



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LITTLE CHUTE WATER DEPARTMENT

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

For the Year Ended: DECEMBER 31, 1999

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.

SIGNATURE PAGE

I DALE N. HAUG of
(Person responsible for accounts)

LITTLE CHUTE WATER DEPARTMENT, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/31/2000
(Date)

FINANCE DIRECTOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LITTLE CHUTE WATER DEPARTMENT

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

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:

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

Name: VICKIE A WENDT
Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
2323 E. CAPITOL DR
P.O. BOX 2459
APPLETON, WI 54912

Telephone: (920) 733 - 7385

Fax Number: (920) 733 - 6022

E-mail Address:

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

Name: LARRY VAN LANKVELT
Title: CHAIRPERSON

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

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: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

2323 E. CAPITOL DR

P.O. BOX 2459

APPLETON, WI 54912

Telephone: (920) 733 - 7380

Fax Number: (920) 733 - 6022

E-mail Address: VAW@SR-A.COM

Date of most recent audit report: 4/9/1999

Period covered by most recent audit: DECEMBER 31, 1998

Names and titles of utility management including manager or superintendent:

Name: CURRENTLY VACANT

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: 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 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, CHAIRPERSON

LEON VANDEN HEUVEL

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. § 66.077 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)? NO

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

Firm Name: KAUKAUNA ELECTRIC & WATER
P.O. BOX 1777
KAUKAUNA, WI 54130

Contact Person: MR MICHAEL J KAWULA

Title: OFFICE MANAGER

Telephone: (920) 766 - 5721 EXT 39

Fax Number: (920) 766 - 7698

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/1999 12/31/1999

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)	1,224,940	1,023,204	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	467,968	444,149	2
Depreciation Expense (403)	137,134	144,189	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	159,786	164,380	5
Total Operating Expenses	764,888	752,718	
Net Operating Income	460,052	270,486	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	460,052	270,486	
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)	151,272	59,387	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	151,272	59,387	
Total Income	611,324	329,873	
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	611,324	329,873	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	246,082	155,949	14
Amortization of Debt Discount and Expense (428)	21,467	17,724	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	891	8,781	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	268,440	182,454	
Net Income	342,884	147,419	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	799,048	651,629	20
Balance Transferred from Income (433)	342,884	147,419	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)	1,141,932	799,048	

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		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL FUNDS AND OPERATING ACCOUNTS	151,272	5
Total (Acct. 419):	151,272	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		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	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	1,224,940	0	0	0	1,224,940	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	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	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,224,940	0	0	0	1,224,940	

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	157,676		157,676	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	3,549		3,549	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	161,225	0	161,225	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,275,407	7,921,052	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,766,446	1,667,464	2
Net Utility Plant	6,508,961	6,253,588	
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)	2,904,355	3,024,716	7
Total Other Property and Investments	2,904,355	3,024,716	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	105,751	65,287	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	160,401	97,427	11
Other Accounts Receivable (143)	1,289	1,113	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	543	904	14
Materials and Supplies (150)	12,136	15,082	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	16,780	22,500	17
Total Current and Accrued Assets	296,900	202,313	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	185,682	207,149	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	185,682	207,149	
Total Assets and Other Debits	9,895,898	9,687,766	

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)	516,073	516,073	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,141,932	799,048	23
Total Proprietary Capital	1,658,005	1,315,121	
LONG-TERM DEBT			
Bonds (221)	4,945,000	5,145,000	24
Advances from Municipality (223)	0	900	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,945,000	5,145,900	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	76,776	122,598	28
Payables to Municipality (233)	0	20,368	29
Customer Deposits (235)			30
Taxes Accrued (236)	150,000	155,127	31
Interest Accrued (237)	100,342	83,536	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	327,118	381,629	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,965,775	2,845,116	41
Total Liabilities and Other Credits	9,895,898	9,687,766	

