



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LITTLE CHUTE WATER DEPARTMENT

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

For the Year Ended: DECEMBER 31, 2002

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

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:

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

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: LEON VANDEN HEUVEL
Title: CHAIRPERSON

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

Telephone: (920) 788 - 7380

Fax Number: (920) 788 - 7394

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: BILLIE JO HIGGINS, CPA

Title:

Office Address: VIRCHOW, KRAUSE & CO. LLP
P.O. BOX 2459
APPLETON, WI 54912-2459

Telephone: (920) 733 - 7385

Fax Number: (920) 733 - 5758

E-mail Address:

Date of most recent audit report: 5/20/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

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:

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:

Name of utility commission/committee: WATER UTILITY COMMISSION

Names of members of utility commission/committee:

- MICHAEL BEVERS
 - TERRY HUITING
 - JOHN ROOYAKKERS, VILLAGE PRESIDENT
 - LARRY VAN LANKVELT
 - LEON VANDEN HEUVEL, CHAIRPERSON
 - THOMAS VERHAGEN
-

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:

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

IDENTIFICATION AND OWNERSHIP

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

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

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:

Contract/Agreement beginning-ending dates: 1/1/2001 12/31/2001

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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,341,461	1,369,933	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	567,298	565,900	2
Depreciation Expense (403)	224,178	175,639	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	160,214	161,190	5
Total Operating Expenses	951,690	902,729	
Net Operating Income	389,771	467,204	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	389,771	467,204	
OTHER INCOME			
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)	30,826	80,838	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	30,826	80,838	
Total Income	420,597	548,042	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	420,597	548,042	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	218,762	228,280	14
Amortization of Debt Discount and Expense (428)	23,153	21,010	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	11,159	12,413	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	253,074	261,703	
Net Income	167,523	286,339	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,909,843	1,623,504	20
Balance Transferred from Income (433)	167,523	286,339	21
Miscellaneous Credits to Surplus (434)	0	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
Total Unappropriated Earned Surplus End of Year (216)	2,077,366	1,909,843	

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)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL FUNDS AND OPERATING ACCOUNTS	30,826	5
Total (Acct. 419):	30,826	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

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	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,341,461	0	0	0	1,341,461	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
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	1,341,461	0	0	0	1,341,461	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. 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.
3. 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	175,955		175,955	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	3,908		3,908	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	179,863	0	179,863	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,625,197	10,910,223	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,166,422	1,971,326	2
Net Utility Plant	9,458,775	8,938,897	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	720,021	771,093	7
Total Other Property and Investments	720,021	771,093	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,058,612	986,152	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	141,469	154,949	11
Other Accounts Receivable (143)	60	82	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,884	2,283	14
Materials and Supplies (150)	17,454	11,166	15
Prepayments (165)	0	45	16
Other Current and Accrued Assets (170)	3,888	7,795	17
Total Current and Accrued Assets	1,223,367	1,162,472	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	127,194	145,410	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	127,194	145,410	
Total Assets and Other Debits	11,529,357	11,017,872	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,049,875	535,926	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	2,077,366	1,909,843	23
Total Proprietary Capital	3,127,241	2,445,769	
LONG-TERM DEBT			
Bonds (221)	4,360,000	4,565,000	24
Advances from Municipality (223)	377,944	373,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,737,944	4,938,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	51,003	79,490	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	150,000	150,000	31
Interest Accrued (237)	96,007	97,838	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	297,010	327,328	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	28,000	28,000	36
Total Deferred Credits	28,000	28,000	
OPERATING RESERVES			
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
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,339,162	3,278,775	41
Total Liabilities and Other Credits	11,529,357	11,017,872	

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)	
Plant Accounts:					
Utility Plant in Service (101)	11,625,197	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	0				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	11,625,197	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,166,422	0	0	0	10
Total Accumulated Provision	2,166,422	0	0	0	
Net Utility Plant	9,458,775	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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)	
Balance first of year	1,971,326				1,971,326	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	224,178				224,178	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,253				9,253	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	233,431	0	0	0	233,431	13
Debits during year						14
Book cost of plant retired	38,335				38,335	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	38,335	0	0	0	38,335	19
Balance End of Year	2,166,422	0	0	0	2,166,422	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

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
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
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
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	17,454	11,166
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	17,454	11,166

