



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

LITTLE CHUTE MUNICIPAL WATER DEPT

108 W MAIN ST
LITTLE CHUTE, WI 54140-1750

For the Year Ended: DECEMBER 31, 2016

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I **TERESA MATHENY, FINANCE DIRECTOR** of **LITTLE CHUTE MUNICIPAL WATER DEPT**, 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: **6/5/2017**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: TERESA MATHENY

Title: FINANCE DIRECTOR

Mailing Address: 108 W MAIN STREET
LITTLE CHUTE, WI 54140

Phone: (920) 423-3855

Email Address: teri@littlechutewi.org

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: JEFF ELRICK

Title: PUBLIC WORKS DIRECTOR

Mailing Address: 108 W MAIN STREET
LITTLE CHUTE, WI 54140

Phone: (920) 423-3866

Email Address: jeff@littlechutewi.org

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

Name: KEVIN COFFEY

Title: UTILITY COMMISSION CHAIRPERSON

Mailing Address: 108 W MAIN STREET
LITTLE CHUTE, WI 54140

Phone: (920) 788-7380

Email Address: kcoffey238@gmail.com

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: 11/28/2016

Period covered by most recent audit: 1/1/2015 - 12/31/2015

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

Name: JOSEPH GALAROWICZ, CPA

Title: SHAREHOLDER

Organization Name: KERBERROSE SC

USPS Address: 4211 N LIGHTNING DRIVE

City State Zip APPLETON, WI 54913

Telephone: (920) 993-0105

Email Address: joseph.galarowicz@kerberrose.com

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? **YES**

Contract Type (a)	Organization (b)	Contact Name (c)	
Operations	MIDWEST CONTRACT OPERATIONS	JERRY VERSTEGEN	* 1

Identification and Ownership - Contract Operations

Identification and Ownership - Contract Operations (Page vi)

General Footnote

CONTRACT PERIOD : 1/1/2015 - 12/31/2019

PROVIDE MANAGEMENT, SUPERVISION AND CERTIFIED PERSONNEL NECESSARY TO CONDUCT THE OPERATIONS AND MAINTENANCE OF THE WATER SYSTEM. THE CONTRACT IS FOR A FIVE YEAR PERIOD ENDING 12/31/2019.

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	2,253,389	2,146,081	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	1,100,088	1,047,324	4
Depreciation Expense (403)	308,053	333,824	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	216,443	214,386	7
Total Operating Expenses	1,624,584	1,595,534	8
Net Operating Income	628,805	550,547	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	628,805	550,547	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	12,703	10,765	16
Miscellaneous Nonoperating Income (421)	151,376	381,910	17
Total Other Income	164,079	392,675	18
Total Income	792,884	943,222	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(31,400)	(31,400)	21
Other Income Deductions (426)	81,353	75,776	22
Total Miscellaneous Income Deductions	49,953	44,376	23
Income Before Interest Charges	742,931	898,846	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	50,859	75,657	26
Amortization of Debt Discount and Expense (428)	1,390	1,584	27
Amortization of Premium on Debt--Cr. (429)	3,592		28
Interest on Debt to Municipality (430)	32,068	35,949	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	80,725	113,190	32
Net Income	662,206	785,656	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	8,884,385	8,096,713	35
Balance Transferred from Income (433)	662,206	785,656	36
Miscellaneous Credits to Surplus (434)	19,805	2,016	37
Miscellaneous Debits to Surplus--Debit (435)			38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	9,566,396	8,884,385	41

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	2,253,389		2,253,389	3
Total (Acct. 400)	2,253,389	0	2,253,389	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	1,100,088		1,100,088	6
Total (Acct. 401-402)	1,100,088	0	1,100,088	7
Depreciation Expense (403)	0	0	0	8
Derived	308,053		308,053	9
Total (Acct. 403)	308,053	0	308,053	10
Amortization Expense (404-407)	0	0	0	11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)	0	0	0	14
Derived	216,443		216,443	15
Total (Acct. 408)	216,443	0	216,443	16
TOTAL UTILITY OPERATING INCOME	628,805	0	628,805	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	0		0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)	0	0	0	22
INTEREST ON SPECIAL ASSESSMENTS & OPERATING ACCOUNTS	12,703		12,703	23
Total (Acct. 419)	12,703	0	12,703	24
Miscellaneous Nonoperating Income (421)	0	0	0	25
Contributed Plant - Water		151,376	151,376	26
Impact Fees - Water		0	0	27
Total (Acct. 421)	0	151,376	151,376	28
TOTAL OTHER INCOME	12,703	151,376	164,079	29
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	30
Miscellaneous Amortization (425)	0	0	0	31
Regulatory Liability (253) Amortization	(31,400)		(31,400)	32
Total (Acct. 425)	(31,400)	0	(31,400)	33
Other Income Deductions (426)	0	0	0	34
Depreciation Expense on Contributed Plant - Water		81,353	81,353	35
Total (Acct. 426)	0	81,353	81,353	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(31,400)	81,353	49,953	37
INTEREST CHARGES	0	0	0	38
Interest on Long-Term Debt (427)	0	0	0	39
Derived	50,859		50,859	40

