

VILLAGE OF LITTLE CHUTE
Annual Report for Public Service Commission
December 31, 2021



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, 2021

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

Violation of the provisions of the Wisconsin Public Service Commission 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: 03/25/2022

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 De-Wall, 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: **3/25/2022**

Table of Contents

Schedule Name	Page
INTRODUCTORY SECTION	
Signature Page	ii
Identification and Ownership - Contacts	iv
Identification and Ownership - Governing Authority and Audit Information	v
Identification and Ownership - Contract Operations	vi
Workforce Diversity	xi
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
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

Table of Contents

WATER SECTION

Sources of Water Supply - Statistics	W-14
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
Water Residential Customer Data . Disconnection, Arrears, and Tax Roll	W-30

Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Lisa Remiker-DeWall
Title: Finance Director
Mailing Address: 180 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
Title: CPA
Mailing Address: KerberRose SC
115 E 5th St
Shawano, WI 54166-2439
Phone: (715) 598-4647
Email Address: krisztina.dommer@kerberose.com

Name and title of utility General Manager (or equivalent)

Name: Kent Taylor
Title: DPW Director
Mailing Address: 180 W Main St
Little Chute, WI 54140
Phone: (920) 423-3867
Email Address: skroening@cityofshawano.com

Outside contractor responsible for utility operations (if applicable)

Name: Jerry Versteegen
Title: Water Superintendent
Mailing Address: PO Box 50
Little Chute, WI 54140
Phone: (920) 858-7477
Email Address: jerryv@mco-us.com

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

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

Identification and Ownership - Contacts

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

Are utility records audited by individuals or firms other than utility employees? Yes No

Date of most recent audit report: 04/28/2021

Period covered by most recent audit: December 31, 2020

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

Name: Krisztina Dommer

Title: CPA

Organization Name: KerberRose SC

USPS Address: 115 E 5th St

City State Zip Shawano, WI 54166

Telephone: (715) 598-4647

Email Address: krisztina.dommer@kerberrose.com

Report Preparation

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

Compilation

Identification and Ownership - Contract Operations

Do you have any contracts?

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

YES

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

Workforce Diversity

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

Category (a)	Employee Count			
	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	9.00	3.00	1.00	1
Women	4.00	1.00	0.00	2
Minorities	0.00	0.00	0.00	3
Veterans	0.00	0.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	2,338,805	2,289,352	2
''CdYfUjbl' '9I dYbgYg.			3
Operation and Maintenance Expense (401-402)	1,183,201	1,252,643	4
Depreciation Expense (403)	386,851	382,641	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	217,765	217,261	7
''HcHJ' CdYfUjbl' '9I dYbgYg	1,787,817	1,852,545	8
''BYhCdYfUjbl' 'bWta Y	550,988	436,807	9
Income from Utility Plant Leased to Others (412-413)			10
''I HJ]ImiCdYfUjbl' 'bWta Y	550,988	436,807	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)	13,442	19,032	16
Miscellaneous Nonoperating Income (421)	525,559	508,048	17
''HcHJ' CH Yf' bWta Y	539,001	527,080	18
''HcHJ' bWta Y	1,089,989	963,887	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(31,400)	(31,401)	21
Other Income Deductions (426)	506,931	99,240	22
''HcHJ' A]gW' UbYci g' bWta Y8 YXi Wjcbg	475,531	67,839	23
''bWta Y6 YZfY bHfYgh7\ Uf[Yg	614,458	896,048	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	37,586	39,228	26
Amortization of Debt Discount and Expense (428)	1,191	15,723	27
Amortization of Premium on Debt--Cr. (429)	12,585	10,569	28
Interest on Debt to Municipality (430)	15,305	18,622	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
''HcHJ' bHfYgh7\ Uf[Yg	41,497	63,004	32
''BYh' bWta Y	572,961	833,044	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	12,493,902	11,655,832	35
Balance Transferred from Income (433)	572,961	833,044	36
Miscellaneous Credits to Surplus (434)		654,579	37
Miscellaneous Debits to Surplus--Debit (435)		649,553	38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
''HcHJ' I bUddfcdf]UHx'9UfbYX'Gi fd' i g'9bX'cZMYU' fE% L	13,066,863	12,493,902	41

