



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: LITTLE CHUTE WATER DEPARTMENT

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Principal Office: 108 W. MAIN STREET  
LITTLE CHUTE, WI 54140-1750

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For the Year Ended: DECEMBER 31, 2003

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WATER, ELECTRIC, OR JOINT UTILITY  
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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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** LITTLE CHUTE WATER DEPARTMENT

**Utility Address:** 108 W. MAIN STREET  
LITTLE CHUTE, WI 54140-1750

**When was utility organized?** 1/1/1923

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** DALE N. HAUG  
**Title:** FINANCE DIRECTOR

**Office Address:**  
108 W. MAIN STREET  
LITTLE CHUTE, WI 54140

**Telephone:** (920) 788 - 7380

**Fax Number:** (920) 788 - 7394

**E-mail Address:** dhaug@vil.little-chute.wi.us

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**Individual or firm, if other than utility employee, preparing this report:**

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** LEON VANDEN HEUVEL  
**Title:** CHAIRMAN

**Office Address:**  
108 W. MAIN STREET  
LITTLE CHUTE, WI 54140

**Telephone:** (920) 788 - 7380

**Fax Number:** (920) 788 - 7394

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** BILLIE JO HIGGINS, CPA

**Title:** SENIOR MANAGER

**Office Address:** VIRCHOW, KRAUSE & CO

P.O. BOX 2459

APPLETON, WI 54912-2459

**Telephone:** (920) 733 - 7385

**Fax Number:** (920) 733 - 5758

**E-mail Address:** bjhiggins@virchowkrause.com

**Date of most recent audit report:** 6/6/2003

**Period covered by most recent audit:** 2002

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**Names and titles of utility management including manager or superintendent:**

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**Name:** JEFF LAUTENSCHLAGER

**Title:** WATER PLANT FOREMAN

**Office Address:**

108 W. MAIN STREET

LITTLE CHUTE, WI 54140

**Telephone:** (920) 788 - 7380

**Fax Number:** (920) 788 - 7394

**E-mail Address:**

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**Name:** ROY VAN GHEEM, PE

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

108 W. MAIN STREET

LITTLE CHUTE, WI 54140

**Telephone:** (920) 788 - 7380

**Fax Number:** (920) 788 - 7394

**E-mail Address:**

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**Name of utility commission/committee:** WATER UTILITY COMMISSION

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**Names of members of utility commission/committee:**

MR MICHAEL BEVERS

MR TERRY HUITING

MR JOHN ROOYAKKERS, VILLAGE PRESIDENT

MR LARRY VAN LANKVELT

MR LEON VANDEN HEUVEL, CHAIRPERSON

MR THOMAS VERHAGEN

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**Is sewer service rendered by the utility?** NO

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:**                     

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**Are any of the utility administrative or operational functions under contract or agreement with an**

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## IDENTIFICATION AND OWNERSHIP

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**outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**      YES

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:** KAUKAUNA UTILITIES  
P.O. BOX 1777  
KAUKAUNA, WI 54130-1777

**Contact Person:** MR MICHAEL J KAWULA, CPA

**Title:** OFFICE MANAGER

**Telephone:** (920) 462 - 0239 EXT

**Fax Number:** (920) 766 - 7698

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**      1/1/2002      12/31/2002