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Total (Acct. 427)	50,859	0	50,859	41
Amortization of Debt Discount and Expense (428)	0	0	0	42
2012 GO PROMISSORY NOTES	1,230		1,230	43
2014 GO PROMISSORY NOTES	160		160	44
Total (Acct. 428)	1,390	0	1,390	45
Amortization of Premium on Debt--Cr. (429)	0	0	0	46
2016A Revenue Bonds	3,592		3,592	47
Total (Acct. 429)	3,592	0	3,592	48
Interest on Debt to Municipality (430)	0	0	0	49
Derived	32,068		32,068	50
Total (Acct. 430)	32,068	0	32,068	51
Other Interest Expense (431)	0	0	0	52
Derived	0		0	53
Total (Acct. 431)	0	0	0	54
TOTAL INTEREST CHARGES	80,725	0	80,725	55
NET INCOME	592,183	70,023	662,206	56
EARNED SURPLUS	0	0	0	57
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	58
Derived	5,222,499	3,661,886	8,884,385	59
Total (Acct. 216)	5,222,499	3,661,886	8,884,385	60
Balance Transferred from Income (433)	0	0	0	61
Derived	592,183	70,023	662,206	62
Total (Acct. 433)	592,183	70,023	662,206	63
Miscellaneous Credits to Surplus (434)	0	0	0	64
2015 AUDIT ADJUSTMENT	19,805		19,805	65
Total (Acct. 434)	19,805	0	19,805	66
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	5,834,487	3,731,909	9,566,396	67

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				0	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold	0				0	4
Payroll	0				0	5
Materials	0				0	6
Taxes	0				0	7
Total costs and expenses	0	0	0	0	0	8
Net Income (or loss)	0	0	0	0	0	9

Revenues Subject to Wisconsin Remainder Assessment

- Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	2,253,389				2,253,389	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				0	5
Revenues subject to Wisconsin Remainder Assessment	2,253,389	0	0	0	2,253,389	6

Distribution of Total Payroll

- Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	547,418	0	547,418	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses			0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	547,418	0	547,418	20

Full-Time Employees (FTE)

- Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.
- Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	2.0	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)	19,314,899	18,789,358	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,141,916	5,837,515	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	13,172,983	12,951,843	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)	0	0	12
Sinking Funds (125)	377,292	266,516	13
Depreciation Fund (126)	100,000	100,000	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	477,292	366,516	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	61,111	375,309	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)	225,986	212,917	23
Other Accounts Receivable (143)	5,759	3,492	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	48,813	77,801	26
Plant Materials and Operating Supplies (154)	55,217	51,029	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)	2,015	1,946	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	35,268	25,475	34
Total Current and Accrued Assets	434,169	747,969	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	6,091	7,481	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)	441,239	392,777	42
Total Deferred Debits	447,330	400,258	43
TOTAL ASSETS AND OTHER DEBITS	14,531,774	14,466,586	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)	1,179,557	1,179,557	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	9,566,396	8,884,385	5
Total Proprietary Capital	10,745,953	10,063,942	6
LONG-TERM DEBT			7
Bonds (221)	1,495,000	1,840,000	8
Advances from Municipality (223)	1,557,997	1,860,162	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	3,052,997	3,700,162	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	57,663	27,240	14
Payables to Municipality (233)	171,200	171,200	15
Customer Deposits (235)	160	160	16
Taxes Accrued (236)	216,000	216,000	17
Interest Accrued (237)	22,033	36,353	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	10,550	0	20
Total Current and Accrued Liabilities	477,606	450,953	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	15,858	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	239,365	251,530	25
Total Deferred Credits	255,223	251,530	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	14,531,779	14,466,587	33

Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	18,789,358	0	0	0	2
	18,789,358	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	13,973,260				5
Utility Plant in Service - Contributed Plant (101.2)	5,222,573				6
Utility Plant Purchased or Sold (102)	0				7
Utility Plant Leased to Others (104)	0				8
Property Held for Future Use (105)	0				9
Completed Construction not Classified (106)	0				10
Construction Work in Progress (107)	119,066				11
Total Utility Plant	19,314,899	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)	5,324,280				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	817,636				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				16
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				17
Accumulated Provision for Amortization of Utility Plant in Service (114)	0				18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0				19
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				20
Total Accumulated Provision	6,141,916	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	13,172,983	0	0	0	27

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	5,101,232	0	0	0	5,101,232	1
Credits during year						2
Charged Depreciation Expense (403)	308,053				308,053	3
Depreciation Expense on Meters Charged to Sewer	28,763				28,763	4
Salvage	0				0	5
Total credits	336,816	0	0	0	336,816	6
Debits during year						7
Book Cost of Plant Retired	113,768				113,768	8
Cost of Removal	0				0	9
Total debits	113,768	0	0	0	113,768	10
Balance end of year (111.1)	5,324,280	0	0	0	5,324,280	11

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	736,283	0	0	0	736,283	1
Credits during year						2
Charged Other Income Deductions (426)	81,353				81,353	3
Depreciation Expense on Meters Charged to Sewer	0				0	4
Salvage	0				0	5
Total credits	81,353	0	0	0	81,353	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	817,636	0	0	0	817,636	11

