



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, 2023

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 Trans. 113, which are contained in the Wisconsin Statutes, are hereby reported. Each violation of the provisions of the Wisconsin Public Service Commission Act, Chapter Trans. 113, 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.

Filed: 04/30/2024

Water Service Started Date: 01/01/1949

DNR Public Water System ID: 44304931

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

I **Jodi Marquardt, 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: **3/7/2024**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Jodi Marquardt

Title: Clerk/Treasurer

Mailing Address: 117 East Main St
Lena, WI 54139

Phone: (920) 829-5226

Email Address: clerk@villageoflena.net

Accounting firm or consultant preparing this report (if applicable)

Name: Greg Pitel, CPA

Title: Shareholder

Mailing Address: KerberRose SC
487 Riverwood Lane
Green Bay, WI 54313

Phone: (715) 318-7737

Email Address: greg.pitel@kerberrose.com

Name and title of utility General Manager (or equivalent)

Name: Terry Earley

Title: Superintendent

Mailing Address: 117 East Main St
Lena, WI 54139

Phone: (920) 373-5324

Email Address: terry.earley@villageoflena.net

Outside contractor responsible for utility operations (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

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

Name: Steve Marquardt

Title: President

Mailing Address: 117 East Main St
Lena, WI 54139

Phone: (920) 829-5226

Email Address: clerk@villageoflena.net

Contact person for cybersecurity issues and events

Name: Jodi Marquardt

Title: Clerk/Treasurer

Mailing Address: 117 East Main St
Lena, WI 54139

Phone: (920) 829-5226

Email Address: clerk@villageoflena.net

Identification and Ownership - Contacts

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: 09/11/2023

Period covered by most recent audit: December 31, 2022

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

Name: Greg Pitel, CPA

Title: Shareholder

Organization Name: KerberRose SC

USPS Address: 487 Riverwood Lane

City State Zip Green Bay, WI 54313

Telephone: (715) 318-7737

Email Address: greg.pitel@kerberrose.com

Report Preparation

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

Compilation

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 Decimal numbers for part time employees are acceptable values for this schedule. Please enter part time employees as a decimal based on the number of hours worked/2080 hours for a fiscal year. An employee who works 30% of full time would be recorded as .30.
- g Use the Footnotes feature to provide an explanation for any variance with the number of employees listed in Schedule F-06 and 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. Additional information on classifying employees can be found in the help document.

Category (a)	Employee Count			
	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	2.00	2.00	0.00	1
Women	2.00	1.00	0.00	2
Minorities	0.00	0.00	0.00	3
Veterans	0.00	0.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)
UTILITY OPERATING INCOME		
Operating Revenues (400)	299,452	326,639
C'dYfU]b['9I dYbgYg.		
Operation and Maintenance Expense (401)		
Operation and Maintenance Expense (401-402)	210,084	188,283
Depreciation Expense (403)	54,056	49,219
Amortization Expense (404)		
Amortization Expense (404-407)	0	0
Taxes (408)	32,828	33,302
HcIU`CdYfU]b['9I dYbgYg	296,968	270,804
BYhCdYfU]b[`bWta Y		
Income from Utility Plant Leased to Others (412-413)		
I]mCdYfU]b[`bWta Y	2,484	55,835
OTHER INCOME		
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0
Income from Nonutility Operations (417)		
Nonoperating Rental Income (418)		
Interest and Dividend Income (419)	19,539	3,558
Miscellaneous Nonoperating Income (421)	156,360	134,607
HcIU`CH Yf`bWta Y	175,899	138,165
HcIU`bWta Y	178,383	194,000
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization (425)	(6,760)	(6,769)
Other Income Deductions (426)	110,737	236,606
HcIU`A]gWU`UbYci g`bWta Y'8 YXi W]cbg	103,977	229,837
bWta Y'6 YZcfY`bHfYgh7\ U[Yg	74,406	(35,837)
INTEREST CHARGES		
Interest on Long-Term Debt (427)	54,398	38,528
Amortization of Debt Discount and Expense (428)		
Amortization of Premium on Debt--Cr. (429)		
Interest on Debt to Municipality (430)	0	0
Other Interest Expense (431)	7,754	7,554
Interest Charged to Construction--Cr. (432)		
HcIU`bHfYgh7\ U[Yg	62,152	46,082
BYh`bWta Y	12,254	(81,919)
EARNED SURPLUS		
Unappropriated Earned Surplus (Beginning of Year) (216)	2,805,343	2,887,262
Balance Transferred from Income (433)	12,254	(81,919)
Miscellaneous Credits to Surplus (434)	16,154	
Miscellaneous Debits to Surplus--Debit (435)		
Appropriations of Surplus--Debit (436)		
Appropriations of Income to Municipal Funds--Debit (439)		
HcIU`I bUddfcdf]UH'X'9UfbYX'Gi fd'i g'9bX'cZMYUf`fB%L	2,833,751	2,805,343