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 REVENUE BONDS	6,533	428	42,502	1
1998 REVENUE BONDS	5,292	428	53,571	2
2001 BOND ANTICIPATION NOTE	1,196	428	0	3
2002 BOND ANTICIPATION NOTE	645	428	1,933	4
DEFERRED AMT ON 1995 REFUNDING	7,127	428	29,188	5
Total			127,194	
Unamortized premium on debt (251)				
NONE				6
Total			0	

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	535,926	1
Changes during year (explain):		
WATER TOWER CONSTRUCTED AND PAID BY VILLAGE TID #2	513,949	2
Balance end of year	<u><u>1,049,875</u></u>	

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%	1,715,000	1
1998 REVENUE BONDS	10/01/1998	08/01/2018	4.21%	2,645,000	2
Total Bonds (Account 221):				4,360,000	

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)	
Advances (223)					
2002 G O BOND ANTICIPATION NOTE	03/01/2002	03/01/2004	2.75%	377,944	1
Total for Account 223				377,944	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	150,000	1
Accruals:		
Charged water department expense	160,214	2
Charged electric department expense	0	3
Charged sewer department expense	3,600	4
Other (explain):		
NONE		5
Total Accruals and other credits	163,814	
Taxes paid during year:		
County, state and local taxes	150,000	6
Social Security taxes	12,542	7
PSC Remainder Assessment	1,272	8
Other (explain):		
NONE		9
Total payments and other debits	163,814	
Balance end of year	150,000	

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)	
Bonds (221)					
1995 REVENUE BONDS	44,495	103,616	106,788	41,323	1
1998 REVENUE BONDS	48,378	115,146	116,108	47,416	2
Subtotal	92,873	218,762	222,896	88,739	
Advances from Municipality (223)					
2001 GENERAL OBLIGATION BOND ANTICIPATION NOTES	4,965	3,891	8,856	0	3
2002 GENERAL OBLIGATION BOND ANTICIPATION NOTES		7,268		7,268	4
Subtotal	4,965	11,159	8,856	7,268	
Other Long-Term Debt (224)					
NONE	0	0		0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	97,838	229,921	231,752	96,007	

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	3,278,775	0	0	0	0	3,278,775	1
Add credits during year:							
For Services	7,644					7,644	2
For Mains	46,957					46,957	3
Other (specify):							
FOR HYDRANTS	5,786					5,786	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,339,162	0	0	0	0	3,339,162	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

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)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE FUND - 1995 & 1998	441,698	3
BOND REDEMPTION - 1995	101,740	4
BOND REDEMPTION -1998	76,583	5
CONSTRUCTION	0	6
DEPRECIATION	100,000	7
Total (Acct. 125):	720,021	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	141,469	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE	0	12
Total (Acct. 142):	141,469	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	60	14
Other (specify):		
NONE	0	15
Total (Acct. 143):	60	
Receivables from Municipality (145):		
WATER USER FEES CERTIFIED TO 2002 TAX ROLL	1,884	16
Total (Acct. 145):	1,884	
Prepayments (165):		
NONE	0	17
Total (Acct. 165):	0	

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)
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	19
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
REBATABLE ARBITRAGE INTEREST-ESTIMATED	28,000	21
Total (Acct. 253):	28,000	

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 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)	
Add Average:						
Utility Plant in Service	11,222,310	0	0	0	11,222,310	1
Materials and Supplies	14,310	0	0	0	14,310	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,068,874	0	0	0	2,068,874	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,308,968	0	0	0	3,308,968	6
Other (specify):						
NONE					0	7
Average Net Rate Base	5,858,778	0	0	0	5,858,778	
Net Operating Income	389,771	0	0	0	389,771	8
Net Operating Income as a percent of Average Net Rate Base						
	6.65%	N/A	N/A	N/A	6.65%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	792,900	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,993,604	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	2,786,504	
Net Income		
Net Income	167,523	5
Percent Return on Proprietary Capital	6.01%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

EXTENDED WATERMAIN AND SERVICES TO NEW RESIDENTIAL SUBDIVISION.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

ADVANCE FROM MUNICIPALITY (2001 BOND ANTICIPATION NOTE) WAS REFUNDED WITH 2002 BOND ANTICIPATION NOTE DUE TO LOWER INTEREST MARKET RATES. NEW ADVANCE RECORDED AS \$377,944.