Net Nonutility Property (Accts. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Total Nonutility Property (121)	0	0	0	0	2
Less accum. prov. depr. & amort. (122)	0	0	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)	55,217	51,029	2
Sewer utility (154)			3
Heating utility (154)	0		4
Gas utility (154)			5
Merchandise (155)	0		6
Other materials & supplies (156)	0		7
Stores expense (163)	0		8
Total Material and Supplies	55,217	51,029	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)				
2012 GENERAL OBLIGATION NOTES	1,230	428	4,080	1
2014 GENERAL OBLIGATION NOTES	160	428	2,011	2
None				3
Total	1,390		6,091	4
Unamortized premium on debt (251)				
2016A REVENUE BONDS	3,592	429	15,858	5
None				6
Total	3,592		15,858	7

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		1,179,557	1
Balance end of year		1,179,557	2

Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2016A REVENUE BONDS	07/06/2016	05/01/2026	1.65%	1,495,000 *	1
Total				1,495,000	2

Bonds (Acct. 221)

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

Bonds (Acct. 221) (Page F-17)**General Footnote**

THE LITTLE CHUTE WATER UTILITY DID A CURRENT REFUNDING OF ITS 2005 AND 2008 REVENUE BONDS IN JULY 2016.

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
2011A GO CORPORATE PURPOSE BONDS	08/10/2011	08/01/2026	2.93%	500,800	2
2012 GO PROMISSORY NOTES	11/20/2012	11/01/2022	1.07%	722,197	3
2014 GO PROMISSORY NOTES	07/17/2014	06/01/2024	1.83%	335,000	4
Total for Account 223				1,557,997	5

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	216,000	1
Charged water department expense	216,443	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	8,708	5
Total accruals and other credits	225,151	6
County, state and local taxes	216,000	7
Social Security taxes	6,332	8
PSC Remainder Assessment	2,352	9
Gross Receipts Tax		10
CONSTRUCTION APPROVAL ASSESSMENT	467 *	11
Total payments and other debits	225,151	12
Balance end of year	216,000	13

Taxes Accrued (Acct. 236)

Taxes Accrued (Acct. 236) (Page F-19)

General Footnote

WATER UTILITY APPLIED FOR CONSTRUCTION AUTHORIZATION APPROVAL FOR A \$1.3 MILLION PROJECT AT PUMP HOUSE #1 IN 2017.

Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
2005 REVENUE BONDS	11,982	16,057	28,039	0	2
2008 REVENUE BONDS	15,505	20,777	36,282	0	3
2016A REVENUE BONDS		14,025	0	14,025 *	4
Subtotal Bonds (221)	27,487	50,859	64,321	14,025	5
Advances from Municipality (223)	0	0	0	0	6
2011A GENERAL OBLIGATION CORPORATE PURPOSE BONDS	6,583	15,354	15,799	6,138	7
2012 GENERAL OBLIGATION NOTES	1,661	9,604	9,967	1,298	8
2014 GENERAL OBLIGATION NOTES	622	7,110	7,160	572	9
Subtotal Advances from Municipality (223)	8,866	32,068	32,926	8,008	10
Other Long-Term Debt (224)	0	0	0	0	11
None				0	12
Subtotal Other Long-Term Debt (224)	0	0	0	0	13
Notes Payable (231)	0	0	0	0	14
None				0	15
Subtotal Notes Payable (231)	0	0	0	0	16
Customer Deposits (235)	0	0	0	0	17
None				0	18
Subtotal Customer Deposits (235)	0	0	0	0	19
Total	36,353	82,927	97,247	22,033	20

Interest Accrued (Acct. 237)

- | |
|---|
| <ul style="list-style-type: none">• Report below interest accrued on each utility obligation.• Report customer deposits under account 235. |
|---|

Interest Accrued (Acct. 237) (Page F-20)

General Footnote

THE LITTLE CHUTE WATER UTILITY DID A CURRENT REFUNDING OF ITS 2005 AND 2008 REVENUE BONDS IN JULY 2016.

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)	
Sinking Funds (125)	0	1
2016A REVENUE BONDS	227,792	2
BOND RESERVE FUND	149,500	3
Total (Acct. 125)	377,292	4
Depreciation Fund (126)	0	5
Bond Covenant	100,000	6
Total (Acct. 126)	100,000	7
Cash and Working Funds (131)	0	8
Cash	61,111	9
Total (Acct. 131)	61,111	10
Customer Accounts Receivable (142)	0	11
Water	225,986	12
Total (Acct. 142)	225,986	13
Other Accounts Receivable (143)	0	14
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
MISCELLANEOUS	5,759 *	17
Total (Acct. 143)	5,759	18
Receivables from Municipality (145)	0	19
DELINQUENT CUSTOMER ACCOUNTS PLACED ON TAX ROLL	14,592 *	20
DUE FROM GENERAL FUND - SUBDIVISION INFRASTRUCTURE	34,221 *	21
Total (Acct. 145)	48,813	22
Interest and Dividends Receivable (171)	0	23
INTEREST RECEIVABLE	2,015	24
Total (Acct. 171)	2,015	25
Miscellaneous Current and Accrued Assets (174)	0	26
SPECIAL ASSESSMENTS - CURRENT	35,268	27
Total (Acct. 174)	35,268	28
Miscellaneous Deferred Debits (186)	0	29
DEFERRED INFLOWS - WRS	50,752	30
SPECIAL ASSESSMENTS - DEFERRED	390,487	31
Total (Acct. 186)	441,239	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.