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	299,452		299,452	3
Total (Acct. 400)	299,452	0	299,452	4
Operation and Maintenance Expense (401-402)				5
Derived	210,084		210,084	6
Total (Acct. 401-402)	210,084	0	210,084	7
Depreciation Expense (403)				8
Derived	54,056		54,056	9
Total (Acct. 403)	54,056	0	54,056	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	32,828		32,828	15
Total (Acct. 408)	32,828	0	32,828	16
TOTAL UTILITY OPERATING INCOME	2,484	0	2,484	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	19,539		19,539	23
Total (Acct. 419)	19,539	0	19,539	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
Grant Revenue		156,360	156,360	28
Total (Acct. 421)	0	156,360	156,360	29
TOTAL OTHER INCOME	19,539	156,360	175,899	30
MISCELLANEOUS INCOME DEDUCTIONS				31
Miscellaneous Amortization (425)				32
Regulatory Liability (253) Amortization	(6,760)		(6,760)	33
Total (Acct. 425)	(6,760)	0	(6,760)	34
Other Income Deductions (426)				35
Depreciation Expense on Contributed Plant - Water		102,237	102,237	36
Issuance Costs	8,500		8,500	37
Total (Acct. 426)	8,500	102,237	110,737	38
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	1,740	102,237	103,977	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)	
INTEREST CHARGES				40
Interest on Long-Term Debt (427)				41
Derived	54,398		54,398	42
Total (Acct. 427)	54,398	0	54,398	43
Interest on Debt to Municipality (430)				44
Derived	0		0	45
Total (Acct. 430)	0	0	0	46
Other Interest Expense (431)				47
Derived	7,754		7,754	48
Total (Acct. 431)	7,754	0	7,754	49
TOTAL INTEREST CHARGES	62,152	0	62,152	50
NET INCOME	(41,869)	54,123	12,254	51
EARNED SURPLUS				52
Unappropriated Earned Surplus (Beginning of Year) (216)				53
Derived	421,320	2,384,023	2,805,343	54
Total (Acct. 216)	421,320	2,384,023	2,805,343	55
Balance Transferred from Income (433)				56
Derived	(41,869)	54,123	12,254	57
Total (Acct. 433)	(41,869)	54,123	12,254	58
Miscellaneous Credits to Surplus (434)				59
Unbilled Revenue Accrual	16,154		16,154	60
Total (Acct. 434)	16,154	0	16,154	61
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	395,605	2,438,146	2,833,751	62

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

g 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	299,452				299,452	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	299,452	0	0	0	299,452	6