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	2,338,805		2,338,805	3
Total (Acct. 400)	2,338,805	0	2,338,805	4
Operation and Maintenance Expense (401-402)				5
Derived	1,183,201		1,183,201	6
Total (Acct. 401-402)	1,183,201	0	1,183,201	7
Depreciation Expense (403)				8
Derived	386,851		386,851	9
Total (Acct. 403)	386,851	0	386,851	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	217,765		217,765	15
Total (Acct. 408)	217,765	0	217,765	16
TOTAL UTILITY OPERATING INCOME	550,988	0	550,988	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	13,442		13,442	23
Total (Acct. 419)	13,442	0	13,442	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water		525,019	525,019	26
Impact Fees - Water			0	27
Insurance Proceeds	540		540	28
Total (Acct. 421)	540	525,019	525,559	29
TOTAL OTHER INCOME	13,982	525,019	539,001	30
MISCELLANEOUS INCOME DEDUCTIONS				31
Miscellaneous Amortization (425)				32
Regulatory Liability (253) Amortization	(31,400)		(31,400)	33
Total (Acct. 425)	(31,400)	0	(31,400)	34
Other Income Deductions (426)				35
Depreciation Expense on Contributed Plant - Water		107,390	107,390	36
Deferred Special Assessments Write-Off	383,633		383,633	37
Loss on Investments	15,908		15,908	38
Total (Acct. 426)	399,541	107,390	506,931	39

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	368,141	107,390	475,531	40
INTEREST CHARGES				41
Interest on Long-Term Debt (427)				42
Derived	37,586		37,586	43
Total (Acct. 427)	37,586	0	37,586	44
Amortization of Debt Discount and Expense (428)				45
Amortization of Debt Discount and Expense	1,191		1,191	46
Total (Acct. 428)	1,191	0	1,191	47
Amortization of Premium on Debt--Cr. (429)				48
Amortization of Premium on Debt	12,585		12,585	49
Total (Acct. 429)	12,585	0	12,585	50
Interest on Debt to Municipality (430)				51
Derived	15,305		15,305	52
Total (Acct. 430)	15,305	0	15,305	53
Other Interest Expense (431)				54
Derived	0		0	55
Total (Acct. 431)	0	0	0	56
TOTAL INTEREST CHARGES	41,497	0	41,497	57
NET INCOME	155,332	417,629	572,961	58
EARNED SURPLUS				59
Unappropriated Earned Surplus (Beginning of Year) (216)				60
Derived	7,221,590	5,272,312	12,493,902	61
Total (Acct. 216)	7,221,590	5,272,312	12,493,902	62
Balance Transferred from Income (433)				63
Derived	155,332	417,629	572,961	64
Total (Acct. 433)	155,332	417,629	572,961	65
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	7,376,922	5,689,941	13,066,863	66

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

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

Revenues Subject to Wisconsin Remainder Assessment

g Ü^] [!0^222^ ^&••a^ Á/ Á&ç^ |æ^ Áç^ ~ ^Á^ ab&0ç Á ä &[) •ã Á^ { æã á!Áæ••{ ^} ç^ i~ æ ç Á ä ÈÜççÁ ÁÍ È í ÇDæ áÁ ä È
 Admin. Code Ch. PSC 5.
 g If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	2,338,805				2,338,805	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	2,338,805	0	0	0	2,338,805	6

Distribution of Total Payroll

- g Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- g Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- g 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.
- g Provide additional information in the schedule footnotes when necessary.
- g 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	439,002		439,002	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	439,002	0	439,002	20

Full-Time Employees (FTE)

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

Industry (a)	FTE (b)	
Water	1.4	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)	23,575,463	23,017,435	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	7,548,335	7,173,376	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BYhil H]mD'Ubh	16,027,128	15,844,059	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)	240,961	240,664	13
Depreciation Fund (126)	100,000	100,000	14
Other Special Funds (128)	0	0	15
HcHU`CA Yf`DfcdYfImiUbX`bj Ygfa Ybtg	340,961	340,664	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	654,724	443,100	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)	205,298	221,208	23
Other Accounts Receivable (143)	21,351	34,534	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	20,388	17,053	26
Plant Materials and Operating Supplies (154)	16,281	31,191	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	37,432	35,254	31
Interest and Dividends Receivable (171)	2,540	2,549	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	43,000	48,572	34
HcHU`7i ffYbhiUbX`5 VVfi YX`5 ggYfg	1,001,014	833,461	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	3,817	5,009	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)	69,439	504,407	42
HcHU`8 YZffYX`8 YV]fg	73,256	509,416	43
HCH5 @5 GG9 HG`5 B8`CH<9F`896 #HG	17,442,359	17,527,600	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)	13,066,863	12,493,902	5
“HcHJ” DfcdfjYUfmi7 UdjKJ	14,246,420	13,673,459	6
LONG-TERM DEBT			7
Bonds (221)	1,414,243	1,544,258	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	1,300,134	1,559,668	10
“HcHJ” @cbj !HYfa 8 YVh	2,714,377	3,103,926	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	40,952	231,644	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	216,000	216,000	17
Interest Accrued (237)	12,998	19,633	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	22,063	21,039	20
“HcHJ” 7i ffYbhUbX’5 VVW! YX’ @UVj]HjYg	292,013	488,316	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	40,439	53,024	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	149,107	208,875	25
“HcHJ” 8 YZffYX’7 fYX]Jg	189,546	261,899	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
“HcHJ” CdYfUj]b[F YgYfj Yg	0	0	32
“HCH5 @@56 =@H9 G’5 B8 CH<9F’7 F98 #HG	17,442,356	17,527,600	33

Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	23,017,435	0	0	0	2
	23,017,435	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	16,599,652				5
Utility Plant in Service - Contributed Plant (101.2)	6,972,631				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)	3,180				11
Total Utility Plant	23,575,463	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)	6,265,645				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,282,690				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	7,548,335	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	16,027,128	0	0	0	27

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	5,998,076	0	0	0	5,998,076	1
Credits during year						2
Charged Depreciation Expense (403)	386,851				386,851	3
Depreciation Expense on Meters Charged to Sewer	31,441				31,441	4
Salvage	0				0	5
Total credits	418,292	0	0	0	418,292	6
Debits during year						7
Book Cost of Plant Retired	150,723				150,723	8
Cost of Removal	0				0	9
Total debits	150,723	0	0	0	150,723	10
Balance end of year (111.1)	6,265,645	0	0	0	6,265,645	11

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	1,175,300	0	0	0	1,175,300	1
Credits during year						2
Charged Other Income Deductions (426)	107,390				107,390	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	107,390	0	0	0	107,390	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)	1,282,690	0	0	0	1,282,690	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	16,281	31,191	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	16,281	31,191	9

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Deferred Loss on Refunding	510	428	2,552	2
Unamortized Debt Discount	681	428	1,265	3
Total	1,191		3,817	4
Unamortized premium on debt (251)				5
Unamortized Debt Premium	12,585	429	40,439	6
Total	12,585		40,439	7

Capital Paid in by Municipality (Acct. 200)

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

	Description (a)	Amount (b)	
Balance first of year		1,179,557	1
Balance end of year		1,179,557	2

Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2016A REVENUE BONDS	07/06/2016	05/01/2026	1.80%	390,000	1
2017 SAFE DRINKING FUND LOAN	12/13/2017	05/01/2037	1.76%	1,024,243	2
Total				1,414,243	3

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					1
2012 GO Promissory Notes	11/20/2012	11/01/2022	1.35%	80,524	2
2014 GO Promissory Notes	07/17/2014	06/01/2024	2.00%	135,000	3
2017B GO Promissory Notes	08/09/2017	08/01/2027	3.00%	9,610	4
2019 GO Promissory Notes	08/08/2019	08/01/2026	2.75%	305,000	5
2019 GO Refunding Notes	12/30/2019	08/01/2026	3.00%	265,000	6
2020 GO Promissory Notes	08/26/2020	08/01/2023	2.00%	505,000	7
Total for Account 224				1,300,134	8

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	216,000	1
Charged water department expense	217,765	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	7,350	5
Total accruals and other credits	225,115	6
County, state and local taxes	216,000	7
Social Security taxes	6,435	8
PSC Remainder Assessment	2,680	9
Gross Receipts Tax		10
Total payments and other debits	225,115	11
Balance end of year	216,000	12

Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
2016A REVENUE BONDS	1,321	7,175	7,363	1,133	2
2017 Safe Drinking Fund Loan	8,706	12,809	18,510	3,005	3
Subtotal Bonds (221)	10,027	19,984	25,873	4,138	4
Advances from Municipality (223)	0	0	0	0	5
2012 GENERAL OBLIGATION NOTES	377	2,085	2,261	201	6
2014 GENERAL OBLIGATION NOTES	322	3,393	3,460	255	7
2017B GENERAL OBLIGATION NOTES	139	315	334	120	8
2019 GO NOTES	4,130	9,512	9,913	3,729	9
Subtotal Advances from Municipality (223)	4,968	15,305	15,968	4,305	10
Other Long-Term Debt (224)	0	0	0	0	11
2019 GO Refunding Notes	1,575	9,200	9,450	1,325	12
2020 GO Promissory Notes	3,063	8,402	8,235	3,230	13
Subtotal Other Long-Term Debt (224)	4,638	17,602	17,685	4,555	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	19,633	52,891	59,526	12,998	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	91,461	2
Bond Reserve Fund	149,500	3
Total (Acct. 125)	240,961	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	654,724	9
Total (Acct. 131)	654,724	10
Customer Accounts Receivable (142)	0	11
Water	205,298	12
Total (Acct. 142)	205,298	13
Other Accounts Receivable (143)	0	14
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Miscellaneous	21,351	17
Total (Acct. 143)	21,351	18
Receivables from Municipality (145)	0	19
Delinquent Customer Accounts Placed on Tax Roll	20,388	20
Total (Acct. 145)	20,388	21
Prepayments (165)	0	22
Prepaid Expenses	37,432	23
Total (Acct. 165)	37,432	24
Interest and Dividends Receivable (171)	0	25
Interest Receivable	2,540	26
Total (Acct. 171)	2,540	27
Miscellaneous Current and Accrued Assets (174)	0	28
Net Pension Asset	39,254	29
Special Assessments - Current	3,746	30
Total (Acct. 174)	43,000	31
Miscellaneous Deferred Debits (186)	0	32

