



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

LENA MUNICIPAL WATER AND SEWER UTILITY

117 E MAIN ST
LENA, WI 54139

For the Year Ended: DECEMBER 31, 2020

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

Violations of the provisions of the Wisconsin Public Service Commission Act, Chapter SPS 100, 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.

Water Service Started Date: 01/01/1949

DNR Public Water System ID: 44304931

Safe Drinking Water Information System (SDWIS) Total Population Served: 585

I **Charlene Meier, Clerk/Treasurer** of **LENA MUNICIPAL WATER AND 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: **4/7/2021**

Table of Contents

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

Table of Contents

WATER SECTION

Sources of Water Supply - Intake Information	W-17
Pumping & Power Equipment	W-18
Reservoirs, Standpipes and Elevated Tanks	W-19
Water Treatment Plant	W-20
Water Mains	W-21
Utility-Owned Water Service Lines	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Water Conservation Programs	W-27
Water Customers Served	W-28
Privately-Owned Water Service Lines	W-29

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

Email Address: karen.kerber@kerberrose.com

Name and title of utility General Manager (or equivalent)

Name: Terry Earley

Title: Superintendent

Mailing Address: 117 East Main Street
Lena, WI 54139

Phone: (920) 829-5226

Email Address: terry.earley@villageoflena.net

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

Contact person for cybersecurity issues and events

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

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: 04/08/2020

Period covered by most recent audit: December 31, 2019

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

Email Address: karen.kerber@kerberrose.com

Report Preparation

If an accounting firm or consultant assists with report preparation, select the type of assistance provided

Audit

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any of the Utility's administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and /or current year (i.e., utility billing is done by another entity)?

NO

Workforce Diversity

g Whole numbers in the range of 0 . . . are acceptable values for this schedule. Please enter part time employees as a whole number, and use the Footnotes feature to provide information about how many staff are part-time employees.

g Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories.

Category (a)	Employee Count				
	Total (b)	Management (c)	Executive Leadership (d)	Board of Directors (e)	
Total Utility Employees	2	2	0	0	1
Women	2	2	0	0	2
Minorities	0	0	0	0	3
Veterans	0	0	0	0	4

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	321,278	339,037	2
“CdYfUjbl” 9I dYbgYg.			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	238,423	242,010	5
Depreciation Expense (403)	42,130	36,904	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	32,771	32,636	9
“HcHU” CdYfUjbl” 9I dYbgYg	313,324	311,550	10
“BYhCdYfUjbl” -bVta Y	7,954	27,487	11
Income from Utility Plant Leased to Others (412-413)			12
“I H” lmiCdYfUjbl” -bVta Y	7,954	27,487	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)	2,009	6,573	18
Miscellaneous Nonoperating Income (421)	0	0	19
“HcHU” CA Yf -bVta Y	2,009	6,573	20
“HcHU” -bVta Y	9,963	34,060	21
MISCELLANEOUS INCOME DEDUCTIONS			22
Miscellaneous Amortization (425)	(6,769)	(6,769)	23
Other Income Deductions (426)	99,684	99,683	24
“HcHU” A]gW” UbYci g’-bVta Y8 YXi Wjcbg	92,915	92,914	25
“-bVta Y6 YZfY -bhYfYgh7\ Uf[Yg	(82,952)	(58,854)	26
INTEREST CHARGES			27
Interest on Long-Term Debt (427)	41,438	44,243	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
“HcHU” -bhYfYgh7\ Uf[Yg	41,438	44,243	34
“BYh-bVta Y	(124,390)	(103,097)	35
EARNED SURPLUS			36
Unappropriated Earned Surplus (Beginning of Year) (216)	3,101,982	3,205,079	37
Balance Transferred from Income (433)	(124,390)	(103,097)	38
Miscellaneous Credits to Surplus (434)			39
Miscellaneous Debits to Surplus--Debit (435)			40
Appropriations of Surplus--Debit (436)			41
Appropriations of Income to Municipal Funds--Debit (439)			42
“HcHU” l bUddfcd]UH’X’9UfbYX’Gi fd’i g’9bX’cZMYU’ fB% L	2,977,592	3,101,982	43