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)	4,946,322	4,946,322	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,663,056	1,504,950	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BYhil H]J]miD'Ubh	3,283,266	3,441,372	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)	97,453	117,487	15
HcHU'CA Yf DfcdYfmiUbX'bj Ygfa Ybfg	98,205	118,239	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	435,478	335,359	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	30,434	0	22
Customer Accounts Receivable (142)	80,888	68,650	23
Other Accounts Receivable (143)	1,835,561	2,015,694	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	6,153	6,447	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	25,410	34
HcHU'7i ffYbhiUbX'5 VWI YX'5 ggYfg	2,388,514	2,451,560	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)	80,650	66,413	42
HcHU'8 YZffYX'8 YV]fg	80,650	66,413	43
HCH5 @5 GG9HG'5 B8' CH<9F'896 +HG	5,850,635	6,077,584	44

Balance Sheet

Liabilities and Other 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)	2,833,751	2,805,343	5
Proprietary Capital Total	3,069,494	3,041,086	6
LONG-TERM DEBT			7
Bonds (221)	2,130,140	1,806,527	8
Advances from Municipality (223)	0	0	9
Other long-Term Debt (224)	0	0	10
Long-Term Debt Total	2,130,140	1,806,527	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	565,316	13
Accounts Payable (232)	0	1,786	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)	20,224	13,149	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	19,448	27,219	20
Current and Accrued Liabilities Total	593,746	1,161,544	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	57,255	68,427	25
Deferred Credits Total	57,255	68,427	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
Operating Reserves Total	0	0	32
Total Liabilities and Other Credits	5,850,635	6,077,584	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	4,946,322	0	0	0	2
	4,946,322	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,352,529				5
Utility Plant in Service - Contributed Plant (101.2)	3,593,793				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	4,946,322	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)	507,396				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,155,660				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	1,663,056	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	3,283,266	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)	451,540	0	0	0	451,540	1
Credits during year						2
Charged Depreciation Expense (403)	54,056				54,056	3
Depreciation Expense on Meters Charged to Sewer	1,800				1,800	4
Salvage					0	5
Total credits	55,856	0	0	0	55,856	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 (111.1)	507,396	0	0	0	507,396	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)	1,053,410	0	0	0	1,053,410	1
Credits during year						2
Charged Other Income Deductions (426)	102,237				102,237	3
Depreciation Expense on Meters Charged to Sewer	13				13	4
Salvage					0	5
Total credits	102,250	0	0	0	102,250	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)	1,155,660	0	0	0	1,155,660	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)	6,153	6,447	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	6,153	6,447	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)				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)

- 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%	1,671,264	1
2023 Safe Drinking Water Loan	03/01/2023	03/01/2052	2.26%	458,876	2
Total				2,130,140	3

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

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

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	32,828	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	300	5
Total accruals and other credits	33,128	6
County, state and local taxes	28,767	7
Social Security taxes	4,068	8
PSC Remainder Assessment	293	9
Gross Receipts Tax		10
Total payments and other debits	33,128	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	5,595	46,708	33,474	18,829	2
Safe Drinking Water 2023		7,690	6,295	1,395	3
Subtotal Bonds (221)	5,595	54,398	39,769	20,224	4
Advances from Municipality (223)	0	0	0	0	5
None				0	6
Subtotal Advances from Municipality (223)	0	0	0	0	7
Other Long-Term Debt (224)	0	0	0	0	8
None				0	9
Subtotal Other Long-Term Debt (224)	0	0	0	0	10
Notes Payable (231)	0	0	0	0	11
Short Term Notes Payable	7,554	7,754	15,308	0 *	12
Subtotal Notes Payable (231)	7,554	7,754	15,308	0	13
Customer Deposits (235)	0	0	0	0	14
None				0	15
Subtotal Customer Deposits (235)	0	0	0	0	16
Total	13,149	62,152	55,077	20,224	17