Accounts Payable (232)	0	33
Accounts Payable	57,663	34
Total (Acct. 232)	57,663	35
Payables to Municipality (233)	0	36
ADVANCE FROM STORMWATER UTILITY	171,200 *	37
Total (Acct. 233)	171,200	38
Customer Deposits (235)	0	39
BULK FILL KEY DEPOSITS	160	40
Total (Acct. 235)	160	41
Miscellaneous Current and Accrued Liabilities (242)	0	42
ACCRUED PAYROLL	1,648	43
WRS PENSION	8,902	44
Total (Acct. 242)	10,550	45
Other Deferred Credits (253)	0	46
Regulatory Liability	220,130	47
DEFERRED OUTFLOWS - WRS	19,235	48
Total (Acct. 253)	239,365	49

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 \$10,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

#143 - BULK WATER SALES - BILLED ANNUALLY IN DECEMBER.

#145 - INDIVIDUAL AMOUNTS ARE IDENTIFIED ON THE PARENT SCHEDULE AND COMPRISE THE ENTIRE BALANCE.

#233 - SHORT-TER OPERATING CAPITAL PROVIDED BY THE STORM WATER UTILITY TO BE REPAID IN 2017.

Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	13,829,400				13,829,400	2
Materials and Supplies	53,123				53,123	3
Less Average						4
Reserve for Depreciation (111.1)	5,212,756				5,212,756	5
Customer Advances for Construction	0				0	6
Regulatory Liability	235,830				235,830	7
Average Net Rate Base	8,433,937	0	0	0	8,433,937	8
Net Operating Income	628,805				628,805	9
Net Operating Income as a percent of Average Net Rate Base	7.46%	N/A	N/A	N/A	7.46%	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	251,530	0	0	0	251,530	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	31,400				31,400	5
Balance End of Year	220,130	0	0	0	220,130	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions
NONE

2. Leaseholder changes
NONE

3. Extensions of service
NONE

4. Estimated changes in revenues due to rate changes
THE WATER UTILITY PLANS TO FILE A FULL RATE CASE IN 2017. IT IS A REQUIREMENT FOR THE SAFE DRINKING WATER LOAN.

5. Obligations incurred or assumed, excluding commercial paper
THE WATER UTILITY ISSUED \$1,495,000 OF REVENUE BONDS IN JULY 2016. PROCEEDS WERE USED TO CURRENT REFUND THE 2005 AND 2008 REVENUE BONDS AND WATER MAIN REPLACEMENT.

6. Formal proceedings with the Public Service Commission
WELL #1 IS CURRENTLY BEING UPGRADED. A CONSTRUCTION APPROVAL AUTHORIZATION AND A SAFE DRINKING WATER LOAN WERE APPROVED IN 2016. THE COST IS ESTIMATED TO BE APPROXIMATELY \$1,225,000.

7. Any additional matters
NONE

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	2,183,581	2,086,432	2
Total Sales of Water	2,183,581	2,086,432	3
Other Operating Revenues			4
Forfeited Discounts (470)	9,163	4,884	5
Rents from Water Property (472)	45,249	42,339	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	15,396	12,426	8
Total Other Operating Revenues	69,808	59,649	9
Total Operating Revenues	2,253,389	2,146,081	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	34,350	21,455	12
Pumping Expenses (620-633)	218,669	222,204	13
Water Treatment Expenses (640-652)	358,551	325,185	14
Transmission and Distribution Expenses (660-678)	305,109	346,385	15
Customer Accounts Expenses (901-906)	40,657	55,183	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	142,752	76,912	18
Total Operation and Maintenance Expenses	1,100,088	1,047,324	19
Other Operating Expenses			20
Depreciation Expense (403)	308,053	333,824	21
Amortization Expense (404-407)	0	0	22
Taxes (408)	216,443	214,386	23
Total Other Operating Expenses	524,496	548,210	24
Total Operating Expenses	1,624,584	1,595,534	25
NET OPERATING INCOME	628,805	550,547	26

Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	3,982	150,235	930,900	10
Commercial (461.2)	341	31,092	157,493	11
Industrial (461.3)	33	152,197	488,910	12
Public Authority (461.4)	24	9,298	43,911	13
Multifamily Residential (461.5)	27	20,008	91,639	14
Irrigation (461.6)	0	0	0	15
Total Metered Sales to General Customers (461)	4,407	362,830	1,712,853	16
Private Fire Protection Service (462)	88		49,924	17
Public Fire Protection Service (463)	4,407		420,804	18
Other Water Sales (465)	0	0	0	19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	8,902	362,830	2,183,581	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)

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

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	420,804	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)	420,804	5
Forfeited Discounts (470)		6
Customer late payment charges	9,163	7
Total Forfeited Discounts (470)	9,163	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	45,249	10
Total Rents from Water Property (472)	45,249	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	11,884	16
MISCELLANEOUS	3,512 *	17
Total Other Water Revenues (474)	15,396	18

Other Operating Revenues (Water)

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

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

Explain all amounts in Account 474 in excess of \$10,000.

NO ITEMS IN THE ACCOUNT ARE GREATER THAN \$10,000.

