



# WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

APPLETON WATER DEPT

PO BOX 1217  
APPLETON, WI 54912-1217

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For the Year Ended: DECEMBER 31, 2015

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TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

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I **KELLI RINDT, ENTERPRISE FUND ACCOUNTING MANAGER** of **APPLETON WATER DEPT**, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **4/1/2016**

**Signature Page (Page ii)**

**General Footnote**

ACCOUNTANTS' COMPILATION REPORT

Appleton Water Department  
Appleton, Wisconsin

Management is responsible for the Appleton Annual Report to the Public Service Commission for the year ended December 31, 2015 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the Annual Report to the Public Service Commission included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Annual Report to the Public Service Commission included in the accompanying prescribed form.

The Annual Report to the Public Service Commission included in the accompanying prescribed form is presented in accordance with the requirements of the Public Service Commission of Wisconsin, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

Baker Tilly Virchow Krause, LLP  
Madison, Wisconsin  
April 1, 2016

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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: KELLI RINDT

Title: ENTERPRISE FUND ACCOUNTING MANAGER

Mailing Address: 100 N. APPLETON STREET  
APPLETON, WI 54913-2519

Phone: (920) 832-6442

Email Address: kelli.rindt@appleton.org

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

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Name: DAN LA HAYE

Title: MANAGER

Mailing Address: BAKER TILLY VIRCHOW KRAUSE, LLP  
TEN TERRACE COURT  
MADISON, WI 53707

Phone: (608) 240-2534

Email Address: dan.lahaye@bakertilly.com

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

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Name: CHRIS SHAW

Title: DIRECTOR OF UTILITIES

Mailing Address: 2281 MANITOWOC ROAD  
MENASHA, WI 54953-9411

Phone: (920) 832-2362

Email Address: chris.shaw@appleton.org

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

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Name: GREG DANNECKER

Title: CHAIRPERSON

Mailing Address: 100 N. APPLETON STREET  
APPLETON, WI 54913-2519

Phone: (920) 739-3773

Email Address: district6@appleton.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: 12/31/2014

Period covered by most recent audit: 2014

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

Name: JODI DOBSON

Title: PARTNER

Organization Name: BAKER TILLY VIRCHOW KRAUSE, LLP

USPS Address: TEN TERRACE COURT

City State Zip MADISON, WI 53707

Telephone: (608) 240-4269

Email Address: jodi.dobson@bakertilly.com

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## Identification and Ownership - Contract Operations

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**Do you have any contracts?**

Are any the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? **NO**

## Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			1
Operating Revenues (400)	20,994,942	20,374,554	2
<b>Operating Expenses:</b>			3
Operation and Maintenance Expense (401-402)	8,001,630	7,847,262	4
Depreciation Expense (403)	4,046,938	3,667,600	5
Amortization Expense (404-407)	50,849	0	6
Taxes (408)	2,038,274	1,925,414	7
<b>Total Operating Expenses</b>	<b>14,137,691</b>	<b>13,440,276</b>	8
<b>Net Operating Income</b>	<b>6,857,251</b>	<b>6,934,278</b>	9
Income from Utility Plant Leased to Others (412-413)		0	10
<b>Utility Operating Income</b>	<b>6,857,251</b>	<b>6,934,278</b>	11
<b>OTHER INCOME</b>			12
Income from Merchandising, Jobbing and Contract Work (415-416)	18,906	10,955	13
Income from Nonutility Operations (417)		0	14
Nonoperating Rental Income (418)		0	15
Interest and Dividend Income (419)	156,814	447,663	16
Miscellaneous Nonoperating Income (421)	502,381	55,110	17
<b>Total Other Income</b>	<b>678,101</b>	<b>513,728</b>	18
<b>Total Income</b>	<b>7,535,352</b>	<b>7,448,006</b>	19
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			20
Miscellaneous Amortization (425)	(93,345)	(93,345)	21
Other Income Deductions (426)	306,132	303,043	22
<b>Total Miscellaneous Income Deductions</b>	<b>212,787</b>	<b>209,698</b>	23
<b>Income Before Interest Charges</b>	<b>7,322,565</b>	<b>7,238,308</b>	24
<b>INTEREST CHARGES</b>			25
Interest on Long-Term Debt (427)	2,802,303	3,257,942	26
Amortization of Debt Discount and Expense (428)	303,799	72,479	27
Amortization of Premium on Debt--Cr. (429)	244,475	255,602	28
Interest on Debt to Municipality (430)	0	0	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)	93,880	148,648	31
<b>Total Interest Charges</b>	<b>2,767,747</b>	<b>2,926,171</b>	32
<b>Net Income</b>	<b>4,554,818</b>	<b>4,312,137</b>	33
<b>EARNED SURPLUS</b>			34
Unappropriated Earned Surplus (Beginning of Year) (216)	69,107,296	64,768,514	35
Balance Transferred from Income (433)	4,554,818	4,312,137	36
Miscellaneous Credits to Surplus (434)	634,714	40,445	37
Miscellaneous Debits to Surplus--Debit (435)	73,341	0	38
Appropriations of Surplus--Debit (436)		0	39
Appropriations of Income to Municipal Funds--Debit (439)	22,788	13,800	40
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>74,200,699</b>	<b>69,107,296</b>	41



## Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>	0	0	0	1
<b>Operating Revenues (400)</b>	0	0	0	2
Derived	20,994,942		20,994,942	3
<b>Total (Acct. 400)</b>	20,994,942	0	20,994,942	4
<b>Operation and Maintenance Expense (401-402)</b>	0	0	0	5
Derived	8,001,630		8,001,630	6
<b>Total (Acct. 401-402)</b>	8,001,630	0	8,001,630	7
<b>Depreciation Expense (403)</b>	0	0	0	8
Derived	4,046,938		4,046,938	9
<b>Total (Acct. 403)</b>	4,046,938	0	4,046,938	10
<b>Amortization Expense (404-407)</b>	0	0	0	11
Derived	50,849		50,849	12
<b>Total (Acct. 404-407)</b>	50,849	0	50,849	13
<b>Taxes (408)</b>	0	0	0	14
Derived	2,038,274		2,038,274	15
<b>Total (Acct. 408)</b>	2,038,274	0	2,038,274	16
<b>TOTAL UTILITY OPERATING INCOME</b>	6,857,251	0	6,857,251	17
<b>OTHER INCOME</b>	0	0	0	18
<b>Income from Merchandising, Jobbing and Contract Work (415-416)</b>	0	0	0	19
Derived	18,906		18,906	20
<b>Total (Acct. 415-416)</b>	18,906	0	18,906	21
<b>Interest and Dividend Income (419)</b>	0	0	0	22
INVESTMENT INCOME	156,814		156,814	23
<b>Total (Acct. 419)</b>	156,814	0	156,814	24
<b>Miscellaneous Nonoperating Income (421)</b>	0	0	0	25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
CONTRIBUTIONS IN AID OF CONSTRUCTION		502,381	502,381	28
<b>Total (Acct. 421)</b>	0	502,381	502,381	29
<b>TOTAL OTHER INCOME</b>	175,720	502,381	678,101	30
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>	0	0	0	31
<b>Miscellaneous Amortization (425)</b>	0	0	0	32
Regulatory Liability (253) Amortization	(93,345)		(93,345)	33
<b>Total (Acct. 425)</b>	(93,345)	0	(93,345)	34
<b>Other Income Deductions (426)</b>	0	0	0	35
Depreciation Expense on Contributed Plant - Water		306,132	306,132	36
<b>Total (Acct. 426)</b>	0	306,132	306,132	37
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	(93,345)	306,132	212,787	38
<b>INTEREST CHARGES</b>	0	0	0	39
<b>Interest on Long-Term Debt (427)</b>	0	0	0	40

## Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Derived	2,802,303		2,802,303	41
<b>Total (Acct. 427)</b>	<b>2,802,303</b>	<b>0</b>	<b>2,802,303</b>	<b>42</b>
<b>Amortization of Debt Discount and Expense (428)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43</b>
AMORTIZATION OF DEBT ISSUANCE COSTS	296,109		296,109	44
LOSS ON REFUNDING	7,690		7,690	45
<b>Total (Acct. 428)</b>	<b>303,799</b>	<b>0</b>	<b>303,799</b>	<b>46</b>
<b>Amortization of Premium on Debt--Cr. (429)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47</b>
AMORTIZATION OF PREMIUM	244,475		244,475	48
<b>Total (Acct. 429)</b>	<b>244,475</b>	<b>0</b>	<b>244,475</b>	<b>49</b>
<b>Interest on Debt to Municipality (430)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>
Derived	0		0	51
<b>Total (Acct. 430)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52</b>
<b>Other Interest Expense (431)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53</b>
Derived	0		0	54
<b>Total (Acct. 431)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55</b>
<b>Interest Charged to Construction--Cr. (432)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56</b>
CAPITALIZED INTEREST	93,880		93,880	57
<b>Total (Acct. 432)</b>	<b>93,880</b>	<b>0</b>	<b>93,880</b>	<b>58</b>
<b>TOTAL INTEREST CHARGES</b>	<b>2,767,747</b>	<b>0</b>	<b>2,767,747</b>	<b>59</b>
<b>NET INCOME</b>	<b>4,358,569</b>	<b>196,249</b>	<b>4,554,818</b>	<b>60</b>
<b>EARNED SURPLUS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61</b>
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62</b>
Derived	55,767,272	13,340,024	69,107,296	63
<b>Total (Acct. 216)</b>	<b>55,767,272</b>	<b>13,340,024</b>	<b>69,107,296</b>	<b>64</b>
<b>Balance Transferred from Income (433)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65</b>
Derived	4,358,569	196,249	4,554,818	66
<b>Total (Acct. 433)</b>	<b>4,358,569</b>	<b>196,249</b>	<b>4,554,818</b>	<b>67</b>
<b>Miscellaneous Credits to Surplus (434)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68</b>
GASB 68 implementation	634,714		634,714	69
<b>Total (Acct. 434)</b>	<b>634,714</b>	<b>0</b>	<b>634,714</b>	<b>70</b>
<b>Miscellaneous Debits to Surplus--Debit (435)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71</b>
LOSS ON RETIREMENT OF ASSETS	73,341		73,341	72
<b>Total (Acct. 435)</b>	<b>73,341</b>	<b>0</b>	<b>73,341</b>	<b>73</b>
<b>Appropriations of Income to Municipal Funds--Debit (439)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74</b>
TRANSFER TO MUNICIPALITY - ADMINISTRATION	13,800		13,800	75
TRANSFER TO MUNICIPALITY- CAPTIAL PROJECTS	8,988		8,988	76
<b>Total (Acct. 439)</b>	<b>22,788</b>	<b>0</b>	<b>22,788</b>	<b>77</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	<b>60,664,426</b>	<b>13,536,273</b>	<b>74,200,699</b>	<b>78</b>

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## Income Statement Account Details

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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.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

### Income Statement Account Details (Page F-02)

**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 explain fully.**

421- Contributed Plant- Water varies from the total additions as the utility has received contributions on projects that are not completed. The variance is the difference between what is in construction work in progress and what has been capitalized.

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**Amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.**

The loss on early retirement of assets relates to land transferred to the parks department and certain equipment at the treatment plant. This does not include the RUIP equipment for which the loss was deferred per the PSC letter dates 3/16/16.

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## 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)	18,906				<b>18,906</b>	2
<b>Cost and Expenses of Merchandising, Jobbing and Contract Work (416)</b>						3
Cost of merchandise sold					<b>0</b>	4
Payroll					<b>0</b>	5
Materials					<b>0</b>	6
Taxes					<b>0</b>	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>18,906</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,906</b>	9

## Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	20,994,942				<b>20,994,942</b>	1
Less: interdepartmental sales	0				<b>0</b>	2
Less: interdepartmental rents	0				<b>0</b>	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					<b>0</b>	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	6,752				<b>6,752</b>	5
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>20,988,190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,988,190</b>	6

### Distribution of Total Payroll

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,833,389		<b>1,833,389</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	181,747		<b>181,747</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>2,015,136</b>	<b>0</b>	<b>2,015,136</b>	20

## Full-Time Employees (FTE)

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

Industry (a)	FTE (b)	
Water	37.7	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)	174,805,454	169,664,219	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	53,042,508	50,523,767	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
<b>Net Utility Plant</b>	<b>121,762,946</b>	<b>119,140,452</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	4,964	12
Sinking Funds (125)	10,224,720	12,938,805	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
<b>Total Other Property and Investments</b>	<b>10,224,720</b>	<b>12,943,769</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	12,101,210	8,290,268	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)	4,634,422	4,528,833	23
Other Accounts Receivable (143)	33,372	36,642	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	495,298	572,327	26
Plant Materials and Operating Supplies (154)	341,939	318,234	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	50,935	53,935	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	313,505	0	34
<b>Total Current and Accrued Assets</b>	<b>17,970,681</b>	<b>13,800,239</b>	35
<b>DEFERRED DEBITS</b>			36
Unamortized Debt Discount and Expense (181)	1,524,132	34,051	37
Extraordinary Property Losses (182)	203,395	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)	332,440	0	42
<b>Total Deferred Debits</b>	<b>2,059,967</b>	<b>34,051</b>	43
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>152,018,314</b>	<b>145,918,511</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)	4,487,909	4,487,909	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	74,200,699	69,107,296	5
<b>Total Proprietary Capital</b>	<b>78,688,608</b>	<b>73,595,205</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	66,810,000	67,210,000	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	0	0	10
<b>Total Long-Term Debt</b>	<b>66,810,000</b>	<b>67,210,000</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	987,081	562,219	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	3,161	16
Taxes Accrued (236)	1,950,145	1,822,079	17
Interest Accrued (237)	0	0	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	350,283	516,707	20
<b>Total Current and Accrued Liabilities</b>	<b>3,287,509</b>	<b>2,904,166</b>	21
<b>DEFERRED CREDITS</b>			22
Unamortized Premium on Debt (251)	2,474,201	1,369,030	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	757,996	840,110	25
<b>Total Deferred Credits</b>	<b>3,232,197</b>	<b>2,209,140</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>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	32
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>152,018,314</b>	<b>145,918,511</b>	33

## Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
<b>First of Year</b>					1
Total Utility Plant - First of Year	169,664,219	0	0	0	2
	<b>169,664,219</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)	154,691,384				5
Utility Plant in Service - Contributed Plant (101.2)	18,723,682				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)	1,390,388				11
<b>Total Utility Plant</b>	<b>174,805,454</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)	48,149,509				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,892,999				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>53,042,508</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>121,762,946</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):

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	45,819,489	0	0	0	45,819,489	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	4,046,938				4,046,938	3
Depreciation Expense on Meters Charged to Sewer	122,805				122,805	4
Salvage	0				0	5
Loss on retirement of plant	254,244				254,244	6
Misc Adjustments (per W-10)	128,090				128,090	7
<b>Total credits</b>	<b>4,552,077</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,552,077</b>	8
<b>Debits during year</b>						9
Book Cost of Plant Retired	2,222,057				2,222,057	10
Cost of Removal	0				0	11
<b>Total debits</b>	<b>2,222,057</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,222,057</b>	12
<b>Balance end of year (111.1)</b>	<b>48,149,509</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,149,509</b>	13

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	4,704,278	0	0	0	4,704,278	1
<b>Credits during year</b>						2
Charged Other Income Deductions (426)	306,132				306,132	3
Depreciation Expense on Meters Charged to Sewer	0				0	4
Salvage	0				0	5
Adjustments (per W-11)	(117,411)				(117,411)	6
<b>Total credits</b>	<b>188,721</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>188,721</b>	7
<b>Debits during year</b>						8
Book Cost of Plant Retired	0				0	9
Cost of Removal	0				0	10
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	11
<b>Balance end of year (111.2)</b>	<b>4,892,999</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,892,999</b>	12

### Net Nonutility Property (Accts. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<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>	<b>5</b>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	341,939	318,234	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Material and Supplies</b>	<b>341,939</b>	<b>318,234</b>	<b>9</b>

## 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>				
2015 Revenue & 2007C Premium	0	428	1,497,771	1
LOSS ON ADVANCE REFUNDING 2007A	7,690	428	26,361	2
<b>Total</b>	<b>7,690</b>		<b>1,524,132</b>	<b>3</b>
<b>Unamortized premium on debt (251)</b>				
PREMIUM 2007A	197,574	429	677,267	4
PREMIUM 2007C	19,019	429	0	5
PREMIUM 2011	6,457	429	58,256	6
PREMIUM 2012	2,601	429	24,318	7
PREMIUM 2013	4,846	429	51,886	8
PREMIUM 2014	13,979	429	200,632	9
PREMIUM 2015	0	429	1,461,842	10
<b>Total</b>	<b>244,476</b>		<b>2,474,201</b>	<b>11</b>