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	97,453	5
Total (Acct. 128)	97,453	6
Cash and Working Funds (131)	0	7
Cash	435,478	8
Total (Acct. 131)	435,478	9
Notes Receivable (141)	0	10
Current Portion of Receivable from Saputo	30,434	11
Total (Acct. 141)	30,434	12
Customer Accounts Receivable (142)	0	13
Water	80,888	14
Total (Acct. 142)	80,888	15
Other Accounts Receivable (143)	0	16
Sewer (Non-regulated)		17
Merchandising, jobbing and contract work		18
LT Receivable from Saputo	1,835,561	19
Total (Acct. 143)	1,835,561	20
Miscellaneous Deferred Debits (186)	0	21
Cumulative Affect of Pension and OPEB	14,455	22
Deferred Outflows Related to Pension and OPEB	66,195	23
Total (Acct. 186)	80,650	24
Accounts Payable (232)	0	25
Accounts Payable		26
Total (Acct. 232)	0	27
Payables to Municipality (233)	0	28
Due to Sewer	554,074	29
Total (Acct. 233)	554,074	30
Accrued Wages and Employee Benefits	10,771	31
OPEB Liability	8,677	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. 242)	19,448	33
Other Deferred Credits (253)	0	34
Regulatory Liability	0	35
Deferred Inflows Related to Pension and OPEB	40,823	36
Net Pension Liability	16,432	37
Total (Acct. 253)	57,255	38

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.

Acct 143: Long-term receivable from Saputo

Acct 233: Amount 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)	1,408,144				1,408,144	2
Materials and Supplies	6,300				6,300	3
Less Average						4
Reserve for Depreciation (111.1)	479,468				479,468	5
Customer Advances for Construction					0	6
Regulatory Liability	3,380				3,380	7
Average Net Rate Base	931,596	0	0	0	931,596	8
Net Operating Income	2,484				2,484	9
Net Operating Income as a percent of Average Net Rate Base	0.27%	N/A	N/A	N/A	0.27%	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	6,760	0	0	0	6,760	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	6,760				6,760	5
Balance End of Year	0	0	0	0	0	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
PSC Full Rate Case in 2023 with a 20.20% water rate increase on 3/16/2024.

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission
Full rate case study in 2023.

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)	297,368	323,691	2
Total Sales of Water	297,368	323,691	3
Other Operating Revenues			4
Forfeited Discounts (470)	376	722	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	1,708	2,226	8
Total Other Operating Revenues	2,084	2,948	9
Total Operating Revenues	299,452	326,639	10
Operation and Maintenance Expenses			11
Plant Operation and Maintenance Expenses (600-660)	154,911	143,533	12
General Operating Expenses (680-691)	55,173	44,750	13
Total Operation and Maintenance Expenses	210,084	188,283	14
Other Operating Expenses			15
Depreciation Expense (403)	54,056	49,219	16
Amortization Expense (404-407)			17
Taxes (408)	32,828	33,302	18
Total Other Operating Expenses	86,884	82,521	19
Total Operating Expenses	296,968	270,804	20
NET OPERATING INCOME	2,484	55,835	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)	197	6,875	42,190	10
Commercial (461.2)	35	1,431	8,071	11
Industrial (461.3)	5	90,667	165,248	12
Public Authority (461.4)	10	1,750	7,182	13
Multifamily Residential (461.5)	13	1,424	5,112	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	260	102,147	227,803	16
Private Fire Protection Service (462)				17
Public Fire Protection Service (463)	266		69,565	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	526	102,147	297,368	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)	69,565	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)	69,565	5
Forfeited Discounts (470)		6
Customer late payment charges	376	7
Total Forfeited Discounts (470)	376	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	1,566	16
Other Water Revenue	142	17
Total Other Water Revenues (474)	1,708	18