Balance Sheet Detail - Other Accounts

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

Cumulative Affect of WRS	923	33
Deferred Outflows Related to WRS	65,521	34
Special Assessments - Deferred	2,995	35
Total (Acct. 186)	69,439	36
Accounts Payable (232)	0	37
Accounts Payable (232)	0	38
Accounts Payable	40,136	39
Retainage Payable	816	40
Total (Acct. 232)	40,952	41
Miscellaneous Current and Accrued Liabilities (242)	0	42
Accrued Payroll	22,063	43
Total (Acct. 242)	22,063	44
Other Deferred Credits (253)	0	45
Regulatory Liability	63,129	46
Deferred Inflows Related to WRS	85,978	47
Total (Acct. 253)	149,107	48

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.

Other Accounts Receivable (143) Miscellaneous: Duplicate invoice accidentally paid - to be reimbursed by vendor

Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	16,568,272				16,568,272	2
Materials and Supplies	23,736				23,736	3
Less Average						4
Reserve for Depreciation (111.1)	6,131,860				6,131,860	5
Customer Advances for Construction					0	6
Regulatory Liability	78,829				78,829	7
Average Net Rate Base	10,381,319	0	0	0	10,381,319	8
Net Operating Income	550,988				550,988	9
Net Operating Income as a percent of Average Net Rate Base	5.31%	N/A	N/A	N/A	5.31%	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	94,529	0	0	0	94,529	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	63,129	0	0	0	63,129	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

Village Administrator turnover, new Village Administrator Beau Bernhoft

3. Extensions of service

New customers - Main addition Trail View South

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

Cherryvale area proceeding closed early 2021, main transferred from Appleton in 2021.

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)	2,254,740	2,222,305	2
Total Sales of Water	2,254,740	2,222,305	3
Other Operating Revenues			4
Forfeited Discounts (470)	7,321	5,301	5
Rents from Water Property (472)	57,223	53,656	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	19,521	8,090	8
Total Other Operating Revenues	84,065	67,047	9
Total Operating Revenues	2,338,805	2,289,352	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	30,147	27,055	12
Pumping Expenses (620-633)	186,401	194,457	13
Water Treatment Expenses (640-652)	361,567	457,606	14
Transmission and Distribution Expenses (660-678)	402,527	370,313	15
Customer Accounts Expenses (901-906)	39,743	40,087	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	162,816	163,125	18
Total Operation and Maintenance Expenses	1,183,201	1,252,643	19
Other Operating Expenses			20
Depreciation Expense (403)	386,851	382,641	21
Amortization Expense (404-407)			22
Taxes (408)	217,765	217,261	23
Total Other Operating Expenses	604,616	599,902	24
Total Operating Expenses	1,787,817	1,852,545	25
NET OPERATING INCOME	550,988	436,807	26

Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	4,128	148,796	930,173	10
Commercial (461.2)	374	34,928	178,433	11
Industrial (461.3)	29	148,001	479,661	12
Public Authority (461.4)	27	8,146	45,848	13
Multifamily Residential (461.5)	51	30,660	135,579	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	4,609	370,531	1,769,694	16
Private Fire Protection Service (462)	98		59,198	17
Public Fire Protection Service (463)	4,631		425,848	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	9,338	370,531	2,254,740	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

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

Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	425,848	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)	425,848	5
Forfeited Discounts (470)		6
Customer late payment charges	7,321	7
Total Forfeited Discounts (470)	7,321	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	57,223	10
Total Rents from Water Property (472)	57,223	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	5,126	16
Miscellaneous	275	17
Other Invoices	13,200	18
Reconnection Fees	120	19
Well Permit	800	20
Total Other Water Revenues (474)	19,521	21

Other Operating Revenues (Water)

- | |
|---|
| <ul style="list-style-type: none">g Report revenues relating to each account and fully describe each item using other than the account title.g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.g For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474). |
|---|

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

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

Other Water Revenues (474): Other Invoices: Amounts for special invoices to seasonal customers

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)	25,806		25,806	20,921	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)			0	226	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)		4,341	4,341	5,908	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	25,806	4,341	30,147	27,055	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	4,790		4,790	4,733	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)		142,813	142,813	142,046	19
Pumping Labor and Expenses (624)	27,181		27,181	39,351 *	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)			0	287	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)		11,617	11,617	8,040	27
Total Pumping Expenses	31,971	154,430	186,401	194,457	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	4,790		4,790	4,733	30
Chemicals (641)		257,871	257,871	345,319 *	31
Operation Labor and Expenses (642)	47,558	3,108	50,666	70,346 *	32
Miscellaneous Expenses (643)		17,836	17,836	17,011	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)		30,404	30,404	20,197 *	37
Total Water Treatment Expenses	52,348	309,219	361,567	457,606	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	16,570		16,570	10,985	40