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)	3,385		3,385	2,854	2
Operation Labor and Expenses (601)	25,769		25,769	18,463	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)			0	0	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)			0	0	10
Maintenance of Wells and Springs (614)		5,196	5,196	138	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	29,154	5,196	34,350	21,455	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	3,385		3,385	2,854	16
Fuel for Power Production (621)			0	0	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)	161,070		161,070	159,711	19
Pumping Labor and Expenses (624)	52,504	533	53,037	49,628	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)			0	0	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)			0	0	24
Maintenance of Structures and Improvements (631)			0	6,100	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)		1,177	1,177	3,911	27
Total Pumping Expenses	216,959	1,710	218,669	222,204	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	3,765		3,765	2,854	30
Chemicals (641)		269,034	269,034	235,888	31
Operation Labor and Expenses (642)	51,339	2,111	53,450	53,276	32
Miscellaneous Expenses (643)		19,681	19,681	18,152	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)			0	3,206	36
Maintenance of Water Treatment Equipment (652)		12,621	12,621	11,809	37
Total Water Treatment Expenses	55,104	303,447	358,551	325,185	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	5,685		5,685	5,685	40
Storage Facilities Expenses (661)			0	0	41

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Transmission and Distribution Lines Expenses (662)	118,339	9,471	127,810	152,557 *	42
Meter Expenses (663)	53,774		53,774	62,156	43
Customer Installations Expenses (664)			0	0	44
Miscellaneous Expenses (665)	30,333	22,981	53,314	44,603	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)			0	0	48
Maintenance of Distribution Reservoirs and Standpipes (672)		5,527	5,527	3,075	49
Maintenance of Transmission and Distribution Mains (673)		44,609	44,609	68,994 *	50
Maintenance of Services (675)		7,440	7,440	1,417	51
Maintenance of Meters (676)		4,581	4,581	3,978	52
Maintenance of Hydrants (677)		2,369	2,369	3,920	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	208,131	96,978	305,109	346,385	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)			0	4,755	57
Meter Reading Expenses (902)			0	0	58
Customer Records and Collection Expenses (903)	21,929	18,728	40,657	50,428	59
Uncollectible Accounts (904)			0	0	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	21,929	18,728	40,657	55,183	63
SALES EXPENSES					64
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					67
Administrative and General Salaries (920)	16,141		16,141	20,562	68
Office Supplies and Expenses (921)		4,136	4,136	3,147	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		55,617	55,617	10,811 *	71
Property Insurance (924)		28,428	28,428	11,778 *	72
Injuries and Damages (925)		2,000	2,000	1,200	73
Employee Pensions and Benefits (926)		24,226	24,226	18,789	74
Regulatory Commission Expenses (928)			0	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		5,604	5,604	4,025	77
Rents (931)		6,600	6,600	6,600	78
Maintenance of General Plant (932)			0	0	79
Total Administrative and General Expenses	16,141	126,611	142,752	76,912	80
TOTAL OPERATION AND MAINTENANCE EXPENSES	547,418	552,670	1,100,088	1,047,324	81

Water Operation & Maintenance Expenses

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

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 15% and \$10,000 higher or lower than the Last Year amount.

#662 - REDUCTION IS AN ALLOCATION FROM MCO. ANNUAL CONTRACT IS A TOTAL SUM THAT IS BILLED EVENLY ON A MONTHLY BASIS. AN ACTUAL HOUR ALLOCATION IS PROVIDED MONTHLY BY MCO TO ALLOCATE CONTRACT HOURS AND COSTS APPROPRIATELY. A REDUCTION IN THIS ACCOUNT WILL RESULT IN CORRESPONDING INCREASES IN OTHER MCO ALLOCATIONS.

#673 - WATER MAIN BREAKS WERE FAR LESS COSTLY IN 2016 AS OPPOSED TO 2015. REDUCTIONS IN CONTRACTUAL SERVICES TOTALED \$8,775.34, PARTS TOTALED \$5,573.83 AND ROAD REPAIR TOTALED \$8,054.63. THE VILLAGE USES AN OUTSIDE CONTRACTOR TO REPAIR ALL WATER MAIN BREAKS.

#924 - PROPERTY INSURANCE IS A CHANGE IN VENDOR - VILLAGE NO LONGER UTILIZES THE STATE OF WI. VILLAGE BEGAN USING MPIC IN 2016. REALLOCATION OF COST AND PREMIUM WITH NEW VENDOR.

#923 - ISSUANCE OF 2016A REVENUE BONDS INCLUDED COSTS IN THE AMOUNT OF \$39,605.

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	216,000	216,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	8,708	8,572	2
Net Property Tax Equivalent	207,292	207,428	3
Social Security	6,332	4,790	4
PSC Remainder Assessment	2,352	1,787	5
CONSTRUCTION APPROVAL ASSESSMENT	467		* 6
SIMPLIFIED RATE CASE FILING	0	381	7
Total Tax Expense	216,443	214,386	8

Taxes (Acct. 408 - Water)

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

Taxes (Acct. 408 - Water) (Page W-06)

General Footnote

WATER UTILITY APPLIED FOR CONSTRUCTION AUTHORIZATION APPROVAL FOR A \$1.3 MILLION PROJECT AT PUMP HOUSE #1 IN 2017.