### 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		4,487,909	1
<b>Balance end of year</b>		<b>4,487,909</b>	<b>2</b>

## Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BONDS 2007C	03/01/2007	01/01/2026	4.56%	665,000	1
REVENUE BONDS 2008	10/10/2008	01/01/2028	4.43%	1,410,000	2
REVENUE BONDS 2011	08/24/2011	01/01/2021	2.96%	2,665,000	3
REVENUE BONDS 2012	08/08/2012	01/01/2032	3.07%	2,200,000	4
REVENUE BONDS 2013	08/07/2013	01/01/2033	3.26%	6,635,000	5
REVENUE BONDS 2014	09/10/2014	01/01/2034	2.84%	3,695,000	6
REVENUE BONDS 2015	10/28/2015	01/01/2035	3.50%	22,735,000	7
REVENUE REFUNDING BONDS 2007A	02/06/2007	01/01/2025	4.82%	26,805,000	8
<b>Total</b>				<b>66,810,000</b>	<b>9</b>

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## Notes Payable & Miscellaneous Long-Term Debt

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

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

**Taxes Accrued (Acct. 236)**

<b>Description (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,822,079	1
Charged water department expense	2,038,274	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	69,259	5
<b>Total accruals and other credits</b>	<b>2,107,533</b>	6
County, state and local taxes	1,822,081	7
Social Security taxes	139,490	8
PSC Remainder Assessment	17,896	9
Gross Receipts Tax		10
<b>Total payments and other debits</b>	<b>1,979,467</b>	11
<b>Balance end of year</b>	<b>1,950,145</b>	12

### Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>	0	0	0	<b>0</b>	1
REVENUE BONDS - 2007C		230,444	230,444	<b>0</b>	2
REVENUE BONDS - 2008		344,593	344,593	<b>0</b>	3
REVENUE BONDS - 2011		106,760	106,760	<b>0</b>	4
REVENUE BONDS - 2012		70,305	70,305	<b>0</b>	5
REVENUE BONDS - 2013		273,750	273,750	<b>0</b>	6
REVENUE BONDS - 2014		132,500	132,500	<b>0</b>	7
REVENUE BONDS - 2015		133,788	133,788	<b>0</b>	8
REVENUE REFUNDING BONDS- 2007a		1,510,163	1,510,163	<b>0</b>	9
<b>Subtotal Bonds (221)</b>	<b>0</b>	<b>2,802,303</b>	<b>2,802,303</b>	<b>0</b>	10
<b>Advances from Municipality (223)</b>	0	0	0	<b>0</b>	11
None				<b>0</b>	12
<b>Subtotal Advances from Municipality (223)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	13
<b>Other Long-Term Debt (224)</b>	0	0	0	<b>0</b>	14
None				<b>0</b>	15
<b>Subtotal Other Long-Term Debt (224)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	16
<b>Notes Payable (231)</b>	0	0	0	<b>0</b>	17
None				<b>0</b>	18
<b>Subtotal Notes Payable (231)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	19
<b>Customer Deposits (235)</b>	0	0	0	<b>0</b>	20
None				<b>0</b>	21
<b>Subtotal Customer Deposits (235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	22
<b>Total</b>	<b>0</b>	<b>2,802,303</b>	<b>2,802,303</b>	<b>0</b>	23

## 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
CONSTRUCTION ACCOUNT	1,190,205	2
RESERVE ACCOUNT	9,034,515	3
<b>Total (Acct. 125)</b>	<b>10,224,720</b>	4
<b>Cash and Working Funds (131 )</b>	0	5
Cash	12,101,210	6
<b>Total (Acct. 131 )</b>	<b>12,101,210</b>	7
<b>Customer Accounts Receivable (142)</b>	0	8
Water	4,634,422	9
<b>Total (Acct. 142)</b>	<b>4,634,422</b>	10
<b>Other Accounts Receivable (143)</b>	0	11
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
DUE FROM LOCAL GOVERNMENTS	1,137	14
MISCELLANEOUS RECEIVABLES	4,695	15
TOWER RENTAL AND OTHER CONTRACTS	27,540	16
<b>Total (Acct. 143)</b>	<b>33,372</b>	17
<b>Receivables from Municipality (145)</b>	0	18
DELINQUENT RECEIVABLES AND ASSESSMENTS ON TAX ROLL	495,298	19
<b>Total (Acct. 145)</b>	<b>495,298</b>	20
<b>Interest and Dividends Receivable (171)</b>	0	21
ACCRUED INTEREST RECEIVABLE	50,935	22
<b>Total (Acct. 171)</b>	<b>50,935</b>	23
<b>Miscellaneous Current and Accrued Assets (174)</b>	0	24
NET PENSION ASSET	313,505	25
<b>Total (Acct. 174)</b>	<b>313,505</b>	26
<b>Extraordinary Property Losses (182)</b>	0	27
LOSS ON RETIREMENT OF ASSETS	203,395	28
<b>Total (Acct. 182)</b>	<b>203,395</b>	29
<b>Miscellaneous Deferred Debits (186)</b>	0	30
PENSION DEFERRED OUTFLOW	332,440	31
<b>Total (Acct. 186)</b>	<b>332,440</b>	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.

<b>Accounts Payable (232 )</b>	0	33
Accounts Payable	987,081	34
<b>Total (Acct. 232 )</b>	<b>987,081</b>	<b>35</b>
<b>Miscellaneous Current and Accrued Liabilities (242)</b>	0	36
ACCRUED COMPENSATED ABSENCES	308,087	37
ACCRUED WAGES PAYABLE	42,196	38
<b>Total (Acct. 242)</b>	<b>350,283</b>	<b>39</b>
<b>Other Deferred Credits (253)</b>	0	40
Regulatory Liability	746,765	41
Regulatory Liability (GASB 68)	11,231	42
<b>Total (Acct. 253)</b>	<b>757,996</b>	<b>43</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.

Done.

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## Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
<b>Add Average</b>						1
Utility Plant in Service (101.1)	149,259,358				<b>149,259,358</b>	2
Materials and Supplies	330,086				<b>330,086</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	46,984,499				<b>46,984,499</b>	5
Customer Advances for Construction					<b>0</b>	6
Regulatory Liability	793,437				<b>793,437</b>	7
<b>Average Net Rate Base</b>	<b>101,811,508</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,811,508</b>	8
Net Operating Income	6,857,251				<b>6,857,251</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.74%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.74%</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	840,110	0	0	0	840,110	1
<b>Credits During Year</b>					<b>0</b>	2
None					0	3
<b>Charges (Deductions)</b>					<b>0</b>	4
Miscellaneous Amortization (425)	93,345				93,345	5
<b>Balance End of Year</b>	<b>746,765</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>746,765</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

October 28, 2015 the city issued \$22,735,000 of water revenue bonds on the utility's behalf to partially refund the 2007C and 2008 bonds.

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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)	20,480,339	19,927,966	2
<b>Total Sales of Water</b>	<b>20,480,339</b>	<b>19,927,966</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	84,210	94,098	5
Rents from Water Property (472)	229,782	263,914	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	200,611	88,576	8
<b>Total Other Operating Revenues</b>	<b>514,603</b>	<b>446,588</b>	9
<b>Total Operating Revenues</b>	<b>20,994,942</b>	<b>20,374,554</b>	10
<b>Operation and Maintenance Expenses</b>			11
Source of Supply Expense (600-617)	53,368	44,743	12
Pumping Expenses (620-633)	945,433	985,291	13
Water Treatment Expenses (640-652)	4,636,688	4,375,616	14
Transmission and Distribution Expenses (660-678)	1,400,838	1,475,551	15
Customer Accounts Expenses (901-906)	152,034	162,713	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	813,269	803,348	18
<b>Total Operation and Maintenance Expenses</b>	<b>8,001,630</b>	<b>7,847,262</b>	19
<b>Other Operating Expenses</b>			20
Depreciation Expense (403)	4,046,938	3,667,600	21
Amortization Expense (404-407)	50,849		22
Taxes (408)	2,038,274	1,925,414	23
<b>Total Other Operating Expenses</b>	<b>6,136,061</b>	<b>5,593,014</b>	24
<b>Total Operating Expenses</b>	<b>14,137,691</b>	<b>13,440,276</b>	25
<b>NET OPERATING INCOME</b>	<b>6,857,251</b>	<b>6,934,278</b>	26

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## Water Operating Revenues & Expenses

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### Water Operating Revenues & Expenses (Page W-01)

**Amortization Expense (404-407) - for amounts that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'**

Please reference PSC letter dated 3/16/16 regarding the Authority to Defer and Amortize Early Retirement Loss on Treatment Equipment.