Income Statement Account Details

- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g If amount of Contributed Plant - Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service - Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	321,278		321,278	3
Total (Acct. 400)	321,278	0	321,278	4
Operation and Maintenance Expense (401-402)				5
Derived	238,423		238,423	6
Total (Acct. 401-402)	238,423	0	238,423	7
Depreciation Expense (403)				8
Derived	42,130		42,130	9
Total (Acct. 403)	42,130	0	42,130	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	32,771		32,771	15
Total (Acct. 408)	32,771	0	32,771	16
TOTAL UTILITY OPERATING INCOME	7,954	0	7,954	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)				22
INTEREST	2,009		2,009	23
Total (Acct. 419)	2,009	0	2,009	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
Total (Acct. 421)	0	0	0	28
TOTAL OTHER INCOME	2,009	0	2,009	29
MISCELLANEOUS INCOME DEDUCTIONS				30
Miscellaneous Amortization (425)				31
Regulatory Liability (253) Amortization	(6,769)		(6,769)	32
Total (Acct. 425)	(6,769)	0	(6,769)	33
Other Income Deductions (426)				34
Depreciation Expense on Contributed Plant - Water		99,684	99,684	35
Total (Acct. 426)	0	99,684	99,684	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(6,769)	99,684	92,915	37
INTEREST CHARGES				38
Interest on Long-Term Debt (427)				39

Income Statement Account Details

- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g If amount of Contributed Plant . Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service . Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Derived	41,438		41,438	40
Total (Acct. 427)	41,438	0	41,438	41
Interest on Debt to Municipality (430)				42
Derived	0		0	43
Total (Acct. 430)	0	0	0	44
Other Interest Expense (431)				45
Derived	0		0	46
Total (Acct. 431)	0	0	0	47
TOTAL INTEREST CHARGES	41,438	0	41,438	48
NET INCOME	(24,706)	(99,684)	(124,390)	49
EARNED SURPLUS				50
Unappropriated Earned Surplus (Beginning of Year) (216)				51
Derived	890,361	2,211,621	3,101,982	52
Total (Acct. 216)	890,361	2,211,621	3,101,982	53
Balance Transferred from Income (433)				54
Derived	(24,706)	(99,684)	(124,390)	55
Total (Acct. 433)	(24,706)	(99,684)	(124,390)	56
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	865,655	2,111,937	2,977,592	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

Full-Time Employees (FTE)

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

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

Industry (a)	FTE (b)	
Water	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)	4,443,181	4,428,286	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,303,738	1,161,775	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BYhil h]mD'Ubh	3,139,443	3,266,511	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)	752	752	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	111,467	127,634	15
HcHU' CA Yf DfcdYfmiUbX' =bj Ygfa Ybtg	112,219	128,386	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	248,007	208,817	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)	58,956	76,003	23
Other Accounts Receivable (143)	2,313,040	2,455,348	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	7,448	8,233	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
HcHU' 7 i ffYbhiUbX' 5 VVfi YX' 5 ggYfg	2,627,451	2,748,401	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)	38,177	65,586	42
HcHU' 8 YZffYX' 8 YV]fg	38,177	65,586	43
HCH5 @5 GG9 HG' 5 B8 'CH< 9F ' 896 #HG	5,917,290	6,208,884	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)	2,977,592	3,101,982	5
“HcHJ” DfcdfjYUfmi7 UdjKJ	3,213,335	3,337,725	6
LONG-TERM DEBT			7
Bonds (221)	2,069,437	2,197,180	8
Advances from Municipality (223)	0	0	9
Other long-Term Debt (224)	10,339	20,303	10
“HcHJ” @cbj !HYfa 8 YVh	2,079,776	2,217,483	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	3,221	8,896	14
Payables to Municipality (233)	554,074	554,074	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	3,522	3,914	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	19,189	34,049	20
“HcHJ” 7i ffYbhUbX’5 VWI YX’ @UMj]HjYg	580,006	600,933	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	44,173	52,743	25
“HcHJ” 8 YZffYX’7 fYX]Jg	44,173	52,743	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
“HcHJ” CdYfUj]b[’FYgYfj Yg	0	0	32
“HCH5 @@56 =@H9 G’5 B8 ’CH<9F ’7 F98 +HG	5,917,290	6,208,884	33

Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	4,428,286	0	0	0	2
	4,428,286	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,070,218				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	4,443,181	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)	375,768				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	927,970				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	1,303,738	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	3,139,443	0	0	0	27

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

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

- g Report the amounts charged in the operating sections to Depreciation Expense (403).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- g Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	333,489	0	0	0	333,489	1
Credits during year						2
Charged Depreciation Expense (403)	42,130				42,130	3
Depreciation Expense on Meters Charged to Sewer	1,676				1,676	4
Salvage					0	5
Total credits	43,806	0	0	0	43,806	6
Debits during year						7
Book Cost of Plant Retired	1,527				1,527	8
Cost of Removal					0	9
Total debits	1,527	0	0	0	1,527	10
Balance end of year (111.1)	375,768	0	0	0	375,768	11

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

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

- g Report the amounts charged in the operating sections to Other Income Deductions (426).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- g Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	828,286	0	0	0	828,286	1
Credits during year						2
Charged Other Income Deductions (426)	99,684				99,684	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	99,684	0	0	0	99,684	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal					0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	927,970	0	0	0	927,970	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	7,448	8,233	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	7,448	8,233	9

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

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

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

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

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%	2,069,437	1
Total				2,069,437	2

Notes Payable & Miscellaneous Long-Term Debt

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

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%	10,339	2
Total for Account 224				10,339	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	32,771	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	300	5
Total accruals and other credits	33,071	6
County, state and local taxes	28,767	7
Social Security taxes	3,944	8
PSC Remainder Assessment	360	9
Gross Receipts Tax		10
Total payments and other debits	33,071	11
Balance end of year	0	12

Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
SAFE DRINKING WATER	3,535	40,861	41,067	3,329	2
Subtotal Bonds (221)	3,535	40,861	41,067	3,329	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	379	577	763	193	8
Subtotal Other Long-Term Debt (224)	379	577	763	193	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	3,914	41,438	41,830	3,522	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	752	2
Total (Acct. 124)	752	3
Other Special Funds (128)	0	4
Debt Service	103,994	5
Net Pension Asset	7,473	6
Total (Acct. 128)	111,467	7
Cash and Working Funds (131)	0	8
Cash	248,007	9
Total (Acct. 131)	248,007	10
Customer Accounts Receivable (142)	0	11
Water	58,956	12
Total (Acct. 142)	58,956	13
Other Accounts Receivable (143)	0	14
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
LT Receivable from Saputo	2,313,040	17
Total (Acct. 143)	2,313,040	18
Miscellaneous Deferred Debits (186)	0	19
Cumulative Affect of Pension and OPEB	17,305	20
Deferred Outflows Related to Pension and OPEB	20,872	21
Total (Acct. 186)	38,177	22
Accounts Payable (232)	0	23
Accounts Payable	3,221	24
Total (Acct. 232)	3,221	25
Payables to Municipality (233)	0	26
Due to Sewer	554,074	27
Total (Acct. 233)	554,074	28
Accrued Wages and Employee Benefits	13,046	29
OPEB Liability	6,143	30
Total (Acct. 242)	19,189	31
Other Deferred Credits (253)	0	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.

Regulatory Liability	20,298	33
Deferred Inflows Related to Pension and OPEB	23,875	34
Total (Acct. 253)	44,173	35

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.