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

COUNTY: OUTAGAMIE(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.170590
2. County Tax Rate	mills	4.824276
3. Local Tax Rate	mills	7.310700
4. School Tax Rate	mills	10.523081
5. Vocational School Tax Rate	mills	1.052308
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	23.880955
9. Less: State Credit	mills	1.546600
11. Net Tax Rate	mills	22.334355

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	7.310700
13. Combined School Tax Rate	mills	11.575389
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	18.886089
16. Total Tax Rate	mills	23.880955
17. Ratio of Local and School Tax to Total	dec.	0.790843
18. Total Tax Net of State Credit	mills	22.334355
19. Net Local and School Tax Rate	mills	17.662971
20. Utility Plant, Jan 1	\$	18,789,358
21. Materials & Supplies	\$	51,029
22. Subtotal	\$	18,840,387
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	18,840,387
25. Assessment Ratio	dec.	0.994820
26. Assessed Value	\$	18,742,794
27. Net Local and School Tax Rate	mills	17.662971
28. Tax Equiv. Computed for Current Year	\$	331,053

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	18,789,358
2. Materials & Supplies	\$	51,029
3. Subtotal	\$	18,840,387
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	18,840,387
6. Assessed Value	\$	18,742,794
7. Tax Equiv. Computed for Current Year	\$	331,053
8. Tax Equivalent per 1994 PSC Report	\$	147,591
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	216,000
10. Tax Equivalent for Current Year (see notes)	\$	216,000

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

Water Property Tax Equivalent - Detail (Page W-07)

General Footnote

VILLAGE BOARD REQUESTED \$216,000 IN ITS 2011 FULL RATE CASE. VILLAGE BOARD AUTHORIZED A PAYMENT IN LIEU OF TAXES OF APPROXIMATELY \$216,000 ANNUALLY.

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

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

VILLAGE BOARD AUTHORIZED A PAYMENT IN LIEU OF TAXES OF APPROXIMATELY \$216,000 ANNUALLY.

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	951				951	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	951	0	0	0	951	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	37,575				37,575	7
Structures and Improvements (311)	65,429				65,429	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	534,621				534,621	11
Supply Mains (316)	23,555				23,555	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	661,180	0	0	0	661,180	14
PUMPING PLANT						15
Land and Land Rights (320)	556				556	16
Structures and Improvements (321)	845,681	19,800			865,481	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	745,642				745,642	19
Diesel Pumping Equipment (326)	44,415				44,415	20
Other Pumping Equipment (328)	46,979				46,979	21
Total Pumping Plant	1,683,273	19,800	0	0	1,703,073	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	600				600	24
Structures and Improvements (331)	387,330				387,330	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	1,152,272				1,152,272	28
Total Water Treatment Plant	1,540,202	0	0	0	1,540,202	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	75,600				75,600	31
Structures and Improvements (341)	111,636				111,636	32
Distribution Reservoirs and Standpipes (342)	1,156,467				1,156,467	33
Transmission and Distribution Mains (343)	5,340,982	250,855	69,500		5,522,337	34
Services (345)	1,059,677	63,518	18,388		1,104,807	35
Meters (346)	1,043,826	16,584	7,315		1,053,095	36
Hydrants (348)	572,869	50,730	18,565		605,034	37

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	9,361,057	381,687	113,768	0	9,628,976	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	119,621				119,621	42
Office Furniture and Equipment (391)	2,978				2,978	43
Computer Equipment (391.1)	6,646				6,646	44
Transportation Equipment (392)	113,664				113,664	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	38,973				38,973	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	156,996				156,996	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	438,878	0	0	0	438,878	53
Total utility plant in service directly assignable	13,685,541	401,487	113,768	0	13,973,260	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	13,685,541	401,487	113,768	0	13,973,260	56

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	7,500				7,500	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	7,500	0	0	0	7,500	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)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	3,996,401	91,191			4,087,592	34
Services (345)	595,681	47,150			642,831	35
Meters (346)	0				0	36
Hydrants (348)	471,615	13,035			484,650	37

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	5,063,697	151,376	0	0	5,215,073	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	5,071,197	151,376	0	0	5,222,573	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	5,071,197	151,376	0	0	5,222,573	56

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- 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 in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	35,230	3.20%	2,094					37,324	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	223,538	2.90%	15,504					239,042	5
Supply Mains (316)	10,044	1.80%	424					10,468	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	268,812		18,022	0	0	0	0	286,834	8
PUMPING PLANT									9
Structures and Improvements (321)	451,405	3.20%	27,379					478,784	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	295,230	4.40%	32,808					328,038	12
Diesel Pumping Equipment (326)	28,174	4.40%	1,954					30,128	13
Other Pumping Equipment (328)	29,803	4.40%	2,067					31,870	14
Total Pumping Plant	804,612		64,208	0	0	0	0	868,820	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	208,546	3.20%	12,395					220,941	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	616,702	3.30%	38,025					654,727	20
Total Water Treatment Plant	825,248		50,420	0	0	0	0	875,668	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	60,103	3.20%	3,572					63,675	23
Distribution Reservoirs and Standpipes (342)	502,383	1.90%	21,973					524,356	24
Transmission and Distribution Mains (343)	1,197,689	1.30%	70,612	69,500				1,198,801	25
Services (345)	266,009	2.90%	31,385	18,388				279,006	26
Meters (346)	675,634	5.50%	57,666	7,315				725,985	27