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)	7,955,765	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)	319,642				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	8,275,407	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,766,446	0	0	0	10
Total Accumulated Provision	1,766,446	0	0	0	
Net Utility Plant	6,508,961	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	1,667,464				1,667,464	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	137,134				137,134	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,231				8,231	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	145,365	0	0	0	145,365	13
Debits during year						14
Book cost of plant retired	46,383				46,383	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	46,383	0	0	0	46,383	19
Balance End of Year	1,766,446	0	0	0	1,766,446	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	1
Other (specify):	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	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

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	12,136	15,082
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	12,136	15,082

**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	7,735	428	63,359	1
1998 REVENUE BONDS	4,687	428	69,749	2
DEFERRED AMT ON 1995 REFUNDING	9,045	428	52,574	3
Total			185,682	
Unamortized premium on debt (251)				
NONE				4
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	516,073	1
Changes during year (explain):		2
Balance end of year	<u><u>516,073</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	5.50%	2,125,000	1
1998 REVENUE BONDS	10/01/1998	08/01/2018	4.15%	2,820,000	2
Total Bonds (Account 221):				4,945,000	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	155,127	1
Accruals:		
Charged water department expense	159,786	2
Charged electric department expense		3
Charged sewer department expense	3,200	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>162,986</u>	
Taxes paid during year:		
County, state and local taxes	155,127	6
Social Security taxes	11,762	7
PSC Remainder Assessment	1,224	8
Other (explain):		
NONE		9
Total payments and other debits	<u>168,113</u>	
Balance end of year	<u><u>150,000</u></u>	

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	52,679	123,905	126,430	50,154	1
1998 REVENUE BONDS	30,853	122,177	102,842	50,188	2
Subtotal	83,532	246,082	229,272	100,342	
Advances from Municipality (223)					
1995 G.O. BAN	4	41	45	0	3
OTHER		850	850	0	4
Subtotal	4	891	895	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	83,536	246,973	230,167	100,342	

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	2,845,116	0	0	0	0	2,845,116	1
Add credits during year:							
For Services	13,317					13,317	2
For Mains	95,593					95,593	3
Other (specify):							
HYDRANTS	11,749					11,749	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,965,775	0	0	0	0	2,965,775	
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		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE FUND - 1995 & 1998	441,698	3
BOND REDEMPTION - 1995	104,321	4
BOND REDEMPTION - 1998	73,105	5
CONSTRUCTION	2,185,231	6
DEPRECIATION RESERVE	100,000	7
Total (Acct. 125):	2,904,355	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	143,135	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
STORMWATER	17,266	12
Total (Acct. 142):	160,401	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	1,289	14
Other (specify):		
NONE		15
Total (Acct. 143):	1,289	
Receivables from Municipality (145):		
WATER USER FEES CERTIFIED TO 1999 TAX ROLL	543	16
Total (Acct. 145):	543	
Prepayments (165):		
NONE		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	18
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	19
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	20
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	21
Total (Acct. 253):	0

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	7,868,808	0	0	0	7,868,808	1
Materials and Supplies	13,609	0	0	0	13,609	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,716,955	0	0	0	1,716,955	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,905,445	0	0	0	2,905,445	6
Other (specify):					0	7
Average Net Rate Base	3,260,017	0	0	0	3,260,017	
Net Operating Income	460,052	0	0	0	460,052	8
Net Operating Income as a percent of Average Net Rate Base	14.11%	N/A	N/A	N/A	14.11%	

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	516,073	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	970,490	3
Other (Specify):		4
Total Average Proprietary Capital	1,486,563	
Net Income		
Net Income	342,884	5
Percent Return on Proprietary Capital	23.07%	

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 MAINS TO THREE ANNEXED PARCELS, INSTALLED MAINS BY DEVELOPER TO NEW SUBDIVISION, AND EXTENDED MAINS UNDER COUNTY HIGHWAY "OO" PROVIDING ANOTHER LOOP TO INDUSTRIAL PARK AREA.