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

THE ELEVATED TOWER WAS BROUGHT ON-LINE IN DECEMBER 2002. THE COST OF CONSTRUCTION WAS PAID BY VILLAGE TAX INCREMENT DISTRICT #2. THE RELATED CWIP AMOUNTS WERE MOVED TO PLANT ACCOUNTS IN 2002.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

(419) INTEREST INCOME - DECREASE DUE TO SIGNIFICANTLY LOWER INTEREST RATES.

Identification and Ownership - Contacts (Page iv)

good filer

Identification and Ownership (Page iv)

2002 AUDIT IS CURRENTLY IN PROGRESS

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,322,835	1
Total Sales of Water	1,322,835	
Other Operating Revenues		
Forfeited Discounts (470)	2,573	2
Miscellaneous Service Revenues (471)	4,010	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,043	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	18,626	
Total Operating Revenues	1,341,461	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	1,275	8
Pumping Expenses (620-625)	88,246	9
Water Treatment Expenses (630-635)	103,699	10
Transmission and Distribution Expenses (640-655)	211,362	11
Customer Accounts Expenses (901-904)	24,708	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	138,008	14
Total Operation and Maintenance Expenses	567,298	
Other Operating Expenses		
Depreciation Expense (403)	224,178	15
Amortization Expense (404-407)	0	16
Taxes (408)	160,214	17
Total Other Operating Expenses	384,392	
Total Operating Expenses	951,690	
NET OPERATING INCOME	389,771	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,524	191,070	651,566	4
Commercial	253	44,826	126,627	5
Industrial	24	93,961	174,078	6
Total Metered Sales to General Customers (461)	3,801	329,857	952,271	
Private Fire Protection Service (462)	19		16,245	7
Public Fire Protection Service (463)	1		327,833	8
Other Sales to Public Authorities (464)	19	6,386	26,486	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0		0	12
Total Sales of Water	3,840	336,243	1,322,835	

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

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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	327,833	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	327,833	
Forfeited Discounts (470):		
Customer late payment charges	2,573	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,573	
Miscellaneous Service Revenues (471):		
FEES FOR CHANGING SERVICES AND OTHER CHARGES FOR MAINTENANCE ON CUSTOMER PREMISE	4,010	7
Total Miscellaneous Service Revenues (471)	4,010	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	12,043	10
Other (specify): NONE		11
Total Other Water Revenues (474)	12,043	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

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)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	1,275	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	1,275	
 PUMPING EXPENSES		
Operation Labor (620)	1,275	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	84,922	7
Operation Supplies and Expenses (623)	878	8
Maintenance of Pumping Plant (625)	1,171	9
Total Pumping Expenses	88,246	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,222	10
Chemicals (631)	84,747	11
Operation Supplies and Expenses (632)	12,543	12
Maintenance of Water Treatment Plant (635)	5,187	13
Total Water Treatment Expenses	103,699	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	135,231	14
Operation Supplies and Expenses (641)	24,185	15
Maintenance of Distribution Reservoirs and Standpipes (650)	384	16
Maintenance of Mains (651)	36,552	17
Maintenance of Services (652)	8,787	18
Maintenance of Meters (653)	7,404	19
Maintenance of Hydrants (654)	(1,181)	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	211,362	

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)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	7,126	22
Accounting and Collecting Labor (902)	17,582	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	24,708	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	37,157	27
Office Supplies and Expenses (921)	8,007	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	15,034	30
Property Insurance (924)	7,193	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	59,864	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	7,824	35
Transportation Expenses (933)	2,929	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	138,008	
 Total Operation and Maintenance Expenses	567,298	

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)	Amount (c)	
Property Tax Equivalent		150,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,600	2
Net property tax equivalent		146,400	
Social Security		12,542	3
PSC Remainder Assessment		1,272	4
Other (specify): NONE			5
Total tax expense		<u>160,214</u>	

