

VILLAGE OF LITTLE CHUTE
Annual Report for Public Service Commission
December 31, 2019



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

LITTLE CHUTE MUNICIPAL WATER DEPARTMENT

108 W MAIN ST
LITTLE CHUTE, WI 54140-1750

For the Year Ended: DECEMBER 31, 2019

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.

Filed: 03/31/2020

Water Service Started Date: 01/01/1924

DNR Public Water System ID: 44503382

Safe Drinking Water Information System (SDWIS) Total Population Served: 11040

I **Lisa Remiker-DeWall, CPA Director of Finance** of **LITTLE CHUTE MUNICIPAL WATER DEPARTMENT**, 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: **3/31/2020**

Table of Contents

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

Table of Contents

WATER SECTION

Water Audit and Other Statistics	W-15
Sources of Water Supply - Well Information	W-16
Sources of Water Supply - Intake Information	W-17
Pumping & Power Equipment	W-18
Reservoirs, Standpipes and Elevated Tanks	W-19
Water Treatment Plant	W-20
Water Mains	W-21
Utility-Owned Water Service Lines	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Water Conservation Programs	W-27
Water Customers Served	W-28
Privately-Owned Water Service Lines	W-29

Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Lisa Remiker-DeWall
Title: Director of Finance
Mailing Address: 108 W Main Street
Little Chute, WI 54140
Phone: (920) 423-3855
Email Address: lisa@littlechutewi.org

Accounting firm or consultant preparing this report (if applicable)

Name: Krisztina Dommer, CPA
Title: Shareholder
Mailing Address: KerberRose, SC
115 E Fifth Street
Shawano, WI 54166
Phone: (715) 526-9400 extn: 1106
Email Address: krisztina.dommer@kerberrose.com

Name and title of utility General Manager (or equivalent)

Name: Kent Taylor
Title: Director of Public Works
Mailing Address: 108 W Main St
Little Chute, WI 54140
Phone: (920) 423-3867
Email Address: kent@littlechutewi.org

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

Name: Kevin Coffey
Title: Utility Commission Chairperson
Mailing Address: 108 W Main St
Little Chute, WI 54140
Phone: (920) 788-7380
Email Address: kcoffey238@gmail.com

Contact person for cybersecurity issues and events

Name: Lisa Remiker-DeWall
Title: Director of Finance
Mailing Address: 108 W Main St
Little Chute, WI 54140
Phone: (920) 423-3855
Email Address: lisa@littlechutewi.org

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: 07/18/2019

Period covered by most recent audit: December 31, 2018

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

Name: Krisztina Dommer, CPA

Title: Shareholder

Organization Name: KerberRose, SC

USPS Address: 115 E Fifth Street

City State Zip Shawano, WI 54166

Telephone: (715) 526-9400 extn: 1106

Email Address: krisztina.dommer@kerberrose.com

Report Preparation

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

Audit

Identification and Ownership - Contract Operations

Do you have any contracts?

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

YES

Contract Type (a)	Organization (b)	Contact Name (c)	
Operations	Midwest Contract Operations	Jerry Verstegen	1