4. Estimated changes in revenues due to rate changes.

RATE INCREASE EFFECTIVE MAY 17, 1999. OVERALL INCREASE OF 28% WAS AUTHORIZED.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

SEE #4, RATE INCREASE IN 1999.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Accountants' Compilation Report

Members of the Water Utility Commission
Little Chute Municipal Water Department
Little Chute, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Little Chute Municipal Water Department as of December 31, 1999 and 1998, and the related statements of income and earned surplus for the years then ended and the supplemental schedules as of and for the year ended December 31, 1999 included in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

Virchow, Krause & Company, LLP

Appleton, Wisconsin
March 29, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 19, 2000

Mr. Dale N. Haug, Finance Director
Little Chute Municipal Water Department
108 West Main Street
Little Chute, WI 54140-1750

1999 Analytical Review DWCCA-3140-ELE

Dear Mr. Haug:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. John Rooyakkers, Village President

Identification and Ownership (Page iv)

1999 AUDIT IS CURRENTLY IN PROGRESS.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,205,358	1
Total Sales of Water	1,205,358	
Other Operating Revenues		
Forfeited Discounts (470)	3,636	2
Miscellaneous Service Revenues (471)	5,728	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,218	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	19,582	
Total Operating Revenues	1,224,940	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	1,303	8
Pumping Expenses (620-625)	72,300	9
Water Treatment Expenses (630-635)	77,810	10
Transmission and Distribution Expenses (640-655)	194,910	11
Customer Accounts Expenses (901-904)	24,360	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	97,285	14
Total Operation and Maintenance Expenses	467,968	
Other Operating Expenses		
Depreciation Expense (403)	137,134	15
Amortization Expense (404-407)		16
Taxes (408)	159,786	17
Total Other Operating Expenses	296,920	
Total Operating Expenses	764,888	
NET OPERATING INCOME	460,052	

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. Bulk sales should be account 460.

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				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,333	190,986	588,805	4
Commercial	233	44,738	116,704	5
Industrial	24	92,912	159,989	6
Total Metered Sales to General Customers (461)	3,590	328,636	865,498	
Private Fire Protection Service (462)	18		14,471	7
Public Fire Protection Service (463)	1		301,048	8
Other Sales to Public Authorities (464)	21	10,406	24,341	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,630	339,042	1,205,358	

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)	301,048	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)	301,048	
Forfeited Discounts (470):		
Customer late payment charges	3,636	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,636	
Miscellaneous Service Revenues (471):		
FEES FOR CHANGING SERVICES & OTHER CHARGES FOR MAINTENANCE ON CUSTOMER PREMISES	5,728	7
Total Miscellaneous Service Revenues (471)	5,728	
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	10,218	10
Other (specify): NONE		11
Total Other Water Revenues (474)	10,218	
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)	1,059	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	244	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	1,303	
 PUMPING EXPENSES		
Operation Labor (620)	1,062	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	62,982	7
Operation Supplies and Expenses (623)	3,505	8
Maintenance of Pumping Plant (625)	4,751	9
Total Pumping Expenses	72,300	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,062	10
Chemicals (631)	70,114	11
Operation Supplies and Expenses (632)	1,623	12
Maintenance of Water Treatment Plant (635)	5,011	13
Total Water Treatment Expenses	77,810	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	122,681	14
Operation Supplies and Expenses (641)	9,526	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	49,292	17
Maintenance of Services (652)	4,653	18
Maintenance of Meters (653)	1,750	19
Maintenance of Hydrants (654)	7,001	20
Maintenance of Other Plant (655)	7	21
Total Transmission and Distribution Expenses	194,910	

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)	2,364	22
Accounting and Collecting Labor (902)	7,200	23
Supplies and Expenses (903)	14,796	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	24,360	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	25,850	27
Office Supplies and Expenses (921)	8,093	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	3,724	30
Property Insurance (924)	4,887	31
Injuries and Damages (925)	3,813	32
Employee Pensions and Benefits (926)	35,691	33
Regulatory Commission Expenses (928)	2,757	34
Miscellaneous General Expenses (930)	9,035	35
Transportation Expenses (933)	3,435	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	97,285	
 Total Operation and Maintenance Expenses	467,968	

