

**VILLAGE OF LITTLE CHUTE**  
**Annual Report for Public Service Commission**  
**December 31, 2020**



# WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

LITTLE CHUTE MUNICIPAL WATER DEPARTMENT

108 W MAIN ST  
LITTLE CHUTE, WI 54140-1750

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For the Year Ended: DECEMBER 31, 2020

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TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

Violation of any provision of the Public Service Commission's rules, regulations, or orders, or any provision of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

Filed: 03/26/2021

Water Service Started Date: 01/01/1924

DNR Public Water System ID: 44503382

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

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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: **3/18/2021**

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## Identification and Ownership - Contacts

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**Utility employee in charge of correspondence concerning this report**

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

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**Accounting firm or consultant preparing this report (if applicable)**

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

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**Name and title of utility General Manager (or equivalent)**

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

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

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

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**Contact person for cybersecurity issues and events**

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

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## Identification and Ownership - Governing Authority and Audit Information

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**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: 05/14/2020

Period covered by most recent audit: December 31, 2019

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

Name: Krisztina Dommer

Title: CPA

Organization Name: KerberRose, SC

USPS Address: 115 E Fifth Street

City State Zip Shawano, WI 54166

Telephone: (715) 526-9400

Email Address: krisztina.dommer@kerberrose.com

**Report Preparation**

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

Audit

## Identification and Ownership - Contract Operations

**Do you have any contracts?**

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

**YES**

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

## Workforce Diversity

g Whole numbers in the range of 0 to 999 are acceptable values for this schedule. Please enter part time employees as a whole number, and use the Footnotes feature to provide information about how many staff are part-time employees.

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

Category (a)	Employee Count				
	Total (b)	Management (c)	Executive Leadership (d)	Board of Directors (e)	
Total Utility Employees	9	3	1	6	1
Women	4	1	0	1	2
Minorities	0	0	0	0	3
Veterans	1	0	1	0	4



### Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			1
Operating Revenues (400)	2,289,352	2,228,887	2
<b>''CdYfUjbl' '9I dYbgYg.</b>			3
Operation and Maintenance Expense (401-402)	1,252,643	1,181,808	4
Depreciation Expense (403)	382,641	370,917	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	217,261	218,039	7
<b>''HcHJ' CdYfUjbl' '9I dYbgYg</b>	<b>1,852,545</b>	<b>1,770,764</b>	8
<b>''BYhCdYfUjbl' 'bWta Y</b>	<b>436,807</b>	<b>458,123</b>	9
Income from Utility Plant Leased to Others (412-413)			10
<b>''I HJ]ImiCdYfUjbl' 'bWta Y</b>	<b>436,807</b>	<b>458,123</b>	11
<b>OTHER INCOME</b>			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)	19,032	11,518	16
Miscellaneous Nonoperating Income (421)	508,048	608,870	17
<b>''HcHJ' CH Yf' bWta Y</b>	<b>527,080</b>	<b>620,388</b>	18
<b>''HcHJ' bWta Y</b>	<b>963,887</b>	<b>1,078,511</b>	19
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			20
Miscellaneous Amortization (425)	(31,401)	(31,400)	21
Other Income Deductions (426)	99,240	103,695	22
<b>''HcHJ' A]gWf' UbYci g' bWta Y8 YXi Wfjcbg</b>	<b>67,839</b>	<b>72,295</b>	23
<b>''bWta Y6 YZfY' bhfYgh7\ Uf[ Yg</b>	<b>896,048</b>	<b>1,006,216</b>	24
<b>INTEREST CHARGES</b>			25
Interest on Long-Term Debt (427)	39,228	32,843	26
Amortization of Debt Discount and Expense (428)	15,723	908	27
Amortization of Premium on Debt--Cr. (429)	10,569	4,197	28
Interest on Debt to Municipality (430)	18,622	27,291	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
<b>''HcHJ' bhfYgh7\ Uf[ Yg</b>	<b>63,004</b>	<b>56,845</b>	32
<b>''BYh' bWta Y</b>	<b>833,044</b>	<b>949,371</b>	33
<b>EARNED SURPLUS</b>			34
Unappropriated Earned Surplus (Beginning of Year) (216)	11,655,832	10,706,461	35
Balance Transferred from Income (433)	833,044	949,371	36
Miscellaneous Credits to Surplus (434)	5,026		37
Miscellaneous Debits to Surplus--Debit (435)			38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
<b>''HcHJ' I bUddfcdf]UHX'9UfbYX'Gi fd' i g'9bX'cZMYU' fE% L</b>	<b>12,493,902</b>	<b>11,655,832</b>	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)	1
<b>UTILITY OPERATING INCOME</b>				1
<b>Operating Revenues (400)</b>				2
Derived	2,289,352		2,289,352	3
<b>Total (Acct. 400)</b>	<b>2,289,352</b>	<b>0</b>	<b>2,289,352</b>	4
<b>Operation and Maintenance Expense (401-402)</b>				5
Derived	1,252,643		1,252,643	6
<b>Total (Acct. 401-402)</b>	<b>1,252,643</b>	<b>0</b>	<b>1,252,643</b>	7
<b>Depreciation Expense (403)</b>				8
Derived	382,641		382,641	9
<b>Total (Acct. 403)</b>	<b>382,641</b>	<b>0</b>	<b>382,641</b>	10
<b>Amortization Expense (404-407)</b>				11
Derived	0		0	12
<b>Total (Acct. 404-407)</b>	<b>0</b>	<b>0</b>	<b>0</b>	13
<b>Taxes (408)</b>				14
Derived	217,261		217,261	15
<b>Total (Acct. 408)</b>	<b>217,261</b>	<b>0</b>	<b>217,261</b>	16
<b>TOTAL UTILITY OPERATING INCOME</b>	<b>436,807</b>	<b>0</b>	<b>436,807</b>	17
<b>OTHER INCOME</b>				18
<b>Income from Merchandising, Jobbing and Contract Work (415-416)</b>				19
Derived	0	0	0	20
<b>Total (Acct. 415-416)</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Interest and Dividend Income (419)</b>				22
Interest on special assessments & operating accounts	19,032		19,032	23
<b>Total (Acct. 419)</b>	<b>19,032</b>	<b>0</b>	<b>19,032</b>	24
<b>Miscellaneous Nonoperating Income (421)</b>				25
Contributed Plant - Water		488,394	488,394	26
Impact Fees - Water			0	27
Federal Emergency Grant	469		469	28
Gain on Investments	9,106		9,106	29
Insurance Proceeds	660		660	30
Sale of Assets	9,419		9,419	31
<b>Total (Acct. 421)</b>	<b>19,654</b>	<b>488,394</b>	<b>508,048</b>	32
<b>TOTAL OTHER INCOME</b>	<b>38,686</b>	<b>488,394</b>	<b>527,080</b>	33
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				34
<b>Miscellaneous Amortization (425)</b>				35
Regulatory Liability (253) Amortization	(31,401)		(31,401)	36
<b>Total (Acct. 425)</b>	<b>(31,401)</b>	<b>0</b>	<b>(31,401)</b>	37
<b>Other Income Deductions (426)</b>				38
Depreciation Expense on Contributed Plant - Water		99,240	99,240	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)	
<b>Total (Acct. 426)</b>	<b>0</b>	<b>99,240</b>	<b>99,240</b>	40
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	<b>(31,401)</b>	<b>99,240</b>	<b>67,839</b>	41
<b>INTEREST CHARGES</b>				42
<b>Interest on Long-Term Debt (427)</b>				43
Derived	39,228		39,228	44
<b>Total (Acct. 427)</b>	<b>39,228</b>	<b>0</b>	<b>39,228</b>	45
<b>Amortization of Debt Discount and Expense (428)</b>				46
Amortization of Debt Discount and Expense	15,723		15,723	47
<b>Total (Acct. 428)</b>	<b>15,723</b>	<b>0</b>	<b>15,723</b>	48
<b>Amortization of Premium on Debt--Cr. (429)</b>				49
Amortization of Premium on Debt	10,569		10,569	50
<b>Total (Acct. 429)</b>	<b>10,569</b>	<b>0</b>	<b>10,569</b>	51
<b>Interest on Debt to Municipality (430)</b>				52
Derived	18,622		18,622	53
<b>Total (Acct. 430)</b>	<b>18,622</b>	<b>0</b>	<b>18,622</b>	54
<b>Other Interest Expense (431)</b>				55
Derived	0		0	56
<b>Total (Acct. 431)</b>	<b>0</b>	<b>0</b>	<b>0</b>	57
<b>TOTAL INTEREST CHARGES</b>	<b>63,004</b>	<b>0</b>	<b>63,004</b>	58
<b>NET INCOME</b>	<b>443,890</b>	<b>389,154</b>	<b>833,044</b>	59
<b>EARNED SURPLUS</b>				60
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>				61
Derived	7,422,227	4,233,605	11,655,832	62
<b>Total (Acct. 216)</b>	<b>7,422,227</b>	<b>4,233,605</b>	<b>11,655,832</b>	63
<b>Balance Transferred from Income (433)</b>				64
Derived	443,890	389,154	833,044	65
<b>Total (Acct. 433)</b>	<b>443,890</b>	<b>389,154</b>	<b>833,044</b>	66
<b>Miscellaneous Credits to Surplus (434)</b>				67
Deferred Loss on Refunding not recorded on 2019 PSC	5,026		5,026	68
<b>Total (Acct. 434)</b>	<b>5,026</b>	<b>0</b>	<b>5,026</b>	69
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	<b>7,871,143</b>	<b>4,622,759</b>	<b>12,493,902</b>	70