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	2,228,887	2,244,886	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	1,181,808	1,104,613	4
Depreciation Expense (403)	370,917	364,620	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	218,039	217,881	7
Total Operating Expenses	1,770,764	1,687,114	8
Net Operating Income	458,123	557,772	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	458,123	557,772	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)	11,518	10,483	16
Miscellaneous Nonoperating Income (421)	608,870	101,885	17
Total Other Income	620,388	112,368	18
Total Income	1,078,511	670,140	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(31,400)	(31,400)	21
Other Income Deductions (426)	103,695	84,598	22
Total Miscellaneous Income Deductions	72,295	53,198	23
Income Before Interest Charges	1,006,216	616,942	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	32,843	37,897	26
Amortization of Debt Discount and Expense (428)	908	1,164	27
Amortization of Premium on Debt--Cr. (429)	4,197		28
Interest on Debt to Municipality (430)	27,291	25,433	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	56,845	64,494	32
Net Income	949,371	552,448	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	10,706,461	10,140,449	35
Balance Transferred from Income (433)	949,371	552,448	36
Miscellaneous Credits to Surplus (434)		13,564	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)	11,655,832	10,706,461	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.
- 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	2,228,887		2,228,887	3
Total (Acct. 400)	2,228,887	0	2,228,887	4
Operation and Maintenance Expense (401-402)				5
Derived	1,181,808		1,181,808	6
Total (Acct. 401-402)	1,181,808	0	1,181,808	7
Depreciation Expense (403)				8
Derived	370,917		370,917	9
Total (Acct. 403)	370,917	0	370,917	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	218,039		218,039	15
Total (Acct. 408)	218,039	0	218,039	16
TOTAL UTILITY OPERATING INCOME	458,123	0	458,123	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 on special assessments & operating accounts	11,518		11,518	23
Total (Acct. 419)	11,518	0	11,518	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water		572,005	572,005	26
Impact Fees - Water			0	27
Gain on Investments	5,469		5,469	28
Insurance Proceeds	7,920		7,920	29
Writeoff Uncollectable Accounts		23,476	23,476	30
Total (Acct. 421)	13,389	595,481	608,870	31
TOTAL OTHER INCOME	24,907	595,481	620,388	32
MISCELLANEOUS INCOME DEDUCTIONS				33
Miscellaneous Amortization (425)				34
Regulatory Liability (253) Amortization	(31,400)		(31,400)	35
Total (Acct. 425)	(31,400)	0	(31,400)	36
Other Income Deductions (426)				37
Depreciation Expense on Contributed Plant - Water		90,597	90,597	38
Debt Issuance Costs	13,098		13,098	39

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.
- 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)	
Total (Acct. 426)	13,098	90,597	103,695	40
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(18,302)	90,597	72,295	41
INTEREST CHARGES				42
Interest on Long-Term Debt (427)				43
Derived	32,843		32,843	44
Total (Acct. 427)	32,843	0	32,843	45
Amortization of Debt Discount and Expense (428)				46
Amortization of Debt Discount and Expense	908		908	47
Total (Acct. 428)	908	0	908	48
Amortization of Premium on Debt--Cr. (429)				49
Amortization of Premium on Debt	4,197		4,197	50
Total (Acct. 429)	4,197	0	4,197	51
Interest on Debt to Municipality (430)				52
Derived	27,291		27,291	53
Total (Acct. 430)	27,291	0	27,291	54
Other Interest Expense (431)				55
Derived	0		0	56
Total (Acct. 431)	0	0	0	57
TOTAL INTEREST CHARGES	56,845	0	56,845	58
NET INCOME	444,487	504,884	949,371	59
EARNED SURPLUS				60
Unappropriated Earned Surplus (Beginning of Year) (216)				61
Derived	6,977,740	3,728,721	10,706,461	62
Total (Acct. 216)	6,977,740	3,728,721	10,706,461	63
Balance Transferred from Income (433)				64
Derived	444,487	504,884	949,371	65
Total (Acct. 433)	444,487	504,884	949,371	66
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	7,422,227	4,233,605	11,655,832	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	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials					0	6
Taxes					0	7
Total costs and expenses	0	0	0	0	0	8
Net Income (or loss)	0	0	0	0	0	9

Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	2,228,887				2,228,887	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	2,228,887	0	0	0	2,228,887	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.
- Please see the help guide for examples of how to break out shared costs.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	383,114		383,114	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			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	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	383,114	0	383,114	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	3.0	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)	21,518,987	20,623,401	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,955,324	6,552,171	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	14,563,663	14,071,230	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)	320,837	294,222	13
Depreciation Fund (126)	100,000	100,000	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	420,837	394,222	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	568,801	386,502	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)	252,026	237,847	23
Other Accounts Receivable (143)	5,341	29,444	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	24,803	25,313	26
Plant Materials and Operating Supplies (154)	39,514	42,381	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)	2,282	2,111	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	13,871	32,805	34
Total Current and Accrued Assets	906,638	756,403	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	2,862	3,770	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)	515,255	412,426	42
Total Deferred Debits	518,117	416,196	43
TOTAL ASSETS AND OTHER DEBITS	16,409,255	15,638,051	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)	11,655,832	10,706,461	5
Total Proprietary Capital	12,835,389	11,886,018	6
LONG-TERM DEBT			7
Bonds (221)	1,793,320	2,001,448	8
Advances from Municipality (223)	1,240,702	1,077,109	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	3,034,022	3,078,557	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	32,988	63,868	14
Payables to Municipality (233)	0	171,200	15
Customer Deposits (235)	0	160	16
Taxes Accrued (236)	216,000	215,969	17
Interest Accrued (237)	16,456	18,536	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	54,230	2,774	20
Total Current and Accrued Liabilities	319,674	472,507	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	46,008	10,192	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	174,162	190,777	25
Total Deferred Credits	220,170	200,969	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	16,409,255	15,638,051	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	20,623,401	0	0	0	2
	20,623,401	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	15,520,310				5
Utility Plant in Service - Contributed Plant (101.2)	5,959,218				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)	39,459				11
Total Utility Plant	21,518,987	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)	5,879,264				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,076,060				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	6,955,324	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	14,563,663	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)	5,566,708	0	0	0	5,566,708	1
Credits during year						2
Charged Depreciation Expense (403)	370,917				370,917	3
Depreciation Expense on Meters Charged to Sewer	30,200				30,200	4
Salvage	0				0	5
Total credits	401,117	0	0	0	401,117	6
Debits during year						7
Book Cost of Plant Retired	88,561				88,561	8
Cost of Removal	0				0	9
Total debits	88,561	0	0	0	88,561	10
Balance end of year (111.1)	5,879,264	0	0	0	5,879,264	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)	985,463	0	0	0	985,463	1
Credits during year						2
Charged Other Income Deductions (426)	90,597				90,597	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	90,597	0	0	0	90,597	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)	1,076,060	0	0	0	1,076,060	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	39,514	42,381	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	39,514	42,381	9

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None				1
Unamortized Debt Discount	908	428	2,862	2
Total	908		2,862	3
Unamortized premium on debt (251)				
None				4
Unamortized Debt Premium	4,197	429	46,008	5
Total	4,197		46,008	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		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	1.80%	660,000	1
2017 SAFE DRINKING FUND LOAN	12/13/2017	05/01/2037	1.76%	1,133,320	2
Total				1,793,320	3

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
2012 GO PROMISSORY NOTES	11/20/2012	11/01/2022	1.22%	278,058	2
2014 GO PROMISSORY NOTES	07/17/2014	06/01/2024	2.11%	215,000	3
2017B GO PROMISSORY NOTES	08/09/2017	08/01/2027	2.63%	12,644	4
2019 GO PROMISSORY NOTES	08/08/2019	08/01/2026	2.75%	375,000	5
2019 GO REFUNDING NOTES	12/30/2019	08/01/2026	3.00%	360,000	6
Total for Account 223				1,240,702	7

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	215,969	1
Charged water department expense	218,039	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	7,757	5
Total accruals and other credits	225,796	6
County, state and local taxes	215,969	7
Social Security taxes	7,631	8
PSC Remainder Assessment	2,165	9
Gross Receipts Tax		10
Total payments and other debits	225,765	11
Balance end of year	216,000	12

Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
2016A REVENUE BONDS	2,488	12,858	13,375	1,971	2
2017 Safe Drinking Fund Loan	9,571	19,985	20,414	9,142	3
Subtotal Bonds (221)	12,059	32,843	33,789	11,113	4
Advances from Municipality (223)	0	0	0	0	5
2011A GENERAL OBLIGATION CORPORATE PURPOSE BONDS	5,035	12,998	18,033	0	6
2012 GENERAL OBLIGATION NOTES	823	4,730	4,937	616	7
2014 GENERAL OBLIGATION NOTES	455	4,993	5,060	388	8
2017B GENERAL OBLIGATION NOTES	164	389	395	158	9
2019 GO NOTES		4,181	0	4,181	10
Subtotal Advances from Municipality (223)	6,477	27,291	28,425	5,343	11
Other Long-Term Debt (224)	0	0	0	0	12
2019A GO Notes		0	0	0	13
Subtotal Other Long-Term Debt (224)	0	0	0	0	14
Notes Payable (231)	0	0	0	0	15
None				0	16
Subtotal Notes Payable (231)	0	0	0	0	17
Customer Deposits (235)	0	0	0	0	18
None				0	19
Subtotal Customer Deposits (235)	0	0	0	0	20
Total	18,536	60,134	62,214	16,456	21

