056	6,585	9

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

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

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

Capital Paid in by Municipality (Acct. 200)

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

	Description (a)	Amount (b)	
Balance first of year		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%	2,445,473	1
Total				2,445,473	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)	
Other Long-Term Debt (224)					1
2012 State Trust Fund Loan	03/06/2012	03/15/2021	3.75%	39,167	2
Total for Account 224				39,167	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	31,982	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	459	5
Total accruals and other credits	32,441	6
County, state and local taxes	28,467	7
Social Security taxes	3,660	8
PSC Remainder Assessment	314	9
Gross Receipts Tax		10
Total payments and other debits	32,441	11
Balance end of year	0	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)	
Bonds (221)	0	0	0	0	1
SAFE DRINKING WATER	4,128	48,077	48,236	3,969	2
Subtotal Bonds (221)	4,128	48,077	48,236	3,969	3
Advances from Municipality (223)	0	0	0	0	4
None				0	5
Subtotal Advances from Municipality (223)	0	0	0	0	6
Other Long-Term Debt (224)	0	0	0	0	7
STATE TRUST FUND LOAN 1	1,420	1,281	1,803	898	8
Subtotal Other Long-Term Debt (224)	1,420	1,281	1,803	898	9
Notes Payable (231)	0	0	0	0	10
None				0	11
Subtotal Notes Payable (231)	0	0	0	0	12
Customer Deposits (235)	0	0	0	0	13
None				0	14
Subtotal Customer Deposits (235)	0	0	0	0	15
Total	5,548	49,358	50,039	4,867	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)	
Other Investments (124)	0	1
Special Assessments	3,982	2
Total (Acct. 124)	3,982	3
Other Special Funds (128)	0	4
Debt Service	97,017	5
Total (Acct. 128)	97,017	6
Cash and Working Funds (131)	0	7
Cash	215,486	8
Total (Acct. 131)	215,486	9
Customer Accounts Receivable (142)	0	10
Water	79,238	11
Total (Acct. 142)	79,238	12
Other Accounts Receivable (143)	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
LT Receivable from Saputo	2,755,447	16
Total (Acct. 143)	2,755,447	17
Miscellaneous Deferred Debits (186)	0	18
Deferred Outflows Related to Pension	32,428	19
Total (Acct. 186)	32,428	20
Accounts Payable (232)	0	21
Accounts Payable	35,273	22
Total (Acct. 232)	35,273	23
Payables to Municipality (233)	0	24
Due to Sewer	579,233	25
Total (Acct. 233)	579,233	26
Accrued Wages and Employee Benefits	5,521	27
Net Pension Liability	2,967	28
Total (Acct. 242)	8,488	29
Other Deferred Credits (253)	0	30
Regulatory Liability	40,605	31
Deferred Inflows Related to Pension	12,604	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.

Total (Acct. 253)**53,209**

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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.

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

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)	
Add Average						1
Utility Plant in Service (101.1)	1,044,137				1,044,137	2
Materials and Supplies	7,320				7,320	3
Less Average						4
Reserve for Depreciation (111.1)	241,236				241,236	5
Customer Advances for Construction					0	6
Regulatory Liability	43,989				43,989	7
Average Net Rate Base	766,232	0	0	0	766,232	8
Net Operating Income	12,492				12,492	9
Net Operating Income as a percent of Average Net Rate Base	1.63%	N/A	N/A	N/A	1.63%	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	47,374	0	0	0	47,374	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	40,605	0	0	0	40,605	6

Important Changes During the Year

Report changes of any of the following types:

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

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	313,345	308,315	2
Total Sales of Water	313,345	308,315	3
Other Operating Revenues			4
Forfeited Discounts (470)	206	138	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	2,124	1,474	8
Total Other Operating Revenues	2,330	1,612	9
Total Operating Revenues	315,675	309,927	10
Operation and Maintenance Expenses			11
Plant Operation and Maintenance Expenses (600-660)	198,664	114,891	12
General Operating Expenses (680-691)	36,424	125,014	13
Total Operation and Maintenance Expenses	235,088	239,905	14
Other Operating Expenses			15
Depreciation Expense (403)	36,113	34,953	16
Amortization Expense (404-407)			17
Taxes (408)	31,982	32,240	18
Total Other Operating Expenses	68,095	67,193	19
Total Operating Expenses	303,183	307,098	20
NET OPERATING INCOME	12,492	2,829	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)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	206	6,987	37,560	10
Commercial (461.2)	32	1,648	7,610	11
Industrial (461.3)	4	120,079	198,517	12
Public Authority (461.4)	8	857	4,262	13
Multifamily Residential (461.5)	14	1,285	4,421	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	264	130,856	252,370	16
Private Fire Protection Service (462)				17
Public Fire Protection Service (463)	264		60,975	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	528	130,856	313,345	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.
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- - - 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)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	60,975	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	60,975	5
Forfeited Discounts (470)		6
Customer late payment charges	206	7
Total Forfeited Discounts (470)	206	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas		10
Total Rents from Water Property (472)	0	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	1,420	16
Other Water Revenues	704	17
Total Other Water Revenues (474)	2,124	18