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

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

## Revenues Subject to Wisconsin Remainder Assessment

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 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	2,289,352				2,289,352	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
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,289,352</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,289,352</b>	<b>6</b>

### 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	419,831		<b>419,831</b>	1
Electric operating expenses			<b>0</b>	2
Gas operating expenses			<b>0</b>	3
Heating operating expenses			<b>0</b>	4
Sewer operating expenses			<b>0</b>	5
Merchandising and jobbing			<b>0</b>	6
Other nonutility expenses			<b>0</b>	7
Water utility plant accounts			<b>0</b>	8
Electric utility plant accounts			<b>0</b>	9
Gas utility plant accounts			<b>0</b>	10
Heating utility plant accounts			<b>0</b>	11
Sewer utility plant accounts			<b>0</b>	12
Accum. prov. for depreciation of water plant			<b>0</b>	13
Accum. prov. for depreciation of electric plant			<b>0</b>	14
Accum. prov. for depreciation of gas plant			<b>0</b>	15
Accum. prov. for depreciation of heating plant			<b>0</b>	16
Accum. prov. for depreciation of sewer plant			<b>0</b>	17
Clearing accounts			<b>0</b>	18
All other accounts			<b>0</b>	19
<b>Total Payroll</b>	<b>419,831</b>	<b>0</b>	<b>419,831</b>	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	3.0	1
Electric		2
Gas		3
Sewer		4

### Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>ASSESTS AND OTHER DEBITS</b>			1
<b>UTILITY PLANT</b>			2
Utility Plant (101)	23,017,435	21,518,987	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	7,173,376	6,955,324	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
<b>BYhil H]mD'Ubh</b>	<b>15,844,059</b>	<b>14,563,663</b>	7
<b>OTHER PROPERTY AND INVESTMENTS</b>			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)	240,664	320,837	13
Depreciation Fund (126)	100,000	100,000	14
Other Special Funds (128)	0	0	15
<b>HcHU' CA Yf DfcdYfmiUbX' =bj Ygfa Ybtg</b>	<b>340,664</b>	<b>420,837</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	443,100	568,801	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)	221,208	252,026	23
Other Accounts Receivable (143)	34,534	5,341	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	17,053	24,803	26
Plant Materials and Operating Supplies (154)	31,191	39,514	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	35,254	0	31
Interest and Dividends Receivable (171)	2,549	2,282	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	48,572	13,871	34
<b>HcHU' 7 i ffYbhiUbX' 5 VWfi YX' 5 ggYfg</b>	<b>833,461</b>	<b>906,638</b>	35
<b>DEFERRED DEBITS</b>			36
Unamortized Debt Discount and Expense (181)	5,009	2,862	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)	504,407	515,255	42
<b>HcHU' 8 YZffYX' 8 YV]fg</b>	<b>509,416</b>	<b>518,117</b>	43
<b>HCH5 @5 GG9 HG' 5 B8 'CH&lt; 9F ' 896 #HG</b>	<b>17,527,600</b>	<b>16,409,255</b>	44



### Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>LIABILITIES AND OTHER CREDITS</b>			1
<b>PROPRIETARY CAPITAL</b>			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)	12,493,902	11,655,832	5
<b>“HcHJ” DfcdfjYUfm7 UdjHJ</b>	<b>13,673,459</b>	<b>12,835,389</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	1,544,258	1,793,320	8
Advances from Municipality (223)	0	1,240,702	9
Other Long-Term Debt (224)	1,559,668	0	10
<b>“HcHJ” @cbj !HYfa 8 YVh</b>	<b>3,103,926</b>	<b>3,034,022</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	231,644	32,988	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)	19,633	16,456	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	21,039	54,230	20
<b>“HcHJ” 7i ffYbhUbX’5 VVW! YX’ @UV]’jYg</b>	<b>488,316</b>	<b>319,674</b>	21
<b>DEFERRED CREDITS</b>			22
Unamortized Premium on Debt (251)	53,024	46,008	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	208,875	174,162	25
<b>“HcHJ” 8 YZffYX’7 fYX]jg</b>	<b>261,899</b>	<b>220,170</b>	26
<b>OPERATING RESERVES</b>			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
<b>“HcHJ” CdYfU]b[ ’FYgYfj Yg</b>	<b>0</b>	<b>0</b>	32
<b>“HCH5 @@56 =@H9 G’5 B8 ’CH&lt;9F ’7 F98 +HG</b>	<b>17,527,600</b>	<b>16,409,255</b>	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)	
<b>First of Year</b>					1
Total Utility Plant - First of Year	21,518,987	0	0	0	2
	<b>21,518,987</b>	<b>0</b>	<b>0</b>	<b>0</b>	3
<b>Plant Accounts</b>					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	16,536,893				5
Utility Plant in Service - Contributed Plant (101.2)	6,447,612				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)	32,930				11
<b>Total Utility Plant</b>	<b>23,017,435</b>	<b>0</b>	<b>0</b>	<b>0</b>	12
<b>Accumulated Provision for Depreciation and Amortization</b>					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	5,998,076				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,175,300				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
<b>Total Accumulated Provision</b>	<b>7,173,376</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Accumulated Provision for Depreciation and Amortization</b>					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	26
<b>Net Utility Plant</b>	<b>15,844,059</b>	<b>0</b>	<b>0</b>	<b>0</b>	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)	5,879,264	0	0	0	<b>5,879,264</b>	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	382,641				<b>382,641</b>	3
Depreciation Expense on Meters Charged to Sewer	30,665				<b>30,665</b>	4
Salvage	0				<b>0</b>	5
<b>Total credits</b>	<b>413,306</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>413,306</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	294,494				<b>294,494</b>	8
Cost of Removal	0				<b>0</b>	9
<b>Total debits</b>	<b>294,494</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>294,494</b>	10
<b>Balance end of year (111.1)</b>	<b>5,998,076</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,998,076</b>	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)	1,076,060	0	0	0	1,076,060	1
<b>Credits during year</b>						2
Charged Other Income Deductions (426)	99,240				99,240	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
<b>Total credits</b>	<b>99,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>99,240</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	10
<b>Balance end of year (111.2)</b>	<b>1,175,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,175,300</b>	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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

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

	Description (a)	Amount (b)	
Balance first of year		0	1
<b>Additions</b>			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
<b>Total Additions</b>		<b>0</b>	6
<b>Accounts Written Off</b>			7
Accounts written off during the year: Utility Customers		0	8
Accounts written off during the year: Others		0	9
<b>Total Accounts Written Off</b>		<b>0</b>	10
<b>Balance End of Year</b>		<b>0</b>	11

## Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	31,191	39,514	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
<b>Total Material and Supplies</b>	<b>31,191</b>	<b>39,514</b>	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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Deferred Loss on Refunding	510	428	3,063	1
None				2
Unamortized Debt Discount	916	428	1,946	3
<b>Total</b>	<b>1,426</b>		<b>5,009</b>	4
<b>Unamortized premium on debt (251)</b>				
None				5
Unamortized Debt Premium	10,569	429	53,024	6
<b>Total</b>	<b>10,569</b>		<b>53,024</b>	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
<b>Balance end of year</b>		<b>1,179,557</b>	<b>2</b>

### 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%	465,000	1
2017 SAFE DRINKING FUND LOAN	12/13/2017	05/01/2037	1.76%	1,079,258	2
<b>Total</b>				<b>1,544,258</b>	<b>3</b>

## 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)	
<b>Other Long-Term Debt (224)</b>					1
2012 GO Promissory Notes	11/20/2012	11/01/2022	1.35%	158,531	2
2014 GO Promissory Notes	07/17/2014	06/01/2024	2.00%	175,000	3
2017B GO Promissory Notes	08/09/2017	08/01/2027	3.00%	11,137	4
2019 GO Promissory Notes	08/08/2019	08/01/2026	2.75%	340,000	5
2019 GO Refunding Notes	12/30/2019	08/01/2026	3.00%	315,000	6
2020 GO Promissory Notes	08/26/2020	08/01/2023	2.00%	560,000	7
<b>Total for Account 224</b>				<b>1,559,668</b>	8