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Storage Facilities Expenses (661)			0	0	41
Transmission and Distribution Lines Expenses (662)	23,543	23,390	46,933	44,868	42
Meter Expenses (663)	74,387	71	74,458	31,477 *	43
Customer Installations Expenses (664)			0	0	44
Miscellaneous Expenses (665)		8,743	8,743	9,057	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)			0	0	48
Maintenance of Distribution Reservoirs and Standpipes (672)		5,199	5,199	4,684	49
Maintenance of Transmission and Distribution Mains (673)	95,554	37,376	132,930	159,455 *	50
Maintenance of Services (675)	25,383	10,760	36,143	32,912	51
Maintenance of Meters (676)		20,066	20,066	10,435	52
Maintenance of Hydrants (677)	36,241	25,244	61,485	66,440	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	271,678	130,849	402,527	370,313	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)			0	0	57
Meter Reading Expenses (902)			0	0	58
Customer Records and Collection Expenses (903)	30,145	9,598	39,743	40,087	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	30,145	9,598	39,743	40,087	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)	27,054		27,054	23,877	68
Office Supplies and Expenses (921)		29,658	29,658	28,655	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		46,079	46,079	49,000	71
Property Insurance (924)		17,361	17,361	15,035	72
Injuries and Damages (925)		1,082	1,082	4,830	73
Employee Pensions and Benefits (926)		33,859	33,859	32,688	74
Regulatory Commission Expenses (928)			0	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)			0	408	77
Rents (931)		7,723	7,723	8,632	78
Maintenance of General Plant (932)			0	0	79
Total Administrative and General Expenses	27,054	135,762	162,816	163,125	80

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	439,002	744,199	1,183,201	1,252,643	81

Water Operation & Maintenance Expenses

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

Water Operation & Maintenance Expenses (Page W-05)

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

Pumping Labor and Expenses (624): MCO spent less in pumping was due to catch up for COVID focusing time on distribution as were not able to get into homes and businesses for meter replacement.

Chemicals (641): Resin replaced every 10-15 years. Was completed 2019-2020.

Operation Labor and Expenses (642): Budget was \$46,536 and spent \$47,558. More time was spent here in 2020 due to COVID restrictions as could not get into homes and businesses.

Maintenance of Water Treatment Equipment (652): Increase due to more maintenance needed on plant equipment in 2021.

Meter Expenses (663): More time spent by MCO on meters installation in CY due to additions.

Maintenance of Transmission and Distribution Mains (673): Decrease due to less main breaks in the CY.

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	7,350	7,688	2
Net Property Tax Equivalent	208,650	208,312	3
Social Security	6,435	6,588	4
PSC Remainder Assessment	2,680	2,361	5
Total Tax Expense	217,765	217,261	6

Water Property Tax Equivalent - Detail

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

COUNTY: OUTAGAMIE(1)

SUMMARY OF TAX RATES			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.000000	12. Local Tax Rate	mills	6.094599
2. County Tax Rate	mills	3.510079	13. Combined School Tax Rate	mills	8.037348
3. Local Tax Rate	mills	6.094599	14. Other Tax Rate - Local	mills	0.000000
4. School Tax Rate	mills	7.128418	15. Total Local & School Tax Rate	mills	14.131947
5. Vocational School Tax Rate	mills	0.908930	16. Total Tax Rate	mills	17.642026
6. Other Tax Rate - Local	mills	0.000000	17. Ratio of Local and School Tax to Total	dec.	0.801039
7. Other Tax Rate - Non-Local	mills	0.000000	18. Total Tax Net of State Credit	mills	16.388282
8. Total Tax Rate	mills	17.642026	19. Net Local and School Tax Rate	mills	13.127649
9. Less: State Credit	mills	1.253744	20. Utility Plant, Jan 1	\$	23,017,435
11. Net Tax Rate	mills	16.388282	21. Materials & Supplies	\$	31,191
			22. Subtotal	\$	23,048,626
			23. Less: Plant Outside Limits	\$	126,000
			24. Taxable Assets	\$	22,922,626
			25. Assessment Ratio	dec.	0.991174
			26. Assessed Value	\$	22,720,311
			27. Net Local and School Tax Rate	mills	13.127649
			28. Tax Equiv. Computed for Current Year	\$	298,264

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION	
1. Utility Plant, Jan 1	\$ 23,017,435
2. Materials & Supplies	\$ 31,191
3. Subtotal	\$ 23,048,626
4. Less: Plant Outside Limits	\$ 126,000
5. Taxable Assets	\$ 22,922,626
6. Assessed Value	\$ 22,720,311
7. Tax Equiv. Computed for Current Year	\$ 298,264
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