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		3,200	2
Net property tax equivalent		146,800	
Social Security		11,762	3
PSC Remainder Assessment		1,224	4
Other (specify): NONE			5
Total tax expense		159,786	

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 § 66.069(1)(c). 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		0.217300				3
County tax rate	mills		5.150700				4
Local tax rate	mills		8.082060				5
School tax rate	mills		13.146800				6
Voc. school tax rate	mills		1.968107				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.564967				10
Less: state credit	mills		2.167501				11
Net tax rate	mills		26.397466				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.082060				14
Combined School Tax Rate	mills		15.114907				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.196967				17
Total Tax Rate	mills		28.564967				18
Ratio of Local and School Tax to Total	dec.		0.812078				19
Total tax net of state credit	mills		26.397466				20
Net Local and School Tax Rate	mills		21.436788				21
Utility Plant, Jan. 1	\$	7,921,052	7,921,052				22
Materials & Supplies	\$	15,082	15,082				23
Subtotal	\$	7,936,134	7,936,134				24
Less: Plant Outside Limits	\$	187,139	187,139				25
Taxable Assets	\$	7,748,995	7,748,995				26
Assessment Ratio	dec.		0.920325				27
Assessed Value	\$	7,131,594	7,131,594				28
Net Local & School Rate	mills		21.436788				29
Tax Equiv. Computed for Current Year	\$	152,878	152,878				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)	95,600		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	222,159	0	
PUMPING PLANT			
Land and Land Rights (320)	557		12
Structures and Improvements (321)	251,220		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	278,296	30,158	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	46,979		20
Total Pumping Plant	577,052	30,158	
WATER TREATMENT PLANT			
Land and Land Rights (330)	600		21
Structures and Improvements (331)	387,330		22
Water Treatment Equipment (332)	563,840	833	23
Total Water Treatment Plant	951,770	833	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		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)			95,600	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	222,159	
PUMPING PLANT				
Land and Land Rights (320)			557	12
Structures and Improvements (321)			251,220	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	21,700		286,754	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			46,979	20
Total Pumping Plant	21,700	0	585,510	
WATER TREATMENT PLANT				
Land and Land Rights (330)			600	21
Structures and Improvements (331)			387,330	22
Water Treatment Equipment (332)			564,673	23
Total Water Treatment Plant	0	0	952,603	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			500	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)	283,242		26
Transmission and Distribution Mains (343)	4,094,917	125,520	27
Fire Mains (344)	0		28
Services (345)	738,703	13,220	29
Meters (346)	323,706	12,504	30
Hydrants (348)	407,364	11,749	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,960,068	162,993	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,586	1,453	35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	45,283	24,860	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	20,982		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		45
Total General Plant	69,851	26,313	
Total utility plant in service directly assignable	7,781,851	220,297	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,781,851	220,297	

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)			283,242 26
Transmission and Distribution Mains (343)	1,670		4,218,767 27
Fire Mains (344)			0 28
Services (345)			751,923 29
Meters (346)	5,445		330,765 30
Hydrants (348)			419,113 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,115	0	6,115,946
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)	2,061		2,978 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)	15,507		54,636 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			20,982 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 45
Total General Plant	17,568	0	78,596
Total utility plant in service directly assignable	46,383	0	7,955,765
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	46,383	0	7,955,765