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## Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
<b>Unmetered Sales to General Customers (460)</b>				1
Residential (460.1)				2
Commercial (460.2)	26	3,449	25,618	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>26</b>	<b>3,449</b>	<b>25,618</b>	8
<b>Metered Sales to General Customers (461)</b>				9
Residential (461.1)	25,280	1,024,377	8,455,250	10
Commercial (461.2)	1,695	347,387	2,246,591	11
Industrial (461.3)	75	242,254	1,299,162	12
Public Authority (461.4)	95	68,787	421,229	13
Multifamily Residential (461.5)	311	100,030	644,756	14
Irrigation (461.6)				15
<b>Total Metered Sales to General Customers (461)</b>	<b>27,456</b>	<b>1,782,835</b>	<b>13,066,988</b>	16
Private Fire Protection Service (462)	1		252,677	17
Public Fire Protection Service (463)	1		1,965,269	18
Sales to Irrigation Customers (465)				19
Sales for Resale (466)	3	1,159,859	5,169,787	20
Interdepartmental Sales (467)				21
<b>Total Sales of Water</b>	<b>27,487</b>	<b>2,946,143</b>	<b>20,480,339</b>	22

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
GRAND CHUTE TOWN OF SANITARY DIST 1	METERING STATION	956,010	4,200,343	1
SHERWOOD VILLAGE OF WTR & SWR UTY	METERING STATION	62,258	298,024	2
WAVERLY SANITARY DISTRICT	METERING STATION	141,591	671,420	3
<b>Total</b>		<b>1,159,859</b>	<b>5,169,787</b>	4

## Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
<b>Public Fire Protection Service (463)</b>		1
Amount billed (usually per rate schedule F-1 or Fd-1)	1,767,617	2
Wholesale fire protection billed	197,652	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>1,965,269</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	84,210	7
<b>Total Forfeited Discounts (470)</b>	<b>84,210</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas	229,782	10
<b>Total Rents from Water Property (472)</b>	<b>229,782</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	136,967	16
DAMAGE TO CITY PROPERTY	3,304	17
MISCELLANEOUS REVENUE (TURN ON)	4,265	18
OTHER	824	19
RENTAL OF CITY PROPERTY	28,940	20
SALE OF CITY PROPERTY- SCRAP METAL	26,311	21
<b>Total Other Water Revenues (474)</b>	<b>200,611</b>	22



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## Other Operating Revenues (Water)

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

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

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

Done.

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## Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
<b>SOURCE OF SUPPLY EXPENSES</b>					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)			0	89	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)		16,215	16,215	15,692	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)	3,718	29,615	33,333	27,987	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)		3,820	3,820	975	10
Maintenance of Wells and Springs (614)			0	0	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>3,718</b>	<b>49,650</b>	<b>53,368</b>	<b>44,743</b>	14
<b>PUMPING EXPENSES</b>					15
Operation Supervision and Engineering (620)			0	0	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)		665,652	665,652	660,678	19
Pumping Labor and Expenses (624)	203,183	9,607	212,790	244,766	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	8,526	58,465	66,991	79,047	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)			0	800	27
<b>Total Pumping Expenses</b>	<b>211,709</b>	<b>733,724</b>	<b>945,433</b>	<b>985,291</b>	28
<b>WATER TREATMENT EXPENSES</b>					29
Operation Supervision and Engineering (640)	224,092	1,325	225,417	221,342	30
Chemicals (641)		1,334,340	1,334,340	1,236,125	31
Operation Labor and Expenses (642)	433,618	2,060,495	2,494,113	2,631,587	32
Miscellaneous Expenses (643)		34,482	34,482	29,790	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)		238,519	238,519	201,617	36
Maintenance of Water Treatment Equipment (652)	60,128	249,689	309,817	55,155	37
<b>Total Water Treatment Expenses</b>	<b>717,838</b>	<b>3,918,850</b>	<b>4,636,688</b>	<b>4,375,616</b>	38
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>					39
Operation Supervision and Engineering (660)	125,197	448	125,645	125,172	40
Storage Facilities Expenses (661)		950	950	5,400	41

## Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Transmission and Distribution Lines Expenses (662)	80,088	66,313	146,401	210,059	42
Meter Expenses (663)	15,333	8,073	23,406	22,524	43
Customer Installations Expenses (664)			0	0	44
Miscellaneous Expenses (665)		215,994	215,994	148,724	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)	4,821	16,595	21,416	23,102	49
Maintenance of Transmission and Distribution Mains (673)	253,111	330,657	583,768	567,210	50
Maintenance of Services (675)	112,259	55,785	168,044	207,392	51
Maintenance of Meters (676)	16,047	333	16,380	18,679	52
Maintenance of Hydrants (677)	46,554	52,280	98,834	147,176	53
Maintenance of Miscellaneous Plant (678)	0		0	113	54
<b>Total Transmission and Distribution Expenses</b>	<b>653,410</b>	<b>747,428</b>	<b>1,400,838</b>	<b>1,475,551</b>	<b>55</b>
<b>CUSTOMER ACCOUNTS EXPENSES</b>					<b>56</b>
Supervision (901)			0	0	57
Meter Reading Expenses (902)	24,690	1,485	26,175	33,784	58
Customer Records and Collection Expenses (903)	107,529	11,578	119,107	123,575	59
Uncollectible Accounts (904)		6,752	6,752	5,354	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>132,219</b>	<b>19,815</b>	<b>152,034</b>	<b>162,713</b>	<b>63</b>
<b>SALES EXPENSES</b>					<b>64</b>
Sales Expenses (910)			0	0	65
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>					<b>67</b>
Administrative and General Salaries (920)	114,495		114,495	113,284	68
Office Supplies and Expenses (921)		55,136	55,136	48,195	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		44,298	44,298	45,529	71
Property Insurance (924)		53,214	53,214	49,972	72
Injuries and Damages (925)		55,959	55,959	55,056	73
Employee Pensions and Benefits (926)		473,564	473,564	464,131	74
Regulatory Commission Expenses (928)			0	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		16,603	16,603	27,181	77
Rents (931)			0	0	78
Maintenance of General Plant (932)			0	0	79
<b>Total Administrative and General Expenses</b>	<b>114,495</b>	<b>698,774</b>	<b>813,269</b>	<b>803,348</b>	<b>80</b>
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>1,833,389</b>	<b>6,168,241</b>	<b>8,001,630</b>	<b>7,847,262</b>	<b>81</b>

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## Water Operation & Maintenance Expenses

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

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

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

Account 651- The following maintenance projects were completed in 2015: outside wall repair, fence repair and minor landscaping.

Account 652- Less maintenance completed in 2014 due to RUIPI project needs and impacts of Maintenance Staff vacancies and training needs. One softener was re-coated in 2015.

Account 662- There were more main breaks in 2014 than in 2015.

Account 665- Vac Breakers purchased in 2015 for the Cross-connection program.

Account 675- 2014 required more labor and expense for frozen services during extreme winter weather and curb box repair.

Account 677- 2014 only 1 hydrant was a complete replacement all other work in 2014 was repair, however in 2015 there were 9 complete hydrant replacements that were capitalized.

Account 930- 2014 expense included costs for advertising for open positions and costs for additional off-site training events.