**Provide a brief description of the nature of Contract Operations being provided:**

CUSTOMER ACCOUNTS SERVICES - METER READING, BILLING, COLLECTIONS FOR LITTLE CHUTE CUSTOMERS

### INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,389,522	1,341,461	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	664,623	567,298	2
Depreciation Expense (403)	199,046	224,178	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	161,130	160,214	5
<b>Total Operating Expenses</b>	<b>1,024,799</b>	<b>951,690</b>	
<b>Net Operating Income</b>	<b>364,723</b>	<b>389,771</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>364,723</b>	<b>389,771</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	21,570	30,826	10
Miscellaneous Nonoperating Income (421)	4,400	0	11
<b>Total Other Income</b>	<b>25,970</b>	<b>30,826</b>	
<b>Total Income</b>	<b>390,693</b>	<b>420,597</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	40,059	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>40,059</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>350,634</b>	<b>420,597</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	208,632	218,762	14
Amortization of Debt Discount and Expense (428)	19,825	23,153	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	36,416	11,159	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>264,873</b>	<b>253,074</b>	
<b>Net Income</b>	<b>85,761</b>	<b>167,523</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,077,366	1,909,843	20
Balance Transferred from Income (433)	85,761	167,523	21
Miscellaneous Credits to Surplus (434)	2,710,635	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,873,762</b>	<b>2,077,366</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. 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.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,389,522		1,389,522	1
<b>Total (Acct. 400):</b>	<b>1,389,522</b>	<b>0</b>	<b>1,389,522</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	664,623		664,623	2
<b>Total (Acct. 401-402):</b>	<b>664,623</b>	<b>0</b>	<b>664,623</b>	
<b>Depreciation Expense (403):</b>				
Derived	199,046		199,046	3
<b>Total (Acct. 403):</b>	<b>199,046</b>	<b>0</b>	<b>199,046</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	161,130		161,130	5
<b>Total (Acct. 408):</b>	<b>161,130</b>	<b>0</b>	<b>161,130</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>364,723</b>	<b>0</b>	<b>364,723</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. 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.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON SPECIAL FUNDS AND OPERATING ACCOL	21,570	0	21,570 11
<b>Total (Acct. 419):</b>	<b>21,570</b>	<b>0</b>	<b>21,570</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]		0 12
CONTRIBUTIONS FOR MAINS	0	4,400	4,400 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>4,400</b>	<b>4,400</b>
<b>TOTAL OTHER INCOME:</b>	<b>21,570</b>	<b>4,400</b>	<b>25,970</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	38,314	38,314 15
ARBITRAGE REBATE	1,745	0	1,745 16
<b>Total (Acct. 426):</b>	<b>1,745</b>	<b>38,314</b>	<b>40,059</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>1,745</b>	<b>38,314</b>	<b>40,059</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	208,632	[REDACTED]	208,632 17
<b>Total (Acct. 427):</b>	<b>208,632</b>	<b>0</b>	<b>208,632</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	19,825	[REDACTED]	19,825 18
<b>Total (Acct. 428):</b>	<b>19,825</b>	<b>0</b>	<b>19,825</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	36,416	[REDACTED]	36,416 20
<b>Total (Acct. 430):</b>	<b>36,416</b>	<b>0</b>	<b>36,416</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

1. 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.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>264,873</b>	<b>0</b>	<b>264,873</b>
<b>NET INCOME:</b>	<b>119,675</b>	<b>(33,914)</b>	<b>85,761</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,077,366	0	2,077,366 23
<b>Total (Acct. 216):</b>	<b>2,077,366</b>	<b>0</b>	<b>2,077,366</b>
<b>Balance Transferred from Income (433):</b>			
Derived	119,675	(33,914)	85,761 24
<b>Total (Acct. 433):</b>	<b>119,675</b>	<b>(33,914)</b>	<b>85,761</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
CIAC ADJUSTMENT	0	2,710,635	2,710,635 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>2,710,635</b>	<b>2,710,635</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 28
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,197,041</b>	<b>2,676,721</b>	<b>4,873,762</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Revenues (account 415)	0	0	0	0	0	0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>							
Cost of merchandise sold					0		2
Payroll					0		3
Materials					0		4
Taxes					0		5
<b>Other (list by major classes):</b>							
NONE					0		6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. 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.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,389,522	0	0	0	1,389,522	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,389,522</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,389,522</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. 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.
4. 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	170,133		<b>170,133</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	11,138		<b>11,138</b>	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>181,271</b>	<b>0</b>	<b>181,271</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	12,444,748	11,625,197	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,880,925	2,166,422	<b>2</b>
<b>Net Utility Plant</b>	<b>9,563,823</b>	<b>9,458,775</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	715,681	720,021	<b>7</b>
<b>Total Other Property and Investments</b>	<b>715,681</b>	<b>720,021</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,008,598	1,058,612	<b>8</b>
Temporary Cash Investments (132)		0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	143,699	141,469	<b>11</b>
Other Accounts Receivable (143)	2,487	60	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	5,533	1,884	<b>14</b>
Materials and Supplies (150)	25,710	17,454	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	2,677	3,888	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,188,704</b>	<b>1,223,367</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	120,439	127,194	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>120,439</b>	<b>127,194</b>	
<b>Total Assets and Other Debits</b>	<b>11,588,647</b>	<b>11,529,357</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,179,557	1,049,875	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	4,873,762	2,077,366	23
<b>Total Proprietary Capital</b>	<b>6,053,319</b>	<b>3,127,241</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	4,145,000	4,360,000	24
Advances from Municipality (223)	1,059,765	377,944	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>5,204,765</b>	<b>4,737,944</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	83,280	51,003	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	150,000	150,000	31
Interest Accrued (237)	97,283	96,007	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>330,563</b>	<b>297,010</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	28,000	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>28,000</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	3,339,162	41
<b>Total Liabilities and Other Credits</b>	<b>11,588,647</b>	<b>11,529,357</b>	