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- 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 in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	138,506	2.20%	12,957	18,565				132,898	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	2,840,324		198,165	113,768	0	0	0	2,924,721	30
GENERAL PLANT									31
Structures and Improvements (390)	57,544	2.90%	3,469					61,013	32
Office Furniture and Equipment (391)	2,225	5.80%	173					2,398	33
Computer Equipment (391.1)	6,646	26.70%						6,646	34
Transportation Equipment (392)	113,664	13.30%						113,664	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	25,161	5.80%	2,260					27,421	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	156,996	9.20%						156,996	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	362,236		5,902	0	0	0	0	368,138	43
Total accum. prov. directly assignable	5,101,232		336,717	113,768	0	0	0	5,324,181	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	5,101,232		336,717	113,768	0	0	0	5,324,181	46

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- 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 in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		0	0	0	0	0	0	8
PUMPING PLANT									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	660	4.40%	330					990	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	660		330	0	0	0	0	990	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	0		0	0	0	0	0	0	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	496,745	1.30%	52,546					549,291	25
Services (345)	148,854	2.90%	17,958					166,812	26
Meters (346)	0							0	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- 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 in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	90,024	2.20%	10,519					100,543	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	735,623		81,023	0	0	0	0	816,646	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	0							0	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	0							0	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	0		0	0	0	0	0	0	43
Total accum. prov. directly assignable	736,283		81,353	0	0	0	0	817,636	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	736,283		81,353	0	0	0	0	817,636	46

Age of Water Mains

- If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Size (a)	Feet of Main										Total (l)	
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)		
4.000			290	306				68			664	1
6.000			3,071	5,752	7,247	13,462	1,287	2,136	1,222	1,678	35,855	2
8.000			3,447	9,972	10,543	35,406	16,731	18,010	42,003	21,973	158,085	3
10.000			1,621	4,522		4,890	3,079	1,832	7,474	336	23,754	4
12.000			70		3,283	11,884	13,276	15,140	24,468	12,580	80,701	5
16.000						4,534	677	1,663	331		7,205	6
Total	0	0	8,499	20,552	21,073	70,176	35,050	38,849	75,498	36,567	306,264	7

If utility is unable to provide the detailed information above, utility must provide the following:
 All utility main is from this year range
 (Example: 1954-1972)

Describe source of information used to develop data:
GIS MAPPING DATABASE

Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January	34,727		34,847				34,847	1
February	32,127		31,899				31,899	2
March	35,622		35,619				35,619	3
April	35,910		35,868				35,868	4
May	38,405		38,181				38,181	5
June	39,476		39,454				39,454	6
July	41,520		41,561				41,561	7
August	45,585		44,628				44,628	8
September	38,351		37,239				37,239	9
October	38,630		37,439				37,439	10
November	36,733		35,933				35,933	11
December	37,631		37,519				37,519	12
TOTAL	454,717	0	450,187	0	0	0	450,187	13

Water Audit and Other Statistics

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

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	450,187
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	450,187
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	362,830
Gallons (000s) of Non-Revenue Water	87,357
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	37,651
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	8,952
Subtotal: Unbilled Authorized Consumption	46,603
Total Water Loss	40,754
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	0
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	14,520
Gallons (000s) estimated due to unreported and background leakage	26,234
Subtotal Real Losses (leakage)	40,754
Non-Revenue Water as percentage of net water supplied	19%
Total Water Loss as percentage of net water supplied	9%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	1,813
Date of maximum	08/09/2016
Cause of maximum	
SUMMER PEAK	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	819
Date of minimum	05/26/2016
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,461,081
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	14
Number of service breaks repaired this year	4

Sources of Water Supply - Well Information

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

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yeild Per Day (gallons) (e)	In Service? (f)	
DOYLE/1	1	750	12	1,800,000	Yes	1
EVERGREEN/4	4	615	19	1,728,000	Yes	2
WASHINGTON/3	3	805	12	1,872,000	Yes	3
				5,400,000		4

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				
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
BOOSTER #1	WELL HOUSE #1	Booster	Distribution	2007	Vertical Turbine	1,050	1978	Electric	100	1
BOOSTER #2	WELL HOUSE #1	Booster	Distribution	2007	Vertical Turbine	1,050	1978	Electric	100	2
BOOSTER #3	PUMP HOUSE #2	Booster	Distribution	1992	Vertical Turbine	1,100	1992	Electric	75	3
BOOSTER #4	PUMP HOUSE #2	Booster	Distribution	2014	Vertical Turbine	1,100	2014	Electric	75	4
BOOSTER #5	WELL HOUSE #4	Booster	Distribution	2011	Vertical Turbine	1,200	2001	Electric	100	5
BOOSTER #6	WELL HOUSE #4	Booster	Distribution	2011	Vertical Turbine	1,200	1997	Electric	100	6
WELL 1	DOYLE	Primary	Reservoir	2007	Vertical Turbine	1,400	1997	Electric	200	7
WELL 3	WASHINGTON	Primary	Reservoir	2010	Vertical Turbine	1,300	1992	Electric	200	8
WELL 4	EVERGREEN	Primary	Reservoir	2009	Vertical Turbine	1,100	2009	Electric	200	9

Reservoirs, Standpipes and Elevated Tanks

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

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
RESERVOIR ONE	R1	1979	Reservoir	Concrete	0	300,000	1
RESERVOIR THREE	R3	2001	Reservoir	Concrete	0	500,000	2
RESERVOIR TWO	R2	1952	Reservoir	Concrete	0	250,000	3
TANK THREE	T3	2002	Elevated Tank	Steel	150	300,000	4
TANK TWO	T2	1967	Elevated Tank	Steel	150	250,000	5