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

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

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

Village board authorized a payment in lieu of taxes of \$216,000 annually.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	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	82,109	39,173		613,321 *	11
Supply Mains (316)	23,555				23,555	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	696,944	82,109	39,173	0	739,880	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)	882,475				882,475	19
Diesel Pumping Equipment (326)	44,415				44,415	20
Other Pumping Equipment (328)	195,968				195,968	21
Total Pumping Plant	2,004,586	0	0	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)	1,662,107	18,488	9,677		1,670,918	28
Total Water Treatment Plant	2,062,682	18,488	9,677	0	2,071,493	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)	6,609,473	59,825	76,051		6,593,247 *	34
Services (345)	1,464,641	8,871	21,606		1,451,906	35
Meters (346)	1,125,382	36,952	1,125		1,161,209	36

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	720,077	7,237	3,091		724,223	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	11,263,276	112,885	101,873	0	11,274,288	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)	12,755				12,755	44
Transportation Equipment (392)	122,589				122,589	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	508,454	0	0	0	508,454	53
Total utility plant in service directly assignable	16,536,893	213,482	150,723	0	16,599,652	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	16,536,893	213,482	150,723	0	16,599,652	56

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

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

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

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

Wells and Springs (314): Well Rehab addition and retirement.

Transmission and Distribution Mains (343): Upgrading of Village mains, additions and removals.

Retirements for one or more accounts exceed \$50,000, please explain.

Transmission and Distribution Mains (343): Upgrading of Village mains, additions and removals.

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	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)	5,009,237	355,424			5,364,661 *	34
Services (345)	838,348	118,866			957,214 *	35
Meters (346)	0				0	36

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	592,527	50,729			643,256 *	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	6,440,112	525,019	0	0	6,965,131	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	6,447,612	525,019	0	0	6,972,631	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	6,447,612	525,019	0	0	6,972,631	56

Water Utility Plant in Service - Plant Financed by Contributions

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

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

5 XXJhcbg Zf'cbYcf'a cfYUWti brg'YI WYX") \$B\$\$zd'YUgYI d'Ujb" ZUdd'JUV'Yzdfcj JXYVtbgfii Wjcb'Ui h cfJnUjcb'UbX'DG7'XcW_Yh number.

Transmission and Distribution Mains (343): Developments at CTH OO, Cherryvale Ave, Evergreen Dr, Hartzheim Utility, and Trail View South during 2021.

Services (345): Developments at CTH OO, Cherryvale Ave, Evergreen Dr, Hartzheim Utility, and Trail View South during 2021.

Hydrants (348): Developments at CTH OO, Cherryvale Ave, Evergreen Dr, Hartzheim Utility, and Trail View South during 2021.

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

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 g If more than one depreciation rate is used, report the average rate in column (c).
 g 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)	45,700	3.20%	2,094					47,794	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	304,687	2.90%	17,163	39,173				282,677	5
Supply Mains (316)	12,164	1.80%	424					12,588	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	362,551		19,681	39,173	0	0	0	343,059	8
PUMPING PLANT									9
Structures and Improvements (321)	591,287	3.20%	28,198					619,485	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	216,395	4.40%	38,828					255,223	12
Diesel Pumping Equipment (326)	37,944	4.40%	1,954					39,898	13
Other Pumping Equipment (328)	63,012	4.40%	8,623					71,635	14
Total Pumping Plant	908,638		77,603	0	0	0	0	986,241	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	271,898	3.20%	12,799					284,697	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	614,098	3.30%	54,995	9,677				659,416	20
Total Water Treatment Plant	885,996		67,794	9,677	0	0	0	944,113	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	77,963	3.20%	3,572					81,535	23
Distribution Reservoirs and Standpipes (342)	612,248	1.90%	21,973					634,221	24
Transmission and Distribution Mains (343)	1,301,177	1.30%	85,819	76,051				1,310,945	25
Services (345)	327,490	2.90%	42,290	21,606				348,174	26
Meters (346)	954,693	5.50%	62,881	1,125				1,016,449	27

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

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 g If more than one depreciation rate is used, report the average rate in column (c).
 g 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)	166,668	2.20%	15,887	3,091				179,464	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	3,440,239		232,422	101,873	0	0	0	3,570,788	30
GENERAL PLANT									31
Structures and Improvements (390)	74,889	2.90%	3,469					78,358	32
Office Furniture and Equipment (391)	2,978	5.80%						2,978	33
Computer Equipment (391.1)	7,462	26.70%	816					8,278	34
Transportation Equipment (392)	81,164	13.30%	406					81,570	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	36,461	5.80%	2,260					38,721	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	197,699	9.20%	13,839					211,538	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	400,653		20,790	0	0	0	0	421,443	43
Total accum. prov. directly assignable	5,998,077		418,290	150,723	0	0	0	6,265,644	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	5,998,077		418,290	150,723	0	0	0	6,265,644	46