**Taxes Accrued (Acct. 236)**

<b>Description (a)</b>	<b>Amount (b)</b>	
Balance first of year	216,000	1
Charged water department expense	217,261	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	7,688	5
<b>Total accruals and other credits</b>	<b>224,949</b>	6
County, state and local taxes	216,000	7
Social Security taxes	6,588	8
PSC Remainder Assessment	2,361	9
Gross Receipts Tax		10
<b>Total payments and other debits</b>	<b>224,949</b>	11
<b>Balance end of year</b>	<b>216,000</b>	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)	
<b>Bonds (221)</b>	0	0	0	<b>0</b>	1
2016A REVENUE BONDS	1,971	9,225	9,875	<b>1,321</b>	2
2017 Safe Drinking Fund Loan	9,142	19,035	19,471	<b>8,706</b>	3
<b>Subtotal Bonds (221)</b>	<b>11,113</b>	<b>28,260</b>	<b>29,346</b>	<b>10,027</b>	4
<b>Advances from Municipality (223)</b>	0	0	0	<b>0</b>	5
2012 GENERAL OBLIGATION NOTES	616	3,456	3,695	<b>377</b>	6
2014 GENERAL OBLIGATION NOTES	388	4,193	4,259	<b>322</b>	7
2017B GENERAL OBLIGATION NOTES	158	360	379	<b>139</b>	8
2019 GO NOTES	4,181	10,613	10,664	<b>4,130</b>	9
<b>Subtotal Advances from Municipality (223)</b>	<b>5,343</b>	<b>18,622</b>	<b>18,997</b>	<b>4,968</b>	10
<b>Other Long-Term Debt (224)</b>	0	0	0	<b>0</b>	11
2019 GO Refunding Notes		7,905	6,330	<b>1,575</b>	12
2020 GO Promissory Notes		3,063	0	<b>3,063</b>	13
<b>Subtotal Other Long-Term Debt (224)</b>	<b>0</b>	<b>10,968</b>	<b>6,330</b>	<b>4,638</b>	14
<b>Notes Payable (231)</b>	0	0	0	<b>0</b>	15
None				<b>0</b>	16
<b>Subtotal Notes Payable (231)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	17
<b>Customer Deposits (235)</b>	0	0	0	<b>0</b>	18
None				<b>0</b>	19
<b>Subtotal Customer Deposits (235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	20
<b>Total</b>	<b>16,456</b>	<b>57,850</b>	<b>54,673</b>	<b>19,633</b>	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)	
<b>Sinking Funds (125)</b>	0	1
2016A Revenue Bonds	91,164	2
Bond Reserve Fund	149,500	3
<b>Total (Acct. 125)</b>	<b>240,664</b>	4
<b>Depreciation Fund (126)</b>	0	5
Bond Covenant	100,000	6
<b>Total (Acct. 126)</b>	<b>100,000</b>	7
<b>Cash and Working Funds (131 )</b>	0	8
Cash	443,100	9
<b>Total (Acct. 131 )</b>	<b>443,100</b>	10
<b>Customer Accounts Receivable (142)</b>	0	11
Water	221,208	12
<b>Total (Acct. 142)</b>	<b>221,208</b>	13
<b>Other Accounts Receivable (143)</b>	0	14
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Miscellaneous	34,534	17
<b>Total (Acct. 143)</b>	<b>34,534</b>	18
<b>Receivables from Municipality (145)</b>	0	19
Delinquent Customer Accounts Placed on Tax Roll	17,053	20
<b>Total (Acct. 145)</b>	<b>17,053</b>	21
<b>Prepayments (165)</b>	0	22
Prepaid Expenses	35,254	23
<b>Total (Acct. 165)</b>	<b>35,254</b>	24
<b>Interest and Dividends Receivable (171)</b>	0	25
Interest Receivable	2,549	26
<b>Total (Acct. 171)</b>	<b>2,549</b>	27
<b>Miscellaneous Current and Accrued Assets (174)</b>	0	28
Net Pension Asset	38,141	29
Special Assessments - Current	10,431	30
<b>Total (Acct. 174)</b>	<b>48,572</b>	31
<b>Miscellaneous Deferred Debits (186)</b>	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	8,296	33
Deferred Outflows Related to WRS	87,629	34
Special Assessments - Deferred	408,482	35
<b>Total (Acct. 186)</b>	<b>504,407</b>	<b>36</b>
<b>Accounts Payable (232 )</b>	<b>0</b>	<b>37</b>
<b>Accounts Payable (232)</b>	<b>0</b>	<b>38</b>
Accounts Payable	194,324	39
Retainage Payable	37,320	40
<b>Total (Acct. 232 )</b>	<b>231,644</b>	<b>41</b>
<b>Miscellaneous Current and Accrued Liabilities (242)</b>	<b>0</b>	<b>42</b>
Accrued Payroll	21,039	43
<b>Total (Acct. 242)</b>	<b>21,039</b>	<b>44</b>
<b>Other Deferred Credits (253)</b>	<b>0</b>	<b>45</b>
Regulatory Liability	94,529	46
Deferred Inflows Related to WRS	114,346	47
<b>Total (Acct. 253)</b>	<b>208,875</b>	<b>48</b>

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## Balance Sheet Detail - Other Accounts

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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  
Receivables from Municipality (145): Delinquent Customer Accounts Placed on Tax Roll

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### 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)	
<b>Add Average</b>						1
Utility Plant in Service (101.1)	16,028,601				<b>16,028,601</b>	2
Materials and Supplies	35,352				<b>35,352</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	5,938,670				<b>5,938,670</b>	5
Customer Advances for Construction					<b>0</b>	6
Regulatory Liability	110,229				<b>110,229</b>	7
<b>Average Net Rate Base</b>	<b>10,015,054</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,015,054</b>	8
Net Operating Income	436,807				<b>436,807</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.36%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.36%</b>	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	125,930	0	0	0	125,930	1
<b>Credits During Year</b>					<b>0</b>	2
None					0	3
<b>Charges (Deductions)</b>					<b>0</b>	4
Miscellaneous Amortization (425)	31,401				31,401	5
<b>Balance End of Year</b>	<b>94,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94,529</b>	6

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## Important Changes During the Year

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**Report changes of any of the following types:**

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1. Acquisitions

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2. Leaseholder changes

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3. Extensions of service

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4. Estimated changes in revenues due to rate changes

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5. Obligations incurred or assumed, excluding commercial paper

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6. Formal proceedings with the Public Service Commission

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7. Any additional matters

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## Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues - Sales of Water</b>			1
Sales of Water (460-467)	2,222,305	2,153,884	2
<b>Total Sales of Water</b>	<b>2,222,305</b>	<b>2,153,884</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	5,301	9,736	5
Rents from Water Property (472)	53,656	54,581	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	8,090	10,686	8
<b>Total Other Operating Revenues</b>	<b>67,047</b>	<b>75,003</b>	9
<b>Total Operating Revenues</b>	<b>2,289,352</b>	<b>2,228,887</b>	10
<b>Operation and Maintenance Expenses</b>			11
Source of Supply Expense (600-617)	27,055	21,864	12
Pumping Expenses (620-633)	194,457	189,272	13
Water Treatment Expenses (640-652)	457,606	408,506	14
Transmission and Distribution Expenses (660-678)	370,313	350,574	15
Customer Accounts Expenses (901-906)	40,087	47,658	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	163,125	163,934	18
<b>Total Operation and Maintenance Expenses</b>	<b>1,252,643</b>	<b>1,181,808</b>	19
<b>Other Operating Expenses</b>			20
Depreciation Expense (403)	382,641	370,917	21
Amortization Expense (404-407)			22
Taxes (408)	217,261	218,039	23
<b>Total Other Operating Expenses</b>	<b>599,902</b>	<b>588,956</b>	24
<b>Total Operating Expenses</b>	<b>1,852,545</b>	<b>1,770,764</b>	25
<b>NET OPERATING INCOME</b>	<b>436,807</b>	<b>458,123</b>	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)	
<b>Unmetered Sales to General Customers (460)</b>				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
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	8
<b>Metered Sales to General Customers (461)</b>				9
Residential (461.1)	4,107	164,375	974,575	10
Commercial (461.2)	368	26,384	147,167	11
Industrial (461.3)	40	137,038	446,724	12
Public Authority (461.4)	25	9,194	46,863	13
Multifamily Residential (461.5)	55	27,873	125,169	14
Irrigation (461.6)				15
<b>Total Metered Sales to General Customers (461)</b>	<b>4,595</b>	<b>364,864</b>	<b>1,740,498</b>	16
Private Fire Protection Service (462)	98		57,425	17
Public Fire Protection Service (463)	5,190		424,382	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
<b>Total Sales of Water</b>	<b>9,883</b>	<b>364,864</b>	<b>2,222,305</b>	22

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**Sales for Resale (Acct. 466)**