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	171,337	2
Bond Reserve Fund	149,500	3
Total (Acct. 125)	320,837	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	568,801	9
Total (Acct. 131)	568,801	10
Customer Accounts Receivable (142)	0	11
Water	252,026	12
Total (Acct. 142)	252,026	13
Other Accounts Receivable (143)	0	14
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Miscellaneous	5,341	17
Total (Acct. 143)	5,341	18
Receivables from Municipality (145)	0	19
Delinquent Customer Accounts Placed on Tax Roll	24,803	20
Total (Acct. 145)	24,803	21
Interest and Dividends Receivable (171)	0	22
Interest Receivable	2,282	23
Total (Acct. 171)	2,282	24
Miscellaneous Current and Accrued Assets (174)	0	25
Special Assessments - Current	13,871	26
Total (Acct. 174)	13,871	27
Miscellaneous Deferred Debits (186)	0	28
Cumulative Affect of WRS	8,934	29
Deferred Outflows Related to WRS	93,929	30
Special Assessments - Deferred	412,392	31
Total (Acct. 186)	515,255	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	32,988	34
Total (Acct. 232)	32,988	35
Miscellaneous Current and Accrued Liabilities (242)	0	36
Accrued Payroll	19,319	37
Net Pension Liability	34,911	38
Total (Acct. 242)	54,230	39
Other Deferred Credits (253)	0	40
Regulatory Liability	125,930	41
Deferred Inflows Related to WRS	48,232	42
Total (Acct. 253)	174,162	43

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.

Receivables from Municipality (145)

DELINQUENT CUSTOMER ACCOUNTS PLACED ON TAX ROLL

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)	15,359,032				15,359,032	2
Materials and Supplies	40,947				40,947	3
Less Average						4
Reserve for Depreciation (111.1)	5,722,986				5,722,986	5
Customer Advances for Construction					0	6
Regulatory Liability	141,630				141,630	7
Average Net Rate Base	9,535,363	0	0	0	9,535,363	8
Net Operating Income	458,123				458,123	9
Net Operating Income as a percent of Average Net Rate Base	4.80%	N/A	N/A	N/A	4.80%	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	157,330	0	0	0	157,330	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	125,930	0	0	0	125,930	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission
Unauthorized extension of the water utility in 2012-2013 into the City of Appleton: Docket 3140-WI-101

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	2,153,884	2,173,237	2
Total Sales of Water	2,153,884	2,173,237	3
Other Operating Revenues			4
Forfeited Discounts (470)	9,736	10,926	5
Rents from Water Property (472)	54,581	50,504	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	10,686	10,219	8
Total Other Operating Revenues	75,003	71,649	9
Total Operating Revenues	2,228,887	2,244,886	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	21,864	39,000	12
Pumping Expenses (620-633)	189,272	209,266	13
Water Treatment Expenses (640-652)	408,506	389,265	14
Transmission and Distribution Expenses (660-678)	350,574	316,456	15
Customer Accounts Expenses (901-906)	47,658	38,990	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	163,934	111,636	18
Total Operation and Maintenance Expenses	1,181,808	1,104,613	19
Other Operating Expenses			20
Depreciation Expense (403)	370,917	364,620	21
Amortization Expense (404-407)			22
Taxes (408)	218,039	217,881	23
Total Other Operating Expenses	588,956	582,501	24
Total Operating Expenses	1,770,764	1,687,114	25
NET OPERATING INCOME	458,123	557,772	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 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).
- 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).
- 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)	4,063	142,220	893,867	10
Commercial (461.2)	363	30,287	157,515	11
Industrial (461.3)	40	144,916	469,058	12
Public Authority (461.4)	25	9,206	47,282	13
Multifamily Residential (461.5)	52	23,413	108,490	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	4,543	350,042	1,676,212	16
Private Fire Protection Service (462)	99		55,280	17
Public Fire Protection Service (463)	5,228		422,392	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	9,870	350,042	2,153,884	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)	422,392	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)	422,392	5
Forfeited Discounts (470)		6
Customer late payment charges	9,736	7
Total Forfeited Discounts (470)	9,736	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	54,581	10
Total Rents from Water Property (472)	54,581	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	7,562	16
Other Water Revenues	2,344	17
Reconnection Fees	80	18
Well Permits	700	19
Total Other Water Revenues (474)	10,686	20