143: Long-term receivable from Saputo

233: Due to Sewer Fund

Return on Rate Base Computation

- g The data used in calculating rate base are averages.
- g Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- g For municipal utilities, do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.
- g For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	1,062,770				1,062,770	2
Materials and Supplies	7,840				7,840	3
Less Average						4
Reserve for Depreciation (111.1)	354,628				354,628	5
Customer Advances for Construction					0	6
Regulatory Liability	23,682				23,682	7
Average Net Rate Base	692,300	0	0	0	692,300	8
Net Operating Income	7,954				7,954	9
Net Operating Income as a percent of Average Net Rate Base	1.15%	N/A	N/A	N/A	1.15%	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	27,067	0	0	0	27,067	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	20,298	0	0	0	20,298	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
Simplified Rate Case 3120-WQ-101

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)	319,682	337,276	2
Total Sales of Water	319,682	337,276	3
Other Operating Revenues			4
Forfeited Discounts (470)	83	211	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	1,513	1,550	8
Total Other Operating Revenues	1,596	1,761	9
Total Operating Revenues	321,278	339,037	10
Operation and Maintenance Expenses			11
Plant Operation and Maintenance Expenses (600-660)	197,208	210,560	12
General Operating Expenses (680-691)	41,215	31,450	13
Total Operation and Maintenance Expenses	238,423	242,010	14
Other Operating Expenses			15
Depreciation Expense (403)	42,130	36,904	16
Amortization Expense (404-407)			17
Taxes (408)	32,771	32,636	18
Total Other Operating Expenses	74,901	69,540	19
Total Operating Expenses	313,324	311,550	20
NET OPERATING INCOME	7,954	27,487	21

Water Operating Revenues - Sales of Water

- g Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- g Report estimated gallons for unmetered sales.
- g Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- g Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- g Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).
- g Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	194	7,672	41,284	10
Commercial (461.2)	34	1,926	8,750	11
Industrial (461.3)	5	106,998	188,918	12
Public Authority (461.4)	10	3,048	9,568	13
Multifamily Residential (461.5)	13	1,081	4,277	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	256	120,725	252,797	16
Private Fire Protection Service (462)				17
Public Fire Protection Service (463)	256		66,885	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	512	120,725	319,682	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

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

Other Operating Revenues (Water)

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- g For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	66,885	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)	66,885	5
Forfeited Discounts (470)		6
Customer late payment charges	83	7
Total Forfeited Discounts (470)	83	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	1,422	16
Other Water Revenues	91	17
Total Other Water Revenues (474)	1,513	18

Water Operation & Maintenance Expenses

- g Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- g Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
PLANT OPERATION AND MAINTENANCE EXPENSES					1
Salaries and Wages (600)		41,523	41,523	43,562	2
Purchased Water (610)			0	0	3
Fuel or Power Purchased for Pumping (620)		32,958	32,958	34,102	4
Chemicals (630)		22,908	22,908	20,606	5
Supplies and Expenses (640)		26,245	26,245	25,337	6
Repairs of Water Plant (650)		73,013	73,013	86,075	7
Transportation Expenses (660)		561	561	878	8
Total Plant Operation and Maintenance Expenses	0	197,208	197,208	210,560	9
GENERAL OPERATING EXPENSES					10
Administrative and General Salaries (680)		6,094	6,094	5,702	11
Office Supplies and Expenses (681)		2,579	2,579	1,686	12
Outside Services Employed (682)		12,204	12,204	5,125 *	13
Insurance Expense (684)		4,110	4,110	3,852	14
Employees Pensions and Benefits (686)		14,954	14,954	14,132	15
Regulatory Commission Expenses (688)			0	0	16
Miscellaneous General Expenses (689)		1,274	1,274	953	17
Uncollectible Accounts (690)			0	0	18
Customer Service and Informational Expenses (691)			0	0	19
Total General Operating Expenses	0	41,215	41,215	31,450	20
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	238,423	238,423	242,010	21

Water Operation & Maintenance Expenses

- g Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- g Class C and class D report all expenses in Other Expense (column c)

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 15% and \$1,000 higher or lower than the Last Year amount.

Outside Services Employed (682): Increase due to design services paid for in the current year.

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	28,767	28,467	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	300	300	2
Net Property Tax Equivalent	28,467	28,167	3
Social Security	3,944	4,081	4
PSC Remainder Assessment	360	388	5
Total Tax Expense	32,771	32,636	6

Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- g An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- g **Property Tax Equivalent - Total**
 If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be included in the notes.