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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)	
<b>Public Fire Protection Service (463)</b>		1
Amount billed (usually per rate schedule F-1 or Fd-1)	424,382	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
<b>Total Public Fire Protection Service (463)</b>	<b>424,382</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	5,301	7
<b>Total Forfeited Discounts (470)</b>	<b>5,301</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas	53,656	10
<b>Total Rents from Water Property (472)</b>	<b>53,656</b>	11
<b>Interdepartmental Rents (473)</b>		12
None		13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	14
<b>Other Water Revenues (474)</b>		15
Return on net investment in meters charged to sewer department	6,610	16
Miscellaneous	600	17
Reconnection Fees	280	18
Well Permits	600	19
<b>Total Other Water Revenues (474)</b>	<b>8,090</b>	20

## Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
<b>SOURCE OF SUPPLY EXPENSES</b>					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)	20,921		20,921	20,959	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)		226	226	386	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)			0	0	10
Maintenance of Wells and Springs (614)		5,908	5,908	519	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
<b>Total Source of Supply Expenses</b>	<b>20,921</b>	<b>6,134</b>	<b>27,055</b>	<b>21,864</b>	14
<b>PUMPING EXPENSES</b>					15
Operation Supervision and Engineering (620)	4,733		4,733	4,866	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)		142,046	142,046	140,611	19
Pumping Labor and Expenses (624)	39,351		39,351	41,924	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)		287	287	0	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)		8,040	8,040	1,871	27
<b>Total Pumping Expenses</b>	<b>44,084</b>	<b>150,373</b>	<b>194,457</b>	<b>189,272</b>	28
<b>WATER TREATMENT EXPENSES</b>					29
Operation Supervision and Engineering (640)	4,733		4,733	4,866	30
Chemicals (641)		345,319	345,319	301,635	31
Operation Labor and Expenses (642)	70,346		70,346	64,899	32
Miscellaneous Expenses (643)		17,011	17,011	13,507	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)		20,197	20,197	23,599	37
<b>Total Water Treatment Expenses</b>	<b>75,079</b>	<b>382,527</b>	<b>457,606</b>	<b>408,506</b>	38
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>					39
Operation Supervision and Engineering (660)	10,985		10,985	7,020	40



## Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Storage Facilities Expenses (661)			0	0	41
Transmission and Distribution Lines Expenses (662)		44,868	44,868	60,063	* 42
Meter Expenses (663)	31,435	42	31,477	61,529	* 43
Customer Installations Expenses (664)			0	0	44
Miscellaneous Expenses (665)		9,057	9,057	13,977	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)		4,684	4,684	1,254	49
Maintenance of Transmission and Distribution Mains (673)	111,942	47,513	159,455	125,174	* 50
Maintenance of Services (675)	24,814	8,098	32,912	27,582	51
Maintenance of Meters (676)		10,435	10,435	9,678	52
Maintenance of Hydrants (677)	47,678	18,762	66,440	44,297	* 53
Maintenance of Miscellaneous Plant (678)			0	0	54
<b>Total Transmission and Distribution Expenses</b>	<b>226,854</b>	<b>143,459</b>	<b>370,313</b>	<b>350,574</b>	55
<b>CUSTOMER ACCOUNTS EXPENSES</b>					
Supervision (901)			0	0	57
Meter Reading Expenses (902)			0	0	58
Customer Records and Collection Expenses (903)	29,016	11,071	40,087	47,658	59
Uncollectible Accounts (904)			0	0	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
<b>Total Customer Accounts Expenses</b>	<b>29,016</b>	<b>11,071</b>	<b>40,087</b>	<b>47,658</b>	63
<b>SALES EXPENSES</b>					
Sales Expenses (910)			0	0	65
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	66
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>					
Administrative and General Salaries (920)	23,877		23,877	28,088	68
Office Supplies and Expenses (921)		28,655	28,655	33,748	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		49,000	49,000	48,371	71
Property Insurance (924)		15,035	15,035	9,976	72
Injuries and Damages (925)		4,830	4,830	2,702	73
Employee Pensions and Benefits (926)		32,688	32,688	33,782	74
Regulatory Commission Expenses (928)			0	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		408	408	667	77
Rents (931)		8,632	8,632	6,600	78
Maintenance of General Plant (932)			0	0	79
<b>Total Administrative and General Expenses</b>	<b>23,877</b>	<b>139,248</b>	<b>163,125</b>	<b>163,934</b>	80

## Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>419,831</b>	<b>832,812</b>	<b>1,252,643</b>	<b>1,181,808</b>	81

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## Water Operation & Maintenance Expenses

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

### Water Operation & Maintenance Expenses (Page W-05)

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

Transmission and Distribution Lines Expenses (662): Less time spent on calls in CY due to COVID.

Meter Expenses (663): Less time spent on calls in CY due to COVID.

Maintenance of Transmission and Distribution Mains (673): More time spent on mains through contracted work due to less time spent on calls for other areas due to COVID.

Maintenance of Hydrants (677): More time spent on mains through contracted work due to less time spent on calls for other areas due to COVID.

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**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	7,688	7,757	2
<b>Net Property Tax Equivalent</b>	<b>208,312</b>	<b>208,243</b>	3
Social Security	6,588	7,631	4
PSC Remainder Assessment	2,361	2,165	5
<b>Total Tax Expense</b>	<b>217,261</b>	<b>218,039</b>	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 to the financial statements.

**COUNTY: OUTAGAMIE(1)**

SUMMARY OF TAX RATES			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.000000	<b>12. Local Tax Rate</b>	mills	<b>7.804436</b>
2. County Tax Rate	mills	4.500033	<b>13. Combined School Tax Rate</b>	mills	<b>12.632688</b>
3. Local Tax Rate	mills	7.804436	<b>14. Other Tax Rate - Local</b>	mills	<b>0.000000</b>
4. School Tax Rate	mills	11.404761	<b>15. Total Local &amp; School Tax Rate</b>	mills	<b>20.437124</b>
5. Vocational School Tax Rate	mills	1.227927	<b>16. Total Tax Rate</b>	mills	<b>24.937157</b>
6. Other Tax Rate - Local	mills	0.000000	<b>17. Ratio of Local and School Tax to Total</b>	dec.	<b>0.819545</b>
7. Other Tax Rate - Non-Local	mills	0.000000	<b>18. Total Tax Net of State Credit</b>	mills	<b>23.248092</b>
<b>8. Total Tax Rate</b>	mills	<b>24.937157</b>	<b>19. Net Local and School Tax Rate</b>	mills	<b>19.052859</b>
9. Less: State Credit	mills	1.689065	20. Utility Plant, Jan 1	\$	21,518,987
<b>11. Net Tax Rate</b>	mills	<b>23.248092</b>	21. Materials & Supplies	\$	39,514
			<b>22. Subtotal</b>	\$	<b>21,558,501</b>
			23. Less: Plant Outside Limits	\$	67,392
			<b>24. Taxable Assets</b>	\$	<b>21,491,109</b>
			25. Assessment Ratio	dec.	0.808952
			<b>26. Assessed Value</b>	\$	<b>17,385,276</b>
			<b>27. Net Local and School Tax Rate</b>	mills	<b>19.052859</b>
			<b>28. Tax Equiv. Computed for Current Year</b>	\$	<b>331,239</b>