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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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)			0	0	2
Operation Labor and Expenses (601)	20,959		20,959	32,986 *	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)		386	386	763	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)		519	519	5,251	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	20,959	905	21,864	39,000	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	4,866		4,866	4,096	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)		140,611	140,611	138,902	19
Pumping Labor and Expenses (624)	41,924		41,924	62,830 *	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)			0	15	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)			0	0	24
Maintenance of Structures and Improvements (631)			0	0	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)		1,871	1,871	3,423	27
Total Pumping Expenses	46,790	142,482	189,272	209,266	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	4,866		4,866	4,096	30
Chemicals (641)		301,635	301,635	271,924	31
Operation Labor and Expenses (642)		64,899	64,899	64,454	32
Miscellaneous Expenses (643)		13,507	13,507	14,972	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)			0	0	36
Maintenance of Water Treatment Equipment (652)		23,599	23,599	33,819 *	37
Total Water Treatment Expenses	4,866	403,640	408,506	389,265	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	7,020		7,020	6,107	40

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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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)	
Storage Facilities Expenses (661)			0	0	41
Transmission and Distribution Lines Expenses (662)	60,063		60,063	56,798	42
Meter Expenses (663)	61,529		61,529	63,562	43
Customer Installations Expenses (664)			0	0	44
Miscellaneous Expenses (665)		13,977	13,977	22,213	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)		1,254	1,254	2,224	49
Maintenance of Transmission and Distribution Mains (673)	62,929	62,245	125,174	111,202	50
Maintenance of Services (675)	19,179	8,403	27,582	25,286	51
Maintenance of Meters (676)		9,678	9,678	8,986	52
Maintenance of Hydrants (677)	39,393	4,904	44,297	20,078 *	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	250,113	100,461	350,574	316,456	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)			0	0	57
Meter Reading Expenses (902)			0	0	58
Customer Records and Collection Expenses (903)	32,298	15,360	47,658	38,990	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	32,298	15,360	47,658	38,990	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)	28,088		28,088	22,339	68
Office Supplies and Expenses (921)		33,748	33,748	16,933 *	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		48,371	48,371	20,043 *	71
Property Insurance (924)		9,976	9,976	9,887	72
Injuries and Damages (925)		2,702	2,702	2,981	73
Employee Pensions and Benefits (926)		33,782	33,782	32,113	74
Regulatory Commission Expenses (928)			0	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		667	667	740	77
Rents (931)		6,600	6,600	6,600	78
Maintenance of General Plant (932)			0	0	79
Total Administrative and General Expenses	28,088	135,846	163,934	111,636	80

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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	383,114	798,694	1,181,808	1,104,613	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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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. Please see the help document for examples.

Operation Labor and Expenses (601) : Decrease in CIP projects in the system, we performed more maintenance in the plants
Pumping Labor and Expenses (624) : Decrease in CIP projects in the system, we performed more maintenance in the plants in addition to extra time with the booster pump replacement project
Maintenance of Water Treatment Equipment (652) : (small equipment): Purchased tools to perform resin replacement projects
(Maint of Plant): With the better grade of salt, less expense in cleaning brine tanks
Maintenance of Hydrants (677) : (MCO Hydrants): Increased time on leak detection and GIS auditing
(Maint of Hydrants): Returning to replacement program of Travis City hydrants
Office Supplies and Expenses (921) : Increased training \$2K (WI AWWA Conference and Baker Tilly Utility University – Finance Director attended as has been out of government to getting back up to speed on regs, also Utility Commission member attended WI AWWA), Village Hall and Municipal Service Building hold administrative/managerial staff that serve General Government, Sewer, Water and Wastewater Services. An allocation has not been done in the past leaving the general government to pick up all of these costs. An allocation was developed using Government-Wide Statement to form an equitable bases of total assets for a basis. Water Utility is 19% of total.
Outside Services Employed (923) : Village Hall and Municipal Service Building hold administrative/managerial staff that serve General Government, Sewer, Water and Wastewater Services. An allocation has not been done in the past leaving the general government to pick up all of these costs. An allocation was developed using Government-Wide Statement to form an equitable bases of total assets for a basis. Water Utility is 19% of total

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	7,757	7,765	2
Net Property Tax Equivalent	208,243	208,235	3
Social Security	7,631	7,416	4
PSC Remainder Assessment	2,165	2,230	5
Total Tax Expense	218,039	217,881	6

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	0.000000
2. County Tax Rate	mills	4.568822
3. Local Tax Rate	mills	7.604458
4. School Tax Rate	mills	11.914485
5. Vocational School Tax Rate	mills	1.231933
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	25.319698
9. Less: State Credit	mills	1.719243
11. Net Tax Rate	mills	23.600455