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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	1,950,147	1,822,079	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	69,259	58,958	2
<b>Net Property Tax Equivalent</b>	<b>1,880,888</b>	<b>1,763,121</b>	<b>3</b>
Social Security	139,490	143,044	4
PSC Remainder Assessment	17,896	19,249	5
<b>Total Tax Expense</b>	<b>2,038,274</b>	<b>1,925,414</b>	<b>6</b>

## Water Property Tax Equivalent - Detail

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

**COUNTY: CALUMET (1)**

**SUMMARY OF TAX RATES**

1. State Tax Rate	mills	0.170500
2. County Tax Rate	mills	4.461300
3. Local Tax Rate	mills	8.391200
4. School Tax Rate	mills	9.650500
5. Vocational School Tax Rate	mills	1.123300
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
<b>8. Total Tax Rate</b>	mills	<b>23.796800</b>
9. Less: State Credit	mills	1.429600
<b>11. Net Tax Rate</b>	mills	<b>22.367200</b>

**PROPERTY TAX EQUIVALENT CALCULATION**

12. Local Tax Rate	mills	<b>8.391200</b>
13. Combined School Tax Rate	mills	<b>10.773800</b>
14. Other Tax Rate - Local	mills	<b>0.000000</b>
15. Total Local & School Tax Rate	mills	<b>19.165000</b>
16. Total Tax Rate	mills	<b>23.796800</b>
17. Ratio of Local and School Tax to Total	dec.	<b>0.805360</b>
18. Total Tax Net of State Credit	mills	<b>22.367200</b>
19. Net Local and School Tax Rate	mills	<b>18.013657</b>
20. Utility Plant, Jan 1	\$	67,278,473
21. Materials & Supplies	\$	198,079
<b>22. Subtotal</b>	\$	<b>67,476,552</b>
23. Less: Plant Outside Limits	\$	58,715,719
<b>24. Taxable Assets</b>	\$	<b>8,760,833</b>
25. Assessment Ratio	dec.	0.995136
<b>26. Assessed Value</b>	\$	<b>8,718,220</b>
27. Net Local and School Tax Rate	mills	<b>18.013657</b>
<b>28. Tax Equiv. Computed for Current Year</b>	\$	<b>157,047</b>

## Water Property Tax Equivalent - Detail

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

**COUNTY: OUTAGAMIE (2)**

**SUMMARY OF TAX RATES**

1. State Tax Rate	mills	0.170600
2. County Tax Rate	mills	4.719900
3. Local Tax Rate	mills	8.395000
4. School Tax Rate	mills	9.654800
5. Vocational School Tax Rate	mills	1.123800
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
<b>8. Total Tax Rate</b>	mills	<b>24.064100</b>
9. Less: State Credit	mills	1.635200
<b>11. Net Tax Rate</b>	mills	<b>22.428900</b>

**PROPERTY TAX EQUIVALENT CALCULATION**

<b>12. Local Tax Rate</b>	mills	<b>8.395000</b>
<b>13. Combined School Tax Rate</b>	mills	<b>10.778600</b>
<b>14. Other Tax Rate - Local</b>	mills	<b>0.000000</b>
<b>15. Total Local &amp; School Tax Rate</b>	mills	<b>19.173600</b>
<b>16. Total Tax Rate</b>	mills	<b>24.064100</b>
<b>17. Ratio of Local and School Tax to Total</b>	dec.	<b>0.796772</b>
<b>18. Total Tax Net of State Credit</b>	mills	<b>22.428900</b>
<b>19. Net Local and School Tax Rate</b>	mills	<b>17.870718</b>
20. Utility Plant, Jan 1	\$	101,491,547
21. Materials & Supplies	\$	120,155
<b>22. Subtotal</b>	\$	<b>101,611,702</b>
23. Less: Plant Outside Limits	\$	1,636,524
<b>24. Taxable Assets</b>	\$	<b>99,975,178</b>
25. Assessment Ratio	dec.	0.994695
<b>26. Assessed Value</b>	\$	<b>99,444,810</b>
<b>27. Net Local and School Tax Rate</b>	mills	<b>17.870718</b>
<b>28. Tax Equiv. Computed for Current Year</b>	\$	<b>1,777,150</b>

### Water Property Tax Equivalent - Detail

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

**COUNTY: WINNEBAGO (3)**

**SUMMARY OF TAX RATES**

1. State Tax Rate	mills	0.170000
2. County Tax Rate	mills	5.281500
3. Local Tax Rate	mills	8.367000
4. School Tax Rate	mills	9.622700
5. Vocational School Tax Rate	mills	1.120000
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
<b>8. Total Tax Rate</b>	mills	<b>24.561200</b>
9. Less: State Credit	mills	1.590200
<b>11. Net Tax Rate</b>	mills	<b>22.971000</b>

**PROPERTY TAX EQUIVALENT CALCULATION**

<b>12. Local Tax Rate</b>	mills	<b>8.367000</b>
<b>13. Combined School Tax Rate</b>	mills	<b>10.742700</b>
<b>14. Other Tax Rate - Local</b>	mills	<b>0.000000</b>
<b>15. Total Local &amp; School Tax Rate</b>	mills	<b>19.109700</b>
<b>16. Total Tax Rate</b>	mills	<b>24.561200</b>
<b>17. Ratio of Local and School Tax to Total</b>	dec.	<b>0.778044</b>
<b>18. Total Tax Net of State Credit</b>	mills	<b>22.971000</b>
<b>19. Net Local and School Tax Rate</b>	mills	<b>17.872454</b>
20. Utility Plant, Jan 1	\$	894,199
21. Materials & Supplies	\$	0
<b>22. Subtotal</b>	\$	<b>894,199</b>
23. Less: Plant Outside Limits	\$	0
<b>24. Taxable Assets</b>	\$	<b>894,199</b>
25. Assessment Ratio	dec.	0.998014
<b>26. Assessed Value</b>	\$	<b>892,423</b>
<b>27. Net Local and School Tax Rate</b>	mills	<b>17.872454</b>
<b>28. Tax Equiv. Computed for Current Year</b>	\$	<b>15,950</b>

**PROPERTY TAX EQUIVALENT - TOTAL**

**PROPERTY TAX EQUIVALENT CALCULATION**

1. Utility Plant, Jan 1	\$	169,664,219
2. Materials & Supplies	\$	318,234
<b>3. Subtotal</b>	\$	<b>169,982,453</b>
4. Less: Plant Outside Limits	\$	60,352,243
<b>5. Taxable Assets</b>	\$	<b>109,630,210</b>
<b>6. Assessed Value</b>	\$	<b>109,055,453</b>
<b>7. Tax Equiv. Computed for Current Year</b>	\$	<b>1,950,147</b>
8. Tax Equivalent per 1994 PSC Report	\$	940,728
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
<b>10. Tax Equivalent for Current Year (see notes)</b>	\$	<b>1,950,147</b>



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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	35,357				35,357	4
<b>Total Intangible Plant</b>	<b>35,357</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,357</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)	430,132				430,132	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	2,314,797				2,314,797	12
Other Water Source Plant (317)	0				0	13
<b>Total Source of Supply Plant</b>	<b>2,744,929</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,744,929</b>	14
<b>PUMPING PLANT</b>						15
Land and Land Rights (320)	43,384				43,384	16
Structures and Improvements (321)	5,262,546				5,262,546	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	1,729,582	104,020			1,833,602 *	19
Diesel Pumping Equipment (326)	130,355				130,355	20
Other Pumping Equipment (328)	74,790				74,790	21
<b>Total Pumping Plant</b>	<b>7,240,657</b>	<b>104,020</b>	<b>0</b>	<b>0</b>	<b>7,344,677</b>	22
<b>WATER TREATMENT PLANT</b>						23
Land and Land Rights (330)	997,370				997,370	24
Structures and Improvements (331)	19,821,661	70,154	19,346		19,872,469	25
Sand or Other Media Filtration Equipment (332)	1,725,500	401,219			2,126,719 *	26
Membrane Filtration Equipment (333)	9,423,554				9,423,554	27
Other Water Treatment Equipment (334)	10,762,129	4,595,432	505,867		14,851,694 *	28
<b>Total Water Treatment Plant</b>	<b>42,730,214</b>	<b>5,066,805</b>	<b>525,213</b>	<b>0</b>	<b>47,271,806</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	151,720			23,995	175,715	31
Structures and Improvements (341)	195,601	404,682			600,283 *	32
Distribution Reservoirs and Standpipes (342)	5,447,595	1,008,405			6,456,000 *	33
Transmission and Distribution Mains (343)	60,293,227	3,424,097	280,002	89,601	63,526,923	34
Services (345)	5,439,464	603,084	40,487	26,316	6,028,377	35
Meters (346)	7,751,422	1,631,002	1,336,768		8,045,656	36
Hydrants (348)	4,772,474	479,769	37,377	1,495	5,216,361	37