**PROPERTY TAX EQUIVALENT - TOTAL**

PROPERTY TAX EQUIVALENT CALCULATION	
1. Utility Plant, Jan 1	\$ 21,518,987
2. Materials & Supplies	\$ 39,514
<b>3. Subtotal</b>	<b>\$ 21,558,501</b>
4. Less: Plant Outside Limits	\$ 67,392
<b>5. Taxable Assets</b>	<b>\$ 21,491,109</b>
<b>6. Assessed Value</b>	<b>\$ 17,385,276</b>
<b>7. Tax Equiv. Computed for Current Year</b>	<b>\$ 331,239</b>
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
<b>10. Tax Equivalent for Current Year (see notes)</b>	<b>\$ 216,000</b>

### 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)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	951				951	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>951</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>951</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						6
Land and Land Rights (310)	37,575				37,575	7
Structures and Improvements (311)	65,429				65,429	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	570,385				570,385	11
Supply Mains (316)	23,555				23,555	12
Other Water Source Plant (317)	0				0	13
<b>Total Source of Supply Plant</b>	<b>696,944</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>696,944</b>	14
<b>PUMPING PLANT</b>						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
<b>Total Pumping Plant</b>	<b>2,004,586</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,004,586</b>	22
<b>WATER TREATMENT PLANT</b>						23
Land and Land Rights (330)	600				600	24
Structures and Improvements (331)	399,975				399,975	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	1,656,450	24,657	19,000		1,662,107	28
<b>Total Water Treatment Plant</b>	<b>2,057,025</b>	<b>24,657</b>	<b>19,000</b>	<b>0</b>	<b>2,062,682</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	75,600				75,600	31
Structures and Improvements (341)	111,636				111,636	32
Distribution Reservoirs and Standpipes (342)	1,156,467				1,156,467	33
Transmission and Distribution Mains (343)	5,881,853	880,031	152,411		6,609,473 *	34
Services (345)	1,281,896	260,462	77,717		1,464,641 *	35
Meters (346)	1,104,826	20,556			1,125,382	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)	655,106	77,837	12,866		720,077 *	37	
Other Transmission and Distribution Plant (349)	0				0	38	
<b>Total Transmission and Distribution Plant</b>	<b>10,267,384</b>	<b>1,238,886</b>	<b>242,994</b>	<b>0</b>	<b>11,263,276</b>	39	
<b>GENERAL PLANT</b>							40
Land and Land Rights (389)	0				0	41	
Structures and Improvements (390)	119,621				119,621	42	
Office Furniture and Equipment (391)	2,978				2,978	43	
Computer Equipment (391.1)	6,646	6,109			12,755	44	
Transportation Equipment (392)	113,664	41,425	32,500		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	
<b>Total General Plant</b>	<b>493,420</b>	<b>47,534</b>	<b>32,500</b>	<b>0</b>	<b>508,454</b>	53	
<b>Total utility plant in service directly assignable</b>	<b>15,520,310</b>	<b>1,311,077</b>	<b>294,494</b>	<b>0</b>	<b>16,536,893</b>	54	
Common Utility Plant Allocated to Water Department	0				0	55	
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>15,520,310</b>	<b>1,311,077</b>	<b>294,494</b>	<b>0</b>	<b>16,536,893</b>	56	



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

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- 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.**

Transmission and Distribution Mains (343): 2983' 12" watermain, 2562' 10" watermain, 4550' 8" watermain, and 365' 6" watermain added, appropriately allocated between utility financed and contributed capital.

Services (345): 43' 1" services, 2470' 1 1/4" services, 102' 1 1/2" services, 51' 2" services, and 352' 2 1/4" services added.

Hydrants (348): 24 hydrant additions allocated appropriately between utility financed and contributed capital on various projects.

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

Transmission and Distribution Mains (343): 99' 12" watermain, 180' 10" watermain, 79' 8" watermain removed.

Services (345): 717' of water services removed.

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## 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)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>PUMPING PLANT</b>						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
<b>Total Pumping Plant</b>	<b>7,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,500</b>	22
<b>WATER TREATMENT PLANT</b>						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
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	4,593,661	415,576			5,009,237 *	34
Services (345)	822,567	15,781			838,348	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)	535,490	57,037			592,527 *	37
Other Transmission and Distribution Plant (349)	0				0	38
<b>Total Transmission and Distribution Plant</b>	<b>5,951,718</b>	<b>488,394</b>	<b>0</b>	<b>0</b>	<b>6,440,112</b>	<b>39</b>
<b>GENERAL PLANT</b>						<b>40</b>
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53</b>
<b>Total utility plant in service directly assignable</b>	<b>5,959,218</b>	<b>488,394</b>	<b>0</b>	<b>0</b>	<b>6,447,612</b>	<b>54</b>
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>5,959,218</b>	<b>488,394</b>	<b>0</b>	<b>0</b>	<b>6,447,612</b>	<b>56</b>

### 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'JWU'YZdfcj JXYVcbgifi Wjcb'Ui h cfJnUjcb'UbX'DG7'XcW\_Yh number.

Transmission and Distribution Mains (343): 2983' 12" watermain, 2562' 10" watermain, 4550' 8" watermain, and 365' 6" watermain added, appropriately allocated between utility financed and contributed capital.

Hydrants (348): 24 hydrant additions allocated appropriately between utility financed and contributed capital on various projects.