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	7.604458
13. Combined School Tax Rate	mills	13.146418
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	20.750876
16. Total Tax Rate	mills	25.319698
17. Ratio of Local and School Tax to Total	dec.	0.819555
18. Total Tax Net of State Credit	mills	23.600455
19. Net Local and School Tax Rate	mills	19.341862
20. Utility Plant, Jan 1	\$	20,623,401
21. Materials & Supplies	\$	42,381
22. Subtotal	\$	20,665,782
23. Less: Plant Outside Limits	\$	67,392
24. Taxable Assets	\$	20,598,390
25. Assessment Ratio	dec.	0.830601
26. Assessed Value	\$	17,109,043
27. Net Local and School Tax Rate	mills	19.341862
28. Tax Equiv. Computed for Current Year	\$	330,921

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	20,623,401
2. Materials & Supplies	\$	42,381
3. Subtotal	\$	20,665,782
4. Less: Plant Outside Limits	\$	67,392
5. Taxable Assets	\$	20,598,390
6. Assessed Value	\$	17,109,043
7. Tax Equiv. Computed for Current Year	\$	330,921
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 - 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 \$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 \$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.
- 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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	1
INTANGIBLE PLANT						1
Organization (301)	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)	570,385				570,385	11
Supply Mains (316)	23,555				23,555	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	696,944	0	0	0	696,944	14
PUMPING PLANT						15
Land and Land Rights (320)	556				556	16
Structures and Improvements (321)	881,172				881,172	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	887,061	27,150	31,736		882,475	19
Diesel Pumping Equipment (326)	44,415				44,415	20
Other Pumping Equipment (328)	195,968				195,968	21
Total Pumping Plant	2,009,172	27,150	31,736	0	2,004,586	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	600				600	24
Structures and Improvements (331)	399,975				399,975	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	1,656,450				1,656,450	28
Total Water Treatment Plant	2,057,025	0	0	0	2,057,025	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)	5,632,725	287,384	38,256		5,881,853 *	34
Services (345)	1,243,348	45,087	6,539		1,281,896	35
Meters (346)	1,091,528	17,998	4,700		1,104,826	36

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 \$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.
- 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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [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)	628,939	33,497	7,330		655,106	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	9,940,243	383,966	56,825	0	10,267,384	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)	211,538				211,538	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	493,420	0	0	0	493,420	53
Total utility plant in service directly assignable	15,197,755	411,116	88,561	0	15,520,310	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	15,197,755	411,116	88,561	0	15,520,310	56

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 \$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.
- 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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

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

Additions for one or more accounts exceed \$50,000, please explain. If applicable, provide construction authorization and PSC docket number.

Transmission and Distribution Mains (343):

18' 6" other plastic

1,540' 12" other plastic

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 \$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.
- 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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [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)	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)	4,207,994	385,667			4,593,661 *	34
Services (345)	671,388	151,179			822,567 *	35
Meters (346)	0				0	36

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 \$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.
- 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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [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)	500,331	35,159			535,490	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	5,379,713	572,005	0	0	5,951,718	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	5,387,213	572,005	0	0	5,959,218	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	5,387,213	572,005	0	0	5,959,218	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 \$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.
- 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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

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

Additions for one or more accounts exceed \$50,000, please explain. If applicable, provide construction authorization and PSC docket number.

Transmission and Distribution Mains (343):

166' 6" other plastic
2,163' 8" other plastic
2,343' 12" other plastic

Services (345):