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 g If more than one depreciation rate is used, report the average rate in column (c).
 g 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)	2,310	4.40%	330					2,640	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	2,310		330	0	0	0	0	2,640	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)	776,695	1.30%	67,430					844,125	25
Services (345)	250,255	2.90%	26,036					276,291	26
Meters (346)	0							0	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 g If more than one depreciation rate is used, report the average rate in column (c).
 g 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)	146,040	2.20%	13,594					159,634	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	1,172,990		107,060	0	0	0	0	1,280,050	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	1,175,300		107,390	0	0	0	0	1,282,690	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	1,175,300		107,390	0	0	0	0	1,282,690	46

Age of Water Mains

g If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.

g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.

g Report all pipe larger than 16" in diameter in the 16" category.

Pipe Size (a)	Feet of Main											Total (m)		
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)	2021-2030 (l)			
4.000			290	306				68					664	1
6.000			3,071	5,752	7,247	13,328	1,287	1,570	1,117	2,262	46		35,680	2
8.000			3,057	9,972	10,543	32,241	16,731	18,218	42,132	29,495	2,139		164,528	3
10.000			1,621	4,522		2,334	3,079	1,832	7,474	2,898			23,760	4
12.000			70		2,653	10,324	13,276	12,480	26,883	20,061	2,126		87,873	5
16.000							4,315	677	1,663	331		2	6,988	6
Total	0	0	8,109	20,552	20,443	62,542	35,050	35,831	77,937	54,716	4,313		319,493	7

Describe source of information used to develop data:
Information was taken from our new system map

Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January	34,219		34,394				34,394	1
February	31,975		32,082				32,082	2
March	36,820		36,836				36,836	3
April	38,674		38,405				38,405	4
May	44,754		44,508				44,508	5
June	44,069		43,615				43,615	6
July	39,972		39,669				39,669	7
August	43,516		43,244				43,244	8
September	37,809		37,590				37,590	9
October	36,870		36,829				36,829	10
November	33,351		33,292				33,292	11
December	35,528		34,975				34,975	12
TOTAL	457,557	0	455,439	0	0	0	455,439	13

Water Audit and Other Statistics

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

Description (a)	Value (b)	
WATER AUDIT STATISTICS		1
Finished Water pumped or purchased (000s)	455,439	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	455,439	4
Less: Gallons (000s) sold to retail customers (billed, metered)	370531	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	84,908	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	38,125	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	3,500	10
Subtotal: Unbilled Authorized Consumption	41,625	11
Total Water Loss	43,283	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0	14
Gallons (000s) estimated due to data and billing errors	450	15
Gallons (000s) estimated due to customer meter under-registration	960	16
Subtotal Apparent Losses	1,410	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	2,750	18
Gallons (000s) estimated due to unreported and background leakage	39,123	19
Subtotal Real Losses (leakage)	41,873	20
Non-Revenue Water as percentage of net water supplied	19%	21
Total Water Loss as percentage of net water supplied	10%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	2,021	24
Date of maximum	07/09/2021	25
Cause of maximum		26
Summer demand plus water break		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	824	28
Date of minimum	11/25/2021	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,151,648	30
If water is purchased:		31
Vendor Name		32
Point of Delivery		33
Source of purchased water		34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	10	41
Number of service breaks repaired this year	0	42
Does the utility have an asset management plan?	Yes	43

Sources of Water Supply - Well Information

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

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
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				
		DNR Well Id (c)	Primary Purpose (d)	Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
BOOSTER #1	WELL HOUSE #1		Booster	Distribution	2007	Vertical Turbine	1,050	2017	1050	Electric	100	1
BOOSTER #2	WELL HOUSE #1		Booster	Distribution	2007	Vertical Turbine	1,050	2017	1050	Electric	100	2
BOOSTER #3	PUMP HOUSE #2		Booster	Distribution	1992	Vertical Turbine	1,100	1992	1100	Electric	75	3
BOOSTER #4	PUMP HOUSE #2		Booster	Distribution	2014	Vertical Turbine	1,100	2014	1100	Electric	75	4
BOOSTER #5	WELL HOUSE #4		Booster	Distribution	2018	Vertical Turbine	1,200	2001	1200	Electric	100	5
BOOSTER #6	WELL HOUSE #4		Booster	Distribution	2011	Vertical Turbine	1,200	2001	1200	Electric	100	6
WELL 1	DOYLE		Primary	Reservoir	2017	Vertical Turbine	1,400	1997	1400	Electric	200	7
WELL 3	WASHINGTON		Primary	Reservoir	2021	Vertical Turbine	1,300	2021	1300	Electric	200	8
WELL 4	EVERGREEN		Primary	Reservoir	2018	Vertical Turbine	1,100	2009	1100	Electric	200	9