### 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)	
<b>SOURCE OF SUPPLY PLANT</b>									1
Structures and Improvements (311)	43,606	3.20%	2,094					45,700	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	288,146	2.90%	16,541					304,687	5
Supply Mains (316)	11,740	1.80%	424					12,164	6
Other Water Source Plant (317)	0							0	7
<b>Total Source of Supply Plant</b>	<b>343,492</b>		<b>19,059</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>362,551</b>	8
<b>PUMPING PLANT</b>									9
Structures and Improvements (321)	563,089	3.20%	28,198					591,287	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	177,566	4.40%	38,829					216,395	12
Diesel Pumping Equipment (326)	35,990	4.40%	1,954					37,944	13
Other Pumping Equipment (328)	54,389	4.40%	8,623					63,012	14
<b>Total Pumping Plant</b>	<b>831,034</b>		<b>77,604</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>908,638</b>	15
<b>WATER TREATMENT PLANT</b>									16
Structures and Improvements (331)	259,099	3.20%	12,799					271,898	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	578,342	3.30%	54,756	19,000				614,098	20
<b>Total Water Treatment Plant</b>	<b>837,441</b>		<b>67,555</b>	<b>19,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>885,996</b>	21
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>									22
Structures and Improvements (341)	74,391	3.20%	3,572					77,963	23
Distribution Reservoirs and Standpipes (342)	590,275	1.90%	21,973					612,248	24
Transmission and Distribution Mains (343)	1,372,394	1.30%	81,194	152,411				1,301,177	25
Services (345)	365,382	2.90%	39,825	77,717				327,490	26
Meters (346)	893,362	5.50%	61,331					954,693	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)	164,407	2.20%	15,127	12,866				166,668	28
Other Transmission and Distribution Plant (349)	0							0	29
<b>Total Transmission and Distribution Plant</b>	<b>3,460,211</b>		<b>223,022</b>	<b>242,994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,440,239</b>	30
<b>GENERAL PLANT</b>									31
Structures and Improvements (390)	71,420	2.90%	3,469					74,889	32
Office Furniture and Equipment (391)	2,917	5.80%	61					2,978	33
Computer Equipment (391.1)	6,646	26.70%	816					7,462	34
Transportation Equipment (392)	113,664	13.30%		32,500				81,164	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	34,201	5.80%	2,260					36,461	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	178,238	9.20%	19,461					197,699	41
Miscellaneous Equipment (398)	0							0	42
<b>Total General Plant</b>	<b>407,086</b>		<b>26,067</b>	<b>32,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400,653</b>	43
<b>Total accum. prov. directly assignable</b>	<b>5,879,264</b>		<b>413,307</b>	<b>294,494</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,998,077</b>	44
Common Utility Plant Allocated to Water Department	0							0	45
<b>TOTAL ACCUM, PROV, FOR DEPRECIATION</b>	<b>5,879,264</b>		<b>413,307</b>	<b>294,494</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,998,077</b>	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)	
<b>SOURCE OF SUPPLY PLANT</b>									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
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	8
<b>PUMPING PLANT</b>									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	1,980	4.40%	330					2,310	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
<b>Total Pumping Plant</b>	<b>1,980</b>		<b>330</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,310</b>	15
<b>WATER TREATMENT PLANT</b>									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
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	714,276	1.30%	62,419					776,695	25
Services (345)	226,172	2.90%	24,083					250,255	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)	133,632	2.20%	12,408					146,040	28
Other Transmission and Distribution Plant (349)	0							0	29
<b>Total Transmission and Distribution Plant</b>	<b>1,074,080</b>		<b>98,910</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,172,990</b>	30
<b>GENERAL PLANT</b>									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
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	43
<b>Total accum. prov. directly assignable</b>	<b>1,076,060</b>		<b>99,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,175,300</b>	44
Common Utility Plant Allocated to Water Department	0							0	45
<b>TOTAL ACCUM, PROV, FOR DEPRECIATION</b>	<b>1,076,060</b>		<b>99,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,175,300</b>	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 (l)	
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)		
4.000			290	306				68			<b>664</b>	1
6.000			3,071	5,752	7,247	13,328	1,287	1,570	1,222	2,262	<b>35,739</b>	2
8.000			3,057	9,972	10,543	32,241	16,731	18,218	42,182	29,495	<b>162,439</b>	3
10.000			1,621	4,522		2,334	3,079	1,832	7,474	2,898	<b>23,760</b>	4
12.000			70		2,653	10,332	13,276	12,480	27,128	20,061	<b>86,000</b>	5
16.000						4,534	677	1,663	331		<b>7,205</b>	6
<b>Total</b>	<b>0</b>	<b>0</b>	<b>8,109</b>	<b>20,552</b>	<b>20,443</b>	<b>62,769</b>	<b>35,050</b>	<b>35,831</b>	<b>78,337</b>	<b>54,716</b>	<b>315,807</b>	7

Describe source of information used to develop data:  
**GIS Mapping Database**

### 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	33,655		33,654				<b>33,654</b>	1
February	31,689		31,703				<b>31,703</b>	2
March	35,553		35,443				<b>35,443</b>	3
April	36,984		36,761				<b>36,761</b>	4
May	41,555		41,181				<b>41,181</b>	5
June	44,323		44,148				<b>44,148</b>	6
July	46,131		46,148				<b>46,148</b>	7
August	47,865		47,575				<b>47,575</b>	8
September	40,378		40,411				<b>40,411</b>	9
October	38,002		38,079				<b>38,079</b>	10
November	33,128		33,452				<b>33,452</b>	11
December	34,469		34,618				<b>34,618</b>	12
<b>TOTAL</b>	<b>463,732</b>	<b>0</b>	<b>463,173</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>463,173</b>	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)
<b>WATER AUDIT STATISTICS</b>	
Finished Water pumped or purchased (000s)	463,173
Less: Gallons (000s) sold to wholesale customers (exported water)	0
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>463,173</b>
Less: Gallons (000s) sold to retail customers (billed, metered)	364864
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0
<b>Gallons (000s) of Non-Revenue Water</b>	<b>98,309</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	36,942
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	4,500
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>41,442</b>
<b>Total Water Loss</b>	<b>56,867</b>
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0
Gallons (000s) estimated due to data and billing errors	0
Gallons (000s) estimated due to customer meter under-registration	0
<b>Subtotal Apparent Losses</b>	<b>0</b>
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	1,325
Gallons (000s) estimated due to unreported and background leakage	55,542
<b>Subtotal Real Losses (leakage)</b>	<b>56,867</b>
Non-Revenue Water as percentage of net water supplied	21%
Total Water Loss as percentage of net water supplied	12%
<b>OTHER STATISTICS</b>	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	1,883
Date of maximum	06/02/2020
Cause of maximum	
Summer demand	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	720
Date of minimum	01/08/2020
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,283,960
If water is purchased:	
Vendor Name	
Point of Delivery	
Source of purchased water	
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	9
Number of service breaks repaired this year	2

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## Water Audit and Other Statistics

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- 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.

### Water Audit and Other Statistics (Page W-15)

#### General Footnote

Water loss is up in the current year due to leaks found in Industrial Park along Hwy OO, resulting in construction work being done in 2021 to correct.