92 1 1/4" other plastic
1 1 1/2" other plastic
10 2" other plastic

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)	41,512	3.20%	2,094					43,606	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	271,606	2.90%	16,540					288,146	5
Supply Mains (316)	11,316	1.80%	424					11,740	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	324,434		19,058	0	0	0	0	343,492	8
PUMPING PLANT									9
Structures and Improvements (321)	534,891	3.20%	28,198					563,089	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	170,373	4.40%	38,929	31,736				177,566	12
Diesel Pumping Equipment (326)	34,036	4.40%	1,954					35,990	13
Other Pumping Equipment (328)	45,766	4.40%	8,623					54,389	14
Total Pumping Plant	785,066		77,704	31,736	0	0	0	831,034	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	246,300	3.20%	12,799					259,099	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	523,680	3.30%	54,662					578,342	20
Total Water Treatment Plant	769,980		67,461	0	0	0	0	837,441	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	70,819	3.20%	3,572					74,391	23
Distribution Reservoirs and Standpipes (342)	568,302	1.90%	21,973					590,275	24
Transmission and Distribution Mains (343)	1,335,805	1.30%	74,845	38,256				1,372,394	25
Services (345)	335,305	2.90%	36,616	6,539				365,382	26
Meters (346)	837,662	5.50%	60,400	4,700				893,362	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)	157,613	2.20%	14,124	7,330				164,407	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	3,305,506		211,530	56,825	0	0	0	3,460,211	30
GENERAL PLANT									31
Structures and Improvements (390)	67,951	2.90%	3,469					71,420	32
Office Furniture and Equipment (391)	2,744	5.80%	173					2,917	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)	31,941	5.80%	2,260					34,201	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	158,776	9.20%	19,462					178,238	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	381,722		25,364	0	0	0	0	407,086	43
Total accum. prov. directly assignable	5,566,708		401,117	88,561	0	0	0	5,879,264	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	5,566,708		401,117	88,561	0	0	0	5,879,264	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)	1,650	4.40%	330					1,980	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	1,650		330	0	0	0	0	1,980	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)	657,065	1.30%	57,211					714,276	25
Services (345)	204,510	2.90%	21,662					226,172	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)	122,238	2.20%	11,394					133,632	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	983,813		90,267	0	0	0	0	1,074,080	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	985,463		90,597	0	0	0	0	1,076,060	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	985,463		90,597	0	0	0	0	1,076,060	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	13,432	1,287	1,570	1,222	1,911	35,492	2
8.000			3,447	9,972	10,543	35,406	16,731	18,218	42,182	25,049	161,548	3
10.000			1,621	4,522		4,890	3,079	1,832	7,474	336	23,754	4
12.000			70		2,653	10,344	13,276	12,480	27,128	17,837	83,788	5
16.000						4,534	677	1,663	331		7,205	6
Total	0	0	8,499	20,552	20,443	68,606	35,050	35,831	78,337	45,133	312,451	7

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 water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January	34,444		34,193				34,193	1
February	29,551		29,734				29,734	2
March	34,595		34,357				34,357	3
April	33,604		33,680				33,680	4
May	35,597		35,582				35,582	5
June	36,317		36,215				36,215	6
July	38,730		38,664				38,664	7
August	39,793		39,697				39,697	8
September	35,735		35,662				35,662	9
October	35,266		34,623				34,623	10
November	31,462		31,601				31,601	11
December	32,705		32,548				32,548	12
TOTAL	417,799	0	416,556	0	0	0	416,556	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)	416,556
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	416,556
Less: Gallons (000s) sold to retail customers (billed, metered)	350042
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0
Gallons (000s) of Non-Revenue Water	66,514
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	29,367
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	4,527
Subtotal: Unbilled Authorized Consumption	33,894
Total Water Loss	32,620
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0
Gallons (000s) estimated due to data and billing errors	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)	1,947
Gallons (000s) estimated due to unreported and background leakage	30,673
Subtotal Real Losses (leakage)	32,620
Non-Revenue Water as percentage of net water supplied	16%
Total Water Loss as percentage of net water supplied	8%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	1,505
Date of maximum	07/15/2019
Cause of maximum	
Summer demand	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	754
Date of minimum	11/09/2019
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,140,265
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	15
Number of service breaks repaired this year	2

Sources of Water Supply - Well Information

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

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
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	2017	Electric	100	1
BOOSTER #2	WELL HOUSE #1	Booster	Distribution	2007	Vertical Turbine	1,050	2017	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	2018	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	2017	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	2018	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	2017	1	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nitrate Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	No	Wellhouse	1
RESERVOIR THREE	2001	1	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nitrate Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	No	Wellhouse	2
RESERVOIR TWO	1952	1	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nitrate Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	No	Wellhouse	3

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 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.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	4	576				576	1
Other Plastic	Distribution	4	88				88	2
Other Metal	Distribution	6	32,988		30		32,958	3
Other Plastic	Distribution	6	2,350	184			2,534	4
Other Metal	Distribution	8	20,192				20,192	5
Other Plastic	Distribution	8	139,014	2,162			141,176	6
Other Metal	Distribution	10	11,724				11,724	7
Other Plastic	Distribution	10	12,030				12,030	8
Other Metal	Distribution	12	8,572		1,540		7,032	9
Other Plastic	Distribution	12	70,213	3,883			74,096	10
Other Metal	Distribution	16	5,542				5,542	11
Other Plastic	Distribution	16	1,663				1,663	12
Total Within Municipality			304,952	6,229	1,570		309,611	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			307,791	6,229	1,570		312,450	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 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.
- 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.