COUNTY: OCONTO(1)

SUMMARY OF TAX RATES			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.000000	12. Local Tax Rate	mills	7.206706
2. County Tax Rate	mills	4.710574	13. Combined School Tax Rate	mills	11.074604
3. Local Tax Rate	mills	7.206706	14. Other Tax Rate - Local	mills	0.000000
4. School Tax Rate	mills	10.288599	15. Total Local & School Tax Rate	mills	18.281310
5. Vocational School Tax Rate	mills	0.786005	16. Total Tax Rate	mills	22.991884
6. Other Tax Rate - Local	mills	0.000000	17. Ratio of Local and School Tax to Total	dec.	0.795120
7. Other Tax Rate - Non-Local	mills	0.000000	18. Total Tax Net of State Credit	mills	20.980008
8. Total Tax Rate	mills	22.991884	19. Net Local and School Tax Rate	mills	16.681627
9. Less: State Credit	mills	2.011876	20. Utility Plant, Jan 1	\$	4,428,286
11. Net Tax Rate	mills	20.980008	21. Materials & Supplies	\$	8,233
			22. Subtotal	\$	4,436,519
			23. Less: Plant Outside Limits	\$	0
			24. Taxable Assets	\$	4,436,519
			25. Assessment Ratio	dec.	1.011900
			26. Assessed Value	\$	4,489,314
			27. Net Local and School Tax Rate	mills	16.681627
			28. Tax Equiv. Computed for Current Year	\$	74,889

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION	
1. Utility Plant, Jan 1	\$ 4,428,286
2. Materials & Supplies	\$ 8,233
3. Subtotal	\$ 4,436,519
4. Less: Plant Outside Limits	\$ 0
5. Taxable Assets	\$ 4,436,519
6. Assessed Value	\$ 4,489,314
7. Tax Equiv. Computed for Current Year	\$ 74,889
8. Tax Equivalent per 1994 PSC Report	\$ 6,205
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$ 28,767
10. Tax Equivalent for Current Year (see notes)	\$ 28,767

Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- g An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- g **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be

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 \$28,767.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	1
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			(73,750)	267,674	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	240,818				240,818	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	582,242	0	0	(73,750)	508,492	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	1,096	274		13,269	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	43,705	1,253	1,253		43,705	28
Total Water Treatment Plant	56,152	2,349	1,527	0	56,974	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)	59,382	3,180			62,562	36

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	49,562				49,562	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	340,530	3,180	0	0	343,710	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)	15,397				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	10,893		73,750	84,643 *	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	41,581	10,893	0	73,750	126,224	53
Total utility plant in service directly assignable	1,055,323	16,422	1,527	0	1,070,218	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	1,055,323	16,422	1,527	0	1,070,218	56

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

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

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

Additions for one or more accounts exceed \$10,000, please explain. If applicable, provide construction authorization and PSC docket number.

SCADA Equipment (397.1): SCADA update in current year, including reclassifying prior SCADA equipment previously recorded in 321.

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	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

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	38,657				38,657	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	1,171,180	0	0	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	3,372,963	0	0	0	3,372,963	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	3,372,963	0	0	0	3,372,963	56

Age of Water Mains

- g If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- g Report all pipe larger than 14" diameter in the 14" 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

Describe source of information used to develop data:
Obtained from utility map and records.

Sources of Water Supply - Statistics

- g For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- g For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- g If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January	11,708		11,708				11,708	1
February	11,336		11,336				11,336	2
March	12,683		12,683				12,683	3
April	12,281		12,281				12,281	4
May	12,741		12,741				12,741	5
June	12,679		12,679				12,679	6
July	13,586		13,586				13,586	7
August	14,875		14,875				14,875	8
September	13,081		13,081				13,081	9
October	12,704		12,704				12,704	10
November	12,547		12,547				12,547	11
December	13,825		13,825				13,825	12
TOTAL	154,046	0	154,046	0	0	0	154,046	13