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)	
PLANT OPERATION AND MAINTENANCE EXPENSES					1
Salaries and Wages (600)		38,688	38,688	37,656	2
Purchased Water (610)			0	0	3
Fuel or Power Purchased for Pumping (620)		17,273	17,273	22,720	4
Chemicals (630)		22,671	22,671	21,604	5
Supplies and Expenses (640)		30,620	30,620	28,983	6
Repairs of Water Plant (650)		88,470	88,470	3,011	7
Transportation Expenses (660)		942	942	917	8
Total Plant Operation and Maintenance Expenses	0	198,664	198,664	114,891	9
GENERAL OPERATING EXPENSES					10
Administrative and General Salaries (680)		5,497	5,497	5,567	11
Office Supplies and Expenses (681)		1,344	1,344	2,475	12
Outside Services Employed (682)		5,366	5,366	86,300	13
Insurance Expense (684)		3,622	3,622	4,799	14
Employees Pensions and Benefits (686)		19,645	19,645	24,790	15
Regulatory Commission Expenses (688)			0	0	16
Miscellaneous General Expenses (689)		950	950	1,083	17
Uncollectible Accounts (690)			0	0	18
Customer Service and Informational Expenses (691)			0	0	19
Total General Operating Expenses	0	36,424	36,424	125,014	20
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	235,088	235,088	239,905	21

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)

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 650 - Repairs of Water Plant: Increase due to repairs to the water tower and water services repairs in the current year done by staff instead of outside services.

Account 682 - Outside Services Employed: Decrease due to water tower services in the prior year completed by outside services instead of staff members.

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	459	437	2
Net Property Tax Equivalent	28,008	28,030	3
Social Security	3,660	3,780	4
PSC Remainder Assessment	314	430	5
Total Tax Expense	31,982	32,240	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	0.000000
2. County Tax Rate	mills	4.931821
3. Local Tax Rate	mills	6.762758
4. School Tax Rate	mills	10.622616
5. Vocational School Tax Rate	mills	0.805804
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	23.122999
9. Less: State Credit	mills	1.869500
11. Net Tax Rate	mills	21.253499

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	6.762758
13. Combined School Tax Rate	mills	11.428420
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	18.191178
16. Total Tax Rate	mills	23.122999
17. Ratio of Local and School Tax to Total	dec.	0.786714
18. Total Tax Net of State Credit	mills	21.253499
19. Net Local and School Tax Rate	mills	16.720417
20. Utility Plant, Jan 1	\$	4,407,024
21. Materials & Supplies	\$	6,585
22. Subtotal	\$	4,413,609
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	4,413,609
25. Assessment Ratio	dec.	1.000400
26. Assessed Value	\$	4,415,374
27. Net Local and School Tax Rate	mills	16.720417
28. Tax Equiv. Computed for Current Year	\$	73,827

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	4,407,024
2. Materials & Supplies	\$	6,585
3. Subtotal	\$	4,413,609
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	4,413,609
6. Assessed Value	\$	4,415,374
7. Tax Equiv. Computed for Current Year	\$	73,827
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

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.

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.

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)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	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
Total Source of Supply Plant	34,818	0	0	0	34,818	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	341,424				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
Total Pumping Plant	582,200	0	0	0	582,200	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	12,447				12,447	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	43,705				43,705	28
Total Water Treatment Plant	56,152	0	0	0	56,152	29
TRANSMISSION AND DISTRIBUTION PLANT						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)	52,777	960	1,000		52,737	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
Total Transmission and Distribution Plant	333,989	960	1,000	0	333,949	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	4,944				4,944	44
Transportation Equipment (392)	6,232	9,165			15,397	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	21,240				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
Total General Plant	32,416	9,165	0	0	41,581	53
Total utility plant in service directly assignable	1,039,575	10,125	1,000	0	1,048,700	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	1,039,575	10,125	1,000	0	1,048,700	56