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, 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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.242300				3
County tax rate	mills		5.961200				4
Local tax rate	mills		8.487500				5
School tax rate	mills		11.722700				6
Voc. school tax rate	mills		2.271400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.685100				10
Less: state credit	mills		1.931000				11
Net tax rate	mills		26.754100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.487500				14
Combined School Tax Rate	mills		13.994100				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.481600				17
Total Tax Rate	mills		28.685100				18
Ratio of Local and School Tax to Total	dec.		0.783738				19
Total tax net of state credit	mills		26.754100				20
Net Local and School Tax Rate	mills		20.968202				21
Utility Plant, Jan. 1	\$	10,910,223	10,910,223				22
Materials & Supplies	\$	11,166	11,166				23
Subtotal	\$	10,921,389	10,921,389				24
Less: Plant Outside Limits	\$	187,139	187,139				25
Taxable Assets	\$	10,734,250	10,734,250				26
Assessment Ratio	dec.		0.825530				27
Assessed Value	\$	8,861,445	8,861,445				28
Net Local & School Rate	mills		20.968202				29
Tax Equiv. Computed for Current Year	\$	185,809	185,809				30
Tax Equivalent per 1994 PSC Report	\$	147,591					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	150,000					32 33
Tax equiv. for current year (see note 6)	\$	150,000					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
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)	
INTANGIBLE PLANT			
Organization (301)	951		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	951	0	
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	516,138	0	
PUMPING PLANT			
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)	411,553	20,495	17
Diesel Pumping Equipment (326)	44,415		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	46,979		20
Total Pumping Plant	1,338,920	20,495	
WATER TREATMENT PLANT			
Land and Land Rights (330)	600		21
Structures and Improvements (331)	387,330		22
Water Treatment Equipment (332)	1,060,343	35,856	23
Total Water Treatment Plant	1,448,273	35,856	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	76,000		24
Structures and Improvements (341)	111,636		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			951	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	951	
SOURCE OF SUPPLY PLANT				
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
Total Source of Supply Plant	0	0	516,138	
PUMPING PLANT				
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)	8,000		424,048	17
Diesel Pumping Equipment (326)			44,415	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			46,979	20
Total Pumping Plant	8,000	0	1,351,415	
WATER TREATMENT PLANT				
Land and Land Rights (330)			600	21
Structures and Improvements (331)			387,330	22
Water Treatment Equipment (332)	19,800		1,076,399	23
Total Water Treatment Plant	19,800	0	1,464,329	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			76,000	24
Structures and Improvements (341)			111,636	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	652,146	0	26
Transmission and Distribution Mains (343)	4,756,340	90,256	27
Fire Mains (344)	0		28
Services (345)	820,693	8,901	29
Meters (346)	362,598	17,940	30
Hydrants (348)	490,885	31,690	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,270,298	148,787	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	2,978		35
Computer Equipment (391.1)	0	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
Total General Plant	244,844	2,527	
Total utility plant in service directly assignable	10,819,424	207,665	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,819,424	207,665	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)		530,262	1,182,408 26
Transmission and Distribution Mains (343)			4,846,596 27
Fire Mains (344)			0 28
Services (345)			829,594 29
Meters (346)	7,335		373,203 30
Hydrants (348)	3,200		519,375 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	10,535	530,262	7,938,812
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)		106,181	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
Total General Plant	0	106,181	353,552
Total utility plant in service directly assignable	38,335	636,443	11,625,197
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	38,335	636,443	11,625,197

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.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			37,315	37,315	1
February			32,092	32,092	2
March			33,743	33,743	3
April			34,947	34,947	4
May			34,959	34,959	5
June			36,158	36,158	6
July			43,025	43,025	7
August			42,010	42,010	8
September			38,840	38,840	9
October			38,699	38,699	10
November			35,287	35,287	11
December			35,574	35,574	12
Total annual pumpage	0	0	442,649	442,649	
Less: Water sold				336,243	13
Volume pumped but not sold				106,406	14
Volume sold as a percent of volume pumped				76%	15
Volume used for water production, water quality and system maintenance				53,778	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				450	18
Total volume not sold but accounted for				54,228	19
Volume pumped but unaccounted for				52,178	20
Percent of water lost				12%	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.)				1,824	23
Date of maximum: 7/17/2002					24
Cause of maximum: SUMMER HEAT					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				772	26
Date of minimum: 5/26/2002					27
Total KWH used for pumping for the year				1,418,695	28
If water is purchased: Vendor Name:					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	1
WASHINGTON STREET	3	805	12	1,872,000	Yes	2
EVERGREEN	4	615	19	1,728,000	Yes	3