### 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)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	11,625,197	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,105,586	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,339,162	0	0	0	3
Utility Plant Purchased or Sold (102)	0				4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>12,444,748</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	2,214,084	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	666,841	0	0	0	13
<b>Total Accumulated Provision</b>	<b>2,880,925</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>9,563,823</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. 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.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	2,166,422				<b>2,166,422</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	199,046				<b>199,046</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	9,574				<b>9,574</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
	0				<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>208,620</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>208,620</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	139,159				<b>139,159</b>	<b>15</b>
Cost of removal	21,799				<b>21,799</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>160,958</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>160,958</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>2,214,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,214,084</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):  
 1. Report the amounts charged to Depreciation Expense (426).  
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	38,314				<b>38,314</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage	0				<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	628,527				<b>628,527</b>	<b>10</b>
<b>Total credits</b>	<b>666,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>666,841</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>666,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>666,841</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					<b>19</b>
If yes, what is the rate?						<b>20</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	25,710	17,454 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
<b>Total Materials and Supplies</b>	<u>25,710</u>	<u>17,454</u>

**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>				
1995 REVENUE BONDS	6,067	428	36,435	1
1998 REVENUE BONDS	5,187	428	48,385	2
2002 BOND ANTICIPATION NOTES	1,933	428	0	3
2002 GENERAL OBLIGATION NOTES	255	428	12,814	4
DEFERRED AMT ON 1995 REFUNDING	6,383	428	22,805	5
<b>Total</b>			<b>120,439</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	6
<b>Total</b>			<b>0</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.

Particulars (a)	Amount (b)	
Balance first of year	1,049,875	1
<b>Changes during year (explain):</b>		
MAINS, SERVICES, HYDRANTS	100,506	2
SERVICES	20,565	3
HYDRANTS	8,611	4
<b>Balance end of year</b>	<b><u>1,179,557</u></b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 REVENUE BONDS	05/01/1995	08/01/2015	5.77%	1,570,000	<b>1</b>
1998 REVENUE BONDS	10/01/1998	08/01/2018	4.21%	2,575,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>4,145,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
2003 G.O. CORPORATE PURPOSE BONDS	07/01/2003	08/01/2018	2.72%	386,696	1
2002 G.O. PROMISSORY NOTES	12/15/2002	03/01/2012	2.83%	673,069	2
<b>Total for Account 223</b>				<b>1,059,765</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	150,000	1
<b>Accruals:</b>		
Charged water department expense	161,130	2
Charged electric department expense	0	3
Charged sewer department expense	3,600	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>164,730</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	150,000	6
Social Security taxes	13,261	7
PSC Remainder Assessment	1,469	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>164,730</b>	
<b>Balance end of year</b>	<b>150,000</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