Reservoirs, Standpipes and Elevated Tanks

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

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
RESERVOIR ONE	R1	1979	Reservoir	Concrete	0	300,000	1
RESERVOIR THREE	R3	2001	Reservoir	Concrete	0	500,000	2
RESERVOIR TWO	R2	1992	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

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
RESERVOIR ONE	2017	1	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration x Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	No	Wellhouse	1
RESERVOIR THREE	2001	1	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration x Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	No	Wellhouse	2
RESERVOIR TWO	1952	1	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration x Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	No	Wellhouse	3

Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	4	576				576	1
Other Plastic	Distribution	4	88				88	2
Other Metal	Distribution	6	32,854				32,854	3
Other Plastic	Distribution	6	2,885	47	106		2,826	4
Other Metal	Distribution	8	16,637				16,637	5
Other Plastic	Distribution	8	145,622	2,139	50		147,711	6
Other Metal	Distribution	10	9,168				9,168	7
Other Plastic	Distribution	10	14,592				14,592	8
Other Metal	Distribution	12	7,020		8		7,012	9
Other Plastic	Distribution	12	76,320	2,126	245		78,201	10
Other Metal	Distribution	16	5,542		219		5,323	11
Other Plastic	Distribution	16	1,663	2			1,665	12
Total Within Municipality			312,967	4,314	628		316,653	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			315,806	4,314	628		319,492	17

Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 16" diameter in the 16" 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.

\$59,825 financed by utility funding and \$355,424 financed by developers.

Utility-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Lead	0.625	212				212		1
Copper	1.000	2,710			13	2,697	54	2
Other Plastic	1.000	819				819	6	3
Copper	1.250	1				1		4
Other Plastic	1.250	113	67			180		5
Copper	1.500	88				88	4	6
Other Plastic	1.500	9				9		7
Other Plastic	2.000	22	2			24	2	8
Ductile Iron, Lined (late 1960's to present)	3.000	4				4		9
Ductile Iron, Lined (late 1960's to present)	4.000	6				6		10
Other Plastic	6.000	2				2		11
Utility Total		3,986	69	13		4,042	66	12

Utility-Owned Water Service Lines

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

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

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

\$8,871 financed by utility funding and \$118,866 financed by developers

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)	
5/8	4,729		9		4,720	528	4,145	301	11	6	3					7	247	4,720	1
1	73				73	3	3	52	6	3	2					2	5	73	2
1 1/2	64			2	66	7	2	22	1	6	33					2		66	3
2	29				29	4	2	10	2	5	5				1	3	1	29	4
3	17			(2)	15	11		2	3	4	5					1		15	5
4	13	2		(3)	12	9			7	1	3				1			12	6
8	2			(1)	1	1				1								1	7
Total	4,927	2	9	(4)	4,916	563	4,152	387	30	26	51				2	15	253	4,916	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: 4646)
 - Advanced Metering Infrastructure (AMI) - fixed network
 - Other

Meters

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

Meters (Page W-23)

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

To adjust inventory to actual.

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

Resident requested

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

7 1 1/2" meters were tested during 2021.
2 2" meters were tested during 2021.

Hydrants and Distribution System Valves

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	36				36	1
Fire - Within Municipality	611	11	1		621	2
Total Fire Hydrants	647	11	1	0	657	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	1,314
Number of Distribution System Valves end of year	1,186
Number of Distribution Valves operated during Year	623

List of All Station and Wholesale Meters

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

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	Well #4	Magnetic	05/05/2021	1
Station Meter	10	Well #3	Magnetic	05/05/2021	2
Station Meter	12	Well #1	Magnetic	05/05/2021	3

Water Conservation Programs

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

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

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Little Chute (Village) **	4,646	1
Total - Outagamie County	4,646	2
Total - Customers Served	4,646	3
Total - Within Muni Boundary **	4,646	4

** = *Within municipal boundary*

Privately-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Customer Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Lead	0.750	1,222				1,222			1
HDPE	1.000	116				116	6		2
Copper	1.000	2,225				2,225	54		3
Other Plastic	1.250	113	26			139			4
HDPE	1.500	16				16			5
Copper	1.500	149				149	4		6
HDPE	2.000	30				30	2		7
Copper	2.000	12				12			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		3,932	26			3,958	66		16

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

- g For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- g For residential arrears, include billed amounts past due and unpaid.

	Description (a)	Amount (b)
Disconnections		
1.	Total number of disconnection notices sent to residential customers for non-payment during the year	0
2.	Total number of residential disconnections of service performed for non-payment during the year	0
Arrears		
1.	Total number of residential customers with arrears as of December 31	559
2.	Total dollar amount of residential customer arrears as of December 31	21,451
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	165
2.	Total dollar amount of residential arrears placed on the tax roll	22,949
Footnotes		No