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	9 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)	22 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)	9 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 23
Year Installed				24
Type				25
Horsepower				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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
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
WATER TREATMENT PLANT				8
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 ONE	TANK THREE	TANK TWO	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1923	2002	1967	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	150	150	6
Total capacity in gallons (actual)	100,000	300,000	250,000	7
WATER TREATMENT PLANT				8
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	0	0	51,690	3
P	D	6.000	2,629	0	0	0	2,629	4
M	D	8.000	51,429	0	0	0	51,429	5
P	D	8.000	79,034	2,573	0	0	81,607	6
M	D	10.000	18,877	0	0	0	18,877	7
P	D	10.000	6,136	0	0	0	6,136	8
M	D	12.000	11,418	0	0	0	11,418	9
P	D	12.000	35,909	979	0	0	36,888	10
M	D	16.000	5,542	0	0	0	5,542	11
P	D	16.000	554	0	0	0	554	12
Total Within Municipality			263,882	3,552	0	0	267,434	
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
Total Outside of Municipality			4,914	0	0	0	4,914	
Total Utility			268,796	3,552	0	0	272,348	

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
M	0.750	608	0	0	0	608		2
M	1.000	1,625	21	0	0	1,646		3
M	1.250	1	0	0	0	1		4
M	1.500	55	0	0	0	55		5
M	2.000	15	0	0	0	15		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
Total Utility		3,059	21	0	0	3,080	0	

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	3,732	131	158	67	3,772	1	1
1.000	58	0	4	(4)	50	0	2
1.500	21	1	1	2	23	0	3
2.000	17	2	0	(1)	18	0	4
3.000	13	2	2	(2)	11	0	5
4.000	5	1	0	2	8	0	6
8.000	1	0	0	0	1	1	7
Total:	3,847	137	165	64	3,883	2	

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	3,540	183	14	2	0	33	3,772	1
1.000	7	35	4	2	0	2	50	2
1.500	1	15	0	6	0	1	23	3
2.000	0	10	2	5	0	1	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
Total:	3,548	251	26	19	0	39	3,883	

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)	
Fire Hydrants						
Outside of Municipality	7				7	1
Within Municipality	482	8	8		482	2
Total Fire Hydrants	489	8	8	0	489	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	489
Number of distribution system valves end of year:	915
Number of distribution valves operated during year:	915

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

- (632) OPERATION SUPPLIES (TREATMENT) - MISC. EXPENSES RELATED TO SOFTENER REBUILD.
- (635) MAINTENANCE OF TREATMENT PLANT - RECORDED ROOF REPAIR IN 2001.
- (641) OPERATION SUPPLIES (DISTRIBUTION) - GPS MAPPING CONTRACT ALLOCATED TO ALL UTILITIES.
- (650) MAINTENANCE OF RESERVOIRS - RECORDED ROOF REPAIR IN 2001.
- (651) MAINTENANCE OF MAINS - FEWER MAIN BREAKS THAN 2001.
- (652) MAINTENANCE OF SERVICES - NORMAL FLUCTUATION IN ANNUAL MAINTENANCE PROGRAM.
- (653) MAINTENANCE OF METERS - NORMAL FLUCTUATION IN ANNUAL MANITENANCE PROGRAM.
- (654) MAINTENANCE OF HYDRANTS - ADJUSTMENT DUE TO UTILITY INSTALLATION OF HYDRANTS.

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

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

Water Utility Plant in Service (Page W-08)

- (325) ELECTRIC PUMPING EQUIPMENT - REPLACED STARTER AT WELL #2 PUMP.
- (332) REBUILD SOFTENER SHELLS AT WELL #1. RETIRE PRIOR SHELLS.
- (342) DISTRIBUTION RESERVOIRS AND STANDPIPES - COMPLETED CWIP FOR ELEVATED TOWER.
- (390) STRUCTURES AND IMPROVEMENTS - COMPLETED CWIP FOR STORAGE BUILDING ON EVERGREEN PLANT SITE.

Water Mains (Page W-15)

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

Water Services (Page W-16)

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

Meters (Page W-17)

(E) ADJUSTMENTS - CORRECTION TO PRIOR YEAR INVENTORY.