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>					
1995 REVENUE BONDS	41,323	95,973	99,175	38,121	1
1998 REVENUE BONDS	47,416	112,659	113,797	46,278	2
<b>Subtotal</b>	<b>88,739</b>	<b>208,632</b>	<b>212,972</b>	<b>84,399</b>	
<b>Advances from Municipality (223)</b>					
2002 GENERAL OBLIGATION NOTES	0	23,328	15,883	7,445	3
2002 GENERAL OBLIGATION BOND ANTICIPATION NOTES	7,268	7,649	14,917	0	4
2003 GENERAL OBLIGATION CORPORATE PURPOSE BONDS		5,439	0	5,439	5
<b>Subtotal</b>	<b>7,268</b>	<b>36,416</b>	<b>30,800</b>	<b>12,884</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>96,007</b>	<b>245,048</b>	<b>243,772</b>	<b>97,283</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND RESERVE FUND - 1995 & 1998	441,698	3
BOND REDEMPTION - 1995	98,538	4
BOND REDEMPTION -1998	75,445	5
DEPRECIATION	100,000	6
<b>Total (Acct. 125):</b>	<b>715,681</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	143,699	8
Electric	0	9
Sewer (Regulated)	0	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 142):</b>	<b>143,699</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	2,487	13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>2,487</b>	
<b>Receivables from Municipality (145):</b>		
WATER USER FEES CERTIFIED TO 2003 TAX ROLL	5,533	15
<b>Total (Acct. 145):</b>	<b>5,533</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

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>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Other Deferred Debits (183):</b>	
NONE	18
<b>Total (Acct. 183):</b>	<b>0</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	19
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	20
<b>Total (Acct. 253):</b>	<b>0</b>
<hr/>	

### RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. 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.
3. Note: 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.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	8,695,810	0	0	0	<b>8,695,810</b>	<b>1</b>
Materials and Supplies	21,582	0	0	0	<b>21,582</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	2,190,253	0	0	0	<b>2,190,253</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>6,527,139</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,527,139</b>	
Net Operating Income	364,723	0	0	0	<b>364,723</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.59%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.59%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

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**3. Extensions of service.**

HJT BUSINESS PARK UTILITIES INSTALLED. COST RECOVERED THOROUGH TAX INCREMENT DISTRICT AND DEVELOPER CONTRIBUTION AGREEMENT.

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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NONE

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,339,162	0	0	0	0	<b>3,339,162</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	3,339,162					<b>3,339,162</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,353,558	1,322,835	1
<b>Total Sales of Water</b>	<b>1,353,558</b>	<b>1,322,835</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	3,961	2,573	2
Miscellaneous Service Revenues (471)	1,501	4,010	3
Rents from Water Property (472)	400	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	30,102	12,043	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>35,964</b>	<b>18,626</b>	
<b>Total Operating Revenues</b>	<b>1,389,522</b>	<b>1,341,461</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	1,130	1,275	8
Pumping Expenses (620-625)	101,199	88,246	9
Water Treatment Expenses (630-635)	133,208	103,699	10
Transmission and Distribution Expenses (640-655)	254,335	211,362	11
Customer Accounts Expenses (901-904)	27,812	24,708	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	146,939	138,008	14
<b>Total Operation and Maintenance Expenses</b>	<b>664,623</b>	<b>567,298</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	199,046	224,178	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	161,130	160,214	17
<b>Total Other Operating Expenses</b>	<b>360,176</b>	<b>384,392</b>	
<b>Total Operating Expenses</b>	<b>1,024,799</b>	<b>951,690</b>	
<b>NET OPERATING INCOME</b>	<b>364,723</b>	<b>389,771</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. 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 (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,624	189,674	664,255	4
Commercial	254	44,106	129,610	5
Industrial	20	95,227	178,587	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,898</b>	<b>329,007</b>	<b>972,452</b>	
Private Fire Protection Service (462)	17		16,014	7
Public Fire Protection Service (463)	1		330,179	8
Other Sales to Public Authorities (464)	18	11,156	34,913	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>3,934</b>	<b>340,163</b>	<b>1,353,558</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	NONE		1
<b>Total</b>		<b>0</b>	<b>0</b>
		<b>0</b>	<b>0</b>

### OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. 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.  
 3. 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).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	330,179	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>330,179</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,961	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>3,961</b>	
<b>Miscellaneous Service Revenues (471):</b>		
FEEES FOR CHANGING SERVICES AND OTHER CHARGES FOR MAINTENANCE ON CUSTOMER PREMISE	1,501	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,501</b>	
<b>Rents from Water Property (472):</b>		
TOWER SPACE RENTAL	400	8
<b>Total Rents from Water Property (472)</b>	<b>400</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	12,502	10
<b>Other (specify):</b>		
SALE OF LAND - SITE OF FORMER ELEVATED TOWER	17,600	11
<b>Total Other Water Revenues (474)</b>	<b>30,102</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	1,130	1,275	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>1,130</b>	<b>1,275</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	1,130	1,275	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	98,188	84,922	7
Operation Supplies and Expenses (623)	830	878	8
Maintenance of Pumping Plant (625)	1,051	1,171	9
<b>Total Pumping Expenses</b>	<b>101,199</b>	<b>88,246</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	940	1,222	10
Chemicals (631)	93,054	84,747	11
Operation Supplies and Expenses (632)	8,187	12,543	12
Maintenance of Water Treatment Plant (635)	31,027	5,187	13
<b>Total Water Treatment Expenses</b>	<b>133,208</b>	<b>103,699</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	124,553	135,231	14
Operation Supplies and Expenses (641)	17,397	24,185	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,336	384	16
Maintenance of Mains (651)	92,631	36,552	17
Maintenance of Services (652)	10,487	8,787	18
Maintenance of Meters (653)	6,666	7,404	19
Maintenance of Hydrants (654)	1,265	(1,181)	20
Maintenance of Other Plant (655)	0	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>254,335</b>	<b>211,362</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	5,648	7,126	<b>22</b>
Accounting and Collecting Labor (902)	22,164	17,582	<b>23</b>
Supplies and Expenses (903)		0	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>27,812</b>	<b>24,708</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	36,731	37,157	<b>27</b>
Office Supplies and Expenses (921)	9,156	8,007	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	28,635	15,034	<b>30</b>
Property Insurance (924)	7,581	7,193	<b>31</b>
Injuries and Damages (925)	0	0	<b>32</b>
Employee Pensions and Benefits (926)	57,563	59,864	<b>33</b>
Regulatory Commission Expenses (928)	0	0	<b>34</b>
Miscellaneous General Expenses (930)	2,956	7,824	<b>35</b>
Transportation Expenses (933)	4,317	2,929	<b>36</b>
Maintenance of General Plant (935)	0	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>146,939</b>	<b>138,008</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>664,623</b>	<b>567,298</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		150,000	150,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,600	3,600	2
<b>Net property tax equivalent</b>		<b>146,400</b>	<b>146,400</b>	
Social Security		13,261	12,542	3
PSC Remainder Assessment		1,469	1,272	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>161,130</b>	<b>160,214</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. 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.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. 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.
5. 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.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.253010				3
County tax rate	mills		5.995040				4
Local tax rate	mills		8.455040				5
School tax rate	mills		13.040020				6
Voc. school tax rate	mills		2.275740				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.018850</b>				<b>10</b>
Less: state credit	mills		1.761953				11
<b>Net tax rate</b>	mills		<b>28.256897</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.455040</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.315760</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>23.770800</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.018850</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.791862</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.256897</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.375576</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>11,625,197</b>	11,625,197				22
Materials & Supplies	\$	<b>17,454</b>	17,454				23
<b>Subtotal</b>	\$	<b>11,642,651</b>	<b>11,642,651</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>187,139</b>	187,139				25
<b>Taxable Assets</b>	\$	<b>11,455,512</b>	<b>11,455,512</b>				<b>26</b>
Assessment Ratio	dec.		0.790497				27
<b>Assessed Value</b>	\$	<b>9,055,548</b>	<b>9,055,548</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.375576</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>202,623</b>	<b>202,623</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	147,591					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	150,000					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>150,000</b>					<b>34</b>