Water Treatment Plant

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
RESERVOIR ONE	1979	1	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nutrient Removal _ Radium Removal x Other	No	WELLHOUSE	* 1
RESERVOIR THREE	2001	1	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nutrient Removal _ Radium Removal x Other	No	WELLHOUSE	* 2
RESERVOIR TWO	1952	1	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nutrient Removal _ Radium Removal x Other	No	WELLHOUSE	* 3

Water Treatment Plant

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

Water Treatment Plant (Page W-20)

General Footnote

ION EXCHANGE

Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
Other Metal	Distribution	4	576				576	1
Other Plastic	Distribution	4	88				88	2
Other Metal	Distribution	6	32,988				32,988	3
Other Plastic	Distribution	6	4,269	247	2,215		2,301 *	4
Other Metal	Distribution	8	22,017		1,825		20,192	5
Other Plastic	Distribution	8	133,063	5,217			138,280 *	6
Other Metal	Distribution	10	12,962		1,238		11,724	7
Other Plastic	Distribution	10	12,030				12,030	8
Other Metal	Distribution	12	9,239		37		9,202	9
Other Plastic	Distribution	12	68,839				68,839	10
Other Metal	Distribution	16	5,542				5,542	11
Other Plastic	Distribution	16	1,663				1,663	12
Total Within Municipality			303,276	5,464	5,315		303,425	13
Other Plastic	Distribution	8	179				179	14
Other Plastic	Distribution	12	2,660				2,660	15
Total Outside Municipality			2,839				2,839	16
Total Utility			306,115	5,464	5,315		306,264	17

Water Mains

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

Water Mains (Page W-21)

Added During Year total is greater than zero, please explain financing following the criteria listed in the schedule headnotes.

2,180 LF of 8" Water Main and 49.50 LF of 6" Water Main were paid for and contributed by a private developer in TID #4. The remaining 3,037 LF of 8" Water Main and 197.50 LF of 6" Water Main were paid for by the Water Utility via the issuance of debt in 2016. Road reconstruction in the Village includes replacement of the underlying Utility main at the Utilities cost. Main Relay is not assessed by the Village.

Water Service Laterals

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Service Laterals Not in Use at End of Year (h)
Lead	0.625	385				385	1
Lead	0.750	606		8		598	2
Other Metal	1.000	1,806		33		1,773	3
Other Plastic	1.000	361	76			437	* 4
Other Metal	1.250	1				1	5
Other Metal	1.500	90				90	6
Other Plastic	1.500	5				5	7
Other Metal	2.000	13				13	8
Other Plastic	2.000	6				6	9
Other Metal	3.000	4				4	10
Other Metal	4.000	5				5	11
Other Plastic	6.000	1				1	12
Utility Total		3,283	76	41		3,318	13

Water Service Laterals

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

Water Service Laterals (Page W-22)

Additions are greater than zero, please explain financing by following criteria listed in the schedule headnotes.

The Village added 76 laterals - 32 were financed by the Village based on actual project cost while 44 were installed by a Village developer in TID #4. Village Engineering Techs obtained the Developer bid tab and based on their field recorded data - the Village was able to calculate the cost of the new services.

Total Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

There are no temporary water services or services not in use at the end of the year.

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (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)	Deduct Meters (q)	In Stock (r)	Total (s)	
5/8	4,286	100	27		4,359	484	3,924	286	8	4	1						136	4,359	1
1	66	6	2		70	5	3	47	7	3	2						8	70	2
1 1/2	56	1	1		56	3	2	24	0	3	25						2	56	3
2	26		0		26	0	0	8	4	6	6						2	26	4
3	10		0		10	4	0	2	2	2	4						0	10	5
4	8	1	0		9	5	0	0	6	1	2						0	9	6
8	2		0		2	2	0	0	0	1	0						1	2	7
Total	4,454	108	30		4,532	503	3,929	367	27	20	40						149	4,532	8

1. Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
 - All meters replaced within 20 years of installation
 - Other schedule as approved by PSC

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

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - Drive or walk-by technology
 - Radio Frequency - fixed network or other automatic infrastructure (AMI)
 - Other

Meters

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

Hydrants and Distribution System Valves

- Distinguish between fire and flushing hydrants by lead size.
 - Fire hydrants normally have a lead size of 6 inches or greater.
 - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- Explain all reported adjustments in the schedule footnotes.
- Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	36				36	1
Fire - Within Municipality	584	10	5		589	2
Total Fire Hydrants	620	10	5	0	625	3
Flushing Hydrants	0				0	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	1,236
Number of Distribution System Valves end of year	1,152
Number of Distribution Valves operated during Year	1,023

List of All Station and Wholesale Meters

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

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	WELL #4	Magnetic	06/10/2015	1
Station Meter	10	WELL #3	Magnetic	06/10/2015	2
Station Meter	12	WELL #1	Magnetic	06/10/2015	3

Water Conservation Programs

- List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives.
- If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

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

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Little Chute (Village) **	4,532	1
Total - Outagamie County	4,532	2
Total - Customers Served	4,532	3
Total - Within Muni Boundary **	4,532	4

** = *Within municipal boundary*