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- 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)		36,494	36,494	34,433	2
Purchased Water (610)			0	0	3
Fuel or Power Purchased for Pumping (620)		31,363	31,363	31,931	4
Chemicals (630)		25,915	25,915	21,168	5
Supplies and Expenses (640)		30,288	30,288	30,155	6
Repairs of Water Plant (650)		29,735	29,735	24,480	7
Transportation Expenses (660)		1,116	1,116	1,366	8
Total Plant Operation and Maintenance Expenses	0	154,911	154,911	143,533	9
GENERAL OPERATING EXPENSES					10
Administrative and General Salaries (680)		12,612	12,612	20,460 *	11
Office Supplies and Expenses (681)		1,669	1,669	3,542	12
Outside Services Employed (682)		25,063	25,063	5,738 *	13
Insurance Expense (684)		5,919	5,919	4,483	14
Employees Pensions and Benefits (686)		9,826	9,826	9,716	15
Regulatory Commission Expenses (688)			0	0	16
Miscellaneous General Expenses (689)		84	84	811	17
Uncollectible Accounts (690)			0	0	18
Customer Service and Informational Expenses (691)			0	0	19
Total General Operating Expenses	0	55,173	55,173	44,750	20
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	210,084	210,084	188,283	21

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- 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.

Administrative and General Salaries (680) - In previous year, there were 2 clerk salaries being paid, in current year the utility was back to paying 1 clerk salary.

Office Supplies and Expenses (681) - Fewer supplies in inventory than previous year.

Outside Services Employed (682) - Bond issuance costs and professional services related to work in progress were properly expensed.

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	28,767	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	300	300	2
Net Property Tax Equivalent	28,467	28,467	3
Social Security	4,068	4,547	4
PSC Remainder Assessment	293	288	5
Total Tax Expense	32,828	33,302	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

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	5.100515
3. Local Tax Rate	mills	8.973675
4. School Tax Rate	mills	7.742178
5. Vocational School Tax Rate	mills	0.883805
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	22.700173
9. Less: State Credit	mills	2.126217
11. Net Tax Rate	mills	20.573956

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	8.973675
13. Combined School Tax Rate	mills	8.625983
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	17.599658
16. Total Tax Rate	mills	22.700173
17. Ratio of Local and School Tax to Total	dec.	0.775309
18. Total Tax Net of State Credit	mills	20.573956
19. Net Local and School Tax Rate	mills	15.951182
20. Utility Plant, Jan 1	\$	4,946,322
21. Materials & Supplies	\$	6,447
22. Subtotal	\$	4,952,769
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	4,952,769
25. Assessment Ratio	dec.	0.679551
26. Assessed Value	\$	3,365,659
27. Net Local and School Tax Rate	mills	15.951182
28. Tax Equiv. Computed for Current Year	\$	53,686

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	4,946,322
2. Materials & Supplies	\$	6,447
3. Subtotal	\$	4,952,769
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	4,952,769
6. Assessed Value	\$	3,365,659
7. Tax Equiv. Computed for Current Year	\$	53,686
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 included in the Property Tax Equivalent schedule footnotes.

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)	
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)	267,674				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	508,492	0	0	0	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)	13,269				13,269	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	43,705				43,705	28
Total Water Treatment Plant	56,974	0	0	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)	444,744			(85,850)	358,894	34
Services (345)	100,592			(14,234)	86,358	35
Meters (346)	65,635			(353)	65,282	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)	84,316			(10,794)	73,522	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	726,595	0	0	(111,231)	615,364	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)	26,054				26,054	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)	84,643				84,643	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	136,881	0	0	0	136,881	53
Total utility plant in service directly assignable	1,463,760	0	0	(111,231)	1,352,529	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	1,463,760	0	0	(111,231)	1,352,529	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)**General Footnote**

(343), (345), (346), (348): Adjustments due to assets being reclassified from financed by utility or municipality to contributed (111,231). See W-09.

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)	558,935			121,720	680,655	34
Services (345)	55,358			20,197	75,555	35
Meters (346)	305			353	658	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)	49,488			14,090	63,578	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	1,235,650	0	0	156,360	1,392,010	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	3,437,433	0	0	156,360	3,593,793	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	3,437,433	0	0	156,360	3,593,793	56

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](#)

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

General Footnote

(343), (345), (346), (348): Adjustment of \$111,231 due to assets being reclassified from financed by utility or municipality to contributed. Additional adjustment of \$45,129 added for completed items that were not previously classified. See W-09.