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	951		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>951</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	37,575		4
Structures and Improvements (311)	65,429	0	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	389,579		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,555		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>516,138</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	557		12
Structures and Improvements (321)	835,416		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	424,048		17
Diesel Pumping Equipment (326)	44,415		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	46,979		20
<b>Total Pumping Plant</b>	<b>1,351,415</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	600		21
Structures and Improvements (331)	387,330		22
Water Treatment Equipment (332)	1,076,399		23
<b>Total Water Treatment Plant</b>	<b>1,464,329</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			951	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>951</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			37,575	4
Structures and Improvements (311)			65,429	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			389,579	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,555	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>516,138</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			557	12
Structures and Improvements (321)			835,416	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			424,048	17
Diesel Pumping Equipment (326)			44,415	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			46,979	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,351,415</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			600	21
Structures and Improvements (331)			387,330	22
Water Treatment Equipment (332)			1,076,399	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,464,329</b>	

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	76,000		24
Structures and Improvements (341)	111,636		25
Distribution Reservoirs and Standpipes (342)	1,182,408		26
Transmission and Distribution Mains (343)	4,846,596	694,795	27
Fire Mains (344)	0		28
Services (345)	829,594	171,513	29
Meters (346)	373,203	17,397	30
Hydrants (348)	519,375	75,405	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>7,938,812</b>	<b>959,110</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	106,181		34
Office Furniture and Equipment (391)	2,978		35
Computer Equipment (391.1)	2,527		36
Transportation Equipment (392)	65,001		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	19,869		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	156,996		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>353,552</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,625,197</b>	<b>959,110</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>11,625,197</b>	<b>959,110</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)  
--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	400		75,600	24
Structures and Improvements (341)			111,636	25
Distribution Reservoirs and Standpipes (342)			1,182,408	26
Transmission and Distribution Mains (343)	116,679	(2,591,623)	2,833,089	27
Fire Mains (344)			0	28
Services (345)	11,250	(461,044)	528,813	29
Meters (346)	2,430		388,170	30
Hydrants (348)	8,800	(286,495)	299,485	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>139,559</b>	<b>(3,339,162)</b>	<b>5,419,201</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			106,181	34
Office Furniture and Equipment (391)			2,978	35
Computer Equipment (391.1)			2,527	36
Transportation Equipment (392)			65,001	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			19,869	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			156,996	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>353,552</b>	
<b>Total utility plant in service directly assignable</b>	<b>139,559</b>	<b>(3,339,162)</b>	<b>9,105,586</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>139,559</b>	<b>(3,339,162)</b>	<b>9,105,586</b>	

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>		
Land and Land Rights (340)		24
Structures and Improvements (341)		25
Distribution Reservoirs and Standpipes (342)		26
Transmission and Distribution Mains (343)		27
Fire Mains (344)		28
Services (345)		29
Meters (346)		30
Hydrants (348)		31
Other Transmission and Distribution Plant (349)		32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>		
Land and Land Rights (389)		33
Structures and Improvements (390)		34
Office Furniture and Equipment (391)		35
Computer Equipment (391.1)		36
Transportation Equipment (392)		37
Stores Equipment (393)		38
Tools, Shop and Garage Equipment (394)		39
Laboratory Equipment (395)		40
Power Operated Equipment (396)		41
Communication Equipment (397)		42
SCADA Equipment (397.1)		43
Miscellaneous Equipment (398)		44
Other Tangible Property (399)		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>
Common Utility Plant Allocated to Water Department		46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>