\$287,384 financed by the utility and \$385,667 paid for by customers.

Utility-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Lead	0.625	212				212		1
Other Metal	1.000	2,774		3	(2,771)	0		2
Copper	1.000				2,771	2,771	54	3
Other Plastic	1.000	762				762	6	4
Other Metal	1.250	1			(1)	0		5
Copper	1.250				1	1		6
Other Plastic	1.250		92			92		7
Other Metal	1.500	90			(90)	0		8
Copper	1.500				90	90	4	9
Other Plastic	1.500	6	1			7		10
Other Metal	2.000	13		9	(4)	0		11
Copper	2.000				4	4		12
Other Plastic	2.000	8	10			18	2	13
Ductile Iron, Lined (late 1960's to present)	3.000				4	4		14
Other Metal	3.000	4			(4)	0		15
Ductile Iron, Lined (late 1960's to present)	4.000				6	6		16
Other Metal	4.000	6			(6)	0		17
Other Plastic	6.000	2				2		18
Utility Total		3,878	103	12	0	3,969	66	19

Utility-Owned Water Service Lines

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

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

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

\$151,179 financed by customers and \$45,087 financed by the Utility.

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

Adjustments are necessary to clarify "other metal" categories.

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)	Additional Meters (q)	In Stock (r)	Total (s)		
5/8	4,455	60	47		4,468	406	4,053	275	15	5	3							117	4,468	1
1	74				74	11	3	53	7	3	2					3		3	74	2
1 1/2	66				66	26	2	20	1	4	34					5			66	3
2	26	4			30	8	2	10	4	6	5					2	1		30	4
3	15				15	0		2	4	5	4								15	5
4	10				10	0			6	1	3								10	6
8	2				2	2				1								1	2	7
Total	4,648	64	47		4,665	453	4,060	360	37	25	51					10	122	4,665	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 - inside the premises or remote register
- Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 453)
 - Advanced Metering Infrastructure (AMI) - fixed network
 - Other

Meters

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

Meters (Page W-23)

Residential Meters larger than 2 inches are unusual, please explain.

Resident requested.

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.

417 meters 1 inch or smaller were tested in 2019. Meters are tested every 10 years and replaced as needed.

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

3 and 4 inch meters were tested in 2018.

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.
- Number of hydrants operated during year means: opened and water withdrawn.
- 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	36				36	1
Fire - Within Municipality	591	15	6		600	2
Total Fire Hydrants	627	15	6	0	636	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	1,254
Number of Distribution System Valves end of year	1,144
Number of Distribution Valves operated during Year	746

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	06/11/2019	1
Station Meter	10	Well #3	Magnetic	06/11/2019	2
Station Meter	12	Well #1	Magnetic	06/12/2019	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. Do not include leak detection, other water loss program costs.
- 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) **	4,445	1
Total - Outagamie County	4,445	2
Total - Customers Served	4,445	3
Total - Within Muni Boundary **	4,445	4

** = *Within municipal boundary*

Privately-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Lead	0.750	1,222				1,222			1
HDPE	1.000	2,286				2,286		6	2
Copper	1.000	59				59		54	3
Other Plastic	1.250		92			92			4
HDPE	1.500	13	1			14			5
Copper	1.500	151				151		4	6
HDPE	2.000	9	10			19		2	7
Copper	2.000	23				23			8
Ductile Iron, Lined (late 1960's to present)	4.000	5				5			9
Ductile Iron, Lined (late 1960's to present)	6.000	12				12			10
PVC	6.000	24				24			11
Ductile Iron, Lined (late 1960's to present)	8.000	2				2			12
PVC	8.000	4				4			13
Ductile Iron, Lined (late 1960's to present)	10.000	1				1			14
PVC	10.000	1				1			15
Utility Total		3,812	103			3,915			16