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 16 in diameter in the 16+ category.

Pipe Size (a)	Feet of Main											Total (m)	
	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)	2021-2030 (l)		
4.000										238		238	1
6.000				11,749				91		124		11,964	2
8.000				4,276				184	329	4,635	2,755	12,179	3
10.000								4,341		2,557		6,898	4
12.000								78				78	5
Total	0	0	0	16,025	0	0	0	4,694	329	7,554	2,755	31,357	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	
	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	9,250		9,250				9,250	1
February	7,684		7,684				7,684	2
March	8,692		8,692				8,692	3
April	8,544		8,544				8,544	4
May	9,330		9,330				9,330	5
June	9,615		9,615				9,615	6
July	10,343		10,343				10,343	7
August	10,497		10,497				10,497	8
September	9,027		9,027				9,027	9
October	8,534		8,534				8,534	10
November	8,072		8,072				8,072	11
December	8,430		8,430				8,430	12
TOTAL	108,018	0	108,018	0	0	0	108,018	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		1
Finished Water pumped or purchased (000s)	108,018	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	108,018	4
Less: Gallons (000s) sold to retail customers (billed, metered)	102147	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	5,871	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	526	10
Subtotal: Unbilled Authorized Consumption	526	11
Total Water Loss	5,345	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0	14
Gallons (000s) estimated due to data and billing errors	0	15
Gallons (000s) estimated due to customer meter under-registration	651	16
Subtotal Apparent Losses	651	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	0	18
Gallons (000s) estimated due to unreported and background leakage	4,694	19
Subtotal Real Losses (leakage)	4,694	20
Non-Revenue Water as percentage of net water supplied	5%	21
Total Water Loss as percentage of net water supplied	5%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	768	24
Date of maximum	08/02/2023	25
Cause of maximum		26
Saputo high usage.		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	83	28
Date of minimum	10/15/2023	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	260,078	30
If water is purchased:		31
Vendor Name		32
Point of Delivery		33
Source of purchased water		34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	0	41
Number of service breaks repaired this year	0	42
Does the utility have an asset management plan?	No	43

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. |

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)	Location (b)	Pump						Pump Motor or Standby Engine				
		DNR Well Id (c)	Primary Purpose (d)	Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
#1	LENA		Primary	Distribution	2015	Vertical Turbine	600	2004	2004	Electric	75	1
#2	LENA		Primary	Distribution	2015	Vertical Turbine	630	1997	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)	
Wellhouse	#1	1998	Elevated Tank	Steel	163	300,000	1

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	<div><div><div><div><div></div><div>Ultraviolet Light</div></div><div><div>x</div><div>Liquid Chlorine</div></div><div><div></div><div>Gas Chlorine</div></div><div><div></div><div>Ozone</div></div><div><div></div><div>Other</div></div><div><div></div><div>None</div></div></div></div></div> <div><div><div><div><div></div><div>Flocculation/Sedimentation</div></div><div><div>x</div><div>Sand Filtraton</div></div><div><div>x</div><div>Activated Carbon Filtration</div></div><div><div></div><div>Membrane Filtration</div></div><div><div>x</div><div>Ion Exchange</div></div><div><div></div><div>Iron/Manganese</div></div><div><div></div><div>Nitrate Removal</div></div><div><div>x</div><div>Radium Removal</div></div><div><div></div><div>Corrosion</div></div><div><div></div><div>Other</div></div></div></div></div> <td>No</td> <td>Water Treatment Plan</td> <td>1</td>	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 16 in diameter in the 16 in category.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
Other Plastic	Distribution	4	238				238
Asbestos-Cement (Transite)	Distribution	6	9,957				9,957
Other Plastic	Distribution	6	2,007				2,007
Asbestos-Cement (Transite)	Distribution	8	2,680				2,680
Other Plastic	Distribution	8	9,344				9,344
Other Plastic	Distribution	10	6,898				6,898
Other Plastic	Distribution	12	78				78
Total Within Municipality			31,202				31,202
Other Plastic	Distribution	8	155				155
Total Outside Municipality			155				155
Total Utility			31,357				31,357