**WATER UTILITY PLANT IN SERVICE (cont.)  
--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		2,591,623	2,591,623 27
Fire Mains (344)			0 28
Services (345)		461,044	461,044 29
Meters (346)			0 30
Hydrants (348)		286,495	286,495 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>3,339,162</b>	<b>3,339,162</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)		0	0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>3,339,162</b>	<b>3,339,162</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>3,339,162</b>	<b>3,339,162</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			36,951	<b>36,951</b>	1
February			34,663	<b>34,663</b>	2
March			41,921	<b>41,921</b>	3
April			38,755	<b>38,755</b>	4
May			40,619	<b>40,619</b>	5
June			41,731	<b>41,731</b>	6
July			43,740	<b>43,740</b>	7
August			43,810	<b>43,810</b>	8
September			40,301	<b>40,301</b>	9
October			39,880	<b>39,880</b>	10
November			35,010	<b>35,010</b>	11
December			36,418	<b>36,418</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>473,799</b>	<b>473,799</b>	
Less: Water sold				340,163	13
Volume pumped but not sold				<b>133,636</b>	14
Volume sold as a percent of volume pumped				<b>72%</b>	15
Volume used for water production, water quality and system maintenance				61,316	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				452	18
Total volume not sold but accounted for				<b>61,768</b>	19
Volume pumped but unaccounted for				<b>71,868</b>	20
Percent of water lost				<b>15%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,850	23
Date of maximum: 8/22/2003					24
Cause of maximum: SUMMER SEASONAL DEMAND					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				949	26
Date of minimum: 1/1/2003					27
Total KWH used for pumping for the year				1,505,414	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery:					30

### SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DOYLE PARK	1	750	12	1,800,000	Yes	<b>1</b>
WASHINGTON STREET	3	805	12	1,872,000	Yes	<b>2</b>
EVERGREEN	4	615	19	1,728,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER 1	1
Location	WELL HOUSE #1	WELL HOUSE #1	PUMP STATION #2	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1978	1978	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,050	1,050	700	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	GENERAL ELECTRIC	10
Year Installed	1978	1978	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 2	BOOSTER PUMP #5	BOOSTER PUMP #6	14
Location	PUMP STATION #2	WELLHOUSE #4	WELLHOUSE #4	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	JACUZZI	GOULDS	GOULDS	18
Year Installed	1992	2001	2001	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	1,200	1,200	21
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC ( USA)	US ELECTRIC (MEXICO)	23
Year Installed	1992	2001	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	100	100	26

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 3	WELL 4	1
Location	DOYLE PARK	WASHINGTON STREET	WELLHOUSE #4	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1997	1999	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,300	1,100	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC (MEXICO)	10
Year Installed	1997	1992	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	200	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RESERVOIR ONE	RESERVOIR THREE	RESERVOIR TWO	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1979	2001	1952	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	300,000	500,000	250,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.2000	1.2000	1.2000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TANK THREE	TANK TWO	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	2002	1967	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	150	6
Total capacity in gallons (actual)	300,000	250,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

### WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	576	0	0	0	576	1
P	D	4.000	88	0	0	0	88	2
M	D	6.000	51,690	0	6,474	0	45,216	3
P	D	6.000	2,629	276	0	0	2,905	4
M	D	8.000	51,429	0	6,910	0	44,519	5
P	D	8.000	81,607	10,416	0	0	92,023	6
M	D	10.000	18,877	0	375	0	18,502	7
P	D	10.000	6,136	1,318	0	0	7,454	8
M	D	12.000	11,418	0	126	0	11,292	9
P	D	12.000	36,888	4,350	0	0	41,238	10
M	D	16.000	5,542	0	0	0	5,542	11
P	D	16.000	554	0	0	0	554	12
<b>Total Within Municipality</b>			<b>267,434</b>	<b>16,360</b>	<b>13,885</b>	<b>0</b>	<b>269,909</b>	
P	D	8.000	3,105	0	0	0	3,105	13
P	D	12.000	700	0	0	0	700	14
P	D	16.000	1,109	0	0	0	1,109	15
<b>Total Outside of Municipality</b>			<b>4,914</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,914</b>	
<b>Total Utility</b>			<b>272,348</b>	<b>16,360</b>	<b>13,885</b>	<b>0</b>	<b>274,823</b>	