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
<b>Total Transmission and Distribution Plant</b>	<b>84,051,503</b>	<b>7,551,039</b>	<b>1,694,634</b>	<b>141,407</b>	<b>90,049,315</b>	39
<b>GENERAL PLANT</b>						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	3,629,773				3,629,773	42
Office Furniture and Equipment (391)	82,868				82,868	43
Computer Equipment (391.1)	13,552				13,552	44
Transportation Equipment (392)	5,950				5,950	45
Stores Equipment (393)	50,773				50,773	46
Tools, Shop and Garage Equipment (394)	167,080				167,080	47
Laboratory Equipment (395)	195,450				195,450	48
Power Operated Equipment (396)	217,392				217,392	49
Communication Equipment (397)	394,886	12,235	2,210		404,911	50
SCADA Equipment (397.1)	1,390,189	210,602			1,600,791	51
Miscellaneous Equipment (398)	876,760				876,760	52
<b>Total General Plant</b>	<b>7,024,673</b>	<b>222,837</b>	<b>2,210</b>	<b>0</b>	<b>7,245,300</b>	53
<b>Total utility plant in service directly assignable</b>	<b>143,827,333</b>	<b>12,944,701</b>	<b>2,222,057</b>	<b>141,407</b>	<b>154,691,384</b>	54
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>143,827,333</b>	<b>12,944,701</b>	<b>2,222,057</b>	<b>141,407</b>	<b>154,691,384</b>	56

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

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

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

**Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization**

Acct 341 - Addition relates to an addition of the Reeve Station PRV

Accts 325, 332, 334, 342 - Additions relate to the addition of process improvement UV system.

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

Adjustments are related to the reclassifying between utility financed and contributed.

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**Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.**

Account 334- Retirement relates to equipment replaced with the installation of the process improvement UV system.

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## Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	143,791	68,919			212,710	4
<b>Total Intangible Plant</b>	<b>143,791</b>	<b>68,919</b>	<b>0</b>	<b>0</b>	<b>212,710</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)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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)	13,785,322	271,643		(89,601)	13,967,364	34
Services (345)	3,835,480	80,464		(26,316)	3,889,628	35
Meters (346)	0				0	36
Hydrants (348)	593,864	61,611		(1,495)	653,980	37

### Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
<b>Total Transmission and Distribution Plant</b>	<b>18,214,666</b>	<b>413,718</b>	<b>0</b>	<b>(117,412)</b>	<b>18,510,972</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>18,358,457</b>	<b>482,637</b>	<b>0</b>	<b>(117,412)</b>	<b>18,723,682</b>	<b>54</b>
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>18,358,457</b>	<b>482,637</b>	<b>0</b>	<b>(117,412)</b>	<b>18,723,682</b>	<b>56</b>

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## Water Utility Plant in Service - Plant Financed by Contributions

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

**Water Utility Plant in Service - Plant Financed by Contributions (Page W-09)****Adjustments for one or more accounts are nonzero, please explain.**

Adjustments are related to the reclassifying between utility financed and contributed.

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

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
<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)	317,617	1.70%	7,312					324,929	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	1,107,441	1.80%	41,666					1,149,107	6
Other Water Source Plant (317)	0							0	7
<b>Total Source of Supply Plant</b>	<b>1,425,058</b>		<b>48,978</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,474,036</b>	8
<b>PUMPING PLANT</b>									9
Structures and Improvements (321)	2,670,120	3.20%	168,401					2,838,521	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	1,397,540	4.40%	78,391					1,475,931	12
Diesel Pumping Equipment (326)	21,771	4.40%	5,735					27,506	13
Other Pumping Equipment (328)	74,790	4.40%						74,790	14
<b>Total Pumping Plant</b>	<b>4,164,221</b>		<b>252,527</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,416,748</b>	15
<b>WATER TREATMENT PLANT</b>									16
Structures and Improvements (331)	7,309,282	3.20%	635,106	19,346			10,679	7,935,721	17
Sand or Other Media Filtration Equipment (332)	616,145	3.20%	63,561					679,706	18
Membrane Filtration Equipment (333)	4,933,482	6.00%	565,413					5,498,895	19
Other Water Treatment Equipment (334)	5,556,650	6.00%	768,415	505,867			254,244	6,073,442	20
<b>Total Water Treatment Plant</b>	<b>18,415,559</b>		<b>2,032,495</b>	<b>525,213</b>	<b>0</b>	<b>0</b>	<b>264,923</b>	<b>20,187,764</b>	21
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>									22
Structures and Improvements (341)	28,167	3.20%	12,734					40,901	23
Distribution Reservoirs and Standpipes (342)	1,819,701	1.90%	113,084					1,932,785	24
Transmission and Distribution Mains (343)	8,231,269	1.30%	804,832	280,002			89,600	8,845,699	25
Services (345)	1,683,927	2.90%	166,284	40,487			26,316	1,836,040	26
Meters (346)	4,587,757	4.00%	245,608	1,336,768				3,496,597	27

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

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	933,171	2.20%	109,877	37,377			1,495	1,007,166	28
Other Transmission and Distribution Plant (349)	0							0	29
<b>Total Transmission and Distribution Plant</b>	<b>17,283,992</b>		<b>1,452,419</b>	<b>1,694,634</b>	<b>0</b>	<b>0</b>	<b>117,411</b>	<b>17,159,188</b>	30
<b>GENERAL PLANT</b>									31
Structures and Improvements (390)	1,519,412	2.90%	105,264					1,624,676	32
Office Furniture and Equipment (391)	66,433	5.80%	4,807					71,240	33
Computer Equipment (391.1)	13,552	26.70%						13,552	34
Transportation Equipment (392)	5,950	5.80%						5,950	35
Stores Equipment (393)	37,558	5.80%	2,945					40,503	36
Tools, Shop and Garage Equipment (394)	150,907	5.80%	9,691					160,598	37
Laboratory Equipment (395)	132,675	5.80%	11,336					144,011	38
Power Operated Equipment (396)	210,040	5.80%	859					210,899	39
Communication Equipment (397)	332,845	15.00%	59,985	2,210				390,620	40
SCADA Equipment (397.1)	1,390,189	9.20%	137,585					1,527,774	41
Miscellaneous Equipment (398)	671,098	5.80%	50,852					721,950	42
<b>Total General Plant</b>	<b>4,530,659</b>		<b>383,324</b>	<b>2,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,911,773</b>	43
<b>Total accum. prov. directly assignable</b>	<b>45,819,489</b>		<b>4,169,743</b>	<b>2,222,057</b>	<b>0</b>	<b>0</b>	<b>382,334</b>	<b>48,149,509</b>	44
Common Utility Plant Allocated to Water Department	0							0	45
<b>TOTAL ACCUM, PROV, FOR DEPRECIATION</b>	<b>45,819,489</b>		<b>4,169,743</b>	<b>2,222,057</b>	<b>0</b>	<b>0</b>	<b>382,334</b>	<b>48,149,509</b>	46



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

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- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

#### Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality (Page W-10)

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

Adjustments were made for plant reclassified between utility financed and contributed and the loss on the retirement of assets.

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### Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
<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)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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)	2,578,700	1.30%	180,392				(89,600)	<b>2,669,492</b>	25
Services (345)	2,002,383	2.90%	112,014				(26,316)	<b>2,088,081</b>	26
Meters (346)	0							0	27

### Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	123,195	2.20%	13,726				(1,495)	135,426	28
Other Transmission and Distribution Plant (349)	0							0	29
<b>Total Transmission and Distribution Plant</b>	<b>4,704,278</b>		<b>306,132</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(117,411)</b>	<b>4,892,999</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>4,704,278</b>		<b>306,132</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(117,411)</b>	<b>4,892,999</b>	44
Common Utility Plant Allocated to Water Department	0							0	45
<b>TOTAL ACCUM, PROV, FOR DEPRECIATION</b>	<b>4,704,278</b>		<b>306,132</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(117,411)</b>	<b>4,892,999</b>	46

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## Water Accumulated Provision for Depreciation - Plant Financed by Contributions

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- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

### Water Accumulated Provision for Depreciation - Plant Financed by Contributions (Page W-12)

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

Adjustments are related to the reclassifying between utility financed and contributed.