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			41,666	41,666	1
February			36,001	36,001	2
March			36,195	36,195	3
April			41,484	41,484	4
May			39,964	39,964	5
June			41,201	41,201	6
July			38,631	38,631	7
August			40,278	40,278	8
September			38,366	38,366	9
October			37,445	37,445	10
November			36,413	36,413	11
December			36,064	36,064	12
Total for year	0	0	463,708	463,708	
Less: Measured or estimated water used in main flushing and water treatment during year				78,626	13
Less: Other utility use				200	14
Other utility use explanation: FIRE SUPPRESSION					15
Water pumped into distribution system				384,882	16
Less: Water sold				339,042	17
Losses and unaccounted for				45,840	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,783	21
Date of maximum: 8/13/1999					22
Cause of maximum: SUMMER HEAT					23
Minimum gallons pumped by all methods in any one day during reporting year				760	24
Date of minimum: 7/3/1999					25
Total KWH used for pumping for the year				1,346,900	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

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

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	WELL 1	WELL 3	14
Location	PUMP STATION #2	DOYLE PARK	WASHINGTON STREET	15
Purpose	B	P	P	16
Destination	D	T	T	17
Pump Manufacturer	JACUZZI	GOULDS	GOULDS	18
Year Installed	1992	1997	1999	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	1,400	1,300	21
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	22 23
Year Installed	1992	1997	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	200	200	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 TWO	TANK ONE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1979	1952	1923	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	150	6
Total capacity in gallons	300,000	250,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION		10
Filters, type (gravity, pressure, other, none)	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		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	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 TWO		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1967		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons	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	20	68	0	0	88	2
M	D	6.000	51,690	0	0	0	51,690	3
P	D	6.000	2,592	37	0	0	2,629	4
M	D	8.000	59,780	0	0	0	59,780	5
P	D	8.000	65,320	2,187	0	0	67,507	6
M	D	10.000	20,732	0	50	0	20,682	7
P	D	10.000	4,170	50	0	0	4,220	8
M	D	12.000	11,702	0	284	0	11,418	9
P	D	12.000	31,423	1,696	0	0	33,119	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			254,101	4,038	334	0	257,805	
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			259,015	4,038	334	0	262,719	

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	815	0	0	0	815		1
M	0.750	608	0	0	0	608		2
M	1.000	1,470	34	0	0	1,504		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		2,975	34	0	0	3,009	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 (a).

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	3,667	150	121	0	3,696	727	1
1.000	47	0	0	0	47	6	2
1.500	20	0	0	0	20	1	3
2.000	19	0	0	0	19	0	4
3.000	12	1	0	0	13	1	5
4.000	6	0	0	0	6	1	6
8.000	1	0	0	0	1	0	7
Total:	3,772	151	121	0	3,802	736	

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	3,373	173	14	3	0	133	3,696	1
1.000	8	31	4	3	0	1	47	2
1.500	1	13	1	5	0	0	20	3
2.000		11	1	6	0	1	19	4
3.000	0	6	3	3	0	1	13	5
4.000	0	2	2	1	0	1	6	6
8.000	0	0	0	1	0	0	1	7
Total:	3,382	236	25	22	0	137	3,802	

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	454	6			460	2
Total Fire Hydrants	461	6	0	0	467	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	467
Number of distribution system valves end of year:	866
Number of distribution valves operated during year:	866

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

(651) MAINTENANCE OF MAINS - 1999 EXPENSE IS HIGHER BECAUSE THERE WERE MORE MAIN BREAKS THAN IN 1998

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 - PURCHASED A REPLACEMENT PUMP FOR WELL #3

(392) TRANSPORTATION EQUIPMENT - PURCHASED A 1999 FORD F250 AND RETIRED THE 1987 FORD F150

Water Mains (Page W-15)

(E) \$95,593 FINANCED BY DEVELOPER CONTRIBUTIONS OR SPECIAL ASSESSED TO PROPERTY OWNERS BY THE VILLAGE, WHO PAID FOR THE PROJECT. BALANCE FINANCED WITH DEBT PROCEEDS.

Water Services (Page W-16)

(D) FINANCED BY DEVELOPER CONTRIBUTIONS OR SPECIAL ASSESSED TO PROPERTY OWNERS BY THE VILLAGE, WHO PAID FOR THE PROJECTS. BALANCE FINANCED WITH DEBT PROCEEDS.