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### 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
				<b>5,400,000</b>		4

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## Sources of Water Supply - Intake Information

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

### Pumping & Power Equipment

Identification (a)	Location (b)	Pump				Pump Motor or Standby Engine				
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
BOOSTER #1	WELL HOUSE #1	Booster	Distribution	2007	Vertical Turbine	1,050	2017	Electric	100	1
BOOSTER #2	WELL HOUSE #1	Booster	Distribution	2007	Vertical Turbine	1,050	2017	Electric	100	2
BOOSTER #3	PUMP HOUSE #2	Booster	Distribution	1992	Vertical Turbine	1,100	1992	Electric	75	3
BOOSTER #4	PUMP HOUSE #2	Booster	Distribution	2014	Vertical Turbine	1,100	2014	Electric	75	4
BOOSTER #5	WELL HOUSE #4	Booster	Distribution	2018	Vertical Turbine	1,200	2001	Electric	100	5
BOOSTER #6	WELL HOUSE #4	Booster	Distribution	2011	Vertical Turbine	1,200	1997	Electric	100	6
WELL 1	DOYLE	Primary	Reservoir	2017	Vertical Turbine	1,400	1997	Electric	200	7
WELL 3	WASHINGTON	Primary	Reservoir	2010	Vertical Turbine	1,300	1992	Electric	200	8
WELL 4	EVERGREEN	Primary	Reservoir	2018	Vertical Turbine	1,100	2009	Electric	200	9

## Reservoirs, Standpipes and Elevated Tanks

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	1952	Reservoir	Concrete	0	250,000	3
TANK THREE	T3	2002	Elevated Tank	Steel	150	300,000	4
TANK TWO	T2	1967	Elevated Tank	Steel	150	250,000	5



### Water Treatment Plant

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 _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Other	No	Wellhouse	1
RESERVOIR THREE	2001	1	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Other	No	Wellhouse	2
RESERVOIR TWO	1952	1	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ 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	32,958		104		32,854	3
Other Plastic	Distribution	6	2,534	351			2,885	4
Other Metal	Distribution	8	20,192		3,555		16,637	5
Other Plastic	Distribution	8	141,176	4,446			145,622	6
Other Metal	Distribution	10	11,724		2,556		9,168	7
Other Plastic	Distribution	10	12,030	2,562			14,592	8
Other Metal	Distribution	12	7,032		12		7,020	9
Other Plastic	Distribution	12	74,096	2,224			76,320	10
Other Metal	Distribution	16	5,542				5,542	11
Other Plastic	Distribution	16	1,663				1,663	12
<b>Total Within Municipality</b>			<b>309,611</b>	<b>9,583</b>	<b>6,227</b>		<b>312,967</b>	13
Other Plastic	Distribution	8	179				179	14
Other Plastic	Distribution	12	2,660				2,660	15
<b>Total Outside Municipality</b>			<b>2,839</b>				<b>2,839</b>	16
<b>Total Utility</b>			<b>312,450</b>	<b>9,583</b>	<b>6,227</b>		<b>315,806</b>	17

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## Water Mains

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- 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.**

\$880,031 financed by the utility cash or financing and \$415,576 financed by contributed capital.

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### 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	2,771		61		2,710	54	2
Other Plastic	1.000	762	57			819	6	3
Copper	1.250	1				1		4
Other Plastic	1.250	92	21			113		5
Copper	1.500	90		2		88	4	6
Other Plastic	1.500	7	2			9		7
Copper	2.000	4		4		0		8
Other Plastic	2.000	18	11	7		22	2	9
Ductile Iron, Lined (late 1960's to present)	3.000	4				4		10
Ductile Iron, Lined (late 1960's to present)	4.000	6				6		11
Other Plastic	6.000	2				2		12
<b>Utility Total</b>		<b>3,969</b>	<b>91</b>	<b>74</b>		<b>3,986</b>	<b>66</b>	<b>13</b>

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## Utility-Owned Water Service Lines

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- 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.**

\$260,462 financed by utility cash or financing and \$15,781 financed by capital contributions.

---

### 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	4,468	270			4,738	0	4,091	275	15	5	3						349	<b>4,738</b>	1
1	74				74	0	3	52	5	3	2					3	6	<b>74</b>	2
1 1/2	66	2			68	0	2	20	1	4	34					5	2	<b>68</b>	3
2	30	3			33	0	2	11	4	6	5				1	2	2	<b>33</b>	4
3	15	1			16	0		3	4	5	4							<b>16</b>	5
4	10				10	0			6	1	3							<b>10</b>	6
8	2				2	1				1							1	<b>2</b>	7 *
<b>Total</b>	<b>4,665</b>	<b>276</b>			<b>4,941</b>	<b>1</b>	<b>4,098</b>	<b>361</b>	<b>35</b>	<b>25</b>	<b>51</b>				<b>1</b>	<b>10</b>	<b>360</b>	<b>4,941</b>	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: 4570)
  - 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)

**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.**

Docket: 5-UI-120 was accepted to test scheduled meters for 2020 testing, in 2021 due to COVID precautions.

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

Docket: 5-UI-120 was accepted to test scheduled meters for 2020 testing, in 2021 due to COVID precautions.

**Wisconsin Administrative Code requires that meters 6 inches and larger be tested or replaced every year. You did not meet these requirements. Please explain your program for testing and replacing meters.**

One 8" meter is in stock, not in use

## 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	600	22	11		611	2
<b>Total Fire Hydrants</b>	<b>636</b>	<b>22</b>	<b>11</b>	<b>0</b>	<b>647</b>	<b>3</b>
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	1,304
Number of Distribution System Valves end of year	1,177
Number of Distribution Valves operated during Year	645



### 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	07/14/2020	1
Station Meter	10	Well #3	Magnetic	07/14/2020	2
Station Meter	12	Well #1	Magnetic	07/15/2020	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)	
<b>Administrative and General Expenses</b>				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b>Customer Incentives</b>				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
<b>Total Customer Incentives</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18</b>
<b>TOTAL CONSERVATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>

## 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~~ <sup>within</sup> Muni Boundary ~~A~~ refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Little Chute (Village) **	4,570	1
<b>Total - Outagamie County</b>	<b>4,570</b>	2
<b>Total - Customers Served</b>	<b>4,570</b>	3
<b>Total - Within Muni Boundary **</b>	<b>4,570</b>	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	2,286	57		(2,227)	116	6		2
Copper	1.000	59		59	2,225	2,225	54		3
Other Plastic	1.250	92	21			113			4
HDPE	1.500	14	2			16			5
Copper	1.500	151		2		149	4		6
HDPE	2.000	19	11			30	2		7
Copper	2.000	23		11		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
<b>Utility Total</b>		<b>3,915</b>	<b>91</b>	<b>72</b>	<b>(2)</b>	<b>3,932</b>	<b>66</b>		<b>16</b>