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. 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 services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in 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 Services Not In Use at End of Year (h)	
L	0.625	744	0	0	0	744		1
L	0.750	608	0	0	0	608		2
M	1.000	1,646	170	150	0	1,666		3
M	1.250	1	0	0	0	1		4
M	1.500	55	12	0	0	67		5
M	2.000	15	2	0	0	17		6
M	3.000	4	0	0	0	4		7
M	4.000	6	0	0	0	6		8
P	6.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>3,080</b>	<b>184</b>	<b>150</b>	<b>0</b>	<b>3,114</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. 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.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,772	157	53	1	3,877	187	1
1.000	50	6	0	0	56	2	2
1.500	23	7	1	0	29	3	3
2.000	18	0	1	1	18	3	4
3.000	11	0	0	0	11	0	5
4.000	8	0	0	0	8	0	6
8.000	1	0	0	0	1	1	7
<b>Total:</b>	<b>3,883</b>	<b>170</b>	<b>55</b>	<b>2</b>	<b>4,000</b>	<b>196</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,617	187	14	2	0	57	3,877	1
1.000	7	38	4	3	0	4	56	2
1.500	1	19	0	6	0	3	29	3
2.000	0	11	2	5	0	0	18	4
3.000	0	6	2	2	0	1	11	5
4.000	0	2	4	1	0	1	8	6
8.000	0	0	0	1	0	0	1	7
<b>Total:</b>	<b>3,625</b>	<b>263</b>	<b>26</b>	<b>20</b>	<b>0</b>	<b>66</b>	<b>4,000</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	7	0			7	1
Within Municipality	482	29	22		489	2
<b>Total Fire Hydrants</b>	<b>489</b>	<b>29</b>	<b>22</b>	<b>0</b>	<b>496</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) 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:	964
Number of distribution system valves end of year:	922
Number of distribution valves operated during year:	922

## WATER OPERATING SECTION FOOTNOTES

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

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

- (622) POWER PURCHASED - POWER RATE INCREASE FROM SUPPLIER
- (631) CHEMICALS - INCLUDES 2002 BACKBILLING FROM SUPPLIER
- (635) MAINTENANCE OF TREATMENT PLANT - REPLACED 24 SOFTENER VALVES DURING ROUTINE MAINTENANCE.
- (640) OPERATION LABOR - ONE EMPLOYEE TRANSFERRED OUT OF UTILITY IN MID-YEAR AND WAS NOT REPLACED.
- (641) OPERATION SUPPLIES (DISTRIBUTION)- PRIOR YEAR INCLUDED GPS PROJECT.
- (651) MAINTENANCE OF MAINS - MORE NUMEROUS AND COMPLEX MAIN BREAKS THAN EVER ENCOUNTERED. AT ONE POINT, OVER 20 BREAKS DURING 60 DAY PERIOD.
- (923) OUTSIDE SERVICES - INCLUDES UTILITY PRORATED SHARE OF 2003 G.O. DEBT ISSUE EXPENSE.

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

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

VILLAGE OF LITTLE CHUTE RESOLUTION #44, SERIES 1999, SEPTEMBER 1, 1999, SET THE PROPERTY TAX EQUIVALENT AT \$150,000.

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

If Adjustments for any account are nonzero, please explain.

- (343) MAINS - TRANSFER TO CONTRIBUTED ASSETS
- (345) SERVICES - TRANSFER TO CONTRIBUTED ASSETS
- (348) HYDRANTS - TRANSFER TO CONTRIBUTED ASSETS

### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

- (343) MAINS - TRANSFER FROM UTILITY PLANT
- (345) SERVICES - TRANSFER FROM UTILITY PLANT
- (348) HYDRANTS - TRANSFER FROM UTILITY PLANT

### Reservoirs, Standpipes & Water Treatment (Page W-16)

#### General footnotes

Tank One - A 1923 Elevated tank was retired in 2003. The land was sold to a private party in 2003.

### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

FINANCED BY BOND PROCEEDS, MUNICIPALITY, AND CONTRIBUTED BY DEVELOPER.

### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

FINANCED BY BOND PROCEEDS OR MUNICIPALITY.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

**Explain all reported adjustments.**

ADJUSTMENT DUE TO INVENTORY CORRECTION

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