Water Audit and Other Statistics

- g Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual . Water Audits and Loss Control Programs.
- g For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- g If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	154,046
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	154,046
Less: Gallons (000s) sold to retail customers (billed, metered)	120725
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0
Gallons (000s) of Non-Revenue Water	33,321
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	2,100
Subtotal: Unbilled Authorized Consumption	2,100
Total Water Loss	31,221
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	385
Gallons (000s) estimated due to data and billing errors	0
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	385
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	0
Gallons (000s) estimated due to unreported and background leakage	30,836
Subtotal Real Losses (leakage)	30,836
Non-Revenue Water as percentage of net water supplied	22%
Total Water Loss as percentage of net water supplied	20%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	770
Date of maximum	08/04/2020
Cause of maximum	
Tower down for inspection.	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	173
Date of minimum	01/12/2020
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	322,659
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	1

Sources of Water Supply - Well Information

- g Enter characteristics for each of the utility's functional wells (regardless of whether it is in service or not).
- g Do not include abandoned wells on this schedule.
- g All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
- g Abandoned wells should be permanently filled and sealed per Wisconsin Administrative codes Chapters NR811 and NR812.

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
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)	Pump						Pump Motor or Standby Engine			
	Location (b)	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

g Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	1
Wellhouse	#1	1998	Elevated Tank	Steel	163	300,000	

Water Treatment Plant

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
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 _ Nitrate Removal x Radium Removal _ Other	No	Water Treatment Plan	1

Water Mains

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

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Copper	0.750	260			3	263	41	1
Copper	1.000	5			1	6		2
Copper	1.500	3				3		3
Other Plastic	1.500	1				1		4
Copper	2.000	10				10	1	5
Ductile Iron, Lined (late 1960's to present)	4.000	3				3	2	6
Asbestos-Cement (Transite)	6.000	1				1		7
Utility Total		283			4	287	44	8

Utility-Owned Water Service Lines

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

Utility-Owned Water Service Lines (Page W-22)

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

To adjust to actual

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)		
5/8	252			2	254	0	194	29		4	11							16	254	1
1	6	1		8	15	0	1	4	1	1	1							7	15	2
1 1/2	4			(1)	3	0		1	1		1								3	3
2	7			(2)	5	0			1	4									5	4
3	4			(3)	1	0				1									1	5
4	2	1			3	0			2									1	3	6
Total	275	2		4	281	0	195	34	5	10	13							24	281	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 - inside the premises or remote register (# of meter: 257)

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad

Advanced Metering Infrastructure (AMI) - fixed network

Other

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g Do not include station meters in the meter inventory used to complete these tables.

Meters (Page W-23)

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

Adjust inventory to actual

Total Tested During Year is zero, please explain.

When the utility went to test the meters, they were so old that they could not be used again, so they were replaced instead.

Wisconsin Administrative Code requires that meters 1 1/2 and 2 inches be tested or replaced every 4 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

The 1 1/2" and 2" were tested in 2018 and will be tested again in 2022.

Wisconsin Administrative Code requires that meters 1 inch or smaller be tested every 10 years or replaced every 20 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

Meters 1" or smaller are being replaced when tested due to the fact that they contain lead.

Wisconsin Administrative Code requires that meters 3 and 4 inches be tested or replaced every 2 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

The 3" and 4" meters were tested in 2018 and will be tested again in 2021, delayed due to COVID.

Hydrants and Distribution System Valves

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	47				47	2
Total Fire Hydrants	47	0	0	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

List of All Station and Wholesale Meters

- g Definition of Station Meter is any meter in service not used to measure customer consumption.
- g Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- g Retail customer meters should not be included in this inventory.

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	Well #1	Other	04/10/2019	1
Station Meter	6	Well #2	Other	04/11/2019	2
Station Meter	10	Treatment Plant	Other	06/16/2020	3

List of All Station and Wholesale Meters

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

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

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

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

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Lena (Village) **	255	1
Total - Oconto County	255	2
Total - Customers Served	255	3
Total - Within Muni Boundary **	255	4

** = *Within municipal boundary*

Privately-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Customer Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Copper	0.750	260			3	263	41		1
Copper	1.000	5			1	6			2
Copper	1.500	3				3			3
Other Plastic	1.500	1				1			4
Copper	2.000	10				10	1		5
Ductile Iron, Lined (late 1960's to present)	4.000	3				3	2		6
Asbestos-Cement (Transite)	6.000	1				1			7
Utility Total		283			4	287	44		8