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	266				266	43	1
Copper	1.000	5				5		2
PVC	1.000	915				915		3
Copper	1.500	3				3		4
Other Plastic	1.500	1				1		5
Copper	2.000	10				10	1	6
Ductile Iron, Lined (late 1960's to present)	4.000	3				3	2	7
Asbestos-Cement (Transite)	6.000	1				1		8
Utility Total		1,204				1,204	46	9

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	254				254	10	197	31	5	4	11							6	254	1
1	8				8	0	1	3	1	1	1							1	8	2
1 1/2	3				3	3		1	1		1								3	3
2	5				5	5			1	4									5	4
3	1				1	1				1									1	5
4	2				2	1			2										2	6
Total	273				273	20	198	35	10	10	13							7	273	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: 266)

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)

Explain Industrial (column J) that are more than 5% higher or lower than W-02 Sales of Water - Average No. Customers (column b).

W-02 is an average number of customers, W-23 is a static point in time.

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 are replaced every 10 years, instead of testing.

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	52				52	2
Total Fire Hydrants	52	0	0	0	52	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	52
Number of Distribution System Valves end of year	119
Number of Distribution Valves operated during Year	103

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	07/18/2023	1
Station Meter	6	Well #2	Other	11/09/2023	2
Station Meter	10	Treatment Plant	Other	03/14/2023	3

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. |

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

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

The meters listed as 'other' 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 Muni Boundary~~%~~ refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Lena (Village) **	260	1
Total - Oconto County	260	2
Total - Customers Served	260	3
Total - Within Muni Boundary **	260	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 column (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 (h)	Replaced During Year Using Financial Assistance from Utility (i)
Copper	0.750	266				266		1
Copper	1.000	5				5		2
Copper	1.500	3				3		3
Other Plastic	1.500	1				1		4
Copper	2.000	10				10		5
Ductile Iron, Lined (late 1960's to present)	4.000	3				3		6
Asbestos-Cement (Transite)	6.000	1				1		7
Utility Total		289				289		8

Water Residential Customer Data – Disconnection, Arrears, and Tax Roll

- g For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- g For residential arrears, include billed amounts past due and unpaid.
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Description (a)	Amount (b)
Disconnection Notices	
1. Total number of disconnection notices sent to residential customers for non-payment as of March 31	0
2. Total number of disconnection notices sent to residential customers for non-payment as of June 30	0
3. Total number of disconnection notices sent to residential customers for non-payment as of September 30	0
4. Total number of disconnection notices sent to residential customers for non-payment as of December 31	35
Disconnections	
1. Total number of residential disconnections of service performed for non-payment as of March 31	0
2. Total number of residential disconnections of service performed for non-payment as of June 30	0
3. Total number of residential disconnections of service performed for non-payment as of September 30	0
4. Total number of residential disconnections of service performed for non-payment as of December 31	0
Arrears (Customers)	
1. Total number of residential customers with arrears as of March 31	212
2. Total number of residential customers with arrears as of June 30	200
3. Total number of residential customers with arrears as of September 30	179
4. Total number of residential customers with arrears as of December 31	193
Arrears (Dollar Amounts)	
1. Total dollar amount of residential customer arrears as of March 31	9,586
2. Total dollar amount of residential customer arrears as of June 30	9,543
3. Total dollar amount of residential customer arrears as of September 30	8,824
4. Total dollar amount of residential customer arrears as of December 31	8,601
Tax Roll	
1. Total number of residential customers with arrears placed on the tax roll	8
2. Total dollar amount of residential arrears placed on the tax roll	764
Footnotes	No