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)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	121,971				121,971	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	121,971	0	0	0	121,971	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	1,324,823				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
Total Pumping Plant	2,079,812	0	0	0	2,079,812	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	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	7,352	1,838		38,657	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
Total Transmission and Distribution Plant	1,165,666	7,352	1,838	0	1,171,180	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	3,367,449	7,352	1,838	0	3,372,963	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	3,367,449	7,352	1,838	0	3,372,963	56

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
Total	0	0	0	18,765	0	0	0	4,694	329	7,554	31,342	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	11,666		11,666				11,666	1
February	11,120		11,120				11,120	2
March	13,294		13,294				13,294	3
April	13,133		13,133				13,133	4
May	13,706		13,706				13,706	5
June	12,655		12,655				12,655	6
July	12,904		12,904				12,904	7
August	13,275		13,275				13,275	8
September	13,035		13,035				13,035	9
October	13,403		13,403				13,403	10
November	11,423		11,423				11,423	11
December	11,620		11,620				11,620	12
TOTAL	151,234	0	151,234	0	0	0	151,234	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)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	151,234
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	151,234
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	130,856
Gallons (000s) of Non-Revenue Water	20,378
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	2,810
Subtotal: Unbilled Authorized Consumption	2,810
Total Water Loss	17,568
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	0
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	11,766
Gallons (000s) estimated due to unreported and background leakage	5,802
Subtotal Real Losses (leakage)	17,568
Non-Revenue Water as percentage of net water supplied	13%
Total Water Loss as percentage of net water supplied	12%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	558
Date of maximum	08/18/2017
Cause of maximum	
Tower was down.	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	57
Date of minimum	05/09/2017
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	322,215
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	7

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	864,000	Yes	1
438 Harley Street Well #2	BG506	500	6	907,200	Yes	2
				1,771,200		3

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	Pump				Actual Capacity (gpm) (g)	Pump Motor or Standby Engine			
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)		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	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation x Sand Filtration x Activated Carbon Filtration _ Membrane Filtration x Iron Exchange _ Iron/Manganese _ Nutrient Removal x Radium Removal _ 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				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	12,297				12,297	3
Other Plastic	Distribution	6	2,007				2,007	4
Asbestos-Cement (Transite)	Distribution	8	2,680				2,680	5
Other Plastic	Distribution	8	6,589				6,589	6
Other Plastic	Distribution	10	6,898				6,898	7
Other Plastic	Distribution	12	78				78	8
Total Within Municipality			31,187				31,187	9
Other Plastic	Distribution	8	155				155	10
Total Outside Municipality			155				155	11
Total Utility			31,342				31,342	12

Utility-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
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
Utility Total		283				283	49	8

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	247	8	10		245	0	192	30	3	3	12						5	245	1
1	8		0		8	0		4	1								3	8	2
1 1/2	3		0	1	4	0		1	1		2							4	3
2	4		1	2	5	0				5								5	4
3	4		0	1	5	0			1	1				2			1	5	5
4	2		0		2	0			2									2	6
Total	268	8	11	4	269	0	192	35	8	9	14			2			9	269	7

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

☒ All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

☒ Manually - remote register☒ Manually - inside the premises

Radio Frequency - Drive or walk-by technology

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

Other

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.

Meters (Page W-23)

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

Per client inventory.

Total Tested During Year is zero, please explain.

Client did not test any in current year.

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	1	1		47	2
Total Fire Hydrants	47	1	1	0	47	3
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	53
Number of Distribution System Valves end of year	119
Number of Distribution Valves operated during Year	35

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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	03/12/2015	2
Station Meter	10	Treatment Plant	Other	01/01/2015	3

List of All Station and Wholesale Meters

- | |
|---|
| <ul style="list-style-type: none">• 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. |
|---|

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.

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

Water Customers Served

- 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
Total - Oconto County	263	2
Total - Customers Served	263	3
Total - Within Muni Boundary **	263	4

** = Within municipal boundary

Privately-Owned Water Service Lines

- The privately owned service line is the pipe from the curb stop to the meter.
- Explain all reported adjustments in columns(f) as a schedule footnote.
- Report in column (h) the number of privately-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- Separate reporting of service lines by diameter and pipe material.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	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
Utility Total					283	283	49	8

Privately-Owned Water Service Lines

- The privately owned service line is the pipe from the curb stop to the meter.
- Explain all reported adjustments in columns(f) as a schedule footnote.
- Report in column (h) the number of privately-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- Separate reporting of service lines by diameter and pipe material.

Privately-Owned Water Service Lines (Page W-29)

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

This is the first year of this schedule, making adjustments necessary to establish a value.

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