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### Age of Water Mains

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

Pipe Size (a)	Feet of Main										Total (l)		
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)			
1.000	108					143		229				<b>480</b>	1
1.500	325											<b>325</b>	2
2.000	307				359							<b>666</b>	3
4.000	18,728	4,755	3,740	229		152		2	169	4		<b>27,779</b>	4
6.000	72,803	8,686	38,141	86,090	3,625	2,062	1,620	773	1,714	253		<b>215,767</b>	5
8.000	46,878	1,597	13,692	107,095	142,585	116,200	100,419	206,360	246,595	39,416		<b>1,020,837</b>	6
10.000	1,232											<b>1,232</b>	7
12.000	18,137		5,136	16,799	48,519	66,339	42,030	97,100	148,157	30,576		<b>472,793</b>	8
16.000	6,025			2,237	8	4,989	9,110	24,806	77,374	9,853		<b>134,402</b>	9
18.000				206								<b>206</b>	10
20.000							11,205	8,515	15,034	3,115		<b>37,869</b>	11
24.000			830			1,854	15,289	317	4,385	5		<b>22,680</b>	12
30.000					226		2,144	10				<b>2,380</b>	13
36.000								12,648				<b>12,648</b>	14
42.000					12,825			8,019				<b>20,844</b>	15
<b>Total</b>	<b>164,543</b>	<b>15,038</b>	<b>61,539</b>	<b>212,656</b>	<b>208,147</b>	<b>191,739</b>	<b>181,817</b>	<b>358,779</b>	<b>493,428</b>	<b>83,222</b>		<b>1,970,908</b>	16

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

Describe source of information used to develop data:  
**Historical data**

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## Age of Water Mains

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

### Age of Water Mains (Page W-13)

#### General Footnote

All entered values in the "pre-1900" column are part of the clients "unknown" group. The only exception is the amount entered for the 10" pipe size amounting 1,232. The entered amount for that category is actually "pre-1900".

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## Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January		265,179		257,834			<b>257,834</b>	1
February		241,350		233,938			<b>233,938</b>	2
March		272,086		261,598			<b>261,598</b>	3
April		264,249		257,952			<b>257,952</b>	4
May		297,039		286,633			<b>286,633</b>	5
June		292,707		284,334			<b>284,334</b>	6
July		333,393		325,631			<b>325,631</b>	7
August		313,278		304,451			<b>304,451</b>	8
September		280,905		273,059			<b>273,059</b>	9
October		276,416		265,892			<b>265,892</b>	10
November		263,461		250,626			<b>250,626</b>	11
December		271,965		255,335			<b>255,335</b>	12
<b>TOTAL</b>	<b>0</b>	<b>3,372,028</b>	<b>0</b>	<b>3,257,283</b>	<b>0</b>	<b>0</b>	<b>3,257,283</b>	13

## Water Audit and Other Statistics

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

Description (a)	Value (b)
<b>WATER AUDIT STATISTICS</b>	
Finished Water pumped or purchased (000s)	3,257,283
Less: Gallons (000s) sold to wholesale customers (exported water)	1,159,859
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>2,097,424</b>
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	1,786,284
<b>Gallons (000s) of Non-Revenue Water</b>	<b>311,140</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	27,981
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>27,981</b>
<b>Total Water Loss</b>	<b>283,159</b>
Gallons (000s) estimated due to theft, data, and billing errors (default)	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)	27,602
Gallons (000s) estimated due to unreported and background leakage	255,557
<b>Subtotal Real Losses (leakage)</b>	<b>283,159</b>
Non-Revenue Water as percentage of net water supplied	15%
Total Water Loss as percentage of net water supplied	14%
<b>OTHER STATISTICS</b>	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	12,641
Date of maximum	07/28/2015
Cause of maximum	
Summer warm and dry weather.	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	6,815
Date of minimum	12/25/2015
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	8,300,773
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	71
Number of service breaks repaired this year	0



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## Sources of Water Supply - Well Information

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

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

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**Sources of Water Supply - Intake Information**

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Description (a)	Distance From Shore (feet) (b)	Depth Below Surface (feet) (c)	Diameter (inches) (d)	
Lake Winnebago	1,200	10	48	1

### Pumping & Power Equipment

Identification (a)	Pump						Pump Motor or Standby Engine			
	Location (b)	Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
BACKUP PUMP #1	ONEIDA ST	Standby	Treatment	2009	Centrifugal	1,370	2009	Diesel	76	1
BACKUP PUMP #2	ONEIDA ST	Standby	Treatment	2012	Centrifugal	3,050	2012	Diesel	80	2
BACKUP PUMP #3	ONEIDA ST	Standby	Treatment	2012	Centrifugal	3,050	2012	Diesel	80	3
LAKE WINNEBAGO #2	ONEIDA STREET	Primary	Treatment	2001	Centrifugal	4,700	2001	Electric	150	4
LAKE WINNEBAGO #3	ONEIDA STREET	Primary	Treatment	2001	Centrifugal	7,080	2001	Electric	150	5
LAKE WINNEBAGO #4	ONEIDA STREET	Primary	Treatment	2001	Centrifugal	7,080	2001	Electric	150	6
LAKE WINNEBAGO #5	ONEIDA STREET	Primary	Treatment	2001	Centrifugal	6,000	2001	Electric	150	7
LAKE WINNEBAGO #6	ONEIDA STREET	Primary	Treatment	2001	Centrifugal	6,000	2001	Electric	150	8
PLANT #5	1015 W. LINDBERGH	Booster	Distribution	1986	Centrifugal	1,200	1986	Electric	30	9
PLANT#6	1015 W. LINDBERGH	Booster	Distribution	1995	Centrifugal	1,700	1988	Electric	40	10
PUMP # 1	WERNER ROAD	Booster	Distribution	2003	Centrifugal	1,400	2003	Electric	50	11
PUMP # 2	WERNER ROAD	Booster	Distribution	2003	Centrifugal	1,400	2003	Electric	50	12
PUMP #1	MANITOWOC ROAD	Primary	Distribution	2001	Vertical Turbine	4,200	2001	Electric	350	13
PUMP #2	MANITOWOC ROAD	Primary	Distribution	2001	Vertical Turbine	4,200	2001	Electric	350	14
PUMP #3	MANITOWOC ROAD	Primary	Distribution	2001	Vertical Turbine	4,200	2001	Electric	350	15
PUMP #4	MANITOWOC ROAD	Primary	Distribution	2001	Vertical Turbine	4,200	2001	Electric	350	16
PUMP #5	MANITOWOC ROAD	Primary	Distribution	2001	Vertical Turbine	4,200	2001	Electric	350	17
PUMP #6	MANITOWOC ROAD	Primary	Distribution	2001	Vertical Turbine	4,200	2001	Electric	350	18

## Reservoirs, Standpipes and Elevated Tanks

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

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
LINDBERGH	LINDBERGH	1964	Elevated Tank	Steel	132	2,000,000	1
MATTHIAS	MATTHIAS	1988	Elevated Tank	Steel	132	1,000,000	2
North Reservoir	WTF	2001	Reservoir	Concrete	0	1,500,000	3
ONEIDA	ONEDIA	1951	Elevated Tank	Steel	132	500,000	4
RIDGEWAY	RIDGEWAY	1986	Elevated Tank	Steel	168	300,000	5
South Reservoir	WTF	2001	Reservoir	Concrete	0	3,800,000	6
WERNER #1	WERNER #1	2001	Elevated Tank	Steel	132	3,000,000	7
WERNER #2	WERNER #2	2003	Elevated Tank	Steel	218	500,000	8

### Water Treatment Plant

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
MANITOWAC RD	1998	24	x Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation x Sand Filtration x Activated Carbon Filtration x Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nutrient Removal _ Radium Removal _ Other	Yes	CENTRAL FACILITIES	1

### Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	1				480	<b>480</b>	1
Other Metal	Distribution	1 1/2	740		111	(304)	<b>325</b>	2
Other Metal	Distribution	2				666	<b>666</b>	3
Other Metal	Distribution	4	25,948		2,948	4,140	<b>27,140</b>	4
Other Plastic	Distribution	4	639				<b>639</b>	5
Other Metal	Distribution	6	229,234		9,207	(6,614)	<b>213,413</b>	6
Other Plastic	Distribution	6	2,800	71	15		<b>2,856</b>	7
Other Metal	Distribution	8	431,929		8,966	(20,989)	<b>401,974</b>	8
Other Plastic	Distribution	8	598,744	13,478	2,435		<b>609,787</b>	9
Other Metal	Distribution	10	1,506		802	528	<b>1,232</b>	10
Other Metal	Distribution	12	165,376		5,153		<b>160,223</b>	11
Other Plastic	Distribution	12	299,080	11,652	305	2,143	<b>312,570</b>	12
Other Metal	Transmission	16	94,486		5		<b>94,481</b>	13
Other Plastic	Transmission	16	29,937	5,632		(3,927)	<b>31,642</b>	14
Other Metal	Transmission	18	882			(676)	<b>206</b>	15
Other Metal	Transmission	20	27,580			(13)	<b>27,567</b>	16
Other Plastic	Transmission	20	9,248				<b>9,248</b>	17
Other Metal	Transmission	24	16,669			5,846	<b>22,515</b>	18
Other Plastic	Transmission	24	165				<b>165</b>	19
Other Metal	Transmission	30	2,248			132	<b>2,380</b>	20
Other Metal	Transmission	36	6,891			(59)	<b>6,832</b>	21
Other Plastic	Supply	42				5,333	<b>5,333</b>	22
Other Plastic	Transmission	42				107	<b>107</b>	23
<b>Total Within Municipality</b>			<b>1,944,102</b>	<b>30,833</b>	<b>29,947</b>	<b>(13,207)</b>	<b>1,931,781</b>	24
Other Metal	Distribution	6				388	<b>388</b>	25
Other Metal	Distribution	8				5,413	<b>5,413</b>	26
Other Plastic	Distribution	8	1,510			1,263	<b>2,773</b>	27
Other Metal	Distribution	12	10,069			(10,069)	<b>0</b>	28
Other Plastic	Distribution	12	2,042			(2,042)	<b>0</b>	29
Other Plastic	Transmission	16	11,220			(2,941)	<b>8,279</b>	30
Other Metal	Transmission	20				1,054	<b>1,054</b>	31
Other Metal	Transmission	36	5,693				<b>5,693</b>	32
Other Plastic	Supply	36	162			(39)	<b>123</b>	33
Other Metal	Supply	42				4,717	<b>4,717</b>	34
Other Metal	Transmission	42	7,980			(3,292)	<b>4,688</b>	35
Other Plastic	Supply	42	18,158			(15,461)	<b>2,697</b>	36

### Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Plastic	Transmission	42				3,302	<b>3,302</b>	37
<b>Total Outside Municipality</b>			<b>56,834</b>			<b>(17,707)</b>	<b>39,127</b>	38
<b>Total Utility</b>			<b>2,000,936</b>	<b>30,833</b>	<b>29,947</b>	<b>(30,914)</b>	<b>1,970,908</b>	39

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## Water Mains

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

**Water Mains (Page W-21)**

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

Financing is a combination between the utility and developers.

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

Adjustments made to true up this page to the more accurate information included on page W-13.

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### Water Service Laterals

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Service Laterals Not in Use at End of Year (h)	
Lead	0.625	252		18		234	1	1
Other Metal	0.750	11,572		235		11,337	26	2
Other Metal	1.000	14,681	270	50		14,901	346	3
Other Plastic	1.000	6	8			14		4
Other Metal	1.250	708	54			762	214	5
Other Metal	1.500	785	4	17		772	62	6
Other Plastic	1.500	10	2			12		7
Other Metal	2.000	443	2	2		443	94	8
Other Plastic	2.000	70	2			72		9
Other Metal	3.000	1				1		10
Other Metal	4.000	121		7		114	3	11
Other Plastic	4.000	5	3			8		12
Other Metal	6.000	162		9		153	8	13
Other Plastic	6.000	61	12			73	2	14
Other Metal	8.000	152		13		139	9	15
Other Plastic	8.000	85	17			102	16	16
Other Metal	12.000	27		2		25		17
Other Plastic	12.000	10	6			16	1	18
Other Plastic	16.000	1				1		19
<b>Utility Total</b>		<b>29,152</b>	<b>380</b>	<b>353</b>		<b>29,179</b>	<b>782</b>	<b>20</b>

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## Water Service Laterals

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

### Water Service Laterals (Page W-22)

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

Financing is a combination between the utility and developers.

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### Meters

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

#### Number of Utility-Owned Meters

#### Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Deduct Meters (q)	In Stock (r)	Total (s)	
5/8	15,398	2,688	2,106		15,980	2,172	11,349	261	2		31						4,337	<b>15,980</b>	1
3/4	21,021	4,048	4,510		20,559	4,586	13,955	1,003	27	29	78					39	5,428	<b>20,559</b>	2
1	715	114	187		642	217	21	295	12	14	167					30	103	<b>642</b>	3
1 1/2	171	19	22		168	9	1	94	14	18	27					9	5	<b>168</b>	4
2	103	8	7		104	0		39	8	25	9					5	18	<b>104</b>	5
3	56		4		52	1		14	7	7	2					3	19	<b>52</b>	6
4	16		0		16	2		3	4	2							7	<b>16</b>	7
6	6	2	1		7	7			1				3			1	2	<b>7</b>	8
8	3	1	0		4	4							3				1	<b>4</b>	9
<b>Total</b>	<b>37,489</b>	<b>6,880</b>	<b>6,837</b>		<b>37,532</b>	<b>6,998</b>	<b>25,326</b>	<b>1,709</b>	<b>75</b>	<b>95</b>	<b>314</b>		<b>6</b>			<b>87</b>	<b>9,920</b>	<b>37,532</b>	10

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## Meters

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

### 1. Indicate your residential meter replacement schedule:

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

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

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

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## Meters

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

### Meters (Page W-23)

#### General Footnote

The utility tested 3 – 6 inch meters and 3 – 8 inch meters in 2015. One new 6 inch meter was installed January 2015. All in-stock meters are tested before use, if the current test is less than one year old. The 1 – 6 inch deduct meter will be tested when consumption resumes at the metering point, currently no consumption at that metering point.

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## Hydrants and Distribution System Valves

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	101				101	1
Fire - Within Municipality	3,197	73	57		3,213	2
<b>Total Fire Hydrants</b>	<b>3,298</b>	<b>73</b>	<b>57</b>	<b>0</b>	<b>3,314</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	3,314
Number of Distribution System Valves end of year	6,802
Number of Distribution Valves operated during Year	796

### List of All Station and Wholesale Meters

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

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	>= 24-inch	Distributino System Meter N	Magnetic	03/30/2016	1
Station Meter	>= 24-inch	Distribution System Meter S	Magnetic	03/30/2016	2
Station Meter	>= 24-inch	Rawwater Meter 2010	Magnetic	03/30/2016	3
Station Meter	>= 24-inch	Rawwater Meter 2010 (2)	Magnetic	03/30/2016	4
Wholesale Meter	6	Sherwood N9004 County Road N	Turbine	04/28/2015	5
Wholesale Meter	6	Waverly 400 E Midway Road	Turbine	04/08/2015	6
Wholesale Meter	6	Waverly W6409 Midway Road	Turbine	04/17/2015	7
Wholesale Meter	8	Grand Chute 1901 College Av	Turbine	05/14/2015	8
Wholesale Meter	8	Grand Chute 2800 W 2nd St	Turbine	05/18/2015	9
Wholesale Meter	8	Grand Chute 2900 N Oneida St	Turbine	05/14/2015	10

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## List of All Station and Wholesale Meters

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

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

#### General Footnote

A testing program for the raw water and distribution system meters will begin in 2016. Discussion regarding this process was reviewed with Mark Williams in September of 2015.

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## Water Conservation Programs

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

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
<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

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

Municipality (a)	Customers End of Year (b)	
Appleton (City) **	3,824	1
Harrison (Town) **	1	2
<b>Total - Calumet County</b>	<b>3,825</b>	<b>3</b>
Appleton (City) **	23,744	4
Freedom (Town) **	1	5
Grand Chute (Town) **	43	6
<b>Total - Outagamie County</b>	<b>23,788</b>	<b>7</b>
<b>Total - Customers Served</b>	<b>27,613</b>	<b>8</b>
<b>Total - Within Muni Boundary **</b>	<b>27,613</b>	<b>9</b>

\*\* = *Within municipal boundary*